



V. M. Arora & Company

CHARTERED ACCOUNTANTS

Ref. No. VMC/.....

Dated 30-09-2026

AUDIT REPORT

We have examined the balance sheet of **Municipal Corporation Batala** as at **31/03/2026** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Municipal Corporation Batala. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the Municipal Corporation Batala, subject to the comments given below:

These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit subject to notes on accounts on even date. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosure in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis of our opinion on sundry debtors, creditors and advances are subject to our confirmation from the respective parties

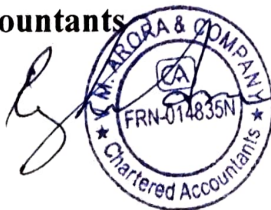
In our opinion and to the best of our information, and according to information given to us, the said accounts give true and fair view-

- (i) In case of the Balance Sheet, of the state of affairs of Municipal Corporation Batala as at 31-03-2026
- (ii) In case of the income and expenditure statements for the year ending on 31 march 2026

The prescribed particulars are annexed here to.

For V.M. ARORA & COMPANY
Chartered Accountants

Raghav Arora
Partner
M.No. 536931



UDIN: 26536961LDVXLD6235

**MUNICIPAL CORPORATION BATALA
BALANCE SHEET AS AT 31ST MARCH, 2026**

LIABILITIES	SCH NO	AMOUNT	ASSETS	SCH NO	AMOUNT
CAPITAL	1	1,44,36,20,876.76	FIXED ASSETS	3	1,37,92,36,232.75
CURRENT LIABILITIES	2	8,93,11,991.00	<u>CURRENT ASSETS</u>	4	5,55,56,763.01
			CASH AND BANK	5	9,81,39,872.00
			OTHER CURRENT ASSETS		
TOTAL		1,53,29,32,867.76	TOTAL		1,53,29,32,867.76

CHARTERED ACCOUNTANT REPORT

**SUBJECT TO OUR REPORT ON THE
FINANCIAL STATEMENTS OF EVEN
DATE**

**FOR MUNICIPAL CORPORATION
BATALA**

For V.M. ARORA & CO.

CHARTERED ACCOUNTANTS

RAGHAV ARORA
(PARTNER)

M.NO.:536961



MUNICIPAL CORPORATION BATALA
INCOME AND EXPENDITURE STATEMENTS FOR THE YEAR ENDING ON 31ST MARCH, 2026

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
TO INDIRECT EXPENSES		BY INDIRECT INCOMES	
ADVERTISEMENT EXPENSES	1,09,882.00	ADVERTISEMENT AND GST	52,81,546.00
COUNCILOR SALARIES	86,07,941.00	BUILDING FEES	4,56,77,941.00
ELECTRICITY BILL	4,21,710.00	BUS ADDA FEES	1,02,31,300.00
ENGINEER BRANCH	2,11,71,111.00	CANCER CESS	8,73,676.00
EPF OF EMPLOYEES	23,11,606.00	COW CESS	1,55,210.00
FIRE BRIGADE	69,90,803.00	EXCISE DUTY	51,56,126.00
GARBAGE LIFTING	36,21,980.00	FIRE CESS	16,08,708.00
GENERAL 1&2	4,75,33,099.00	FIRE FEES NOC	5,000.00
GST FROM RENT/TEHBZARI	2,84,704.00	HOUSE TAX	26,120.00
HEALTH BRANCH	7,01,06,127.00	MATERNITY HOSPITAL	9,017.00
LEGAL FEES	56,640.00	MISCELLANEOUS INCOME	1,93,57,663.00
MEDICAL REIMBURSEMENT & MEDICAL ALLOWANCE	57,95,944.00	MUNICIPAL RENT	21,90,227.00
MISC EXP	82,96,330.00	MUNICIPAL VAT/GST	14,85,81,381.00
NIGHT SHELTER	6,55,839.00	NIGHT SHELTER	11,539.00
PETROL & DIESEL	74,29,222.00	PC+O&M	6,94,79,228.00
PURCHASES OF COMPUTER & REPAIR	8,14,254.00	PROPERTY TAX	3,83,36,379.00
REPAIR OF CARS	34,23,181.00	PROPERTY TAX ONLINE	21,64,352.00
RETIRAL DUES (LEAVE ENCASHMENT, GRATUTITY)	1,31,06,583.00	RTI FEES	450.00
ROAD & REPAIR	4,49,64,426.00	SLATTER HOUSE	3,750.00
SOLID WASTE	24,940.00	TEHBAZARI FEES	44,17,581.00
STATIONERY	4,30,250.00	TRADE LICENSE FEES	15,22,106.00
STREET & REPAIR	1,70,69,365.00	USER CHARGES	20,000.00
STREET LIGHT MAINTAINANCE	6,89,92,646.00		
TELEPHONE BILL	5,49,628.00		
TICKETS & STAMPS	95,000.00		
TO DEPRECIATION	1,78,16,035.00		
TO NET PROFIT	44,30,054.00		
TOTAL	35,51,09,300.00	TOTAL	35,51,09,300.00

CHARTERED ACCOUNTANT REPORT

**SUBJECT TO OUR REPORT ON THE
FINANCIAL STATEMENTS OF EVEN
DATE**

FOR MUNICIPAL CORPORATION BATALA

For V.M. ARORA & CO.

CHARTERED ACCOUNTANTS

RAGHAV ARORA
(PARTNER)

M.NO.:536961



MUNICIPAL CORPORATION BATALA

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2026

Schedule : 1

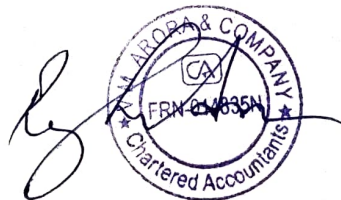
Capital Account

Particulars	Amount	Particulars	Amount
To Drawing	6,07,62,026.29	By Opening Balance	1,49,99,52,849.05
To Closing Balance	1,44,36,20,876.76	By Net Profit	44,30,054.00
Total	1,50,43,82,903.05	Total	1,50,43,82,903.05

Schedule : 2

CURRENT LIABILITIES

PARTICULARS	AMOUNT
<u>OTHER CURRENT LIABILITIES</u>	
AUDIT FEE PAYABLE	1,20,00,000.00
CANCER CESS PAYABLE	3,88,967.00
CONTRACTOR LIABILITIES	2,25,00,000.00
ELECTRICITY EXPENDITURE PAYABLE	35,36,279.00
LIABILITY OF RETIRED DUES	25,00,000.00
LIABILITY OF EXPENSE OF DIRECTORATE	32,15,570.00
O & M 2/11	58,47,820.00
PENSION CONTRIBUTION PAYABLE	48,23,355.00
PROVIDENT FUND PAYABLE	3,20,00,000.00
RETIREMENT DUES PAYABLE	25,00,000.00
TOTAL	8,93,11,991.00



**INCOME STATEMENT SCHEDULE
FOR THE YEAR ENDED ON 31ST MARCH, 2026**

Schedule : 6

INDIRECT INCOMES	
PARTICULARS	AMOUNT
INDIRECT INCOMES	
ADVERTISEMENT AND GST	52,81,546.00
BUILDING FEES	4,56,77,941.00
BUS ADDA FEES	1,02,31,300.00
CANCER CESS	8,73,676.00
COW CESS	1,55,210.00
EXCISE DUTY	51,56,126.00
FIRE CESS	16,08,708.00
FIRE FEES NOC	5,000.00
HOUSE TAX	26,120.00
MATERNITY HOSPITAL	9,017.00
MISCELLANEOUS INCOME	1,93,57,663.00
MUNICIPAL RENT	21,90,227.00
MUNICIPAL VAT/GST	14,85,81,381.00
NIGHT SHELTER	11,539.00
PC+O&M	6,94,79,228.00
PROPERTY TAX	3,83,36,379.00
PROPERTY TAX ONLINE	21,64,352.00
RTI FEES	450.00
SLATTER HOUSE	3,750.00
TEHBAZARI FEES	44,17,581.00
TRADE LICENSE FEES	15,22,106.00
USER CHARGES	20,000.00
TOTAL	35,51,09,300.00

CHARTERED ACCOUNTANT REPORT

**SUBJECT TO OUR REPORT ON THE
FINANCIAL STATEMENTS OF EVEN DATE**

FOR MUNICIPAL CORPORATION BATALA

For V.M. ARORA & CO.

CHARTERED ACCOUNTANTS

RAGHAV ARORA
(PARTNER)

M.NO.:536961



FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2025	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2026
			More than 180 Days	Less than 180 Days				
		Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
AIR CONDITIONER	3.6%	3,99,242.68		0.00	0.00	3,99,242.68	14,373.00	3,84,869.68
BATTERY/INVERTOR	6%	1,93,353.40		0.00	0.00	1,93,353.40	11,601.00	1,81,752.40
BUILDING	2.25%	66,47,38,662.00		0.00	0.00	66,47,38,662.00	1,49,56,620.00	64,97,82,042.00
CCTV CAMERA	3.6%	1,89,158.85		0.00	0.00	1,89,158.85	6,810.00	1,82,348.85
COMPUTER	18%	1,92,771.71		0.00	0.00	1,92,771.71	34,699.00	1,58,072.71
COOLER	3.6%	13,475.00		0.00	0.00	13,475.00	485.00	12,990.00
DUSTBINS	3.6%	8,14,432.56		0.00	0.00	8,14,432.56	29,320.00	7,85,112.56
ELECTRIC INSTALLATION & ERECTION	3.6%	16,52,560.75		0.00	0.00	16,52,560.75	59,492.00	15,93,068.75
FANS	3.6%	1,12,479.06		0.00	0.00	1,12,479.06	4,049.00	1,08,430.06
FIRE EQUIPMENT	3.6%	18,544.00		0.00	0.00	18,544.00	668.00	17,876.00
FIRE EXTINGUISHER	3.6%	54,137.12		0.00	0.00	54,137.12	1,949.00	52,188.12
FIRE TRUCK	6%	4,19,793.20		0.00	0.00	4,19,793.20	25,188.00	3,94,605.20
FURNITURE	3.6%	19,09,215.73		0.00	0.00	19,09,215.73	68,732.00	18,40,483.73
GARBAGE TATA ACE	6%	92,23,768.00		0.00	0.00	92,23,768.00	5,53,426.00	86,70,342.00
HANDCART	3.6%	1,41,363.00		0.00	0.00	1,41,363.00	5,089.00	1,36,274.00
HYDRAULIC TROLLEYS	6%	8,14,077.48		0.00	0.00	8,14,077.48	48,845.00	7,65,232.48
JCB MACHINE	6%	37,99,088.08		0.00	0.00	37,99,088.08	2,27,945.00	35,71,143.08
MACHINERY	3.6%	59,83,515.53		0.00	0.00	59,83,515.53	3,59,011.00	56,24,504.53
OFFICE APPLIANCES	3.6%	5,21,951.26		0.00	0.00	5,21,951.26	18,790.00	5,03,161.26
RIKSHAW REHRI	3.6%	11,75,549.00		0.00	0.00	11,75,549.00	42,320.00	11,33,229.00
STATIC PUMP	3%	98,06,741.12		0.00	0.00	98,06,741.12	2,94,202.00	95,12,539.12
SUBMIRISBLE PUMP	3%	1,55,243.78		0.00	0.00	1,55,243.78	4,657.00	1,50,586.78
TYPE WRITER	3.6%	5,770.88		0.00	0.00	5,770.88	208.00	5,562.88
VEHICLES	6%	17,13,502.72		0.00	0.00	17,13,502.72	1,02,810.00	16,10,692.72
WATER PUMP	3%	3,14,08,196.50		0.00	0.00	3,14,08,196.50	9,42,246.00	3,04,65,950.50
WATER TANKER	6%	41,674.34		0.00	0.00	41,674.34	2,500.00	39,174.34
LAND	-	66,15,54,000.00		0.00	0.00	66,15,54,000.00	0.00	66,15,54,000.00
LAND	-	1,39,70,52,267.75		0.00	0.00	1,39,70,52,267.75	1,78,16,035.00	1,37,92,36,232.75
Total			0.00	0.00	0.00	66,15,54,000.00	0.00	66,15,54,000.00
			0.00	0.00	0.00	1,39,70,52,267.75	1,78,16,035.00	1,37,92,36,232.75



CASH AND BANK

Schedule : 4

CASH & BANK BALANCES	AMOUNT
AXIS BANK 4937	
AXIS BANK 5582	
AXIS BANK 6856	1,20,144.00
AXIS BANK 7018	2,64,478.00
AXIS BANK 7231	1,26,228.00
AXIS BANK 7561	3,57,086.00
AXIS BANK 8019	1,37,485.00
AXIS BANK 8487	1,37,485.00
AXIS BANK A/C NO. 920010024357869	2,66,322.00
CANARA BANK A/C NO. 26806	68,745.00
CASH	1,76,160.00
HDFC BANK (14TH F.C.)	1,30,61,718.09
HDFC BANK (UNAUTHORIZED COLONY 1)	95,323.00
HDFC BANK (UNAUTHORIZED COLONY 2)	56,537.00
HDFC BANK (UNAUTHORIZED COLONY 3)	98,559.00
HDFC BANK 550TH	51,595.00
HDFC BANK 77935	69,847.00
HDFC BANK JALANDHAR ROAD (E-TENDERING)	2,19,687.00
INDIAN BANK 2084	5,31,761.00
PUNJAB NATIONAL BANK (P.I.D.B)	35,12,941.00
PUNJAB NATIONAL BANK 3015	4,54,554.70
PUNJAB NATIONAL BANK A/C NO. 28391	7,90,115.00
	3,49,53,176.50
	6,815.72
TOTAL	5,55,56,763.01

Schedule : 5

OTHER CURRENT ASSETS	AMOUNT
OTHER CURRENT ASSETS	
HOUSE TAX RECIEVABLE	6,90,00,000.00
PROPERTY TAX RECIEVABLE	1,66,92,052.00
RENT RECIEVABLE	66,00,000.00
WATER SUPPLY & SEWERAGE FEES RECEIVABLE	58,47,820.00
TOTAL	9,81,39,872.00

