V. M. Arora & Company
CHARTERED ACCOUNTANTS

Ref. No. VMC/..... Dated ...30/09/26.....

AUDIT REPORT

We have examined the balance sheet of **Municipal Corporation Jalandhar 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 Jalandhar. 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 Jalandhar, 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 Jalandhar 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

V.M. ARORA & COMPANY CA FRN 014835N Chartered Accountants

Chartered Accountants
Partner Raghav Arora
M.No. 536931
Jalandhar
UDIN: 26536961WHVLFT6377

HEAD OFFICE : 152, 2nd Floor, Lajpat Nagar, Opp. Red Cross Bhawan, Jalandhar - 144 001.
Telefax : 0181-4633000, Mobile : 99148-07774, 99140-07774, 98140-28658, 90666-00019
E-mail : admin@vmaroraca.com | Web : www.vmaroraca.com

Notes on Accounts

1. The opening balances as on 01.04.2025 are taken on the basis of balance sheet provided by the department for the year ending 31.3.2026.

2. Depreciation on Fixed Assets is charge as per rates provided by management as per their guidelines. Further constructions of assets during the year have been taken to assets side as per the management.

3. Current liabilities and assets are subject to confirmation by management.

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.

5. The bank balance reconciliations have not been provided and the effect of the same has been given to corpus fund as per management.

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

V.M. ARORA & COMPANY CA FRN-014835N Chartered Accountants

Chartered Accountants
Partner **Raghav Arora**

Membership No: 536961
Jalandhar

Municipal Corporation
JALANDHAR

Accounts Officer

Cash Flow Statement

MUNICIPAL CORPORATION JALANDHAR

FOR THE FINANCIAL YEAR 2025-26

A	**CASH FLOW FROM OPERATING ACTIVITIES**	DETAIL	31-03-2026	DETAIL	31-03-2025
					(2,24,49,767.43)
	Changes in Reserve & Surplus		(1,61,22,23,490.97)		
	Adjustments for:			15,25,86,829.37	
	Depreciation	15,51,53,314.19		-	
	Preliminary Expenses w/off			-	
	Profit on Sale of fixed assets			-	
	Interest & Finance Charges			-	
	Interest Received			-	
	Dividend Income				13,01,37,061.94
	Operating Profit before Working Capital Changes		(1,45,70,70,176.78)		
	Adjustments for:				
	Decrease/(Increase) in Current Asset		(10,86,30,172.00)	-	
	Increase/(Decrease) in Current Liabilities		79,14,96,000.00	-	
	Net Cash flow from Operating activities		(77,42,04,348.78)		13,01,37,061.94
B	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Purchase of Fixed Assets	-35568661		(25,29,65,168.00)	
	Sale of Fixed Asset			-	
	Investment in FD			-	
	Interest Received			-	
	Dividend Income			-	
	Net Cash from/used in Investing activities		(3,55,68,661.00)		(12,28,28,106.06)
C	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Proceeds from Long term Borrowings	40225832.24		62,05,17,375.02	
	Interest paid			-	
	Net Cash used in financing activities		40225832.24		
	Net increase in cash & Cash Equivalents		(76,95,47,177.54)		49,76,89,268.96
	Opening Cash & Cash eqvivalents		1008920706		51,12,31,436.58
	Closing Cash & Cash eqvivalents		239373528		1,00,89,20,705.54
			0.00		(0.00)

AUDITORS REPORT
AS PER OUR SEPRATE INTERNAL REPORT
OF EVEN DATE ATTACHED

for V.M. Arora & Company
Chartered Accountants

M. ARORA & COMPANY CA FRN-014835N Chartered Accountants

RAGHAV ARORA
Partner
Membership no.: 536961

FOR MUNICIPAL CORPORATION JALANDHAR

ACCOUNTS OFFICER
PLACE:JALANDHAR
DATE:30-09-2026

MUNICIPAL CORPORATION JALANDHAR
BALANCE SHEET AS AT 31ST MARCH, 2026

LIABILITIES	SCH NO	AMOUNT	ASSETS	SCH NO	AMOUNT
CAPITAL	1	41,59,00,68,168.96	FIXED ASSETS	2	41,39,27,91,242.70
SECURED LOANS			**CURRENT ASSETS**		
HUDCO LOAN		8,57,27,999.00	CASH AND BANK	3	23,93,73,528.00
			OTHER CURRENT ASSETS	4	85,34,31,397.26
OTHER CURRENT LIABILITIES					
OTHER CURRENT LIABILITIES (ESTIMATED)		80,98,00,000.00			
TOTAL		42,48,55,96,167.96	TOTAL		42,48,55,96,167.96

AUDITOR'S REPORT
AS PER OUR SEPERATE INTERNAL REPORT
OF EVEN DATE ATTACHED
For V.M.ARORA & CO.
CHARTERED ACCOUNTANTS

V.M. ARORA & COMPANY FRN-014835N Chartered Accountants

RAGHAV ARORA
(PARTNER)
M. NO. : 536961

For MUNICIPAL CORPORATION JALANDHAR

ACCOUNTS OFFICER
PLACE:JALANDHAR
DATE:30/09/2026

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

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
TO INDIRECT EXPENSES		BY INDIRECT INCOMES	
ADVERTISEMENT EXPENSES	28,31,538.00	ADDITIONAL EXCISE DUTY	3,10,08,348.00
AUDIT FEE	30,49,500.00	ADVERTISMENT TAX	2,92,79,660.00
BENEFITS OF PENSIONERS, LTC, FMA, MED RE-IMB	2,15,66,041.00	BUILDING APPLICATION FEE	29,86,61,288.00
CITY LIVELIHOOD CENTRE	98,81,389.00	BUILDING COMPOSITION FEE	1,50,40,997.00
COMPUTER	97,00,571.00	CHANGES OF LAND USE	27,54,437.00
CONST OF PARKS & GREEN BELTS	20,44,075.00	COW CESS	1,34,57,002.00
CONST OF ROADS & STREETS	3,91,94,437.00	DEVELOPMENT CHARGES & EXTENSION	16,88,52,511.45
		DEVELOP CHARGES	
CONST/M.O OFFICE BLG AND ZONAL OFFICERS	62,67,154.00	GST IN LIEU OF VAT	2,00,60,15,747.00
CONST/M.O STAFF HOUSES	4,27,627.00	HEALTH COMP FEE	30,000.00
CONST/MAINT OF SALTER HOUSE/ ABC	1,53,80,965.00	HEALTH USER CHARGES	1,49,523.00
CONT M.O PUBLIC TOILETS	20,00,000.00	INTEREST RECEIVED	24,22,187.00
CONT OF COMMUNITY FACILATION CENTRE	5,35,514.00	LICENSE FEE	1,03,30,550.00
CONTINGENCY W/S	2,13,43,355.00	MISCELLANEOUS RECEIPTS	38,59,581.00
DEVELOP OF INFRASTRUCTURE OF S/L POINTS	67,63,215.00	NEW REGULIZATION FEES	18,47,72,854.00
ELECTRICITY BILL (OFFICE)	86,19,311.00	PROPERTY TAX	48,39,78,037.38
ELECTRICITY BILL (STREET LIGHTS)	8,77,97,856.00	RENT & LEASE PAYERS	2,20,13,925.00
ENGINEERING BRANCH EXPENSES	4,57,14,299.00	ROAD CUTTING CHARGES	1,32,32,356.00
ESTABLISHMENT O&M	1,97,54,898.00	SEWERAGE CHARGES	2,89,12,773.00
ESTABLISHMENT SEWERAGE	18,94,07,940.00	TEH BAZARI FEE	1,86,65,477.00
ESTABLISHMENT W/S	19,24,39,437.00	WATER CHARGES	14,20,97,891.00
FIRE BRIGADE EXPENSES	1,77,69,308.00		
GENERAL STORES	1,07,76,072.00		
GRANT IN AID ACCOUNT	18,48,776.00		
HARIVALLABH SANGEET SAMMELAN	25,00,000.00		
HEALTH BRANCH EXPENSES	12,59,66,421.00		
HEALTH CENTRE EXPENSES	11,96,292.00		
HORTICULTURE EXPENSES	1,21,16,987.00		
HOSPITALITY	7,45,778.00		
LEGAL EXPENSES	1,70,15,204.00		
M.O PARKS	69,86,236.00		
M.O ROADS, STREETS & DRAINS	2,10,34,569.00		
M.O S/L POINTS	46,43,827.00		
M.O/REPAIR OF VEHICLES	8,06,76,984.00		
MALI GRANT TO SOCIETIES	93,43,787.00		
MISC DEVELOPMENT	15,68,161.00		
MISCELLANEOUS EXPENSES	2,53,09,424.00		
NEWSPAPER AND PERIDICALS	1,14,067.00		
P.O.L OF VEHICLES	18,59,93,306.00		
PENSION CONTRIBUTION TO STAFF	43,77,98,882.00		
POSTAGE EXPENSES	5,927.00		
PROV/MAINT OF STREET LIGHTS	2,32,97,369.00		
REPAYMENT OF HUDCO LOAN & INTEREST	4,15,84,566.00		
SALARY - HEALTH & WORKSHOP BRANCH	1,15,42,23,630.00		
SALARY- COUNCILLOR'S ALLOWANCE	1,22,19,000.00		
SALARY- FIRE BRIGADE BRANCH	1,68,61,585.00		
SALARY- POLICE FORCE BRANCH	5,21,35,800.00		
SALARY-BUILDING AND TOWN PLAN BRANCH	4,36,67,937.00		
SALARY-ENGINEERING BRANCH	8,44,17,854.00		
SALARY-GENERAL BRANCH	16,82,47,362.00		
SALARY-HEALTH CENTRE &DISPENCARY	82,33,593.00		
SALARY-HORTICULTURE BRANCH	4,45,03,132.00		
SALARY-STREET LIGHT BRANCH	1,69,45,344.00		
TELEPHONE EXPENSES	3,93,090.00		
TELEPHONE EXPENSES W/S	1,52,746.00		
UNIFORM AND LIVERIES	24,65,490.00		
TO DEPRECIATION	15,51,53,314.19		
TO NET PROFIT	**29,04,202.64**		
TOTAL	**3,47,55,35,144.83**	TOTAL	**3,47,55,35,144.83**

AUDITOR'S REPORT
AS PER OUR SEPRATE INTERNAL REPORT OF EVEN DATE ATTACHED
For V.M.ARORA & CO.
CHARTERED ACCOUNTANTS

V.M. ARORA & COMPANY FRN-014835N Chartered Accountants

RAGHAV ARORA
(PARTNER)
M. NO. : 536961

For MUNICIPAL CORPORATION JALANDHAR

ACCOUNTS OFFICER
PLACE:JALANDHAR
DATE:30/09/2026

MUNICIPAL CORPORATION JALANDHAR
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2026

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
TO BALANCE B/D			BY ADVERTISEMENT EXPENSES	28,31,538.00	
AXIS BANK 920010038347928	1,19,33,681.00		BY AUDIT FEE	30,49,500.00	
AXIS BANK A/C NO. 916010062923096	2,95,045.00		BY BENEFITS OF PENSIONERS, LTC, FMA, MED RE-IMB	2,15,66,041.00	
AXIS BANK AC NO. 920010060877442	21,194.00		BY CITY LIVELIHOOD CENTRE	98,81,389.00	
BANK BALANCES W/S	1,08,95,577.28		BY COMPUTER	97,00,571.00	
CASH IN HAND W/S	3,53,084.00		BY CONST OF PARKS & GREEN BELTS	20,44,075.00	
HDFC BANK AC NO. 50100023264570	1,49,07,492.64		BY CONST OF ROADS & STREETS	3,91,94,437.00	
HDFC BANK AC NO. 50100185158272	20,07,410.00		BY CONST/M.O OFFICE BLG AND ZONAL OFFICERS	62,67,154.00	
HDFC BANK AC NO. 50100219500848	2,74,700.00		BY CONST/M.O STAFF HOUSES	4,27,627.00	
HDFC BANK AC NO. 50100231924600	3,39,75,080.60		BY CONST/MAINT OF SALTER HOUSE/ ABC	1,53,80,965.00	
HDFC BANK AC NO. 50100255647641	11,25,92,933.10		BY CONT M.O PUBLIC TOILETS	20,00,000.00	
HDFC BANK AC NO. 5010086596218	6,72,76,577.81		BY CONT OF COMMUNITY FACILATION CENTRE	5,35,514.00	
HDFC BANK AC NO. 6531450000018	4,02,26,181.91		BY CONTINGENCY W/S	2,13,43,355.00	
HDFC BANK AC NO.50100185934544	227.00		BY DEVELOP OF INFRASTRUCTURE OF S/L POINTS	67,63,215.00	
ICICI BANK AC NO. 151201000852	41,60,65,883.00		BY ELECTRICITY BILL (OFFICE)	86,19,311.00	
ICICI BANK AC NO. 151201001007	7,11,43,779.00		BY ELECTRICITY BILL (STREET LIGHTS)	8,77,97,856.00	
ICICI BANK AC NO. 151205001029	16,46,60,060.00		BY ENGINEERING BRANCH EXPENSES	4,57,14,299.00	
ICICI BANK AV NO. 151201001276	1,91,65,316.00		BY ESTABLISHMENT O&M	1,97,54,898.00	
PNB BANK AC NO. 235000113140356	67,48,669.44		BY ESTABLISHMENT SEWERAGE	18,94,07,940.00	
SBI AC NO. 65021539863	3,63,70,309.55		BY ESTABLISHMENT W/S	19,24,39,437.00	
SBI AC NO. 65029532917	7,504.21	1,00,89,20,705.54	BY FIRE BRIGADE EXPENSES	1,77,69,308.00	
			BY GENERAL STORES	1,07,76,072.00	
TO ADDITIONAL EXCISE DUTY	3,10,08,348.00		BY GRANT IN AID ACCOUNT	18,48,776.00	
TO ADVERTISMENT TAX	2,92,79,660.00		BY HARIVALLABH SANGEET SAMMELAN	25,00,000.00	
TO BUILDING APPLICATION FEE	29,86,61,288.00		BY HEALTH BRANCH EXPENSES	12,59,66,421.00	
TO BUILDING COMPOSITION FEE	1,50,40,997.00		BY HEALTH CENTRE EXPENSES	11,96,292.00	
TO CHANGES OF LAND USE	27,54,437.00		BY HORTICULTURE EXPENSES	1,21,16,987.00	
TO COW CESS	1,34,57,002.00		BY HOSPITALITY	7,45,778.00	
TO DEVELOPMENT CHARGES & EXTENSION DEVELOP CHARGES	16,88,52,511.45		BY LEGAL EXPENSES	1,70,15,204.00	
TO GST IN LIEU OF VAT	2,00,60,15,747.00		BY M.O PARKS	69,86,236.00	
TO HEALTH COMP FEE	30,000.00		BY M.O ROADS, STREETS & DRAINS	2,10,34,569.00	
TO HEALTH USER CHARGES	1,49,523.00		BY M.O S/L POINTS	46,43,827.00	
TO INTEREST RECEIVED	24,22,187.00		BY M.O/REPAIR OF VEHICLES	8,06,76,984.00	
TO LICENSE FEE	1,03,30,550.00		BY MALI GRANT TO SOCIETIES	93,43,787.00	
TO MISCELLANEOUS RECEIPTS	38,59,581.00		BY MISC DEVELOPMENT	15,68,161.00	
TO NEW REGULIZATION FEES	18,47,72,854.00		BY MISCELLANEOUS EXPENSES	2,53,09,424.00	
TO PROPERTY TAX	48,39,78,037.38		BY NEWSPAPER AND PERIDICALS	1,14,067.00	
TO RENT & LEASE PAYERS	2,20,13,925.00		BY P.O.L OF VEHICLES	18,59,93,306.00	
TO ROAD CUTTING CHARGES	1,32,32,356.00		BY PENSION CONTRIBUTION TO STAFF	43,77,98,882.00	
TO SEWERAGE CHARGES	2,89,12,773.00		BY POSTAGE EXPENSES	5,927.00	
TO TEH BAZARI FEE	1,86,65,477.00		BY PROV/MAINT OF STREET LIGHTS	2,32,97,369.00	
TO WATER CHARGES	14,20,97,891.00	3,47,55,35,144.83	BY REPAYMENT OF HUDCO LOAN & INTEREST	4,15,84,566.00	
			BY SALARY - HEALTH & WORKSHOP BRANCH	1,15,42,23,630.00	
TO RECEIPT FROM SECURED LOANS		4,02,25,832.24	BY SALARY- COUNCILLOR'S ALLOWANCE	1,22,19,000.00	

		BY SALARY- FIRE BRIGADE BRANCH	1,68,61,585.00	
TO RECEIPT FROM OTHER CURRENT LIABILITIES	79,14,96,000.00	BY SALARY- POLICE FORCE BRANCH	5,21,35,800.00	
		BY SALARY-BUILDING AND TOWN PLAN BRANCH	4,36,67,937.00	
		BY SALARY-ENGINEERING BRANCH	8,44,17,854.00	
		BY SALARY-GENERAL BRANCH	16,82,47,362.00	
		BY SALARY-HEALTH CENTRE &DISPENCARY	82,33,593.00	
		BY SALARY-HORTICULTURE BRANCH	4,45,03,132.00	
		BY SALARY-STREET LIGHT BRANCH	1,69,45,344.00	
		BY TELEPHONE EXPENSES	3,93,090.00	
		BY TELEPHONE EXPENSES W/S	1,52,746.00	
		BY UNIFORM AND LIVERIES	24,65,490.00	3,31,74,77,628.00
		BY FIXED ASSETS PURCHASE		3,55,68,661.00
		BY CORPUS FUND		1,72,37,57,865.61
		BY BALANCE C/D		
		AXIS BANK 920010038347928	1,21,55,000.00	
		AXIS BANK A/C NO. 916010062923096	2,95,000.00	
		AXIS BANK AC NO. 920010060877442	21,000.00	
		BANK BALANCES W/S	50,97,216.00	
		CASH IN HAND W/S	7,41,812.00	
		HDFC BANK AC NO. 50100023264570	1,30,46,000.00	
		HDFC BANK AC NO. 50100185158272	13,000.00	
		HDFC BANK AC NO. 50100219500848	2,81,000.00	
		HDFC BANK AC NO. 50100231924600	97,000.00	
		HDFC BANK AC NO. 50100255647641	11,89,000.00	
		ICICI BANK AC NO. 151201000852	11,15,000.00	
		ICICI BANK AC NO. 151201001007	1,44,55,000.00	
		ICICI BANK AC NO. 151205001029	57,18,000.00	
		PNB BANK AC NO. 235000113140356	55,000.00	
		SBI AC NO. 65021539863	18,50,87,000.00	
		SBI AC NO. 65029532917	7,500.00	23,93,73,528.00
TOTAL	5,31,61,77,682.61	TOTAL		5,31,61,77,682.61

AUDITOR'S REPORT
AS PER OUR SEPRATE INTERNAL REPORT OF EVEN DATE ATTACHED
For V.M.ARORA & CO.
CHARTERED ACCOUNTANTS

V.M. ARORA & COMPANY FRN-014835N Chartered Accountants

RAGHAV ARORA
(PARTNER)
M. NO. : 536961

For MUNICIPAL CORPORATION JALANDHAR

ACCOUNTS OFFICER
PLACE:JALANDHAR
DATE:30/09/2026

Schedule : 2

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
BRIDGES & CULVERTS	1.8%	30,88,923.89	0.00	0.00	0.00	30,88,923.89	55,600.63	30,33,323.26
CENTRE VERGES DEVP	1.8%	4,21,84,328.49	0.00	0.00	0.00	4,21,84,328.49	7,59,317.91	4,14,25,010.58
COMPUTER	6%	12,86,30,568.71	0.00	0.00	0.00	12,86,30,568.71	77,17,834.12	12,09,12,734.59
CONST OF DRAINS	6%	18,90,80,990.03	0.00	0.00	0.00	18,90,80,990.03	1,13,44,859.40	17,77,36,130.63
CONST OF GAUSHALA/CATTLE PUND AT SHAHKOT	2.25%	3,89,47,449.82	3,55,68,661.00	0.00	0.00	7,45,16,110.82	16,76,612.49	7,28,39,498.33
CONST OF OFFICE BUILDINGS	1.8%	1,83,99,668.34	0.00	0.00	0.00	1,83,99,668.34	3,31,194.03	1,80,68,474.31
CONST OF PARKS & GREEN BELTS	3.6%	1,38,77,919.70	0.00	0.00	0.00	1,38,77,919.70	4,99,605.11	1,33,78,314.59
CONST OF ROADS & STREETS	18%	41,18,14,673.58	0.00	0.00	0.00	41,18,14,673.58	7,41,26,641.24	33,76,88,032.34
CONST OF SHELTER HOUSE	2.25%	14,23,331.66	0.00	0.00	0.00	14,23,331.66	32,024.96	13,91,306.70
CONST OF SLATER HOUSE	2.25%	38,32,239.08	0.00	0.00	0.00	38,32,239.08	86,225.38	37,46,013.70
CONST OF SPORTS HUB AT BULTON PARK	2.25%	90,23,308.10	0.00	0.00	0.00	90,23,308.10	2,03,024.43	88,20,283.67
CONSY OF COMMUNITY FACILITATION CENTRE	1.8%	33,17,504.83	0.00	0.00	0.00	33,17,504.83	59,715.09	32,57,789.74
COST OF PUBLIC TOILETS	2.25%	11,05,04,051.00	0.00	0.00	0.00	11,05,04,051.00	24,86,341.15	10,80,17,709.85
DEVE;OPMENT EXP	3%	40,04,37,864.92	0.00	0.00	0.00	40,04,37,864.92	1,20,13,135.95	38,84,24,728.97
FOOTPATH DEVELOPMENT	6%	2,36,79,430.67	0.00	0.00	0.00	2,36,79,430.67	14,20,765.84	2,22,58,664.83
FURNITURE & FIXTURES	3.6%	32,57,393.01	0.00	0.00	0.00	32,57,393.01	1,17,266.15	31,40,126.86
GREEN BELT DEVP	3.6%	1,48,73,913.53	0.00	0.00	0.00	1,48,73,913.53	5,35,460.89	1,43,38,452.64
IRON BENCHES IN PARKS	6%	3,97,070.96	0.00	0.00	0.00	3,97,070.96	23,824.26	3,73,246.70
LAKES & PONDS DEVP	3%	6,76,518.13	0.00	0.00	0.00	6,76,518.13	20,295.54	6,56,222.59
MISC DEVELOPMENT	6%	1,93,07,079.35	0.00	0.00	0.00	1,93,07,079.35	11,58,424.76	1,81,48,654.59
OFFICE AND OTHER EQUIPMENTS	9%	5,64,446.59	0.00	0.00	0.00	5,64,446.59	50,800.19	5,13,646.40
OPEN DRAIN DEVP	6%	5,49,261.63	0.00	0.00	0.00	5,49,261.63	32,955.70	5,16,305.93
OVERHEAD TANKS	3%	9,940.12	0.00	0.00	0.00	9,940.12	298.20	9,641.92
PARKS DEVP	3%	52,93,026.48	0.00	0.00	0.00	52,93,026.48	1,58,790.79	51,34,235.69
ROADS DEVP (CC)	9%	7,36,46,313.68	0.00	0.00	0.00	7,36,46,313.68	66,28,168.23	6,70,18,145.45
ROADS DEVP (PC)	8%	19,79,37,589.58	0.00	0.00	0.00	19,79,37,589.58	1,58,35,007.17	18,21,02,582.41
ROUND ABOUT DEVP	1.8%	43,71,781.38	0.00	0.00	0.00	43,71,781.38	78,692.06	42,93,089.32
STREET LIGHTING SYSTEM	6%	4,49,50,206.05	0.00	0.00	0.00	4,49,50,206.05	26,97,012.36	4,22,53,193.69
STREET LIGHTS	6%	2,27,82,528.00	0.00	0.00	0.00	2,27,82,528.00	13,66,951.68	2,14,15,576.32
VEHICLE & MACHINERY (FIRE BRIGADE)	6%	21,08,169.93	0.00	0.00	0.00	21,08,169.93	1,26,490.20	19,81,679.73
VEHICLE & MACHINERY (GENERAL)	6%	2,82,13,484.85	0.00	0.00	0.00	2,82,13,484.85	16,92,809.09	2,65,20,675.76
LAND								
ACQUISATION OF LAND	-	50,65,08,644.38	0.00	0.00	0.00	50,65,08,644.38	0.00	50,65,08,644.38
CAPITAL WORK IN	-	5,45,86,854.00	0.00	0.00	0.00	5,45,86,854.00	0.00	5,45,86,854.00



PROGRESS								
LAND	-	9,59,82,44,119.00	0.00	0.00	0.00	9,59,82,44,119.00	0.00	9,59,82,44,119.00
LAND UNDER CC ROADS	-	6,26,79,34,783.00	0.00	0.00	0.00	6,26,79,34,783.00	0.00	6,26,79,34,783.00
LAND UNDER CENTRE VEGES	-	47,60,92,096.49	0.00	0.00	0.00	47,60,92,096.49	0.00	47,60,92,096.49
LAND UNDER FOOTPATH	-	99,29,27,536.00	0.00	0.00	0.00	99,29,27,536.00	0.00	99,29,27,536.00
LAND UNDER GREEN BELTS	-	84,93,11,594.00	0.00	0.00	0.00	84,93,11,594.00	0.00	84,93,11,594.00
LAND UNDER PARKS	-	4,60,67,09,000.00	0.00	0.00	0.00	4,60,67,09,000.00	0.00	4,60,67,09,000.00
LAND UNDER PC ROADS	-	15,72,08,05,019.00	0.00	0.00	0.00	15,72,08,05,019.00	0.00	15,72,08,05,019.00
LAND UNDER ROUND ABOUTS	-	9,69,62,319.00	0.00	0.00	0.00	9,69,62,319.00	0.00	9,69,62,319.00
BUILDING								
BUILDINGS	2.25%	34,68,26,739.62	0.00	0.00	0.00	34,68,26,739.62	78,03,601.64	33,90,23,137.98
CONST OF BUILDING	2.25%	72,34,627.96	0.00	0.00	0.00	72,34,627.96	1,62,779.13	70,71,848.83
SHOPS	2.25%	17,09,94,848.47	0.00	0.00	0.00	17,09,94,848.47	38,47,384.09	16,71,47,464.38
PLANT & MACHINERY								
GENERATOR SETS	6%	56,738.88	0.00	0.00	0.00	56,738.88	3,404.33	53,334.55
Total		**41,51,23,75,895.89**	**3,55,68,661.00**	**0.00**	**0.00**	**41,54,79,44,556.89**	**15,51,53,314.19**	**41,39,27,91,242.70**

AUDITOR'S REPORT
AS PER OUR SEPRATE INTERNAL REPORT OF EVEN DATE ATTACHED
For V.M.ARORA & CO.
CHARTERED ACCOUNTANTS

V.M.ARORA & COMPANY * Chartered Accountants * FRN-014835N

RAGHAV ARORA
(PARTNER)
M. NO. : 536961

For MUNICIPAL CORPORATION JALANDHAR

ACCOUNTS OFFICER
PLACE:JALANDHAR
DATE:30/09/2026

Schedule : 3

CASH AND BANK

PARTICULARS	AMOUNT
CASH & BANK BALANCES	
AXIS BANK 920010038347928	1,21,55,000.00
AXIS BANK A/C NO. 916010062923096	2,95,000.00
AXIS BANK AC NO. 920010060877442	21,000.00
BANK BALANCES W/S	50,97,216.00
CASH IN HAND W/S	7,41,812.00
HDFC BANK AC NO. 50100023264570	1,30,46,000.00
HDFC BANK AC NO. 50100185158272	13,000.00
HDFC BANK AC NO. 50100219500848	2,81,000.00
HDFC BANK AC NO. 50100231924600	97,000.00
HDFC BANK AC NO. 50100255647641	11,89,000.00
ICICI BANK AC NO. 151201000852	11,15,000.00
ICICI BANK AC NO. 151201001007	1,44,55,000.00
ICICI BANK AC NO. 151205001029	57,18,000.00
PNB BANK AC NO. 235000113140356	55,000.00
SBI AC NO. 65021539863	18,50,87,000.00
SBI AC NO. 65029532917	7,500.00
TOTAL	**23,93,73,528.00**

Schedule : 4

OTHER CURRENT ASSETS

PARTICULARS	AMOUNT
OTHER CURRENT ASSETS	
BIRTH AND DEATH CERTIFICATE	7,55,270.00
FURNITURE & FIXTURES	21,23,152.00
HOUSE TAX RECEIVABLES	63,29,90,015.26
IMPROVEMENT TRUST, JALANDHAR	5,00,00,000.00
MACHINERY AND VEHICLES	46,71,021.00
OPERATION & MAINT. OF TUBEWELL	10,18,35,999.00
RENT LEASE	6,10,55,940.00
TOTAL	**85,34,31,397.26**

AUDITOR'S REPORT
AS PER OUR SEPRATE INTERNAL REPORT OF EVEN DATE ATTACHED
For V.M.ARORA & CO.
CHARTERED ACCOUNTANTS

V.M. ARORA & COMPANY CA FRN-014835N Chartered Accountants

RAGHAV ARORA
(PARTNER)
M. NO. : 536961

For MUNICIPAL CORPORATION JALANDHAR

ACCOUNTS OFFICER
PLACE:JALANDHAR
DATE:30/09/2026