Krishan K. Mittal & Co.
CHARTERED ACCOUNTANTS

MUNICIPAL CPRPORATION, LUDHIANA

NOTES TO ACCOUNTS FY 2016-17

1. **OPENING BALANCES**: As Municipal Corporation was maintaining accounts on single entry system, and no balance sheet was prepared by the Municipal Corporation in any of the earlier years and hence no details of assets and liabilities were available as on 01.04.2016. As there are no records maintained so, as to compute the opening balance of assets and liabilities, for which the tentative values have been taken in compilation of the balance sheet as on 31.03.2017. Difference arising after the balance sheet period will be adjusted with the Municipal Fund in the subsequent period.

2. **GENERAL FUND** : General Fund represents the balance outstanding in the capital account of the Municipal Corporation, Ludhiana. It represents the balancing figure after deducting the total value of liabilities of the corporation from the total assets of the Corporation.

3. **SECURED LOANS**: Municipal Corporation has taken loans from GLADA, HUDCO and Canara Bank and the same has been shown under Secured Loans.

4. **GRANTS**: Grants are received from time to time from Central Govt., State Govt., and other Govt. Departments from time to time for different purposes. Grants has been shown under General Fund till the completion of asset for which grant has been received and after completion of the asset the same would be transferred to that asset.

5. **CPF/GPF**: The Corporation is not regular in depositing the amount deducted from employees share and own contribution.

6. **GRATUITY** : Gratuity is accounted for on payment basis. No fund has been created to set aside the gratuity liability. No actuarial valuation is done in any year to ascertain the gratuity liability till date.

7. **SUNDRY DEBTORS**: Sundry Debtors represents pending demand on account of Water & Sewerage Tax Recoverable and Disposal Income Recoverable. The same are subject to reconciliation with the billing section.

8. **BANK BALANCE**: Presently Bank receipt and payments are accounted for in the cash/ bank book in a single account. Bank balances are subject to confirmation as opening bank reconciliation statement is not available and moreover, the bank remains unreconciled for many previous years including current year.

Krishan K. Mittal & Co. CHARTERED ACCOUNTANTS Civil Lines, Ludhiana

Head Office : 154/3, Rani Jhansi Road, Civil Lines, Ludhiana - 141001.
Tel. : +91-161-4675254, 2401254
E-mail : canitinmittal@yahoo.com Website : www.kkmco.in
Branch Office : Gurgaon, Shimla, Chandigarh

9. **REVENUE RECOGNITION**: Revenue of Water& Sewerage and Disposal has been recoguized on the basis of billing information received from the billing section. All other income have been recognized on receipt basis. Property tax have also been recognized on receipt basis as there is no system of demand generation for the same.

10. **CASH BALANCE**: As informed to us, no cash in hand is there as on 31.03.2015 as cash received is deposited on the same day of receipt.

11. **DEPRECIATION:** No depreciation has been provided in financial year 2014-15 as year wise purchase/construction /acquisition of some fixed assets has not be provided e.g. Water& Sewer line, Disposal, Tubule etc . where the exact date installation/construction/acquisition is not provided.

12. **BALANCE:** The debit/credit balance are subject to confirmation from the department concerned.

For Krishan K Mittal & Co.

Chartered Accountants

Krishan K. Mittal & Co. CHARTERED ACCOUNTANTS Civil Lines, Ludhiana

Place: Ludhiana

Date: 27.03.2018

(Nitin Mittal)

(Partner)

M No. : 096809

MUNICIPAL CORPORATION, LUDHIANA
BALANCE SHEET AS ON 31st MARCH, 2017

Liabilities	Amount	Assets	Amount
GENERAL FUND	44,363,708,434.90	Fixed Asset	45,039,780,862.63
SECURED LOANS	2,411,053,469.50	Sundry Debtor	2,945,325,485.99
OTHER LIABILITIES	731,248,698.51	Loan & Advances	373,832,061.89
NET PROFIT	1,068,790,648.11	Bank Accounts	215,862,840.51
			-
TOTAL	48,574,801,251.02	TOTAL	48,574,801,251.02

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS.
COMPILED FROM BOOKS OF ACCOUNT PRODUCED BEFORE US.

FOR KRISHAN K. MITTAL & CO.
CHARTERED ACCOUNTANTS
(REGISTRATION NO. : 001219N)

Krishan K. Mittal & Co. CHARTERED ACCOUNTANTS Civil Lines, Ludhiana

PARTNER
MEMBERSHIP NO. : 096809
PLACE: LUDHIANA
DATE: 28/03/2018

FOR MUNICIPAL CORPORATION, LUDHIANA

Dy. CONTROLLER (F&A)

MUNICIPAL CORPORATION, LUDHIANA

INCOME AND EXPENDITURE A/C FOR THE YEAR ENDING 31ST MARCH 2017

Particulars	Total	Particulars	Total
TO ESTABLISHMENT EXPENSES	935,438,810.40	BY TAX REVENUES	4,868,067,963.71
TO ADMINISTRATIVE EXP.	11,815,650.00	BY RENTAL INCOME FRM MUNICIPAL PROPERTIES	145,405,437.00
TO OPERATIONS AND MAINTENANCE	4,458,095,846.80	BY FEES AND USER CHARGES	1,486,337,805.60
		BY INTEREST EARNED	503,503.00
TO REVENUE GRANTS. CONTRIBUTION AND SUBSIDIES	6,662,320.00		
TO FEES AND USER CHARGES	19,511,434.00		
TO NET PROFIT	1,068,790,648.11		
TOTAL	**6,500,314,709.31**	**TOTAL**	**6,500,314,709.31**

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS.
COMPILED FROM BOOKS OF ACCOUNT PRODUCED BEFORE US.

FOR KRISHAN K. MITTAL & CO.
CHARTERED ACCOUNTANTS
REGISTRATION NO. : 001219N

Krishan K. Mittal & Co. CHARTERED ACCOUNTANTS Civil Lines, Ludhiana

PARTNER
MEMBERSHIP NO. : 096809
PLACE: LUDHIANA
DATE: 28/03/2018

FOR MUNICIPAL CORPORATION, LUDHIANA

Dy Comptroller (F&A)

FIXED ASSETS AS ON 31ST MARCH 2017

Particular	O& M Branch	L.M.C General Branch	Total
Fixed Assets		211,848,768.10	211,848,768.10
Development Work Expenses		479,400,000.00	479,400,000.00
Land		32,372,702.00	32,372,702.00
MP LAD		2,541,100,000.00	2,541,100,000.00
Plant & Machinery		3,002,778,121.93	3,002,778,121.93
Work-in-Progress	69,400.00	4,654,362.00	4,723,762.00
Air Conditioner		2,765,642,000.00	2,765,642,000.00
Bridges & Flyovers		1,601,844,000.00	1,601,844,000.00
Buildings	107,303.00	101,595.00	208,898.00
CCTV Cameras		1,480,750.00	1,480,750.00
Computer and Printer		660,740.00	660,740.00
Computer& Rqipments		46,550.00	46,550.00
Desert Coolers & Fans		457,500,000.00	457,500,000.00
Drains & Culverts		774,716.00	774,716.00
Electric Control Panel		1,711,722.00	1,711,722.00
Electric Fittings		7,150.00	7,150.00
Fax Machine		2,040,307.00	2,040,307.00
Fire Fighting	113,603.00	4,886,846.00	5,000,449.00
Furniture & Fixture		11,490.00	11,490.00
Geyser		44,222.00	44,222.00
GRASS CUTTER (STUB MASTER)		21,302.00	21,302.00
Inverter		154,300.00	154,300.00
LED Television		95,167.00	95,167.00
Library Books		576,129.00	576,129.00
Office Equipments		61,158.00	61,158.00
Others Equipment		648,443,587.60	648,443,587.60
Public Lighting System		46,350.00	46,350.00
Refrigirator		1,443,750.00	1,443,750.00
Rickshaw & Rehra		15,661,849.00	15,661,849.00
Roads		4,055,700,000.00	4,055,700,000.00
Roads (Concrete Roads)		12,850,000,000.00	12,850,000,000.00
Roads (Metalled Road)		16,093.00	16,093.00
R.O FILTER		9,750.00	9,750.00
Room Heater	82,000.00	34,050.00	116,050.00
Software A/c		39,150.00	39,150.00
Telephone EPABX	107,732,801.00	1,313,192.00	109,045,993.00
Tubewell Installation		127,706,923.00	127,706,923.00
Vehicle	196,125.00	49,691.00	245,816.00
Water Cooler		122,696,130.00	122,696,130.00
Xen Hot Mix Plant	28,746.00		28,746.00
AUTO LEVEL INSTRUMENT	3,311,000.00		3,311,000.00
Chlorine Dozing Machine	2,725,356.00		2,725,356.00
Const. of Disposal of Drain Water	587,977.00		587,977.00
Cont. & Development	191,406.00		191,406.00
Convertion of T/W	3,510,000,000.00		3,510,000,000.00
Disposal	1,298,687.00		1,298,687.00
Disposal Plant	395,930.00		395,930.00
Electrical Goods	45,072.00		45,072.00
LED A/C	526,079.00		526,079.00
Machinery & Equipment	4,743,498.00		4,743,498.00
MAINTAINENCE SEWER MATERIAL	5,571,834.00		5,571,834.00
MAINTAINENCE WATER SUPPLY MATERIAL	578,781.00		578,781.00
Motors & Pumpsets	159,971.00		159,971.00
Office Equipment	32,757,519.00		32,757,519.00
P/L OF NEW W/S LINE	2,447,360.00		2,447,360.00
Sewage Subm. Pump	5,468,638,984.00		5,468,638,984.00
Sewerage System	2,519,397,250.00		2,519,397,250.00
SEWERAGE TREATMENT PLANT	38,461,767.00		38,461,767.00
SEWERAGE TREATMENT PLANT(PWSSB)	1,725,332.00		1,725,332.00
Shifting of Disposal	1,214,945.00		1,214,945.00
WATER/SEWERAGE PIPE LINE	260,040.00		260,040.00
WATER SUPPLY & SEWERAGE	141,070,039.00		141,070,039.00
Water Supply/sewerage Line	2,999,501,000.00		2,999,501,000.00
Water Supply System(Old Water Supply Line)	224,000,000.00		224,000,000.00
Water Supply System(Oshr)	819,125,000.00		819,125,000.00
Water Supply System(Tubewells)	195,088,556.00		195,088,556.00
Water Supply System (Water Line in Amrut)	134,302.00		134,302.00
WATER TANKER(CAPACITY 3500 LTR.)	2,124,110.00		2,124,110.00
Wip Building	22,394,476.00		22,394,476.00
Total Fixed Assets	**16,106,806,249.00**	**28,932,974,613.63**	**45,039,780,862.63**

Krishan K. Mittal & Co.
CHARTERED ACCOUNTANTS
Civil Lines, Ludhiana

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Capital A/c AS ON 31ST MARCH 2017

Particular	O& M Branch	L.M.C General Branch	Amount
By CAPITAL FUND	18,358,629,360.10	25,765,201,752.80	44,123,831,112.90
By Grant (Rehabilitation Charges)	1,009,031.00		1,009,031.00
BY Amount Transfered From Grants A/C (76-DD)		88,500,000.00	88,500,000.00
BY Amount Transfered to Grants A/C (76)		- 146,717,273.00	- 146,717,273.00
By GRANT (HODCO SCHEME -19967)		10,982,338.00	10,982,338.00
By Grant (Jnnurm)		38,433,377.00	38,433,377.00
BY Grant Received From Glada (35)		2,500,000.00	2,500,000.00
BY Grant (Sports)		238,253,127.00	238,253,127.00
BY GRANT (SUVIDHA CENTRE)		5,310,722.00	5,310,722.00
BY GRANT (SWACH BHARAT YOJNA)		1,606,000.00	1,606,000.00
TOTAL	18,359,638,391.10	26,004,070,043.80	44,363,708,434.90

SECURED LOANS AS ON 31ST MARCH,2017

Particular	O& M Branch	L.M.C General Branch	Amount
Secured Loans		34,433,388.00	34,433,388.00
Canara Bank Loan		240,476,640.00	240,476,640.00
Hudco Loan	573,026.00	- 339,429,584.50	- 338,856,558.50
HUDCO Loan (19806)		960,000,000.00	960,000,000.00
HUDCO LOAN SCHEME-20255)		880,000,000.00	880,000,000.00
HUDCO LOAN SCHEME NO. 20394		570,000,000.00	570,000,000.00
Glada Loan	65,000,000.00		65,000,000.00
TOTAL	65,573,026.00	2,345,480,443.50	2,411,053,469.50

OTHER LIABILITIES AS ON 31ST MARCH,2017

Particular	O& M Branch	L.M.C General Branch	Amount
Sundry Creditors	37,032,996.00	90,946,614.00	127,979,610.00
Expenses Payable	43,661,111.00	24,041,700.00	67,702,811.00
Salary Payable	68,525,675.00	267,839,921.73	336,365,596.73
SECURITY REFUNDABLE	11,722,938.00		11,722,938.00
Statutory Liabilities	2,851,658.00	6,622,512.36	9,474,170.36
Earnest Money Refundable		134,507,423.75	134,507,423.75
Security Contractor Payable		43,496,148.67	43,496,148.67
TOTAL	163,794,378.00	567,454,320.51	731,248,698.51

SUNDRY DEBTORS AS ON 31ST MARCH,2017

Particular	O& M Branch	L.M.C General Branch	Amount
Sundry Debtors	2,945,325,485.99		2,945,325,485.99

LOANS, ADVANCES AND DEPOSITS AS ON 31ST MARCH,2017

Particular	O& M Branch	L.M.C General Branch	Amount
Loans & Advances	-	332,076,354.89	332,076,354.89
PF Under Protest	-	41,755,707.00	41,755,707.00
		373,832,061.89	373,832,061.89

BANK ACCOUNTS AS ON 31ST MARCH,2017

Particular	O& M Branch	L.M.C General Branch	Amount
To Bank A/c	- 53,856,757.09	269,719,597.60	215,862,840.51

Krishan K. Mittal & Co.
CHARTERED ACCOUNTANTS
Civil Lines, Ludhiana

MUNICIPAL CORPORATION, LUDHIANA

ADMINISTRATIVE EXP.AS ON 31ST MARCH, 2017

Particular	O& M Branch	L.M.C General Branch	Amount
Decoration Exp		187,799.00	187,799.00
Functions Exp		20,150.00	20,150.00
Honorarium to Mayor		363,750.00	363,750.00
Name Plates		25,200.00	25,200.00
Occassion/ Festival Expenses		25,000.00	25,000.00
Pesticides & Chemicals		2,541,300.00	2,541,300.00
Rti Case Penlty Compensation (48)		24,500.00	24,500.00
Seminar Expenses		3,000.00	3,000.00
Sidth Peeth Asthan Trust		99,000.00	99,000.00
LEAVE TRAVEL CONCESSION EXP.		3,354,170.00	3,354,170.00
BLEACHING POWDER A/C	514,096.00		514,096.00
Providing &Replacement of Sodium Lights A/c	50,520.00		50,520.00
Supply of Tonor for Liquid Chlorine	4,546,909.00		4,546,909.00
CONTIGENCY	60,256.00		60,256.00
TOTAL	5,171,781.00	6,643,869.00	11,815,650.00

MUNICIPAL CORPORATION, LUDHIANA

OPERATIONS AND MAINTENANCE AS ON 31ST MARCH, 2017

Particular	O& M Branch	L.M.C General Branc	Amount
MAINTANCE OF WATER SUPPLY & SEWERAGE	56,617,131.00		56,617,131.00
SALARY	534,973,545.00	2,004,385,887.96	2,539,359,432.96
SEWERAGE (M.C.)	37,064,931.00		37,064,931.00
STP (M.C.)	27,629,099.00		27,629,099.00
Argumentation And Extension of Water Supply Scheme	458,000.00		458,000.00
CITY BEAUTIFICATION EXPENSE	197,470.00		197,470.00
COMPUTER REPAIR & MAINTAINANCE	57,510.00		57,510.00
CPF EMPLOYER SHARE	2,406,384.00		2,406,384.00
DIGITAL SIGNATURE CERTIFICATE	18,400.00		18,400.00
ELECTRIC BILL DISPOSAL WORKS	96,839,228.00		96,839,228.00
ELECTRIC BILLS T/W	547,973,966.00		547,973,966.00
Electricity Expenses	43,659,898.00		43,659,898.00
Environment Pollution Exp.	6,022,860.00		6,022,860.00
Maintainance of Water Supply Line	19,150.00		19,150.00
Office Maintainance	2,915,320.00		2,915,320.00
PARK MAINTAINANCE	43,238.00		43,238.00
PAYMENT OF RETIREMENT BENEFITS	68,592,412.00		68,592,412.00
POSTAGE & COURIER EXPENSE	1,182.00		1,182.00
PROFESSIONAL CHARGES	197,455.00	3,600,738.00	3,798,193.00
REPAIR AND MAINTAINENCE OF DOZER MACHINE	48,638.00		48,638.00
Repair & Maintainance of Water/sewerage	89,155.00		89,155.00
REPAIR OF GENERATOR SET A/C	70,806.00		70,806.00
Repair of Marshall Chambers	45,828.00		45,828.00
TELEPHONE EXPENSES	1,213.00		1,213.00
Tubewell (M.C)	22,611,478.00		22,611,478.00
VEHICLE INSURANCE	475,650.00		475,650.00
VEHICLE REPAIR AND MAINTAINENCE	296,191.00		296,191.00
WATER LABOURTY EXP. (SUB ZONE D2)	24,949.00		24,949.00

Krishan K. Mittal & Co. CA CHARTERED ACCOUNTANTS Civil Lines, Ludhiana

CHEMICALS	1,704,147.00		1,704,147.00
CLEANING OF BUDHA NALA	6,317,534.00		6,317,534.00
CONT. PAYMENT FOR T/WELLS & DISPOSAL	23,312,651.00		23,312,651.00
CONTRACT SEWERS LABOUR	81,957,052.20		81,957,052.20
MAINTENANCE OF WATER SUPPLY & SEWERAGE	5,556,926.00		5,556,926.00
MAINTENANCE WATER SUPPLY MATERIAL	424,066.00		424,066.00
PAY & ALLOWANCE PUMP OPERATORS	3,865,615.00		3,865,615.00
PAY & ALLOWANCE SEWERMEN/SUPERVISOR	16,935,263.00		16,935,263.00
PAY & ALLOWANCES OFFICE STAFF	3,209,511.00		3,209,511.00
PAY & ALLOWANCE WATER RATE BRANCH	521,670.00		521,670.00
SEWERAGE (M.C.)	1,499,105.00		1,499,105.00
STP (M.C.)	2,428,460.00		2,428,460.00
CPF		3,955,962.00	3,955,962.00
Electricity Expenses		287,759,298.00	287,759,298.00
Finance Expenses		118,201,139.00	118,201,139.00
GPF		64,125.00	64,125.00
Repair & Maintainence		1,579,052.00	1,579,052.00
Telephone Expenses		2,023,773.00	2,023,773.00
ABC/ARV Programme		6,884,840.00	6,884,840.00
All India Councill of Mayor 2013-14		30,000.00	30,000.00
Bank Charges		706,750.00	706,750.00
Birth & Death Fee		223,600.00	223,600.00
Computer & Printer Repair& Maintenance Exp.		339,387.00	339,387.00
Construction of Road		538,282.00	538,282.00
Consultancy Services		2,441,522.00	2,441,522.00
CPF-2 Employer Share		10,428.00	10,428.00
Development Expenses		49,610.00	49,610.00
Electricity Expenses		76,795,397.00	76,795,397.00
Entertainment Expenses		650,832.00	650,832.00
Fire Brigade General Exps.		469,622.00	469,622.00
General Expenses		20,300.00	20,300.00
HBA Paid (Octroi Branch)		282,070.00	282,070.00
Horticulture Exp.		1,299,060.00	1,299,060.00
Kushat Ashram		120,000.00	120,000.00
Leave-in-Cashment		28,635.00	28,635.00
Legal Expenses		3,106,944.00	3,106,944.00
Maint. of Hot Mix Plant		1,077,446.00	1,077,446.00
Mechanical Sweeping Charges		35,061,450.00	35,061,450.00
Medicine & Dispensary Exp		939,726.00	939,726.00
Misc. Expenses		60,337.00	60,337.00
Newspaper & Periodicals		322,149.00	322,149.00
Office Expense		498,895.00	498,895.00
Park Maintenence Expenses		4,964,389.00	4,964,389.00
Part Time Law Officers Salary		1,200,000.00	1,200,000.00
Petrol & Diesel Expenses		121,913,306.84	121,913,306.84
Plants & Trees		434,535.00	434,535.00
Printing & Stationery		2,160,288.00	2,160,288.00
Property Tax Survey		157,815.00	157,815.00
Rain Harvester Charges (14)		1,000.00	1,000.00
Salary of Out Source Manpower		17,233,320.00	17,233,320.00

Krishan K. Mittal & Co. CHARTERED ACCOUNTANTS Civil Lines, Ludhiana

Sanitation Expenses		44,839.00	44,839.00
SLAUGHTER HOUSE EXP		5,000.00	5,000.00
SMART CITY MISSION EXP.		4,710.00	4,710.00
Solid Waste Management Exp		91,882,318.00	91,882,318.00
Staff Welfare Exp		15,891.00	15,891.00
Survey of Streets		5,233,727.00	5,233,727.00
UNIFORM EXPENSES		1,091,650.00	1,091,650.00
VEHICLE INSURANCE EXP		448,856.00	448,856.00
Vehicle Repair & Maintenance		693,826.00	693,826.00
MEDICAL RE-IMBURSEMENT EXPENSE		9,102,971.00	9,102,971.00
Other Committed Expenses		5,041,560.00	5,041,560.00
Salary Arrear		15,106,038.00	15,106,038.00
Training Expenses		8,400.00	8,400.00
TRAVELLING ALLOWANCE EXPENSES		1,014,355.80	1,014,355.80
All India Councill of Mayors New Delhi (21)		20,000.00	20,000.00
Books,Newspapers and Magazines		4,080.00	4,080.00
Constituency Allowence to Mayor/councillors (10)		14,232,500.00	14,232,500.00
District Registrar Birth & Death		1,962,740.00	1,962,740.00
Fixed Medical Allowence Paid to Panssioners (09)		7,718,262.00	7,718,262.00
Maintenance & Repair of Roads		2,014,100.00	2,014,100.00
Regularisaition Fee Refundable		1,840,070.00	1,840,070.00
Service Tax Toward Sale of Place for Advertishment		454,955.00	454,955.00
Telephone Allowence (23)		1,480,000.00	1,480,000.00
TOTAL	1,597,083,087.20	2,861,012,759.60	4,458,095,846.80

REVENUE GRANTS. CONTRIBUTION AND SUBSIDIES AS ON 31ST MARCH, 2017

Particular	O& M Branch	L.M.C General Bra	Amount
Donation		6,662,320.00	6,662,320.00
TOTAL		6,662,320.00	6,662,320.00

FEES AND USER CHARGES AS ON 31ST MARCH, 2017 expense

Particular	O& M Branch	L.M.C General Bra	Amount
Advertisement Expenses		6,352,663.00	6,352,663.00
Local Audit Fee		13,158,771.00	13,158,771.00
TOTAL		19,511,434.00	19,511,434.00

INTEREST EARNED AS ON 31ST MARCH 2017

Particular	O& M Branch	L.M.C General Bra	Amount
INTEREST ON GRANT		*503,503.00*	503,503.00
TOTAL		503,503.00	503,503.00

Krishan K. Mittal & Co. CHARTERED ACCOUNTANTS Civil Lines, Ludhiana

MUNICIPAL CORPORATION, LUDHIANA

FEES AND USER INCOME AS ON 31ST MARCH 2017

Particular	O& M Branch	L.M.C General Bra	Total Amount
Unclassified Income (GPF/CPF/NDPCS) (33)		41,984,115.00	41,984,115.00
Additional Exsize Duty Income (02)		615,686,271.00	615,686,271.00
BSUP Beneficiary Share Charges (31)		13,225,000.00	13,225,000.00
Calculation Difference		52,522.00	52,522.00
EL (Building Br.)		4,491.00	4,491.00
Penalty Charges		1,662,272.00	1,662,272.00
Recovery From Salary (20)		5,129,439.00	5,129,439.00
Advertishment Chages (04)		15,164,813.00	15,164,813.00
Building Application Fee (12)		72,782,189.05	72,782,189.05
Building Reg. Fees(17)		4,269,431.00	4,269,431.00
Licence Fee Health/birth & Death (09)		4,320,775.00	4,320,775.00
Miscllanious Income (24)		7,090,764.00	7,090,764.00
Mis. Income 24		12,572,246.00	12,572,246.00
Building Composition Fee (15)		82,705,483.00	82,705,483.00
Building Labour Cess Charges (13)		3,062,301.95	3,062,301.95
Coping Fee/ T.S. 1 (11)		1,231,655.00	1,231,655.00
Court Fee (22)		1,913,850.00	1,913,850.00
Development Charges (14)		1,261,413.00	1,261,413.00
Fire Charges (29)		775,000.00	775,000.00
Library Receipts (28)		51,576.00	51,576.00
Licence Fee From Vechicle (08)		1,602,242.00	1,602,242.00
Licence Fee Income (07)		13,830,423.00	13,830,423.00
Medical Fee (21)		108,408.00	108,408.00
Octroi Received on Elecricity Bills (05)		388,678,113.00	388,678,113.00
Police Challan Fee (23)		2,709,015.00	2,709,015.00
Regularization Fee Income		17,971,995.00	17,971,995.00
Road Cutting / Telecom Permission Charges (18)		10,447,165.00	10,447,165.00
Slaughter House Fee (10)		1,720,500.00	1,720,500.00
Tower Fee (15)		13,254,000.00	13,254,000.00
GIS		107.52	107.52
EL	162,957.00	529,314.08	692,271.08
HBA	1,210,300.00	3,881,544.00	5,091,844.00
HPL	23,179.00	741,848.00	765,027.00
HRR	249,961.00	1,530,738.00	1,780,699.00
O.D.	185,775.00	155,673.00	341,448.00
WPL	957,198.00	6,856,062.00	7,813,260.00
Disposable Charges	63,967,000.00		63,967,000.00
MISCLLANEOUS	6,500,969.00		6,500,969.00
ROAD CUTTING (CONNECTION)	144,000.00		144,000.00
ROAD CUTTING	2,932,200.00		2,932,200.00
SEWERAGE CONNECTION FEE	5,200.00		5,200.00
SHARING CHARGES	443,800.00		443,800.00
Other Deduction	60,592,512.00		60,592,512.00
TOTAL	137,375,051.00	1,348,962,754.60	716,377,262.55

Krishan K. Mittal & Co.
CA
CHARTERED ACCOUNTANTS
Civil Lines, Ludhiana

MUNICIPAL CORPORATION, LUDHIANA

RENTAL INCOME FRM MUNICIPAL PROPERTIES AS ON 31ST MARCH 2017

Particular	O& M Branch	L.M.C General Bra	Amount
Sale of Property (25)		81,078,274.00	81,078,274.00
Land Lease Income (A2Z CO.)		200,326.00	200,326.00
Rent/ Lease Income (26)		13,449,212.00	13,449,212.00
Teh-Bazri Charges (27)		26,408,356.00	26,408,356.00
Change of Land Use (16)		24,269,269.00	24,269,269.00
TOTAL		145,405,437.00	145,405,437.00

TAX REVENUES AS ON 31ST MARCH, 2017

Particular	O& M Branch	L.M.C General Bra	Amount
House Tax/property Tax		105,662,721.00	105,662,721.00
Property Tax (06)		540,452,719.21	540,452,719.21
House Tax Income (01)		14,416,622.00	14,416,622.00
VAT Received From Government (03)		3,630,386,901.50	3,630,386,901.50
Water Tax	577,149,000.00		577,149,000.00
TOTAL	577,149,000.00	4,290,918,963.71	4,868,067,963.71

Krishan K. Mittal & Co. CA CHARTERED ACCOUNTANTS Civil Lines, Ludhiana