

**NAGAR PALIKA PARISHAD
KALADUNGI
NAINITAL**

**BALANCE SHEET
AS ON 31.03.2025**

ACCOUNTANT'S COMPILATION REPORT

To
The Executive Officer,
Nagar Palika Parishad Kaladungi

We have compiled the accompanying financial statements of NAGAR PALIKA PARISHAD KALADUNGI based on information you have provided. These financial statements comprise the Balance Sheet of NAGAR PALIKA PARISHAD KALADUNGI 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 G M P S & ASSOCIATES.
Chartered Accountants
Firm Registration Number 025665C


CA Mohd. Zeeshan
Partner
Membership Number- 458303
Date- 30.06.2025
UDIN- 25458303BMLYMA1549

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कालादुंगी (नैनीताल)

NAGAR PALIKA PARISHAD KALADUNGI

BALANCE SHEET AS AT 31.03.2028

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	Municipal (General) Fund	B-1	6,60,902.05	11,27,860.56
3-11	Earmarked Funds	B-2	43,61,582.00	41,19,960.00
3-12	Reserves	B-3	10,31,22,348.00	9,45,05,734.00
	Total Reserves & Surplus		10,81,44,832.05	9,97,53,554.56
3-20	Grants, contribution for specific purposes	B-4	3,29,22,453.00	2,02,43,952.00
	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	10,89,225.00	14,54,917.00
3-41	Deposit works	B-8	-	-
3-50	Other Liabilities (Sundry Creditors)	B-9	12,28,840.00	23,47,431.00
3-60	Provisions	B-10	1,15,148.00	1,10,000.00
	Total Current Liabilities and Provisions		24,33,213.00	39,12,348.00
	TOTAL LIABILITIES		14,35,00,498.05	12,39,09,854.56
	Assets			
	Fixed Assets			
4-10	Gross Block	B-11	17,21,95,633.00	14,88,44,726.00
4-11	Less: Accumulated Depreciation		6,90,73,285.00	5,43,38,992.00
	Net Block		10,31,22,348.00	9,45,05,734.00
4-12	Capital Work-in-progress	B-12	-	-
	Total Fixed Assets		10,31,22,348.00	9,45,05,734.00
	Investments			
4-20	Investment-General Fund	B-13	-	-
4-21	Investment-Other Funds	B-14	-	-
	Total Investments		-	-
4-30	Stock in Hand (Inventories)	B-15	-	1,91,274.00
4-31	Sundry Debtors (Receivables)			
	Gross amount outstanding	B-16	24,86,042.00	27,30,796.00
4-32	Less: Accumulated provision against and doubtful Receivables		6,87,455.00	7,51,981.00
	Net Amount Outstanding		17,98,587.00	19,78,815.00
4-40	Prepaid Expenses	B-17	-	-
4-50	Cash and Bank Balances	B-18	3,85,70,563.05	2,72,12,031.56
4-60	Loan, advances and deposits	B-19	9,000.00	22,000.00
4-61	Less: Accumulated provision against Loans		-	-
	Net Amount Outstanding		9,000.00	22,000.00
	Total Current Assets, Loans and Advances		4,03,78,150.05	2,94,04,120.56
4-70	Other Assets	B-19	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL ASSETS		14,35,00,498.05	12,39,09,854.56

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

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For G M P S & Associates
Chartered Accountants
FRN 025665C

Mohammad Zeeshan
Partner

Date: 30.06.2025

UDIN- 25458303BMLYMA1549



For NAGAR PALIKA PARISHAD KALADUNGI

Executive Officer

Chairman

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NAGAR PALIKA PARISHAD KALADUNGI

INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD 01.04.2024 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	10,51,100.00	11,87,095.00
1-20	Assigned Revenue & Compensation	I-2	-	-
1-30	Rental Income from Municipal Properties	I-3	12,31,482.00	12,00,388.00
1-40	Fees & User Charges	I-4	34,89,565.00	39,99,827.00
1-50	Sale & Hire Charges	I-5	85,550.00	1,12,100.00
1-60	Revenue Grants, Contributions & Subsidies	I-6	3,73,18,442.00	3,54,83,773.20
1-70	Income from Investment	I-7	-	-
1-71	Interest Earned	I-8	1,38,917.09	1,22,527.97
1-80	Other Income	I-9	6,737.00	1,43,335.00
1-90	Income from Commercial Projects	I-19	-	-
A	Total - INCOME		4,33,21,793.09	4,22,49,046.17
	EXPENDITURE			
2-10	Establishment Expenses	I-10	1,40,42,291.00	1,33,30,637.00
2-20	Administrative Expenses	I-11	34,60,293.00	42,52,344.00
2-30	Operations & Maintenance	I-12	1,23,71,991.00	1,29,50,418.10
2-40	Interest & Finance Expenses	I-13	1,728.60	5,424.33
2-50	Programe Expenses	I-14	2,11,048.00	1,36,669.00
2-60	Revenue Grants, Contributions & Subsidies	I-15	-	-
2-70	Provisions & Write Off	I-16	(64,526.00)	(83,974.00)
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation		1,47,34,293.00	99,69,695.00
B	Total - EXPENDITURE		4,47,57,118.60	4,05,61,213.43
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		(14,35,325.51)	16,87,832.74
2-80	Add: Prior Period Items (Net)	I-18	-	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		(14,35,325.51)	16,87,832.74
2-90	Less: Transfer to Reserve Funds		-	-
	Net Balance being surplus / deficite carried over to Municipal Fund		(14,35,325.51)	16,87,832.74

For G M P S & Associates
Chartered Accountants
FRN 025665C

Mohammad Zeehan
Partner
Date: 30.06.2025



For NAGAR PALIKA PARISHAD KALADUNGI

Executive Officer

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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	(17,04,519.34)	9,68,367.00	(7,36,152.34)	-	(7,36,152.34)
310-90	Excess of Income & Expenditure	-	(14,35,325.51)	13,97,054.39	-	13,97,054.39
	Total Municipal Fund (310)	11,27,860.56	(4,66,958.51)	6,60,902.05	-	6,60,902.05

- * 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.



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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	2295285.00	1824675.00
(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	609783.00	1506831.00
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	2905068.00	3331506.00
(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	842724.00	1032268.00
Sub-total	0.00	0.00	0.00	0.00	0.00	842724.00	1032268.00
Total of (i+ii+iii) (c)	0.00	0.00	0.00	0.00	0.00	842724.00	1032268.00
Net balance at year end(a+b)-(c)	0.00	0.00	0.00	0.00	0.00	2062344.00	2299238.00
Grant Total of Special Funds	4361582.00						

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.

- Additions during the year
 - Additions to Pension Fund would be out of the 'Transfer to Funds; from Income & Exp. A/c as per the accounting principles
 - Additions to General Provident & Contributory P.F. are deduction from salary
 - Interest from Investment of Fund be added to respective funds
- Deduction during the year :
 - Deduction from Pension Fund means Payments made on A/c of Pension/Family Pension
 - Deduction from Groos P.F. / Contributory P.F.- Advances / withdrawals



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Particulars	Grants from Central Govt.	Grants from State Govt.	Grants from Govt. Agencies	Grants from Financial Institution	Grants from International Organisation	Grants from Welfare Bodies	Others
(a) Opening Balance	20,08,457.00	1,70,77,552.00	11,57,943.00	-	-	-	-
(b) Addition to the Grants							
(i) Grants received during the year							
(ii) Interest/Dividends earned on Grant Investments	74,53,120.00	5,28,83,557.00	-	-	-	-	-
(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)	74,53,120.00	5,28,83,557.00	-	-	-	-	-
Total (a+b)	94,61,577.00	6,99,61,109.00	11,57,943.00	-	-	-	-
(c) Payments out of Funds							
(i) Capital Expenditure on Fixed Assets	20,76,043.00	2,12,74,864.00	-	-	-	-	-
Others	-	-	-	-	-	-	-
Sub-total	20,76,043.00	2,12,74,864.00	-	-	-	-	-
(ii) Revenue Expenditure on Salary, Wages and allowances etc. (Out of Grant)	-	1,18,88,288.00	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Other administrative charges	-	52,18,401.00	-	-	-	-	-
Others - Pension	-	21,54,003.00	-	-	-	-	-
Others -	26,23,445.00	50,000.00	6,50,012.00	-	-	-	-
Sub-total	26,23,445.00	1,93,10,692.00	6,50,012.00	-	-	-	-
(iii) Other :							
Loss on disposal of Grant Investments	-	-	-	-	-	-	-
Diminution in Value of Grant Investments	-	-	-	-	-	-	-
Grants transferred to UP Jal Nigam	-	-	-	-	-	-	-
Previous Adjustments	16,89,120.00	34,000.00	-	-	-	-	-
Grants Refunded/Transferred	16,89,120.00	34,000.00	-	-	-	-	-
Sub-total	63,88,608.00	4,06,19,556.00	6,50,012.00	-	-	-	-
Total of (i+ii+iii) (c)	30,72,969.00	2,93,41,553.00	5,07,931.00	-	-	-	-
Net balance at year end (a+b) - (c)							
Total Grants & Contribution for Specific Purposes	3,29,22,453.00						



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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 redumption (if any) of bonds/Debenturs issued shall be stated, together with the earliest date of redumption.
4. Rate of interest and original 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 Aggency , 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 original 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
		1,089,225.00	1,454,917.00
340-10	From Contractors	-	-
340-20	From Revenues	-	-
340-30	From Staff	-	-
340-80	From Others	1,089,225.00	1,454,917.00
	Total Deposits Received		



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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	125,276.00	481,310.00
350-11	Employee Liabilities	955,695.00	805,014.00
350-12	Interest Accure and Due	-	-
350-20	Recoveries Payable	147,869.00	1,061,107.00
350-30	Government Dues Payable	-	-
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
	Total Other liabilities (Sundry Creditors)	1,228,840.00	2,347,431.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
		115,148.00	110,000.00
360-10	Provisions for Expenses	-	-
360-20	Provisions for Interest	-	-
360-30	Provision for Other Assets	115,148.00	110,000.00
	Total Provisions		



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

Code No	Particulars	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	
1	2	3	4	5	6	7	8	9	10	11	12	13
410-10	Land		2,400,000.00			2,400,000.00					2,400,000.00	2,400,000.00
410-20	Buildings	4.75%	38,197,435.00	289,432.00		38,486,867.00	18,712,273.00	1,245,374.00		19,957,647.00	18,529,220.00	19,485,152.00
410-21	Parks & Playground											
	Statues and Heritage Assets											
410-22	Statues, Heritage Assets, Antique & Other work of Art		1,526,400.00			1,526,400.00					1,526,400.00	1,526,400.00
	Heritage building											
	Infrastructure Assets											
410-30	Road and Bridges	13.57%	58,618,867.00	13,064,270.00		71,683,137.00	19,472,853.00	9,592,665.00		29,065,518.00	42,617,619.00	36,146,214.00
410-31	Sewerage and Drainage	6.33%	24,598,326.00	8,204,111.00		32,802,437.00	3,298,329.00	1,920,223.00		5,218,552.00	2,563,865.00	2,296,957.00
410-32	Water ways	19.00%										
410-33	Public lighting	9.50%	10,654,094.00			10,654,094.00	5,949,542.00	1,012,140.00		6,961,562.00	3,552,412.00	4,734,552.00
	Other Assets											
410-40	Plant & Machinery		2,633,674.00	169,800.00		2,803,474.00	1,011,558.00	181,387.00		1,192,345.00	1,610,525.00	1,622,145.00
410-50	Vehicles		6,373,117.00	1,419,894.00		7,793,011.00	3,025,969.00	612,000.00		3,537,369.00	4,155,342.00	3,347,148.00
410-60	Office & Other equipment	9.50%	1,312,071.00	203,400.00		1,515,471.00	523,090.00	162,670.00		665,760.00	825,711.00	758,581.00
	Furniture, Fixtures, Fittings and electrical appliances	9.50%	2,530,742.00			2,530,742.00	2,345,378.00	7,834.00		2,353,212.00	177,530.00	185,364.00
410-60	Other Fixed Assets											
	Total		148,844,726.00	23,350,907.00		172,195,633.00	54,338,992.00	14,734,293.00		69,073,285.00	163,122,348.00	84,525,734.00

§ 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



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

Details of Fixed Asset Head* (A)	CWIP at the beginning of FY (B)	CWIP created during the year (C)	CWIP capitalised during the year (D)	CWIP at end of year (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
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				
	Total of Investments General Fund				

1. Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the ULB
2. Provide break up of other investments as applicable
3. Aggregate amount of quoted investments and also 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
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	Bank			
	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 Amount (Rs.)	Previous Year Amount (Rs.)
430-10	Stores		191,274.00
430-20	Loose Tools		
430-30	Others		
	Total Stock In Hand		191,274.00

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

Code No.	Particulars	Gross Amount	Provision for Outstanding Revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
1	2	3	4 Code No. 432	5 (3-4)	6
431-10	Receivables for Property Taxes				
	Current Year	813,569.00	0	813,569.00	1,139,400.00
	Receivables outstanding for more than 2 years but not exceeding 3 years	274,355.00	68,589.00	205,766.00	169,080.00
	3 years to 4 years	140,810.00	70,405.00	70,405.00	81,555.00
	4 years to 5 years*	103,530.00	77,648.00	25,882.00	29,648.00
	More than 5 years/ Sick or Closed Industries	454,990.00	454,990.00	-	-
	Sub - total	1,787,254.00	671,632.00	1,115,622.00	1,419,683.00
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
350-30	Net Receivables of property Taxes	1,787,254.00	671,632.00	1,115,622.00	1,419,683.00
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 Governmmt 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	664,298.00	-	664,298.00	525,111.00
	Receivable outstanding for more than 2 year but not exceeding 3 years	19,490.00	4,873.00	14,617.00	23,427.00
	3 Years to 4 years	5,400.00	2,700.00	2,700.00	8,022.00
	4 years to 5 years*	5,400.00	4,050.00	1,350.00	2,572.00
	More than 5 Year	4,200.00	4,200.00	-	-
	Sick or closed Industries	698,788.00	15,823.00	682,965.00	559,132.00
	Sub Total	698,788.00	15,823.00	682,965.00	559,132.00
	Total of Sundry Debtors (Receivables)	2,486,042.00	687,455.00	1,798,587.00	1,978,815.00

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 Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
440-10	Establishment	-	-
440-30	Administrative	-	-
440-20	Operations & Maintenance	-	-
	Total Prepaid Expenses	-	-



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Statement B - 12. Cash and Bank Balance Sheet No. 5511

Case No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
		3	4
	Cash in hand	-	-
	Balance with Bank - Municipal Funds	2,519,208.40	1,510,196.40
	Nationalized Banks	-	-
	Other Scheduled Banks	3,020,307.65	1,337,923.16
	Scheduled Co-operative Banks	-	-
	Post Office	-	-
	Treasury	-	-
	Sub Total	5,539,516.05	2,848,119.56
	Balance with Bank - Special Funds	-	-
	Nationalized Banks	-	-
	Other Scheduled Banks	4,351,532.00	4,119,960.00
	Scheduled Co-operative Banks	-	-
	Post Office	-	-
	Treasury	-	-
	Sub Total	4,351,532.00	4,119,960.00
	Balance with Bank - Grant Funds	-	-
	Nationalized Banks	1,333,165.00	1,333,165.00
	Other Scheduled Banks	3,072,969.00	2,028,457.00
	Scheduled Co-operative Banks	100,000.00	100,000.00
	Post Office	-	-
	Treasury	24,153,331.00	15,922,330.00
	Sub Total	35,659,465.00	20,383,952.00
	Total Cash and Bank Balance	35,570,563.05	27,312,031.56



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

Code No.	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the Current Year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
1	2	3	4	5	6
460-10	Loans and advances to employees	22,000.00	10,000.00	23,000.00	9,000.00
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	22,000.00	10,000.00	23,000.00	9,000.00
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B - 18 (a)]	-	-	-	-
	Total Loans, Advances and Deposits	22,000.00	10,000.00	23,000.00	9,000.00

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

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

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

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
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 Amount (Rs.)	Previous Year Amount (Rs.)
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	-	-



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Annexure of Schedule B - 4. Grants & Contribution for Specific Purposes [Code No. 329]

Particulars	Grants from Central Government					Grants from State Government					Other Grants		
	16th Finance Commission	PM Swanidhi	Swatch Bharat Mission	NULM	PM Awas Yojna	State Finance Commission	Tos Apathist Grant	Swastha Arohan Yojna	Incentive	Hi-Tech Toilet	Awasthagna	Vidhyak Nidhi	Sensad Nidhi
(a) Opening Balance	20,08,271.00		186.00			48,01,330.00	1,00,000.00	75,000.00	9,000.00		5,07,931.00		6,50,012.00
(b) Addition to the Grants	57,64,000.00				16,89,120.00	4,78,77,557.00		35,000.00	18,000.00	49,53,000.00			
(i) Grants received during the year													
(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)	57,64,000.00		186.00		16,89,120.00	4,78,77,557.00	1,00,000.00	35,000.00	18,000.00	49,53,000.00	5,07,931.00		6,50,012.00
Total (a+b)	77,72,271.00				16,89,120.00	5,26,78,887.00	1,00,000.00	1,10,000.00	27,000.00	1,20,92,222.00			
(c) Payments out of Funds						1,09,84,046.00				1,02,90,818.00			
(i) Capital Expenditure on Fixed Assets	20,76,043.00					1,09,84,046.00							
Others													
Sub-total	20,76,043.00					1,09,84,046.00							
(ii) Revenue Expenditure on Salary, Wages and allowances etc						1,18,88,288.00							6,50,012.00
Rent						52,18,401.00							
Other administrative charges						21,54,003.00							
Others - Pension	26,23,259.00		186.00			1,92,60,692.00							
Other	26,23,259.00		186.00					50,000.00					
Sub-total						1,92,60,692.00		50,000.00					
(iii) Other :													
Loss on disposal of Grant Investments													
Diminution in Value of Grant Investments													
Grants transferred					16,89,120.00			25,000.00	9,000.00				
(b) EE PWD					16,89,120.00			25,000.00	9,000.00				
Previous Adjustments					16,89,120.00	3,02,44,738.00		75,000.00	9,000.00				
Grants Refunded/Transferred													
Sub-total	46,99,302.00		186.00			2,24,34,149.00	1,00,000.00	35,000.00	18,000.00	49,63,000.00	6,07,931.00		
Total of (i-ii+iii) (c)													
Net balance at year end (a+b) - (c)	30,72,969.00		(0.00)										
Total Grants & Contribution for Specific Purposes	3,29,22,463.00												



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

Particulars		Current Year Amount (Rs.)
	2	3
Balance with Bank Municipal Funds		
Nationalised Banks	468,499.90	
Bank of Baroda 00870100003450	219,355.50	
Bank Of Baroda 00870100004346	1,831,353.00	2,519,208.40
State Bank of India 31284906189		
Other Scheduled Banks		
Scheduled Co operative Banks	1,602,326.92	
Almora uban co-operative Bank 023100100000451	44,325.00	
Almora urban co-operative bank 023100100001056	1,136,397.73	
Nainital District co-operative Bank 001934001001896	237,258.00	3,020,307.65
Nainital District Cooperative Bank 001934001003013		
Post Office		
Sub Total		5,539,516.05
Balance with Bank - Special Funds	-	-
Nationalised Banks		
Othe Scheduled Banks	4,361,582.00	4,361,582.00
Scheduled Co operative Banks	4,361,582.00	4,361,582.00
Sub Total		
Balance with Bank - Grant Funds		
Nationalised Banks	1,333,165.00	
Bank Of Baroda 00870100004346	-	1,333,165.00
Bank of Baroda 00870100015635 NULM	-	
Punjab National Bank 2104200100000844 SNA HFA		
Other Scheduled Banks		
Uttrakhand Gramin Bank 4444734119 PMGSY / HFA	3,072,969.00	3,072,969.00
Uttrakhand Gramin Bank 76025124220 15th Finance	-	
IDBI		
Scheduled Co operative Banks	100,000.00	100,000.00
Almora uban co-operative Bank 023100100000451		
Treasury		24,163,331.00
SFC		28,669,465.00
Sub Total		38,570,563.05
Total		



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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	888,850.00	886,195.00
110-02	Water Tax	-	-
110-03	Severage 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	162,250.00	295,000.00
110-12	Pilgrimage Tax	-	-
110-51	Octroi & Toll	-	-
110-52	Cess	-	5,900.00
110-80	Other Tax	-	-
	Sub- Total	1,051,100.00	1,187,095.00
	Less		
110-90	Tax Remissions and Refund [Schedule I-1(a)]	-	-
	Sub Total		
	Total Tax Revenue	1,051,100.00	1,187,095.00

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 shouls be equaling to the amount as per the total in Sc. I-1



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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	1,231,482.00	1,200,388.00
130-20	Rent from Office Buildings	-	-
130-30	Rent from Guest Houses	-	-
130-40	Rent from Lease of Lands	-	-
130-80	Other Rents	-	-
	Sub-Total	1,231,482.00	1,200,388.00
	Less:		
130-90	Rent Remission and Refunds	-	-
	Sub-Total	-	-
	Total Rental Income from Municipal Properties	1,231,482.00	1,200,388.00

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	66,000.00	55,000.00
140-11	Licencing Fees	2,256,802.00	2,051,443.00
140-12	Fees for Grant of Permit	-	-
140-13	Fees from Certificate or Extract	6,127.00	1,080.00
140-14	Development Charges	892,928.00	1,370,000.00
140-15	Regularisation Charges	2,900.00	15,400.00
140-20	Penalties & Fines	13,840.00	119,254.00
140-40	Other Fees	250,968.00	379,850.00
140-50	User Charges	-	-
140-60	Entry Fees	-	7,800.00
140-70	Service/ Administrative Charges	-	-
140-80	Other Charges	-	-
	Sub-Total	3,489,565.00	3,999,827.00
	Less:		
140-90	Rent Remission & Refunds	-	-
	Sub-Total	-	-
	Total Income from Fees & User Charges	3,489,565.00	3,999,827.00



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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	-	-
150-11	Sale of Forms & Publications	85,550.00	1,12,100.00
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	85,550.00	1,12,100.00

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	3,73,18,442.00	3,54,83,773.20
160-20	Re- imbursement of Expenses	-	-
160-30	Contribution towards schemes	-	-
	Total Revenue Grants, contributions & Subsidies	3,73,18,442.00	3,54,83,773.20

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	-	-
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	-	-

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	1,38,917.09	1,22,527.97
171-20	Interest on Loans and Advances to Employees	-	-
171-30	Interest on Loans to others	-	-
171-40	Other Interest	-	-
	Total - Interest Earned	1,38,917.09	1,22,527.97



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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	-	-
180-11	Lapsed Deposits	-	-
180-20	Insurance Claim Recovery	-	-
180-30	Profit on Disposal of Fixed Assets	-	-
180-40	Recovery from Employees	-	-
180-50	Unclaimed Refund/ Liabilities	-	-
180-60	Excess Provisions written back	-	-
180-80	Miscellaneous Income	6,737.00	143,335.00
	Total Other Income	6,737.00	143,335.00

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	10,777,726.00	10,090,738.00
210-20	Benefits and Allowances	124,682.00	87,606.00
210-30	Pension	2,154,003.00	1,721,376.00
210-40	Other Terminal & Retirement Benefits	985,880.00	1,430,919.00
	Total Establishment Expenses - Expenses head wise	14,042,291.00	13,330,637.00

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	630,324.00	818,601.00
220-11	Office Maintenance	1,812,077.00	2,269,433.00
220-12	Communication Expenses	27,820.00	22,295.00
220-20	Books & Periodicals		13,993.00
220-21	Printing and Stationery		87,372.00
220-30	Travelling & Conveyance	17,383.00	126,674.00
220-40	Insurance	57,116.00	59,138.00
220-50	Audit Fees		-
220-51	Legal Expenses	590,080.00	406,720.00
220-52	Professional and Other Fees	325,493.00	448,118.00
220-60	Advertisement and Publicity		
220-61	Membership & Subscriptions		
220-80	Other Administrative Expenses		
	Total Administrative Expenses - Expenses Head wise	3,460,293.00	4,252,344.00



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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	243,532.00	462,142.00
230-20	Bulk Purchases	-	-
230-30	Consumption of Stores	2,762,296.00	4,488,601.10
230-40	Hire Charges	-	-
230-51	Repairs & Maintenance-Infrastructure Assets	1,030,341.00	598,681.00
230-52	Repairs & Maintenance-Civic Amenities	1,790,403.00	179,870.00
230-53	Repairs & Maintenance- Buildings	8,800.00	595,900.00
230-54	Repairs & Maintenance - Vehicles	82,240.00	610,544.00
230-59	Repairs & Maintenance - Others	220,525.00	35,627.00
230-80	Other Operating & Maintenance Expenses	6,233,854.00	5,979,053.00
	Total Operations & Maintenance - Expense Head wise	12,371,991.00	12,950,418.10

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	1,728.60	5,424.33
240-80	Other Finance Expenses	-	-
	Total Interest & Finance Charges	1,728.60	5,424.33

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	-	-
250-20	Own Programmes	211,048.00	136,669.00
250-30	Share in Programmes of others	-	-
	Total Programme Expenses	211,048.00	136,669.00



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Schedule I-16: Revenue Grants, Contributions & Subsidies [Code No. 26/1]

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. 27/1]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables	(Rs. 5/10/11)	(Rs. 5/14/11)
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	(Rs. 5/10/11)	(Rs. 5/14/11)

Schedule I-17: Miscellaneous Expenses [Code No. 27/1]

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	-	-



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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		



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STATEMENT OF CASH FLOW

Particulars	Current Year (Rs.)	Previous Year (Rs.)
A. Cash Flows from Operating Activities		
Gross surplus/(deficit) over Expenditure	(14,36,325.51)	(76,146.26)
Adjustments for:		
Add:		
Depreciation	1,47,34,293.00	1,17,33,674.00
Interest & Finance Expenses	1,728.60	5,424.33
Less:		
Profit for disposal of assets	0	0
Dividend Income	0	0
Investment Income	0	0
Adjustment income over expenditure before effecting changes in current assets and current liabilities and extraordinary items	0	0
	1,33,00,696.09	1,16,62,952.07
Changes in current assets and current liabilities:-		
(Increase)/decrease in Sundry debtors	1,80,228.00	1,60,091.00
(Increase)/decrease in Stock in Hand	1,91,274.00	1,54,378.10
(Increase)/decrease in prepaid expenses	0	0
(Increase)/decrease in other current assets	0	0
(Decrease)/ increase in Deposits received	(3,65,692.00)	(6,84,308.00)
(Decrease)/ increase in Deposits works	0	0
(Decrease)/ increase in Deposits	(11,18,591.00)	(4,02,745.00)
(Decrease)/ increase in other current liabilities	5,148.00	(3,04,096.00)
(Decrease)/ increase in provisions	0	0
Extra ordinary items (Specify)		
	1,21,93,063.09	1,05,86,272.17
Net cash generated from/ (used in) operating activities (a)		
B. Cash Flows from Investing Activities:-		
1. (Purchase) of fixed assets & CWIP	(2,33,50,907.00)	(2,22,25,510.00)
2. Increase/ (Decrease) in Special funds/grants	2,56,56,697.00	2,57,82,255.80
3. (Purchase) of Investments	-	-
Add:		
Proceeds from disposal of assets	0	0
Proceeds from disposal of Investments	0	0
Investment Income received	-	-
Interest income received	-	-
	23,05,790.00	35,56,745.80
Net cash generated from/ (used in) investing activities (b)		
C. Cash Flows from Financing Activities		
Loans from banks/others received	(31,51,593.00)	(8,58,746.00)
Grant Trf to Municipal Fund	0	0
Less- Loans repaid during the period	(13,000.00)	19,992.00
Less- Loans & advances to Employees	0	0
Less- Loans to others	1,728.60	5,424.33
Less- Finance expenses	(31,40,321.60)	(8,84,162.33)
Net cash generated from/ (used in) Financing Activities (c)	1,13,58,531.49	1,32,58,855.64
Net Increase / (decrease) in cash and cash equivalents (a+b+c)	2,72,12,031.56	1,25,68,307.92
Cash and cash equivalents at the beginning of period	3,85,70,563.05	2,58,27,163.56
Cash and cash equivalents at the end of period		
Cash and cash equivalents at the end of the year comprises of the following account balances at the end of the year:		
i. Cash Balances	3,23,77,286.40	2,37,65,651.40
ii. Bank Balances	31,20,307.65	14,37,923.16
iii. Scheduled co-operative banks	-	-
iv. Balances with Post offices	30,72,969.00	20,08,457.00
v. Balances with other banks	3,85,70,563.05	2,72,12,031.56
Total		

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Nagar Palika Parishad Kaladungi

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. GST input wrongly claim in returns.



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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.



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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



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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.

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 Kaladungi 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 Nagar Nigam 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 Palika Parishad Kaladungi 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 Palika Parishad Kaladungi of any of its statutory or other Governmental obligations that may become apparent now or any time in the future.



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FA03

Name of the ULB - NAGAR PANCHAYAT KALADUNGI
Register of Land

Asset Identification No.:	Sketch the boundaries of the Land:														
Specify, if Leashold/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															
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/Improvements at (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 Authorized Officer	Remarks
1		3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Palka Ground				2,400,000.00										
					2,400,000.00										

Notes
 1 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.
 2 Each structure shall be recorded on a separate page in the register.
 3 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).
 4 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.
 5 For each entry made, record the Name, Designation and Signature of the person making entry in the register and the person checking the entry.
 6 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.
 7 In Remarks column, indicate whether the Municipal Body has the ownership right to the property or have only utilisation rights.



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Name of the ULB - NAGAR PANCHAYAT KALADUNGI
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, 2025 Net Block
	2	3	4	5	6	7	8	9	10	11
1	Shopping Complex & Office	OFFICE Building	NA	NA	2007	28,000,000.00	-	-	16,846,673.00	11,153,327.00
2	Community Hall	Ward No. 6	NA	NA	2002	1,200,000.00	-	-	912,000.00	288,000.00
3	Shopping Complex	Ward No. 6	NA	NA	2015	3,800,000.00	-	-	1,323,663.00	2,476,337.00
4	Shop	Near Hospital	NA	NA	2018	2,400,000.00	-	-	608,000.00	1,792,000.00
5	Building Other	Sishu Mandir	NA	NA	2022	499,135.00	-	-	55,321.00	443,814.00
6	Public Toilet	Corbet Musium	NA	NA	upto Spt 2021	260,000.00	-	-	32,932.00	227,068.00
7	Public Toilet	Public con	NA	NA	17.05.2022	583,971.00	-	-	55,476.00	528,495.00
8	Public Toilet	Public con	NA	NA	17.05.2022	533,963.00	-	-	50,727.00	483,236.00
9	Park Building	Other	NA	NA	01.05.2023	420,474.00	-	-	39,945.00	380,529.00
10	Room	OFFICE Building	NA	NA	05.10.2023	499,892.00	-	-	23,745.00	476,147.00
11	OFFICE Building	OFFICE Building	NA	NA	10.06.2024	289,432.00	-	-	9,165.00	280,267.00
	Total					38,486,867.00	-	-	19,957,647.00	18,529,220.00

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.

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49	Roads and Pavements-others	NA	NA	01/03/2024	212,627.00	41,285.00	159,342.00
50	Roads and Pavements-others	NA	NA	01/03/2024	959,421.00	195,311.00	764,110.00
51	Roads and Pavements-others	NA	NA	01/03/2024	229,821.00	46,581.00	183,240.00
52	Roads and Pavements-others	NA	NA	01/03/2024	155,813.00	31,119.00	124,694.00
53	Roads and Pavements-others	NA	NA	01/03/2024	245,473.00	49,971.00	195,502.00
54	Roads and Pavements-others	NA	NA	01/03/2024	982,371.00	199,963.00	782,408.00
55	Roads and Pavements-others	NA	NA	01/03/2024	829,145.00	169,587.00	659,558.00
56	Roads and Pavements-others	NA	NA	01/03/2024	249,471.00	50,542.00	198,929.00
57	Roads and Pavements-others	NA	NA	07/05/2024	499,592.00	66,356.00	433,236.00
58	Roads and Pavements-others	NA	NA	07/05/2024	492,776.00	66,877.00	425,899.00
59	Roads and Pavements-others	NA	NA	07/05/2024	724,171.00	98,290.00	625,881.00
60	Roads and Pavements-others	NA	NA	07/05/2024	611,492.00	82,976.00	528,516.00
61	Roads and Pavements-others	NA	NA	24/05/2024	325,241.00	44,275.00	280,966.00
62	Roads and Pavements-others	NA	NA	24/05/2024	493,299.00	56,541.00	436,758.00
63	Roads and Pavements-others	NA	NA	24/05/2024	493,016.00	57,121.00	435,895.00
64	Roads and Pavements-others	NA	NA	01/06/2024	248,078.00	33,666.00	214,412.00
65	Roads and Pavements-others	NA	NA	01/06/2024	249,422.00	33,714.00	215,708.00
66	Roads and Pavements-others	NA	NA	06/06/2024	238,446.00	32,361.00	206,085.00
67	Roads and Pavements-others	NA	NA	10/06/2024	249,219.00	33,687.00	215,532.00
68	Roads and Pavements-others	NA	NA	10/06/2024	249,068.00	33,666.00	215,402.00
69	Roads and Pavements-others	NA	NA	10/06/2024	181,105.00	24,579.00	156,526.00
70	Roads and Pavements-others	NA	NA	10/06/2024	597,524.00	81,093.00	516,431.00
71	Roads and Pavements-others	NA	NA	10/06/2024	188,604.00	25,296.00	163,308.00
72	Roads and Pavements-others	NA	NA	10/06/2024	190,655.00	25,875.00	164,780.00
73	Roads and Pavements-others	NA	NA	10/06/2024	244,229.00	33,145.00	211,084.00
74	Roads and Pavements-others	NA	NA	10/06/2024	240,281.00	32,619.00	207,662.00
75	Roads and Pavements-others	NA	NA	10/06/2024	249,134.00	33,675.00	215,459.00
80	Roads and Pavements-others	NA	NA	16/08/2024	283,974.00	38,539.00	245,435.00
81	Roads and Pavements-others	NA	NA	28/08/2024	503,742.00	68,365.00	435,377.00
82	Roads and Pavements-others	NA	NA	28/08/2024	515,582.00	69,972.00	445,610.00
83	Roads and Pavements-others	NA	NA	30/08/2024	203,071.00	27,560.00	175,511.00
84	Roads and Pavements-others	NA	NA	30/08/2024	459,939.00	62,420.00	397,519.00
85	Roads and Pavements-others	NA	NA	30/08/2024	384,377.00	52,165.00	332,212.00
86	Roads and Pavements-others	NA	NA	30/08/2024	500,660.00	67,947.00	432,713.00
87	Roads and Pavements-others	NA	NA	30/08/2024	495,678.00	67,271.00	428,407.00
88	Roads and Pavements-others	NA	NA	04/10/2024	1,476,273.00	100,176.00	1,376,097.00
89	Roads and Pavements-others	NA	NA	29/10/2024	249,603.00	16,937.00	232,666.00
90	Roads and Pavements-others	NA	NA	29/10/2024	249,591.00	16,937.00	232,654.00
91	Roads and Pavements-others	NA	NA	01/03/2025	25,274.00	1,715.00	23,559.00
Total					71,683,137.00	29,065,518.00	42,617,619.00

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Sewerage and Drainage

S No.	Name/Description of the Infrastructure Asset	Location	Technical Measurement	Technical Rate	Year of Construction/Pro release	Total Construction Cost Gross Block	Total Purchase Cost Gross Block	Total Estimated Cost Gross Block	Depreciation	Depreciation as on 31. March 2025 Net Block
1	2	3	4	5	6	7	8	9	10	11
1	Sewerage and Drainage	NA	NA	NA	NA	253713				
2	Sewerage and Drainage	NA	NA	NA	upto 01-10-2020	1913586				
3	Sewerage and Drainage	NA	NA	NA	after 01-10-2020	114755				
4	Sewerage and Drainage	NA	NA	NA	upto 30-09-2021	1321789				
5	Sewerage and Drainage	NA	NA	NA	after 30-09-2021	957823				
6	Drains-open	NA	NA	NA	17-05-2022	235815				
7	Drains-open	NA	NA	NA	03-02-2023	813022				
9	Drains-open	NA	NA	NA	13-04-2023	14296				
10	Drains-open	NA	NA	NA	01-05-2023	245475				
11	Drains-open	NA	NA	NA	12-06-2023	955929				
12	Drains-open	NA	NA	NA	19-07-2023	82276				
13	Drains-open	NA	NA	NA	05-10-2023	25254				
14	Drains-open	NA	NA	NA	05-10-2023	249384				
15	Drains-open	NA	NA	NA	05-10-2023	174251				
16	Drains-open	NA	NA	NA	05-10-2023	145915				
17	Drains-open	NA	NA	NA	05-10-2023	168666				
18	Drains-open	NA	NA	NA	05-10-2023	23279				
19	Drains-open	NA	NA	NA	08-11-2023	203805				
20	Drains-open	NA	NA	NA	22-11-2023	119805				
21	Safety Wall	NA	NA	NA	01-03-2024	5712014				
22	Safety Wall	NA	NA	NA	upto 30-09-2021	1303007				
23	Safety Wall	NA	NA	NA	after 30-09-2021	307889				
24	Wall	NA	NA	NA	01-03-2024	89235				
25	Wall	NA	NA	NA	30-04-2022	90380				
26	Wall	NA	NA	NA	24-05-2022	122142				
27	Wall	NA	NA	NA	06-06-2022	1463457				
28	Wall	NA	NA	NA	03-02-2023	209349				
29	Wall	NA	NA	NA	03-02-2023	969309				
30	Wall	NA	NA	NA	03-02-2023	200546				
31	Wall	NA	NA	NA	03-02-2023	311133				
32	Wall	NA	NA	NA	01-04-2023	24346				
33	Wall	NA	NA	NA	20-04-2023	403200				
34	Wall	NA	NA	NA	01-05-2023	132599				
35	Wall	NA	NA	NA	01-05-2023	267896				
36	Wall	NA	NA	NA	01-05-2023	249199				
37	Wall	NA	NA	NA	01-05-2023	1488594				
38	Wall	NA	NA	NA	01-05-2023	371374				
39	Wall	NA	NA	NA	01-05-2023	650012				
40	Wall	NA	NA	NA	29-05-2023	603730				
41	Wall	NA	NA	NA	19-07-2023	268474				
42	Wall	NA	NA	NA	18-08-2023	729195				
43	Wall	NA	NA	NA	05-10-2023	729194				
44	Wall	NA	NA	NA	04-11-2023	179769				
45	Wall	NA	NA	NA	04-11-2023	202564				
46	Wall	NA	NA	NA	29-02-2024	163914				
47	Wall	NA	NA	NA	01-03-2024	223588				
48	Drains-open	NA	NA	NA	01-03-2024	1080947				
49	Drains-open	NA	NA	NA	07-05-2024	378819				
50	Drains-open	NA	NA	NA	24-05-2024	501155				
51	Drains-open	NA	NA	NA	01-06-2024	100093				
52	Drains-open	NA	NA	NA	01-06-2024	202324				
53	Wall	NA	NA	NA	16-08-2024	47382				
54	Wall	NA	NA	NA	01-06-2024	24790				
		NA	NA	NA	08-10-2024	24790				

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 MUNICIPAL ENGINEER
 HALDUWAN

अधिष्ठाता (सिटी कार्पोरेशन)
 नगर पालिका परिषद
 सिटी कार्पोरेशन (सिटी कार्पोरेशन)

55	Wall	NA	NA	NA	08.10.2024	224947	211,727.00
56	Drains-open	NA	NA	NA	29/10/2024	246052	238,267.00
57	Drains-Closed	NA	NA	NA	08.10.2024	886624	828,248.00
58	Drains-Closed	NA	NA	NA	02.01.2025	1076106	1,042,229.00
59	Storm Water Drainage	NA	NA	NA	05.08.2024	923191	882,248.00
60	Storm Water Drainage	NA	NA	NA	06.01.2025	268220	260,111.00
61	Storm Water Drainage	NA	NA	NA	21.01.2025	728405	702,224.00
Total						32,802,437.00	31,261,865.00



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Name of the ULB - NAGAR PANCHAYAT KALADUNGI
Register of Vehicles

S No.	Name/Description of the Vehicle	Date of Purchase	Stores and Spare register reference no.	Total Cost of Purchase Gross Block	Depreciation	Depreciation value as on 31, March 2025 Net Block
		3	4	5	6	7
1	Tractor	2004	NA	385,000.00	365,750.00	19,250.00
2	Tata Ace	2018	NA	758,462.00	576,431.00	182,031.00
3	Tata Ace	2021	NA	799,992.00	379,996.00	419,996.00
4	Bolero Hydrolic	2021	NA	999,932.00	474,968.00	524,964.00
5	Sky Lifter	2012	NA	965,905.00	917,610.00	48,295.00
6	E Rikshaw	2018	NA	410,290.00	311,820.00	98,470.00
7	Sky Lifter	27.10.22	NA	997,926.00	237,007.00	760,919.00
8	Rickshaw	12.06.2023	NA	236,000.00	44,840.00	191,160.00
9	Water Tanker	23.3.23	NA	819,610.00	194,657.00	624,953.00
10	Bolero Hydrolic	22.08.2024	NA	1,419,894.00	134,890.00	1,285,004.00
	Total			7,793,011.00	3,637,969.00	4,155,042.00

1. Information to fill the register can be obtained from Register of Stock and stores



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अधिकासी अधिकासी
नगर पालिका परिषद
कालाडुंगी (नैनीताल)

Name of the ULB - NAGAR PANCHAYAT KALADUNGI
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 31, 2025 Net Block
1	2	3	4	5	6	7	8	9
1	Computer	Office	2	NA	NA	66,240.00	62,928.00	3,312.00
2	Computer	Office	2	NA	08/07/2020	61,886.00	58,792.00	3,094.00
3	Computer	Office	1	NA	15/02/2021	23,600.00	20,178.00	3,422.00
4	Computer	Office	3	NA	27/04/2021	187,300.00	142,348.00	44,952.00
5	Laptop	Office	1	NA	NA	1.00	-	1.00
6	CCTV	Office	5	NA	NA	5.00	-	5.00
7	Monitor	Office	1	NA	NA	1.00	-	1.00
8	Heater	Office	3	NA	NA	3.00	-	3.00
9	RO	Office	1	NA	NA	1.00	-	1.00
10	Digital Clock	Office	1	NA	NA	1.00	-	1.00
11	Air Conditioner	Office	7	NA	31/03/2020	347,900.00	198,303.00	149,597.00
12	Printer	Office	6	NA	NA	27,976.00	26,577.00	1,399.00
13	Invertor	Office	1	NA	10/08/2021	44,500.00	16,910.00	27,590.00
14	Fire Extinguisher	Office	7	NA	31/03/2020	82,703.00	47,141.00	35,562.00
15	Biometric Machine	Office	1	NA	08/08/2023	24,990.00	9,496.00	15,494.00
16	Invertor	Office	1	NA	26/05/2023	24,800.00	4,712.00	20,088.00
17	CCTV	Office	1	NA	03/04/2023	24,923.00	4,735.00	20,188.00
18	Water Cooler	Office	1	NA	15/06/2023	196,116.00	37,262.00	158,854.00
19	Water Cooler	Office	1	NA	30/06/2023	196,116.00	37,262.00	158,854.00
20	Box	Office	1	NA	01/12/2023	3,009.00	429.00	2,580.00
21	CCTV	Office	1	NA	02.01.2025	13,400.00	637.00	12,763.00
22	Water Cooler	Office	1	NA	26.09.2024	190,000.00	18,050.00	171,950.00
	Total					1,515,471.00	685,760.00	829,711.00

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

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अधिसासी अधिकारी
नगर पालिका परिषद
कालाडुंगी (नैनीताल)



Name of the ULB - NAGAR PANCHAYAT KALADUNGI
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 31, March 2025 Net Block
1	2	3	4	5	6	7	8	9
1	Sanatizer Machine	Office	1	NA		1.00	-	1.00
2	Spray Machine	Office	2	NA		2.00	-	2.00
3	Generator Set	Office	1	NA		1.00	-	1.00
4	Bore	Office	2	NA		2.00	-	2.00
5	Fogging Machine	Office	2	NA		2.00	-	2.00
6	Plant and Machinery	Office	-	NA	NA	809,245.00	768,783.00	40,462.00
7	Compactor Machine	Office	1	NA	29/06/2021	497,370.00	189,001.00	308,369.00
8	Gym Equipment	Office	1	NA	03.03.2023	149,450.00	35,494.00	113,956.00
9	Sanitary Napkin Vending Machine	Office	1	NA	27.05.2022	144,196.00	41,096.00	103,100.00
10	Plant and Machinery related to Office	Office	1	NA	10.11.2022	34,150.00	8,111.00	26,039.00
11	MRF Centre	Office	1	NA	03.11.2023	852,896.00	121,538.00	731,358.00
12	Plum Machine	Office	1	NA	04.03.2024	146,359.00	20,856.00	125,503.00
13	Sanitary Napkin Vending Machine	Office	1	NA	28.11.2024	169,800.00	8,066.00	161,734.00
	Total					2,803,474.00	1,192,945.00	1,610,529.00

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



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नगर पालिका परिषद
कालाडुंगी (नेनीताल)

**Name of the ULB - NAGAR PANCHAYAT KALADUNGI
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 31, 2025 Net Block
1	2	3	4	5	6	7	8	9
1	Almirah	Office	14	NA	NA	14.00	-	14.00
2	Table	Office	11	NA	NA	11.00	-	11.00
3	Chair	Office	55	NA	NA	55.00	-	55.00
4	Sofa	Office	1	NA	NA	1.00	-	1.00
5	Bed	Office	1	NA	NA	1.00	-	1.00
6	Almirah Rack	Office	2	NA	NA	2.00	-	2.00
7	Bench	Office	2	NA	NA	2.00	-	2.00
8	Charpai	Ren Basera	4	NA	NA	4.00	-	4.00
9	Blanket	Ren Basera	4	NA	NA	4.00	-	4.00
10	Gadde	Ren Basera	4	NA	NA	4.00	-	4.00
11	Fan	Office	22	NA	NA	22.00	-	22.00
12	Furniture and Fittings	Office	-	NA	NA	295,563.00	280,785.00	14,778.00
13	Furniture and Fittings	Office	-	NA	upto 01.10.2020	7,670.00	3,643.00	4,027.00
14	Fitting and Electrical Appliances	Office	-	NA	NA	2,152,489.00	2,044,865.00	107,624.00
15	Almirah	Office	1	NA	upto 30.09.2021	33,250.00	12,635.00	20,615.00
16	Almirah	Office	-	NA	21.5.2022	18,850.00	5,372.00	13,478.00
17	Almirah	Office	-	NA	03.08.2022	8,500.00	2,423.00	6,077.00
18	Almirah	Office	-	NA	03.01.2023	12,350.00	2,933.00	9,417.00
19	Fan	Office	-	NA	25.05.2022	1,950.00	556.00	1,394.00
	Total					2,530,742.00	2,353,212.00	177,530.00

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



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नगर पालिका परिसर
कालाडूंगी (नैनीताल)