

**Municipal Corporation, Kapurthala**  
**Source of Revenue**

| Sr.No. | Revenue                                                                                  | Actual collection FY 24-25 in crores | Actual collection FY 25-26 in crores |
|--------|------------------------------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| 1      | Municipal Tax binn lieu of abolition of Octori on Electricity                            | 1.08                                 | 0.91                                 |
| 2      | Houe tax arrears recovery                                                                | 0.0047                               | 0.01                                 |
| 3      | Property Tax (excl. ess)                                                                 | 4.43                                 | 6.47                                 |
| 4      | Punjab Municipal Fund (11% VAT) plus (G.I.A.) in lieu of abolition of Octroi             | 16.82                                | 16.06                                |
| 5      | Water Rate & Sewerage Charges                                                            | 2.1                                  | 1.05                                 |
| 6      | Advertisement Fees                                                                       | 0.59                                 | 0.53                                 |
| 7      | Rent & Tehbzari incl. Lease Money                                                        | 0.64                                 | 0.55                                 |
| 8      | Building Application Fees incl. composition Fees, Development Charges etc                | 2.97                                 | 4.15                                 |
| 9      | Share of Additional Excise Duty & Auction money in lieu of abolition of Octroi on liquor | 0.85                                 | 0.3                                  |
| 10     | Sale of Municipal Property                                                               | 0                                    | 0.00                                 |
| 11     | Bus Adda Fees / Charges                                                                  | 0.00                                 | 0.00                                 |
| 12     | Licence Fees                                                                             | 0.31                                 | 0.5                                  |
| 13     | Interest on FDRs / Saving Account                                                        | 0.04                                 | 0.01                                 |
| 14     | Other sources (Other than Grant, Earnest Money & Loan)                                   | 0.55                                 | 0.22                                 |
|        | <b>Total Income</b>                                                                      | <b>30.38</b>                         | <b>30.76</b>                         |

  
 Accountant  
 Municipal Corporation, Kapurthala

**Municipal Corporation, Kapurthala**  
**Details of Liabilities**

| Sr.No. | Liabilities                                                                                       | Actual FY 24-25 in<br>crores | Provisional FY 25-26 in<br>crores |
|--------|---------------------------------------------------------------------------------------------------|------------------------------|-----------------------------------|
| 1      | Salary and allowances liabilities                                                                 | 0.00                         | 0.00                              |
| 2      | Provident Fund Liability                                                                          | 0.00                         | 0.00                              |
| 3      | Liability of Contribution (Employees abd ULBs Contribution Together) under The New Pension Scheme | 0.00                         | 0.00                              |
| 4      | Liability of retired dues (gratuity, leave encasement, ex-gratia etc.)                            | 0.22                         | 0.22                              |
| 5      | Unforeseen expenses (LTC, medical reimbrusment, TA/DA telephone bill etc.)                        | 0.00                         | 0.00                              |
| 6      | Liability for the electricity bill of street lights                                               | 0                            | 0                                 |
| 7      | Electricity bills of Tubewells / sewerage disposdal etc.                                          | 0.00                         | 0.00                              |
| 8      | Liabilities of contractors / suppliers                                                            | 0.00                         | 0.00                              |
| 9      | Interest liability including loans taken from HUDCO / Bank / other ULBs                           | 0.00                         | 0.00                              |
| 10     | Libility for the expenses of the Directorate / Election Office                                    | 0                            | 0                                 |
| 11     | Liability of lawyers fee on audit fee / CA                                                        | 0                            | 0                                 |
| 12     | Liability of Contribution under 52(1)(b) and 82(4)                                                | 0.00                         | 0.29                              |
| 13     | Any other liability Give details of such liability                                                | 0.00                         | 0.00                              |
|        | <b>Total Liabilities</b>                                                                          | <b>0.22</b>                  | <b>0.51</b>                       |

  
 Accountant  
 Municipal Corporation, Kapurthala 