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## ACCOUNTANT'S COMPILATION REPORT

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

We have compiled the accompanying financial statements of ULB Tapovan based on information you have provided. These financial statements comprise the Balance Sheet of ULB Tapovan 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

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: 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 STATEMENT FOR F.Y. 2021-22

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*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 VII (Dehradun & Uttarkashi)*

**Nagar Panchayat - Tapowan**



## Tapowan Nagar Panchayat

## Balance Sheet of Tapowan U.I.II 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	-	-
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	96.00	96.00
	<b>Total Own Fund Reserves and</b>		<b>96.00</b>	<b>96.00</b>
3-20	Grants, Contributions for specific	B-4	-	-
	<b>Loans</b>			
3-30	Secured loans	B-5	-	-
3-31	Unsecured loans	B-6	-	-
	<b>Total Loans</b>		<b>-</b>	<b>-</b>
	<b>Current Liabilities and Provisions</b>			
3-40	Deposits received	B-7	-	-
3-41	Deposit works	B-8	-	-
3-50	Other liabilities (Sundry Creditors)	B-9	-	-
3-60	Provisions	B-10	-	-
	<b>Total Current Liabilities and</b>		<b>-</b>	<b>-</b>
	<b>TOTAL LIABILITIES</b>		<b>96.00</b>	<b>96.00</b>
	<b>ASSETS</b>			
4-10	Fixed Assets	B-11	-	-
	Gross Block		96.00	96.00
4-11	Less: Accumulated Depreciation		-	-
	Net Block		96.00	96.00
4-12	Capital work-in-progress	B-12	-	-
	<b>Total Fixed Assets</b>		<b>-</b>	<b>-</b>
	<b>Investments</b>			
4-20	Investment - General Fund	B-13	-	-
4-21	Investment-Other Fund	B-14	-	-
	<b>Total Investments Current</b>		<b>-</b>	<b>-</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	-	-
4-60	Loans, advances and deposits	B-19	-	-
4-61	Less: Accumulated provision		-	-
	Net amount outstanding		-	-
	<b>Total Current Assets, Loans &amp;</b>		<b>-</b>	<b>-</b>
4-70	Other Assets	B-20	-	-
4-80	Miscellaneous Expenditure (to	B-21	-	-
	<b>TOTAL ASSETS</b>		<b>96.00</b>	<b>96.00</b>
	Notes to the Balance Sheet	B-22	-	-

  
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The various schedules to the Balance Sheet have been provided below:

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	Corporation/ Municipal Fund					
310-90	Excess of Income & Expenditure					
	<b>Total Municipal fund (310)</b>					

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

  
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**नगर प्रबन्धन अधिकारी**  
**पिबरी नगरपालिका**






Schedule

1

Particulars	Special Fund	Special Fund 2	Special Fund	Special Fund 4	Special Fund 5	Pension Fund	General Provident
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 on							
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>							
<b>Net balance at the year end - (a+b)-(c)</b>							
<b>Grant Total of Special Funds</b>							



  
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Schedule B-3: Reserves [Code No 312]						
Code No.	Particulars	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution	90.00		90.00		90.00
312-11	Capital Reserve	6.00		6.00		6.00
312-20	Borrowing Redemption Reserve					-
312-40	Statutory Reserve					-
312-50	General Reserve					-
312-60	Revaluation Reserve					-
	<b>Total Reserve funds</b>	96.00	-	96.00	-	96.00



  
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Schedule 8-4. Grants & Contributions for Specific Purposes Under the 2001 Account 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									
								(a) Balance	(b) Additions to the Grants	(c) Grants received during the year	(d) Interest/Principal received on Grant Investments	(e) Profit on disposal of Grant Investments	(f) Appreciation in Value of Grant Investments	(g) Other addition (Specify nature)	Total (a-g)	(h) Payments out of hands
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																

Total Grants & Contributions for Specific Purposes

Note: Grant funds received from Central/State Government are to be shown as grant funds and not to be mixed up with uncommitted

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Schedule B-5: Secured Loans [Code No 3301]

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.

  
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 पटना, भारत





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-Secured Loans</b>		

Note:

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

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

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

  
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**देवी नगराज**




Schedule B-8: Deposit Works (Code No 341)

Amount in Rs.

Code No.	Name of funding agency	Opening	Additions during the current year	Utilisation / expenditure	Balance	Income earned
1	2	3	4	5	6	7
341-10-						
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

  
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Schedule B-9: Other Liabilities [Code No 350]

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
350-10	Creditors		
350-11	Employee Liabilities		-
350-12	Interest Accrued and Due		
350-20	Recoveries Payable		
350-30	Government Dues Payable		
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others		
Total Other liabilities (Sundry Creditors)		-	-




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


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

  
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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 the 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	6.00			6.00					6.00	
410-21	Parks & Playgrounds	6.00			6.00					6.00	
	<b>Infrastructure Assets</b>										
410-30	Roads and Bridges	22.00			22.00					22.00	
410-31	Sewerage and drainage	1.00			1.00					1.00	
410-32	Waterways										
410-33	Public Lighting	18.00			18.00					18.00	
	<b>Other assets</b>										
410-40	Plants & Machinery	14.00			14.00					14.00	
410-50	Vehicles										
410-60	Office & other equipment	2.00			2.00					2.00	
410-70	Furniture, fixtures, fittings and electrical appliances	27.00			27.00					27.00	
410-22	Statues, heritage assets, antiques & other works of art										
410-80	Other fixed assets and non-current assets (includes Intangible Assets)										
	<b>Total</b>	96.00			96.00					96.00	

  
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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 at the end of FY
(A)	(B)	(C)	(D)	(E=B+C-D)
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	2	3	4	5	6
420-10	Central Government				
<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 UJ.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.



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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					

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.



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


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

  
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Code No.	Particulars	Gross	Provision for	Net	Previous year
1	2	3	4	5=3-4	6
631-10	Receivables for Property Taxes				
	<b>Net Receivables of Property Taxes</b>				
631-10	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				
650-30	Less: State Government Cesses/Lawyer				
	In Taxes - Control Accounts				
	<b>Net Receivables of Other Taxes</b>				
631-30	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				
	Sub-total				
631-40	Receivables from Other Sources				

  
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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		
Total Prepaid expenses			



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

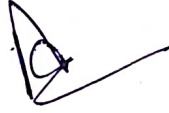
Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
450-10	Cash	-	-
	<b>Balance with Bank - Municipal Funds</b>		
450-21	Nationalised Banks		
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative Banks		
450-24	Post Office		
450-25	Treasury account		
	<b>Sub-total</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		
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
450-65	Treasury account		
	<b>Sub-total</b>		
	<b>Total Cash and Bank balances</b>	-	-

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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				
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>				

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

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

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

Code No.	Particulars	Current Year	Previous year
1	2	3	4
470-10	Deposit Works		
Total Other Assets			



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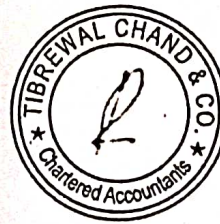


Tapowan Nagar Panchayat

Statement of Profit & Loss Account for the period 27/12/2021 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	-	-
	Fees & User Charges	I-4	-	-
	Sale & Hire Charges	I-5		
	Revenue, Grants, Contributions & Subsidies	I-6	-	-
	Income from Investments	I-7		
	Interest Earned	I-8	-	-
	Other Income	I-9		
	Income from Commercial Projects	I-19		
<b>A</b>	<b>Total- INCOME</b>		-	-
	<b>EXPENDITURE</b>			
	Establishments Expenses	I-10	-	-
	Administrative Expenses	I-11	-	-
	Operations & Maintenance	I-12	-	-
	Interest & Finance Expenses	I-13	-	-
	Programme Expenses	I-14	-	-
	Revenue, Grants, Contributions & Subsidies	I-15		
	Provisions & Write-off	I-16		
	Miscellaneous Expenses	I-17		
	Depreciation			
<b>B</b>	<b>Total- EXPENDITURE</b>		-	-
<b>A-B</b>	Gross Surplus/(Deficit) of income over expenditure before Prior Period Items		-	-
	Add :- Prior Period Items(net)	I-18		
	Gross Surplus/(Deficit) of income over expenditure after Prior Period Items		-	-
	Less:- Trf to Reserve Funds			
	Net Balance being surplus/(deficit) carried over to Municipal Fund		-	-

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Schedules to Income and Expenditure Account Name 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			



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**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

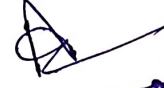


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**Schedule 1-2: Assigned Revenues & Compensation [Code No 120]**

Code No.	Particulars	Current Year	Previous Year
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>		

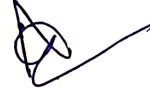


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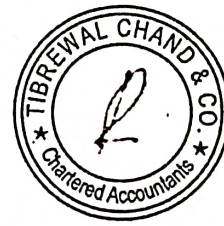


Schedule 1-3: Rental Income from Municipal Properties (Code No 130)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities		-
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		-	-
130-90	Less: Rent Remission and Refunds		
Sub-total		-	-
Total Rental Income from Municipal Properties		-	-



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**Schedule 1-5: Sale & Hire Charges [Code No 150]**

Detailed	Particulars	Current Year	Previous Year
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		
Total income from Sale & Hire charges			

  
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Schedule 1-7: Income from Investments - General Fund [Code No 170]

Code No	Particulars	Current Year	Previous Year
1	2	3	4
170-10	Interest on Investments		
170-20	Dividend		
170-40	Profit in Sale of Investments		
170-80	Others		
	Total Income from Investments	-	-



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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		
171-20	Interest on Loans and advances to Employees		
171-30	Interest on loans to others		
171-40	Other Interest		
Total. - Interest Earned		-	-



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

Code No.	Particulars	Current Year	Previous Year
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.



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

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



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**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		
220-11	Office maintenance		
220-12	Communication Expenses		
220-20	Books & Periodicals		
220-21	Printing and Stationery		
220-30	Travelling & Conveyance		
220-40	Insurance		
220-50	Audit Fees		
220-51	Legal Expenses		
220-52	Professional and other Fees		
220-60	Advertisement and Publicity		
220-61	Membership & subscriptions		
220-80	Other Administrative Expenses		
<b>Total administrative expenses</b>		-	-

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

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
230-10	Power & Fuel		
230-20	Bulk Purchases		
230-30	Consumption of Stores		
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		
230-59	Repairs & maintenance - Others		
230-80	Other operating & maintenance expenses		
<b>Total Operating &amp; Maintenance Expense</b>		-	-




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**Schedule 1-13: Interest & Finance Charges [Code No 240]**

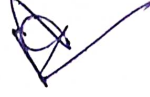
Code No.	Particulars	Current Year	Previous Year
1	2	3	4
240-10	Interest on Loans from the Central Government		
240-20	Interest on Loans from the State Government		
240-30	Interest on Loans from Government Bodies & associations		
240-40	Interest on Loans from International Agencies		
240-50	Interest on Loans from Banks & Other Financial Institutions		
240-60	Other Interest		
240-70	Bank Charges		
240-80	Other Finance Expenses		
<b>Total Interest &amp; Finance Charges</b>		-	-

  
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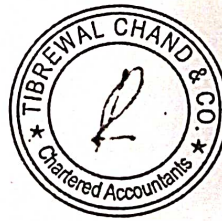


Schedule 1-14: Programme Expenses (Code No 250)

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
250-10	Election Expenses		
250-20	Own Programmes		
250-30	Share in Programmes of others		
	<b>Total Programme Expenses</b>	-	-



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Schedule 1-15: Revenue Grants, Contributions & Subsidies (Code No 260)

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
260-10	Grants Given (Give details)		
260-20	Contributions Given (Give details)		
260-30	Subsidies Given (Give details)		
Total Revenue Grants, Contributions & Subsidies given			

- Details of Grant/Contribution/Subsidy given to Central Govt body/ State Government body/



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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>		

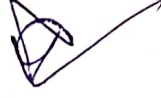


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Schedule 1-17: Miscellaneous Expenses [Code No 271]

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



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

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



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Schedule 1-19: Income from Projects taken on Commercial basis [Code No 190]

Code No	Particulars	Current Year	Previous Year
1	2	3	4
190-10	Income from commercial projects		
	Total Income from Commercial projects		

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

ULB NAME: TAPOWAN

### 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. **Receivables that are not being collected because of litigation:**
  - 6.1. \_\_
  - 6.2. \_\_



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

7. Previous year's figures have been regrouped/ rearranged, the detail are as follows:

7.1. \_\_

7.2. \_\_

8. Reserves and surplus

8.1. **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 Nil after considering the effect of Income & expenditure.

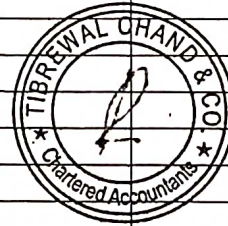
8.2. **Earmarked Fund:** Funds representing Special Funds to be utilised for specific purposes. No such fund was available/ created at ULB.

8.3. **Reserves:** The Reserve which represents capital contribution was stood as on 31<sup>st</sup> March, 2022 amounting to Rs. 96/- that has been created by capitalizing the asset.

9. Fixed Assets and Depreciation

9.1. 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			
	Total	-		
2	Fixed Assets which are not physically identified or traced			
	Total	-		
3	Fixed Asset under Leases and Hire Purchases			
I)	Lease			



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

		Total	-	
II)	Hire Purchases			
		Total	-	
		Total	-	

**9.2. 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

**9.3. 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

**9.4. 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 ___

10. 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.

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

- 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

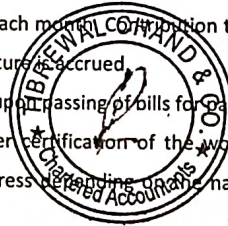
- a. Assigned revenues like Duty/Surcharge on transfer of Immovable properties are accounted during the year only upon actual receipt.

#### 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 upon the nature of work undertaken.
- 4.4. Other Revenue Expenditures are treated as expenditures as and when they become due.



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

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 notings in the Measurement Book as on 31 March\_2022 has been recognised 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.

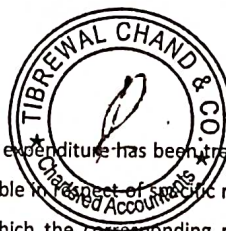
- a. Depreciation is charged on fixed assets on Straight Line method on the basis of useful life of assets and as per the rates prescribed in the accounting policy of UMAM 2021.
- b. Full year depreciation is provided for fixed assets capitalized in the first half of the year (before October 1). For 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

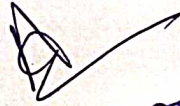
- 7.1. The ULB has not received general grants during the year.
- 7.2. Specific grants towards revenue expenditure received prior to the incurring of expenditure has been treated as liability till such time that expenditure is incurred. Grants received and receivable in respect of specific revenue expenditure has been recognized as income in the accounting period in which the corresponding revenue expenditure is charged to Income and Expenditure Account.



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

- 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 recognised as the opening balance of Municipal General Fund or as Capital Deficit.



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

### Part III - Disclosure

#### 1. General:

##### 1.1. A description of the nature of the relationship with related parties involved in the transactions.

- a. Details of honorarium paid to Councilors and Mayor (if paid)
- b. Separate details in case of each of the incomes of the ULB:
  - i. Refunds, remissions and write-off made during the year  
—
  - ii. Arrears collected during the year  
—
  - iii. Subsidy provided to citizen against each municipal service  
—
  - iv. Property tax forgone due to tax holiday  
—

##### c. Percentage of properties defaulting on property tax both in terms of number and value:

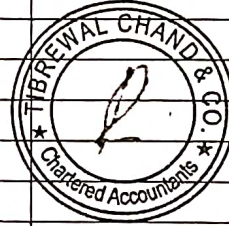
S. No.	Particulars	Figure
1	Total no. of Properties	
2	Defaulting properties	
3	Percentage of defaulting properties (2/1*100)	
4	Total Property tax demand	
5	Property tax in default	
6	Percentage of property tax in default (5/4*100)	

##### d. Percentage of connections, category-wise, defaulting on payment of water supply charges both in terms of number and value in comparison with the total number of connections and demand raised together with the remedial measures taken;

S. No.	Particulars	Figure
1	Total no. of Connection	
	Category 1	
	Category 2	
	Category N	
2	Defaulting Connections	
3	Percentage of defaulting Connection (2/1*100)	
4	Total water supply fees demand	



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

5	Water Supply charges in default	
6	Percentage of water supply charges in default (5/4*100)	

## e. Age analysis of receivables and payables

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

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

**2. Disclosure as per ASLB****2.1. Disclosure of Prior period items: (ASLB-3)**

- The nature of the prior period error
- Amount of the correction in current period
- Amount of the correction at the beginning of the current period

**2.2. Disclosure of Event after the reporting date: (ASLB-14)**

- The nature of the event
- An estimate of its financial effect

**2.3. Disclosure of Related Party Transactions: (ASLB-20)**

- Name of the transacting related party
- Nature of the relationship with related parties
- Related party transactions and its Financial implications



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

- d. Any other elements of the related party transactions
- e. Amounts or appropriate proportions of outstanding items

**2.4. Loans and Advances to Key Managerial Personnel**

- a. The aggregate remuneration and compensation of key management personnel and the number of individuals
- b. Loans and Advances given to Key Managerial Personnel

**2.5. 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
  - i. Service/ Administrative Charges
  - ii. 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
  - i. Salary, Wages & Bonus
  - ii. Rent, Rates & Taxes Paid
  - iii. Travelling & Conveyance
  - iv. Legal Expenses
  - v. Consumption of Stores
  - vi. Repair & Maintenance- Vehicles
  - vii. Other Operating & Maintenance Expenses
- c. Additional disclosure on the face of Income and Expenditure statement:
  - i. Share of Surplus of associates and joint ventures
  - ii. Minority interest share of surplus or deficit
  - iii. Surplus or deficit attributable to minority interest; and
  - iv. Surplus or deficit attributable to owners of the controlling entity.
- d. In case of revenue and expense are material, disclosure of nature, amount and period
  - i. Write-down of inventories to net realisable value (NRV)
  - 
  - ii. Disposals of items of property, plant and equipment



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

—  
iii. Litigation settlements

—  
iv. Other reversals of provisions

### 2.6. Fixed Assets (ASLB 17)

#### a. Revaluation of Assets

- i. The effective date of the revaluation
- ii. Whether an independent valuer was involved
- iii. The methods and significant assumptions applied in estimating the assets' fair values;
- iv. The revaluation surplus or deficit exhibited asset class-wise;

S. No.	Effective date of revaluation	Independent valuer involved	methods and significant assumptions applied involved	Surplus or Deficit
1				
2				
3				
4				

#### b. Additional disclosures

##### i. Value of fixed assets under dispute or litigation

- —
- —

##### ii. The status of the legal case as on \_\_\_

- —
- —

##### iii. The details & value of assets, which are not yet physically identified /traced


- —
- —

##### iv. Details and value of assets under leases and hire purchase

- —
- —



### 2.7. Disclosure on Intangible Assets (ASLB-31)

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

Name of Intangible Assets	Useful life	Amortisation rate	Amortisation methods	Gross carrying value as on ___	Accumulated Amortisation as on ___
<b>Internally generated intangible assets</b>					
<b>Other intangible assets</b>					

**2.8. Disclosure on Inventories (ASLB-12)**

Particulars	Value
Total Inventories	
Inventories pledged as security for liabilities	
Inventory lying with the contractors	

**2.9. Disclosure on Borrowings (ASLB-5)**

- a. Loans disbursed directly to an Executing Agency, specify the name of the Project for which such loan is raised:

SN	Name of project	Loan Amount

- b. Details of Loans:

Name of Ledger	Original Amount of loan and outstanding	Rate of Interest	Repayment period	Extent of repayment made during the year	Amount Outstanding at the end of the Year

- c. Details of mortgage or lien on properties and receivables

SN	Mortgage or lien with	Nature of Security	Guarantee Value



*(Signature)*  
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**नगर पंचायत तपोवन**  
**दिहरी गढ़वाल**

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

### 2.10. Disclosure on Provision against doubtful receivables

a. For property tax and other revenues which are material in nature, following are the relevant details:

Nature of Revenue	Carrying amount at the beginning of the year	Additional Provisions made during the Year including decrease in existing provisions	Amounts used during the year (Incurred and charged against the provision)	Unused Amount reversed during the year

### 2.11. Contingent Liabilities (ASLB-19):

Contingent Liabilities	Estimate of its financial effect	Indicative Outflow	Possibility of claim

### 2.12. Disclosure on Provision for Retirement benefits (ASLB-39)

a. Detail of the pension benefit plan:

—

b. Detail of the other terminal benefit plan

—

c. Detail of the actuarial valuation (where applicable)

—

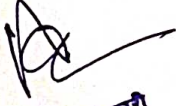
d. The number of members benefited by the plan

—

2.13. Disclosure on PPP Projects: ULB as grantor has disclosed the following information in respect of service concession arrangements in each reporting period:

Name of the Project	
Name of the Concessioner	
Concession period	
Type of concession (description of concession)	
Total concession value	



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

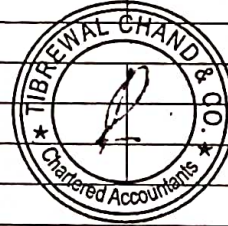
Amount paid during the Financial Year	
Amount to be paid in the next Financial Year	
In case of revenue sharing agreement, indicate the amount receivable for the Financial Year	

**2.14. Disclosure on Addition/ Merger of Local Bodies**

- Names of the local bodies merged
- Authority under which the merger has taken place
- Effective date of merger
- Principles adopted for consolidation
- Total amount of Assets and Liabilities taken over
- In case of demerger, the demerged ULB should disclose the total amount of Assets and Liabilities transferred

**2.15. Disclosure on Bank Accounts**

Bank account name	Bank account number	Nature of Bank account (Receipt/ Payment/ Both)	Balance as per books of account	Balance as per bank statements	BRS completed
<b>Nationalised Bank</b>					
<b>Other Scheduled Banks</b>					
<b>Scheduled Co-operative Banks</b>					
<b>Post office</b>					



*(Handwritten Signature)*  
**शुभाश्री कटिकारी**  
 नगर पंचायत समिती  
 टिहरी तालुका



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

Treasury					



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टिहरी गढ़वाल












PA23  
Name of the U.L.B. - Tirumala Nagar Panchayat  
REGISTRY OF LAND

Sr No.	Asset Identification No.	Description of the Land	Specifiy, if Leasehold/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 Disposed	Value Realized (Rs.)	Initials of the Authorized Officer	Remarks																
1	Not Allocated	Commercial	Freehold	Tycoon Street	NA	NA	NA	NA	Transfer	NA	NA	NA	NA	27-12-2021	NA	NA	NA	100	100	NA	NA	NA	NA	NA	NA	NA	NA	NA																	
2	Not Allocated	Commercial	Freehold	Near Temple	NA	NA	NA	NA	Transfer	NA	NA	NA	NA	27-12-2021	NA	NA	NA	100	100	NA	NA	NA	NA	NA	NA	NA	NA	NA																	
3	Not Allocated	Residential	Freehold		NA	NA	NA	NA	Transfer	NA	NA	NA	NA	27-12-2021	NA	NA	NA	100	100	NA	NA	NA	NA	NA	NA	NA	NA	NA																	
4	Not Allocated	Commercial	Freehold		NA	NA	NA	NA	Transfer	NA	NA	NA	NA	27-12-2021	NA	NA	NA	100	100	NA	NA	NA	NA	NA	NA	NA	NA	NA																	
5	Not Allocated	Commercial	Freehold	Near T and Stand	NA	NA	NA	NA	Transfer	NA	NA	NA	NA	27-12-2021	NA	NA	NA	100	100	NA	NA	NA	NA	NA	NA	NA	NA	NA																	
6	Not Allocated	Commercial	Freehold	Near T and Stand	NA	NA	NA	NA	Transfer	NA	NA	NA	NA	27-12-2021	NA	NA	NA	100	100	NA	NA	NA	NA	NA	NA	NA	NA	NA																	
Total for the year 2021-22																		600	600																600										

Notes:  
1 Details 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 making entry in the register and 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.

  
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 टिंडरी गढ़वाल

Name of ULB- Tapowan Nagar Panchayat  
Register of Building

S No.	Name/Description of the Building	Location	Plinth/Carpet Area of building	Plinth area rate of building	Total Construction Cost	Total Purchase Cost	Total Cost of Acquisition/ Total Estimated Cost	Year of Construction/Purchase	Total Cost (Rs)	Depreciation	Closing Written Down Value (Rs.)
1	Building	Tapowan Saraye	Details not available	Details not available	-	1.00	1.00	2021	1.00	-	1.00
2	Office building	Near Temple	Details not available	Details not available	-	1.00	1.00	2021	1.00	-	1.00
3	Residence		Details not available	Details not available	-	1.00	1.00	2021	1.00	-	1.00
4	Office building		Details not available	Details not available	-	1.00	1.00	2021	1.00	-	1.00
5	Office building	Near Taxi Stand	Details not available	Details not available	-	1.00	1.00	2021	1.00	-	1.00
6	Public Toilet	Near Taxi Stand	Details not available	Details not available	-	1.00	1.00	2021	1.00	-	1.00
<b>Total for the year 2021-22</b>					-	6.00	6.00		6.00	-	6.00

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

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दिल्ली मन्साल

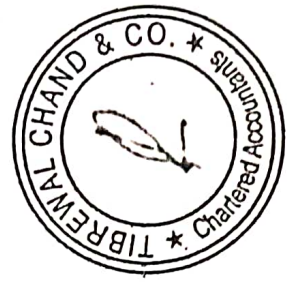


Name of ULB- Tapowan Nagar Panchayat  
Register of Statues and valuable works of art and antiques

S No.	Name/Description of the Statue/Valuable Work of art/Antiques	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 and text in Hindi:   
 सचिव नगर पंचायत  
 तपोवन नगर पंचायत  
 तपोवन, रायचूर, जिला रायचूर, मध्य प्रदेश





Name of ULB- Tapowan 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 Acquisition/ 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 ULB, 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.



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**Road and Bridges**

S No.	Name/Description of the Infrastructure Asset	Ward No.	Roads in sqm		Technical Rate	Year of Construction/ Date of construction	Total Construction Cost Gross Block	Total Purchase Cost Gross Block	Total Cost of Acquisition/ Total Estimated Cost Gross Block	Depreciation	Closing Written Down Value (Rs.)
1	1 Road		Details not found	Details not found		2021	-	1,000	1,000	-	1,000
2	2 Road		Details not found	Details not found		2021	-	1,000	1,000	-	1,000
3	3 Road		Details not found	Details not found		2021	-	1,000	1,000	-	1,000
4	4 Road		Details not found	Details not found		2021	-	1,000	1,000	-	1,000
5	5 Road		Details not found	Details not found		2021	-	1,000	1,000	-	1,000
6	6 Road		Details not found	Details not found		2021	-	1,000	1,000	-	1,000
7	7 Road		Details not found	Details not found		2021	-	1,000	1,000	-	1,000
8	8 Road		Details not found	Details not found		2021	-	1,000	1,000	-	1,000
9	9 Road		Details not found	Details not found		2021	-	1,000	1,000	-	1,000
10	10 Road		Details not found	Details not found		2021	-	1,000	1,000	-	1,000
11	11 Road		Details not found	Details not found		2021	-	1,000	1,000	-	1,000
12	12 Road		Details not found	Details not found		2021	-	1,000	1,000	-	1,000
13	13 Road		Details not found	Details not found		2021	-	1,000	1,000	-	1,000
14	14 Road		Details not found	Details not found		2021	-	1,000	1,000	-	1,000
15	15 Road		Details not found	Details not found		2021	-	1,000	1,000	-	1,000
16	16 Road		Details not found	Details not found		2021	-	1,000	1,000	-	1,000
17	17 Road		Details not found	Details not found		2021	-	1,000	1,000	-	1,000
18	18 Road		Details not found	Details not found		2021	-	1,000	1,000	-	1,000
19	19 Road		Details not found	Details not found		2021	-	1,000	1,000	-	1,000
20	20 Road		Details not found	Details not found		2021	-	1,000	1,000	-	1,000
21	21 Road		Details not found	Details not found		2021	-	1,000	1,000	-	1,000
22	22 Road		Details not found	Details not found		2021	-	1,000	1,000	-	1,000
23	23 Road		Details not found	Details not found		2021	-	1,000	1,000	-	1,000
Total for the year 2021-22							-	22,000	22,000	-	22,000

S No.	Name/Description of the Infrastructure Asset	Ward No. / Name of colony	Area of the land on which structure is constructed (acre / sq. m)		Technical Rate	Year of Construction/ Date of construction	Total Construction Cost Gross Block	Total Purchase Cost Gross Block	Total Cost of Acquisition/ Total Estimated Cost Gross Block	Depreciation	Closing Written Down Value (Rs.)
1	1 Open Drainage		Details not found	Details not found		2021	-	1,000	1,000	-	1,000
Total for the year 2021-22							-	1,000	1,000	-	1,000

S No.	Name/Description of the Infrastructure Asset	Ward No.	Year of Construction/Purchase	Total Construction Cost Gross Block	Total Purchase Cost Gross Block	Depreciation	Closing Written Down Value (Rs.)	Give Reference of available title document
Total for the year 2021-22								

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टिहरी गढ़वाल



Name of ULB- Tapowan 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.)
Total for the year 2021-22						
Notes:						
1. Information to fill the register can be obtained from Register of Stock and stores						



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Name of ULB- Tapowan Nagar-Panchayat		Register of Office and Other Equipment	
S No.	Name of the Asset	Location & User Department	Quantity
1	Computer	Tapowan	1
2	Inverter	Tapowan	1
Total for the year 2021-22			
		Rate at which purchased	
		1.00	1.00
		1.00	1.00
		Date of Acquisition/Year of purchase	
		27-12-2021	
		27-12-2021	
		Total Purchase Cost/ Cost of Acquisition	
		1.00	1.00
		1.00	1.00
		2.00	2.00
		Total Cost	
		1.00	1.00
		1.00	1.00
		2.00	2.00
		Depreciation (Rs.)	
		-	-
		-	-
		Closing Written Down Value (Rs.)	
		1.00	1.00
		1.00	1.00
		2.00	2.00

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 पंचायत  
 लेख नं. 10  
 दि. 27-12-2021

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Name of ULB - Tapowan 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	Tapowan	1	1.00	27-12-2021	1.00	1.00	-	1.00
2	Revolving Chair	Tapowan	2	1.00	27-12-2021	2.00	2.00	-	2.00
3	Table	Tapowan	2	1.00	27-12-2021	2.00	2.00	-	2.00
4	Chairs	Tapowan	22	1.00	27-12-2021	22.00	22.00	-	22.00
Total for the year 2021-22						27.00	27.00	-	27.00

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

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नगर पंचायत तालिका  
दस्तावेज नं. १२३४

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Name of ULB- Tapowan Nagar Panchayat  
Register of CVIP

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

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दस्तावेज नमूना






Name of the ULB - Tapovan Nagar Panchayat  
Register of the Intangible 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										

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एवं वाराणसी नगर  
पालिका




Name of the ULB - Tapowan 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.)
1	Street Light	4.00	-	4.00	Details not Found	Details not Found	Details not Found	2021	4.00	-	4.00
2	Solar Light	14.00	-	14.00	Details not Found	Details not Found	Details not Found	2021	14.00	-	14.00
Total for the year 2021-22		18.00	-	18.00					18.00	-	18.00

Note:

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



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तंत्र द्वारा तैयार  
की गई है

