**ANNEXURE - 1**

## OPENING BALANCE SHEET

### NAME OF THE MUNICIPALITY: MUNICIPAL COMMITTEE, PUNHANA

(Amount in ₹)

| Code | Particulars | Schedule No. | Amount (₹) | Amount (₹) |
|---|---|---|---|---|
| | **OPENING BALANCE SHEET AS ON 1ST APRIL 2022** | | | |
| | **LIABILITIES** | | | |
| | **Reserve and Surplus** | | | |
| 310 | Municipal (General) Fund | B:1 | - | 8,21,29,670.00 |
| 311 | Earmarked Funds | B:2 | - | - |
| 312 | Reserve | B:3 | - | 6,24,40,529.00 |
| 320 | **Grants, Contribution for Specific Purpose** | B:4 | - | 42,09,500.00 |
| | **Loans** | | | |
| 330 | Secured loan | B:5 | - | - |
| 331 | Unsecured loan | B:6 | - | - |
| | **Current Liabilities and Provisions** | | | |
| 340 | Deposits Received | B-7 | - | 14,70,514.00 |
| 341 | Deposit Works | B-8 | - | - |
| 350 | Other liabilities(Sundry Creditors) | B-9 | - | 28,20,826.00 |
| 360 | Provisions | B-10 | - | |
| | **TOTAL** | | - | **15,30,71,039.00** |
| | **ASSETS** | | | |
| | **Fixed Asset** | B-11 | | |
| 410 | Gross Block | | 6,88,45,362 | |
| 411 | Less: Accumulated Depreciation | | 96,60,959 | |
| | Net Block | | 5,91,84,403 | |
| 412 | Capital Work in progress | | 32,56,126 | 6,24,40,529 |
| | **Investment** | | | |
| 420 | Investment-General Funds | B-12 | - | - |
| 421 | Investment-Other Funds | B-13 | - | - |
| | **Current asset, loans & advance** | | | - |
| 430 | Stock in hand (Inventories) | B-14 | - | - |
| 431 | Sundry Debtors (Receivables) | B-15 | | |
| | Gross Amount outstanding | | - | 5,49,28,399 |
| 432 | Less: Accumulated provision against bad and doubtful receivables | | - | - |
| 440 | Prepaid expenses | B-16 | - | - |
| 450 | Cash and Bank Balances | B-17 | - | 3,55,32,111 |
| 460 | Loans, Advance and Deposits | B-18 | - | 1,70,000 |
| 461 | Less: Accumulated provision against loans | | | |
| | **Other Asset** | B:19 | - | - |
| 480 | **Miscellaneous Expenditure (To the extent not written off)** | B:20 | - | - |
| | **Capital Deficit** | | | |
| | **TOTAL** | | | **15,30,71,039** |

**For Municipal Committee, Punhana**

Accountant
Municipal Committee
Punhana (Nuh)

Secretary
Municipal Committee
Punhana (Nuh)

District Municipal Commiss
Nuh

S.K Palodia & Associates LLP Chartered Accountants

Resident Audit Officer
Municipal Council, Nuh

M.26
12/8/2026

**PUNHANA MUNCIPAL COMMITTEE**

**Balance Sheet as on 31st March 2023**

*(Amount in ₹)*

| Code No | Description | Schedule No. | Current Year | Previous Year |
|---|---|---|---|---|
| | **Liabilities** | | | |
| | **Reserves and Surplus** | | | |
| 3-10 | Municipal (General) Fund | B-1 | 8,03,80,683 | 8,21,29,670 |
| 3-11 | Earmarked Funds | B-2 | - | - |
| 3-12 | Reserves | B-3 | 5,93,17,940 | 6,24,40,529 |
| | **Total Reserves & Surplus** | | **13,96,98,623** | **14,45,70,199** |
| 3-20 | **Grants, Contributions for specific purposes** | B-4 | 2,23,42,295 | 42,09,500 |
| | **Loans** | | | |
| 3-30 | Secured loans | B-5 | - | - |
| 3-31 | Unsecured loans | B-6 | - | - |
| | **Total loans** | | - | - |
| | **Current Liabilities & Provisions** | | | |
| 3-40 | Deposits received | B-7 | 3,30,187 | 14,70,514 |
| 3-41 | Deposit works | B-8 | - | - |
| 3-50 | Other liabilities | B-9 | 15,34,790 | 28,20,826 |
| 3-60 | Provisions | B-10 | - | - |
| | **Total Current liabilities and Provisions** | | **18,64,977** | **42,91,340** |
| | **TOTAL LIABILITIES** | | **16,39,05,894** | **15,30,71,039** |
| | **ASSETS** | | | |
| | **Fixed Assets** | B-11 | | |
| 4-10 | Gross Block | | 7,31,25,338 | 6,88,45,362 |
| 4-11 | Less: Accumulated Depreciation | | 1,60,15,142 | 96,60,959 |
| | Net Block | | 5,71,10,196 | 5,91,84,403 |
| 4-12 | Capital work-in-progress | | 32,56,126 | 32,56,126 |
| | ***Total Fixed Assets*** | | ***6,03,66,322*** | ***6,24,40,529*** |
| | **Investments** | | | |
| 4-20 | Investment - General Fund | B-12 | - | - |
| 4-21 | Investment - Other Funds | B-13 | - | - |
| | ***Total Investments*** | | - | - |
| | **Current assets, loans & advances** | | | |
| 4-30 | Stock in hand (Inventories) | B-14 | - | - |
| | **Sundry Debtors (Receivables)** | B-15 | | |
| 4-31 | Gross amount outstanding | | 6,78,13,395 | 5,49,28,399 |
| 4-32 | Less: Accumulated provision against bad and doubtful receivables | | - | - |
| | Net amount outstanding | | 6,78,13,395 | 5,49,28,399 |
| 4-40 | Prepaid expenses | B-16 | - | - |
| 4-50 | Cash and Bank Balances | B-17 | 3,53,31,566 | 3,55,32,111 |
| 4-60 | Loans, advances and deposits | B-18 | 3,94,611 | 1,70,000 |
| 4-61 | Less: Accumulated provision against loans | | - | - |
| | Net amount outstanding | | 3,94,611 | 1,70,000 |
| | ***Total Current Assets, Loans & Advances*** | | ***10,35,39,573*** | ***9,06,30,510*** |
| 4-70 | **Other Assets** | B-19 | - | - |
| 4-80 | **Miscellaneous Expenditure (to the extent not written off)** | B-20 | - | - |
| | **TOTAL ASSETS** | | **16,39,05,894** | **15,30,71,039** |

Resident Audit Officer 12/8/2026
Municipal Council, Nuh

S.K Palodia & Associates LLP Chartered Accountants

District Municipal Commissioner
Nuh

Secretary
Municipal Committee
Punhana (Nuh)

Accountant
Municipal Committee
Punhana

clerk

PUNHANA MUNICIPAL COMMITTEE

Balance Sheet as on 31st March 2024

(Amount in ₹)

| Code No | Description | Schedule No. | Current Year 31-March-2024 | Current Year 31-March-2023 |
|---|---|---|---|---|
| | **Liabilities** | | | |
| | **Reserves and Surplus** | | | |
| 3-10 | Municipal (General) Fund | B-1 | 91,386,272 | 80,380,683 |
| 3-11 | Earmarked Funds | B-2 | - | - |
| 3-12 | Reserves | B-3 | 54,262,308 | 59,317,940 |
| | **Total Reserves & Surplus** | | **145,648,579** | **139,698,623** |
| 3-20 | **Grants, Contributions for specific purposes** | B-4 | **37,855,739** | **22,342,295** |
| | **Loans** | | | |
| 3-30 | Secured loans | B-5 | - | - |
| 3-31 | Unsecured loans | B-6 | - | - |
| | **Total loans** | | - | - |
| | **Current Liabilities & Provisions** | | | |
| 3-40 | Deposits received | B-7 | 227,530 | 330,187 |
| 3-41 | Deposit works | B-8 | - | - |
| 3-50 | Other liabilities | B-9 | 2,442,668 | 1,534,790 |
| 3-60 | Provisions | B-10 | - | - |
| | **Total Current liabilities and Provisions** | | **2,670,198** | **1,864,977** |
| | **TOTAL LIABILITIES** | | **186,174,516** | **163,905,894** |
| | **ASSETS** | | | |
| | **Fixed Assets** | | | |
| 4-10 | Gross Block | B-11 | 75,379,279 | 73,125,338 |
| 4-11 | Less: Accumulated Depreciation | | 22,354,869 | 16,015,142 |
| | Net Block | | 53,024,410 | 57,110,196 |
| 4-12 | Capital work-in-progress | | 3,256,126 | 3,256,126 |
| | ***Total Fixed Assets*** | | **56,280,536** | **60,366,322** |
| | **Investments** | | | |
| 4-20 | Investment - General Fund | B-12 | - | - |
| 4-21 | Investment - Other Funds | B-13 | - | - |
| | ***Total Investments*** | | - | - |
| | **Current assets, loans & advances** | | | |
| 4-30 | Stock in hand (Inventories) | B-14 | - | - |
| | **Sundry Debtors (Receivables)** | | | |
| 4-31 | Gross amount outstanding | B-15 | 72,439,784 | 67,813,395 |
| 4-32 | Less: Accumulated provision against bad and doubtful receivables | | - | - |
| | Net amount outstanding | | 72,439,784 | 67,813,395 |
| 4-40 | Prepaid expenses | B-16 | - | - |
| 4-50 | Cash and Bank Balances | B-17 | 56,611,214 | 35,331,566 |
| 4-60 | Loans, advances and deposits | B-18 | 842,981 | 394,611 |
| 4-61 | Less: Accumulated provision against loans | | - | - |
| | Net amount outstanding | | **842,981** | **394,611** |
| | ***Total Current Assets, Loans & Advances*** | | **129,893,980** | **103,539,573** |
| 4-70 | **Other Assets** | B-19 | - | - |
| 4-80 | **Miscellaneous Expenditure (to the extent not written off)** | B-20 | - | - |
| | **TOTAL ASSETS** | | **186,174,516** | **163,905,894** |

For, S.K Patodia & Associates LLP
Chartered Accountants

CA Sushobhika Rawat
Authorized Signatory
M. No. 438157

S.K Patodia & Associates LLP Chartered Accountants

Accountant
Municipal Committee
Punhana (Nuh)

Secretary
Municipal Committee
Punhana (Nuh)

District Municipal Commissioner
Nuh

Resident Audit Officer
Municipal Council, Nuh

12/8/2026

**PUNHANA MUNICIPAL COUNCIL**

**Balance Sheet as on 31st March 2025**

*(Amount in ₹)*

| Code No | Description | Schedule No. | Current Year 31-March-2025 | Current Year 31-March-2024 |
|---|---|---|---|---|
| | **Liabilities** | | | |
| | **Reserves and Surplus** | | | |
| 3-10 | Municipal (General) Fund | B-1 | 99,382,854 | 91,386,272 |
| 3-11 | Earmarked Funds | B-2 | - | - |
| 3-12 | Reserves | B-3 | 75,167,849 | 54,262,308 |
| | **Total Reserves & Surplus** | | **174,550,703** | **145,648,579** |
| 3-20 | **Grants, Contributions for specific purposes** | B-4 | **26,580,912** | **37,855,739** |
| | **Loans** | | | |
| 3-30 | Secured loans | B-5 | - | - |
| 3-31 | Unsecured loans | B-6 | - | - |
| | **Total loans** | | - | - |
| | **Current Liabilities & Provisions** | | | |
| 3-40 | Deposits received | B-7 | 276,413 | 227,530 |
| 3-41 | Deposit works | B-8 | - | - |
| 3-50 | Other liabilities | B-9 | 2,052,977 | 2,442,668 |
| 3-60 | Provisions | B-10 | - | - |
| | **Total Current liabilities and Provisions** | | **2,329,390** | **2,670,198** |
| | **TOTAL LIABILITIES** | | **203,461,006** | **186,174,516** |
| | **ASSETS** | | | |
| | **Fixed Assets** | | | |
| 4-10 | Gross Block | B-11 | 114,812,758 | 75,379,279 |
| 4-11 | Less: Accumulated Depreciation | | 30,695,742 | 22,354,869 |
| | Net Block | | 84,117,016 | 53,024,410 |
| 4-12 | Capital work-in-progress | | 6,139,504 | 3,256,126 |
| | ***Total Fixed Assets*** | | **90,256,520** | **56,280,536** |
| | **Investments** | | | |
| 4-20 | Investment - General Fund | B-12 | - | - |
| 4-21 | Investment - Other Funds | B-13 | - | - |
| | ***Total Investments*** | | - | - |
| | **Current assets, loans & advances** | | | |
| 4-30 | Stock in hand (Inventories) | B-14 | - | - |
| | **Sundry Debtors (Receivables)** | B-15 | | |
| 4-31 | Gross amount outstanding | | 78,836,548 | 72,439,784 |
| 4-32 | Less: Accumulated provision against bad and doubtful receivables | | - | - |
| | Net amount outstanding | | 78,836,548 | 72,439,784 |
| 4-40 | Prepaid expenses | B-16 | - | - |
| 4-50 | Cash and Bank Balances | B-17 | 33,389,957 | 56,611,214 |
| 4-60 | Loans, advances and deposits | B-18 | 977,981 | 842,981 |
| 4-61 | Less: Accumulated provision against loans | | - | - |
| | Net amount outstanding | | **977,981** | **842,981** |
| | ***Total Current Assets, Loans & Advances*** | | **113,204,486** | **129,893,980** |
| 4-70 | **Other Assets** | B-19 | - | - |
| 4-80 | **Miscellaneous Expenditure (to the extent not written off)** | B-20 | - | - |
| | **TOTAL ASSETS** | | **203,461,006** | **186,174,516** |
| | | | (0) | - |

For, S.K Patodia & Associates
Chartered Accountants

CA Sushobhika Rawat
Authorized Signatory
M. No. 438157

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Secretary
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Punhana (Nuh)

District Municipal Commissioner
Nuh

Resident Audit Officer
Municipal Council, Nuh

12/9/2026

**Municipal Committee Punhana**

| | Provisional Balance Sheet of Punhana ULB as on 31st March 2026 | |
|---|---|---|
| | **Description of Items** | **Current Year Amount (Rs.)** |
| | **Liabilities** | |
| | **Own Fund Reserve & Surplus** | |
| | Corporation Fund/ Municipal | 123,415,182.06 |
| | Earmarked Funds | - |
| | Reserves | 112,860,269.28 |
| | **Total Own Fund Reserves and** | **236,275,451.34** |
| | **Grants, Contributions for specific** | 10,626,649.30 |
| | **Loans** | |
| | Secured loans | - |
| | Unsecured loans | - |
| | **Total Loans** | |
| | **Current Liabilities and Provisions** | |
| | Deposits received | 395,606.67 |
| | Deposit works | |
| | Other liabilities (Sundry Creditors) | 2,688,373.18 |
| | Provisions | |
| | **Total Current Liabilities and** | **3,083,979.85** |
| | **TOTAL LIABILTIES** | **249,986,082.07** |
| | **ASSETS** | |
| | Fixed Assets | |
| | Gross Block | 125,400,299.20 |
| | Less: Accumulated Depreciation | 12,540,029.92 |
| | Net Block | 112,860,269.28 |
| | Capital work-in-progress | - |
| | **Total Fixed Assets** | - |
| | **Investments** | |
| | Investment - General Fund | |
| | Investment-Other Fund | - |
| | **Total Investments Current** | - |
| | Stock in hand {Inventories) | - |
| | **Sundry Debtors (Receivables)** | |
| | Gross amount outstanding | |
| | Less: Accumulated provision | |
| | Net amount outstanding | 78,810,595.28 |
| | Prepaid expenses | |
| | Cash and Bank Balances | 58,315,217.51 |
| | Loans, advances and deposits | - |
| | Less: Accumulated provision | - |
| | Net amount outstanding | 402,972.00 |
| | **Total Current Assets, Loans &** | - |
| | Other Assets | - |
| | **Miscellaneous Expenditure (to** | - |
| | **TOTAL ASSETS** | **249,986,082.07** |
| | | |

**Note:We have compiled the Balance Sheet based on the documents provided by ULB**

For, S.K Patodia & Associates
Chartered Accountants

S.K Patodia & Associates Chartered Accountants

CA Sushobhika Rawat
Authorized Signatory
M. No. 438157

Secretary
Municipal Committee
Punhana (Nuh)

Accountant
Municipal Committee
Punhana (Nuh)

District Municipal Commissioner
Nuh