

# **FINANCIAL STATEMENTS**

FOR THE ACCOUNTING YEAR

**2024 - 2025**

OF

**MUNICIPAL CORPORATION**  
**BATALA**  
BATALA, PUNJAB

BY  
AUDITORS :

**V.M.ARORA & CO.**  
**CHARTERED ACCOUNTANTS**  
152, LAJPAT NAGAR, -, -, RED CROSS BHAWAN  
LANE, JALANDHAR-144001 PUNJAB





### AUDIT REPORT

We have examined the balance sheet of **Municipal Corporation Batala** as at 31/03/2025 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:

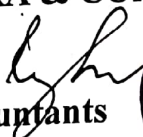
These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit subject to notes on accounts on even date. We conducted our audit in accordance with auditing standards generally accepted in India. Those 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 31-03-2025
- (ii) In case of the income and expenditure statements for the year ending on 31 march 2025

The prescribed particulars are annexed here to.

For V.M. ARORA & COMPANY

  
Chartered Accountants  
Partner Raghav Arora  
M.No. 536931  
Jalandhar



**UDIN:-25536961BMJKFC9070**

HEAD OFFICE : 152, 2nd Floor, Lajpat Nagar, Opp. Red Cross Bhawan, Jalandhar - 144 001.  
Telefax : 0181-4633000, Mobile : 99148-07774, 99140-07774, 98140-28658  
E-mail : admin@vmaroraca.com | Web : www.vmaroraca.com

## Notes on Accounts

1. The opening balances as on 01.04.2024 are taken on the basis of balance sheet provided by the department for the year ending 31.3.2025.
2. Depreciation on Fixed Assets is charge as per rates provided by management as per their guidelines.
3. Current liabilities and assets are subject to confirmation.
4. The grants received and expended by corporation are routed through capital fund and directly dealt with at corporation level not forming opinion of this report.

for **V.M. Arora & Company**

  
  
**Chartered Accountants**  
**Partner Raghav Arora**

Membership No: 536961  
Jalandhar

**UDIN:-25536961BMJKFC9070**

**Municipal Corporation  
Batala**

  
**Accounts Officer**



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**Cash Flow Statement**  
**MUNICIPAL CORPORATION BATALA**  
**FOR THE FINANCIAL YEAR 2024-25**

A	CASH FLOW FROM OPERATING ACTIVITIES	DETAIL	31-03-25	DETAIL
	Changes in Reserve & Surplus		(16,501,815.50)	
	Adjustments for:			18,429,508.00
	Depreciation	18,300,705.00		-
	Preliminary Expenses w/off	-		-
	Profit on Sale of fixed assets	-		-
	Interest & Finance Charges	-		-
	Interest Received	-		-
	Dividend Income	-	1,798,889.50	-
	<b>Operating Profit before Working Capital Changes</b>		<b>1,798,889.50</b>	
	Adjustments for:			770,275.00
	Decrease/(Increase) in Current Asset	(30,860.00)		(6,964,544.00)
	Increase/(Decrease) in Current Liabilities	-	1,768,029.50	-
	<b>Net Cash flow from Operating activities</b>		<b>1,768,029.50</b>	
B	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			(15,183,947.00)
	Purchase of Fixed Assets	-		-
	Sale of Fixed Asset	-		-
	Investment in FD	-		-
	Interest Received	-		-
	Dividend Income	-		-
	<b>Net Cash from/used in Investing activities</b>		-	
C	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			-
	Proceeds from Long term Borrowings	-		-
	Interest paid	-		-
	<b>Net Cash used in financing activities</b>		1,768,029.50	
	<b>Net increase in cash &amp; Cash Equivalents</b>		<b>30,416,998.93</b>	
	Opening Cash & Cash equivalents		32,185,028.43	
	Closing Cash & Cash equivalents		-	

FOR V.M. ARORA & COMPANY



V.M. ARORA & COMPANY  
 PARTNER: RAGHAV ARORA  
 M.NO.536961

For MUNICIPAL CORPORATION BATALA

Accounts Officer

PLACE: JALANDHAR  
 DATE: 13/08/2025

UDIN:-UDIN:-25536961BMJKFC9070

# MUNICIPAL CORPORATION BATALA

## Balance Sheet as on 31 March 2025

Liabilities	Amount	Assets	Amount
I. CAPITAL As Per List	1499952840.17	I. FIXED ASSETS As Per Schedule 'A'	1367057206.87
II. CURRENT LIABILITIES Other Liabilities	22041121.50	II. CURRENT ASSETS Cash & Bank Balances	32195028.43
		III. OTHER ASSETS Other Assets	92796574.37
<b>Totals</b>	<b>1521993969.67</b>	<b>Totals</b>	<b>1521993969.67</b>

For MUNICIPAL CORPORATION BATALA

**AUDITORS/IS REPORT  
AS PER OUR SEPARATE INTERNAL REPORT OF EVEN DATE ATTACHED**

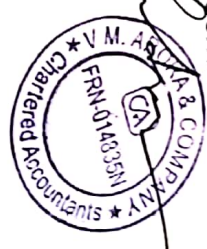
ACCOUNTS OFFICER

For V.M. ARORA & CO.

CHARTERED ACCOUNTANTS

PLACE: BATALA  
DT: 13/08/2025

RAGHAV ARORA  
(PARTNER)  
M.NO.: 536961



UDIN:- 25536961BMJKFC9070

**MUNICIPAL CORPORATION BATALA**  
**INCOME AND EXPENDITURE STATEMENTS FOR THE YEAR ENDING ON 31 March 2025**

Particulars	Amount	Particulars	Amount
Advertisement Expenses	338574.00	Advertisement Fees	500000.00
Audit Fees	200000.00	Bank Interest Received	330860.00
Bank Charges	8386.00	Building Fees	28387896.00
Depreciation A/c	18300705.00	Bus Adda Fees	10969445.00
Electricity Bill	172280.00	Cancer Cess/cow Cess	330265.00
Epf of Employees	1329067.00	Cow Cess Cash	116100.00
Fire Brigade	2404830.00	Excise Duty	13358706.00
Garbage Lifting	10859146.00	Fire Fee	137453.00
General 1&2	8826191.00	Fire Fees from Property Tax	774148.00
GST from Rent/tehbzari	803839.00	House Tax (Transfer Fees)	52700.00
Health Branch	11235665.00	House Tax/ C.F	27221.00
Legal Fees	1483486.00	Labour Cess from Building/night Shelter	290715.00
Mc Councilor	9972250.00	Maternity Hospital Fees	875.00
Me Branch	4871443.00	Miscellaneous Income	13814457.00
Medical Reumbursement & Medical Allowance	1741383.00	Municipal Rent	2040293.00
Miscellaneous Expense	5556843.00	Pf Advance Deposit (Cr)	10227261.95
Night Shelter	269442.00	Property Tax	28902037.00
O & M 2/11	13993040.00	R7 Slatter House Fees	4300.00
Office Furniture	277708.00	Service Tax (GST from Rent/tehbzari)	1912.00
Old Recovery	15003753.00	Tehbzari Fees	3207648.00
Pc(Penssion Contribution)	10243287.00	Trade Licence Fees	823287.00
Petrol & Diesel	3907797.00	User Charges	201050.00
Pf Advance Deposit (Dr)	11694352.00	VAT (Municipal Fund)	168023761.00
Purchases of Computer & Repair	439569.00		
Repair & Hire of Cars	1611536.00	BY EXCESS OF EXPENDITURE OVER	19799166.05
Retired Dues (Live Encashment, Ex-Gratia Grant)	9626712.00	INCOME	
Road & Repair	13356477.00		
Salary	123716364.00		
Sanitation Goods	46366.00		
Stationary	636513.00		
Street & Repair	16175432.00		
Street Light Maintainance	2637951.00		
Telephone Bill	581169.00		
<b>Totals</b>	<b>302321556.00</b>	<b>Totals</b>	<b>302321556.00</b>

For MUNICIPAL CORPORATION BATALA

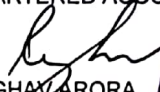
  
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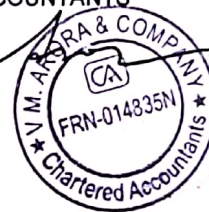
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UDIN:-25536961BMJKFC9070

**AUDITORS/S REPORT**  
**AS PER OUR SEPARATE INTERNAL REPORT OF EVEN**  
**DATE ATTACHED**

For V.M. ARORA & CO.  
 CHARTERED ACCOUNTANTS

  
 RAGHAV ARORA  
 (PARTNER)  
 M.NO.:536961



Schedule - 'A'

## MUNICIPAL CORPORATION BATALA

### Schedule of Fixed Assets for the Year ending 31 March 2025

S.N	Head of Account	Dep. Rate	O.Balance	Addn. Upto 03-10-2024	Addn. After 03-10-2024	Total	Salvage Pn	Depreciation	W.D.V
1	Air Conditioner	3.60	414151.68			414151.68		14309.00	399842.68
2	Battery/Inverter	6.00	205695.40			205695.40		12042.00	193653.40
3	Building	2.25	680039552.12			680039552.12		15300990.00	664739562.12
4	Cdv Camera	3.60	196222.85			196222.85		7064.00	189158.85
5	Computer	18.00	235087.71			235087.71		42315.00	192771.71
6	Cooler	3.60	13978.00			13978.00		503.00	13475.00
7	Dustbins	3.60	844847.56			844847.56		30415.00	814432.56
8	Electric Installation & Erection	3.60	1714274.75			1714274.75		61714.00	1652560.75
9	Fans	3.60	116679.06			116679.06		4200.00	112479.06
10	Fire Equipment	3.60	19237.00			19237.00		693.00	18544.00
11	Fire Extinguisher	3.60	56159.12			56159.12		2022.00	54137.12
12	Fire Truck	6.00	446588.20			446588.20		26795.00	419793.20
13	Furniture	6.00	1980512.73			1980512.73		71298.00	1909214.73
14	Garbage Tata Ace	3.60	9812519.00			9812519.00		582751.00	9229768.00
15	Handcart	3.60	146642.00			146642.00		5279.00	141363.00
16	Hydraulic Trolleys	6.00	866039.48			866039.48		51962.00	814077.48
17	Job Machine	6.00	4041583.08			4041583.08		242495.00	3799088.08
18	Land		661554000.00			661554000.00			661554000.00
19	Machinery	6.00	6365442.53			6365442.53		381927.00	5983515.53
20	Office Appliances	3.60	541443.26			541443.26		19492.00	521951.26
21	Rikshaw Rehari.	3.60	1219449.00			1219449.00		43900.00	1175549.00
22	Static Pump	3.00	10110042.12			10110042.12		303301.00	9806741.12
23	Submitsible Pump	3.00	160044.78			160044.78		4801.00	155243.78
24	Type Writer	3.60	5985.88			5985.88		215.00	5770.88
25	Vehicles	6.00	1822875.72			1822875.72		109373.00	1713502.72
26	Water Pump	3.00	32379584.50			32379584.50		971388.00	31408196.50
27	Water Tanker	6.00	44334.34			44334.34		2660.00	41674.34
	<b>Totals</b>		<b>1415352971.87</b>	<b>0.00</b>	<b>0.00</b>	<b>1415352971.87</b>	<b>0.00</b>	<b>18300705.00</b>	<b>1397052266.87</b>

For MUNICIPAL CORPORATION BATALA

ACCOUNTS OFFICER

PLACE: BATALA

DT:13/08/2024

UDIN:-25536961BMJKFC9070

AUDITORS/REPORT  
AS PER OUR SEPARATE INTERNAL REPORT OF EVEN  
DATE ATTACHED

For V.M. ARORA & CO.

CHARTERED ACCOUNTANTS

RAGHAV ARORA  
(PARTNER)  
M.NO.:536961



# MUNICIPAL CORPORATION BATALA

## List of Cash & Bank Balances as on 31 March 2025

S.No.	Head of Account	Balance
		91975.00
1	Cash	748016.70
2	Allahabad Bank Gt Road Batala (Mp Lad)	152737.25
3	Axis Bank (One Crore Grant)	82393.00
4	Axis Bank (Unauthorized Colony)	171706.00
5	Axis Bank A/c No. 920010024357869	21092093.00
6	Axis Bank Jalandhar Road (14th Fc)	177935.00
7	Axis Bank Jalandhar Road (Pmidc)	13739.00
8	Axis Bank Jalandhar Road (Sbm)	395499.00
9	Canara Bank (550th)	2537793.51
10	Canara Bank 26806	55110.00
11	HDFC Bank (14th Fc)	96453.00
12	HDFC Bank (Unauthorized Colony 1)	50293.00
13	HDFC Bank (Unauthorized Colony 2)	68083.00
14	HDFC Bank (Unauthorized Colony 3)	214141.00
15	HDFC Bank 550th	1699680.25
16	HDFC Bank 77935	1816760.00
17	HDFC Bank Jalandhar Road (E-Tendering)	177935.00
18	Online Axis Bank A/c No-827018	2535870.00
19	Punjab National Bank (P.I.D.B)	6815.72
20	Punjab National Bank A/c No. 28391	32185028.43
	<b>Totals</b>	<b>32185028.43</b>

For MUNICIPAL CORPORATION BATALA

**AUDITORS/S REPORT  
AS PER OUR SEPARATE INTERNAL  
REPORT OF EVEN DATE ATTACHED**

*[Signature]*  
ACCOUNTS OFFICER

For V.M. ARORA & CO.  
CHARTERED ACCOUNTANTS

PLACE: BATALA  
DT:13/08/2025

*[Signature]*  
RAGHAV ARORA  
(PARTNER)  
M. NO. 536961



**UDIN:-25536961BMJKFC9070**

**MUNICIPAL CORPORATION BATALA**  
List of Other Liabilities as on 31 March 2025

S.No.	Head of Account	Balance
1	Audit Fee Payable	8212043 00
2	Cancer Cess Payables	388967 00
3	Directorate Charges Payable	2622000 00
4	Electricity Expenditure Payables	1162730 00
5	Excess Amount Shown in Bank	1260 00
6	Fire Cess Payable	1830000 00
7	Newspaper & Other Payable	38460 00
8	Others Payables	120858 00
9	Pension Contribution Payable	2834172 00
10	Property Tax (Cancer/cow Cess)	456872 50
11	Property Tax (Fire Cess)	33221 00
12	Provident Fund Payable	1236568 00
13	Retirement Dues Payable	3103970 00
	<b>Totals</b>	<b>22041121.50</b>

For MUNICIPAL CORPORATION BATALA

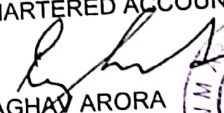
  
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REPORT OF EVEN DATE ATTACHED

For V.M. ARORA & CO.  
CHARTERED ACCOUNTANTS

  
RAGHAD ARORA  
(PARTNER)  
M. NO. 536961



# MUNICIPAL CORPORATION BATALA

List of Other Assets as on 31 March 2025

S.No.	Head of Account	Balance
1	Amount Recoverable (Pending Adjustment)	2404723.23
2	Bank Attachment Recoverable	2897395.25
3	Bank Charges Pending Adjustment	16280.89
4	Cheques Presented not Cleared In Bank	1001422.00
5	House Tax Recievables	57192783.00
6	Pending Cheques Realisation (Issued) (Pending Adjustment)	1018070.00
7	Property Tax Recievable	20000000.00
8	Rent Recievable	2300000.00
9	Water Supply & Severage Fees Recievable	5926000.00
	<b>Totals</b>	<b>92756674.37</b>

For MUNICIPAL CORPORATION BATALA

ACCOUNTS OFFICER

PLACE: BATALA  
DT:13/08/2025

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For V.M. ARORA & CO.  
CHARTERED ACCOUNTANTS

RAGHAV ARORA  
(PARTNER)  
M. NO. 536961

