



## MUNICIPAL CORPORATION, KAPURTHALA

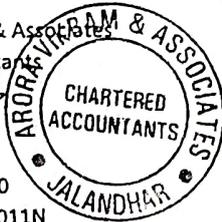
### INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Salary & Establishment	162,262,561.00	By Water Rate & Sewerage Charges	20,196,346.00
To Pen. Cont. / Pen. Mad. Mics / Retiral Dues	69,345,308.00	By Road Cutting	84,772.00
To Stationery	105,433.00	By Licence Fee	3,101,280.00
To Electricity Bill	462,844.00	By Property Tax / House Tax	39,314,587.00
To Telephone Bill	13,098.00	By VAT / Excise Duty/GST	176,903,295.00
To Petrol, Diesel & Maintenance	1,383,753.00	By Bank Interest	656,475.00
To Miscellaneous Expenses	1,957,704.00	By Advertisement Tax	5,057,881.00
To St. Light Elect. Bill	3,214,696.00	By Miscellaneous Incomes	205,738.00
To W/S Elect. Bill	2,080,161.00	By Fire Cess / CLU Charges	1,500,275.00
To Maint. Elect./Street Light	83,117.00	By Cancer Cess	644,277.00
To Maint. W/s & Sewerage	278,237.00	By Cow Cess	2,501,280.00
To Repair & Maintainence	1,262,311.00	By Building Application Fee	29,566,507.00
To Cow cess	3,447,706.00	By Rent Income	4,342,730.00
To Bank Charges	354.00	By Tehbazari/Comp. Fee	2,021,115.00
To Councillor's Honararium	11,250,850.00	By Sanitation	1,132,980.00
To Newspaper Advertisement	194,852.00	By Building NOC Fees	96,034.00
To Health (Tractor)	479,118.00	By Advance/EMD	2,067,501.00
To Dev & Con/ Repair of Roads	679,853.00		
To Other Development Works	1,960,842.00		
To Expenditure on Goushala	944,265.00		
To Fire NOC	4,345,000.00		
To Cancer Cess	2,620,626.00		
To Computer Expenses	42,850.00		
To Directorate Charges	717,578.00		
To Excess of Income over Expenditure	20,259,956.00		
<b>TOTAL</b>	<b>289,393,073.00</b>	<b>TOTAL</b>	<b>289,393,073.00</b>

As per our separate report at the foot of the balance sheet

For Arora Vikram & Associates  
Chartered Accountants

CA Vikram Arora  
Memb. No. 093620  
Firm Reg. No. 014011N



(ACCOUNTANT)  
Accountant  
Municipal Corporation  
Kapurthala

(COMMISSIONER)  
Commissioner  
Municipal Corporation  
Kapurthala

Dated: 04.08.2025

UDIN: 25093620BMLEB11740

# MUNICIPAL CORPORATION, KAPURTHALA

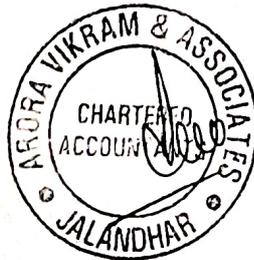
## Annexures to Balance Sheet as at 31st March 2025

1 Bank Balances	Rs.
Axis Bank A/c 1836	4,994,594.39
Axis Bank A/c 4088	1,018,662.00
Axis Bank A/c 5090	23,052,502.23
HDFC Bank A/c 0018	1,299,986.00
HDFC Bank A/c 3800	14,389,710.63
State Bank of India A/c 9453	99,761.00
Total	44,855,216.25

2 Fixed Assets	Rs.
Furniture & Fixtures	645,920.00
Machinery	5,969,901.00
Street Lights	28,715,581.00
Water Supply / Sewerage	113,156,508.00
Building	22,981,190.00
Land	432,925,000.00
Parks	1,559,000.00
Roads	181,714,840.00
Vehicles	3,675,056.00
Computer/Laptops	198,121.00
Office Equipments	365,570.00
Total	791,906,687.00

*Rajiv*  
ACCOUNTANT  
Municipal Corporation  
Kapurthala

COMMISSIONER  
Municipal Corporation  
Kapurthala



**Municipal Corporation, Kapurthala**  
**Cash Flow Statement for the year ending 31st March 2025**

Particulars	Amount (In Rs.)
<b>A. Cash Flow from Operating Activities</b>	
a. Cash Inflow	
Cash Inflow from Operations	289,393,073.00
Add/Less: Previous Year Adjustments	<u>-12,039,015.75</u>
Total	<u>277,354,057.25</u>
b. Cash Outflow	
Cash Outflow from Operations	<u>269,133,117.00</u>
Total	<u>269,133,117.00</u>
Net Cash Inflow/Outflow from Operating Activities (a-b)	<u>8,220,940.25</u>
<b>B. Cash Flow from Investing Activities</b>	
a. Cash Inflow	
b. Cash Outflow	
Capital Expenditure (Fixed Assets)	<u>450,285.00</u>
Total	<u>450,285.00</u>
Net Cash Inflow/Outflow from Investing Activities (a-b)	<u>-450,285.00</u>
Net Increase/Decrease in Cash & Cash Equivalents (A+B)	<u>7,770,655.25</u>

As per our separate report at the foot of the balance sheet

For Arora Vikram & Associates  
Chartered Accountants

CA Vikram Arora  
Memb. No. 093670  
Firm Reg. No. 014011N



Dated: 04.08.2025  
UDIN: 25093620 BMLER1740

[ACCOUNTANT]

**Accountant**  
Municipal Corporation  
Kapurthala

[COMMISSIONER]

**Commissioner**  
Municipal Corporation  
Kapurthala



Approved Budget  
ULB Name : Kapurthala  
Financial Year : 2025-26

LG-IFMS  
PUNJAB

Dispatch No. : 20252631182

Dispatch Date : 24/06/2025

ਨਿਗਮ ਕਪੂਰਥਲਾ  
ਸਾਂਝੀ ਨੰਬਰ 580  
ਮਿਤੀ 27/6/25

Budget Summary

Budget Type	BE By HOD FY : (2025-2026 )
1 : Revenue Receipt	₹330000000
2 : Revenue Expenses	₹337865000
3 : Capital Receipt	₹0
4 : Capital Expenditure	₹0
5 : ExtraOrdinary Receipt	₹0
6 : ExtraOrdinary Payment	₹0

Acct

Detailed Budget Account Wise

Budget Type	Account Code	Sub Function Desc	BE By HOD (2025-2026 )
1 : Revenue Receipt	110-01-00 : Property Tax	PROPERTY TAX	₹60000000
	110-02-01 : Water Tax/Charges	WATER TAX & SEWERAGE TAX	₹22500000
	110-51-02 : MUNICIPAL TAX ON electricity	MUNICIPAL TAX ON ELECTRICTY	₹7500000
	110-80-07 : Cow CESS	CESS	₹2000000
	110-80-08 : Advertisement Tax	Advertisement Tax	₹5300000
	120-10-02 : Additional Excise Duty	ADDITIONAL EXCISE DUTY	₹10000000
	120-20-02 : PUNJAB MUNICIPAL FUND	General Administration	₹180000000
	130-10-04 : Markets/Shops	Municipal Markets	₹4500000
	130-80-02 : Mobile Tower Rent	Others	₹2000000
	140-11-01 : Shops & Establishment License Fee	Trade Licenses and Regulation	₹2000000
	140-40-01 : Building Permission Fees	Building Permission	₹31300000
	140-40-09 : Others	Other Taxes & Misc. Revenue	₹2800000
	140-50-09 : Road Cutting Charge	Street Roads and Bridges	₹100000
	Revenue Receipt Total		
2 : Revenue Expenses	210-10-00 : Salaries and Wages	General Administration	₹43000000
	210-10-00 : Salaries and Wages	City/Town Planning	₹12000000
	210-10-00 : Salaries and Wages	Public Health	₹110000000
	210-10-00 : Salaries and Wages	Fire Brigade	₹6850000
	210-10-00 : Salaries and Wages	Parks & Gardens	₹2100000
	210-10-00 : Salaries and Wages	Street Roads and Bridges	₹14000000
	210-10-00 : Salaries and Wages	Street Lighting	₹1000000
	210-10-00 : Salaries and Wages	Water Supply	₹18100000
	210-30-02 : Pension Contribution	General Administration	₹49200000
	210-50-00 : Re-imbursements	General Administration	₹4000000



Approved Budget  
ULB Name : Kapurthala  
Financial Year : 2025-26



Dispatch No. : 20252631182

Dispatch Date : 24/06/2025

Budget Type	Account Code	Sub Function Desc	BE By HOD (2025-2026)
	210-70-01 : Honorarium to Council Members	Municipal Body	₹11800000
	220-12-01 : Telephone Office Expense	General Administration	₹25000
	220-21-02 : General Printing & Stationery	General Administration	₹115000
	220-80-01 : Solid Waste Management Expense	Sewerage Treatment Plants and Sewerage Pumping Stations	₹3500000
	220-80-07 : Survey plan/ Plan table fees	City/Town Planning	₹5000000
	220-80-18 : Directorate Charges (HO)	General Administration	₹500000
	230-01-01 : Electricity Bill	General Administration	₹700000
	230-01-01 : Electricity Bill	Street Lighting	₹6000000
	230-01-01 : Electricity Bill	Water Supply	₹6000000
	230-02-01 : Diesel	General Administration	₹8500000
2 : Revenue Expenses	230-20-02 : Fodder for impounding animals	CATTLE POUNDING	₹1200000
	230-20-03 : Others	STORES	₹2695000
	230-50-02 : Sewerage	Sewerage & Sullage	₹2000000
	230-50-06 : Street Lighting System	Street Lighting	₹10000000
	230-50-11 : Street InterLock	Street Roads and Bridges	₹3000000
	230-52-02 : Office Buildings	Municipal Offices/Properties	₹10000000
	230-53-16 : Other Vehicle	Municipal Workshop, Vehicles	₹3200000
	230-53-19 : Computers Repairs Expenses	Computer Department	₹110000
	250-10-01 : Election Expense	General Administration	₹270000
	250-20-09 : Slum Development	Slum Improvements	₹1000000
	250-20-12 : Pigs/ Dogs/ Stray Animals Control Expense - Sterilization Expense	Animal Control	₹2000000
	<b>Revenue Expenses Total</b>		<b>₹337865000</b>

## ਦਫਤਰ ਨਗਰ ਨਿਗਮ ਕਪੂਰਥਲਾ

ਵੱਲ:

ਉਪ ਕੰਟਰੋਲਰ( ਵਿੱਤ ਤੇ ਲੇਖਾ )  
ਸਥਾਨਕ ਸਰਕਾਰ ਵਿਭਾਗ ,ਪੰਜਾਬ  
ਚੰਡੀਗੜ੍ਹ।

ਪੱਤਰ ਨੰ.. ੨੧.....

ਮਿਤੀ ੨੦/੫/੨੦੨੫

ਵਿਸ਼ਾ: ਸ਼ਹਿਰੀ ਸਥਾਨਕ ਸੰਸਥਾਵਾਂ ਦੀਆਂ ਮਿਤੀ 31.03.2025 ਤੱਕ ਵੱਖ-ਵੱਖ ਖਰਚੇ ਦੀਆਂ ਮੱਦਾਂ ਅਧੀਨ ਬਕਾਇਆ ਦੇਣਦਾਰੀਆਂ ਬਾਰੇ।

ਹਵਾਲਾ: ਆਪ ਦੇ ਦਫਤਰ ਦੇ ਪੱਤਰ ਨੰ. ਲੇਖਾਕਾਰ-3-ਉਕਵਲ-ਡਸਸ-2025/19967 ਮਿਤੀ 24.04.2025 ਦੇ ਸਬੰਧ ਵਿੱਚ ਮੰਗੀ ਗਈ ਸੂਚਨਾ ਆਪ ਨੂੰ ਪ੍ਰੋਫਾਰਮੇਂ ਵਿੱਚ ਭਰ ਕੇ ਅਗਲੇਰੀ ਕਾਰਵਾਈ ਹਿੱਤ ਭੇਜੀ ਜਾਦੀ ਹੈ:

ਲੜੀ ਨੰ.	ਖਰਚੇ ਦੀ ਮੱਦ ਦਾ ਵੇਰਵਾ	ਲੰਬਿਤ ਦੇਣਦਾਰੀਆਂ (ਰਕਮ ਲੱਖਾਂ ਵਿੱਚ)
1	ਤਨਖਾਹ ਤੇ ਭੱਤਿਆਂ ਦੀਆਂ ਦੇਣਦਾਰੀਆਂ	-
2	ਪ੍ਰੋਵੀਡੈਂਟ ਫੰਡ ਦੀ ਦੇਣਦਾਰੀ	-
3	ਨਵੀਂ ਪੈਨਸ਼ਨ ਸਕੀਮ ਅਧੀਨ ਕੰਟਰੀਬਿਊਸ਼ਨ(ਕਰਮਚਾਰੀ ਤੇ ਯੂ.ਐੱਲ.ਬੀਜ ਕੰਟਰੀਬਿਊਸ਼ਨ ਸਮੇਤ) ਦੀ ਦੇਣਦਾਰੀ	-
4	ਰਿਟਾਇਰਮੈਂਟ ਡਿਊਜ ( ਗ੍ਰੈਜੂਟੀ, ਲੀਵ ਇੰਨਕੈਸ਼ਮੈਂਟ, ਐਕਸ-ਗਰੇਸ਼ੀਆ ਆਦਿ) ਦੀ ਦੇਣਦਾਰੀ	22.61
5	ਅਚਨਚੇਤ ਖਰਚੇ (ਐੱਲ.ਟੀ.ਸੀ., ਮੈਡੀਕਲ-ਰੀਇੰਬਰਸਮੈਂਟ, ਟੀ.ਏ/ ਡੀ.ਏ, ਟੈਲੀਫੋਨ ਬਿੱਲ ਆਦਿ)	-
6	ਸਟਰੀਟ ਲਾਈਟ ਦੇ ਬਿਜਲੀ ਦੇ ਬਿਲ ਦੀ ਦੇਣਦਾਰੀ	-
7	ਟਿਊਬਵੈਲ / ਸੀਵਰੇਜ ਡਿਸਪੋਜਲ ਆਦਿ ਦੇ ਬਿਜਲੀ ਦੇ ਬਿਲ	-
8	ਠੇਕੇਦਾਰਾਂ ਦੀਆਂ ਦੇਣਦਾਰੀਆਂ	-
9	ਹੁਡਕੋ / ਬੈਂਕ / ਹੋਰ ਯੂ.ਐੱਲ.ਬੀਜ ਤੋਂ ਲਏ ਕਰਜੇ ਸਮੇਤ ਵਿਆਜ	-
10	ਡਾਇਰੈਕਟਰੇਟ / ਚੋਣ ਦਫਤਰ ਦੇ ਖਰਚੇ	-
11	ਆਡਿਟ ਫੀਸ / ਸੀ.ਏ ਤੇ ਵਕੀਲਾਂ ਦੀ ਫੀਸ	-
12	52(1) (b) ਅਤੇ 82 (4) ਅਧੀਨ ਕੰਟਰੀਬਿਊਸ਼ਨ ਦੀ ਦੇਣਦਾਰੀ	-
13	ਹੋਰ ਕੋਈ ਦੇਣਦਾਰੀ (ਵੇਰਵੇ ਸਹਿਤ ਸਪੱਸ਼ਟ ਕੀਤੀ ਜਾਵੇ)	-
	ਕੁੱਲ ਜੋੜ	22.61

  
 ਲੇਖਾਕਾਰ ਗ੍ਰੇਡ - 1)  
 ਨਗਰ ਨਿਗਮ ਕਪੂਰਥਲਾ