

NAGAR PANCHAYAT, GHANSALI, TEHRI GARHWAL
BALANCE SHEET AS ON 31.03.2025

Code No.	Description of items	Schedule No.	Current Year	Previous Year
			Amount	Amount
	SOURCES OF FUNDS			
	Reserves and Surplus			
3-10	Municipal (General) Fund	B-1	-34402855.84	-426417.71
3-11	Earmarked Funds	B-2	0.00	0.00
3-12	Reserves	B-3	50939716.89	50939716.89
3-20	Grants, Contributions for specific purposes	B-4	44238293.00	12451293.00
	Loans			
3-30	Secured loans	B-5	0.00	0.00
3-31	Unsecured loans	B-6	0.00	0.00
	TOTAL		60775154.05	62964592.18
	APPLICATION OF FUNDS			
4-10	Fixed Assets including Statues & Heritage Assets	B-11		
	Gross Block		91774912.00	77879771.00
4-11	Less: Accumulated Depreciation		37408731.39	27518239.14
	Net Block		54366180.61	50361531.86
4-12	Capital work-in-progress		0.00	0.00
	Investments			
4-20	Investment - General Fund	B-12	0.00	0.00
4-21	Investment-Other Fund	B-13	0.00	0.00
	Working Capital			
	Current assets, loans & advances			
4-30	Stock in hand (Inventories)	B-14	0.00	0.00
	Sundry Debtors (Receivables)		0.00	0.00
4-31	Gross amount outstanding	B-15	0.00	0.00
4-32	Less: Accumulated provision against bad and		0.00	0.00
4-40	Prepaid expenses	B-16	0.00	0.00
4-50	Cash and Bank Balances	B-17	7775082.44	13605048.32
4-60	Loans, advances and deposits	B-18	0.00	0.00
	less:		0.00	0.00
	Current Liabilities and Provisions			
3-40	Deposits received	B-7	223955.00	223955.00
3-41	Deposit works	B-8	0.00	0.00
3-50	Other liabilities (Sundry Creditors)	B-9	1142154.00	778033.00
3-60	Provisions	B-10	0.00	0.00
4-70	Other Assets	B-19	0.00	0.00
4-80	Miscellaneous Expenditure (to the extent not written off)	B-20	0.00	0.00
	Capital Deficit		0.00	0.00
	TOTAL		6,07,75,154.05	6,29,64,592.18
	Notes to the Balance Sheet	B-21		

For M/s BPP & Company
Chartered Accountants



Deepak Bisht

CA Deepak Bisht
Partner

M.No.: 455394

UDIN:26455394LCROXW8595

NAGAR PANCHAYAT, GHANSALI, TEHRI GARHWAL

Income and Expenditure Statement for the period from 01.04.2024 to 31.03.2025

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	INCOME			
1-10	Tax Revenue	I-1	154515.00	68802.00
1-20	Assigned Revenues & Compensation	I-2	0.00	0.00
1-30	Rental Income from Municipal Properties	I-3	4010.00	0.00
1-40	Fees & User Charges	I-4	1186406.00	1045903.00
1-50	Sale & Hire Charges	I-5	55520.00	234490.00
1-60	Revenue Grants, Contributions & Subsidies	I-6	1466275.00	21254539.42
1-70	Income from Investments	I-7	0.00	0.00
1-71	Interest Earned	I-8	63721.00	31522.00
1-80	Other Income	I-9	375000.00	77202.00
A	Total – INCOME		3305447.00	22712458.42
	EXPENDITURE			
2-10	Establishment Expenses	I-10	4845771.00	4863240.00
2-20	Administrative Expenses	I-11	11017048.00	1788911.00
2-30	Operations & Maintenance	I-12	11080900.00	9161364.00
2-40	Interest & Finance Expenses	I-13	313.88	361.68
2-50	Programme Expenses	I-14	447360.00	227738.00
2-60	Revenue Grants, Contributions & subsidies	I-15	0.00	0.00
2-70	Provisions & Write off	I-16	0.00	0.00
2-71	Miscellaneous Expenses	I-17	0.00	0.00
2-72	Depreciation		9890492.25	7118213.43
B	Total – EXPENDITURE		37281885.13	23159828.11
<i>A-B</i>	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		-33976438.13	-447369.69
2-80	Add: Prior period Items (Net)	I-18	0.00	0.00
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items</i>		-33976438.13	-447369.69
2-90	Less: Transfer to Reserve Funds		0.00	0.00
	Net balance being surplus/ deficit carried over to Municipal Fund		-33976438.13	-447369.69

Note: The various schedules to the Income & Expenditure Account have been provided below.

For M/s BPP & Company

Chartered Accountants



CA Deepak Bisht

Partner

M.No.: 455394

UDIN:26455394LCROXW8595

NAGAR PANCHAYAT, GHANSALI, TEHRI GARHWAL
Cash Flow Statement for the period from 01.04.2024 to 31.03.2025

Particulars	Current Year (Rs.)	Previous Year (Rs.)
a. Cash Flow from Operating Activities		
Cash Receipt from :		
Taxation	1,54,515.00	68,802.00
Sales of Goods and services	12,41,926.00	12,80,393.00
Grants related to Revenue/General Grants	14,66,275.00	2,12,54,539.42
Interest Received	63,721.00	31,522.00
Rental Income	4,010.00	-
Other Receipts	3,75,000.00	77,202.00
Less : Cash Payment for :		
Employee Costs	48,45,771.00	48,63,240.00
Superannuation	-	-
Suppliers	2,25,45,308.00	1,11,78,013.00
Interest Paid	313.88	361.68
Other Payments	98,90,492.25	71,18,213.43
Cash Generated from/(used in) Operating Activities	(3,39,76,438.13)	(4,47,369.69)
Less/Add : (Increase)/Decrease in Debtors	-	-
Less/Add : (Decrease)/Increase in Current Liabilities	3,64,121.00	(4,18,588.00)
Net Cash Generated from/(used in) Operating Activities (a)	(3,36,12,317.13)	(8,65,957.69)
b. Cash Flows from Investing Activities		
(Purchase) of fixed assets & CWIP	(40,04,648.75)	(86,96,023.57)
Increase/(Decrease) in Special Funds/Grants	3,17,87,000.00	30,76,078.00
(Increase)/Decrease in Earmarked Funds	-	-
(Purchase) of Investments	-	-
(Increase)/Decrease in Reserves	-	95,78,845.58
Add :		
Proceeds from disposal of Assets	-	3,640.00
Proceeds from disposal of Investments	-	-
Investments income received	-	-
Interest income received	-	-
Net Cash Generated from/(used in) Investing Activities (b)	2,77,82,351.25	39,62,540.01
c. Cash Flows from Financing Activities		
Add :		
Loans from Banks/Others received	-	-
Corporation Fund	-	-
Less :		
Loan repaid during the period	-	-
Loans and Advances to employees	-	-
Loans to Others	-	-
Finance expenses	-	-
Net Cash Generated from/(used in) Financing Activities (c)	-	-
Net increase/(decrease) in cash and cash equivalents(a+b+c)	(58,29,965.88)	30,96,582.32
Cash and Cash Equivalents in the beginning of period	1,36,05,048.32	1,05,08,466.00
Cash and Cash Equivalents at the end of period	77,75,082.44	1,36,05,048.32
Cash and Cash Equivalents at the end of the year comprises of the following account balances at the end of the year:		
i. Cash Balances	-	-
ii. Bank Balances	77,75,082.44	1,36,05,048.32
iii. Scheduled co-operative banks	-	-
iv. Balance with Post offices	-	-
v. Balances with Other Banks	-	-
Total	77,75,082.44	1,36,05,048.32



NAGAR PANCHAYAT, GHANSALI

Income Statement for the period from 01.04.2024 to 31.03.2025

Schedule I-1: Tax Revenue [Code No 110]

Minor Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
110-01	Property tax	154515.00	68802.00
110-02	Water tax	0.00	0.00
110-03	Sewerage Tax	0.00	0.00
110-04	Conservancy Tax	0.00	0.00
110-07	Vehicle Tax	0.00	0.00
110-08	Tax on Animals	0.00	0.00
110-11	Advertisement tax	0.00	0.00
110-12	Pilgrimage Tax	0.00	0.00
110-80	Other taxes	0.00	0.00
	Sub-total	154515.00	68802.00
110-90	Less Tax Remissions and Refund [Schedule 1 – 1 (a)]	0.00	0.00
	Sub-total	0.00	0.00
	Total tax revenue	154515.00	68802.00

Schedule I-1 (a): Remission and Refund of taxes

Code No. *	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Property taxes Advertisement tax Others	0.00	0.00
	Total refund and remission of tax revenues	0.00	0.00

Schedule I-2 : Assigned Revenues & Compensation [Code No 12

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
120-10	Taxes and Duties collected by others Compensation in lieu of		
120-20	Taxes / duties	0.00	0.00
120-30	Compensations in lieu of Concessions		
	Total assigned revenues & compensation	0.00	0.00



NAGAR PANCHAYAT, GHANSALI

Income Statement for the period from 01.04.2024 to 31.03.2025

Schedule I-3: Rental income from Municipal Properties [Code No 130]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities	0.00	0.00
130-20	Rent from Office Buildings	0.00	0.00
130-30	Rent from Guest Houses	0.00	0.00
130-40	Rent from lease of lands	0.00	0.00
130-80	Other rents	4010.00	0.00
	Sub-Total	4010.00	0.00
130-90	Less: Rent Remission and Refunds	0.00	0.00
	Sub-total	0.00	0.00
	Total Rental Income from Municipal Properties	4010.00	0.00

Schedule I-4: Fees & User Charges [Code No 140]

Schedule I-4 (a): Fees & User Charges – Function wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body Administration Finance, Accounts, Audit Election Record Room Estate Stores & Purchase Workshop	0.00	0.00
	Census	0.00	0.00
	Total income from fees & user charges – Function wise	0.00	0.00

Note:

Functions as applicable in the ULBs and on which fees and user charges are raised shall be stated here.

The total income from Fees & User Charges as per Schedule I-4 (a) should tally with the total income from Fees & User Charges as per Schedule I-4 (b).

Schedule I-4 (b): Fees & User Charges – Income head-wise [Code 140]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges Licensing Fees	117300.00	187860.00
140-11	Fees for Grant of Permit	0.00	0.00
140-12	Fees for Certificate or Extract Development Charges Regularisation Fees	0.00	670.00
140-13	Penalties and Fines	150.00	28600.00
140-14	Other Fees User Charges Entry Fees	1063990.00	828773.00
140-15	Service / Administrative Charges Other Charges	4966.00	0.00
	Sub-Total	1186406.00	1045903.00
140-90	Less: Rent Remission and Refunds	0	0
	Sub-total	0.00	0.00
	Total income from Fees & User Charges – Income head- wise	1186406.00	1045903.00

NAGAR PANCHAYAT, GHANSALI

Income Statement for the period from 01.04.2024 to 31.03.2025

The total income from Fees & User Charges as per Schedule I-4 (b) should tally with the total income from Fees & User Charges as per Schedule I-4 (a).

Schedule I-5 : Sale & Hire Charges [Code No 150] Schedule I-5 (a): Sale & Hire Charges – Function wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body Administration Finance, Accounts, Audit Election Record Room Estate Stores & Purchase Workshop Census	0.00	0.00
	Total Income from Sale & Hire charges – Function wise	0.00	0.00

The total income from Sale & Hire Charges as per Schedule I-5 (a) should tally with the total income from Sale & Hire Charges as per Schedule I-5 (b).

Schedule I-5 (b): Sale & Hire Charges – Income head-wise [Code No 150]

Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products	12000.00	70450.00
150-11	Sale of Forms & Publications	43520.00	164040.00
150-12	Sale of stores & scrap	0.00	0.00
150-30	Sale of Others	0.00	0.00
150-40	Hire Charges for Vehicles	0.00	0.00
150-41	Hire Charges for Equipment	0.00	0.00
	Total income from Sale & Hire charges – income head-wise	55520.00	234490.00

The total income from Sale & Hire Charges as per Schedule I-5 (b) should tally with the total income from Sale & Hire Charges as per Schedule I-5 (a).

Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No160]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	1466275.00	21254539.42
160-20	Re-imburement of expenses	0.00	0.00
60-30	Contribution towards schemes	0.00	0.00
	Total Revenue Grants, Contributions & Subsidies	1466275.00	21254539.42



NAGAR PANCHAYAT, GHANSALI

Income Statement for the period from 01.04.2024 to 31.03.2025

Schedule I-7: Income from Investments – General Fund [Code No 170]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
170-10	Interest on Investments	0.00	0.00
170-20	Dividend	0.00	0.00
170-30	Income from projects taken up on commercial basis	0.00	0.00
170-40	Profit in Sale of Investments	0.00	0.00
170-80	Others	0.00	0.00
	Total Income from Investments	0.00	0.00

Schedule I-8: Interest Earned [Code No 171]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts	63721.00	31522.00
171-20	Interest on Loans and advances to Employees	0.00	0.00
171-30	Interest on loans to others	0.00	0.00
171-80	Other Interest	0.00	0.00
	Total. – Interest Earned	63721.00	31522.00

Schedule I-9: Other Income [Code No180]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
180-10	Deposits Forfeited	0.00	0.00
180-11	Lapsed Deposits	0.00	0.00
180-20	Insurance Claim Recovery	0.00	0.00
180-30	Profit on Disposal of Fixed asses	0.00	0.00
180-40	Recovery from Employees	0.00	0.00
180-50	Unclaimed Refund/Liabilities	0.00	0.00
180-60	Excess Provisions written back	0.00	77202.00
180-80	Miscellaneous Income	375000.00	0.00
	Total. Other Income	375000.00	77202.00

For M/s BPP & Company
Chartered AccountantsCA Deepak Bisht
Partner

M.No.: 455394

UDIN:26455394LCROXW8595

NAGAR PANCHAYAT, GHANSALI, TEHRI GARHWAL

Expenditure Statement for the period from 01.04.2024 to 31.03.2025

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2	3	4
Municipal Body Administration Finance, Accounts, Audit Election Record Room	0.00	0.00
Estate	0.00	0.00
2	3	4
Stores & Purchase Workshop Census	0.00	0.00
Total establishment expenses – Function wise		

Note: The total function wise expenses as per Schedule I-10 (a) should tally with the total Establishment expenses as per Schedule I-10 (b).

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2	3	4
Salaries, Wages and Bonus Benefits and Allowances Pension Other Terminal & Retirement Benefits	4845771.00	4863240.00
Total establishment expenses – expense head wise	4845771.00	4863240.00

Note: The total function wise expenses as per Schedule I-10 (b) should tally with the total Establishment expenses as per Schedule I-10 (a).

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2	3	4
Municipal Body Administration Finance, Accounts, Audit Election Record Room Estate Stores & Purchase Workshop Census		
Total Administrative expenses– Function wise		

Note:

The total function wise expenses as per Schedule I-11 (a) should tally with the total administrative expenses as per Schedule I-11 (b).



Schedule I-11 (b): Administrative Expenses – Expenditure head-wise

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2	3	4
Rent, Rates and Taxes	0.00	313600.00
Office maintenance	1176140.00	293076.00
Communication Expenses	0.00	1652.00
Books & Periodicals	2030.00	0.00
Printing and Stationery	22959.00	112464.00
Travelling & Conveyance	580451.00	287657.00
Insurance	18045.00	25678.00
Audit Fees	0.00	0.00
Legal Expenses	0.00	308410.00
Professional and other Fees	11035.00	36700.00
Advertisement and Publicity	42982.00	104082.00
Other Administrative Expenses	9163406.00	305592.00
Membership & subscriptions		
Total administrative expenses – expense head wise	11017048.00	1788911.00

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2	3	4
Municipal Body Administration		
Finance, Accounts, Audit Election		
Record Room Estate		
Stores & Purchase Workshop		
Census		
Total Operations & Maintenance expenses – Function wise		

Schedule I-12 (b): Operations & Maintenance – Expenditure head-wise

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2	3	4
Power & Fuel	0.00	0.00
Bulk Purchases	0.00	0.00
Consumption of Stores	1349364.00	519774.00
Hire Charges	0.00	0.00
Repairs & maintenance –Infrastructure Assets	7799347.00	2454291.00
Repairs & maintenance - Civic Amenities	1720975.00	198973.00
Repairs & maintenance – Buildings	25825.00	428213.00
Repairs & maintenance – Vehicles	174884.00	64096.00
Repairs & maintenance – Others	10505.00	95987.00
Other operating & maintenance expenses	0.00	5400030.00
Total operations & maintenance - expense head wise	11080900.00	9161364.00

NAGAR PANCHAYAT, GHANSALI, TEHRI GARHWAL

Expenditure Statement for the period from 01.04.2024 to 31.03.2025

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2	3	4
Interest on Loans from Central Government	0.00	0.00
Interest on Loans from State Government	0.00	0.00
Interest on Loans from Government Bodies & associations	0.00	0.00
Interest on Loans from International Agencies	0.00	0.00
Interest on Loans from Banks & Other Financial Institutions	0.00	0.00
Other Interest	0.00	0.00
Bank Charges	313.88	361.68
Other Finance Expenses	0.00	0.00
Total Interest & Finance Charges	313.88	361.68

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2	3	4
Election Expenses	0.00	0.00
Own Programmes	447360.00	227738.00
Share in Programmes of others	0.00	0.00
Total Programme Expenses	447360.00	227738.00

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2	3	4
Grants (Give details)	0.00	0.00
Contributions (Give details)	0.00	0.00
Subsidies (Give details)	0.00	0.00
Total Revenue Grants, Contributions & Subsidies	0.00	0.00

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2	3	4
Provisions for Doubtful receivables	0.00	0.00
Provision for other Assets	0.00	0.00
Revenues written off	0.00	0.00
Assets written off	0.00	0.00
Miscellaneous Expense written off	0.00	0.00
Total Provisions & Write off	0.00	0.00

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2	3	4
Loss on disposal of Assets	0.00	0.00
Loss on disposal of Investments		
Other Miscellaneous Expenses	0.00	0.00
Total Miscellaneous expenses	0.00	0.00

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2	3	4
Income		
Taxes	0.00	0.00
Other – Revenues	0.00	0.00
Recovery of revenues written off	0.00	0.00
Other income	0.00	0.00
Sub – Total Income (a)	0.00	0.00
Expenses		
Refund of Taxes	0.00	0.00
Refund of Other – Revenues	0.00	0.00
Other Expenses	0.00	0.00
Sub – Total Income (b)	0.00	0.00
Total Prior Period (Net) (a-b)	0.00	0.00

For M/s BPP & Company
Chartered Accountants



CA Deepak Bisht
Partner

M.No.: 455394

UDIN:26455394LCROXW8595

The various schedules to the Balance Sheet have been provided below:

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

Code No.	Particulars	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)
310-10 310-90	Municipal Fund Excess of Income & Expenditure	-426417.71	-33976438.13	-34402855.84	0.00	-34402855.84
	Total Municipal fund (310)	-426417.71	-33976438.13	-34402855.84	0.00	-34402855.84

*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 Schedule B – 2:

Special Funds/Sinking Fund/Trust or Agency Fund [Code No 311]

Amount in Rs.

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident fund
Code No.							
(a) Opening Balance	0						
(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)							
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*							
Others							
Sub –total							
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.							
Rent							
Other administrative charges							
Sub –total							
(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) ©							
Net balance at the year end – (a+b)-©							
Grant Total of Special Funds							



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		5 (3+4)	6	7 (5-6)
312-10	Capital Contribution	0	0	0	0	0
312-11	Capital Reserve	53	0	53	0	53
312-12	Grant Against Fixed Assets	50939663.89	0	50939663.89	0	50939663.89
312-20	Borrowing Redemption Reserve	0	0	0	0	0
312-30	Special Funds (Utilised)	0	0	0	0	0
312-40	Statutory Reserve	0	0	0	0	0
312-50	General Reserve	0	0	0	0	0
312-60	Revaluation Reserve	0	0	0	0	0
	Total Reserve funds	50939716.89	0.00	50939716.89	0.00	50939716.89

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

Amount in Rs.

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government	Grants from Financial	Grants from Welfare Bodies	Grants from Internati	Others
Code No.							
(a) Opening Balance	1888412.00	10562881.00			0		
(b) Additions to the Grants *	0.00	31687000.00			100000		
(i) Grant received during the year							
(ii) Interest/Dividend earned on Grant Investments							
(iii) Profit on disposal of Grant Investments							
(iv) Appreciation in Value of Grant Investments	0	0					
(v) Other addition (Specify nature)							
Total (b)	0.00	31687000.00	0.00	0.00	100000.00	0.00	0.00
Total (a+b)	1888412.00	42249881.00	0.00	0.00	100000.00	0.00	0.00
(c) Payments out of funds	0.00						
(i) Capital expenditure on Fixed Assets* Others		0.00					
Sub –total	0.00	0.00			0.00		
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.	0.00	0.00					
Rent	0.00	0.00					
Other administrative charges	0.00	0.00					
Sub –total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Other:							
Loss on disposal of Special Fund Investments							
Diminution in Value of Special Fund Investments							
Transferred to Municipal Fund							
Sub –total	1888412.00	42249881.00	0.00	0.00	100000.00	0.00	0.00
Total of (i+ii+iii) ©	44238293.00						
Net balance at the year end – (a+b)-©							
Grant Total of Special Funds							

For M/s BPP & Company
Chartered Accountants



CA Deepak Bisht
CA Deepak Bisht
Partner

M.No.: 455394

UDIN:26455394LCROXW8595

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		
330-60	Other Term Loans		
330-70	Bonds & debentures		
330-80	Other Loans		
	Total Secured Loans	0	0

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	Loans from Central Government		
331-20	Loans from State government		
331-30	Loans from Govt. bodies & Associations		
331-40	Loans from international agencies		
331-50	Loans from banks & other financial institutions		
331-60	Other Term Loans		
331-70	Bonds & debentures		
331-80	Other Loans		
	Total Un-Secured Loans	0	0



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]

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	From Contractors	2,23,955.00	2,23,955.00
340-20	From Revenues		
340-30	From staff		
340-80	From Others		
	Total deposits received	2,23,955.00	2,23,955.00

For M/s BPP & Company
Chartered Accountants



CA Deepak Bisht
Partner

M.No.: 455394

UDIN:26455394LCROXW8595

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)
1	2	3	4	5	6
341-10 341-20 341-80	Civil Works Electrical works Others	0	0	0	0
	Total of deposit works	0	0	0	0

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	848594.00	593576.00
350-11	Employee Liabilities	207445.00	155312.00
350-12	Interest Accrued and Due		
350-20	Recoveries Payable	86115.00	29145.00
350-30	Government Dues Payable		
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others		
	Total Other liabilities (Sundry Creditors)	1142154.00	778033.00

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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
360-10	Provision for Expenses		
360-20	Provision for Interest		
360-30	Provision for Other Assets		
	Total Provisions		

For M/s BPP & Company
Chartered Accountants



CA Deepak Bisht
Partner

M.No.: 455394

UDIN:26455394LCROXW8595

FIXED ASSETS AS AT 31.03.2025

Schedule B-11: Fixed Assets [Code No. 410 & 411]												
Code No	Particulars	Rate	Gross Block				Accumulated Depreciation				Net Block	
			Opening Balance	Additions during the period \$	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of previous year
1	2		3	4	5	6	7	8	9	10	11	12
410-10	Land	0	53.00	0.00	0.00	53.00	0.00	0.00	0.00	0.00	53.00	53.00
410-20	Buildings	5	4225334.00	1232028.00	0.00	5457362.00	827908.05	545736.20	0.00	1373644.25	4083717.75	3397425.95
	Infrastructure Assets		4225387.00	1232028.00	0.00	5457415.00	827908.05	545736.20	0.00	1373644.25	4083770.75	3397478.95
410-22	Statues, heritage assets, antiques & other works of art	15	0.00	840479.00	0.00	840479.00	0.00	126071.85	0.00	126071.85	714407.15	0.00
											0.00	0.00
410-30	Roads and Bridges	10	24186291.00	5044540.00	0.00	29230831.00	13175612.73	2923083.10	0.00	16098695.83	13132135.17	11010678.27
410-31	Sewerage and drainage	10	4053735.00	0.00	0.00	4053735.00	1413958.45	405373.50	0.00	1819331.95	2234403.05	2639776.55
410-32	Water ways	10	2319000.00	0.00	0.00	2319000.00	190754.00	231900.00	0.00	422654.00	1896346.00	2128246.00
410-33	Public Lighting	10	8117940.00	4435000.00	0.00	12552940.00	2834713.27	1255294.00	0.00	4090007.27	8462932.73	5283226.73
	Other assets		38676966.00	10320019.00	0.00	48996985.00	17615038.45	4941722.45	0.00	22556760.90	26440224.10	21061927.55
410-21	Parks & Playgrounds	10	857403.00	0.00	0.00	857403.00	456798.56	85740.30	0.00	542538.86	314864.14	400604.44
410-40	Plants & Machinery	15	8473670.00	0.00	0.00	8473670.00	4070843.39	1271050.50	0.00	5341893.89	3131776.11	4402826.61
410-50	Vehicles	15	2816229.00	0.00	0.00	2816229.00	1061460.42	422434.35	0.00	1483894.77	1332334.23	1754768.58
410-60	Office & other equipment	15	2670413.00	520367.00	0.00	3190780.00	1014409.19	459361.50	0.00	1473770.69	1717009.31	1656003.81
410-70	Furniture, fixtures, fittings and electrical appliances	10	274391.00	678598.00	0.00	952989.00	199894.41	73792.50	0.00	273686.91	679302.09	74496.59
410-80	Other fixed assets	10	19885312.00	1144129.00	0.00	21029441.00	2271886.67	2090654.45	0.00	4362541.12	16666899.88	17613425.33
	Total		34977418.00	2343094.00	0.00	37320512.00	9075292.64	4403033.60	0.00	13478326.24	23842185.76	25902125.36
	Total (Rs.)		7,78,79,771.00	13895141.00	0.00	91774912.00	27518239.14	9890492.25	0.00	37408731.39	54366180.61	50361531.86

\$ - Additions include fixed assets created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4

For M/s BPP & Company
Chartered Accountants



(Signature)

CA Deepak Bisht
Partner

M.No.: 455394

UDIN:26455394LCROXW8595

Schedule B-12: 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)
1	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				

- 1 Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the ULB
- 2 Provide break-up of other investments as applicable
- 3 Aggregate amount of quoted investments and also market value thereof shall be disclosed. Aggregate amount of unquoted investments shall also be disclosed.

Schedule B-13: 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)
1	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				

- 1 Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the ULB.
- 2 Provide break-up of other investments as provided for General Fund Investments.



Schedule B-14: Stock in Hand (Inventories) [Code 430]*Amount Rs.*

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

For M/s BPP & Company
Chartered Accountants



CA Deepak Bisht
Partner

M.No.: 455394

UDIN:26455394LCROXW8595

NAGAR PANCHAYAT GHANSALI,TEHRI GARHWAL

Schedule B-15: Sundry Debtors (Receivables) [Code No 431]

Part I

Uttarakhand Municipal Accounting Manual

Code No	Particulars	Gross Amount (Rs.)	Provision for Outstanding 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				
	Less than 5 years *				
	5 years to 10 years				
	10 years to 15 years				
	More than 15 years				
	Sub — total				
431-91	Less: State Government Cess /Levies in Taxes — Control Accounts				
	Net Receivables of Property Taxes				
431-19	Receivable of Other Taxes				
431-99	Less than 3 years*	0	0.00	0	0
	3 years to 5 years				
	5 years to 10 years				
	10 years to 15 years				
	More than 15 years				
	Sub- total				
431-30	Less: State Government Cesses/Levies in Taxes — Control Accounts				
	Net Receivables of Other Taxes				
	Receivables of Cess Income				
	Less than 3 years*				
	More than 3 years*				
	Sub- total				
	Receivables for Fees and User Charges				
	Less than 3 years*				
	More than 3 years*				
	Sub — total	0	0.00	0	0
431-40	Receivables from Other Sources	0.00	0.00	0.00	0.00
431-50	Less than 3 years*				
	More than 3 years*				
	Sub — total				
	Receivables from Government				
	Total of Sundry Debtors (Receivables)	0.00	0.00	0.00	0.00

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

*Break up for provision for outstanding revenues are given in Column 4



NAGAR PANCHAYAT GHANSALI,TEHRI GARHWAL

Schedule B-16: Prepaid Expenses [Code No 440]

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

Schedule B-17: 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	0.00	0.00
	Balance with Bank – Municipal Funds		
450-21	Nationalised Banks	0.00	0.00
450-22	Other Scheduled Banks	1507648.04	1180789.92
450-23	Scheduled Co-operative Banks	0.00	0.00
450-24	Post Office	0.00	0.00
	Sub-total	1507648.04	1180789.92
	Balance with Bank – ____ Special Funds		
450-41	Nationalised Banks	0.00	0.00
450-42	Other Scheduled Banks	0.00	0.00
450-43	Scheduled Co-operative Banks	0.00	0.00
450-44	Post Office	0.00	0.00
	Sub-total	0.00	0.00
	Balance with Bank – ____ Grant Funds		
450-61	Nationalised Banks	732006.40	1907713.40
450-62	Other Scheduled Banks	0.00	0.00
450-63	Scheduled Co-operative Banks	0.00	0.00
450-64	Post Office	0.00	0.00
450-65	Treasury- Grant funds	5535428.00	10516545.00
	Sub-total	6267434.40	12424258.40
	Total Cash and Bank balances	7775082.44	13605048.32



Schedule B-18: 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				

For M/s BPP & Company
Chartered Accountants



CA Deepak Bisht
Partner

M.No.: 455394

UDIN:26455394LCROXW8595

**Schedule B-18 (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
461-10 461-20 461-30	Loans to Others Advances Deposits		
	Total Accumulated Provision		

Schedule B-19: Other Assets [Code No 470]

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
470-10 470-20	Deposit Works Other asset control accounts		
	Total Other Assets		

Schedule B-20: Miscellaneous Expenditure (to the extent not written off) [Code No 480]

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
480-10 480-20 480-30 480-90	Loan Issue Expenses Deferred Discount on Issue of Loans Deferred Revenue Expenses Others		
	Total Miscellaneous expenditure		

Schedule B-21: 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

