Assets Valuation Report

(Building Group)

Triyuga Janata Multiple Campus

Gaighat Udayapur

2082/12/27

TRIYUGA JANATA MULTIPLE CAMPUS
GAIGHAT, UDAYAPUR (NEPAL)

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Limitations

1. The Income Tax Act, 2058 (2002) has been in effect since the fiscal year 2058-59 (2001-02 AD). Therefore, depreciation on all assets has been deducted starting from the fiscal year 2058-59.
2. As per the provision under Section 19 of the Income Tax Act, 2058, depreciation on assets is calculated.
3. The original value of all assets is as provided by the Campus administration



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Truyuga Janata Multiple Campus

Gaighat

Valuation of permanent structure and Building

SN	Assets	Original Cost	Note No.	Book value on 2082-04-01
1	Building with corrugated iron roof	1,00,00,000(2050-51)	1	2909083.03
2	Degree Building	50000000 (2076-77)	2	38689046.88
3	Library Building	40000000 (2059-60)	3	12941342.62
4	Kala Building	50000000 (2077-78)	4	40725312.5
5	Canteen	1000000 (2070-71)	5	568800.1
6	Security post	100000 (2077-78)	6	81450.63
7	Motorcycle Parking	1000000 (2065-66)	7	440127.31
8	FSU Building	1000000 (2075-76)	8	735091.89
9	Sarswoti Temple	500000 (2063-64)	9	198607.12
10	Temple Mudkatta	1200000 (2080-81)	10	1140000
11	Toilate Building	400000 (2055-56)	11	116795.61
12	Compounding wall	1000000 (2081-82)	12	1000000
13	Land	180000000	13	180000000
14	Administrative Building			

TRIYUGA JANATA MULTIPLE CAMPUS
GAIGHAT, UDAYAPUR (NEPAL)

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Note No.- 1 Corrugated Iron roof

Fiscal Year	Value of Assets	Amount
2050-51	Original Value	10000000
2051-52	Book Value	10000000
2052-53	Book Value	10000000
2053-54	Book Value	10000000
2054-55	Book Value	10000000
2055-56	Book Value	10000000
2056-57	Book Value	10000000
2057-58	Book Value	10000000
2058-59	Book Value Depreciation	10000000 (500000)
2059-60	Book Value Depreciation	9500000 (475000)
2060-61	Book Value Depreciation	9025000 (451250)
2061-62	Book Value Depreciation	8573750 (428687.5)
2062-63	Book Value Depreciation	8145062.5 (407253.25)
2063-64	Book Value Depreciation	7737809.375 (386890.47)
2064-65	Book Value Depreciation	73500918.91 (367545.95)
2065-66	Book Value Depreciation	69833372.96 (349168.65)
2066-67	Book Value Depreciation	6634204.31 (331710.23)
2067-68	Book Value Depreciation	6302494.09 (315124.70)
2068-69	Book Value Depreciation	5987369.39 (299368.47)
2069-70	Book Value Depreciation	5668000.92 (284400)
2070-71	Book Value Depreciation	5383600.87 (269180.04)
2071-72	Book Value Depreciation	5114420.83 (255721.21)
2072-73	Book Value Depreciation	4858699.79 (242934.99)
2073-74	Book Value Depreciation	4615764.80 (230788.24)
2074-75	Book Value Depreciation	4384976.56 (219248.83)
2075-76	Book Value Depreciation	4165727.73 (208286.39)
2076-77	Book Value Depreciation	3957441.34 (197872.07)
2077-78	Book Value Depreciation	3759569.27 (187978.46)
2078-79	Book Value Depreciation	3571590.80 (178579.54)
2079-80	Book Value Depreciation	3393011.26 (169650.56)
2080-81	Book Value Depreciation	3223360.70 (161168.03)
2081-82	Book Value Depreciation	3062192.67 (153109.63)
2082-04-01	Book value	2909083.03

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Note No.- 2 Degree Building

2076-77	Original Value	50000000
2077-78	Book Value Depreciation	50000000 (2500000)
2078-79	Book Value Depreciation	47500000 (2375000)
2079-80	Book Value Depreciation	45125000 (2256250)
2080-81	Book Value Depreciation	42868750 (2143437.5)
2081-82	Book Value Depreciation	40725312.5 (2036265.63)
2082-04-01	Book value	38689046.88



CAMPUS CHIEF

Note No.- 3 Library Building

2059-60	Original Value	40000000
2060-61	Book Value Depreciation	40000000 (2000000)
2061-62	Book Value Depreciation	3800000 (1900000)
2062-63	Book Value Depreciation	36100000 (1805000)
2063-64	Book Value Depreciation	34295000 (1714750)
2064-65	Book Value Depreciation	32580250 (1629012.5)
2065-66	Book Value Depreciation	30951237.5 (1547561.88)
2066-67	Book Value Depreciation	29403675.63 (1470183.78)
2067-68	Book Value Depreciation	27933491.85 (1396674.59)
2068-69	Book Value Depreciation	26536816.4 (1326840.82)
2069-70	Book Value Depreciation	25209975.54 (1260498.78)
2070-71	Book Value Depreciation	23949476.76 (1197473.84)
2071-72	Book Value Depreciation	22752002.92 (1137600.15)
2072-73	Book Value Depreciation	21614404.77 (1080720.14)
2073-74	Book Value Depreciation	20533684.63 (1026684.23)
2074-75	Book Value Depreciation	19507000.4 (975350)
2075-76	Book Value Depreciation	18531650.38 (926582.52)
2076-77	Book Value Depreciation	17605067.86 (880253.39)
2077-78	Book Value Depreciation	16724814.47 (836240.72)
2078-79	Book Value Depreciation	15888573.75 (794428.69)
2079-80	Book Value Depreciation	15094145.06 (754707.25)
2080-81	Book Value Depreciation	14339437.81 (716971.89)
2081-82	Book Value Depreciation	13622465.92 (681123.96)
2082-04-01	Book value	12941342.62

Note No.- 4 Kala Building

2077-78	Original Value	50000000
2078-79	Book Value Depreciation	50000000 (2500000)
2079-80	Book Value Depreciation	47500000 (2375000)
2080-81	Book Value Depreciation	45125000 (2256250)
2081-82	Book Value Depreciation	42868750 (2143437.5)
2082-04-01	Book value	40725312.5

TRIYUGA JANATA MULTIPLE CAMPUS
GAIGHAT, UDAYAPUR (NEPAL)

CAMPUS CHIEF

Note No.-5 Canteen Building

2070-71	Original Value	1000000
2071-72	Book Value	1000000
	Depreciation	(50000)
2072-73	Book Value	950000
	Depreciation	(47500)
2073-74	Book Value	902500
	Depreciation	(45125)
2074-75	Book Value	857325
	Depreciation	(42868.75)
2075-76	Book Value	814506.25
	Depreciation	(40725.31)
2076-77	Book Value	773780.94
	Depreciation	(38689.05)
2077-78	Book Value	735091.89
	Depreciation	(36754.60)
2078-79	Book Value	698337.30
	Depreciation	(34916.86)
2079-80	Book Value	663420.44
	Depreciation	(33171.02)
2080-81	Book Value	630249.42
	Depreciation	(31512.47)
2081-82	Book Value	598736.95
	Depreciation	(29936.85)
2082-04-01	Book value	568800.10

Note No.- 6 Security post Building

2077-78	Original Value	100000
2078-79	Book Value	100000
	Depreciation	(5000)
2079-80	Book Value	95000
	Depreciation	(4750)
2080-81	Book Value	90250
	Depreciation	(4512.5)
2081-82	Book Value	85737.5
	Depreciation	(4286.88)
2082-04-01	Book value	81450.63

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Note No.-7 Motorcycle Parking

2065-66	Original Value	1000000
2066-67	Book Value	1000000
	Depreciation	(50000)
2067-68	Book Value	950000
	Depreciation	(47500)
2068-69	Book Value	902500
	Depreciation	(45125)
2069-70	Book Value	857375
	Depreciation	(42868.75)
2070-71	Book Value	814506.25
	Depreciation	(40725.13)
2071-72	Book Value	773780.94
	Depreciation	(38689.05)
2072-73	Book Value	735091.89
	Depreciation	(36754.60)
2073-74	Book Value	698337.30
	Depreciation	(34916.86)
2074-75	Book Value	663420.44
	Depreciation	(33171.02)
2075-76	Book Value	630249.42
	Depreciation	(31512.47)
2076-77	Book Value	598736.95
	Depreciation	(29936.85)
2077-78	Book Value	568800.10
	Depreciation	(28440)
2078-79	Book Value	540360
	Depreciation	(27018)
2079-80	Book Value	513342
	Depreciation	(25667)
2080-81	Book Value	487674.90
	Depreciation	(24383.75)
2081-82	Book Value	463291.90
	Depreciation	(23164.60)
2082-04-01	Book value	440127.31

Note No.-8 Free Students Union Building

2075-76	Original Value	1000000
2076-77	Book Value	1000000
	Depreciation	(50000)
2077-78	Book Value	950000
	Depreciation	(47500)
2078-79	Book Value	902500
	Depreciation	(45125)
2079-80	Book Value	857375
	Depreciation	(42868.75)
2080-81	Book Value	814506.25
	Depreciation	(40725.31)
2081-82	Book Value	773780.94
	Depreciation	(38689.05)
2082-04-01	Book value	735091.89

TRIYUGA JANATA MULTIPLE C
GAIGHAT, UDAYAPUR (NEPA

CAMPUS CHIEF

Note No.- 9 Sarswoti Temple

2063-64	Original Value	500000
2064-65	Book Value Depreciation	500000 (25000)
2065-66	Book Value Depreciation	475000 (23750)
2066-67	Book Value Depreciation	451250 (22562.5)
2067-68	Book Value Depreciation	428687.5 (21434.38)
2068-69	Book Value Depreciation	407253.125 (20362.66)
2069-70	Book Value Depreciation	386890.47 (19344.52)
2070-71	Book Value Depreciation	367545.95 (18377.30)
2071-72	Book Value Depreciation	349168.65 (17458.43)
2072-73	Book Value Depreciation	331710.22 (16585.51)
2073-74	Book Value Depreciation	315124.71 (15756.24)
2074-75	Book Value Depreciation	299368.48 (14968.42)
2075-76	Book Value Depreciation	284400 (14220)
2076-77	Book Value Depreciation	270180 (13509)
2077-78	Book Value Depreciation	256671 (12833.55)
2078-79	Book Value Depreciation	243837.45 (12191.87)
2079-80	Book Value Depreciation	231645.58 (11582.28)
2080-81	Book Value Depreciation	220063.30 (11003.165)
2081-82	Book Value Depreciation	209060.13 (10453)
2082-04-01	Book value	198607.12

Note No.- 10 Temple Mudkatta

2080-81	Original Value	1200000
2081-82	Book Value Depreciation	1200000 (60000)
2082-04-01	Book value	1140000

TRIYUGA JANATA MULTIPLE CAMPUS
GAIGHAT, UDAYAPUR (NEPALI)

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Note No.-11 Toilet

2055-56	Original Value	400000
2056-57	Book Value	400000
2057-58	Book Value	400000
2058-59	Book Value Depreciation	400000 (20000)
2059-60	Book Value Depreciation	380000 (19000)
2060-61	Book Value Depreciation	361000 (18050)
2061-62	Book Value Depreciation	342950 (17147.5)
2062-63	Book Value Depreciation	325802.5 (16290.125)
2063-64	Book Value Depreciation	309512.375 (15475.62)
2064-65	Book Value Depreciation	294036.76 (14701.84)
2065-66	Book Value Depreciation	279334.92 (13966.75)
2066-67	Book Value Depreciation	265368.17 (13268.41)
2067-68	Book Value Depreciation	252099.76 (12604.99)
2068-69	Book Value Depreciation	239494.77 (11974.74)
2069-70	Book Value Depreciation	227520.03 (11376.00)
2070-71	Book Value Depreciation	216144.03 (10807.20)
2071-72	Book Value Depreciation	205336.83 (10266.84)
2072-73	Book Value Depreciation	195069.99 (9753.50)
2073-74	Book Value Depreciation	185316.49 (9265.82)
2074-75	Book Value Depreciation	176050.67 (8802.53)
2075-76	Book Value Depreciation	167248.14 (8362.41)
2076-77	Book Value Depreciation	158885.73 (7944.29)
2077-78	Book Value Depreciation	150941.44 (7547.07)
2078-79	Book Value Depreciation	143394.37 (7169.72)
2079-80	Book Value Depreciation	136224.65 (6811.23)
2080-81	Book Value Depreciation	129413.42 (6470.67)
2081-82	Book Value Depreciation	122942.75 (6147.14)
2082-04-01	Book value	116795.61

Note No.- 12 Compounding Wall (2082-04-01) Rs.1000000

Note No.-13 Land (2082-04-01) Rs.180000000

