

**MUNCIPAL COUNCIL
BARNALA**

BALANCE SHEET AS ON 31ST MARCH 2025

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CAPITAL ACCOUNT As per Schedule-I	1,06,54,80,902.47	FIXED ASSETS Gross Assets	1,26,73,96,040.00
SECURITY PAYABLE As per Schedule-II	4,83,76,915.00	Less : Depreciation	15,56,48,873.00
WITH HELD PAYABLE As per Schedule-III	1,14,70,733.00	As per Schedule-VI	
SUNDRY CREDITORS As per Schedule-IV	1,65,00,778.73	SECURITIES & INVESTMENT As per Schedule-VII	5,74,18,560.00
OTHER CURRENT LIABILITIES As per Schedule-V	8,86,15,666.14	LOANS & ADVANCES As per Schedule-VIII	1,58,78,011.00
		SUNDRY DEBTORS (Hamdhari Preet Arts)	15,00,000.00
		BANK BALANCES As per Schedule-IX	4,39,01,257.34
TOTAL	1,23,04,44,995.34	TOTAL	1,23,04,44,995.34

Auditor's Report : As per our report of even date attached

For Akshey Garg & Associates
Chartered Accountants



Ashim Goyal

Ashim Goyal
(Partner)
M.No. 545905
FRN: 029627N

For Municipal Council Barnala

[Signature]
Accounts Officer

[Signature]
Executive Officer
ਨਗਰ ਪੈਂਸਲ ਬਰਨਾਲਾ

Place : Barnala
Date : 18.09.2025

**MUNCIPAL COUNCIL
BARNALA**

CAPITAL FUND

PARTICULARS	Schedule-I AMOUNT (Rs.)
Balance as on 01.04.2024	1,11,70,31,119.28
Less: Excess of Expenditure over Income	1,11,70,31,119.28
Balance as on 31.03.2025	5,15,50,216.81
	1,06,54,80,902.47

SECURITY PAYABLES

PARTICULARS	Schedule-II AMOUNT (Rs.)
Opening Security	1,21,81,955.00
Sec. Amandeep Singh Contractor	8,12,819.00
Sec. Bhatia Sales	1,04,881.00
Sec. Bibi Paaro Sehkar Kirat Coop	4,767.00
Sec. Garg Construction Company	9,19,249.00
Sec. Garg Constructions	6,74,741.00
Sec. Guardian Of Angles Trust	20,213.00
Sec. Guru Construction Company	1,45,388.00
Sec. Guru Kirpa	38,824.00
Sec. Jai Durga Electricals	36,467.00
Sec. Kakkar Alliances Ludhiana	1,36,620.00
Sec. Makhan Lal Contractor	30,43,211.00
Sec. Malkeet Singh Contractor	5,900.00
Sec. Maruti Buildtech & Logistics	31,182.00
Sec. M/S Barnala Infobuild Pvt Ltd	14,80,285.00
Sec. M/S Garg Contractor	1,28,555.00
Sec. M/S Punjab Electric Co.	2,06,212.00
Sec. Sahoke	44,704.00
Sec. Sanioo Electronical	97,700.00
Sec. Shiv Kumar Contractor	11,53,532.00
Sec. Shri Ganesh Co Op L & C Society	1,49,372.00
Sec. Singla Brothers	3,18,701.00
Sec. The Aman Co Op L & C Society	2,42,468.00
Sec. The Amar Colony Co Op L & C Society	3,20,323.00
Sec. The Baba Jogipur Co Op L & C Society	90,760.00
Sec. The Baba Lakhmir Dass Co Op L & C Society	1,94,204.00
Sec. The Bhadaur Co Op L & C Society Ltd	86,417.00
Sec. The Bihla Co Op L & C Society	52,283.00
Sec. The Chuck Kalan Co Op L & C Society Ltd.	2,76,517.00
Sec. The Dhanuala Co Op L & C Society	1,94,694.00
Sec. The Dhaura Co Op L & C Society	15,08,519.00
Sec. The Dhilwan Co Op L & C Society	19,538.00
Sec. The Ganesh Co Op L & C Society	8,15,064.00
Sec. The Gold Star Co Op L & C Society	1,57,297.00
Sec. The Guru Construction Company	5,13,971.00
Sec. The Hamidi Co Op Society	5,26,327.00
Sec. The Jai Durga Co Op L & C Society	10,06,693.00
Sec. The Karain Co Op L & C Society	1,04,336.00
Sec. The Kattu Co Op L & C Society	1,81,580.00
Sec. The Khudi Kalan Co Op L & C Society	1,68,742.00
Sec. The Lohgarh Co Op L & C Society	36,510.00
Sec. The Mahabir Co Op L & C Society	13,69,478.00
Sec. The Modern Co Op L & C Society	2,74,873.00
Sec. The Patti Sekhwa Co Op L & C Society	12,53,141.00
Sec. The Poohla Co Op L & C Society	11,45,824.00
Sec. The Ramgarhia Co Op L & C Society	18,28,003.00
Sec. The R S Co Op L & C Society	12,04,681.00
Sec. The Rudul Singh Wala Co Op L & C Society	3,26,354.00
Sec. The Sahoke Co Op L & C Soc. Ltd.	10,895.00
Sec. The Sandhu Co Op L & C Society	21,11,422.00
Sec. The Standard Sports Goods Works Co Op Ltd.	51,634.00
Sec. The Tapa No. 2 Co Op L & C Society	5,75,056.00
Sec. The Tungwali Co Op L & C Society	10,57,360.00
Sec. The United Co Op L & C Society Ltd	1,66,697.00
Sec. Varinder Kumar Contractor	84,74,011.00
Sec. Vishvkarma L & C Soc. Ltd	2,34,277.00
Sec. Vivek Enterprises	61,688.00
Total	4,83,76,915.00



**MUNCIPAL COUNCIL
BARNALA**

WITH HELD PAYABLES

Schedule-III

PARTICULARS	AMOUNT (Rs.)
W/H Amandeep Singh Contractor	5,59,773.00
W/H Aspect Solon Pvt Ltd	1,02,673.00
W/H Garg Construction Company	6,16,395.00
W/H Guru Construction Company	1,19,651.00
W/H Hitablash Gupta Contractor	2,47,536.00
W/H Kakkar Aliances	56,534.00
W/H Makhan Lal Contractor	1,60,146.00
W/H Malkeet Singh Contractor	7,786.00
W/H Sher Singh Jcb	980.00
W/H Shri Krishna Rad Products	86,744.00
W/H The Amar Colony Co Op L & C Society Ltd	1,89,270.00
W/H The Desh Sewak Co Op L & C Society	54,345.00
W/H The Dhaula Co Op L & C Society	16,40,424.00
W/H The Dhilwan Co Op L & C Society	89,207.00
W/H The Ganesh Co Op L & C Society	4,25,061.00
W/H The Hamidi Co Op L & C Society	6,46,013.00
W/H The Handaya Co Op L & C Society	5,09,139.00
W/H The Handaya Co Op L & C Society	4,06,540.00
W/H The Jai Durga Co Op Society	4,94,462.00
W/H The Karain Co Op L & C Society	37,400.00
W/H The Kattu Co Op L & C Society	20.00
W/H The Lohgarh Co Op L & C Society	14,70,534.00
W/H The Mahabir Co Op L & C Society	90,395.00
W/H The Modern Co Op L & C Society	6,241.00
W/H The Poohla Co Op L & C Society	2,72,120.00
W/H The Ramgarhia Co Op L & C Society	2,50,132.00
W/H The Rs Co Op L & C Society	12,54,344.00
W/H The Sandhu Co Op L & C Society	759.00
W/H The Shergpur Co Op L & C Society	38,899.00
W/H The Standard Sports Goods Works Co Op Ltd	9,57,798.00
W/H The Tapa No. 2 Co Op L & C Society	2,48,965.00
W/H The Tungwali Co Op L & C Society	4,30,447.00
W/H Unicon Builders & Contractors	
Total	1,14,70,733.00

Schedule-IV

CREDITORS	AMOUNT (Rs.)
PARTICULARS	
Energy Efficiency Services Limited	17,81,575.00
Garg Constructions	4,66,003.00
Kakar Alliance Ludhiana	25,37,132.00
Maruti Buildtech & Logistics	25,611.00
M/S Barnala Infobuild Pvt Ltd.	13,42,451.00
M/S Garg Contractor	95,165.00
Opening Contractors	30,74,412.73
Sanioo Electronical	1,30,450.00
Shiv Kumar Contractor	10,31,274.00
The Aman Co Op L & C Society	96,637.00
The Amar Colony Co Op L & C Society	71,531.00
The Dhanaula Co Op L & C Society	3,80,006.00
The Dhaula Co Op L & C Society	5,92,880.00
The Dhilwan Co Op L & C Society	35,561.00
The Gold Star Co Op L & C Society	94,171.00
The Hamidi Co Op & Society	12,45,082.00
The Handiaya Co Op L & C Society	4,67,725.00

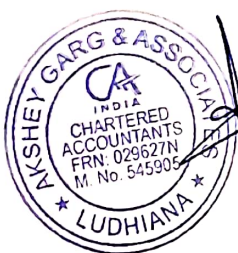


The Mahabir Co Op L & C Society	3,64,360.00
The Kattu Co Op L & C Society	2,23,455.00
The Mahabir Co Op L & C Society	6,429.00
The Nandgarh Society	2,000.00
The Patti Sekhwa Road Co Op L & C Society	1,71,232.00
The Ramgharia Co Op L & C Society	1,60,495.00
The R.S Co Op L & C Society	27,625.00
The Sandhu Co Op L & C Society	19,01,717.00
The Tapa No. 2 Co Op L & C Society	1,27,557.00
The United Co Op L & C Society Ltd	20,195.00
Varinder Kumar Contractor	28,047.00
Total	1,65,00,778.73

OTHER LIABILITIES

Schedule-V

PARTICULARS	AMOUNT (Rs.)
Deposit & Advances	2,69,89,170.00
Audit Fee Payable	4,71,505.00
Cancer Cess A/C	29,33,733.00
Cpf Employee	6,65,075.00
Earnest Money Payable	16,40,198.10
Fire Cess A/C	66,71,622.00
Grant Payables	3,34,30,033.04
Gst Payable (Contractor)	5,05,732.00
Gst Payable (Tds Gstr-7)	56,328.00
Gst Rent & Adver.	1,31,604.00
Interest Payable	8,63,580.00
Labour Cess A/C	15,93,008.00
Labour Cess Payable (Old)	3,95,182.00
Tds Payable (Other Than Salary)	5,03,598.00
Tender Fees Payable	35,87,556.00
Unapproved Colony Fees	81,77,742.00
Total	8,86,15,666.14



**MUNICIPAL COUNCIL
BARNALA**

DETAIL OF DEPRECIATION FOR THE YEAR ENDING 31.03.2025

Schedule-V									
S.No.	Particulars	Rate of Dep	Opening WDV as on 01.04.2024	Additions upto 03.10.2024	Additions after 03.10.2024	Sales During the year	Total Value	Depreciation	Closing WDV as on 31.03.2025
BLOCK 0%									
	Land	0%	15,47,27,699.00	-	-	-	15,47,27,699.00	-	15,47,27,699.00
			15,47,27,699.00	-	-	-	15,47,27,699.00	-	15,47,27,699.00
BLOCK 10%									
	Buildings	10%	9,55,42,273.00	-	-	-	9,55,42,273.00	95,54,227.00	8,59,88,046.00
	Furniture & Fittings	10%	13,21,486.00	-	-	-	13,21,486.00	1,32,149.00	11,89,337.00
	Meeting Hall	10%	11,18,270.00	-	-	-	11,18,270.00	1,11,827.00	10,06,443.00
	Night Shelter	10%	17,47,584.00	-	-	-	17,47,584.00	1,74,758.00	15,72,826.00
	Shed	10%	8,48,288.00	-	-	-	8,48,288.00	84,829.00	7,63,459.00
			10,23,35,083.00	-	-	-	10,05,77,901.00	1,00,57,790.00	9,05,20,111.00
BLOCK 15%									
	Air Conditioner	15%	3,43,093.00	-	-	-	3,43,093.00	51,464.00	2,91,629.00
	Almirah	15%	21,147.00	-	-	-	21,147.00	3,172.00	17,975.00
	Bailing Machine	15%	1,16,169.00	-	-	-	1,16,169.00	17,425.00	98,744.00
	Boundary Wall	15%	24,79,372.00	-	-	-	24,79,372.00	3,71,906.00	21,07,466.00
	Car	15%	16,066.00	19,23,680.00	-	-	19,39,746.00	2,90,962.00	16,48,784.00
	Cash Counting Machine	15%	5,681.00	-	-	-	5,681.00	852.00	4,829.00
	CC Flooring	15%	3,67,90,190.00	-	-	-	3,67,90,190.00	55,18,529.00	3,12,71,661.00
	CCTV Camera	15%	26,622.00	-	-	-	26,622.00	3,993.00	22,629.00
	Ceiling Fan	15%	4,083.00	-	-	-	4,083.00	612.00	3,471.00
	Chamber	15%	17,84,651.00	-	-	-	17,84,651.00	2,67,698.00	15,16,953.00
	Cooler	15%	18,003.00	-	-	-	18,003.00	2,700.00	15,303.00
	Curtains & Exhaust Fan	15%	16,104.00	-	-	-	16,104.00	2,416.00	13,688.00
	DB Paving	15%	1,12,70,858.00	-	-	-	1,12,70,858.00	16,90,629.00	95,80,229.00
	Drains	15%	8,78,11,005.00	-	-	-	8,78,11,005.00	1,31,71,651.00	7,46,39,354.00
	Fire Equipments	15%	13,026.00	-	-	-	13,026.00	1,954.00	11,072.00
	Fly Catcher Machine	15%	20,873.00	-	-	-	20,873.00	3,131.00	17,742.00
	Fog Machine	15%	16,467.00	-	-	-	16,41,024.00	1,24,312.00	15,16,712.00
	Garbage Container	15%	5,27,303.00	-	-	-	5,27,303.00	79,095.00	4,48,208.00
	Generator	15%	5,19,013.00	-	-	-	5,19,013.00	77,852.00	4,41,161.00

PKSHEY GARG & ASSOCIATES

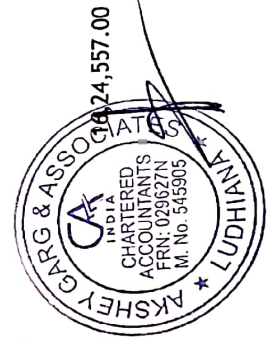
INDIA

CHARTERED ACCOUNTANTS

FRN: 029627N

M. No. 545905

24/03/2025



Tata Ace New	15%	12,83,828.00	63,81,600.00	76,65,428.00	11,49,814.00	65,15,614.00
Tractor & Trolly	15%	4,90,565.00	9,71,318.00	14,61,883.00	2,19,282.00	12,42,601.00
Tree Guard	15%	24,43,803.00		24,43,803.00	3,66,570.00	20,77,233.00
Tromol Machine	15%	6,78,643.00		6,78,643.00	1,01,796.00	5,76,847.00
Tubewell Old	15%	97,20,046.00		97,20,046.00	14,58,007.00	82,62,039.00
Vehicle & Gps A/c	15%	10,71,213.00	48,81,450.00	59,52,663.00	8,92,899.00	50,59,764.00
Water Cooler	15%	42,197.00		42,197.00	6,330.00	35,867.00
Water Supply & Sewerage	15%	11,22,55,786.00	1,28,81,000.00	12,51,36,786.00	1,87,70,518.00	10,63,66,268.00
Wheel Barrow	15%	4,79,171.00		4,79,171.00	71,876.00	4,07,295.00
BLOCK 40%		87,93,80,557.00	7,29,38,906.00	1,01,19,51,304.00	14,55,35,429.00	86,64,15,875.00
Computer	40%	1,12,965.00		1,12,965.00	45,186.00	67,779.00
Printer & Scanner	40%	26,171.00		26,171.00	10,468.00	15,703.00
		2,31,894.00	-	1,39,136.00	55,654.00	83,482.00
Total		1,13,66,75,233.00	7,29,38,906.00	1,26,73,96,040.00	15,56,48,873.00	1,11,17,47,167.00



MUNCIPAL COUNCIL
BARNALA

SECURITIES & INVESTMENTS

Schedule-VII	
PARTICULARS	AMOUNT (Rs.)
FDR Axis Bank (FC) 89847	1,70,00,000.00
FDR AU Small Bank	4,00,00,000.00
BG (Environment Engg. Punjab Pollution Patiala)	3,00,000.00
Pollution Ctrl Board Fdr	1,00,000.00
Sec Electrcity T Point	18,560.00
Total	5,74,18,560.00

LOANS & ADVANCES

Schedule-VIII	
PARTICULARS	AMOUNT (Rs.)
Arrear Of House Tax And Rent	1,09,70,190.00
Aspects Solutions	3,52,438.00
Excess Malkeet Singh Contractor	3,000.00
Excess Paid The Handaya Co Op	1,18,065.00
Excess Paid To Hamidi Co Op	50,948.00
Excess Security Refunded Modern	18,000.00
Excess The Sandhu Co Op L & C	1,998.00
Festival Loan	7,60,000.00
Manjeet Kaur W/O Prithvi Raj Excess Paid	65,413.00
Nagar Panchayat Handiaya	10,00,000.00
PF Loan	25,30,492.00
S.S Service Provider	7,467.00
Total	1,58,78,011.00

BANK BALANCES

Schedule-IX	
PARTICULARS	AMOUNT (Rs.)
Au Small Fin.Bank(Colony) 55085	1,07,31,894.84
Axis Bank (Amrut)	152.00
Axis Bank (Fc) 89847	79,25,840.00
Axis Bank (Mf) 59264	26,31,254.54
Axis Bank (Night Shlter)	2,03,370.00
Axis Bank Pidb 21674	42,04,940.00
Bank Of Maharashtra Pnp 46384	32,26,428.84
Canara Bank (Stp)	2,73,056.00
Capital Small Finance Bank (Cow Cess) 0040	86,998.20
Cheque In Hand	9,54,037.00
Hdfc A/C (Mdf) 41900	14,152.00
Hdfc A/C (Phase-2) 87112	71,315.00
Hdfc A/C (Phase-3) 70210	7,469.00
Hdfc A/C (Phase -I)09042	19,29,056.74
Hdfc Bank (Mf) 73790	16,89,031.24
Icici Bank (Census)	2,20,991.00
Icici Bank (Nulm)	3,31,945.00
Idbi Bank (Labour Cess) 73316	5,63,095.00
Idbi Bank (Mf) 02059	82,18,051.92
Idbi Bank (Mplad) 73325	4,45,198.47
Post Office (Mf)	13,883.65
Sbi (Mplad) 69730	1,09,459.90
Yes Bank Swach Grant 00100	49,637.00
Total	43901257.34

