

PIYUSH MAHAJAN & ASSOCIATES

CHARTERED ACCOUNTANTS

Phone: 0186-5081585

Mob: +91- 9569141585, 8284953951

Email: capiyushmahajan@gmail.com



**MUNICIPAL CORPORATION
PATHANKOT**

**INTERNAL AUDIT REPORT FOR THE FINANCIAL YEAR
2024-25**



**PIYUSH MAHAJAN & ASSOCIATES
CAMPBELL ROAD, BACKSIDE KALI MATA MANDIR
PATHANKOT - 145001**

H.O:- Campbell Road, Backside Kali Mata Mandir Near Railway Crossing, Pathankot-145001

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Dated: Feb 18, 2026

**TO
MUNICIPAL CORPORATION
PATHANKOT**

Sub: Internal audit report for the period from 1st Apr 2024 to 31st March 2025.

We have conducted internal audit of Municipal Corporation Pathankot for Financial year ending as on 31.03.2025 & we are highlighting certain points in this regard in the report. The Scope of the internal audit was checking the efficiency & effectiveness of the internal controls and verification of related records. Further we have given recommendations for rectifying / strengthening the same as follows:

We believe that the given recommendations shall improve the existing controls. Further we hope that these recommendations are implemented as early as possible. We thank the management for their cooperation in conduct of this audit. Should there be any clarifications the management is free to revert to us.

Thanking you

For Piyush Mahajan & Associates
Chartered Accountants
FRN - 028669N

Piyush Mahajan
Partner
M. No. - 535190



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INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.04.2024 TO 31.03.2025

To
MUNICIPAL CORPORATION
PATHANKOT

1. Introduction

This Internal Audit Report is prepared for the Municipal Corporation of Pathankot for the Financial Year 2024-25, covering the period from April 1, 2024, to March 31, 2025. The audit was conducted in accordance with the guidelines issued by the applicable statutory requirements under the Punjab Municipal Corporation Act, 1976, and other relevant regulations. The objective of the audit was to evaluate the financial and operational processes, ensure compliance with legal and regulatory frameworks, and assess the effectiveness of internal controls.

2. Scope of Audit & Procedures

The following are various areas where more emphasis is laid out for the purpose of verification:

a. Cash Collection & Bank Arrangements:

Income received through the bank and at each cash office is adequately recorded. Cash and records of receipts are transferred promptly to the treasury. All cash / bank transfers are adequately recorded and witnessed. Payments from/to bank accounts are adequately controlled. All income streams are reviewed at least quarterly. However while conducting Internal Audit for the FY 2024-25, we found significant amount of transactions credited in the Bank account but no effects for such transaction have been in the cash book. Therefore, in order to state true & fair view of financial statements, Bank Reconciliations Statements have been prepared for each month. The recorded transactions, assets and liabilities have been properly classified and recorded in the organization's financial records.

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b. Income and Debtor Arrangements:

All income and debtors relevant to the period of review have been recorded. The same have been taken into books of account as provided and verified by the management. Source documents used for tax calculations are adequate and properly authenticated. All income has been raised in accordance with established laws and regulations. Taxes raised are done in accordance with relevant statutory provisions except for payment of GST. GST is levied on certain incomes accrued to Municipal Corporation and the same is being collected on timely basis but such GST collected is not being deposited with concerned Department on due date. GST so collected shall be deposited by the 20th day of the following month. Outstanding debtors are periodically verified to source records to ensure the debt remains valid.

c. Payroll and Expense Arrangements:

All payments relevant to the period of review have been recorded. All recorded payments, and transactions to which they relate, actually occurred and were relevant to the period of review. All payments are in accordance with relevant legislation and other specific requirements. The deductions from payroll (e.g. income tax, provident fund) have been calculated in accordance with existing legislation.

d. Inventory and Fixed Assets Arrangements:

As corporation does not deal with any products, implied there from closing stock has been taken as Nil. All Fixed Assets are held securely. Fixed Assets are periodically verified to ensure they exist. **However, the no impairment or depreciation have been provided for the same.** Differences are properly investigated. Fixed Assets are periodically verified. Asset verification considers the present state and usefulness of the asset against its present value and ensures the asset's valuation is in accordance with the legislation. However, certain Vouchers could not found in the records.

e. Status of Statutory Compliances

We have discussed with the accountant in regard to statutory compliances which are applicable to the Urban Local Bodies like TDS, Commercial Tax, Labour Welfare Cess, Royalty etc. It is noticed that provisions TDS is not being complied with properly. However, there are certain pensioners whose TDS is liable to be deducted, but not being deducted.. ULBs staff are not well aware about the statutory compliances in respect of provisions of

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EPF and not regular in return filing, which may lead a huge revenue loss to the ULBs in the future.

f. Knowing other Processes:

Other than above mentioned things, we have discussed about various things which are as below:

- Process of Advance to contractor and their refund
- Process of employee advance and their refund
- Grants allocation and their use

g. Miscellaneous:

There are various aspects which we covered and dealt with while conducting Internal Audit of Municipal Corporation Pathankot, a few of which are listed below: -

- Covered payments related to contracted works, purchase advances refund of all kind of work related deposits, Consultancy fees and contingent bill of ULB according to the rules and regulation as per Municipal Corporation Act 1956 Municipal Accounts manual & Rules; []
- Ensured that in each payment the terms & conditions of tenders and rate offers should be according to procurement law and policies.
- Ensured that expenditure incurred is within the Budget provision allocated to particular head.
- Inquired & listed the fixed deposit and other funds currently available & whether in Nationalized banks/Approved financial institution earning maximum interest.
- Ensured that all the expenditure i.e. Construction work, Material procurement, Diesel, Petrol, Grease, Vehicle bill, house rent etc. are cover under pre-audit.
- All recurring expenditures like establishment, electricity, telephone etc. are advised for payment after pre-audit.
- Ensured that all revenue receipts should be pre audited and entry have been reconciled with bank & cash book.
- Ensured that all the sanctioned advances cover under pre-audited and then advised for payment to disbursement officer.

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- =====
- Ensured that all kind of tax deductions are deducted from the payment as applicable and deposited properly.

3. Executive Summary

The Municipal Corporation of Pathankot has maintained its financial and operational activities in line with its objectives to provide civic amenities and services. The audit revealed that the Corporation has made efforts to adhere to regulatory requirements and improve service delivery. However, certain areas require attention to strengthen internal controls, enhance operational efficiency, and ensure full compliance with statutory obligations. Detailed observations will be provided in Point 5.

4. Methodology

The audit was conducted in the following phases:

1. **Planning Phase:** Understanding the Corporation's operations, reviewing prior audit reports, and identifying key risk areas.
2. **Fieldwork Phase:** Examination of financial records, verification of transactions, and assessment of internal controls through sampling and testing.
3. **Reporting Phase:** Compilation of findings, discussion with management, and preparation of this report.

The audit team reviewed ledgers, bank statements, contracts, payroll records, tax filings, and operational reports. Random sampling techniques were applied to ensure representative coverage of transactions.

There are various aspects which we covered and dealt with while conducting Internal Audit of Municipal Corporation, Pathankot, a few of which are listed below :-

- Covered payments related to contracted works, purchase advances refund of all kind of work related deposits, Consultancy fees and contingent bill of ULB according to the rules and regulation as per Municipal Corporation Act 1956 Municipal Accounts manual & Rules; ¶

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- Ensured that in each payment the terms & conditions of tenders and rate offers should be according to procurement law and policies.
- Ensured that expenditure incurred is within the Budget provision allocated to particular head.
- Inquired & listed the fixed deposit and other funds currently available & whether in Nationalized banks/Approved financial institution earning maximum interest.
- Ensured that all the expenditure i.e. Construction work, Material procurement, Diesel, Petrol, Grease, Vehicle bill, house rent etc. are cover under pre-audit.
- All recurring expenditures like establishment, electricity, telephone etc. are advised for payment after pre-audit.
- Ensured that all revenue receipts should be pre audited and entry have been reconciled with bank & cash book.
- Ensured that all the sanctioned advances cover under pre-audited and then advised for payment to disbursement officer.
- Ensured that all kind of tax deductions are deducted from the payment as applicable and deposited properly.

5. Audit Observations and Findings

The following observations were noted during the audit.

- Good & Services Tax (GST) is being duly collected and paid on Rent Received & Advertisement Charges. However, in Cash Book, it is not shown as income which is right treatment but the same is being shown as Expenditure under Other Expenses Head – 62.
- While conducting Internal Audit for FY 2024-25, we identified several errors & omissions in the Classified Ledger Abstract. Therefore, there had been certain variations between ledger balances as per Books of accounts & classified ledger. In this respect, Annexures forming part of Financial Statement had been duly prepared.

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- A Separate Bank Reconciliation statement has been prepared in respect of differences existing between Cash Book and Balances with Bank arising on accounts of cheques not presented for payment, Amounts appearing in Bank not mentioning in Cash Book or Bank Interest, Bank Charges & several related matters. Such difference has become quite significant as on 31.03.2025, therefore it is advised to kindly incorporate such entries in Cash Book in immediate future date.

6. Recommendations

Based on the observations, the following general recommendations are made to address common municipal challenges and improve operations:

- I. **Strengthening Internal Controls:** Implement robust checks and balances to prevent errors and fraud in financial transactions.
- II. **Revenue Optimization:** Enhance mechanisms for timely collection of property taxes, user charges, and other revenues.
- III. **Compliance Monitoring:** Establish a dedicated team to ensure timely statutory filings, including GST, TDS, and other regulatory submissions.
- IV. **Operational Efficiency:** Adopt technology-driven solutions for waste management, public grievance redressal, and infrastructure maintenance.
- V. **Training and Capacity Building:** Conduct regular training for staff to improve financial reporting and compliance awareness.

7. Conclusion

The Municipal Corporation of Pathankot has demonstrated a commitment to fulfilling its civic responsibilities during FY 2024-25. While several processes are functioning adequately, addressing the identified observations and implementing the recommended measures will enhance the Corporation's financial health, operational efficiency, and compliance posture. The management is encouraged to act promptly on the findings to ensure sustainable governance and service delivery.

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8. Acknowledgment

We acknowledge the cooperation extended by the management and staff of the Municipal Corporation of Pathankot during the audit process. All relevant documents and clarifications were provided promptly, facilitating a thorough review.

For Piyush Mahajan & Associates
Chartered Accountants
FRN - 028669N

Piyush Mahajan
Partner
M. No. - 535190



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MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Balance Sheet as on 31.03.2025

PARTICULARS	SCH	AMOUNT (in Lakhs)	PARTICULARS	SCH	AMOUNT (in Lakhs)
<u>CAPITAL ACCOUNT</u>	I	11,863.85	<u>FIXED ASSETS</u>	IV	13,528.27
<u>LOANS (LIABILITY)</u>	II	120.03	<u>CURRENT ASSETS, LOANS & ADVANCES</u>		
<u>CURRENT LIABILITIES</u>			Balance as per General Cash Book	V	(75.51)
Expenses Payable	III	1362.81	PNB A/c - 224129 (CLU)		0.39
			Recoverable & Advances	VI	-106.47
TOTAL		13,346.69	TOTAL		13,346.68

For : Municipal Corporation, Pathankot


 [ACCOUNTANT]

[INTERNAL AUDITOR]



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Income & Expenditure A/c for the year ending 31.03.2025

EXPENDITURE	As per Sch/ Ann Attached	AMOUNT (In Rs Lakhs)	INCOME	As per Sch/ Ann Attached	AMOUNT (in Rs Lakhs)
To Advertisement Exps		3.17	By Advertisement Tax Charges		47.10
To Advocate Expenses		19.46	By Building Application Fees		254.65
To Electricity Bills	Ann-17	6.57	By Entertainment Charges		0.25
To Pay & Establishments	SCH-VII	4246.09	By Excise Duty	Ann-2	128.63
To Lifting of Solid Waste		16.55	By Fire Cess Charges	Ann-1	21.64
To Library Newspaper Bills	Ann-24	9.15	By Property Tax Received	Ann-6	412.79
To Misc & Others Development Exps		12.32	By License fee		47.86
To Medicine Exps	Ann-25	1.27	By Sale Of Property	Ann-5	1.90
To Directorate Charges	Ann-21	5.00	By Misc Water Sewarages	Ann-11	9.88
To Oil & Fuel Charges		27.77	By Other Incomes	Ann-12	18.59
To Other Maintenance Exps	Ann-18	1.82	By Parchl Fees	Ann-28	0.05
To Street Light Bills		0.18	By Punjab Municipal Fund (PMF)	Ann-8	3033.79
To Stationary Exps		2.51	By Rental Income		57.42
To Telephone Expenses		1.28	By Swimming Pool		0.57
To Tubewell Bills		2.60	By Show Tax Charges	Ann-7	1.20
To Water Supply Maintenance Labour	Ann-22,23	43.90	By Slaughter House Fee	Ann-10	0.49
To Other	Ann-19	27.15	By Tehbazari Income	Ann-3,4	11.67
To Repair & Maintenance		100.74	By Water Supply & Sewerage Charges		112.54
To Renovation		13.4			
			By Net Loss		379.91
TOTAL		4,540.93	TOTAL		4,540.93

For : Municipal Corporation, Pathankot


[ACCOUNTANT]

[INTERNAL AUDITOR]



MUNICIPAL CORPORATION PATHANKOT

Capital Account as on 31.03.2025

Particulars	SCH - I
	Amount
<u>MUNICIPAL CORPORATION CAPITAL ACCOUNT</u>	
Opening Balance as on 01.04.2024	1,228,385,140.00
Less : Prior Period Adjustments	4,009,041.00
Less : Net Loss During the year	(37,991,595.00)
Closing Balance as on 31.03.2024 (in Rs)	1,186,384,504.00
Closing Balance (In lakhs) as on 31.03.2024	11,863.85
GRAND TOTAL (In Lakhs)	11,863.85


[ACCOUNTANT]

[INTERNAL AUDITOR]



MUNICIPAL CORPORATION PATHANKOT

Loans (Liabilities) as on 31.03.2025

SCH - II

Particulars	Amount (in Rs Lakhs)
LIC/Hudco loan	54.13
Loan W/S DEPTT	37.40
Loan From DDLG ASR & IT ASR	28.50
TOTAL (In Lakhs)	120.03


[ACCOUNTANT]

[INTERNAL AUDITOR]



MUNICIPAL CORPORATION PATHANKOT

Expenses Payables as on 31.03.2025

SCH - III

Particulars	Amount (In Rs Lakhs)
Directorate Charges Payable	7.96
Electricity Bills Payables	1324.06
Earnest Money Payable	0.16
GST Payable	0.79
Group Insurance Sum Payable	0.13
Cancer Cess Payable	29.71
TOTAL (In Lakhs)	1,362.81

[INTERNAL AUDITOR]


Accountant,
Municipal Corporation,
PATHANKOT.



MUNICIPAL CORPORATION PATHANKOT

FIXED ASSETS AS ON 31.03.2025

		SCH - IV
Particulars	Details	Amount (in Rs Lakhs)
Buildings	List -I	4815.69
Computer & Softwares		9.66
Furniture & Fixtures	Ann-26	25.00
Land	List -II	4776.75
Machinery		79.81
M.C. Shops on Rent		1332.75
Park Development	List -III	676.98
Roads & Pavements		241.60
Tubewells	List -IV	766.53
Street Lights	Ann-20	163.48
Urinals		39.38
Vehicles		64.99
Water Supply Pipelines		535.65
TOTAL (In Lakhs)		13,528.27


[ACCOUNTANT]

[INTERNAL AUDITOR]



MUNICIPAL CORPORATION PATHANKOT

Reconciliation Sheet for General Books of Account with General Cash Book as on
31.03.2025

SCH - V

Particulars	Amount (in Rs)
Balance as per Books of Accounts on 31.03.2025	(7,551,104.00)
Adjustments : Cash Book Totalling & Carry Forwarded Errors	
(+) GST on Advertisements already taken in Cash Book in FY 2022-23 so not deducted from CB in FY 2023-24 but payment duly made on 30.05.2023	111,176.00
(+) Entry in the income side double recorded on 17.05.2023 & 23.06.2023	8,110.00
(+) Double Income Recorded in May 2023	9,720.00
(+) Totalling & Carry Forwarding Errors in Q4 2023-24	809.00
(+) Inter Branch Tranfer dted 07.06.2024	5,000,000.00
(+) Inter Branch Tranfer dted 31.03.2025	10,000,000.00
(+) Totalling & Carry Forwarding Errors in 02.08.2024	14,000.00
(-) Totalling & Carry Forwarding Errors in 01.04.2024	13,050.00
Balance as per Cash Book as on 31.03.2025	7,579,661.00

Balance as per Books of Accounts	Amount	Amount (in Lakhs)
Cash in Hand	0.00	0.00
PNB _A/c -221104	-364899.40	-3.65
PNB _A/c -59039	-17933405.32	-179.33
HDFC Bank A/c- 1183	86921.67	0.87
Axis Bank Accounts	10660279.05	106.60
TOTAL	(7,551,104.00)	(75.51)


/ [ACCOUNTANT]

[INTERNAL AUDITOR]



MUNICIPAL CORPORATION PATHANKOT

Recoverable & Advances as on 31.03.2025

SCH - VI

Particulars	Amount (in Rs Lakhs)
Fire Cess Recoverables	(17.47)
House Tax Recoverables	21.77
Property Tax Recoverables	(126.39)
Rent & TehBazaari Recoverables	(33.82)
Water & Sewerage Charges Recoverables	49.44
TOTAL (In Lakhs)	(106.47)

1 [ACCOUNTANT]


[INTERNAL AUDITOR]



MUNICIPAL CORPORATION PATHANKOT
Pay & Establishments as on 31.03.2025

SCH - VII

Particulars	Head No	As per Sch/ Ann Attached	AMOUNT (in Rs)	AMOUNT (in Rs Lakhs)
General Branch Pay	40	Ann-13	48,219,545.00	482.20
Health Branch Pay	47	Ann-14	143,718,069.00	1,437.18
ME Branch Pay	48	Ann-15	18,742,202.00	187.42
Fire Brigade Pay	50		24,096,175.00	240.96
Water Supply Branch Salary	52	Ann-16	75,802,320.00	758.02
FMA/ LTC	53		72,520,795.00	725.21
Gratuity & Retiral Dues	99	Ann-27	41,510,297.00	415.10
TOTAL (In Lacs)			424,609,403.00	4,246.09


Accountant,
Municipal Corporation,
PATHANKOT.

[INTERNAL AUDITOR]



MUNICIPAL CORPORATION PATHANKOT

BUILDINGS

LIST - I

Particulars	AMOUNT (in Rs Lakhs)
ANANDPUR DISPENSARY (1 MARLA)	0.90
AUDITORIUM NEAR CIVIL HOSPITAL(9.16 KANAL)	1225.00
DHOBI GHAT (6.7 KANAL)	114.30
INDIRA COLONY(1 MARLA)	0.90
ISSA NAGAR SHOPS & ENCROACHMENT(2.14 KANAL)	1587.50
MC OFFICE (2.12 KANAL)	660.44
NEW SLAUGHTER HOUSE LAMINI (7.11 KANAL)	135.90
OCTROI BARRIER MADHOPUR(6 MARLA)	37.50
PRIMARY SCHOOL ANANDPUR(2.1 KANAL)	36.90
SLAUGHTER HOUSE MISSION ROAD(29 MARLA)	306.25
SWIMMING POOL LAMINI (14.9 KANAL)	260.10
TEMPRENCE HALL(3.12 KANAL)	450.00
Grand Total	4815.69

Accountant,
Municipal Corporation,
PATHANKOT.



MUNICIPAL CORPORATION PATHANKOT

LAND

LIST - II

Particulars	AMOUNT (in Rs Lakhs)
ANANDPUR RARA (56.6 KANAL)	1013.40
BEHLOLPUR LAND	63.75
BHADHAR LAHRI(239 KANAL)	153.00
DHERIWAL (246 KANAL)	595.00
DHOBI GHAT (MARLA)	14.40
GANDHI CHOWK OLD HOSPITAL(6.13 KANAL)	1662.50
JOGI BANGLA(16 MARLA)	14.40
KAMALPUR (245 KANAL)	127.50
MALIKPUR LAND(240 KANAL)	327.25
MIRPUR COLONY LAND (10 MARLA)	9.00
MISSION ROAD (3 MARLA)	2.70
SARNA LAND(244)	38.25
SHAHPUR CHOWK(1.5 KANAL)	22.50
SHAMSHAN GHAT(9 MARLA)	8.10
VETNARY HOSPITAL DALHOUSIE ROAD(2.18 KANAL)	725.00
Grand Total	4776.75


Accountant,
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MUNICIPAL CORPORATION PATHANKOT

PARKS & DEVELOPMENT

LIST - III

Particulars	AMOUNT (in Rs Lakhs)
4 MARLA QUARTER (4 KANAL)	72.00
GURU NANAK PARK (12.5 KANAL)	219.60
MIRPUR COLONY (1.10 KANAL)	27.00
MODEL TOWN PARKS (24.19 KANAL)	358.38
Grand Total	676.98


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PATHANKOT.



MUNICIPAL CORPORATION PATHANKOT

TUBEWELLS

LIST - IV

Particulars	AMOUNT (in Rs Lakhs)
4 MARLA QUATER(20.6 KANAL)	41.40
ABADI DAULATPUR(9 KANAL)	8.10
ANANDPUR(12 MARLA)	12.80
ANANDPUR RARA(2 MARLA)	1.80
APK ROAD DIV(2.10 KANAL)	45.00
BACK SDM COURT (7 MARLA)	6.30
BARDROYA (9 MARLA)	8.10
DHAKKI TUBEWELLS	2.70
DHOBI GHAT (1.12 KANAL)	28.80
DISPOSAL WATER TANK & SEWERAGE BPARD(4 K)	72.00
LAMAINI (9 MARLA)	8.10
LIC LANE(1.16 KANAL)	23.40
MISSION ROAD (2.12 KANAL)	282.20
MODEL TOWN (3.5 KANAL)	58.50
MUNICIPAL COLONY(6.5 KANAL)	112.50
RAM SHARNAM COLONY (2 MARLA)	1.80
TUBEWELLS	53.03
Grand Total	766.53

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MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
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Annexure - 1
Property Tax
Head No. 3

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	42,322,871.00
Add:	Amount wrongly UnRecorded on 28.03.2025	38,244.00
	Amount wrongly UnRecorded on 03.06.2024	1,721.00
	Amount wrongly UnRecorded on 13.06.2024	4.00
	Amount wrongly UnRecorded on 07.08.2024	16,000.00
Less:	Entries dated 20.03.2025 which wrongly posted in this Head	945.00
	Amount wrongly Considerd on 21.11.2024	83,544.00
	Calculation error Found On 23.09.2024	3.00
Balance as per Books of Accounts (in Rs)		42,294,348.00

Accountant,
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Annexure - 2
Fire Cess
Head No. 6


S. No.	Particulars	AMOUNT (In Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	2,163,829.00
Add:	Amount wrongly UnRecorded on 20.03.2025	675.00
	Amount wrongly UnRecorded on 26.09.2024	572.00
	Totalling Error Found in August Month	10.00
	Totalling Error Found in June Month	1.00
	Totalling Error Found in December Month	1.00
Less:	Entries dated 18.09.2024 which wrongly posted in this Head	684.00
	Amount wrongly UnRecorded on 19.09.2024	238.00
	Balance as per Books of Accounts (In Rs)	2,164,166.00


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MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 3
Water Charges
Head No. 11

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	4,210,066.00
Add:	Amount wrongly UnRecorded on 19.07.2024	6,705.00
	Amount wrongly UnRecorded on 16.01.2025	5.00
	Amount wrongly Considered on 26.03.2025	6,510.00
	Amount wrongly Considered on 07.10.2024	30.00
Less:	Amount wrongly Considered on 06.06.2024	8.00
	Amount wrongly Considered on 24.06.2024	8,053.00
	Amount wrongly Considered on 26.06.2024	60.00
	Amount wrongly Considered on 12.11.2024	30.00
Balance as per Books of Accounts (in Rs)		4,215,165.00


Accountant,
Municipal Corporation,
PATHANKOT.

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Annexure - 4
Sewerages
Head No. 13

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	7,046,610.00
Add:	Amount wrongly UnRecorded on 23.12.2024	4.00
Less:	Amount wrongly Considered on 24.06.2024	7,697.00
	Amount wrongly Considered on 30.10.2024	4.00
	Calculation error found in the November Month	200.00
Balance as per Books of Accounts (in Rs)		7,038,713.00


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Annexure - 5
Misc Income
Head No. 15

S. No.	Particulars	AMOUNT (In Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	984,291.00
Add:	Totalling Error Found In October Month	3,395.00
Less:	Amount wrongly UnRecorded on 26.03.2025	944.00
Balance as per Books of Accounts (In Rs)		986,742.00


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Annexure - 6
Licence Fees
Head No. 16

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	4,508,769.00
Add:	Totalling Error Found in December Month	300,000.00
	Totalling Error Found in January Month	5.00
Less:	Amount wrongly UnRecorded on 19.07.2024	6,705.00
	Amount wrongly UnRecorded on 07.08.2024	16,000.00
Balance as per Books of Accounts (in Rs)		4,786,069.00


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Annexure - 7
Slaughter House Fee
Head No. 18

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	48,750.00
Add:	Amount wrongly UnRecorded on 20.09.2024	80.00
	Amount wrongly UnRecorded on 09.01.2025	80.00
	Amount wrongly UnRecorded on 13.01.2025	200.00
Balance as per Books of Accounts (in Rs)		49,110.00


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Annexure - 8

Rent
Head No. 26

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	5,762,730.00
Less:	Amount Wrongly Considered on 05.07.2024	20,256.00
Balance as per Books of Accounts (in Rs)		5,742,474.00


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Annexure - 9

Rent Arrear
Head No. 27

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	1,162,750.00
Add:	Amount Wrongly Considered on 05.07.2024	20,256.00
	Totaaling Errors in october Month	90.00
Balance as per Books of Accounts (in Rs)		1,183,096.00


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Annexure - 10

Tehabzari
Head No. 28

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	1,181,184.00
less:	Amount wrongly considered on 16.09.2024	100.00
	Amount wrongly considered on 02.08.2024	14,000.00
Balance as per Books of Accounts (in Rs)		1,167,084.00

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Annexure - 11

Other Income
Head No. 31

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	6,858,389.00
Less:	Entry dated 07.06.2024 inter bank transaction considered in this head	5,000,000.00
Balance as per Books of Accounts (in Rs)		1,858,389.00


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Annexure - 12

Parchi Fees

Head No. 33

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	5,074.00
Add:	Amount wrongly considered on 18.06.2024	66.00
	Amount wrongly considered on 27.01.2024	100.00
Balance as per Books of Accounts (in Rs)		5,240.00


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Annexure - 13

General Branch Pay
Head No. 40

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	48,173,837.00
Add:	Entries dated 13.09.2024 which wrongly posted in Head - 47	2,624.00
	Totalling Error Found in 24.1.2025	30.00
	Entries dated 13.03.2025 Not Considered in this head	5,666.00
	Entries dated 25.03.2025 Not Considered in this head	37,388.00
	Balance as per Books of Accounts (in Rs)	48,219,545.00


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Annexure - 14

Health Branch Pay
Head No. 47

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	143,741,964.00
Add	Clerical error found on 9.04.2024	3.00
	Entries dated 17.09.2024 Not Considered in this head	34,080.00
Less:	Entries dated 13.09.2024 which wrongly posted in Head - 40	2,624.00
	Entries dated 10.12.2024 Not Considered in this head	12,300.00
	Entries dated 13.03.2025 Not Considered in this head	5,666.00
	Entries dated 25.03.2025 Not Considered in this head	37,388.00
Balance as per Books of Accounts (in Rs)		143,718,069.00


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Annexure - 15

ME PAY
Head No. 48

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	19,366,017.00
Add:	Entries dated 10.12.2024 Not Considered in this head	4,000.00
Less:	Advance Adjusted with advance receipted dtd 18.09.2024	627,815.00
Balance as per Books of Accounts (in Rs)		18,742,202.00

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Annexure - 16

WATER SUPPLY SALARY
Head No. 52

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	75,794,020.00
Add:	Entries dated 10.12.2024 Not Considered in this head	8,300.00
Balance as per Books of Accounts (in Rs)		75,802,320.00



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Annexure - 17

ELECTRICITY BILL
Head No. 55

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	656,016.00
Add:	Totalling Error In October Month	700.00
Balance as per Books of Accounts (in Rs)		656,716.00



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Annexure - 18

MAINTENANCE
Head No. 57

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	132,164.00
Add:	Entry Not considered on 08.05.2024	1,000.00
	Entry Not considered on 08.05.2024	49,000.00
Balance as per Books of Accounts (in Rs)		182,164.00


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Annexure - 19

OTHER EXPENSES

Head No. 62

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	2,684,322.00
Add:	Entry Not Found on 19.03.2025	7,080.00
	Advance payment for payment of other expenses dt 31.07.2024	20,000.00
	Advance payment for payment of other expenses dt 14.08.2024	30,000.00
	Advance payment for payment of other expenses dt 24.01.2025	70,000.00
	Advance payment for payment of other expenses dt 19.03.2025	26,200.00
Less:	Entry found on 30.12.2024 belong to retiral dues	11,430.00
	Calculation error on 18.10.2024	316.00
	Entry found on 17.09.2024 belong to health Branch Pay	34,080.00
	Entry Not Found on 03.07.2024	18,000.00
	GST Paid	58,368.00
Balance as per Books of Accounts (in Rs)		2,715,408.00


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Annexure - 20

STREET LIGHT MATERIALS

Head No. 65

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	1,238,956.00
Add:	Calculation error on 18.10.2024	40.00
Balance as per Books of Accounts (in Rs)		1,238,996.00


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Annexure - 21

Directorate Charges
Head No. 79

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	-
Add:	Entry Found on 29.05.2024	500,000.00
Balance as per Books of Accounts (in Rs)		500,000.00


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Annexure - 22

Water Supply Maintenance
Head No. 83

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	4,332,911.00
Add:	Calaculation Error on 17.09.2024	6.00
	Advance payment for payment of other expenses dt 31.07.2024	20,000.00
Balance as per Books of Accounts (in Rs)		4,352,917.00


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Annexure - 23

Water Supply Labour
Head No. 86

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	87,500.00
Less:	Entry Not Found on 03.07.2024	50,000.00
Balance as per Books of Accounts (in Rs)		37,500.00



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Annexure - 24

Library Newspaper Bills
Head No. 88

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	914,990.00
Less:	Totalling Error on 29.11.2025 (As per Books of account is Rs. 8515 but in Classified it was shown as Rs.8615)	100.00
Balance as per Books of Accounts (in Rs)		914,890.00


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Annexure - 25

Medicine
Head No. 93

S. No.	Particulars	AMOUNT (In Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	108,860.00
Add:	Entries not considered dtd 03.07.2024	18,000.00
Balance as per Books of Accounts (in Rs)		126,860.00


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Annexure - 26

Purchase of Furnitures

Head No. 94

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	199,607.00
Add:	Entry Not Posted Properly dtd 22.01.2025 (As per Books is Rs 6018 but in classified it was shown as Rs. 6011)	7.00
Less:	Entry Not Found in the books of account dtd 19.03.2025	7,080.00
	Entry made on 09.10.2024 pretaing to GST Payable	71,280.00
Balance as per Books of Accounts (in Rs)		121,254.00


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Annexure - 27

Retiral Dues
Head No. 98

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	43,091,951.00
Add:	Entry Not Found on 30.12.2024	11,430.00
	Totalling Error found in January Month	9.00
Less	Entry Transferred to advance & deposit on 18.10.2024	1,593,093.00
Balance as per Books of Accounts (in Rs)		41,510,297.00


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Annexure - 28

Punjab Municipal Fund (GST)
Head No. 8

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2025	313,378,672.00
Less:	Inter bank transfer considered in this fund on 15.03.2025	10,000,000.00
Balance as per Books of Accounts (in Rs)		303,378,672.00


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Cash Flow Statement for FY 2024-25

PARTICULARS	AMOUNT(In Lakhs)
Opening Cash In hand & Bank Balances	111.97
Net Profit (Loss) During the Year	-380.5
Add : Increase In Current Liabilities & Corpus Adjs	30.44
Add : Decrease In Current Assets	216.66
Less : Increase In Current Assets	
Less : Decrease In Current Liabilities & Corpus	40.09
CASH FLOW FROM OPERATIONS	-61.52
Cash Flow From Investing Activities	
Less: Purchases of Fixed assets	13.6
Cash Flow From Investing Activities	13.6
Cash Flow From Financing & Related Activities	
- Increase in Loans & liabilities	-
Closing Cash In Hand & Bank Balances	-75.12

