

NAGAR
PALIKA
GAUCHAR
BALANCE
SHEET
FY 2024-25



NAME OF THE ULB: GAUCHAR NAGAR PALIKA

BALANCE SHEET AS ON MARCH 31ST 2025

Amount in Thousands

Code No.	Description of items	Schedule No.	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
	LIABILITIES					
	Own Fund Reserves and Surplus					
3-10	Municipal Fund	B-1		(7,462.20)		(4,300.36)
3-11	Earmarked Funds	B-2		-		7,144.00
3-12	Reserves	B-3		2,08,819.24		1,82,500.59
	Total Own Fund Reserves & Surplus			2,01,357.04		1,85,344.23
3-20	Grants, Contributions for specific purposes	B-4		40,481.93		32,601.15
	Loans					
3-30	Secured loans	B-5				
3-31	Unsecured loans	B-6		-		-
	Total Loans			-		-
	Current Liabilities and Provisions					
3-40	Deposits received	B-7		5,483.51		5,367.69
3-41	Deposit works	B-8		-		-
3-50	Other liabilities (Sundry Creditors)	B-9		4,771.07		1,735.64
3-60	Provisions	B-10		1,412.20		184.38
	Total Current Liabilities and Provisions			11,666.77		7,287.71
	TOTAL LIABILITIES			2,53,505.74		2,25,233.09
	ASSETS					
4-10	Fixed Assets	B-11				
	Gross Block			3,56,760.05		3,06,639.60
4-11	Less: Accumulated Depreciation			1,47,082.13		1,24,139.00
	Net Block			2,09,677.92		1,82,500.60
4-12	Capital work-in-progress	B-12		-		-
	Total Fixed Assets			2,09,677.92		1,82,500.60
	Investments					
4-20	Investment - General Fund	B-13		-		-
4-21	Investment-Other Fund	B-14		-		-
	Total Investments			-		-



	Current assets, loans & advances							
4-30	Stock in hand (Inventories)	B-15						-
	Sundry Debtors (Receivables)							
4-31	Gross amount outstanding	B-16						1,562.21
4-32	Less: Accumulated provision against bad and doubtful debts							82.61
	Net amount outstanding							1,479.60
4-40	Prepaid expenses	B-17						39.52
4-50	Cash and Bank Balances	B-18						41,213.37
4-60	Loans, advances and deposits	B-19						-
4-61	Less: Accumulated provision against Loans							-
	Total Current Assets Loans & Advances							43,827.82
4-70	Other Assets	B-20						
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21						-
	TOTAL ASSETS							2,53,505.74
	Notes to the Balance Sheet	B-22						2,25,233.09

PREPARED BY
RIMA JAIN AND COMPANY
CHARTERED ACCOUNTANTS



Rima Jain
ACCOUNTANT

Harsh
EX. OFFICER

[Signature]
CHAIRMAN

Schedule B-1: Municipal Fund [Code No 310]

Code No.	P	Opening balance as per the last account (Rs.)	Additions during the year * (Rs.)	Total (Rs.)	Deductions during the year** (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Municipal Fund	(4,300.36)				
310-90	Excess of Income & Expenditure		(2,936.84)	(7,237.20)	225.00	(7,462.20)
	Total Municipal fund (310)	(4,300.36)	(2,936.84)	(7,237.20)	225.00	(7,462.20)

* Addition includes contributions towards the fund, Adjustments to Opening Balance Sheet and also excess of income over expenditure
 ** Deduction includes contributions from the fund, Adjustments to Opening Balance Sheet and also excess of expenditure over the income

Schedule B-2: Earmarked Funds [Code No 311]

Particulars	Pension Fund	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident fund
Code No.							
(a) Opening Balance	7,144.00						
(b) Additions to the Special Fund	-						
(i) Transfer from Municipal Fund							
(ii) Interest/Dividend earned on Special Fund Investments							
(iii) Profit on disposal of Special Fund Investments							
(iv) Appreciation in Value of Special Fund Investments							
(v) Other addition (Specify nature)							
Total (b)							
Total (a+b)	7,144.00						
(c) Payments out of funds							
(i) Capital expenditure on Fixed Assets*							
Others							
Sub-total							
(ii) Revenue Expenditure on Salary, Wages and allowances							
Rent							



Other administrative charges	7,144.00						
Sub-total	7,144.00						
(iii) Other:							
Loss on disposal of Special Fund Investments							
Diminution in Value of Special Fund Investments Transferred to Municipal Fund							
Sub-total	-						
Total of (i+ii+iii) (c)	7,144.00						
Net balance at the year end - (a+b)-(c)	-						
Grant Total of Special Funds	-						

Note : All funds are to be shown as separate fund either in the schedule or in a separate schedule with the corresponding indication in the balance sheet under "Funds" on liability side.



Schedule B-3: Reserves [Code No 312]

Code No.	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution			-		-
312-11	Capital Reserve	0.72		0.72		0.72
312-12	Grant against Fixed Assets	1,82,499.87	49,261.78	2,31,761.65	22,943.13	2,08,818.52
312-30	Special Funds (Utilised)					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	Total Reserve funds	1,82,500.59	49,261.78	2,31,762.37	22,943.13	2,08,819.24



Schedule B-4: Grants & Contribution for Specific Purposes [Code No.320]

Particulars	Grant 15 Vitt Tide/Outside	Grant Rajya Vitt	Grant NULM	State Grant - Urban Primary Health Services	Central Grant - SCP Grant	Grant - Char Dhaam	Grant Vidhyak/ Sansad Nidhi	Grant Avesthapan Nidhi	Grant PMAY	Grant Pearyavaran Mitra	Grant SBM	Grant RainBasera	Grant - Others	Total
(a) Opening Balance	10,675.28	16,636.22	177.99		43.00		2,158.38	1,720.91	1,185.00		4.37			32,601.15
(b) Additions to the Grants *														
(i) Grant received during the year	12,864.72	86,592.00	170.00	35.00		500.00		47.13	530.00	18.00		46.50	34.30	1,00,837.65
(ii) Interest/Dividend earned on Grant														
(iii) Profit on disposal of Grant														
(iv) Appreciation in Value of Grant														
(v) Other addition (Specify nature)							1,951.66							
Total (b)	12,864.72	86,592.00	170.00	35.00	43.00	500.00	2,158.38	47.13	530.00	18.00	4.37	46.50	34.30	1,00,837.65
Total (a+b)	23,540.01	1,03,228.22	347.99	35.00	43.00	500.00	2,158.38	1,768.04	1,715.00	18.00	4.37	46.50	34.30	1,33,438.80
(c) Payments out of funds														
(i) Capital expenditure on Fixed Assets*	6,736.93	40,573.19					1,951.66							49,261.78
Sub-total	6,736.93	40,573.19					1,951.66							49,261.78
(ii) Revenue Expenditure on Salary, Wages and Rent	2,453.46	38,628.70	347.99	35.00		500.00		13.86	1,691.72		4.37		20.00	43,695.09
Other administrative	2,453.46	38,628.70	347.99	35.00		500.00		13.86	1,691.72		4.37		20.00	43,695.09
Sub-total	2,453.46	38,628.70	347.99	35.00		500.00		13.86	1,691.72		4.37		20.00	43,695.09
(iii) Other:														
Loss on disposal of Grant														
Diminution in Value of Grants Refunded														
Sub-total														
Total (c) [(i)+(ii)+(iii)]	9,190.39	79,201.89	347.99	35.00		500.00	1,951.66	13.86	1,691.72		4.37		20.00	92,956.87
Net balance at the year end - (a+b)- Total (c)	14,349.62	24,026.33	0.00		43.00		206.72	1,754.18	23.28	18.00		46.50	14.30	40,481.93

Note: Plan funds received from Central/ State Government are to be shown as grant funds and not to be mixed up with earmarked funds

* For transferring completed capital assets, expenditure incurred will be capitalised and assets will be taken to Fixed Assets schedule (B-1) and Capital contribution will be increased by the same amount.



Schedule B-5: Secured Loans [Code No 330]

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
330-10	Loans from Central Government		
330-20	Loans from State government		
330-30	Loans from Govt. bodies & Associations		
330-40	Loans from international agencies		
330-50	Loans from banks & other financial institutions Other Term Loans		
330-60	Bonds & debentures		
330-70	Other Loans		
330-80	Total Secured Loans		

Notes:

1. The nature of the Security shall be specified in each of these categories
2. Particulars of any guarantees given shall be disclosed.
3. Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption.
4. Rate of Interest and Original Amount of loan and outstanding can be provided for every Loan under each of these categories separately.
5. For loans disbursed directly to an Executing Agency, please specify the name of the Project for which such loan is raised.

Schedule B-6: Unsecured Loans [Code No 331]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
331-10	Unsecured Loans from Central Govt		
331-20	Unsecured Loans from State Govt		
331-30	Unsecured Loans from Govt. bodies & Associations		
331-40	Unsecured Loans from international agencies		
331-50	Unsecured Loans from banks & other financial institutions		
331-60	Other Term Loans		
331-70	Bonds & debentures		
331-80	Other Loans		
	Total Un-Secured Loans		

Note: Rate of Interest and Original Amount of loan and outstanding can be provided for every Loan under each of these categories separately.



Schedule B-7: Deposits Received [Code No 340]

Code No.	Particulars	Amount in Rs.	
		Current Year Amount (Rs.)	Previous Year Amount (Rs.)
I	2	3	4
340-10	From Contractors		
340-20	From Revenues	5,483.51	5,367.69
340-30	From staff		
340-80	From Others		
	Total deposits received	5,483.51	5,367.69

Schedule B-8: Deposits Works [Code No 341]

Amount in Rs.

Code No.	Particulars	Opening balance as the beginning of the year Amount (Rs)	Additions during the current year Amount (Rs)	Utilisation / expenditure Amount (Rs)	Balance outstanding at the end of the current year Amount (Rs)
I	2	3	4	5	6
341-10-01	Civil Works				
341-10-02	Electrical works				
341-10-03	Others				
	Total of deposit works				

Note:

1. The amount received from the department on whose behalf the deposit works have been undertaken would appear in col. 4
2. Expenditure incurred including percentage (departments) charges would appear in Col 5
3. Balance as in Col. 6 would appear in the balance sheet as a liability



Schedule B-9: Other Liabilities (Sundry Creditors) [Code No. 350]

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors	2,897.50	
350-11	Employee Liabilities	1,622.51	1,501.89
350-12	Interest Accrued and Due		
350-20	Recoveries Payable	251.06	233.75
350-30	Government Dues Payable		
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others		
	Total Other Liabilities (Sundry Creditors)	4,771.07	1,735.64

Schedule B-10: Provisions [Code No. 360]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360-10	Provision for Expenses		184.38
360-20	Provision for Interest	1,412.20	
360-30	Provision for Other Assets		
	Total Provisions	1,412.20	184.38



Schedule B-11: Fixed Assets (Code No. A10 & A11)
 Schedule B-11: Fixed Assets (Code No. A10 & A11)

Code No.	Particulars	Green Block			Accumulated Depreciation			Net Block			
		Opening Balance	Additions during the period	Reductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Reductions during the period	Total at the end of the year	At the end of the current year	At the end of the previous year
		1	2	3	4	5	6	7	8	9	10
A10-16	Land	1,087.44			1,087.44						
A10-20	Buildings	40,594.10	5,141.48		46,735.57		1,407.48		5,523.15	1,087.44	1,087.44
A10-22	Infrastructure Assets										
	Subways, bearing assets, bridges & other works of art	238.00			238.00						238.00
A10-30	Roads and Bridges	1,35,281.85	71,975.86		1,57,257.71		12,719.24		99,319.29	58,592.44	49,895.80
A10-31	Sewerage and Drainage	37,707.07	7,142.81		34,769.88		7,115.59		13,417.80	21,352.08	21,404.86
A10-32	Water ways	7,246.64	4,286.51		1,052.41		245.05		1,088.29	1,044.34	6,204.21
A10-33	Public Lighting	10,007.45			10,007.45		950.71		4,053.54	5,044.91	6,894.72
	Other assets										
A10-71	Parks & Recreation	7,143.17	608.75		7,651.92		1,405.87		3,576.05	4,515.18	4,515.18
A10-40	Plants & Machinery	4,273.92	1,271.93		5,495.86		482.07		1,218.79	4,267.57	3,928.30
A10-50	Vehicles	5,714.19	1,799.04		7,513.10		541.85		5,994.50	1,668.60	331.66
A10-60	Office & other equipment	4,178.24	361.60		4,499.84		450.51		1,115.80	3,364.00	3,512.04
A10-70	Furniture, fixtures, fittings	8,972.90	349.42		9,265.33		870.01		7,339.88	6,925.75	7,454.34
A10-80	Other fixed assets	47,584.75	11,741.00		59,715.84		1,000.10		9,559.04	59,165.90	40,314.91
		3,146,339.64	50,110.45		3,246,160.05		21,043.13		1,41,092.13	1,41,092.13	1,77,193.66

Additional disclosures to the Schedule

- i. Values of fixed assets under dispute on litigation shall be provided. The status of the legal case as at the reporting date of the financial year.
- ii. The details & value of assets, which are not yet physically identified / traced, shall be disclosed separately.
- iii. Details and value of assets under lease and hire purchase needs to be disclosed as a note.

Notes:

1. Green Block means cost of acquisition of fixed asset. Opening balance in Green Block as on the first day of the year represents the closing balance of the previous year.
2. Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, reservoirs, libraries, playgrounds, etc.
3. Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, hospital buildings, temporary structures and sheds, etc.
4. Roads and bridges include roads and streets, pavements, gutters, bridges, culverts and subways.
5. Sewerage and drainage include sewerage lines, storm water drainage lines and other similar drainage system.
6. Water ways include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distribution system, etc.
7. No depreciation is to be charged on "Land" and "Capital work in Progress".



Schedule B-12: Capital Work in Progress (CWIP) - [Code 412]

Details of Fixed Asset Head		CWIP at the beginning of the FY	CWIP created during the year	CWIP capitalized during the year	CWIP at the end of the year
		3	4	5	6
2	Roads and Bridges				
	Sewerage and drainage				
	Public Lighting				

Schedule B-13: Investments - General Fund [Code 420]

Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year	Previous year
				Carrying Cost (Rs.)	Carrying Cost (Rs.)
	2	3	4	5	6
420-10	Central Government Securities				
420-20	State Government Securities				
420-30	Debentures and Bonds				
420-40	Preference Shares				
420-50	Equity Shares				
420-60	Units of Mutual Funds				
420-80	Other Investments				
	Total of Investments General Fund				

Schedule B-14: Investments - Other Funds [Code 421]

Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year	Previous year
				Carrying Cost (Rs.)	Carrying Cost (Rs.)
	2	3	4	5	6
421-10	Central Government Securities				
421-20	State Government Securities				
421-30	Debentures and Bonds				
421-40	Preference Shares				
421-50	Equity Shares				
421-60	Units of Mutual Funds				
421-80	Other Investments				
	Total of Investments Other Funds				



Schedule B-15: Stock in Hand (Inventories) [Code 430]

Amount Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
430-10	Stores		
430-20	Loose Tools		
430-30	Others		
	Total Stock in hand	-	-

Schedule B-16: Sundry Debtors (Receivables) [Code No 431]

Code No.	Particulars	Gross Amount (Rs.)	Provision for Out. revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
1	2	3	4 (Code No 432)	5 = 3 - 4	6
431-10	Receivables for Property Taxes				
	Current Year	327.017	82.611	244.406	409.139
	2 years to 3 years				
	3 years to 4 years				
	More than 5 years				
	Sub - total				
	Less: State Government Cess / Levies in Taxes - Control Accounts				
350-30	Net Receivables of Property Taxes	327.02	82.61	244.41	409.14



431-19	Receivable of Other Taxes Current Year 2 years to 3 years 3 years to 4 years More than 5 years Sick or Closed Industries Sub- total Less: State Government Cesses/Levies in Taxes – Control Accounts				
350-30	Net Receivables of Other Taxes Receivables of Cess Income Current Year 2 years to 3 years 3 years to 4 years More than 5 years Sick or Closed Industries				
431-30	Sub – total	1,560.93			1,153.07
431-40	Receivables from Other Sources Current Year 2 years to 3 years 3 years to 4 years More than 5 years Sick or Closed Industries Sub – total	1,560.93			1,560.93
	Total of Sundry Debtors (Receivables)	1,887.95	82.61		1,805.34
					1,562.21

Note: The provision made against accrual items would not affect the opening/ closing balances of the Demand and Collection Ledgers for the purpose of recovery of dues from the concerned parties/ individuals



Schedule B-17: Prepaid Expenses [Code No 440]

Code No. Current year	Particulars	Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
440-10	Establishment		
440-20	Administrative	21.87	39.519
440-30	Operations & maintenance		
	Total Prepaid expenses	21.87	39.519

Schedule B-18: Cash and Bank Balances [Code No 450]

Code No. Current year	Particulars	Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
450-10	Cash	101.00	
	Balance with Bank – Municipal Funds		
450-21	Nationalised Banks	1,395.80	1,468.23
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative Banks		
450-24	Post Office		
450-25	Balance with Treasury	24,125.83	16,636.22
	Sub-total		
	Balance with Bank – ___ Special Funds		
450-41	Nationalised Banks		7,144.00
450-42	Other Scheduled Banks		
450-43	Scheduled Co-operative Banks		
450-44	Post Office		
	Sub-total		
	Balance with Bank – ___ Grant Funds		
450-61	Nationalised Banks	16,150.72	13,786.78
450-62	Other Scheduled Banks	227.26	2,178.15
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
	Sub-total		
	Total Cash and Bank balances	42,000.61	41,213.37



Schedule B-19 : Loans, advances and deposits [Code 460]

Code No.	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
1	2	3	4	5	6
460-10	Loans and advances to employees				
460-20	Employee Provident Fund Loans				
460-30	Loans to Others				
460-40	Advance to Suppliers and Contractors				
460-50	Advance to Others				
460-60	Deposit with External Agencies				
460-80	Other Current Assets				
	Sub - Total				
461-	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))				
	Total Loans, advances, and deposits				

Schedule B-19 (a): Accumulated Provisions against Loans, Advances, and Deposits (Code No 461)

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
461-10	Loans to Others		
461-20	Advances		
461-30	Deposits		
	Total Accumulated Provision		



Schedule B-20: Other Assets [Code No 470]

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
	2	3	4
470-10	Deposit Works		
470-20	Other asset control accounts		
	Total Other Assets		

Schedule B-21: Miscellaneous Expenditure (to the extent not written off) [Code No 480]

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
	2	3	4
480-10	Loan Issue Expenses Deferred		
480-20	Discount on Issue of Loans		
480-30	Deferred Revenue Expenses		
480-90	Others		
	Total Miscellaneous expenditure		

Schedule B-22: Notes to the Balance Sheet

- 1 Contractual liabilities not provided for:
 - a) Amount of contracts entered on account of capital works but on which no works has commenced
 - b) In respect of claims against the ULB, pending judicial decisions
 - c) In respect of claims made by employees
 - d) Other escalation claims made by contractors
 - e) In case of any other claims not acknowledged as debts
- 2 List of assets which have been handed over to the ULB, but the title deed has not been executed
- 3 List of assets, for which cost could not be ascertained thus has been valued at Re. 1 in the balance sheet
- 4 List of assets which are in permissive possession and no economic benefits are being derived from it
- 5 Receivables from taxes, etc. which is not being collected because of litigation
- 6 Amount of any guarantee given by the ULB on behalf of Councilors or staff:
- 7 Previous year's figures have been regrouped/ rearranged wherever necessary
- 8 Information in respect to deposit works: Particulars, Total contract value of project and Completed value of project needs to be disclosed
- 9 The fact of switching over to accrual basis of accounting from traditional cash basis of accounting should be disclosed as Notes in the year of switch over




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