

NAGAR PANCHAYAT
LALKUAN
NAINITAL

BALANCE SHEET
FOR THE FINANCIAL YEAR

2024-2025

PREPARED BY:

ACHAL SRIVASTAVA & CO.

CHARTERED ACCOUNTANTS



ACCOUNTANT'S COMPILATION REPORT

To

The Executive Officer,

NAGAR PANCHAYAT LALKUAN

We have compiled the accompanying financial statements of NAGAR PANCHAYAT LALKUAN based on information you have provided. These financial statements comprise the Balance Sheet of NAGAR PANCHAYAT LALKUAN as at March 31, 2025, the statement of Income and Expenditure account, and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

We performed this compilation engagement in accordance with Standard on Related Services 4410 (Revised), Compilation Engagements.

We have applied our expertise in accounting and financial reporting to assist the ULB in the preparation and presentation of these financial statements on the basis of accounting principles described in Note to accounts of the financial statements. We have complied with relevant ethical requirements.

These financial statements and the accuracy and completeness of the information used to compile them is the responsibility of the ULB

Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information provided by the ULB to us to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with the basis of accounting principles as described in Note to accounts

As stated in Note to accounts of the financial statements are prepared and presented in accordance with accounting principles as prescribed in Uttarakhand Municipal Accounting Manual-2021. The financial statements are prepared for the purpose described in Note to the financial statements. Accordingly, these financial statements may not be suitable for other purposes.

For ACHAL SRIVASTAVA & CO.

Chartered Accountants

Firm Registration Number 013385C


CA SANJAY KUMAR GUPTA

Partner

Membership Number- 408105

Date- 31.07.2025

UDIN- 25408105BMFXWF8128



NAGAR PANCHAYAT LALKUAN

BALANCE SHEET AS AT 31.03.2025

Code No.	Item / Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	LIABILITIES			
	Reserve & Surplus			
3-10	Corporation Fund /Municipal (General) Fund	B-1	15,224,230.07	14,402,557.05
3-11	Earmarked Funds	B-2	-	1,346,676.00
3-12	Reserves	B-3	83,521,910.00	84,202,527.00
	Total Reserves & Surplus		98,746,146.07	100,011,760.05
3-20	Grants, contribution for specific purposes	B-4	56,747,635.78	43,525,972.78
	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	116,000.00	116,000.00
3-41	Deposit works	B-8	-	-
3-50	Other Liabilities (Sundry Creditors)	B-9	1,352,065.00	583,997.00
3-60	Provisions	B-10	289,408.00	375,125.00
	Total Current Liabilities and Provisions		1,757,473.00	1,075,122.00
	TOTAL LIABILITIES		157,251,254.85	144,612,854.83
	Assets			
	Fixed Assets			
4-10	Gross Block	B-11	135,546,693.00	126,230,354.00
4-11	Less: Accumulated Depreciation		52,024,783.00	42,027,827.00
	Net Block		83,521,910.00	84,202,527.00
4-12	Capital Work-in-progress	B-12	-	-
	Total Fixed Assets		83,521,910.00	84,202,527.00
	Investments			
4-20	Investment-General Fund	B-13	9,430,857.00	5,000,000.00
4-21	Investment-Other Funds	B-14	-	-
	Total Investments		9,430,857.00	5,000,000.00
4-30	Stock in Hand (Inventories)	B-15	1,752,634.00	2,941,993.00
4-31	Sundry Debtors (Receivables)			
	Gross amount outstanding	B-16	2,318,903.00	2,420,251.00
4-32	Less: Accumulated provision against and doubtful Receivables		410,516.00	248,315.00
	Net Amount Outstanding		1,908,387.00	2,171,936.00
4-40	Prepaid Expenses	B-17	-	-
4-50	Cash and Bank Balances	B-18	60,636,206.85	50,296,398.83
4-60	Loan, advances and deposits	B-19	1,260.00	-
4-61	Less: Accumulated provision against Loans		-	-
	Net Amount Outstanding		1,260.00	-
	Total Current Assets, Loans and Advances		64,298,487.85	55,410,327.83
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-	-
	TOTAL ASSETS		157,251,254.85	144,612,854.83

Notes to the Balance Sheet (Including Significant Accounting Policies and Disclosures)

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For **ACHAL SRIVASTAVA & CO**

Chartered Accountants

FRN 013385C

SANJAY KUMAR GUPTA HALDWANI
Partner

UDIN: 2540B105BMFXWF8128

Date: 31.07.2025

For **NAGAR PANCHAYAT LALKUAN**

Executive Officer

Chairman



NAGAR PANCHAYAT LALKUAN

INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD 01.04.2023 TO 31.03.2025

Code No.	Item / Head of Account	Sch. No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
INCOME				
1-10	Tax Revenue	I-1	934,765.00	931,362.00
1-20	Assigned Revenue & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	2,054,050.00	2,170,544.00
1-40	Fees & User Charges	I-4	5,282,419.00	3,942,721.00
1-50	Sale & Hire Charges	I-5	77,840.00	133,300.00
1-60	Revenue Grants, Contributions & Subsidies	I-6	35,237,168.00	36,944,254.00
1-70	Income from Investment	I-7	432,711.00	-
1-71	Interest Earned	I-8	52,975.00	56,835.00
1-80	Other Income	I-9	266,030.00	210,061.00
1-90	Income from Commercial Projects	I-19	-	-
A	Total - INCOME		44,337,958.00	44,389,077.00
EXPENDITURE				
2-10	Establishment Expenses	I-10	18,880,057.00	16,847,761.00
2-20	Administrative Expenses	I-11	3,915,125.00	4,020,875.00
2-30	Operations & Maintenance	I-12	9,361,210.00	8,461,458.00
2-40	Interest & Finance Expenses	I-13	2,957.98	6,744.56
2-50	Programme Expenses	I-14	1,304,020.00	300,155.00
2-60	Revenue Grants, Contributions & Subsidies	I-15	-	-
2-70	Provisions & Write Off	I-16	162,201.00	(51,177.00)
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		9,996,956.00	11,339,328.00
B	Total - EXPENDITURE		43,622,526.98	40,925,144.56
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		715,431.02	3,463,932.44
2-80	Add: Prior Period Items (Net)	I-18	-	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		715,431.02	3,463,932.44
2-90	Less: Transfer to Reserve Funds		-	-
	Net Balance being surplus / deficite carried over to Municipal Fund		715,431.02	3,463,932.44

For **ACHAL SRIVASTAVA & CO**
Chartered Accountants
FRN 013385C

SANJAY KUMAR GUPTA
Partner



For **NAGAR PANCHAYAT LALKUAN**

Executive Officer

S. Singh
Chairman

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

Code No.	Particulars	Opening Balance as per the last Account (Rs.)	Additions during the year	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the Year
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Municipal Fund	5,433,822.63	46,248.00	5,480,070.63	-	5,480,070.63
310-90	Excess of Income & Expenditure	9,028,734.42	715,431.02	9,744,165.44	-	9,744,165.44
	Total Municipal Fund (310)	14,462,557.05	761,679.02	15,224,236.07	-	15,224,236.07

* Addition includes contributions towards the fund Adjustment to Opening B/S and also of income over expenditure.

** Deduction includes contributions from the fund Adjustment to Opening B/S and excess expenditure over income.



Schedule B-2 : Earmarked Funds

Schedule B-2: Special Funds/Sinking Fund/Trust or Agency Fund [Code No. 311]

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident Fund
(a) Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00	1346676.00
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Interest/Dividend earned on Special Fund Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Profit on disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Appreciation in Value of Special Fund Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(v) Other Addition (Specify nature)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (a+b)	0.00	0.00	0.00	0.00	0.00	0.00	1346676.00
(c) Payments out of funds							
(i) Capital Expenditure on							
Fixed Assets*	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.							
Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other administrative charges	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Diminution in Value of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	1346676.00
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	1346676.00
Total of (i+ii+iii) (c)	0.00	0.00	0.00	0.00	0.00	0.00	1346676.00
Net balance at year end(a+b)-(c)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grant Total of Special Funds	0.00						

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.

1. Additions during the year

a. Additions to Pension Fund would be out of the 'Transfer to Funds; from Income & Exp. A/c as per the accounting principles

b. Additions to General Provident & Contributory P.F. are deduction from salary

c. Interest from Investment of Fund be added to respective funds

2. Deduction during the year :

a. Deduction from Pension Fund means Payments made on A/c of Pension/Family Pension

b. Deduction from Groos P.F. / Contributory P.F.- Advances / withdrawals



Schedule B - 3 : Reserves [Code No. 312]

Code No.	Particulars	Opening Balance as per the last Account (Rs.)	Additions during the year	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the Year
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution	0.00	0.00	0.00	0.00	0.00
312-11	Capital Reserve	84202527.00	9316339.00	93518866.00	9996956.00	83521910.00
312-20	Borrowing Redemption Reserve	0.00	0.00	0.00	0.00	0.00
312-30	Special Funds (Utilised)	0.00	0.00	0.00	0.00	0.00
312-40	Statutory Reserve	0.00	0.00	0.00	0.00	0.00
312-50	General Reserve	0.00	0.00	0.00	0.00	0.00
312-60	Revaluation Reserve	0.00	0.00	0.00	0.00	0.00
	Total Reserve Funds	84202527.00	9316339.00	93518866.00	9996956.00	83521910.00



Particulars	Grants from Central Govt.	Grants from State Government	Grants from Other Govt. Agencies	Grants from Financial Ins.	Grants from Welfare Bodies	Grants from International Organisations	Others
(a) Opening Balance	6,686,997.78	36,838,975.00	-	-	-	-	-
(b) Addition to the Grants							
(i) Grants received during the year	5,325,000.00	46,610,000.00	-	-	-	-	-
(ii) Interest/Dividends earned on Grant Investments	230,214.00	-	-	-	-	-	-
(iii) Profit on Disposal of Grant Investments	-	-	-	-	-	-	-
(iv) Appreciation in value of Grant Investments	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-	-
(vi) Interest & Charge (Specify nature)	-	-	-	-	-	-	-
Total (b)	5,555,214.00	46,610,000.00	-	-	-	-	-
Total (a+b)	12,242,211.78	83,448,975.00	-	-	-	-	-
(c) Payments out of Funds							
(I) Capital Expenditure on Fixed Assets	1,546,671.00	7,769,668.00	-	-	-	-	-
Others	-	-	-	-	-	-	-
Sub-total	1,546,671.00	7,769,668.00	-	-	-	-	-
(ii) Revenue Expenditure on Salary, Wages and allowances etc. (Out of Grant)	-	14,178,163.00	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Other administrative charges	1,538,170.00	4,821,985.00	-	-	-	-	-
Others - Pension	-	4,701,894.00	-	-	-	-	-
Others -	-	-	-	-	-	-	-
Sub-total	1,538,170.00	23,702,042.00	-	-	-	-	-
(iii) Other :							
Loss on disposal of Grant Investments	-	-	-	-	-	-	-
Diminution in Value of Grant Investments	-	-	-	-	-	-	-
Grants transferred to UP Jal Nigam	-	-	-	-	-	-	-
Previous Adjustments	-	-	-	-	-	-	-
Grants Refunded/Transferred	-	4,387,000.00	-	-	-	-	-
Sub-total	-	4,387,000.00	-	-	-	-	-
Total of (i+ii+iii) (c)	3,084,841.00	35,858,710.00	-	-	-	-	-
Net balance at year end (a+b) - (c)	9,157,370.78	47,590,265.00	-	-	-	-	-
Total Grants & Contribution for Specific Purposes	56,747,635.78						



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

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	Loan from Government Bodies and Assosiation	-	-
330-40	Loan from International Agencies	-	-
330-50	Loan from Bank and other financial Institution	-	-
330-60	Other Term Loan	-	-
330-70	Bond & Debentures	-	-
330-80	Oather Loans	-	-
	Total Secured Loans	-	-

Notes :

1. The nature of the security shall be specified in each of these categories.
2. Particulars of any gurantees given shall be disclosed.
3. Terms of redumtion (if any) of bonds/Debenturs issued shall be stated, together with the earliest date of redumtion.
4. Rate of interest and orignal amount of Loan and Outstanding can be provided for every Loan under each of these categories seperately.
5. For loan disbursed directly to an Executing Agency , please specify the name of the project for wich 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	Loan from Government Bodies and Assosiation	-	-
331-40	Loan from International Agencies	-	-
331-50	Loan from Bank and other financial Institution	-	-
331-60	Other Term Loan	-	-
331-70	Bond & Debentures	-	-
331-80	Other Loans	-	-
	Total Unsecured Loans	-	-

Note :

Rate of interest and orignal amount of Loan and Outstanding can be provided for every Loan under each of these categories seperately.

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	From Contractors	116,000.00	116,000.00
340-20	From Revenues	-	-
340-30	From Staff	-	-
340-80	From Others	-	-
	Total Deposits Received	116,000.00	116,000.00



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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
341-10	Civil Works	-	-
341-20	Electrical Works	-	-
34-80	Others	-	-
	Total Deposits 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(department) 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]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors	515,943.00	539,495.00
350-11	Employee Liabilities	799,268.00	-
350-12	Interest Accure and Due		
350-20	Recoveries Payable	36,854.00	44,502.00
350-30	Government Dues Payable		
350-40	Refunds Payable	-	-
350-41	Abvance Collection of Revenues	-	-
350-80	Others		
	Total Other liabilities (Sundry Creditors)	1,352,065.00	583,997.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360-10	Provisions for Expenses	289,408.00	375,125.00
360-20	Provisions for Interest	-	-
360-30	Provision for Other Assets	-	-
	Total Provisions	289,408.00	375,125.00



Schedule B -11 : Fixed Assets [Code No. 410 & 411]

Code No	Particulars	Rate	Gross Block					Accumulated Depreciation			Net Assets		
			Opening Balance	Addition during the Period	Deduction during the Period	Cost at the end of the year	Opening Balance	Addition during the Period	Deduction during the Period	Total at the end of the Year	At the end of the Current Year	At the end of the Previous Year	
			4	5	6	7	8	9	10	11	12	13	
1	2	3											
410-10	Land		10.00								10.00	10.00	
410-20	Buildings	4.75%	46,157,970.00	2,098,914.00		48,256,884.00	11,808,484.00	1,669,391.00		13,477,875.00	34,779,009.00	34,349,486.00	
410-21	Parks & Playground		232,718.00	1,714,632.00		1,947,350.00		218,160.00		218,160.00	1,729,190.00	232,718.00	
	Statues and Heritage Assets												
	Statues, Heritage Assets, Antique & Other work of Art		5,335,532.00			5,335,532.00					5,335,532.00	5,335,532.00	
410-22	Heritage building												
	Infrastructure Assets												
	Road and Bridges	13.57%	23,714,186.00	1,996,778.00		25,710,964.00	10,960,339.00	3,257,511.00		14,217,850.00	11,493,114.00	12,753,847.00	
410-31	Sewerage and Drainage	6.33%	12,379,053.00	1,504,040.00		13,883,093.00	1,573,222.00	834,134.00		2,407,356.00	11,475,737.00	10,805,831.00	
410-32	Water ways	19.00%	3,751,295.00			3,751,295.00	1,460,245.00	509,105.00		1,969,350.00	1,781,945.00	2,291,050.00	
410-33	Public lighting	9.50%	11,392,376.00			11,392,376.00	5,982,806.00	1,082,277.00		7,065,083.00	4,327,293.00	5,409,570.00	
	Other Assets												
410-40	Plant & Machinery		13,239,572.00	207,163.00		13,446,735.00	4,667,294.00	1,267,600.00		5,934,894.00	7,511,841.00	8,572,278.00	
410-50	Vehicles		6,370,774.00	93,810.00		6,464,584.00	3,911,262.00	441,519.00		4,352,781.00	2,111,803.00	2,459,512.00	
410-60	Office & Other equipment	9.50%	3,095,645.00	1,303,022.00		4,398,667.00	1,464,526.00	626,420.00		2,090,946.00	2,307,721.00	1,531,119.00	
	Furniture, Fixtures, Fittings and electrical appliances	9.50%	561,223.00	397,980.00		959,203.00	199,649.00	90,839.00		290,488.00	668,715.00	361,574.00	
410-80	Other Fixed Assets												
	Total		126,230,354.00	9,316,339.00	-	135,546,693.00	42,027,827.00	9,996,956.00	-	52,024,783.00	83,521,910.00	84,202,527.00	

\$ Additions includes 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



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

Details of Fixed Asset Head*	CWIP at the beginning of FY	CWIP created during the year	CWIP capitalised during the year	CWIP as on 31.03.2021
(A)	(B)	(C)	(D)	(E=B+C+D)
Building	0	0	0	0
Parks & Playground	0	0	0	0
Roads and Bridges	0	0	0	0
Sewerage and Drainage	0	0	0	0
Water Ways	0	0	0	0
Public Lighting	0	0	0	0
Plant & Machinery	0	0	0	0
Total	0	0	0	0

Note: A list of Contract-wise CWIP at the end of the FY will be annexed to this schedule

Schedule B - 13 : Investments- General Fund [Code No. 420]

Code No.	Particulars	With whom invested	Face value (Rs.)	Current Year Carrying Cost	Previous Year Carrying Cost
1	2	3	4	5	5
421-10	Central Government Securities			-	-
421-20	State Government Securities			-	-
421-30	Dedentures and Bonds			-	-
421-40	Preference Shares			-	-
421-50	Equity Shares			-	-
421-60	Units of Mutual Funds			-	-
421-80	Other Investments	Bank	9,000,000.00	9,430,857.00	5,000,000.00
	Total of Investments General Fund		9,000,000.00	9,430,857.00	5,000,000.00

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 marked value thereof shall be disclosed. Aggregate amount of unquoted investments shall also be disclosed.

Schedule B - 14 : Investments- Other Fund [Code No. 421]

Code No.	Particulars	With whom invested	Face value (Rs.)	Current Year Carrying Cost	Previous Year Carrying Cost
1	2	3	4	5	5
420-10	Central Government Securities			-	-
420-20	State Government Securities			-	-
420-30	Dedentures and Bonds			-	-
420-40	Preference Shares			-	-
420-50	Equity Shares			-	-
420-60	Units of Mutual Funds			-	-
420-80	Other Investments	0	-	-	-
	Total of Investments Other 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 provided for General Fund Investments.

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

Code No.	Particulars	Current Year	Previous Year
430-10	Stores	1,752,634.00	2,941,993.00
430-20	Loose Tools	-	-
430-30	Others	-	-
	Total Stock in Hand	1,752,634.00	2,941,993.00



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

Code No.	Particulars	Gross Amount (Rs.)	Provision for outstanding revenue (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	439,169.00	0	439,169.00	372,031.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	82,154.00	20,539.00	61,615.00	62,885.00
	3 years to 4 years	64,902.00	32,451.00	32,451.00	32,045.00
	4 years to 5 years*	41,648.00	31,236.00	10,412.00	11,923.00
	More than 5 years/ Sick or Closed Industries	117,210.00	117,210.00	-	-
	Sub - total	745,083.00	201,436.00	543,647.00	478,884.00
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
350-30	Net Receivables of property Taxes	745,083.00	201,436.00	543,647.00	478,884.00
431-19	Receivables of Other Taxes				
	Current year	-	-	-	-
	Receivable outstanding for more than 2 year but not exceeding 3 years	-	-	-	-
	3 Years to 4 years	-	-	-	-
	4 years to 5 years*	-	-	-	-
	More than 5 Year	-	-	-	-
	Sick or closed Industries	-	-	-	-
	Sub Total	-	-	-	-
350-30	Less: State Government Cesses/ Levies in Taxes - Control Account	-	-	-	-
	Net Receivables of other Taxes	-	-	-	-
431-30	Receivables of Cess Income				
	Current year	-	-	-	-
	Receivable outstanding for more than 2 year but not exceeding 3 years	-	-	-	-
	3 Years to 4 years	-	-	-	-
	4 years to 5 years*	-	-	-	-
	More than 5 Year	-	-	-	-
	Sick or closed Industries	-	-	-	-
	Sub Total	-	-	-	-
431-40	Receivables from other Sources				
	Current year	1,364,740.00	-	1,364,740.00	1,693,052.00
	Receivable outstanding for more than 2 year but not exceeding 3 years	-	-	-	-
	3 Years to 4 years	-	-	-	-
	4 years to 5 years*	-	-	-	-
	More than 5 Year	209,080.00	209,080.00	-	-
	Sick or closed Industries	-	-	-	-
	Sub Total	1,573,820.00	209,080.00	1,364,740.00	1,693,052.00
	Total of Sundry Debtors (Receivables)	2,318,903.00	410,516.00	1,908,387.00	2,171,936.00

The provisions made against accrual items would not affect the opening / closing balances of the Demand and Collections Ledgers for the purpose of recovery of dues from the concerned parties / individuals.

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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
440-10	Establishment	-	-
440-30	Administrative	-	-
440-20	Operations & Maintenance	-	-
	Total Prepaid Expenses	-	-



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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
450-10	Cash in Hand/ Cheque	166,082.00	148,196.00
		-	69,575.00
	Balance with Bank - Municipal Funds		
450-21	Nationalised Banks	1,747,561.44	1,704,596.44
450-22	Other Scheduled Banks	1,641,895.35	3,177,573.33
450-23	Scheduled Co operative Banks	331,255.00	322,232.00
450-24	Post Office	1,577.28	1,577.28
	Sub Total	3,722,289.07	5,205,979.05
	Balance with Bank - Special Funds		
450-41	Nationalised Banks	-	-
450-42	Othe Scheduled Banks	-	1,346,676.00
450-43	Scheduled Co operative Banks	-	-
450-44	Post Office	-	-
	Treasury	-	-
	Sub Total	-	1,346,676.00
	Balance with Bank - Grant Funds		
450-61	Nationalised Banks	9,156,146.78	6,685,809.78
450-62	Othe Scheduled Banks	1,224.00	1,036,194.00
450-63	Scheduled Co operative Banks	-	-
450-64	Post Office	-	-
	Treasury	47,590,465.00	35,803,969.00
	Sub Total	56,747,835.78	43,525,972.78
	Total Cash and Bank Balance	60,636,206.85	50,296,398.83



Schedule B - 19 : Loans, Advances and Deposits [Code 460]

Code No.	Particulars	Opening Balance at the beginning of the year	Paid during the year	Recovered during the year	Balance outstanding at the end of the Year
1	2	3	4	5	6
460-10	Loans and advances to employees	-	1,260.00	-	1,260.00
460-20	Employee Provident Fund Loans	-	-	-	-
460-30	Loans to Others (health Department)	-	-	-	-
460-40	Advances to Suppliers and Contractors	-	-	-	-
460-50	Advance to others	-	-	-	-
460-60	Deposits with External agencies	-	-	-	-
460-80	Other Current Assets	-	-	-	-
	Sub Total	-	1,260.00	-	1,260.00
461	Less. Accumulated Provisions against Loans, Advances and Deposits [Schedule B - 18 (a)]	-			-
	Total Loans, Advances and Deposits	-	1,260.00	-	1,260.00

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

Code No.	Particulars	Current Year	Previous Year
461-10	Loans	-	-
461-20	Advances	-	-
461-30	Deposits	-	-
	Total Accumulated Provision	-	-

Note : The total of this Schedule should be equalling to the amount as per the total in Schedule B- 18.

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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
470-10	Deposit Works	-	-
470-20	Other assets Control Accounts	-	-
	Total Other Assets	-	-

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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
480-10	Loan Issue Expenses Deffered	-	-
480-20	Discount on Issue of Loans	-	-
480-30	Differed Revenue Expenses	-	-
480-90	Other	-	-
	Total Miscellaneous Expenditure	-	-



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

Particulars	Grants from Central Government					Grants from State Government					Other Grants	
	15th Finance Commission	Pradhan Mantri Awas Yojna	DAY NULM	PM Swanidhi	Swachh Bharat Mission	State Finance Commission	Nirmal Puraskar Yojna	Slaughter House	Swasthya Arohan Yojna	Streek Vendor Incentive		Development Fund
(a) Opening Balance	6,685,809.78	-	-	-	1,188.00	22,933,975.00	1,250,000.00	4,387,000.00	25,000.00	59,000.00	8,184,000.00	-
(b) Addition to the Grants	5,325,000.00	-	-	-	-	46,577,000.00	-	-	25,000.00	8,000.00	-	-
(i) Grants received during the year	230,178.00	-	-	-	36.00	46,577,000.00	-	-	25,000.00	8,000.00	-	-
(ii) Interest/Dividends earned on Grant Investments	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Profit on Disposal of Grant Investments	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Appreciation in value of Grant Investments	-	-	-	-	-	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-	-	-	-	-	-	-
(vi) Interest & Charge (Specify nature)	-	-	-	-	-	-	-	-	-	-	-	-
Total (b)	5,555,178.00	-	-	-	36.00	46,577,000.00	-	-	25,000.00	8,000.00	-	-
Total (a+b)	12,240,987.78	-	-	-	1,224.00	69,510,975.00	1,250,000.00	4,387,000.00	50,000.00	67,000.00	8,184,000.00	-
(c) Payments out of Funds												
(i) Capital Expenditure on Fixed Assets	1,546,671.00	-	-	-	-	7,769,668.00	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	1,546,671.00	-	-	-	-	7,769,668.00	-	-	-	-	-	-
(ii) Revenue Expenditure on Salary, Wages and allowances etc.	-	-	-	-	-	14,178,163.00	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-	-	-	-	-
Other administrative charges	1,538,170.00	-	-	-	-	4,456,612.00	365,373.00	-	-	-	-	-
Others - Pension	-	-	-	-	-	4,701,894.00	-	-	-	-	-	-
Sub-total	1,538,170.00	-	-	-	-	23,336,669.00	365,373.00	-	-	-	-	-
(iii) Other :												
Loss on disposal of Grant Investments	-	-	-	-	-	-	-	-	-	-	-	-
Diminution in Value of Grant Investments	-	-	-	-	-	-	-	-	-	-	-	-
Grants transferred to UP Jal Nigam	-	-	-	-	-	-	-	4,387,000.00	-	-	-	-
Grants Refunded/Transferred	-	-	-	-	-	-	-	4,387,000.00	-	-	-	-
Sub-total	-	-	-	-	-	-	-	4,387,000.00	-	-	-	-
Total of (i+ii+iii) (c)	3,084,841.00	-	-	-	-	31,106,337.00	365,373.00	4,387,000.00	-	-	-	-
Net balance at year end (a+b) - (c)	9,156,146.78	-	-	-	1,224.00	38,404,638.00	884,627.00	-	50,000.00	67,000.00	8,184,000.00	-
Total Grants & Contribution for Specific Purposes	56,747,635.78											



Annexure of Schedule B - 18 : Cash and Balances [Codo No. 450]

Particulars		Current Year Amount (Rs.)
2		3
Balance with Bank Municipal Funds		
Nationalised Banks		
Punjab National Bank - 472	252,740.89	
Punjab National Bank - 811	379,957.24	
State Bank of India - 1043	267,359.94	
State Bank of India - 1463	356,155.21	
State Bank of India - 532	491,348.16	1,747,561.44
Other Scheduled Banks		
The Nainital Bank Ltd. - 639	30,689.75	
The Nainital Bank Ltd. - 019	500,838.08	
The Nainital Bank Ltd. - 414	9,502.00	
The Nainital Bank Ltd. - 673	29,415.08	
The Nainital Bank Ltd. - 568	82,256.00	
The Nainital Bank Ltd. - 678 (BF)	989,194.44	1,641,895.35
Scheduled Co operative Banks		
Kashipur Urban Co-Operative Bank - 0001	331,255.00	331,255.00
Post Office	1,577.28	1577.28
Sub Total		3,722,289.07
Balance with Bank - Special Funds		
Nationalised Banks		
The Nainital Bank Ltd. - PF Fund		-
Sub Total		-
Balance with Bank - Grant Funds		
Nationalised Banks		
Punjab National Bank - 464	9,156,146.78	9,156,146.78
Other Scheduled Banks		
The Nainital Bank Ltd. - 792	1,224.00	1,224.00
Treasury	47,590,465.00	47,590,465.00
Sub Total		56,747,835.78
Total		60,470,124.85



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

Minor Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	3
110-01	Property Tax	944,462.00	943,581.00
110-02	Water Tax		-
110-03	Sewerage Tax		-
110-04	Conservancy Tax		-
110-05	Lighting* Tax		-
110-06	Education Tax		-
110-07	Vehical Tax		-
110-08	Tax On Animals		-
110-09	Electricity Tax		-
110-10	Professional Tax		-
110-11	Advertisement Tax		-
110-12	Pilgrimage Tax		-
110-51	Octroi & Toll		-
110-52	Cess		-
110-80	Other Tax		-
	Sub- Total	944,462.00	943,581.00
	Less		
110-90	Tax Remissions and Refund [Schedule I-1(a)]	9,697.00	12,219.00
	Sub Total		-
	Total Tax Revenue	934,765.00	931,362.00

Schedule I-1(a): Remissions and Refund of Taxes

Minor Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	3
1100100	Property Taxes	-	-
1101100	Advertisement Tax	-	-
1108000	Others	-	-
	Total Refund and Remission of Tax Revenue	-	-

* Insert the detailed code of account as applicable

Note-The total of these schedule should be equaling to the amount as per the total in Sc. I-1



Schedule I-2:Assigned revenue & Compensation [Code No 120]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	3
120-10	Taxes and Duties Collected by Others	-	-
120-20	Compensations in lieu of Taxes/ Duties	-	-
120-30	Compensations in lieu of Concessions	-	-
	Total assigned revenues and compensation	-	-

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	3
130-10	Rent from Civic Amenities	2,109,244.00	2,118,544.00
130-20	Rent from Office Buildings	-	-
130-30	Rent from Guest Houses	-	-
130-40	Rent from Lease of Lands	-	-
130-80	Other Rents	-	52,000.00
	Sub-Total	2,109,244.00	2,170,544.00
	Less:		
130-90	Rent Remission and Refunds	55,194.00	-
	Sub-Total	55,194.00	-
	Total Rental Income from Municipal Properties	2,054,050.00	2,170,544.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration charges	76,500.00	61,000.00
140-11	Licencing Fees	3,415,137.00	2,727,460.00
140-12	Fees for Grant of Permit	-	-
140-13	Fees from Certificate or Extract	12,383.00	13,684.00
140-14	Development Charges	-	-
140-15	Regularisation Charges	-	-
140-20	Penalties & Fines	8,800.00	16,000.00
140-40	Other Fees	175,166.00	247,825.00
140-50	User Charges	1,566,483.00	800,701.00
140-60	Entry Fees	-	-
140-70	Service/ Administrative Charges	27,950.00	76,051.00
140-80	Other Charges	-	-
	Sub-Total	5,282,419.00	3,942,721.00
	Less:		
140-90	Rent, Remission & Refunds	-	-
	Sub-Total	-	-
	Total Income from Fees & User Charges	5,282,419.00	3,942,721.00



Schedule I-5 : Sale and Hire Charges [Code No. 150]

Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products	6,840.00	-
150-11	Sale of Forms & Publications	71,000.00	133,300.00
150-12	Sale of Stores & Scrap	-	-
150-30	Sale of Others	-	-
150-40	Hire Charges for Vehicles	-	-
150-41	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire Charges	77,840.00	133,300.00

Schedule I-6 : Revenue Grants, Contributions & Subsidies [Code No 160]

Minor Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	35,237,168.00	36,944,254.00
160-20	Re- imbursement of Expenses	-	-
160-30	Contribution towards schemes	-	-
	Total Revenue Grants, contributions & Subsidies	35,237,168.00	36,944,254.00

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	432,711.00	-
170-20	Dividend	-	-
170-30	Income from projects taken up on Commercial Basis	-	-
170-40	Profit in sale of Investments	-	-
170-80	Others	-	-
	Total Income from Investments	432,711.00	-

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	52,975.00	56,835.00
171-20	Interest on Loans and Advances to Employees	-	-
171-30	Interest on Loans to others	-	-
171-40	Other Interest	-	-
	Total - Interest Earned	52,975.00	56,835.00



Schedule I-9 : Other Income [Code No. 180]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
180-10	Deposits Forfeited	-	160,379.00
180-11	Lapsed Deposits	-	-
180-20	Insurance Claim Recovery	-	-
180-30	Profit on Disposal of Fixed Assots	-	-
180-40	Recovery from Employees	-	-
180-50	Unclaimed Refund/ Liabilities	-	-
180-60	Excess Provisions written back	-	-
180-80	Miscellaneous Income	266,030.00	49,682.00
	Total Other Income	266,030.00	210,061.00

Schedule I-10 : Establishment Expenses [Code No. 210]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
210-10	Salaries, Wages and Bonus	11,858,398.00	11,107,730.00
210-20	Benefits and Allowances	109,965.00	224,409.00
210-30	Pension	4,701,894.00	3,430,080.00
210-40	Other Terminal & Retirement Benefits	2,209,800.00	2,085,542.00
	Total Establishment Expenses- Expenses head wise	18,880,057.00	16,847,761.00

Schedule I-11: Administrative Expenses -Code No.220

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes	-	18,284.00
220-11	Office Maintenance	1,285,116.00	1,543,822.00
220-12	Communication Expenses		16,391.00
220-20	Books & Periodicals	61,364.00	2,556.00
220-21	Printing and Stationery	259,145.00	93,912.00
220-30	Travelling & Conveyance	64,858.00	596,770.00
220-40	Insurance	242,601.00	269,936.00
220-50	Audit Fees		
220-51	Legal Expenses		45,000.00
220-52	Professional and Other Fees	194,166.00	739,140.00
220-60	Advertisement and Publicity	296,964.00	358,657.00
220-61	Membership & Subscriptions		
220-80	Other Administrative Expenses	1,510,911.00	336,407.00
	Total Administrative Expenses - Expenses Head wise	3,915,125.00	4,020,875.00



Schedule I-12: Operations and Maintenance Expenses Code No.230

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel	945,058.00	498,509.00
230-20	Bulk Purchases		
230-30	Consumption of Stores	2,300,149.00	2,426,769.00
230-40	Hire Charges	24,714.00	-
230-41	Repair and Maintenance-Statues and Heritage Assets		
230-51	Repairs & Maintenance-Infrastructure Assets	792,001.00	393,686.00
230-52	Repairs & Maintenance-Civic Amenities	1,613,564.00	24,690.00
230-53	Repairs & Maintenance- Buildings	2,024,511.00	2,470,832.00
230-54	Repairs & Maintenance - Vehicles	529,806.00	816,022.00
230-59	Repairs & Maintenance - Others	549,096.00	132,658.00
230-80	Other Operating & Maintenance Expenses	582,311.00	1,698,292.00
	Total Operations & Maintenance - Exponse Head wise	9,361,210.00	8,461,458.00

Schedule I-13: Interest & Finance Charges [Code No. 240]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
240-10	Interest on Loans from Central Government	-	-
240-20	Interest on Loans from State Government	-	-
240-30	Interest on Loans from Government Bodies & Associations	-	-
240-40	Interest on Loans from International Agencies	-	-
240-50	Interest on Loans from Banks & Other Financial Institutions	-	-
240-60	Other Interest	-	-
240-70	Bank Charges	2,957.98	6,744.56
240-80	Other Finance Expenses	-	-
	Total Interest & Finance Charges	2,957.98	6,744.56

Schedule I-14: Programme Expenses [Code No. 250]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
250-10	Election Expenses	182,461.00	24,250.00
250-20	Own Programmes	756,186.00	275,905.00
250-30	Share in Programmes of others	365,373.00	-
	Total Programme Expenses	1,304,020.00	300,155.00



Schedule I-15: Revenue Grants, Contributions & Subsidies [Code No. 260]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
260-10	Grants [give details]	-	-
260-20	Contributions [give details]	-	-
260-30	Subsidies [give details]	-	-
	Total Revenue Grants, Contributions & Subsidies	-	-

Schedule I-16: Provisions & Write off [Code No. 270]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables	162,201.00	(51,177.00)
270-20	Provision for Other Assets	-	-
270-30	Revenues written off	-	-
270-40	Assets written off	-	-
270-50	Miscellaneous Expenses written off	-	-
	Total Provisions & Write off	162,201.00	(51,177.00)

Schedule I-17: Miscellaneous Expenses [Code No. 271]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
271-10	Loss on disposal of Assets	-	-
271-20	Loss on disposal of Investments	-	-
271-80	Other Miscellaneous Expenses	-	-
	Total Miscellaneous Expenses	-	-



Schedule I-18: Prior Period Items (Net) [Code No. 280]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Income		
280-10	Taxes	-	-
280-20	Other- Revenues	-	-
280-30	Recovery of revenues written off	-	-
280-40	Other income	-	-
	Sub - Total Income (a)	-	-
	Expenses		
280-50	Refund of Taxes	-	-
280-60	Refund of Other -Revenues	-	-
280-80	Other Expenses	-	-
	Service Tax Paid	-	-
	Sub - Total Income (b)	-	-
	Total Prior Period (Net) (a-b)-	-	-

Schedule I-19: Income on Projects taken on Commercial Basis [Code No. 190]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
190-10	Income from Deposit Works	-	-
	Total Income from Commercial Projects	-	-



NAGAR PANCHAYAT LALKUAN
STATEMENT OF CASH FLOW

Particulars	Current Year (Rs.)	Previous Year
A. Cash Flows from Operating Activities		
Gross surplus/(deficit) over Expenditure	715,431.02	3,463,932.44
Adjustments for-		
Add:		
Depreciation	9,996,956.00	11,339,328.00
Interest & Finance Expenses	2,957.98	6,744.56
Less:		
Profit for disposal of assets	0	0
Dividend Income	0	0
Investment Income	-	-
Adjustment income over expenditure before effecting changes in current assets	0	0
current liabilities and extraordinary items	0	0
	10,715,345.00	14,810,005.00
Changes in current assets and current liabilities-		
(Increase)/decrease in Sundry debtors	263,549.00	344,124.00
(Increase)/decrease in Stock in Hand	1,189,359.00	(19,174.00)
(Increase)/decrease in prepaid expenses	0	0
(Increase)/decrease in other current assets	-	-
(Decrease)/ increase in Deposits received	-	-
(Decrease)/ increase in Deposits works	0	0
(Decrease)/ increase in other current liabilities	768,068.00	(501,344.00)
(Decrease)/ increase in provisions	(85,717.00)	308,577.00
Extra ordinary items (Specify)	0	0
Net cash generated from/ (used in) operating activities (a)	12,850,604.00	14,942,188.00
B. Cash Flows from Investing Activities-		
1. (Purchase) of fixed assets & CWIP	(9,316,339.00)	(12,449,479.00)
2. Increase/ (Decrease) in Special funds/grants	12,541,046.00	17,635,912.00
3. (Purchase) of Investments	(4,430,857.00)	(4,000,000.00)
Add:		
Proceeds from disposal of assets	0	0
Proceeds from disposal of Investments	0	0
Investment Income received	-	-
Interest income received	-	-
Net cash generated from/ (used in) investing activities (b)	(1,206,150.00)	1,186,433.00
C. Cash Flows from Financing Activities		
Loans from banks/others received	-	-
Grant Trf to Municipal Fund	(1,300,428.00)	(1,075,414.00)
Less- Loans repaid during the period	0	0
Less- Loans & advances	1,260.00	(8,796.00)
Less- Loans to others	0	0
Less- Finance expenses	2,957.98	6,744.56
Net cash generated from/ (used in) Financing Activities (c)	(1,304,645.98)	(1,073,362.56)
Net increase / (decrease) in cash and cash equivalents (a+b+c)	10,339,808.02	15,055,258.44
Cash and cash equivalents at the beginning of period	50,296,398.83	35,241,140.39
Cash and cash equivalents at the end of period	60,636,206.85	50,296,398.83
Cash and cash equivalents at the end of the year comprises of the account balances at the end of the year:		
i. Cash Balances	166,082.00	217,771.00
ii. Bank Balances	58,494,173.22	44,194,375.22
iii. Scheduled co-operative banks	331,255.00	322,232.00
iv. Balances with Post offices	1,577.28	1,577.28
v. Balances with other banks	1,643,119.35	5,560,443.33
Total	60,636,206.85	50,296,398.83



Nagar Panchayat Lalkuan

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 noworks 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. NIL
3. List of assets, for which cost could not be ascertained thus has been valued at Re. 1 in the Balance Sheet given in Fixed Assets Register
4. List of assets which are in permissive possession and no economic benefits are being derived from it NIL
5. Receivables from taxes, etc. which is not being collected because of litigation NIL
6. Amount of any guarantee given by the ULB on behalf of Councilors or staff: NIL
7. Previous year's figures have been regrouped/ rearranged wherever necessary
8. FDR obtained from the contractors against security deposit.



SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

1. The financial statements have been prepared on accrual basis of accounting and comply with National Municipal Accounting Manual/Uttarakhand Municipal Accounting Manual and accounting standards issued by the Institute of Chartered Accountants of India (ICAI).
2. The financial statements have been prepared under double entry accrual system of accounting as per Uttarakhand Municipal Accounting Manual.
3. All figures are in Indian Rupees
4. Financial Statements have been prepared on historical cost convention.
5. Financial Statements have been prepared on going concern basis and accounting policies have been consistently followed throughout the period.

Revenue Recognition

1. Income in respect of which demands are raised by the ULB are accounted on accrual basis as and when they become due.
2. Property tax is accrued at the beginning of the year.
3. Rental income is accrued as and when it becomes due as per the terms of the rental agreement.
4. Interest and penalties on late collection of rental income have been reckoned in accrual basis.
5. Provision has been maintained for doubtful receivables to the extent considered necessary as per the accounting policy consistently applied from year to year.
6. Excess provision amounting has been written back to the income and expenditure account.
7. Where waiver scheme is allowed by GoUK, demand bills have been raised showing the gross bill and waiver amount separately.

Recognition of expenditure-

1. Establishment expenses have been recognized on accrual basis at the end of each month. Contribution towards contributory pension fund has been accounted as and when the salary expenditure is accrued.
2. Leave encashment, pension (including commuted pension), are reckoned only upon passing of bills for payment.
3. No Annual provision has been made for Gratuity liability.
4. Interest on long term loans has been accounted on annual basis as per the terms of the loan agreement. During the year an amount of Rs. Nil has been paid and accounted as penal interest due to late repayment of installments.
5. Expenditure on works has been accounted on approval of running bills after certification of the work. The expenditure has been accounted under maintenance or capital work in progress depending on the nature of work undertaken.



Fixed assets and depreciation

1. Fixed assets are shown at cost less accumulated depreciation. Cost of fixed assets includes all expenses incurred in connection with purchase and installation of the fixed assets
2. Capital works in progress are transferred to the respective fixed asset accounts as and when the works are completed.
3. Any assets which have been acquired by way of gift, constructed/acquired through grants, transfer by any other government or without consideration shall be recorded at nominal value of Rs.1/-
4. Depreciation is charged on fixed assets on Straight Line method on the basis of useful life of assets and as per the rates prescribed in the accounting policy of UMAM.
5. Depreciation shall be provided at full rate for the assets, which are purchased/constructed before Oct 1 of the accounting year. Depreciation shall be provided at half the rate for the assets, which are purchased/constructed on or after Oct 1 of accounting year as per UMAM.
6. No revaluation of fixed assets has been undertaken during the year.
7. On completion of the construction of a fixed asset and/or on acquisition of a fixed asset out of a Special Fund, the amount equivalent to the cost of such fixed asset is transferred from the respective Special Fund to Capital Reserve.

Long Term liability-

Long Term liability is made up of Borrowings directly taken by the Municipality as well as those given as part of schemes sponsored by Central/ State Government or by multilateral or any other funding agencies. Liability under direct borrowing is accounted for on the basis of actual receipt of funds.

Interest on borrowings

1. Interest on borrowings specifically identified with fixed assets is capitalized under the respective fixed asset accounts.
2. Interest on general borrowings is charged to the income and expenditure account.

Grants

1. The municipality has received general grants during the year. Detail given as per schedule B4
2. Specific grants towards revenue expenditure received prior to the incurring of expenditure has been treated as liability till such time that expenditure is incurred. Grants received and receivable in respect of specific revenue expenditure has been recognized as income in the accounting period in which the corresponding revenue expenditure is charged to Income and Expenditure Account.
3. Specific Grants received towards capital expenditure has been treated as a liability till such time that the fixed asset is constructed or acquired. On construction or acquisition of assets, the extent of amount of liability has been treated as a capital receipt and has been transferred from respective Grant Account to the Capital Contribution.



4. Capital Grants received by the Municipality as a nodal agency or implementing agency for intended purpose and which does not result in creation of assets with ownership rights for the Corporation, are netted against the grant upon utilization. Only the unutilized portion of such grants, are carried over in the Balance Sheet as a liability.

Investments

1. Investments are carried at cost. Any permanent fall in the carrying value of the investments are provided for.
2. Investment in equity share of the NIL has been carried as per Equity method.

Stores and Spares

Stores and spares are valued as on 31/03/2025 at the cost based on FIFO method.

Bank Accounts-

Cash & Bank Balance have been taken at actual appearing in Cash Book. Bank reconciliations are also attached herewith forming part of Balance sheet as on 31.03.2025, while preparing Bank Reconciliation Statements, Bank balances/Treasury balances have been taken as per Bank statement of respective banks as on 31.03.2025

Disclaimer:

1. *All the financial figures and comments in specific or general terms made are based on documents, information and explanations provided by officers and staff of Nagar Panchayat Lalkuan during the course of engagement of our team, and the correctness, origin comprehensiveness or veracity of comments or explanations in so far as they relate to existing practices is not the responsibility of the Consulting team. As the scope of work of the Consultant was not to carry out any sort of audit, it was limited to do a sort of cross check wherever it was feasible.*
2. Although the Consulting team has made every effort to obtain information comprehensively for every department of the ULB and has also widely circulated the team's requirements in this regard, it is possible that some relevant information or documentation has not become available to the team. It is therefore specifically stated that this document is based upon and restricted to the set of documents, information, comments and explanations provided by officers and staff of Nagar Panchayat Lalkuan therefore any such documents, information, comments and explanations not provided to the Consulting team is excluded and the team disclaims any responsibility whatsoever in regard to the possible present or future effects of such documents, comments, information and explanations on present document.
3. The Consulting team is not responsible for any legal or other liability that may arise in any way at any point of time from this documents or any interpretation whatsoever that may be put on the whole or part of it. Likewise, the Consulting team is not responsible for any legal consequences arising out of non-compliance by the Nagar Panchayat Lalkuan of any of its statutory or other Governmental obligations that may become apparent now or any time in the future.



Name of the ULB - NAGAR PANCHAYAT LALKUAN
Register of Land

Asset Identification No.:	Sketch the boundaries of the Land:
Description of the Land:	
Specify, if Leasehold/freehold	
Location of the Land:	
Survey No. of the land:	
Area (sq.mtr):	
Title documents available:	
Mode of acquisition:	
Specify whether any building, trees etc. acquired with Land	
Value paid for acquiring building, trees, etc.:	
Security Deposit retained:	
Date and amount of Security Deposit released:	

Sr No.	Date of acquisition/Construction/Improvement	Payment Order No.	Ref. No. of Cash book/ Journal Book/ Ledger where any entry is recorded	Ref. No. of register of Land	Cost of acquisition/Construction/Improvement (Rs.)	To whom paid	Purpose of expenditure	Source of Fund	Specify how Land is being currently used	Date of Disposal	Receipt Voucher No.	Name of the person to whom Land is Disposed	Value Realises (Rs.)	Initials of the Authorised Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Palika Office New				1.00										
	Palika Office Old				1.00										
	Haat Baazar				1.00										
	Shopping Complex				1.00										
	Deen Daval Market				1.00										
	Office Building Old				1.00										
	Shopping Complex				1.00										
	Slaughter House				1.00										
	100 Awas				1.00										
	ND Tiwari Marriage Hall				1.00										
Total for the year					10.00										

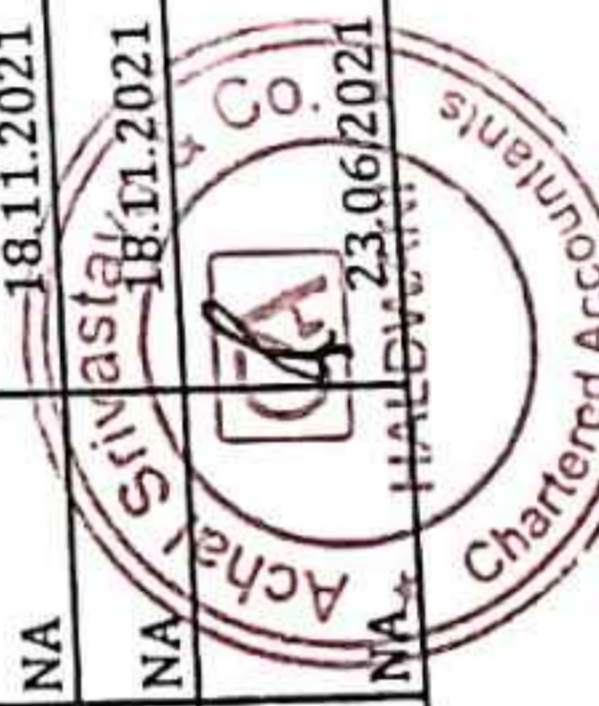
Notes

- All the structures should be categorised into relevant asset class. Unique asset identification numbers are to be provided for all assets initially. Separate Registers shall be maintained for each class of structures owned by the ULB.
- Each structure shall be recorded on a separate page in the register.
- At the end of the accounting year, the amount in column 14 in respect on the current year shall be the amount to be entered in column 11 of the next year (next row).
- In the year in which there is any improvement to the asset, add the cost of improvement to the current year's opening written down value.
- For each entry made, record the Name, Designation and Signature of the person making entry in the register and the person checking the entry.
- Totals should be taken at the end of each year in respect of total cost incurred on acquisition / construction / improvement (from the date of acquisition / construction) for each of the Structure owned by the Municipal Body.
- In Remarks column, indicate whether the Municipal Body has the ownership right to the property or have only utilisation rights.



Name of the ULB - NAGAR PANCHAYAT LALKUAN
Register of Building

S No.	Name/Description of the building	Location	Plinth Area of building	Plinth area rate of building	Year of Construction/purchase	Total Construction Gross Block	Total Purchase Cost Gross Block	Total Estimated Cost Gross Block	Depreciation	Depreciation value as on 31, March 2025 Net Block
1	2	3	4	5	6	7	8	9	10	11
1	Office Building New	Ward No.1	NA	NA	2008	1,930,000.00	-	-	1,038,983.00	891,017.00
2	Office Building Old	Ward No. 1	NA	NA	04.09.2012	1,307,000.00	-	-	538,048.00	768,952.00
3	Slaughter House	Ward No. 1	NA	NA	2016	3,479,000.00	-	-	991,515.00	2,487,485.00
4	100 Awas	Ward No. 1	NA	NA	2010	1.00	-	-	-	1.00
5	Haat Baazar	Ward No. 1	NA	NA	06.09.2016	3,900,900.00	-	-	1,111,757.00	2,789,143.00
6	Shopping Complex- Near Tehsil	Ward No. 1	NA	NA	20.12.2016	3,044,600.00	-	-	867,711.00	2,176,889.00
7	Shops	Ward No. 2	NA	NA	2015	210,159.00	-	-	66,550.00	143,609.00
8	Shops	Ward No. 2	NA	NA	2012	1.00	-	-	-	1.00
9	Shops	Ward No. 2	NA	NA	2012	1.00	-	-	-	1.00
10	Deen Dayal Shopping Complex-Ha	Ward No. 1	NA	NA	2008	650,000.00	-	-	349,917.00	300,083.00
11	ND Tiwari Marriage Hall	Ward No. 1	NA	NA	2007	7,750,000.00	-	-	4,417,500.00	3,332,500.00
12	Godwan	Ward No. 1	NA	NA	2017-18	1.00	-	-	-	1.00
13	Ambedkar Park Marriage Hall	Ward No. 1	NA	NA	15.08.2005	500,000.00	-	-	316,667.00	183,333.00
14	Shop	Ward No. 1	NA	NA	15.08.2004	200,000.00	-	-	133,000.00	67,000.00
15	Crematorium Centre	Ward No. 1	NA	NA	2016-17	1,800,740.00	-	-	513,211.00	1,287,529.00
16	Public Toilet	Public Convenience	NA	NA	24.05.2017	227,972.00	-	-	57,753.00	170,219.00
17	Public Toilet	Public Convenience	NA	NA	16.01.2018	512,498.00	-	-	129,833.00	382,665.00
18	Public Toilet	Ward No. 1	NA	NA	08.01.2008	771,000.00	-	-	439,470.00	331,530.00
19	Public Toilet	Ward No. 1	NA	NA	21.10.2011	950,000.00	-	-	421,167.00	528,833.00
20	Nagar Palika Gate	Public Convenience	NA	NA	18.11.2021	71,221.00	-	-	9,021.00	62,200.00
21	Public Toilet	Public Convenience	NA	NA	18.11.2021	1,444,865.00	-	-	183,016.00	1,261,849.00
22	Public Toilet	Public Convenience	NA	NA	18.11.2021	1,398,182.00	-	-	177,103.00	1,221,079.00
23	Construction & Renovation of other covational institutes, Worksheds etc.	Construction and	NA	NA	23.06/2021	237,400.00	-	-	45,106.00	192,294.00



24	Construction & Renovation of other covational institutes, Workshops etc.	Construction and R	NA	23.06.2021	237,851.00				45,192.00	192,659.00
25	Construction & Renovation of other covational institutes, Workshops etc.	Construction and R	NA	23.06.2021	216,161.00				41,071.00	175,090.00
26	Construction & Renovation of other covational institutes, Workshops etc.	Construction and R	NA	21.09.2021	836,375.00				158,911.00	677,464.00
27	Construction & Renovation of other covational institutes, Workshops etc.	Construction and R	NA	06.01.2022	137,696.00				22,892.00	114,804.00
28	Construction & Renovation of other covational institutes, Workshops etc.	Construction and R	NA	06.01.2022	197,261.00				21,863.00	175,398.00
29	100 Awas	Any other Municip	NA	01.06.2022	1,110,075.00				105,457.00	1,004,618.00
30	100 Awas	Any other Municip	NA	03.08.2022	235,020.00				22,327.00	212,693.00
31	100 Awas	Any other Municip	NA	20.09.2022	2,006,082.00				190,578.00	1,815,504.00
32	100 Awas	Any other Municip	NA	01.10.2022	941,023.00				89,397.00	851,626.00
33	100 Awas	Any other Municip	NA	15.10.2022	529,022.00				41,881.00	487,141.00
34	100 Awas	Any other Municip	NA	09.03.2023	120,140.00				9,511.00	110,629.00
35	Slaughter House	Any other Municip	NA	20.08.2022	4,387,000.00				416,765.00	3,970,235.00
36	Chat Pooja Sthal	Public Convenienc	NA	01.12.2022	1,497,026.00				177,772.00	1,319,254.00
37	Public Toilet	Public Convenienc	NA	27.09.2022	1,049,143.00				99,669.00	949,474.00
38	100 Awas	Public Convenienc	NA	12.04.2023	166,089.00				10,519.00	155,570.00
39	100 Awas	Public Convenienc	NA	26.05.2023	243,852.00				15,444.00	228,408.00
40	100 Awas	Public Convenienc	NA	15.07.2023	1,435,524.00				90,917.00	1,344,607.00
41	Municipal hall, shops, town hall	Municipal halls, sh	NA	13.06.2023	255,411.00				16,176.00	239,235.00
42	Sluice Gate	Public Convenienc	NA	02.03.2024	171,678.00				8,155.00	163,523.00
43	MRF Center	Any other Municip	NA	17.08.2024	620,713.00				29,484.00	591,229.00
44	Store Room	Any other Municip	NA	28.05.2024	452,731.00				21,505.00	431,226.00
45	Garage Tin Shed	Construction and R	NA	03.07.2024	728,209.00				34,590.00	693,619.00
46	Office Building	Office Building	NA	09.10.2024	297,291.00				471.00	296,820.00
	Total				48,256,914.00				13,391,825.00	32,766,145.00

1. Plinth area rate of building and the cost of building using plinth area rate method shall be used only in the case, when the actual cost of construction/purchase cost is not available.

2. In case the building has been constructed by the ULB, then reference shall also be given for the register of works.

3. For the cost of the building, any of the columns 7, 8 or 9 shall be filled in.



Name of the ULB - NAGAR PANCHAYAT LALKUAN
Register of Statues and valuable works of art and antiquities

S No.	Name/Description of the Statue/Valuable Work of art/Antiquities	Location	Technical Details	Year of Construction/ Purchase	Total Construction Cost	Total Purchase Cost	Total Estimated Cost
1	2	3	4	5	6	7	8
1	Mahtma Gandhi Statue	Bus Station	NA	24.03.2020	189,000.00	-	189,000.00
2	Dr. BR Ambedkar Statue	Ward No. 3	NA	14.04.2007	275,000.00	-	275,000.00
3	Mural Painting			16.04.2021	1,570,086.00		1,570,086.00
4	Mural Painting			26.06.2021	1,482,859.00		1,482,859.00
5	Mural Painting			22.10.2021	1,568,906.00		1,568,906.00
6	Mural Painting			27.09.2022	249,681.00		249,681.00
	Total				5,335,532.00	-	5,335,532.00

Note: One of the three columns i.e. 6, 7 or 8 shall be filled in for cost.



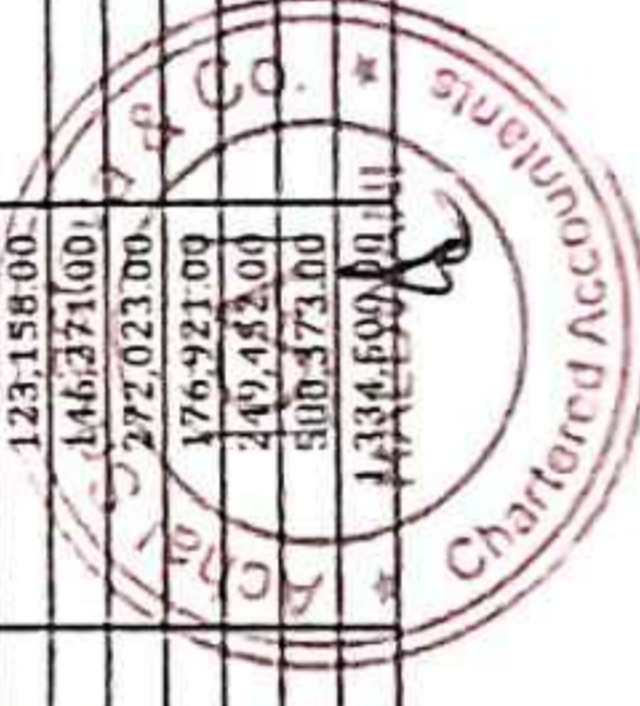
Register of Infrastructure Assets

Parks and Playgrounds

S No.	Name/Description of the Infrastructure Asset	Location	Technical Measurement	Technical Rate	Year of Construction/Purchase	Total Construction Cost Gross Block	Total Purchase Cost Gross Block	Total Estimated Cost Gross Block	Depreciation	Depreciated value as on March 31, 2025 Net Block
1	Green Park	Ward No. 1	4	5	6	7	8	9	10	11
2	Green Park	Ward No. 1			13/10/2022		232,717.00			1.00
3	Green Park Open GYM				28.05.2024		724470		5,270.00	177,447.00
4	Green Park				16.08.2024		990162		68,825.00	555,645.00
									94,055.00	896,097.00
	Total						1,947,350.00		218,160.00	1,729,190.00

Road and Bridges

S No.	Name/Description of the Infrastructure Asset	Location	Technical Measurement	Technical Rate	Year of Construction/Purchase	Total Construction Cost Gross Block	Total Purchase Cost Gross Block	Total Estimated Cost Gross Block	Depreciation	Depreciated value as on March 31, 2025 Net Block
1	Roads and Pavements-Concrete	NA	4	5	6	7	8	9	10	11
2	Roads and Pavements-Concrete	NA	NA	NA	Upto 30.09.2019	94,879.00			77,256.00	17,623.00
3	Tile Road	Ward No. 1	NA	NA	Upto 30.09.2019	825,778.00			672,420.00	153,358.00
4	Tile Road	other	NA	NA	20.02.2017	178,860.00			169,918.00	8,942.00
5	Tile Road	other	NA	NA	12.12.2017	254,883.00			242,137.00	12,746.00
6	Tile Road	Ward No. 5	NA	NA	06.12.2017	1,119,558.00			1,063,580.00	55,978.00
7	Tile Road	Ward No. 3	NA	NA	06.12.2017	581,998.00			552,895.00	29,103.00
8	Tile Road	other	NA	NA	15.02.2018	617,189.00			574,805.00	42,384.00
9	Tile Road	Ward No. 3	NA	NA	02.02.2019	223,419.00			212,247.00	11,172.00
10	Tile Road	Ward No. 3	NA	NA	02.02.2019	134,980.00			128,233.00	6,747.00
11	Tile Road	Ward No. 5	NA	NA	30.03.2019	347,760.00			330,372.00	17,388.00
13	Roads and Pavements-Concrete	NA	NA	NA	21.09.2021	1,326,846.00			720,288.00	606,558.00
14	Roads and Pavements-Concrete	Ward No. 2	NA	NA	21.09.2021	1,023,581.00			555,660.00	467,921.00
15	Roads and Pavements-Concrete	Ward No. 2	NA	NA	21.09.2021	1,011,941.00			549,340.00	462,601.00
16	Roads and Pavements-Others	Ward No. 1	NA	NA	22.10.2021	883,831.00			479,792.00	404,039.00
17	Roads and Pavements-Concrete	Ward No. 1	NA	NA	22.10.2021	1,495,803.00			812,008.00	683,795.00
18	Roads and Pavements-Others	Ward No. 3	NA	NA	22.10.2021	543,479.00			295,032.00	248,447.00
19	Roads and Pavements-Concrete	Ward No. 2	NA	NA	22.10.2021	173,783.00			94,340.00	79,443.00
20	Roads and Pavements-Concrete	Ward No. 2	NA	NA	22.10.2021	161,990.00			87,936.00	74,054.00
21	Roads and Pavements-Concrete	Ward No. 2	NA	NA	22.10.2021	469,978.00			255,132.00	214,846.00
22	Roads and Pavements-Others	Ward No. 4	NA	NA	18.11.2021	929,098.00			504,368.00	424,730.00
23	Roads and Pavements-Concrete	Ward No. 1	NA	NA	02.03.2022	1,480,140.00			803,504.00	676,636.00
24	Roads and Pavements-Others	Ward No. 3	NA	NA	18.08.2021	1,392,491.00			755,924.00	636,567.00
25	Roads and Pavements	Ward No. 1	NA	NA	25.01.2022	1,472,073.00			799,124.00	672,949.00
26	Roads and Pavements-Concrete	Ward No. 1	NA	NA	06.01.2022	612,669.00			332,592.00	280,077.00
27	Tile Road	other	NA	NA	08.07.2021	369,805.00			200,752.00	169,053.00
28	Tile Road	other	NA	NA	19.08.2021	368,284.00			199,924.00	168,360.00
29	Tile Road	other	NA	NA	21.09.2021	247,748.00			134,492.00	113,256.00
30	Tile Road	other	NA	NA	23.09.2021	755,254.00			409,996.00	345,258.00
31	Bridges	Bridge	NA	NA	01.10.2022	249,974.00			101,775.00	148,199.00
32	Bridges	Bridge	NA	NA	15.07.2023	75,228.00			20,420.00	54,808.00
33	Roads and Pavements-Black Topped	other	NA	NA	12.04.2023	686,068.00			186,218.00	499,850.00
34	Roads and Pavements-Concrete	CC	NA	NA	14.06.2023	1,208,150.00			327,926.00	880,224.00
35	Roads and Pavements-Concrete	CC	NA	NA	15.07.2023	823,785.00			223,598.00	600,187.00
36	Roads and Pavements-Concrete	CC	NA	NA	15.07.2023	123,158.00			33,428.00	89,730.00
37	Roads and Pavements-Concrete	CC	NA	NA	04.09.2023	1,461,371.00			39,702.00	1,421,669.00
38	Roads and Pavements-Concrete	CC	NA	NA	20.10.2023	272,023.00			73,814.00	198,189.00
39	Roads and Pavements-Others	other	NA	NA	22.08.2023	176,921.00			48,022.00	128,899.00
40	Roads and Pavements-Others	other	NA	NA	22.08.2023	249,452.00			67,708.00	181,744.00
41	Roads and Pavements-Concrete	CC	NA	NA	26.10.2024	500,573.00			399,255.00	101,318.00
42	Roads and Pavements-Concrete	CC	NA	NA	26.10.2024	1,334,600.00			90,555.00	1,243,945.00



Sewerage and Drainage

S No.	Name/Description of the Infrastructure Asset	Location	Technical Measurement	Technical Rate	Year of Construction/ Purchase	Total Construction Cost Gross Block	Total Purchase Cost Gross Block	Total Estimated Cost Gross Block	Depreciation	Depreciated value as on March 31, 2025 Net Block
			4	5	6	7	8	9	10	11
1	2	3								
1	Drains-Open	NA	NA	NA	before 30.09.2024	92,000.00			29,135.00	62,865.00
2	Drains-Open	NA	NA	NA	before 30.09.2024	160,777.00			50,915.00	109,862.00
3	Drains-Open	NA	NA	NA	before 30.09.2024	1,181,101.00			374,015.00	807,086.00
4	Sewer	NA	NA	NA	01.04.2020	236,504.00			74,895.00	161,609.00
5	Drains-Closed	NA	NA	NA	19.08.2021	149,528.00			37,880.00	111,648.00
6	Drains-Open	NA	NA	NA	26.08.2021	240,433.00			60,908.00	179,525.00
8	Drains-Closed	Ward no. 2,4	NA	NA	18.10.2021	232,855.00			58,988.00	173,867.00
9	Drains-Open	Ward no. 3	NA	NA	18.11.2021	247,993.00			62,824.00	185,169.00
10	Drains-Open	Ward no. 2	NA	NA	07.01.2022	239,533.00			60,680.00	178,853.00
11	Drains-Closed	Ward no. 4,6	NA	NA	19.03.2022	464,010.00			117,548.00	346,462.00
12	Drains-Open	Ward No. 6	NA	NA	18.08.2021	104,240.00			26,408.00	77,832.00
13	Drains-Open	Ward no. 4	NA	NA	18.08.2021	182,358.00			46,196.00	136,162.00
14	Drains-Closed	Closed	NA	NA	16.01.2023	1,494,075.00			283,875.00	1,210,200.00
15	Drains-Closed	Closed	NA	NA	25.02.2023	1,498,059.00			284,631.00	1,213,428.00
16	Drains-Open	Open	NA	NA	11.05.2022	245,009.00			46,551.00	198,458.00
17	Drains-Open	Open	NA	NA	11.05.2022	248,077.00			47,136.00	200,941.00
18	Garbage Pit	Pit	NA	NA	23.05.2022	243,024.00			46,176.00	196,848.00
19	Drains-Closed	Closed	NA	NA	04.09.2023	2,356,909.00			298,542.00	2,058,367.00
20	Drains-Closed	Closed	NA	NA	01.12.2023	1,069,987.00			135,532.00	934,455.00
21	Drains-Open	Open	NA	NA	01.06.2023	761,273.00			96,428.00	664,845.00
22	Drains-Open	Open	NA	NA	04.09.2023	37,105.00			4,700.00	32,405.00
23	Drains-Open	Open	NA	NA	20.10.2023	815,330.00			103,276.00	712,054.00
24	Drains-Open	Open	NA	NA	30.11.2023	78,873.00			9,990.00	68,883.00
25	Drains-Open	Open	NA	NA	13.06.2024	16,582.00			1,050.00	15,532.00
26	Drains-Open	Open	NA	NA	17.08.2024	62,321.00			3,947.00	58,374.00
27	Storm Water Drainage	Sewer	NA	NA	23.12.2024	1,319,480.00			41,784.00	1,277,696.00
28	Drains-Open	Ward 1	NA	NA	05.12.2024	105,657.00			3,346.00	102,311.00
	Total					13,883,093.00			2,407,356.00	11,475,737.00

Water Ways

S No.	Name/Description of the Infrastructure Asset	Location	Technical Measurement	Technical Rate	Year of Construction/ Purchase	Total Construction Cost Gross Block	Total Purchase Cost Gross Block	Total Estimated Cost Gross Block	Depreciation	Depreciated value as on March 31, 2025 Net Block
			4	5	6	7	8	9	10	11
1	2	3								
1	Water Tanks	Water Ways			31.3.2021	188,547.00			127,945.00	60,602.00
2	Water Tanks	Water Ways			08.06.2021	2,880,000.00			1,563,428.00	1,316,572.00
3	Water Tanks	Water Ways			10.05.2022	682,748.00			277,977.00	404,771.00
	Total					3,751,295.00			1,969,350.00	1,781,945.00



Public Lighting

S No.	Name/Description of the Infrastructure Asset	Location	Technical Measurement	Technical Rate	Year of Construction/ Purchase	Total Construction Cost Gross Block	Total Purchase Cost Gross Block	Total Estimated Cost Gross Block	Depreciation	Depreciated value as on March 31, 2025 Net Block
1	2	3	4	5	6	7	8	9	10	11
1	Street Light	LP	NA	NA	27.07.2016		285,363.00		243,981.00	41,382.00
2	Street Light	LP	NA	NA	13.12.2016		330,969.00		282,978.00	47,991.00
3	Street Light	LP	NA	NA	28.03.2017		130,156.00		111,285.00	18,871.00
4	Street Light	LP	NA	NA	13.03.2018		1,401,000.00		1,064,760.00	336,240.00
5	Street Light	LP	NA	NA	01.09.2018		246,848.00		164,157.00	82,691.00
6	Street Light	LP	NA	NA	15.01.2019		242,440.00		161,224.00	81,216.00
7	Street Light	LP	NA	NA	30.03.2019		1,924,964.00		1,280,104.00	644,860.00
8	Street Light	LP	NA	NA	15.06.2019		1,565,975.00		1,041,376.00	524,599.00
9	Street Light	LP	NA	NA	29.06.2019		626,400.00		357,048.00	269,352.00
10	Solar Street Light	LP	NA	NA	14.08.2019		1,631,524.00		929,970.00	701,554.00
11	Street Light	LP	NA	NA	18.06.2020		1,030,164.00		489,330.00	540,834.00
12	Street Light	LP	NA	NA	30.06.2020		1,417,287.00		673,210.00	744,077.00
13	Street Light	LP	NA	NA	11.12.2020		559,286.00		265,660.00	293,626.00
	Total						11,392,376.00		7,065,083.00	4,327,293.00

Note:

- Technical rate of infrastructure asset, and the cost of infrastructure asset using technical rate method shall be used only in case the actual cost of construction/purchase cost is not available.
- In case the infrastructure asset has been constructed by the ULB, then reference shall also be given for the register of works.
- For the cost of the infrastructure asset, any of the columns 7, 8 or 9 shall be filled in.
- Information to fill the register can be obtained from Register of Works.



Name of the ULB - NAGAR PANCHAYAT LALKUAN
Register of Office and Other Equipment

S No.	Name of the Asset	Location	Quantity	Rate at which purchased	Year of Purchase	Total Cost of Purchase (Gross Block)	Depreciation	Depreciation value as on March 31, 2025 Net Block
1	2	3	4	5	6	7	8	9
1	Computer	Office	4	NA	31/03/2020	66,240.00	62,930.00	3,310.00
2	Laptop	Office	1	NA	25.03.2020	34,350.00	32,635.00	1,715.00
3	Computer	Office	1	NA	28.11.2020	24,249.00	23,035.00	1,214.00
4	CCTV	School		NA	30.06.2020	280,456.00	266,435.00	14,021.00
5	Air Conditioner	Office	4	NA	31/03/2020	4.00	-	4.00
6	Fire Extinguisher	Office	3	NA	26.07.2019	115,836.00	66,024.00	49,812.00
7	Inverter	Office	1	NA		1.00	-	1.00
8	Printer	Office	1	NA	28.11.2020	17,500.00	16,625.00	875.00
9	Printer	Office	7	NA	31/03/2020	1.00	-	1.00
10	Refrigerator	Office		NA	02.03.2020	37,170.00	21,186.00	15,984.00
11	Water Coolers	Office	1	NA	01.04.2020	284,682.00	135,225.00	149,457.00
12	Water Coolers	Office	1	NA	09.06.2016	280,269.00	239,634.00	40,635.00
13	Water Coolers	Office	1	NA	29.08.2016	247,059.00	211,239.00	35,820.00
16	UPS	Office	1	NA	15.01.2021	3,000.00	2,850.00	150.00
17	Computer	Office	2	NA	07.06.2021	139,000.00	105,640.00	33,360.00
18	Computer	Office	1	NA	09.08.2021	86,000.00	65,360.00	20,640.00
19	Printer	Other	1		26.03.2022	23,500.00	17,860.00	5,640.00
20	UPS	Other			26.03.2022	2,900.00	2,204.00	696.00
21	CCTV	Office	13	NA	28.07.2021	86,966.00	66,096.00	20,870.00
22	Air Purifier	Other			26.06.2021	18,500.00	8,790.00	9,710.00
23	Air Purifier	Other			24.07.2021	18,500.00	8,790.00	9,710.00
24	Battery & UPS	Other			26.03.2022	17,800.00	13,528.00	4,272.00
25	GPS System	Other			28.01.2022	8,260.00	3,140.00	5,120.00
26	GPS System	Other			15.03.2022	12,390.00	9,416.00	2,974.00
27	Inverter	Other			01.01.2022	7,700.00	5,852.00	1,848.00
28	Inverter	Other			28.02.2022	7,250.00	5,512.00	1,738.00
29	Sanitary Pad Machine	Other			16.04.2021	68,350.00	25,972.00	42,378.00
30	Mobile Phone (Communication Equipment)				04.09.2021	15,000.00	11,400.00	3,600.00
31	Web Camera (Communication Equipment)				02.12.2021	7,708.00	5,860.00	1,848.00
32	Water Coolers	Water Coolers			21.09.2021	249,570.00	94,836.00	154,734.00



33	Xerox Machine	Xerox Machine			20.04.2021	44,958.00	17,084.00	27,874.00
34	Battery & UPS	Other			12.07.2022	7,200.00	4,104.00	3,096.00
35	Battery & UPS	Other			31.03.2023	5,317.00	3,030.00	2,287.00
36	Heater	Other			07.02.2023	12,100.00	3,450.00	8,650.00
37	Printer	Other			22.11.2022	23,650.00	13,482.00	10,168.00
38	Printer	Other			31.03.2023	24,500.00	13,965.00	10,535.00
39	Air Conditioner	AC			12.05.2022	42,500.00	12,114.00	30,386.00
40	Air Conditioner	AC			28.09.2022	92,098.00	26,247.00	65,851.00
41	CCTV	CCTV			07.06.2022	33,984.00	19,371.00	14,613.00
42	CCTV	CCTV			10.11.2022	8,496.00	4,035.00	4,461.00
43	Water Coolers	Water Coolers			21.04.2022	10,590.00	3,018.00	7,572.00
44	Water Coolers	Water Coolers			08.08.2022	249,991.00	71,247.00	178,744.00
45	CCTV	CCTV			20.06.2023	162,815.00	61,870.00	100,945.00
46	CCTV	CCTV			20.06.2023	80,785.00	30,698.00	50,087.00
47	CCTV	CCTV			30.03.2024	24,250.00	6,912.00	17,338.00
48	Computer				07.11.2023	112,200.00	31,977.00	80,223.00
49	CCTV Library	CCTV			17.08.2024	93,760.00	17,814.00	75,946.00
50	CCTV	CCTV			28.01.2025	1132365	215,149.00	917,216.00
51	Computer				07.01.2025	70230	6,672.00	63,558.00
52	Printer	Other			23.12.2024	6667	633.00	6,034.00
	Total					4,398,667.00	2,090,946.00	2,307,721.00

Note:

Information to fill the register can be obtained from Register of Tools and Plants.



Name of the ULB - NAGAR PANCHAYAT LALKUAN
Register of Plant and Machinery

S No.	Name of the Asset	Location	Quantity	Rate at which purchased	Year of Purchase	Total Cost of Purchase (Gross Block)	Depreciation	Depreciation value as on March 31, 2025 Net Block
1	2	3	4	5	6	7	8	9
1	Fogging Machine	Office		NA	14.09.2016	572,319.00	489,330.00	82,989.00
2	Sewer tanker	Office	1	NA	31.03.2016	250,000.00	213,750.00	36,250.00
3	Mobile Toilet	Office	3	NA	NA	3.00	-	3.00
4	Trolley	Office	2	NA	NA	2.00	-	2.00
5	Spray Tanker	Office	1	NA	NA	1.00	-	1.00
6	Mobile Toilet	Office	2	NA	09.04.2018	1,099,680.00	731,290.00	368,390.00
7	Mobile Toilet	Office	1	NA	13.06.2019	1,625,372.00	926,460.00	698,912.00
8	Fogging Machine	Office		NA	01.11.2019	124,500.00	70,968.00	53,532.00
9	Sewer tank	Office	1	NA	28.09.2020	796,502.00	378,340.00	418,162.00
10	Compactor	Office	1	NA	upto 30.09.2019	1.00	-	1.00
11	Compactor	Office	1	NA	upto 30.09.2019	1.00	-	1.00
12	Geyser	Office	1	NA	02.03.2020	178,728.00	101,874.00	76,854.00
13	Hydrolic Tipper	Office	1	NA	01.04.2020	535,670.00	254,445.00	281,225.00
14	Stunning Gun	Office	1	NA	01.04.2020	452,438.00	214,910.00	237,528.00
15	Water Treatment Plant	Office	1	NA	01.04.2020	1,018,980.00	484,015.00	534,965.00
16	Generator	Office	1	NA	01.04.2020	160,097.00	76,045.00	84,052.00
17	Kuda Cutter Machine	Office			13.07.2021	495,225.00	188,184.00	307,041.00
18	Sky Lift Machine	Office			07.01.2022	998,393.00	379,388.00	619,005.00
19	Fogging Machine	Office			31.07.2021	592,974.00	225,332.00	367,642.00
20	Fogging Machine	Office			31.07.2021	397,830.00	151,176.00	246,654.00
21	Spray Machine	Office			31.07.2021	36,344.00	13,812.00	22,532.00
22	Mobile Toilet	Office			10.05.2022	748,120.00	213,213.00	534,907.00
23	Sewer tank	Office			04.05.2022	1,375,880.00	392,127.00	983,753.00
24	Weighting Scale Machine	Office			25.11.2022	7,670.00	2,187.00	5,483.00
25	Compactor Machine	Compactor			13.09.2022	848,900.00	241,938.00	606,962.00
26	Motor Pumps	Motor Pumps			07.09.2022	3,800.00	1,083.00	2,717.00
27	Motor Pumps	Motor Pumps			10.11.2022	3,800.00	1,083.00	2,717.00
28	Plant and Machinery related to Parks and Playgrounds	Office			12.06.2023	142,875.00	27,146.00	115,729.00
29	Plant and Machinery related to Parks and Playgrounds	Office			21.06.2023	773,467.00	146,958.00	626,509.00
30	Plant and Machinery related to Parks and Playgrounds	Open Gym			23.12.2024	207,163.00	9,840.00	197,323.00



Name of the ULB - NAGAR PANCHAYAT LALKUAN
Register of Furniture and Fixtures

S No.	Name of the Asset	Location	Quantity	Rate at which purchased	Year of Purchase	Total Cost of Purchase Gross Block	Depreciation	Depreciation value as on March 31, 2025 Net Block
1*	2	3	4*	5	6	7	8	9
1	Almirah	Office	22	NA	NA	22.00	-	22.00
2	Table	Office	16	NA	NA	16.00	-	16.00
3	Chair	Office	87	NA	NA	87.00	-	87.00
4	Other Furniture & Fixture	Office		NA	01.04.2020	464,310.00	220,545.00	243,765.00
5	Almirah	Office		NA	02.12.2021	18,998.00	7,220.00	11,778.00
6	Chair	Office		NA	01.01.2022	22,420.00	8,520.00	13,900.00
7	Fans	Office		NA	23.06.2021	7,350.00	2,792.00	4,558.00
8	Table	Office		NA	28.07.2021	2,000.00	760.00	1,240.00
9	Almirah	Office		NA	12.05.2022	46,020.00	13,116.00	32,904.00
	Chair	Office		NA	13.06.2024	214,985.00	20,424.00	194,561.00
	Library Furniture	Library		NA	29.07.2024	177,245.00	16,838.00	160,407.00
	Table	Rain basera		NA	07.01.2025	5750	273.00	5,477.00
	Total					959,203.00	290,488.00	668,715.00

Note:

Information to fill the register can be obtained from Register of Tools and Plants.

