

NAGAR PANCHAYAT  
LALKUAN  
NAINITAL

OPENING BALANCE SHEET  
AS ON 01.04.2021

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 SHAKTIGARH based on information you have provided. These financial statements comprise the Balance Sheet of NAGAR PANCHAYAT LALKUAN has 01.04.2021, 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- 30.06.2023  
UDIN- 23408105BGVZYN8226

We have prepared / verified the Opening Balance Sheet as on 01<sup>st</sup> April 2021 of NAGAR PANCHAYAT LALKUAN and examined all relevant documents, supporting and records. The Balance Sheet has been prepared based on accrual-based Double Entry accounting system. All items that could have been included have been included and it is certified that no items have been left out in preparation of the opening Balance Sheet.

We have obtained all information and explanations, which to the best of our knowledge and belief were necessary for the assignment. In cases where information was not available, a certificate from the Board of Councilors has been obtained. These certificates are attached herewith.

We have prepared / verified the opening Balance Sheet in accordance with Guidelines for preparation of opening Balance Sheet and approved by the Government of Uttarakhand. In cases where there were doubts, explanations were taken from the competent authorities.

Date: 30.06.2023

Place: LALKUAN



Signature of the ULB  
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## Annexure OB1- Opening Balance sheet

## OPENING BALANCE SHEET OF NAGAR PANCHAYAT LALKUAN AS ON 01.04.2021

Code of Accounts	Description of Items	Schedule No.	Amount (Rs.)
<b>LIABILITIES</b>			
<b>Own Fund Reserves and Surplus</b>			
3-10	Corporation Fund /Municipal (General) Fund	B-1	5,449,094.63
3-11	Earmarked Funds	B-2	-
3-12	Reserves	B-3	42,147,921.00
<b>Total Own Fund Reserves &amp; Surplus</b>			<b>47,597,015.63</b>
3-20	Grants, Contributions for specific purposes	B-4	54,995,554.00
<b>Loans</b>			
3-30	Secured loans	B-5	-
3-31	Unsecured loans	B-6	-
<b>Total Loans</b>			<b>-</b>
<b>Current Liabilities and Provisions</b>			
3-40	Deposits Received	B-7	286,364.00
3-41	Deposit works	B-8	-
3-50	Other Liabilities (Sundry Creditor)	B-9	339,989.00
3-60	Provisions	B-10	-
<b>Total Current Liabilities and Provisions</b>			<b>626,353.00</b>
<b>TOTAL LIABILITIES</b>			<b>103,218,922.63</b>
<b>ASSETS</b>			
<b>Fixed Assets</b>			
4-10	Gross Block	B-11	58,675,115.00
4-11	Less: Accumulated Depreciation		16,527,194.00
	Net Block		42,147,921.00
4-12	Capital work-in-progress	B-12	-
<b>Total Fixed Assets</b>			<b>42,147,921.00</b>
<b>Investments</b>			
4-20	Investment - General Fund	B-13	-
4-21	Investment - Other Funds	B-14	-
<b>Total Investment Current assets, loans &amp; advances</b>			<b>-</b>
4-30	Stock in hand (Inventories)	B-15	-
<b>Sundry Debtors (Receivables)</b>			
4-31	Gross amount outstanding	B-16	1,949,318.00
4-32	Less: Accumulated provision against bad and doubtful Receivables		239,202.00
	Net amount outstanding		1,710,116.00
4-40	Prepaid expenses	B-17	-
4-50	Cash and Bank Balances	B-18	59,360,885.63
4-60	Loans, advances and deposits	B-19	-
4-61	Less: Accumulated provision against Loans		-
	Net Amount outstanding		-
<b>Total Current Assets, Loans &amp; Advances</b>			<b>61,071,001.63</b>
4-70	Other Assets	B-20	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-21	-
<b>TOTAL ASSETS</b>			<b>103,218,922.63</b>

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

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For ACHAL SRIVASTAVA & CO  
Chartered Accountants  
FRN 013385C

For NAGAR PANCHAYAT LALKUAN

SANJAY KUMAR GUPTA  
Partner  
UDIN: 23408105BGVZY8226  
Date: 30.06.2023

Date: \_\_\_\_\_

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Schedule B-1: Municipal (General) Fund

Particulars	Opening Balance as on 01.04.2021(Rs)
1	2
Municipal Fund	5,449,094.63
Excess of Income & Expenditure	-
Total Municipal Fund	5,449,094.63



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## Schedule B-2: Earmarked Funds - Special Funds/Sinking Fund/Trust or Agency Fund

(Amount In Rs.)

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Special Fund 6	Special Fund 7
Code No.							
(a) Opening Balance	-	-	-	-	-	-	-
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund	-	-	-	-	-	-	-
(ii) Interest earned on special Fund Investment	-	-	-	-	-	-	-
(iii) Profit on disposal of Special Fund Investment	-	-	-	-	-	-	-
(iv) Appreciation In value of Special Fund Investment	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-	-
Total (a+b)	-	-	-	-	-	-	-
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
sub-total	-	-	-	-	-	-	-
(ii) Revenue Expenditure on	-	-	-	-	-	-	-
Salary, Wages and allowances etc.	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-	-
Sub - total	-	-	-	-	-	-	-
(iii) Other:							
Loss on disposal of Special Fund Investments	-	-	-	-	-	-	-
Diminution in Value of Special Fund Investments	-	-	-	-	-	-	-
Transferred to Municipal Fund	-	-	-	-	-	-	-
Sub -Total	-	-	-	-	-	-	-
Total of (i+ii+iii) ( c )	-	-	-	-	-	-	-
Net balance as on 31.03.2021	-	-	-	-	-	-	-



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Schedule B-3: Reserves

Particulars	Balance as on 01.04.2021 (Rs.)
1	2
Capital Reserve	
Grant against Fixed Asset	42,147,921.00
Borrowing Redemption Reserve	
Special Funds (Utilised)	
Statutory Reserve	
General Reserve	
Revaluation Reserve	
<b>Total Reserve funds</b>	<b>42,147,921.00</b>



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## Schedule B-4: Grants &amp; Contribution for Specific Purposes

(Amount in Rs.)

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 Organizations	Others
Code No.							
(a) Opening Balance	3,263,093.00	51,732,461.00	-	-	-	-	-
(b) Addition to the Grants*							
(i) Grant received during the year	-	-	-	-	-	-	-
(ii) Interest/Dividend earned on Grant Investments	-	-	-	-	-	-	-
(iii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-
(iv) Appreciation in Value of Grant Investments	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-	-
Total (a+b)	3,263,093.00	*****	-	-	-	-	-
(c) Payments out of funds							
(i) Capital Expenditure on							
Fixed Assets*	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Sub - total	-	-	-	-	-	-	-
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Sub - total	-	-	-	-	-	-	-
(iii) Other:							
Loss on disposal of grant Investments	-	-	-	-	-	-	-
Dimutation in Value of Grant Investments	-	-	-	-	-	-	-
Inter grant/bank charges Grants Refunded	-	-	-	-	-	-	-
Sub -total	-	-	-	-	-	-	-
Total (c) [(i)+(ii)+(iii)]	-	-	-	-	-	-	-
Net balance as on 31.03.2021	3,263,093.00	*****	-	-	-	-	-



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**Schedule B-5: Secured Loans**

Particulars	Balance as on 01.04.2021 (Rs.)
1	2
Loans from Central Government	
Loans from State Government	
Loans from Govt. Bodies & Associations	
Loans from International agencies	
Loans from Banks & financial Institutions	
Other Term Loans	
Bonds & Debentures	
Other loans	
Guarantee, if any	
<b>Total Secured Loans</b>	-

**Schedule B-6: Unsecured Loans**

Particulars	Balance as on 01.04.2021 (Rs.)
1	2
Loans from Central Government	
Loans from State Government	
Loans from Govt. Bodies & Associations	
Loans from International agencies	
Loans from Banks & financial institutions	
Other Term Loans	
Bonds & Debentures	
Other loans	
<b>Total Un-Secured Loans</b>	-

**Schedule B-7: Deposits Received**

Particulars	Balance as on 01.04.2021 (Rs.)
1	2
From Contractors	286,364.00
From Revenues	-
From Staff	-
From Others	-
<b>Total deposits received</b>	<b>286,364.00</b>



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**Schedule B-8: Deposit Works**

Particulars	Balance as on 01.04.2021 (Rs.)
1	2
Civil Works	-
Electrical Works	-
Others	-
<b>Total of deposit works</b>	<b>-</b>



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**Schedule B-9: Other Liabilities (Sundry Creditors)**

Particulars	Balance as on 01.04.2021 (Rs.)
1	2
Creditors	194,544.00
Employee Liabilities	145,445.00
Interest Accrued and due	-
Recoveries Payable	-
Government Dues Payable	-
Refunds Payable	-
Advance collection of Revenues	-
Others	-
<b>Total Other liabilities (Sundry Creditors)</b>	<b>339,989.00</b>

**Schedule B-10: Provisions**

Particulars	Balance as on 01.04.2021 (Rs.)
1	2
Provision for Expenses	-
Provision for Interest	-
Provision for Other Assets	-
<b>Total Provisions</b>	<b>-</b>



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**Schedule B-11: Fixed Assets**

1 Particulars	2 Gross Block Cost as on 31.03.2021	3 Accumulated Depreciation as on 31.03.2021	4 Net Block as on 31.03.2021
Land	10.00	-	10.00
Buildings	27,233,873.00	7,859,876.00	19,373,997.00
<b>Statues and Heritage Assets</b>			
Statues and valuable works of art and antiquities	464,000.00	-	464,000.00
Heritage building	-	-	-
<b>Infrastructure Assets</b>			
Parks & Playground	1.00	-	1.00
Roads & Bridges	4,984,362.00	2,108,591.00	2,875,771.00
Sewerage and Drainage	1,670,382.00	105,792.00	1,564,590.00
Water Ways	188,547.00	-	188,547.00
Public Lighting	11,392,376.00	2,369,237.00	9,023,139.00
<b>Other assets</b>			
Plants & Machinery	6,814,294.00	1,349,466.00	5,464,828.00
Vehicles	4,072,018.00	2,325,866.00	1,746,152.00
Office & Other equipment	1,390,817.00	364,257.00	1,026,560.00
Furniture, Fixtures, Fittings and electrical appliances	464,435.00	44,109.00	420,326.00
Other fixed assets	-	-	-
<b>Grand Total</b>	<b>58,675,115.00</b>	<b>16,527,194.00</b>	<b>42,147,921.00</b>
Capital Work in progress	-	-	-




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**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	-	-	-	-
Parks & Playground	-	-	-	-
Roads and Bridges	-	-	-	-
Sewerage and Drainage	-	-	-	-
Water Ways	-	-	-	-
Public Lighting	-	-	-	-
Plant & Machinery	-	-	-	-
<b>Total</b>	-	-	-	-

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



  
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**Schedule B-13: Investments - General Fund**

Particulars	With whom invested	Face value (Rs.)	Cost as on 31.03.2021 (Rs.)
1	2	3	4
Central Government Securities	-	-	-
State Government Securities	-	-	-
Debentures and Bonds	-	-	-
Preference Shares	-	-	-
Equity Shares	-	-	-
Units of Mutual Funds	-	-	-
Other Investments	-	-	-
<b>Total of Investments- General Fund</b>	-	-	-



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**Schedule B-14: Investments - Other Funds**

Particulars	With whom invested	Face value (Rs.)	Cost as on 31.03.2021 (Rs.)
1	2	3	4
Central Government Securities	-	-	-
State Government Securities	-	-	-
Debentures and Bonds	-	-	-
Preference Shares	-	-	-
Equity Shares	-	-	-
Units of Mutual Funds	-	-	-
Other Investments.	-	-	-
<b>Total of Investments -Other Funds</b>	-	-	-




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**Schedule B-15: Stock-In-Hand (Inventories)**

Particulars	Balance as on 01.04.2021 (Rs.)
1	2
Stores	-
Loose	-
Tools	-
Others	-
<b>Total Stock in hand</b>	-



  
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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	<b>Receivables for Property Taxes</b>				
	Current Year	710,049.00	0	710,049.00	
	Receivables outstanding for more than 2 years but not exceeding 3 years	111,316.00	27,829.00	83,487.00	
	3 years to 4 years	25,546.00	12,773.00	12,773.00	
	4 years to 5 years*	9,445.00	7,084.00	2,361.00	
	More than 5 years/ Sick or Closed Industries	191,516.00	191,516.00	-	
	Sub - total	1,047,872.00	239,202.00	808,670.00	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
350-30	<b>Net Receivables of Property Taxes</b>	<b>1,047,872.00</b>	<b>239,202.00</b>	<b>808,670.00</b>	<b>-</b>
431-19	<b>Receivables of Other Taxes</b>				
	Current Year	-	-	-	-
	Receivables outstanding for more than 2 years but not exceeding 3 years	-	-	-	-
	3 years to 4 years	-	-	-	-
	4 years to 5 years*	-	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub - total	-	-	-	-
	Less: State Govt Cesses/ levies in Property Taxes - Control account	-	-	-	-
350-30	<b>Net Receivables of Other Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Receivables of Cess</b>				
	Current Year	-	-	-	-
	Receivables outstanding for more than 2 years but not exceeding 3 years	-	-	-	-
	3 years to 4 years	-	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub - total	-	-	-	-
431-40	<b>Receivables from Other Sources</b>				
	Current Year	901,446.00	-	901,446.00	-
	Receivables outstanding for more than 2 years but not exceeding 3 years	-	-	-	-
	3 years to 4 years	-	-	-	-
	4 years to 5 years*	-	-	-	-
	More than 5 years/ Sick or Closed Industries	-	-	-	-
	Sub - total	901,446.00	-	901,446.00	-
	<b>Total of Sundry Debtors (Receivables)</b>	<b>1,949,318.00</b>	<b>239,202.00</b>	<b>1,710,116.00</b>	<b>-</b>

**Note:**  
The provision made against accrual items would not affect the opening/closing balances of the Demand and Collection Ledgers for the purpose of recovery dues from the concerned parties/individuals.

\*As per UMAM provisioning provided for 4 years to 5 years on property Taxes, but column not available in format, so that column inserted



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**Schedule B-17: Prepaid Expenses**

Particulars	Balance as on 01.04.2021 (Rs.)
1	2
Establishment	-
Administrative	-
Operations & Maintenance	-
<b>Total Prepaid Expenses</b>	-

**Schedule B-18 :Cash and Bank Balances**

Particulars	Balance as on 01.04.2021 (Rs.)
1	2
Cash	172,795.00
<b>Balance with Bank - Municipal Funds:</b>	
Nationalised Bank	1,309,525.42
Other Scheduled Banks	758,775.90
Scheduled Co-operative Banks	295,187.00
Post office	1,577
Treasury	-
<b>Sub-total</b>	<b>2,365,065.60</b>
<b>Balance with Bank _____ Special Funds:</b>	
Nationalised Bank	
Other Scheduled Banks	
Scheduled Co-operative Banks	
Post office	
Treasury	
<b>Sub-total</b>	-
<b>Balance with Bank- _____ Grant Funds:</b>	
Nationalised Banks	-
Other Scheduled Banks	15,115,038.03
Scheduled Co-operative Banks	-
Post Office	-
Treasury	41,707,987.00
<b>Sub-total</b>	<b>56,823,025.03</b>
<b>Total Cash and Bank Balances</b>	<b>59,360,885.63</b>



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**Schedule B-19: Loans, Advances, and Deposits**

<b>Particulars</b>	<b>Balance as on 01.04.2021 (Rs.)</b>
<b>1</b>	<b>2</b>
Loans and Advances to Employees	-
Loans to Others	-
Advance to Suppliers and Contractors	-
Advance to Others	-
Deposit with External Agencies	-
Other Current Assets	-
<b>Sub Total</b>	<b>-</b>
Less: Accumulated Provisions against Loans, Advances and Deposits	-
<b>Total Loans, advances and deposits</b>	<b>-</b>



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**Schedule B-20: Other Assets**

Particulars	Balance as on 01.04.2021 (Rs.)
1	2
Deposit Works	-
Other asset control accounts	-
<b>Total Other Assets</b>	-

**Schedule B-21: Miscellaneous Expenditure (to the extent not written off)**

Particulars	Balance as on 01.04.2021 (Rs.)
1	2
Loan Issue Expenses Deferred	-
Discount on Issue of Loans	-
Deferred Revenue Expenses	-
Others	-
<b>Total Miscellaneous Expenditure</b>	-



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## 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 which are in permissive possession and no economic benefits are being derived from it. NIL
- 4 Receivables from taxes, etc. which is not being collected because of litigation. NIL
- 5 Amount of any guarantee given by the ULB on behalf of Councillors or staff- NIL
- 6 Fixed assets which are accounted in balance sheet as on 31.03.2021 and date of purchase and construction not recognised are fully depreciated
- 7 Any assets which has been acquired by way of gift, constructed/acquired through grants, transfer by anv other government or without consideration shall be recorded at nominal value of Rs.1/-
- 8 Provision for outstanding revenue for Property tax and Rental income adjusted with municipal fund.

### Annexure OB2.: Significant Accounting Policies

- A4.2.1. Fixed assets have been valued at historical cost wherever records were available. In case an asset has been created out of grants, the gross value of the asset has been shown as assets and the corresponding grant as liability, as proportionately reduced by depreciation.
- A4.2.2. Depreciation has been provided on straight line method by estimating the useful life of the asset.
- A4.2.3. Gross amount paid or payable for works based on notings in the Measurement Book as on 31 March 2021 has been recognised as capital work in progress.
- A4.2.4. Long term investments have been valued at cost.
- A4.2.5. Stores and spares have been valued at cost. In determination of cost, FIFO method of costing has been used.
- A4.2.6. In calculation of arrears of property tax, arrears which relates to sick and closed industries 100% provision has been made on an individual basis.
- A4.2.7. Arrears of rental income from municipal properties have been accounted for as done for property tax. No accrual of revenue has been done for other receivables.
- A4.2.8. Valuation of current investments has been done on cost.
- A4.2.9. The difference between assets and liabilities has been recognised as the opening balance of Municipal General Fund or as Capital Deficit.



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**Deposits From Contractor**

S.No.	Name	Amount
1	Anil Kumar	213684.00
2	Arshad	11000.00
3	Azhar	11000.00
4	Brij Mohan	50680.00
	<b>TOTAL</b>	<b>286364.00</b>



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

Particulars	Grants from Central Government				Grants from State Government				Other Grants
	14th/15th Finance Commission	Pradhan Mantri Awas Yojna	DAY NULM	Swachh Bharat Mission	State Finance Commission	Performance Grant	Slaughter House	Swasthya Arohan Yojna	
(a) Opening Balance	3,080,894.00	82,199.00	-	100,000.00	40,784,661.00	6,550,800.00	4,387,000.00	10,000.00	-
(b) Addition to the Grants									
(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)									
Total (a+b)	3,080,894.00	82,199.00	-	100,000.00	40,784,661.00	6,550,800.00	4,387,000.00	10,000.00	-
(c) Payments out of Funds									
(i) Capital Expenditure on Fixed Assets									
Others									
Sub-total									
(ii) Revenue Expenditure on Salary, Wages and allowances etc. Rent									
Other administrative charges									
Others - Pension									
Sub-total									
(iii) Other :									
Loss on disposal of Grant Investments									
Diminution in Value of Grant Investments									
Grants transferred to UP Jai Nigam									
Grants Refunded/Transferred									
Sub-total									
Total of (i+ii+iii) (c)									
Net balance at year end (a+b) - (c)	3,080,894.00	82,199.00	-	100,000.00	40,784,661.00	6,550,800.00	4,387,000.00	10,000.00	-
Total Grants & Contribution for Specific Purposes	54,995,554.00								



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

Particulars		Current Year Amount (Rs.)
2		3
<b>Balance with Bank Municipal Funds</b>		
<b><u>Nationalised Banks</u></b>		
Punjab National Bank - 472	227,901.89	
Punjab National Bank - 811	132,189.34	
State Bank of India - 1043	513,056.94	
State Bank of India - 1463	73,342.21	
State Bank of India - 532	362,092.16	
State Bank of India - 350	942.88	
		1,309,525.42
<b><u>Other Scheduled Banks</u></b>		
The Nainital Bank Ltd. - 639	33,639.75	
The Nainital Bank Ltd. - 019	448,285.43	
The Nainital Bank Ltd. - 625	1,735.64	
The Nainital Bank Ltd. - 673	26,236.08	
The Nainital Bank Ltd. - 568	248,879.00	
		758,775.90
<b><u>Scheduled Co operative Banks</u></b>		
Kashipur Urban Co-Operative Bank - 0001	295,187.00	295,187.00
Post Office	1,577.28	1,577.28
<b>Sub Total</b>		<b>2,365,065.60</b>
<b>Balance with Bank - Grant Funds</b>		
<b><u>Nationalised Banks</u></b>		
State Bank of India - 532		-
<b><u>Other Scheduled Banks</u></b>		
The Nainital Bank Ltd. - 414	82,199.00	
The Nainital Bank Ltd. - 678	15,032,839.03	15,115,038.03
Treasury	41,707,987.00	41,707,987.00
<b>Sub Total</b>		<b>56,823,025.03</b>
<b>Total</b>		<b>59,188,090.63</b>



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- 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 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, 2021 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	-	-	794,521.00	1,135,479.00
2	Office Building Old	Ward No. 1	NA	NA	04.09.2012	1,307,000.00	-	-	372,492.00	934,508.00
3	Slaughter House	Ward No. 1	NA	NA	2016	3,479,000.00	-	-	550,840.00	2,928,160.00
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	-	-	617,645.00	3,283,255.00
6	Shopping Complex- Near Tehsil	Ward No. 1	NA	NA	20.12.2016	3,044,600.00	-	-	433,854.00	2,610,746.00
7	Shops	Ward No. 2	NA	NA	2015	210,159.00	-	-	39,930.00	170,229.00
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-Haat	Ward No. 1	NA	NA	2008	650,000.00	-	-	267,579.00	382,421.00
11	ND Tiwari Marriage Hall	Ward No. 1	NA	NA	2007	7,750,000.00	-	-	3,435,838.00	4,314,162.00
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	-	-	253,328.00	246,672.00
14	Shop	Ward No. 1	NA	NA	15.08.2004	200,000.00	-	-	107,661.00	92,339.00
15	Crematorium Centre	Ward No. 1	NA	NA	2016-17	1,800,740.00	-	-	285,115.00	1,515,625.00
16	Public Toilet		NA	NA	24.05.2017	227,972.00	-	-	28,876.00	199,096.00
17	Public Toilet		NA	NA	16.01.2018	512,498.00	-	-	56,802.00	455,696.00
18	Public Toilet	Ward No. 1	NA	NA	08.01.2008	771,000.00	-	-	329,603.00	441,397.00
19	Public Toilet	Ward No. 1	NA	NA	21.10.2011	950,000.00	-	-	285,792.00	664,208.00
	<b>Total</b>					<b>27,233,873.00</b>	<b>-</b>	<b>-</b>	<b>7,859,876.00</b>	<b>19,373,997.00</b>

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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**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
							0
	<b>Total</b>				464,000.00	-	464,000.00

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



  
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**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, 2021 Net Block
1	2	3	4	5	6	7	8	9	10	11
1	Sewerage and Drainage	NA	NA	NA	after 30.09.2020	92,000.00			5,827.00	86,173.00
2	Sewerage and Drainage	NA	NA	NA	after 30.09.2020	160,777.00			10,183.00	150,594.00
3	Sewerage and Drainage	NA	NA	NA	after 30.09.2020	1,181,101.00			74,803.00	1,106,298.00
4	Sewer	NA	NA	NA	01.04.2020	236,504.00			14,979.00	221,525.00
	<b>Total</b>					<b>1,670,382.00</b>			<b>105,792.00</b>	<b>1,564,590.00</b>

**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, 2022 Net Block
1	2	3	4	5	6	7	8	9	10	11
1	Water Tanks				31.3.2021	188,547				188,547.00
	<b>Total</b>					<b>188,547.00</b>				<b>188,547.00</b>

**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, 2021 Net Block
1	2	3	4	5	6	7	8	9	10	11
1	Street Light				27.07.2016		285,363.00		135,545.00	149,818.00
2	Street Light				13.12.2016		330,969.00		141,489.00	189,480.00
3	Street Light				28.03.2017		130,156.00		55,642.00	74,514.00
4	Street Light				13.03.2018		1,401,000.00		465,833.00	935,167.00
5	Street Light				01.09.2018		246,848.00		70,353.00	176,495.00
6	Street Light				15.01.2019		242,440.00		57,580.00	184,860.00
7	Street Light				30.03.2019		1,924,964.00		457,179.00	1,467,785.00
8	Street Light				15.06.2019		1,565,975.00		297,536.00	1,268,439.00
9	Street Light				29.06.2019		626,400.00		119,016.00	507,384.00
10	Solar Street Light				14.08.2019		1,631,524.00		309,990.00	1,321,534.00
11	Street Light				18.06.2020		1,030,164.00		97,866.00	932,298.00
12	Street Light				30.06.2020		1,417,287.00		134,642.00	1,282,645.00
13	Street Light				11.12.2020		559,286.00		26,566.00	532,720.00
	<b>Total</b>						<b>11,392,376.00</b>		<b>2,369,237.00</b>	<b>9,023,139.00</b>

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.



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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, 2021 Net Block
1	2	3	4	5	6	7	8	9
1	Computer	Office	4	NA	31/03/2020	66,240.00	18,879.00	47,361.00
2	Laptop	Office	1	NA	25.03.2020	34,350.00	9,790.00	24,560.00
3	Computer	Office	1	NA	28.11.2020	24,249.00	2,304.00	21,945.00
4	CCTV	School	NA	NA	30.06.2020	280,456.00	26,643.00	253,813.00
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	22,008.00	93,828.00
7	Inverter	Office	1	NA		1.00	-	1.00
8	Printer	Office	1	NA	28.11.2020	17,500.00	1,663.00	15,837.00
9	UPS	Office	1	NA	15.01.2021	3,000.00	143.00	2,857.00
10	Printer	Office	7	NA	31/03/2020	1.00	-	1.00
11	Refrigerator	Office	NA	NA	02.03.2020	37,170.00	5,297.00	31,873.00
12	Water Coolers	Office	1	NA	01.04.2020	284,682.00	27,045.00	257,637.00
13	Water Coolers	Office	1	NA	09.06.2016	280,269.00	133,130.00	147,139.00
14	Water Coolers	Office	1	NA	29.08.2016	247,059.00	117,355.00	129,704.00
	<b>Total</b>					1,390,817.00	364,257.00	1,026,560.00

Note:

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



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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, 2021 Net Block
1	2	3	4	5	6	7	8	9
1	Fogging Machine	Office		NA	14.09.2016	572,319.00	271,850.00	300,469.00
2	Sewer tanker	Office	1	NA	31.03.2016	250,000.00	130,625.00	119,375.00
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	313,410.00	786,270.00
7	Mobile Toilet	Office	1	NA	13.06.2019	1,625,372.00	308,820.00	1,316,552.00
8	Fogging Machine	Office		NA	01.11.2019	124,500.00	17,741.00	106,759.00
9	Sewer tank	Office	1	NA	28.09.2020	796,502.00	75,668.00	720,834.00
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	25,469.00	153,259.00
13	Hydrolic Tipper	Office	1	NA	01.04.2020	535,670.00	50,889.00	484,781.00
14	Stunning Gun	Office	1	NA	01.04.2020	452,438.00	42,982.00	409,456.00
15	Water Treatment Plant	Office	1	NA	01.04.2020	1,018,980.00	96,803.00	922,177.00
16	Generator	Office	1	NA	01.04.2020	160,097.00	15,209.00	144,888.00
	<b>Total</b>					6,814,294.00	1,349,466.00	5,464,828.00

Note:

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



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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, 2022 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			01.04.2020	464,310.00	44,109.00	420,201.00
	<b>Total</b>					464,435.00	44,109.00	420,326.00

Note:

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



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Form No. 1  
**NAME OF THE M.B. - NAGAR PANCHAYAT LALEKUAN**  
**Register of the Movable Property**

Sr No.	Asset Identification No.	Particulars and Description of the Property	Location of the Property	Number or Quantity	Date of Acquisition/Construction/Improvement	Mode of Acquisition/Improvement	Payment Order No.	Net No. of Cost (Normal Book/ Ledger when any entry is recorded)	Cost of Acquisition/Improvement (Rs.)	To Whom paid	Purpose of Expenditure	Source of Funds (Rs. in first year)	Opening Written Down Value (Rs. in first year)	Year of Depreciation	Depreciation provided (Rs.)	Closing Written Down Value (Rs.)	Date of Disposal	To whom Disposed and Nature of Disposal	Name of the person to whom Structure is Disposed	Number or quantity disposed	Amount Realized (Rs.) in date of credit in treasury or bank	Balance quantity retained (Rs.)	Security Deposits retained (Rs.)	Date and amount of Deposit released	Initials of the Officer	Remarks (Indicate whether the Municipal Body has the ownership right and any usufructuary right)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
		Total for the year																								
		Total for the year																								

- All the movable assets should be computerized into relevant asset class with unique ID nos.
- At the end of the accounting year, the amount in column 17 in respect of the current year shall be the amount to be entered in column 14 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 total of current year's opening written down value and cost of improvement.
- In case of any improvement, record the Name, Designation, and Signature of the person making the entry in the register and the person checking the entry.
- In case of any improvement, the details should be given department wise, location-wise, Separate folios should be allotted for each of the locations.
- Plant & Machinery of Transport, the details should be given department wise, location-wise, Separate folios should be allotted for each of the locations.
- Details of any improvements to the plant and machinery, when recorded from the capacity of the plant and machinery, should be mentioned separately.
- In case of Plant & Machinery, specify the date of commissioning of the plant and machinery is operated alongwith the description of the property in column no. 3.
- In case of Vehicle, specify the vehicle no, registration no, engine no, and chassis no, alongwith the description of the property in column no. 3.
- In Remarks column, indicate whether the Municipal Body has the ownership right to the property or has any usufructuary right.
- Total 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 movable asset owned by the Municipal Body.



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