

---

## ACCOUNTANT'S COMPILATION REPORT

**To**  
**The Executive Officer,**  
**Nagar Panchayat Selaqui**

We have compiled the accompanying financial statements of ULB Selaqui based on information you have provided. These financial statements comprise the Balance Sheet of ULB Selaqui as at March 31, 2022, the Statement of Profit and Loss, 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 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 the financial statements.

As stated in Note to accounts, 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, Tibrewal Chand & Co.  
Chartered Accountants



CA Roshan Jain  
Authorized Signatory  
Membership No. : 518422

---

: Office :

1st Floor, KK - 5, Civil Township, Rourkela - 769004  
Plot No 395/2, Rishabh Nagar, New Rajendra Nagar, Near Maharana Pratap College, Raipur - 492001  
303, S.S. Vihar Apartment, Near Railway Heart Hospital, Karbigahiya, Patna - 800001  
Plot No. 2A, Krishna Puri, Sodala, Jaipur - 302006

ANNUAL FINANCIAL  
STATEMENTS F.Y. 2021-  
22

*Consultancy Service for financial management support to urban local bodies for providing human resources in field of accounting with expertise in training and accounting software for preparation of OBS and updating accounts for three years along with AFS ,training implementing MAS- Cluster 7 (Dehradun & Uttarkashi).*

**Nagar Panchayat - Selaqui**

Selaqui Nagar Panchayat

Balance Sheet of Selaqui ULB as on 31st March 2022				
Code of Accounts	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	<b>Liabilities</b>			
	<b>Own Fund Reserve &amp; Surplus</b>			
3-10	Corporation Fund/ Municipal	B-1	1,23,81,143.72	1,75,33,435.80
3-11	Earmarked Funds	B-2		
3-12	Reserves	B-3	65,09,432.95	19,64,629.95
	<b>Total Own Fund Reserves and</b>		<b>1,88,90,576.67</b>	<b>1,94,98,065.75</b>
3-20	Grants, Contributions for specific	B-4	4,96,16,685.91	68,07,898.91
	<b>Loans</b>			
3-30	Secured loans	B-5		
3-31	Unsecured loans	B-6		
	<b>Total Loans</b>			
	<b>Current Liabilities and Provisions</b>			
3-40	Deposits received	B-7	9,19,838.00	-
3-41	Deposit works	B-8		
3-50	Other liabilities (Sundry Creditors)	B-9	63,32,020.00	12,26,362.00
3-60	Provisions	B-10	77,758.00	36,324.00
	<b>Total Current Liabilities and</b>		<b>73,29,616.00</b>	<b>12,62,686.00</b>
	<b>TOTAL LIABILITIES</b>		<b>7,58,36,878.15</b>	<b>2,75,68,650.66</b>
	<b>ASSETS</b>			
4-10	Fixed Assets	B-11		
	Gross Block		1,59,61,472.00	31,62,885.00
4-11	Less: Accumulated Depreciation		23,58,083.18	11,98,255.05
	Net Block		1,36,03,388.82	19,64,629.95
4-12	Capital work-in-progress	B-12	-	-
	<b>Total Fixed Assets</b>			
	<b>Investments</b>			
4-20	Investment - General Fund	B-13	-	-
4-21	Investment-Other Fund	B-14	-	-
	<b>Total Investments Current</b>			
4-30	Stock in hand (Inventories)	B-15	-	-
	<b>Sundry Debtors (Receivables)</b>			
4-31	Gross amount outstanding	B-16	-	-
4-32	Less: Accumulated provision		-	-
	Net amount outstanding		-	-
4-40	Prepaid expenses	B-17	-	-
4-50	Cash and Bank Balances	B-18	6,22,33,489.33	2,56,04,020.71
4-60	Loans, advances and deposits	B-19	-	-
4-61	Less: Accumulated provision		-	-
	Net amount outstanding		-	-
	<b>Total Current Assets, Loans &amp;</b>			
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to	B-21	-	-
	<b>TOTAL ASSETS</b>		<b>7,58,36,878.15</b>	<b>2,75,68,650.66</b>
	Notes to the Balance Sheet	B-22		

For, Tibrewal Chand & Co.  
Chartered Accountants

*R. Jain*



CA Roshan Jain  
Authorized Signatory  
Membership No.: 518422

Date - 31.03.2023



*[Handwritten Signature]*

Selaqui Nagar Panchayat  
Statement of Profit & Loss Account for the period 01/04/2021 to 31/03/2022

Code No	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous year (Rs.)
1	2	3	4	4
	<b>INCOME</b>			
	Tax Revenue	I-1		
	Assigned Revenues & Compensation	I-2		
	Rental Income from Municipal Properties	I-3	5,000.00	-
	Fees & User Charges	I-4	8,50,030.00	-
	Sale & Hire Charges	I-5		
	Revenue, Grants, Contributions & Subsidies	I-6	23,29,761.43	-
	Income from Investments	I-7		
	Interest Earned	I-8	7,14,514.00	-
	Other Income	I-9		
	Income from Commercial Projects	I-19		
<b>A</b>	<b>Total- INCOME</b>		<b>38,99,305.43</b>	<b>-</b>
	<b>EXPENDITURE</b>			
	Establishments Expenses	I-10	46,78,927.00	-
	Administrative Expenses	I-11	9,98,076.96	-
	Operations & Maintenance	I-12	22,11,734.00	-
	Interest & Finance Expenses	I-13	2,854.42	-
	Programme Expenses	I-14	177.00	-
	Revenue, Grants, Contributions & Subsidies	I-15		
	Provisions & Write-off	I-16		
	Miscellaneous Expenses	I-17		
	Depreciation		11,59,828.13	
<b>B</b>	<b>Total- EXPENDITURE</b>		<b>90,51,597.51</b>	<b>-</b>
<b>A-B</b>	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		-51,52,292.08	-
	Add :- Prior Period Items(net)	I-18		
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		-51,52,292.08	
	Less:- Trf to Reserve Funds			
	Net Balance being surplus/(deficit) carried over to Municipal Fund		-51,52,292.08	

For, Tibrewal Chand & Co.  
Chartered Accountants

*R. Jain*



CA Roshan Jain  
Authorized Signatory  
Membership No.: 518422

Date - 31.03.2023



*[Handwritten Signature]*

Selaqui Nagar Panchayat  
Cash Flow Statement as on 31/03/2022

Particulars	Current Year (Rs.)	Previous Year (Rs.)
<b>a. Cash flows from operating activities</b>		
<b>Cash Receipt from:</b>		
Taxation		
Sales of Goods and Services	8,50,030.00	
Grants related to Revenue/General Grants		
Interest Received	7,14,514.00	
Other Receipts	4,96,88,351.00	
<b>Less: Cash Payment for:</b>		
Employee Costs	4,96,543.00	
Superannuation		
Suppliers	1,33,88,462.00	
Interest Paid		
Other Payments	7,04,643.38	
<b>Net cash generated from/ (used in) operating activities (a)</b>	<b>3,66,63,246.62</b>	-
<b>b. Cash flows from investing activities</b>		
(Purchase) of fixed assets & CWIP	-33,778.00	
(Increase)/ Decrease in Special funds/ grants		
(Increase)/ Decrease in Earmarked funds		
(Purchase) of Investments		
<b>Add:</b>		
Proceeds from disposal of assets		
Proceeds from disposal of investments		
Investments income received		
Interest income received		
<b>Net cash generated from/ (used in) investing activities (b)</b>	<b>-33,778.00</b>	-
<b>c. Cash flows from financing activities</b>		
<b>Add:</b>		
Loan from banks/ others received		
<b>Less:</b>		
Loan repaid during the period		
Loans & advances to employees		
Loans to others		
Finance expenses		
<b>Net cash generated from (used in) financing activities (c)</b>	-	-
<b>Net Increase/ (decrease) in cash and cash equivalents (a+ b + c)</b>	<b>3,66,29,468.62</b>	-
Cash and cash equivalents at beginning of period	2,56,04,020.71	
<b>Cash and cash equivalents at end of period</b>	<b>6,22,33,489.33</b>	
<b>Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:</b>		
i. Cash Balances		
ii. Bank Balances	6,22,33,489.33	
iii. Scheduled co-operative banks		
iv. Balances with Post offices		
v. Balances with other banks		
<b>Total</b>	<b>6,22,33,489.33</b>	-

For, Tibrewal Chand & Co.  
Chartered Accountants

*Rjain*



CA Roshan Jain  
Authorized Signatory  
Membership No.: 518422

Date - 31.03.2023



*[Handwritten Signature]*

The various schedules to the Balance Sheet have been provided below: Schedule B-1: Corporation Fund / Municipal Fund [Code No. 310]

Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year* (Rs.)	Total (Rs.)	Deductions during the year** (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Corporati	1,75,33,435.80	-	1,75,33,435.80	-	1,75,33,435.80
310-90	Excess of	-	-51,52,292.08	-51,52,292.08	-	-51,52,292.08
Total		1,75,33,435.80	-51,52,292.08	-51,52,292.08	-	1,23,81,143.72

\*Addition includes contributions towards the fund, Adjustments to Opening Balance Sheet and also excess of income over expenditure

\*\* Deduction includes contributions from the fund, Adjustments to Opening Balance Sheet and also excess of expenditure over the income



4

*(Handwritten signature)*

Particulars	Special Funds/Sinking Fund/Trust or Agency Fund [Code No 311] Amount in Rs.					General Provident
	Special Fund	Special Fund 2	Special Fund	Special Fund 4	Special Fund 5	
Code No.						
(a) Opening Balance						
(b) Additions to the Special Fund						
(i) Trf to Municipal Fund						
(ii) Interest/Dividend earned on Special Fund Investments						
(iii) Profit on disposal of Special Fund Investments						
(iv) Appreciation in Value of Special Fund Investments						
(v) Other Addition (Specify Details)						
<b>Total (b)</b>						
<b>Total (a+b)</b>						
(c) Payments out of funds						
(i) Capital Expenditure on Fixed Assets						
Others						
<b>Sub-Total</b>						
(ii) Revenue Expenditure						
Salary						
Wages and allowances etc						
Rent						
<b>Sub-Total</b>						
(iii) Other:						
Loss on disposal of Special Fund Investments						
Diminution in Value of Special Fund Investments Transferred to Municipal Fund						
<b>Sub-Total</b>						
<b>Total of (i+ii+iii) (c)</b>						
Net balance at the year end -						
<b>Grant Total of Special Funds</b>						



Handwritten signature in blue ink.



Handwritten mark or signature.

Schedule B-3: Reserves [Code No 312]

Code No.	Particulars	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)	
312-10	Capital Contribution						
312-11	Capital Reserve						
312-20	Borrowing Redemption Reserve	19,64,629.95					
312-40	Statutory Reserve		57,04,631.00	76,69,260.95	11,59,828.00	65,09,432.95	
312-50	General Reserve						
312-60	Revaluation Reserve						
	<b>Total Reserve funds</b>	19,64,629.95	57,04,631.00	76,69,260.95	11,59,828.00	65,09,432.95	



2

*(Handwritten signature)*



**Schedule B-4: Grants & Contribution for Specific Purposes [Code No 320] Amount in Rs.**

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations	Others
<b>Code No.</b>							
(a) Opening Balance							
(b) Additions to the Grants *							
(i) Grant received during the year	449,98,249.91	1,14,93,000.00					
(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)							
<b>Total (a+b)</b>	<b>449,98,249.91</b>	<b>1,14,93,000.00</b>					
(c) Payments out of funds							
(i) Capital expenditure on Fixed Assets*	12,77,114.00	44,27,517.00					
Others							
<b>Sub-total</b>	<b>12,77,114.00</b>	<b>44,27,517.00</b>					
(ii) Revenue Expenditure on Salary, Wages and allowances etc. Rent	11,69,516.00	417.00					
Other administrative charges							
<b>Sub-total</b>	<b>11,69,516.00</b>	<b>417.00</b>					
(iii) Other:							
Loss on disposal of Grant Investments Diminution in Value of Grant Investments Grants Refunded							
<b>Total Grants &amp; Contribution for Specific Purposes</b>	<b>4,25,51,619.91</b>	<b>70,65,066.00</b>					
<b>Note:</b> Grant funds received from Central/ State Government are to be shown as grant funds and not to							



*(Handwritten signature)*

1

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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
330-10	Secured Loans from Central Government		
330-20	Secured Loans from State government		
330-30	Secured Loans from Govt. bodies & Associations		
330-40	Secured Loans from international agencies		
330-50	Secured Loans from banks & other financial institutions		
330-60	Other Term Loans		
330-70	Bonds & debentures		
330-80	Other Loans		
	<b>Total Secured Loans</b>		

Notes:

The nature of the Security shall be specified in each of these categories

1 Particulars of any guarantees given shall be disclosed

2 Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption

3 Rate of Interest and Original Amount of loan and outstanding can be provided for every Loan under each of these categories separately;

4 For loans disbursed directly to an Executing Agency, please specify the name of the Project for which such loan is raised.



Handwritten signature in blue ink.

**Schedule B-6: Unsecured Loans [Code No 331]**

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
331-10	Unsecured Loans from Central Government		
331-20	Unsecured Loans from State government		
331-30	Unsecured Loans from Govt. bodies & Associations		
331-40	Unsecured Loans from international agencies		
331-50	Unsecured Loans from banks & other financial institutions		
331-60	Other Term Loans		
331-70	Bonds & debentures		
331-80	Other Loans		
<b>Total Un-</b>			

**Note:**

Rate of Interest and Original Amount of loan and outstanding can be provided for every Loan under each of

**Schedule B-7: Deposits Received [Code No 340] Amount in Rs.**

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
340-10	Deposits From Contractors and suppliers	9,19,838.00	
340-20	Refundable Deposits received for revenue connections		
340-30	Deposit From staff		
340-80	Deposit - Others		
<b>Total</b>		<b>9,19,838.00</b>	<b>-</b>



Handwritten signature and initials.

Schedule B-8: Deposit Works [Code No 341]

Code No.	Name of Funding agency	Opening balance as the beginning of the year Amount (Rs)	Additions during the current year Amount (Rs)	Utilisation / expenditure Amount (Rs)	Balance outstanding at the end of the current year Amount (Rs)	Income earned
1						
341-10-01	2	3	4	5	6	7
Total of deposit						

Note:

1. The amount received during the year from the funding agency/department on whose behalf the deposit works have been undertaken would appear in col. 4
2. Expenditure incurred including percentage (departments) charges would appear in Col 5
3. Balance as in Col. 6 would appear in the Balance Sheet as a liability



*(Handwritten signature)*

Schedule B-9: Other Liabilities [Code No 350

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
350-10	Creditors	53,52,626.00	12,26,362.00
350-11	Employee Liabilities	50,784.00	
350-12	Interest Accrued and Due		
350-20	Recoveries Payable	7,38,606.00	
350-30	Government Dues Payable	1,90,004.00	
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others		
<b>Total Other liabilities (Sundry Creditors)</b>		<b>63,32,020.00</b>	<b>12,26,362.00</b>



Handwritten signature of the authorized official.



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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
360-10	Provision for Expenses	77,758.00	36,324.00
360-20	Provision for Interest		
360-30	Other Provisions		
	<b>Total Provisions</b>	<b>77,758.00</b>	<b>36,324.00</b>



9/1/21



Schedule R-11: Fixed Assets

Code No	Particulars	Gross Block			Accumulated Depreciation			Net Block			
		Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land										
410-20	Buildings										
410-21	Parks & Playgrounds										
	<b>Infrastructure Assets</b>										
410-30	Roads and Bridges										
410-31	Sewerage and drainage		1,22,52,609.00		1,22,52,609.00		8,31,952.15		8,31,952.15	1,14,20,656.85	
410-32	Waterways										
410-33	Public Lighting										
	<b>Other assets</b>										
410-40	Plants & Machinery	11,91,270.00									
410-50	Vehicles	17,69,043.00	4,99,200.00		16,90,470.00	3,96,482.03	1,36,882.65		5,33,364.68	11,57,105.32	7,94,787.97
410-60	Office & other equipment	90,742.00	33,778.00		17,69,043.00	6,72,236.34	1,68,059.09		8,40,295.43	9,24,747.57	10,96,806.66
410-70	Furniture, fixtures, fittings and electrical appliances	1,11,830.00	13,000.00		1,24,520.00	78,170.18	11,692.89		89,863.07	34,656.93	12,571.82
410-22	Statues, heritage assets, antiques & other works of art				1,24,830.00	51,366.50	11,241.35		62,607.85	62,222.15	60,463.50
410-80	Other fixed assets and non-current assets (Includes Intangible Assets)										
	<b>Total</b>	31,62,885.00	1,27,98,587.00		1,59,61,472.00	11,98,255.05	11,59,828.13		23,58,083.18	1,36,03,388.82	19,64,629.95



Handwritten signature



Handwritten mark

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 the end of FY (E=B+C- (E=B+C-
Buildings				
Parks and Playgrounds				
Roads and Bridges				
Sewerage and Drainage				
Water Ways				
Public Lighting				
Plant and Machinery				

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

Schedule B-13: Investments -  
Amount Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs)	Previous year Carrying Cost (Rs)
1					
420-10	2	3	4	5	6
<b>Total of Investments General</b>					

- 1 Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the U.L.B
- 2 Provide break-up of other investments as applicable
- 3 Aggregate amount of quoted investments and also market value thereof shall be disclosed. Aggregate amount of unquoted investments shall also be disclosed.



*(Handwritten signature)*



**Schedule B-14: Investments - Other Funds [Code 421]**

Code No.	Particulars	With whom Invested	Face value (Rs.)	Current year Carrying Cost	Previous year Carrying Cost
1	2	3	4	5	6
421-10	Central Government Securities				
Total of Investments Other					

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
430-10	Stores		
430-20	Loose Tools		
430-30	Others		
Total Stock in hand			



Handwritten signature in black ink.



**Schedule B-16: Sundry Debtors**

Code No.	Particulars	Gross	Provision for	Net	Previous year
1	2	3	4	5=3-4	6
431-10	Receivables for Property Taxes				
	<b>Net Receivables of Property Taxes</b>				
431-19	Receivable of Other Taxes 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				
350-30	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	<b>Net Receivables of Other Taxes</b>				
431-30	Receivables of Cess 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				
	<b>Sub-total</b>				
431-40	Receivables from Other Sources				



*(Handwritten signature)*

*(Handwritten mark)*

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

Code No. Current year	Particulars	Amount (Rs.)	Previous year Amount (Rs)
1	2	3	
440-10	Establishment		
440-20	Administrative		
440-30	Operations & maintenance		
<b>Total Prepaid expenses</b>			

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

Code No. Current year	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
450-10	Cash	-	-
	<b>Balance with Bank - Municipal Funds</b>		
450-21	Nationalised Banks	1,22,89,655.72	1,87,96,121.80
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative Banks		
450-24	Post Office		
450-25	Treasury account		
	<b>Sub-total</b>		
	<b>Balance with Bank - Special Funds</b>		
450-41	Nationalised Banks		
450-42	Other Scheduled Banks		
450-43	Scheduled Co-operative Banks		
450-44	Post Office		
	<b>Sub-total</b>		
	<b>Balance with Bank - Grant Funds</b>		
450-61	Nationalised Banks	26,19,439.91	5,57,898.91
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
450-65	Treasury account	4,73,24,393.70	62,50,000.00
	<b>Sub-total</b>		
<b>Total Cash and Bank balances</b>		<b>6,22,33,489.33</b>	<b>2,56,04,020.71</b>



Handwritten signature in black ink.

**Schedule B-19: Loans, advances and deposits [Code 460]**

Code No.	Particulars	Opening	Paid	Recovere	Balance
1	2	3	4	5	6
460-10	Loans and advances to employees				
460-20	Employee Provident Fund Loans				
460-30	Loans to Others				
460-40	Advance to Suppliers and Contractors				
460-50	Advance to Others				
460-60	Deposit with External Agencies				
460-80	Other Current Assets				
	<b>Sub -Total</b>				
461-	Less: Accumulated Provisions				
	<b>Total Loans, advances, and deposits</b>				

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
461-10	Loans to Others		
461-20	Advances		
461-30	Deposits		
	<b>Total Accumulated Provision</b>		

**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 asset control accounts		
	<b>Total Other Assets</b>		



Handwritten signature or initials, possibly 'G+SP', written in black ink.

Schedules to Income and Expenditure AccountName of the ULB  
 Schedule 1-1: Tax Revenue [Code No 110]

Minor Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
110-01	Property tax		
110-02	Water tax	-	-
110-03	Sewerage Tax		
110-04	Conservancy Tax		
110-07	Vehicle Tax		
110-08	Tax on Animals		
110-11	Advertisement tax		
110-12	Pilgrimage Tax		
110-80	Other taxes		
Sub-total			
110-90	Less		
Sub-total			
Total tax			

2



*[Handwritten signature]*

**Schedule 1-1 (a): Remission and Refund of taxes**

Code No.*	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1100100	Property taxes		
1101100	Advertisement tax		
1108000	Others		
<b>Total refund and remission of tax revenues</b>			

\* Insert the Detailed Codes of Account as applicable

Note: The totals of this Schedule should be equal to the amount as per the total in Schedule I - 1

**Schedule 1-2: Assigned Revenues & Compensation [Code No 120]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
120-10	Taxes and Duties collected by others		
120-20	Compensation in lieu of Taxes / duties		
120-30	Compensations in lieu of Concessions		
<b>Total assigned revenues &amp; compensation</b>			

**Schedule 1-3: Rental income from Municipal Properties (Code No 130)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities	5,000.00	
130-20	Rent from Office Buildings		
130-30	Rent from Guest Houses		
130-40	Rent from lease of lands		
130-80	Other rents		
<b>Sub-Total</b>		5,000.00	-
130-90	Less: Rent Remission and Refunds		
<b>Sub-total</b>		-	-
<b>Total Rental Income from Municipal Properties</b>		5,000.00	-



Handwritten signature of the official.

**Schedule 1-4: Fees & User Charges [Code No 140]**

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
140-10	Empanelment & Registration Charges	2,34,942.00	
140-11	Licensing Fees	6,500.00	
140-12	Fees for Grant of Permit	1,177.00	
140-13	Fees for Certificate or Extract	21,040.00	
140-14	Development Charges		
140-15	Regularisation Fees		
140-20	Penalties and Fines	30,871.00	
140-40	Other Fees	20,000.00	
140-50	User Charges	1,500.00	
140-60	Entry Fees		
140-70	Service/ Administrative Charges	5,34,000.00	
140-80	Other Charges		
	<b>Sub-Total</b>	8,50,030.00	
140-90	Less:		
	<b>Sub-total</b>		
	<b>Total income from Fees &amp; User Charges</b>	8,50,030.00	-

**Schedule 1-5: Sale & 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		
150-12	Sale of stores & scrap		
150-30	Sale of Others		
150-40	Hire Charges for Vehicles		
150-41	Hire Charges for Equipment		
	<b>Total income from Sale &amp; Hire charges</b>		

**Schedule 1-6: Revenue Grants, Contributions & Subsidies [Code No160]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	23,29,761.43	
160-20	Re-imburement of expenses		
160-30	Contribution towards schemes		
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	23,29,761.43	-

**Schedule 1-7: 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		
170-40	Profit in Sale of Investments		
170-80	Others		
	<b>Total Income from Investments</b>	-	-



Handwritten signature and initials.

**Schedule 1-8: Interest Earned [Code No 171]**

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
171-10	Interest from Bank Accounts	7,14,514.00	
171-20	Interest on Loans and advances to		
171-30	Interest on loans to others		
171-40	Other Interest		
<b>Total - Interest Earned</b>		<b>7,14,514.00</b>	<b>-</b>

**Schedule 1-9: Other Income [Code No180]**

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 asses		
180-40	Recovery from Employees		
180-50	Unclaimed Refund/Liabilities		
180-60	Excess Provisions written back		
180-80	Miscellaneous Income		
<b>Total. Other Income</b>			

**Note:** Details of profit earned on Fixed Assets disposed shall be given for each of the class of fixed assets, to the extent possible, together with the details of the gross block of the fixed asset sold, depreciation provided on that and the value realised on disposition below Schedule 1-9.

**Schedule 1-10: Establishment Expenses [code no 210]**

Code No.	Particulars	Current Year	Previous Year Amount (Rs.)
1	2	3	4
210-10	Salaries, Wages and Bonus	46,78,927.00	
210-20	Benefits and Allowances		
210-30	Pension		
210-40	Other Terminal & Retirement Benefits		
<b>Total establishment expenses</b>		<b>46,78,927.00</b>	<b>-</b>



Handwritten signature in blue ink.



**Schedule 1-11: Administrative Expenses [Code No 220]**

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
220-10	Rent, Rates and Taxes	2,59,360.00	
220-11	Office maintenance	14,903.96	
220-12	Communication Expenses		
220-20	Books & Periodicals		
220-21	Printing and Stationery	600.00	
220-30	Travelling & Conveyance	4,89,816.00	
220-40	Insurance		
220-50	Audit Fees		
220-51	Legal Expenses	1,68,000.00	
220-52	Professional and other Fees		
220-60	Advertisement and Publicity	65,397.00	
220-61	Membership & subscriptions		
220-80	Other Administrative Expenses		
<b>Total administrative expenses</b>		<b>9,98,076.96</b>	<b>-</b>

A



*[Handwritten signature]*



**Schedule 1-12: Operations and Maintenance [Code No 230]**

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
230-10	Power & Fuel	6,300.00	
230-20	Bulk Purchases		
230-30	Consumption of Stores	4,71,654.00	
230-40	Hire Charges		
230-50	Repairs & maintenance -Infrastructure Assets		
230-51	Repairs & maintenance - Civic Amenities		
230-52	Repairs & maintenance - Buildings		
230-53	Repairs & maintenance - Vehicles	2,31,639.00	
230-59	Repairs & maintenance - Others	42,072.00	
230-80	Other operating & maintenance expenses	14,60,069.00	
<b>Total Operating &amp; Maintenance Expense</b>		<b>22,11,734.00</b>	-

**Schedule 1-13: 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 the Central Government		
240-20	Interest on Loans from the State Government		
240-30	Interest on Loans from Government Bodies & associations		
240-40	Interest on Loans from International Agencies		
240-50	Interest on Loans from Banks & Other Financial Institutions		
240-60	Other Interest		
240-70	Bank Charges	2,854.42	
240-80	Other Finance Expenses		
<b>Total Interest &amp; Finance Charges</b>		<b>2,854.42</b>	-

**Schedule 1-14: 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	177.00	
250-30	Share in Programmes of others		
<b>Total Programme Expenses</b>		<b>177.00</b>	-

**Schedule 1-15: Revenue Grants, Contributions & Subsidies [Code No 260]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
260-10	Grants Given (Give details)		
260-20	Contributions Given (Give details)		
260-30	Subsidies Given (Give details)		
<b>Total Revenue Grants, Contributions &amp;</b>			

• Details of Grant/Contribution/Subsidy given to Central Govt body/ State Government body/ Others is/are to be provided as a note to this schedule.

• Details of major items (More than 5 Lacs) to be provided in separate Annexure.



**Schedule 1-16: Provisions & Write off [Code No 270]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables		
270-20	Provision for other Assets		
270-30	Revenues written off		
270-40	Assets written off		
270-50	Miscellaneous Expense written off		
<b>Total Provisions &amp; Write off</b>			

**Schedule 1-17: Miscellaneous Expenses [Code No 271]**

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

**Schedule 1-18: Prior Period Items (Net) [Code No 280]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
<b>Prior Period Income</b>			
<b>Prior Period Expenses</b>			
<b>Total Prior Period (Net) (a-b)</b>			

**Schedule 1-19: Income from 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 commercial projects		
	Income from Deposit works		
<b>Total Income from Commercial projects</b>			



Handwritten signature and date '20/11/2018'.

## B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

ULB NAME: NAGAR PANCHAYAT SELAQUI

### Part I - Notes to Accounts

1. The objective of the Financial Statements is to give a true and fair view of the financial position of the ULB, as well as its financial performance during the year. In order to ensure this, explanations on the figures shown in the Financial Statements is provided wherever necessary and any material fact which has a bearing on the Financial Statements has disclosed. Items that require disclosure in the notes to accounts include contingent liabilities, if any, events occurring after the Balance Sheet which have an impact on the Financial Statements, extraordinary items, if any, legal disputes, the final disposal of which will have an effect on the Financial Statements, etc.
2. ULB has switched over to accrual basis of accounting from traditional cash basis of accounting from 1<sup>st</sup> April, 2021 as per the procedure, manner and form prescribed under applicable municipal acts and accounting manual.
3. **Contingent Liabilities** represent an obligation, relating to a past transaction or other event or condition, that may arise in consequence of a future event now deemed possible but not probable. It represents a claim against the ULB which is contingent on the happening of a future uncertain event, the financial implications of which may or may not be ascertainable at the end of an accounting period.
4. **Contingent Assets** represents inflow of economic benefits or service potential is probable, but not virtually certain.
5. **Contractual liabilities not provided for:**
  - 5.1. Amount of contracts entered on account of capital works but on which no works has commenced, or contracts entered but part payments have been made and there is a contractual balance to be paid later upon completion of work
  - 5.2. In respect of claims against the ULB, pending judicial decisions
  - 5.3. In respect of claims made by employees
  - 5.4. Other escalation claims made by contractors
  - 5.5. In case of any other claims not acknowledged as debts
6. Previous year's figures have been regrouped/ rearranged.
7. Reserves and surplus



## B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

**7.1. Municipal General Fund:** The municipal or general fund is the general operating fund of an ULB. It is used to account for all financial resources except those related to any special or trust funds. ULB's Municipal General Fund includes General Fund and Basic Service Urban Poor Fund. The net balance in General Fund as on 31<sup>st</sup> March, 2022 was stood with Rs. 1,01,33,618.29/- after considering the effect of income & expenditure.

**7.2. Earmarked Fund:** Funds representing Special Funds to be utilised for specific purposes. No such fund was available/ created at ULB.

**7.3. Reserves:** The Reserve which represents capital contribution was stood as on 31<sup>st</sup> March, 2022 amounting to Rs. 63,92,146.95/- that has been created by capitalizing the asset.

### 8. Fixed Assets and Depreciation

**8.1. Details of Special nature fixed assets are as follows as on 31<sup>st</sup> March, 2022:**

Sl No.	Details	Value of Fixed Asset as on 31 <sup>st</sup> March, 2022 (Rs.)	Status as on 31 <sup>st</sup> March, 2022	Any Other Details
1	Fixed Assets under dispute and Litigation	0	NA	NA
2	Fixed Assets which are not physically identified or traced	0	NA	NA
3	Fixed Asset under Leases and Hire Purchases			
i)	Lease	0	NA	NA
ii)	Hire Purchases	0	NA	NA
	<b>Total</b>	<b>0</b>	<b>NA</b>	<b>NA</b>

**8.2. List of assets which have been handed over to the ULB, but the title deed has not been executed:**

SN	Category of Asset	Particulars of Asset	Date of Handover	Cost of Assets
ULB does not provide such information				

**8.3. List of assets, of which cost could not be ascertained thus has been valued at Re. 1 in the Balance Sheet:**

SN	Category of Asset	Particulars of Asset	Asset Identification no.	Nominal Value of Asset	Reason for uncertainty of Value
NIL					



Handwritten signature of the Chartered Accountant.

## B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

8.4. List of assets which are in permissive possession and no economic benefits are being derived from it:

SN	Category of Asset	Particulars of Asset	Asset Identification no.	Location of Asset	Date of Acquisition of Asset	Written down value as on 31/03/2022
ULB does not provide such information						

9. Balance Sheet and notes to accounts have been prepared as per documents & information made available to us by the ULB.

### Part II - Significant Accounting Policies

#### 1. Basis of Accounting

- 1.1. The Financial Statements for the Financial Year 1<sup>st</sup> April 2021 to 31<sup>st</sup> March 2022 has been prepared on accrual basis as per Uttarakhand Municipal Accounting Manual 2021.
- 1.2. The financial statements have been prepared under double entry accrual system of accounting as per Uttarakhand Municipal Accounting Manual 2021.
- 1.3. All figures are in Indian Rupees.

#### 2. Historical Cost and Going concern

- 2.1. Financial Statements have been prepared on historical cost convention.
- 2.2. Financial Statements have been prepared on going concern basis and accounting policies have been consistently followed throughout the period.

#### 3. Recognition of Revenue

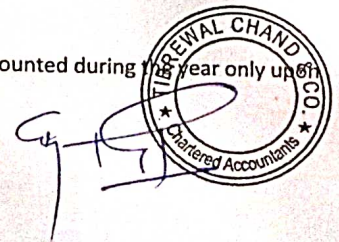
##### 3.1. Non Tax Revenue

- a. Revenue in respect of Water Tanker Charges and Road Cutting Charges, Penalties are recognized on actual receipt.
- b. Revenue in respect of Trade License Fees are accrued in the year to which it pertains, when demands are ascertainable based on the terms of the Acts and Rules.

##### 3.2. Assigned Revenue

- a. Assigned revenues like Duty/Surcharge on transfer of Immovable properties are accounted during the year only upon actual receipt.

A



## B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

### 3.3. Other revenue

- a. Other income, in respect of which demand is ascertainable and can be raised in regular course of operations of the ULB, are recognized in the period in which they become due i.e. when demand is ascertainable.
- b. The Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the ULB, are recognized on actual receipt.

### 4. Recognition of Expenditure

- 4.1. 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.
- 4.2. Leave encashment, pension (including commuted pension), are reckoned only upon passing of bills for payment.
- 4.3. 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.
- 4.4. Other Revenue Expenditures are treated as expenditures as and when they become due.
- 4.5. Provisions for expenditures are made at the year-end for all bills received.

### 5. Fixed Assets (ASLB – 17)

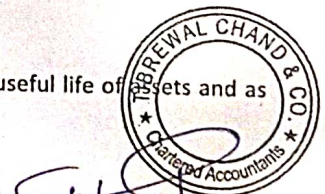
#### 5.1. Recognition

- a. All Fixed Assets are carried at cost less accumulated depreciation. The cost of fixed assets shall include cost incurred/ money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenditures incurred up to that date
- b. Assets costing less than Rs.5000 are written off
- c. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made is recorded at nominal value of Re. 1/-.
- d. Gross amount paid or payable for works based on noting in the Measurement Book as on 31 March 2022 has been recognized as capital work in progress.
- e. Capital works in progress are transferred to the respective fixed asset accounts as and when the works are completed.

#### 5.2. Depreciation is provided on Straight Line Method.

- a. 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 2021.

→



Handwritten signature of the Chartered Accountant.

## B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

- b. Full year depreciation is provided for fixed assets capitalized in the first half of the year (before October 1). For fixed assets capitalized in the second half (on or after October 1) of the Financial Year, depreciation is provided for half a year.

### 6. Long Term liabilities:

- 6.1. Long Term liability is made up of Borrowings directly taken by the ULB 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.

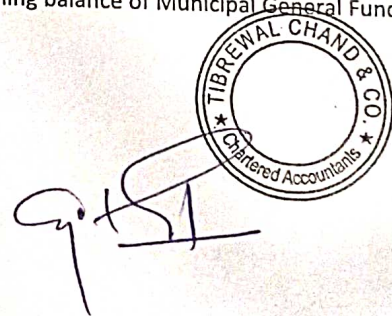
### 7. Grants

- 7.1. The ULB has received Rs. 4,97,16,975/- general grants during the year (previous year Rs. 68,07,898.01/-).
- 7.2. 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.
- 7.3. Specific Grants received towards capital expenditure has been treated as a liability till such time that the fixed asset is constructed or acquired. On construction or acquisition of assets, the extent of amount of liability has been treated as a capital receipt and has been transferred from respective Grant Account to the Capital Contribution.
- 7.4. Capital Grants received by the ULB as a nodal agency or implementing agency for intended purpose and which does not result in creation of assets with ownership rights for the ULB, are netted against the grant upon utilization. Only the unutilized portion of such grants, are carried over in the Balance Sheet as a liability.

### 8. Employee benefits

- 8.1. Contributions for retirement benefits such as Pension, gratuity, etc., made by the ULB are recognized as and when they are due.

9. The difference between assets and liabilities has been recognized as the opening balance of Municipal General Fund or as Capital Deficit.





## B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

### Part III - Disclosure

#### 1. General:

##### a. Age analysis of receivables and payables

S. No.	Particulars	Balance as on 31/03/2022	Age-wise analysis			
			Less than 5 Years	5-10 Years	10-15 Years	>15 Years
1	<b>Sundry Receivables</b>					
	Property Tax	0	0	0	0	0
	Other Taxes	0	0	0	0	0
	Fees and User Charges	0	0	0	0	0
	Other Sources	0	0	0	0	0
	<b>Total Receivables</b>	0	0	0	0	0
2	<b>Sundry Payables</b>					
	Contractors Payment	0	0	0	0	0
	Other Payable	0	0	0	0	0
	<b>Total Payables</b>	0	0	0	0	0

Note: the ageing format similar to MIS 8 of UMAM 2021

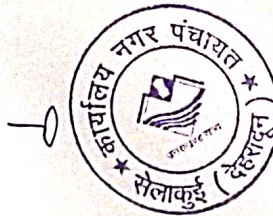
#### 1.1. Disclosure on the face of Income and Expenditure account

a. Individual income head which is more than 1% of the total gross income of the ULB or Rs. 1,00,000 whichever is higher

- Service/ Administrative Charges
- Empanelment & Registration Charges

b. Individual expenditure head which is more than 1% of the total gross income of the ULB or Rs. 1,00,000 whichever is higher

- Salary, Wages & Bonus
- Rent, Rates & Taxes Paid
- Travelling & Conveyance
- Legal Expenses
- Consumption of Stores
- Repair & Maintenance- Vehicles



Handwritten signature of the Chartered Accountant.

## B 22 - Notes to Accounts (Including Significant Accounting Policies and Disclosures)

vii. Other Operating & Maintenance Expenses

### 1.2. Disclosure on Bank Accounts

Bank account name	Bank account number	Balance as per books of account	Balance as per bank statements	BRS completed
<b>Nationalized Bank</b>				
Canara Bank	110003776317	17,64,872.91	17,64,872.91	Not Required
Central Bank of India	2139537635	92,26,740.92	92,26,740.92	Not Required
Central Bank of India	3112415442	1,44,292.80	1,44,292.80	Not Required
SBI	35737694821	29,18,622.00	29,18,622.00	Not Required
PNB	1279100100000940	1,001.00	1,001.00	Not Required
Canara Bank	110018149432	8,53,566.00	8,53,566.00	Not Required
<b>Treasury</b>				
SFC		62,70,000.00	62,70,000.00	Not Required
PNB	1279100100001022	4,10,54,393.70	4,10,54,393.70	Not Required

For, Tibrewal Chand & Co.

Chartered Accountants

*Rjain*



CA Roshan Jain  
Authorized Signatory  
Membership No.: 518422  
Date - 31.03.2023

*Roshan Jain*





Sr No.	Asset Identification No.	Description of the Land	Specify, If Leashold/freehold	Location of the Land	Survey No. of the land	Sketch the boundaries of the Land	Area (sq.mtr)	Title documents available	Mode of acquisition	Specify whether any building, trees etc. acquired with Land	Value paid for acquiring building, trees, etc.	Security Deposit retained	Date and amount of Security Deposit released	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 of Land (Rs)	Total Cost of Land (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 Value Realises (Rs.)	Initials of the Authorised Officer	Remarks
Total for the year 2021-22																										

1 Entries of all the land belonging to the municipal body, irrespective of the fact whether it is vacant or any structure has been constructed on that should be included here. Unique asset ID Nos. to be allotted to each item.  
 2 Specify if Land is Industrial/ Agriculture/residential in description of Land.  
 3 For each entry made, record the Name, Designation and Signature of the person checking the entry.  
 4 Totals should be taken at the end of each year in respect of total cost incurred on acquisition/ improvement (from the date of acquisition) for each of the land owned/ utilized by the Municipal Body.



*[Handwritten signature]*



S No.	Name/Description of the Building	Location	Plinth/Carpet Area of building	Plinth area rate of building	Total Construction Cost Gross Block	Total Purchase Cost Gross Block	Total Cost of Aquisition/ Total Estimated Cost Gross Block	Year of Construction/Purchase	Tota Cost (Rs)	Depreciation	Closing Written Down Value (Rs.)
Total for the year 2021-22											

Note:

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 U.B, 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.
4. Information to fill the register can be obtained from Register of Works.



Handwritten signature in black ink.

Name of U.B. - Sehaqui Nagar Panchayat  
 Register of Statues and Valuable works of art and antiquities

S No.	Name/Description of the Statue/Valuable Work of art/Antiquities	Location	Year of Construction/ Purchase	Total Construction Cost	Total Purchase Cost	Total Cost of Aquisition/ Total Estimated Cost
Total for the year 2021-22						

Note: One of the three columns i.e. 10, 11 or 12 shall be filled in for cost.



*[Handwritten signature]*

Name of U.B. - Sahajal Nagar Panchayat  
 Register of Heritage Building

S No.	Name/Description of the Heritage building	Location	Year of Notification as Heritage Building	Plinth area of building	Plinth area rate of building	Year of Construction/ Purchase	Total Construction Cost	Total Purchase Cost	Total Cost of Aquisition/ Total Estimated Cost
Total for the year 2021-22									

Note:  
 • 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.  
 • In case the building has been constructed by the U.B, then reference shall also be given for the register of works.  
 • Information to fill the register can be obtained from Register of Works.  
 • For the cost of the Building any o the columns 8,9 or 10 shall be filled in.



*[Handwritten signature]*



S. No.	Name/Description of the Heritage Building	Location	Year of Notification as Heritage Building	Plinth area of building	Plinth area rate of building	Year of Construction/ Purchase	Total Construction Cost	Total Purchase Cost	Total Cost of Acquisition/ Total Estimated Cost
Total for the Year 2021-22									

- Notes:**
- 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 is not available.
  - In case the building has been constructed by the U.H. then reference shall also be given for the register of works.
  - For the cost of the building any of the volumes B, 9 or 10 shall be filed in.



	Depreciation
	Closing Written Down Value (Rs.)

1	11,420,656.85
2	1,311,322.27
3	271,644.27
4	218,584.00
5	276,121.43
6	1,311,322.27
7	1,311,322.27
8	1,311,322.27
9	1,311,322.27
10	1,311,322.27
11	1,311,322.27
12	1,311,322.27
13	1,311,322.27
14	1,311,322.27
15	1,311,322.27
16	1,311,322.27
17	1,311,322.27
18	1,311,322.27
19	1,311,322.27
20	1,311,322.27
21	1,311,322.27
22	1,311,322.27
23	1,311,322.27
24	1,311,322.27
25	1,311,322.27
26	1,311,322.27
27	1,311,322.27
28	1,311,322.27
29	1,311,322.27
30	1,311,322.27
31	1,311,322.27
32	1,311,322.27
33	1,311,322.27
34	1,311,322.27
35	1,311,322.27
36	1,311,322.27
37	1,311,322.27
38	1,311,322.27
39	1,311,322.27
40	1,311,322.27
41	1,311,322.27
42	1,311,322.27
43	1,311,322.27
44	1,311,322.27
45	1,311,322.27
46	1,311,322.27
47	1,311,322.27
48	1,311,322.27
49	1,311,322.27
50	1,311,322.27

Give Reference of available title document



Name of ULB- Selaqui Nagar Panchayat						
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	Closing Written Down Value (Rs.)
1	TATA ACE BS IV	8/16/2017	Details not available			
2	TATA ACE BS IV	8/16/2017	Details not available	401,000.00		
3	Water Tanker	6/21/2017	Details not available	401,000.00	38,095.00	210,525.00
4	Sewerage Tanker	6/22/2017	Details not available	166,740.00	38,095.00	210,525.00
5	Hydrolic Tractor Trolley	6/20/2017	Details not available	595,973.00	15,840.30	87,538.50
Total for the year 2021-22				204,330.00	56,617.44	312,885.83
Notes:				1,769,043.00	19,411.35	107,273.25
					168,059.09	928,747.58

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



*[Handwritten signature]*



Name of U.B.- Selajui Nagar Panchayat						
Register of Office and Other Equipment						
S No.	Name of the Asset	Location & User Department	Quantity	Rate at which purchased	Date of Acquisition/Year of purchase	Total Purchase Cost/ Cost of Acquisition
1	Computer	Selajui	1	46,250.00	7/4/2016	46,250.00
2	Printer	Selajui	1	9,800.00	7/4/2016	9,800.00
3	Printer	Selajui	1	28,192.00	3/5/2018	28,192.00
4	UPS	Selajui	1	6,500.00	7/4/2016	6,500.00
5	CCTV System	Selajui	1	33,778.00	2/1/2022	33,778.00
Total for the Year 2021-22						124,520.00
						124,520.00
						2,312.50
						490.00
						5,356.48
						325.00
						3,208.91
						34,659.93
						1.00
						1.00
						4,087.84
						1.00
						30,569.09



Name of TIB - Selaquai Nagar Panchayat									
Register of Furniture and Fixtures									
S No.	Name of the Asset	Location	Quantity	Rate at which purchased	Date of Acquisition/Year of purchase	Total Purchase Cost/ Cost of Acquisition	Total Cost	Depreciation (Rs.)	Closing Written Down Value (Rs.)
1	Almirah	Selaqui	1	2,650.00	3/8/2009	2,650.00	2,650.00	251.75	1,139.50
2	Revolving Chair	Selaqui	2	4,200.00	7/27/2011	8,400.00	8,400.00	798.00	3,612.00
3	Revolving Chair	Selaqui	1	6,600.00	3/18/2009	6,600.00	6,600.00	627.00	2,838.00
4	Big Table	Selaqui	1	14,000.00	3/18/2009	14,000.00	14,000.00	1,330.00	6,020.00
5	Small Table	Selaqui	1	6,000.00	10/25/2008	6,000.00	6,000.00	570.00	2,580.00
6	Computer Table	Selaqui	1	3,000.00	3/18/2009	3,000.00	3,000.00	285.00	1,290.00
7	Steel Chair-with Cushion	Selaqui	12	2,100.00	10/25/2008	25,200.00	25,200.00	2,394.00	10,836.00
8	Big Almirah	Selaqui	1	9,080.00	7/25/2011	9,080.00	9,080.00	862.60	3,904.40
9	Chairs	Selaqui	4	9,225.00	3/9/2017	36,900.00	36,900.00	3,505.50	17,619.75
10	Table	Selaqui	1	13,000.00	3/20/2022	13,000.00	13,000.00	617.50	12,822.50
Total for the year 2021-22						124,830.00	124,830.00	11,241.35	62,222.15

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



Name of ULB - Selanqui Nagar Panchayat  
Register of CWP

S No.	Date of Payment	Billing Details	Description of work	Party Name/ Name of Contractor	Gross Amount
Total for the year 2021-22					



*(Handwritten signature)*

Name of the ULB - Sadaqui Nagar Panchayat  
Register of the Inexhaustible Assets

Sr No.	Asset Identification No.	Description	Date of acquisition	Mode of Acquisition	Cost	To Whom paid	Opening Written Down Value (Rs.)	Accumulated Depreciation	Depreciation provided (Rs.)	Closing Written Down Value (Rs.)
Total for the year 2021-22										



Name of the ULB - Selagui Nagar Panchayat  
Register of Infrastructure Assets

Public Lighting

S No.	Name/Description of the Infrastructure Asset	Cost of Acquisition & Erection of Lamp Posts (Rs.)	Cost of Acquisition & Laying of Cables (Rs.)	Total Cost (Rs.)	Location & Survey No. of Road where Lighting System is installed	Technical Measurement	Technical Rate	Year of Construction/Purchase	Opening Written Down Value (Rs.)	Depreciation	Closing Written Down Value (Rs.)
Total for the year 2021-22											
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.
- Information to fill the register can be obtained from Register of Works.

