

**Kanpur Municipal Corporation**

**Motijheel, Kanpur**

**Audited Balance Sheet**

**F Y: 2016-2017**

**BATRA AGRAWAL ASSOCIATES**

**Chartered Accountants**

15/79(2), Civil Lines, Kanpur-1

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**KANPUR MUNICIPAL CORPORATION**

**BALANCE SHEET AS ON 31.03.2017**

CODE NO.	DESCRIPTION OF ITEMS	SCH.NO.	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
	<b>LIABILITIES</b>			
	<b>Reserve &amp; Surplus</b>			
3101000	Municipal (General) Fund	B-1	28,867,652,970.80	29,851,180,455.28
3111000	Earmarked Funds	B-2	3,727,303,353.41	2,869,924,457.41
3121000	Reserves	B-3	11,983,269,705.82	11,284,125,686.82
	<b>Total Reserves &amp; Surplus</b>		<b>44,578,226,030.03</b>	<b>44,005,230,599.51</b>
3201000	<b>Grants, Contributions for specific purposes</b>	B-4	<b>5,861,220,260.00</b>	<b>5,666,044,260.00</b>
	<b>Loans</b>			
3301000	Secured Loans	B-5	4,345,157,937.00	3,873,146,937.00
3311000	Unsecured Loans	B-6	-	-
	<b>Total Loans</b>		<b>4,345,157,937.00</b>	<b>3,873,146,937.00</b>
	<b>Current Liabilities and Provisions</b>			
3401000	Deposits Received	B-7	21,721,286.62	51,897,466.62
3411000	Deposits Works	B-8	103,512,048.38	46,332,112.38
3501000	Other Liabilities	B-9	417,525,734.91	300,566,937.10
3601000	Provisions	B-10	-	-
	<b>Total Current Liabilities and Provisions</b>		<b>542,759,069.91</b>	<b>398,796,516.10</b>
	<b>TOTAL LIABILITIES</b>		<b>55,327,363,296.94</b>	<b>53,943,218,312.61</b>
	<b>ASSETS</b>			
	<b>Fixed Assets</b>			
4101000	Gross Block	B-11	45,128,848,521.62	44,235,709,845.62
4112000	Less: Accumulated Depreciation		2,932,540,583.00	2,552,552,789.00
	<b>Net Fixed Assets</b>		<b>42,196,307,938.62</b>	<b>41,683,157,056.62</b>
	<b>Investments</b>			
4201000	Investment-General Fund	B-12	-	200,660,724.00
	<b>Total Investments</b>		<b>-</b>	<b>200,660,724.00</b>
	<b>Current Assets, Loans and Advances</b>			
4301000	Stock in Hand	B-13	-	-
	<b>Sundry Debtors</b>			
4311000	Gross amount outstanding	B-14	2,579,319,924.98	1,897,285,739.45
4321000	Less: Accumulated provision against bad and doubtful receivables		-	-
	<b>Net amount outstanding</b>		<b>2,579,319,924.98</b>	<b>1,897,285,739.45</b>
4401000	Prepaid Expenses	B-15	-	-
4501000	Cash and Bank Balances	B-16	2,937,204,369.34	3,070,928,236.54
4601000	Loans, Advances and Deposits	B-17	7,614,531,064.00	7,091,186,556.00
4611000	Less: Accumulated provision against Loans		-	-
	<b>Total Current Assets, Loans and Advances</b>		<b>10,551,735,433.34</b>	<b>10,162,114,792.54</b>
4701000	<b>Other Assets</b>	B-18	-	-
4801000	<b>Miscellaneous Expenditure (to the extent not written off)</b>	B-19	-	-
	<b>TOTAL ASSETS</b>		<b>55,327,363,296.94</b>	<b>53,943,218,312.61</b>

**NOTES ON ACCOUNTS**

B-20

Schedules B-1 to B-20 form an integral part of Accounts.

**As per our separate report of even date**

For **Batra Agarwal Associates**  
Chartered Accountants

(Pravin Agarwal)  
Partner  
Membership No. 070663  
Kanpur  
Date : 14-06-2018



(Chief Accounts Officer)

(Addl. Municipal Comm.)

(Municipal Comm.)

Schedules to the Balance Sheet:

Schedule B-1: Municipal (General) Fund

Code No.	Particulars	Opening Balance as per the last account (Rs.)	Addition/Adjustment 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)
310001	Municipal Fund	30,077,038,014.58	-	30,077,038,014.58	464,880,694.00	29,612,157,320.58
310901	Excess of Income & Expenditure	(25,857,559.50)	(518,646,790.48)	(744,504,349.78)	-	(744,504,349.78)
	<b>Total Municipal Fund</b>	<b>29,851,180,455.28</b>	<b>(518,646,790.48)</b>	<b>29,332,533,664.80</b>	<b>464,880,694.00</b>	<b>28,867,652,970.80</b>

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

Particulars	Water Supply I	Sewerage I	Sewerage II	Finance Comm.	Infrastructure	Sewerage III	Water Supply II	E-Governance	Smart City Mission	Sewerage
Code No.	3111200	3111300	3111400	3111500	3111600	3111700	3111800	3112200	3113200	3114200
(a) Opening Balances										
(b) Additions to the Special Fund										
(i) Realised during the year	495,711,500.00	270,363,710.00	31,300,500.00	570,314,442.57	539,103,724.84	155,850,000.00	789,186,200.00	8,094,380.00	10,000,000.00	-
(ii) Transfer from Municipal / Other Fund	-	-	-	890,225,087.00	300,698,122.00	133,230,000.00	-	-	10,000,000.00	35,081,000.00
(iii) Interest/ Dividend earned on Special Fund Investments	159,390,000.00	172,253,000.00	-	-	-	-	-	-	866,062.00	-
(iv) Profit on disposal of Special Fund Investments	-	-	-	-	-	-	-	-	-	-
(v) Appreciation in Value of Special Fund Investments	-	-	-	-	-	-	-	-	-	-
(vi) Other additions	-	-	-	-	-	-	-	-	-	-
<b>Total (a+b)</b>	<b>159,390,000.00</b>	<b>172,253,000.00</b>	<b>31,300,500.00</b>	<b>890,225,087.00</b>	<b>300,698,122.00</b>	<b>133,230,000.00</b>	<b>789,186,200.00</b>	<b>8,094,380.00</b>	<b>10,866,062.00</b>	<b>35,081,000.00</b>
(c) Payments out of Funds										
(i) Capital expenditure on Fixed Assets	655,101,500.00	442,616,710.00	31,300,500.00	1,460,539,529.57	839,801,846.84	289,080,000.00	789,186,200.00	8,094,380.00	20,866,062.00	35,081,000.00
(ii) Others	-	-	-	460,167,678.00	358,774,218.00	-	-	-	-	-
<b>Sub Total</b>				<b>460,167,678.00</b>	<b>358,774,218.00</b>					
(ii) Revenue expenditure on Salary, Wages and allowances etc. Rent Other Expenses	-	-	-	-	-	-	-	-	-	-
<b>Sub Total</b>				<b>16,348,436.00</b>	<b>16,348,436.00</b>				<b>7,067,272.00</b>	<b>2,016,771.00</b>
(iii) Others	-	-	-	-	-	-	-	-	7,067,272.00	2,016,771.00
<b>Sub Total</b>									<b>7,067,272.00</b>	<b>2,016,771.00</b>
<b>Total of (i+ii+iii) (c)</b>				<b>476,516,114.00</b>	<b>358,774,218.00</b>				<b>7,067,272.00</b>	<b>2,016,771.00</b>
<b>Net balance at the year end [(a+b)-(c)]</b>	<b>655,101,500.00</b>	<b>442,616,710.00</b>	<b>31,300,500.00</b>	<b>984,023,415.57</b>	<b>481,027,628.84</b>	<b>289,080,000.00</b>	<b>789,186,200.00</b>	<b>8,094,380.00</b>	<b>13,808,790.00</b>	<b>33,064,229.00</b>

Schedule B-3: Reserves

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)
3121001	Capital Contribution	-	-	-	-	-
3121001	Capital Reserve	11,284,125,686.82	818,941,896.00	12,103,067,582.82	119,797,877.00	11,983,269,705.82
3122001	Borrowing Redemption Reserve	-	-	-	-	-
3123001	Special Funds (Utilised)	-	-	-	-	-
3124001	Statutory Reserve	-	-	-	-	-
3125001	General Reserve	-	-	-	-	-
3126001	Revaluation Reserve	-	-	-	-	-
	<b>Total Reserve Funds</b>	<b>11,284,125,686.82</b>	<b>818,941,896.00</b>	<b>12,103,067,582.82</b>	<b>119,797,877.00</b>	<b>11,983,269,705.82</b>

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from other Government Agencies	Grants from Financial Institution	Grants from Welfare Bodies	Grants from International Organisations	Others
Code No.	3201000	3202000	3203000	3204000	3205000	3206000	3208000
(a) Opening Balances							
(b) Additions to the Grants							
(i) Grant received during the year	2,293,427,400.00	3,372,616,860.00	-	-	-	-	-
(ii) Interest/Dividend earned on Grant Investments	94,497,000.00	100,679,000.00	-	-	-	-	-
(iii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-
(iv) Appreciation in value of Grant Investments	-	-	-	-	-	-	-
(v) Other additions	94,497,000.00	100,679,000.00	-	-	-	-	-
<b>Total (a+b)</b>	<b>2,387,924,400.00</b>	<b>3,473,295,860.00</b>					
(c) Payments out of Funds							

(i) Capital expenditure on Fixed Assets	(ii) Revenue expenditure on Salary, Wages and allowances etc.	(iii) Others	Loss on disposal of Special Fund Investments	Diminution in value of Special Fund Investments Transferred to Municipal Fund	Total of (i+ii+iii) (c)	Net balance at the year end [(a+b)-(c)]
Sub Total						2,387,924,400.00
3,473,295,860.00						

**Schedule B-5 : Secured Loans**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3301001	Loans from Central Government	-	-
3302001	Loans from State Government	-	-
3303001	Loans from Government Bodies & Association	4,345,157,937.00	3,873,146,937.00
3304004	Loans from International Agencies	-	-
3305001	Loans from Banks & Other Financial Institution	-	-
3306001	Other Term Loans	-	-
3307001	Bond & Debentures	-	-
3308001	Other Loans	-	-
	<b>Total Secured Loans</b>	<b>4,345,157,937.00</b>	<b>3,873,146,937.00</b>

**Schedule B-6 : Unsecured Loans**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3311001	Loans from Central Government	-	-
3312001	Loans from State Government	-	-
3313001	Loans from Government Bodies & Association	-	-
3314001	Loans from International Agencies	-	-
3315001	Loans from Banks & Other Financial Institution	-	-
3316001	Other Term Loans	-	-
3317001	Bond & Debentures	-	-
3318001	Other Loans	-	-
	<b>Total Unsecured Loans</b>	<b>-</b>	<b>-</b>

**Schedule B-7 : Deposits Received**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3401001	From Contractors	21,721,286.62	51,897,466.62
3402001	From Revenues	-	-
3403001	From Staff	-	-
3408001	From Others	-	-
	<b>Total Deposits Received</b>	<b>21,721,286.62</b>	<b>51,897,466.62</b>

**Schedule B-8 : Deposits Works**

Code No.	Particulars	Opening balance as the beginning of the year Amount (Rs.)	Additions during the current year Amount (Rs.)	Utilisation/expenditure during the year Amount (Rs.)	Balance outstanding at the end of the year Amount (Rs.)
1	2	3	4	5	6
3411001	Civil Works	46,332,112.38	77,828,404.00	20,648,468.00	103,512,048.38
3412001	Electrical Works	-	-	-	-
3418001	Others	-	-	-	-
	<b>Total of Deposits Works</b>	<b>46,332,112.38</b>	<b>77,828,404.00</b>	<b>20,648,468.00</b>	<b>103,512,048.38</b>

**Schedule B-9 : Other Liabilities**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3501000	Creditors	21,197,795.56	25,155,802.56
3501100	Employee Liabilities	35,966,893.00	5,388,700.00

3501000	Interest Earned on Grant Contribution	229,111,234.00		
3502000	Recoveries Payable	286,933,867.00		
3504000	Refunds Payable	73,427,179.35		
3504100	Advance Collection of Revenues	-		
3508000	Others	-		
	<b>Total Other Liabilities</b>	<b>417,525,734.91</b>		<b>300,566,937.10</b>

**Schedule B-10 : Provisions**

Code No.	Particulars	Opening Balance	Additions during the period	Deductions during the period	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5	3	4
3601001	Provisions for Expenses	-	-	-	-	-
3602001	Provisions for Interest	-	-	-	-	-
3603001	Provisions for Other Assets	-	-	-	-	-
	<b>Total Provisions</b>	-	-	-	-	-

**Schedule B-11 : Fixed Assets**

Code No.	Particulars	Opening Balance	Gross Block		Cost at the end of the year	Accumulated Depreciation	Net Block				
			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 previous year		
1	2	3	4	5	6	7	8	9	10	11	12
4101000	Land	16,318,272,751.00	4,735,023.00	-	16,318,272,751.00	-	-	-	-	16,318,272,751.00	16,313,537,728.00
4102000	Building	61,695,996,079.44	4,315,781.00	-	61,741,811,860.44	88,276,517.00	-	847,351,069.00	-	5,327,460,791.44	5,570,174,274.44
4103000	Infrastructure Assets	6,546,484,000.00	-	-	6,546,484,000.00	93,561,480.00	-	900,077,339.00	-	5,646,406,661.00	5,835,079,944.00
4103100	Roads and Bridges	2,777,410,510.67	-	-	2,777,410,510.67	39,709,831.00	-	380,934,377.00	-	2,386,476,138.67	2,476,553,796.67
4103200	Canal and Drainage	444,211,823.00	-	-	444,211,823.00	23,586,566.00	-	165,200,070.00	-	337,168,566.00	258,880,714.00
4103300	Other Lighting	66,524,992.00	-	-	66,524,992.00	2,373,760.00	-	19,548,858.00	-	47,600,145.00	51,139,226.00
4103400	Plant & Machinery	183,989,296.00	624,011.00	-	184,613,307.00	9,218,736.00	-	117,571,114.00	-	73,370,240.00	76,999,884.00
4104000	Vehicles	14,136,133.51	3,106,032.00	-	17,242,165.51	1,045,773.00	-	5,978,661.00	-	11,263,524.51	8,312,361.51
4105000	Office & Other Equipment	8,638,819.00	711,042.00	-	9,349,861.00	460,742.00	-	2,861,255.00	-	6,488,606.00	4,403,320.00
4106000	Furniture, Fixtures, Fittings	51,086,968.98	-	-	51,086,968.98	1,956,512.00	-	23,533,495.00	-	27,553,473.98	31,605,425.98
4107000	Other Fixed Assets	3,934,101,659.82	818,941,596.00	-	4,753,043,255.82	119,797,877.00	-	469,484,350.00	-	4,283,559,205.82	2,468,746,839.87
4108000	Assets Against Fund	25,977,335.20	-	-	25,977,335.20	-	-	-	-	25,977,335.20	25,977,335.20
4121000	Capital Work in Progress	7,699,710,500.00	-	-	7,699,710,500.00	-	-	-	-	7,699,710,500.00	7,699,710,500.00
4122000	Capital Work in Progress (Against Fund)	44,235,709,845.62	893,138,076.00	-	45,128,848,921.62	379,987,794.00	-	2,932,540,583.00	-	42,196,307,338.62	40,751,121,389.67
	<b>Total</b>										

**Schedule B-12 : Investments-General Fund**

Code No.	Particulars	With whom Invested	Face Value	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
1	2	3	4	5	6
4201001	Central Government Securities	-	-	-	-
4202001	State Government Securities	-	-	-	-
4203001	Debentures & Bonds	-	-	-	-
4204001	Preference Shares	-	-	-	-
4205001	Equity Shares	-	-	-	-
4206001	Units of Mutual Fund	State Bank Of India	-	-	40,660,724.00
4208001	Other Investments	Bank of Baroda	-	-	160,000,000.00
	<b>Total of Investment - General Fund</b>				<b>200,660,724.00</b>

**Schedule B-13 : Stock in Hand**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4301000	Stores	-	-
4302000	Loose Tools	-	-
4308000	Others	-	-
	<b>Total Stock in Hand</b>		

**Schedule B-14 : Sundry Debtors (Receivables)**

Code No.	Particulars	Gross Amount (Rs.)	Pro. for Outstanding Revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
1	2	3	4	5 (3-4)	6

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4311000	Receivables for Property Taxes	1,975,293,943.98	1,975,293,943.98
	Less: State Govt. Cesses/Levies in Taxes-Control Accounts	-	-
	Net Receivables of Property Taxes	1,975,293,943.98	1,975,293,943.98
4311900	Receivables for Other Taxes	14,140,291.00	14,140,291.00
	Less: State Govt. Cesses/Levies in Taxes-Control Accounts	-	-
	Net Receivables of Property Taxes	14,140,291.00	14,140,291.00
4312000	Receivables for Cess Income	-	-
4313000	Receivables for Finance Commission	226,675,920.00	226,675,920.00
4314000	Receivables from Other Sources	-	-
4315000	Receivables from Government		
	Grant Receivables from Central Government	250,000,000.00	250,000,000.00
	Sewerage III	2,000.00	2,000.00
	Sewerage I	213,020.00	213,020.00
	Water Supply I	1,750.00	1,750.00
	Grant Receivables from State Government	112,880,000.00	112,880,000.00
	Sewerage III	85,800.00	85,800.00
	Water Supply I	600.00	600.00
	Water Supply II	26,600.00	26,600.00
	Total of Sundry Debtors (Receivables)	589,885,690.00	589,885,690.00
		2,579,319,924.98	2,579,319,924.98

**Schedule B-15 : Prepaid Expenses**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4401001	Establishment	-	-
4402001	Administrative	-	-
4403001	Operations & Maintenance	-	-
	Total Prepaid Expenses	-	-

**Schedule B-16 : Cash and Bank Balances**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4501000	Cash	2,135,916.00	17,471,827.00
4502100	Nationalised Banks	820,118,389.05	1,012,965,888.69
4502200	Other Scheduled Banks	360,748,879.81	701,488,929.98
4502300	Scheduled Co-operative Banks	-	-
4502401	Post Office	-	-
	Sub Total	1,180,867,267.86	1,714,454,817.77
4504100	Nationalised Banks	-	-
4504200	Other Scheduled Banks	-	-
4504300	Scheduled Co-operative Banks	-	-
4504401	Post Office	-	-
	Sub Total	-	-
4506100	Nationalised Banks	1,627,157,845.67	1,159,515,214.82
4506200	Other Scheduled Banks	127,043,339.81	179,486,376.95
4506300	Scheduled Co-operative Banks	-	-
4506401	Post Office	-	-
	Sub Total	1,754,201,185.48	1,339,001,591.77
	Total Cash and Bank Balances	2,937,209,369.34	3,076,928,236.54

**Schedule B-17 : Loans, Advances and Deposits**

Code No.	Particulars	Opening Balance Amount (Rs.)	Paid during the year Amount (Rs.)	Recovered during the year Amount (Rs.)	Balance Outstanding Amount (Rs.)
1	2	3	4	5	6
4601000	Loans and Advances to Employees	31,229,867.00	-	20,000.00	31,209,867.00
4602000	Employee Provident Fund Loans	-	-	-	-
4603000	Loans to Others	-	-	-	-
4604000	Advance to Suppliers and Contractors	-	-	-	-

4650000	Advance to Others	7,046,794,120.00	528,386,000.00	7,570,098,120.00
4660000	Deposit with External Agencies	-	-	-
4680000	Other Current Assets	13,162,569.00	69,627.00	13,232,077.00
	Sub Total	7,091,186,556.00	528,455,627.00	7,614,531,064.00
4611000	Less: Accumulated Provisions against Loans, Advances and Deposits	-	-	-
	<b>Total Loans, Advances and Deposits</b>	<b>7,091,186,556.00</b>	<b>528,455,627.00</b>	<b>7,614,531,064.00</b>

**Schedule B-18 : Other Assets**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4701000	Deposit Works	-	-
4703000	Other Asset Control Accounts	-	-
	<b>Total Other Assets</b>	<b>-</b>	<b>-</b>

**Schedule B-19 : Miscellaneous Expenditure (to the extent not written off)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4801000	Loans Issue Expenses-Deferred	-	-
4802000	Discount on Issue of Loans	-	-
4803000	Deferred Revenue Expenses	-	-
4804000	Others	-	-
	<b>Total Miscellaneous Expenditure</b>	<b>-</b>	<b>-</b>

Grouping to the schedule of Balance Sheet:

Capital Reserve

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)
3121101	Awasthapan Nidhi	1,040,743,863.31	276,914,096.00	1,317,657,959.31	26,652,207.00	1,291,005,752.31
3121102	KDA Transfer	957,163,004.95	81,860,122.00	1,039,023,126.95	16,936,077.00	1,022,087,049.95
3121103	Finance Commission	1,487,016,097.56	460,167,678.00	1,947,183,775.56	71,428,921.00	1,875,754,854.56
3121104	NHI Fund	68,178,975.00	-	68,178,975.00	4,188,766.00	58,990,213.00
3121105	Shelter Home Fund	22,711,110.00	-	22,711,110.00	370,191.00	22,340,919.00
3121106	Solid Waste Management	560,227,800.00	-	560,227,800.00	-	560,227,800.00
3121107	Sewerage III	1,035,700,000.00	-	1,035,700,000.00	-	1,035,700,000.00
3121108	Sewerage II	1,186,754,000.00	-	1,186,754,000.00	-	1,186,754,000.00
3121109	Sewerage I	1,007,609,700.00	-	1,007,609,700.00	-	1,007,609,700.00
3121110	Water Supply I	1,755,813,000.00	-	1,755,813,000.00	-	1,755,813,000.00
3121111	Water Supply II	2,148,893,000.00	-	2,148,893,000.00	-	2,148,893,000.00
3121112	Urban Road Improvement Plan	19,920,133.00	-	19,920,133.00	221,715.00	19,698,418.00
3121113	E Governance	52,928,000.00	-	52,928,000.00	-	52,928,000.00
	<b>Total Reserve Funds</b>	<b>11,284,125,686.82</b>	<b>818,941,896.00</b>	<b>12,103,067,582.82</b>	<b>119,797,877.00</b>	<b>11,983,269,705.82</b>

Grants & Contribution for Specific Purposes (Central Government)

Particulars	Grants from Central Govt. Sewerage I	Grants from Central Govt. Sewerage II	Grants from Central Govt. Sewerage III	Grants from Central Govt. Water Supply I	Grants from Central Govt. Water Supply II	Grants from Central Govt. E Governance	Grants from Central Govt. Park Amrnt	Grants from Central Govt. Sewerage Amrnt	Grants from Central Govt. Total
Code No.	3201100	3201200	3201300	3201400	3201500	3201600	3201700	3201800	3201900
(a) Opening Balances	450,606,150.00	52,168,000.00	482,150,000.00	476,938,250.00	828,507,000.00	3,058,000.00	-	-	2,299,427,400.00
(b) Additions to the Grants	-	-	-	-	-	-	5,790,000.00	88,707,000.00	94,497,000.00
(i) Grant received / receivable during the year	-	-	-	-	-	-	-	-	-
(ii) Interest/Dividend earned on Grant Investments	-	-	-	-	-	-	-	-	-
(iii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-	-	-
(iv) Appreciation in value of Grant Investments	-	-	-	-	-	-	-	-	-
(v) Other additions	-	-	-	-	-	-	-	-	-
Total (a+b)	450,606,150.00	52,168,000.00	482,150,000.00	476,938,250.00	828,507,000.00	3,058,000.00	5,790,000.00	88,707,000.00	2,387,924,400.00
(c) Payments out of Funds	-	-	-	-	-	-	-	-	-
(i) Capital expenditure on Fixed Assets	-	-	-	-	-	-	-	-	-
(ii) Others	-	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-	-
(ii) Revenue expenditure on Salary,Wages and allowances etc.	-	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-	-
(iii) Others	-	-	-	-	-	-	-	-	-
Loss on disposal of Special Fund Investments	-	-	-	-	-	-	-	-	-
Diminution in value of Special Fund Investments Transferred to Municipal Fund	-	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-	-
Total of (i-iii) (c)	-	-	-	-	-	-	-	-	-
Net balance at the year end [(a+b)-(c)]	450,606,150.00	52,168,000.00	482,150,000.00	476,938,250.00	828,507,000.00	3,058,000.00	5,790,000.00	88,707,000.00	2,387,924,400.00

Grants & Contribution for Specific Purposes (State Government)

Particulars	Grants from State Govt. Sewerage I	Grants from State Govt. Sewerage II	Grants from State Govt. Sewerage III	Grants from State Govt. Water Supply I	Grants from State Govt. Water Supply II	Grants from State Govt. E Governance	Grants from State Govt. Park Amrnt	Grants from State Govt. Sewerage Amrnt	Grants from State Govt. Total
Code No.	3202100	3202200	3202300	3202400	3202500	3202600	3202700	3202800	3202900
(a) Opening Balances	582,167,060.00	169,378,000.00	555,250,000.00	1,051,643,400.00	1,012,955,400.00	1,223,000.00	-	-	3,377,616,860.00
(b) Additions to the Grants	-	-	-	-	-	-	3,473,000.00	97,206,000.00	100,679,000.00
(i) Grant received / receivable during the year	-	-	-	-	-	-	-	-	-
(ii) Interest/Dividend earned on Grant Investments	-	-	-	-	-	-	-	-	-
(iii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-	-	-
(iv) Appreciation in value of Grant Investments	-	-	-	-	-	-	-	-	-
(v) Other additions	-	-	-	-	-	-	-	-	-
Total (a+b)	582,167,060.00	169,378,000.00	555,250,000.00	1,051,643,400.00	1,012,955,400.00	1,223,000.00	3,473,000.00	97,206,000.00	3,473,295,860.00
(c) Payments out of Funds	-	-	-	-	-	-	-	-	-
(i) Capital expenditure on Fixed Assets	-	-	-	-	-	-	-	-	-
(ii) Others	-	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-	-
(ii) Revenue expenditure on Salary,Wages and allowances etc.	-	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-	-
(iii) Others	-	-	-	-	-	-	-	-	-
Loss on disposal of Special Fund Investments	-	-	-	-	-	-	-	-	-
Diminution in value of Special Fund Investments Transferred to Municipal Fund	-	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-	-
Total of (i-iii) (c)	-	-	-	-	-	-	-	-	-
Net balance at the year end [(a+b)-(c)]	582,167,060.00	169,378,000.00	555,250,000.00	1,051,643,400.00	1,012,955,400.00	1,223,000.00	3,473,000.00	97,206,000.00	3,473,295,860.00



(c) Payments out of Funds		Current Year		Previous Year	
(i) Capital expenditure on Fixed Assets	Others	Amount (Rs.)	3	Amount (Rs.)	4
Sub Total	-	-	-	-	-
(ii) Revenue expenditure on Salary, Wages and allowances etc.	-	-	-	-	-
Other administrative charges	-	-	-	-	-
Sub Total	-	-	-	-	-
(iii) Others	-	-	-	-	-
Loss on disposal of Special Fund Investments	-	-	-	-	-
Diminution in value of Special Fund Investments Transferred to Municipal Fund	-	-	-	-	-
Sub Total	-	-	-	-	-
<b>Total of (i+ii+iii) (c)</b>	-	-	-	-	-
<b>Net balance at the year end (a+b)-(c) [ ]</b>	582,167,060.00	169,379,000.00	1,051,643,400.00	1,012,955,400.00	97,206,000.00
			555,250,000.00	3,473,000.00	3,473,995,860.00

**Loans from State Government**

Code No.	Particulars	Current Year	Previous Year
		Amount (Rs.)	Amount (Rs.)
1	2	3	4
3302003	Revolving Fund U.L.B. Share (JNUARM)	4,332,392,700.00	3,867,618,700.00
3302003	Short term loan from State Govt.	11,765,217.00	5,627,217.00
		4,345,157,917.00	3,873,245,917.00

**Deposits Works**

Code No.	Particulars	Opening Balance as per the last account	Additions during the year	Total	Deductions during the year	Balance at the end of the current year
		(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
3411001	Community Participation Fund	45,000.00	-	45,000.00	-	45,000.00
3411002	Cremation Pilees Fund	1,841,295.83	-	1,841,295.83	1,658,489.00	182,806.83
3411003	MP / MLA Fund	24,455,634.55	3,602,000.00	28,057,634.55	6,237,437.00	21,820,197.55
3411004	NHAI and Demolizer Fund	550,597.00	-	550,597.00	-	550,597.00
3411005	Swachh Bharat Mission Fund	7,059,229.00	14,343,147.00	21,396,376.00	12,609,285.00	8,787,091.00
3411006	Urban Road Improvement Plan	12,386,356.00	-	12,386,356.00	-	12,386,356.00
3411007	City Sanitation Plan	-	143,257.00	143,257.00	143,257.00	-
3411008	Sluicer House	-	48,000.00	48,000.00	-	48,000.00
3411009	Tonel Pond	-	10,000,000.00	10,000,000.00	-	10,000,000.00
	<b>Total Reserve Funds</b>	<b>46,332,112.38</b>	<b>77,829,404.00</b>	<b>124,160,516.38</b>	<b>20,648,468.00</b>	<b>103,512,048.38</b>

**Employee Liabilities**

Code No.	Particulars	Current Year	Previous Year
		Amount (Rs.)	Amount (Rs.)
1	2	3	4
3501101	Retired Employees Leave Encashment	9,357,857.00	1,191,028.00
3501102	Group Insurance claims	4,640,805.00	4,126,287.00
3501103	EPF	405,312.00	62,280.00
3501104	ESIC	58,481.00	9,105.00
3501105	Salary	100,392.00	-
3501106	Gratuity	21,404,046.00	-
		35,966,893.00	5,988,700.00

**Interest Earned on Grant Contribution**

Code No.	Particulars	Current Year	Previous Year
		Amount (Rs.)	Amount (Rs.)
1	2	3	4
3501201	Interest From Sewerage I	9,281,956.00	8,265,709.00
3501202	Interest From Solid Waste Management	3,544,125.00	2,735,358.00
3501203	Interest From Water Supply I	10,168,257.00	9,321,884.00
3501204	Interest From Sewerage II	15,121,288.00	14,336,146.00
3501205	Interest From Sewerage III	12,106,956.00	11,258,729.00
3501206	Interest From Water Supply II	18,649,501.00	18,114,008.00
3501207	Interest From TFC	215,361,027.00	164,220,881.00
3501208	Interest From E Governance	844,160.00	752,723.00
3501209	Interest From Swacha Bharat Mission	653,982.00	105,796.00
3501210	Interest From Amrut	1,002,614.00	-

	286,933,867.00	229,111,234.00
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**Recoveries Payable**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3502001	TDS from Employees	2,159,655.00	-
3502002	TDS from Contractor	5,250,375.00	4,482,612.00
3502003	TDS from Professional	2,787.00	11,665,665.00
3502004	Trade Tax / VAT	15,616,606.00	4,804,451.11
3502005	Welfare Cess	5,345,004.11	10,800,450.00
3502006	GF	36,972,628.00	524,200.00
3502007	GIS	1,750,000.00	4,887,412.43
3502008	Withheld Amount	4,351,604.24	1,466,400.00
3502009	Co Operative Society	2,955,000.00	-
		73,427,179.35	37,911,200.54

**Investments-General Fund**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4208001	SBI FDR No.33808425570	-	9,900,000.00
4208002	SBI FDR No.33808427135	-	9,900,000.00
4208003	SBI FDR No.33808427918	-	9,900,000.00
4208004	SBI FDR No.33808428694	-	818,439.00
4208005	SBI FDR No.35408131827	-	242,285.00
4208006	SBI FDR No.35408766927	-	9,900,000.00
4208007	BOB FDR	-	160,000,000.00
		-	200,660,724.00

**Loans, Advances and Deposits**

Code No.	Particulars	Opening Balance Amount (Rs.)	Paid during the year Amount (Rs.)	Recovered during the year Amount (Rs.)	Balance Outstanding Amount (Rs.)
1	2	3	4	5	6
4601001	Loans and Advances to Employees				
4601001	House Building Advance	287,666.00	-	20,000.00	267,666.00
4701000	Temporary Advance (Works)	30,942,201.00	-	-	30,942,201.00
		31,229,867.00	-	20,000.00	31,209,867.00
4605001	Advance to Others				
4605002	G.M. Ganga Pollution	2,381,052,320.00	523,304,000.00	-	2,904,356,320.00
4605003	U.P. Jal Nigam	4,654,812,800.00	5,082,000.00	5,082,000.00	4,654,812,800.00
4605503	NICSI New Delhi	6,116,200.00	-	-	6,116,200.00
4605504	SIMA (E. Governance.)	4,712,800.00	-	-	4,712,800.00
		7,046,794,120.00	528,386,000.00	5,082,000.00	7,570,096,120.00
4608001	Other Current Assets				
4608002	SINA CDP Reimbursement	950,895.00	-	-	950,895.00
4608003	SINA PIU Reimbursement	9,202,077.00	-	-	9,202,077.00
4608004	SINA DPR Reimbursement	2,011,594.00	-	-	2,011,594.00
		1,564,038.00	69,627.00	-	1,633,665.00
		13,163,569.00	69,627.00	9,119.00	13,223,077.00
		7,091,186,556.00	528,455,627.00	5,111,119.00	7,614,331,064.00

**Nationalised Banks and Other Scheduled Banks (Municipal Fund)**

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
4502101	All Bank A/C No.2026245932	716,034.00
4502102	Andra Bank A/C No.081311100001194	550,559.55
4502103	BOB A/C No.09620100005680	171,534,491.21
4502104	PNB A/C No.1881002100039878	167,321.22
4502105	PNB A/C No.0077000101131315	63,656,413.62
4502106	PNB A/C No.4483000100039451	11,145,327.25
4502107	P&S A/C No.1254	1,417,168.00
4502108	P&S A/C No.7107	60,833,453.42
4502109	P&S A/C No.1261	1,177,000.00
4502110	P&S A/C No.8224	1,546,270.34
4502111	P&S A/C No.8223	21,981,837.11

4502112	SBI A/C No. 10500639886	14,999,166.87
4502113	SBI A/C No. 105006398919	423,186,943.60
4502114	SBI A/C No. 30715353724	23,253,134.00
4502115	Indian Bank A/C No. 6094795888	7,237,517.06
4502116	Industrial Bank A/C No. 100004249988	806,916.36
4502117	Industrial Bank A/C No. 100004249988	6,406,279.31
4502118	Industrial Bank A/C No. 100004249988	4,560,328.55
4502119	Industrial Bank A/C No. 100004249988	60,779,148.00
4502120	Axis Bank A/C No. 915010014562633	3,769,287.63
4502121	Axis Bank A/C No. 915010014562633	237,978,214.04
4502122	Axis Bank A/C No. 915010014562633	638,828.00
4502123	Axis Bank A/C No. 915010014562633	4,047,291.28
4502124	Axis Bank A/C No. 915010014562633	23,278,966.78
4502125	Axis Bank A/C No. 915010014562633	388,721.00
4502126	Axis Bank A/C No. 915010014562633	88,447.00
4502127	Axis Bank A/C No. 915010014562633	52,881.41
4502128	Axis Bank A/C No. 915010014562633	1,180,867,267.86

**Nationalised Banks and Other Scheduled Banks (Grant Fund)**

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
4506101	PIA A/C No. 8448076	341,521,263.00
4506102	PNB A/C No. 072700010146359 (Water Supply)	18,849,268.97
4506103	PNB A/C No. 072700010140881 (Sewerage)	12,106,747.15
4506104	PNB A/C No. 072700010134996 (Solid Waste)	10,775,771.97
4506105	PNB A/C No. 072700010135001 (Water Supply)	10,468,043.15
4506106	PNB A/C No. 072700010138471 (Sewerage)	9,281,108.07
4506107	PNB A/C No. 072700010145381 (CSP)	559,035.00
4506108	PNB A/C No. 072700010144021 (Sewerage)	20,121,357.47
4506109	PNB A/C No. 0727000101181125	49,740,000.00
4506110	PNB A/C No. 0294001000000243	187,846,187.00
4506111	PNB A/C No. 0269001000000043 (CPF)	935,915,661.89
4506112	PNB A/C No. 0255000102928412 (TFC)	2,343,348.00
4506113	PNB A/C No. 072700010114982 (E Governance)	13,808,730.00
4506114	PNB A/C No. 0234001000000000 (Smart City Mission)	13,819,249.00
4506115	Industrial Bank A/C No. 100004249988	32,998,089.00
4506116	Industrial Bank A/C No. 100004249988	16,891,602.90
4506117	Industrial Bank A/C No. 100004249988	2,247,539.70
4506118	Industrial Bank A/C No. 100004249988	250,186.00
4506119	Industrial Bank A/C No. 100004249988	5,846,545.00
4506120	Industrial Bank A/C No. 100004249988	1,639,405.00
4506121	Industrial Bank A/C No. 100004249988	14,109,591.00
4506122	Industrial Bank A/C No. 100004249988	2,485,261.00
4506123	Industrial Bank A/C No. 100004249988	2,971,654.00
4506124	Industrial Bank A/C No. 100004249988	366,939.00
4506125	Industrial Bank A/C No. 100004249988	4,850,784.00
4506126	Industrial Bank A/C No. 100004249988	19,241,548.61
4506127	Industrial Bank A/C No. 100004249988	21,346,276.77
4506128	Industrial Bank A/C No. 100004249988	1,004,740.83
4506129	Industrial Bank A/C No. 100004249988	1,754,201,185.48





**KANPUR MUNICIPAL CORPORATION**  
**INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD ENDED 31.03.2017**

CODE NO.	ITEM/HEAD OF ACCOUNT	SCH.NO.	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
	<b>INCOME</b>			
1100100	Tax Revenue	I-1	1,340,741,406.00	1,306,349,882.62
1201000	Assigned Revenue & Compensation	I-2	-	-
1301000	Rental Income from Municipal Properties	I-3	9,610,515.00	9,707,366.00
1401000	Fees & User Charges	I-4	77,612,808.00	54,018,579.00
1501000	Sale & Hire Charges	I-5	5,003,206.13	7,220,637.00
1601000	Revenue Grants, Contribution & Subsidies	I-6	2,966,793,877.00	2,933,550,824.00
1701000	Income from Investments	I-7	3,930,804.00	5,710,916.00
1801000	Interest Earned	I-8	222,182,265.50	272,039,916.80
1901000	Other Income	I-9	7,078,319.00	8,866,293.36
	<b>TOTAL INCOME</b>		<b>4,632,953,200.63</b>	<b>4,597,464,414.78</b>
	<b>EXPENDITURE</b>			
2101000	Establishment Expenses	I-10	3,196,513,278.00	2,945,574,909.00
2201000	Administrative Expenses	I-11	102,978,889.00	284,256,548.00
2301000	Operations & Maintenance	I-12	1,526,110,894.44	1,931,767,047.26
2401000	Interest & Finance Expenses	I-13	65,807,012.67	31,302,478.87
2501000	Programme Expenses	I-14	-	-
2601000	Revenue Grants, Contribution & Subsidies	I-15	-	-
2701000	Provisions & Write Off	I-16	-	-
2711000	Miscellaneous Expenses	I-17	-	-
2722000	Depreciation		260,189,917.00	262,040,372.00
	<b>TOTAL EXPENDITURE</b>		<b>5,151,599,991.11</b>	<b>5,454,941,355.13</b>
	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		<b>(518,646,790.48)</b>	<b>(857,476,940.35)</b>
2801000	Add: Prior Period Items	I-18	-	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		<b>(518,646,790.48)</b>	<b>(857,476,940.35)</b>
	Less: Transfer to Reserve Funds		-	-
	<b>Net balance being surplus/ (deficit) carried over to Municipal Fund</b>		<b>(518,646,790.48)</b>	<b>(857,476,940.35)</b>

**NOTES ON ACCOUNTS**

B-20

Schedules B-1 to B-20 form an integral part of Accounts.

**As per our separate report of even date**

For **Batra Agarwal Associates**  
Chartered Accountants

(Pravin Agarwal)  
Partner  
Membership No. 070663  
Kanpur  
Date : 14-06-2018



(Chief Accounts Officer)

(Addl. Municipal Comm.)

(Municipal Comm.)

**Schedules to the Income and Expenditure Account :****Schedule I-1 : Tax Revenue**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1100101	Property Tax	1,303,014,698.00	1,268,834,500.62
1100201	Water Tax	-	-
1100301	Sewerage Tax	-	-
1100401	Theatre Tax	273,880.00	175,580.00
1100501	Lighting Tax	-	-
1100601	Education Tax	-	-
1100701	Vehicle Tax	-	-
1100801	Tax on Animals	-	-
1100901	Electricity Tax	-	-
1101001	Professional Tax	-	-
1101101	Advertisement Tax	37,452,828.00	37,339,802.00
1101201	Pilgrimage Tax	-	-
1105101	Octroi & Toil	-	-
1105201	Cess	-	-
1108001	Other Taxes	-	-
	Sub Total	<b>1,340,741,406.00</b>	<b>1,306,349,882.62</b>
1109001	Less: Remissions and Refund [Schedule I-1 (a)]	-	-
	<b>Total Tax Revenue</b>	<b>1,340,741,406.00</b>	<b>1,306,349,882.62</b>

**Schedule I-2 : Assigned Revenues & Compensation**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1201001	Taxes and Duties collected by others	-	-
1202001	Compensation in lieu of Taxes / Duties	-	-
1203001	Compensation in lieu of Concessions	-	-
	<b>Total Assigned Revenues &amp; Compensation</b>	<b>-</b>	<b>-</b>

**Schedule I-3 : Rental Income from Municipal Properties**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1301001	Rent from Civic Amenities	9,610,515.00	9,707,366.00
1302001	Rent from Office Buildings	-	-
1303001	Rent from Guest Houses	-	-
1304001	Rent from Lease of Lands	-	-
1308001	Other Rents	-	-
	Sub Total	<b>9,610,515.00</b>	<b>9,707,366.00</b>
1309001	Less: Rent Remission and Refunds	-	-
	<b>Total Rental Income from Municipal Properties</b>	<b>9,610,515.00</b>	<b>9,707,366.00</b>

**Schedule I-4 : Fees & User Charges**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401001	Empanelment & Registration Charges	1,007,554.00	1,779,625.00
1401101	Licensing Fees	10,014,589.00	9,990,025.00
1401201	Fees for Certificate or Extract	322,624.00	397,729.00
1401301	Development Charges	4,474,475.00	13,244,913.00

1401401	Regularisation Fees	137,400.00	100,475.00
1401501	Penalties and Fines	1,760,309.00	1,829,253.00
1402001	Other Fees	13,375,545.00	8,258,889.00
1404001	User Charges	6,563,711.00	5,330,299.00
1405001	Entry Fees	1,334,847.00	1,629,665.00
1406001	Road Damage Recovery Charges	38,621,754.00	11,457,706.00
1407001	Other Charges	-	-
	Sub Total	<b>77,612,808.00</b>	<b>54,018,579.00</b>
1409001	Less: Rent Remission and Refunds	-	-
	<b>Total income from Fees &amp; User Charges- Income Head Wise</b>	<b>77,612,808.00</b>	<b>54,018,579.00</b>

**Schedule I-5 : Sale & Hire Charges**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1501001	Sale of Product	51,172.63	1,600.00
1501101	Sale of Forms & Publications	1,171,563.50	3,811,704.00
1501201	Sale of Stores & Scrap	3,778,670.00	3,381,720.00
1503001	Sale of Others	-	-
1504001	Hire Charges for Vehicles	-	-
1504101	Hire Charges for Equipment	1,800.00	25,613.00
	<b>Total income from Sale &amp; Hire Charges- Income Head Wise</b>	<b>5,003,206.13</b>	<b>7,220,637.00</b>

**Schedule I-6 : Revenue Grants,Contribution & Subsidies**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1601001	Revenue Grant	2,966,793,877.00	2,933,550,824.00
1602001	Re-imburement of expenses	-	-
1603001	Contribution towards schemes	-	-
	<b>Total Revenue Grants,Contribution &amp; Subsidies</b>	<b>2,966,793,877.00</b>	<b>2,933,550,824.00</b>

**Schedule I-7 : Income from Investments-General Fund**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1701001	Interest on Investment	3,930,804.00	5,710,916.00
1702001	Dividend	-	-
1703001	Income from projects taken up on commercial basis	-	-
1704001	Profit in Sale of Investment	-	-
1708001	Others	-	-
	<b>Total Income from Investments</b>	<b>3,930,804.00</b>	<b>5,710,916.00</b>

**Schedule I-8 : Interest Earned**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1801001	Interest from Bank Accounts	74,012,525.50	130,780,970.80
1802001	Interest on Loans and Advances to Employees	350,308.00	195,808.00
1803001	Interest on Loans to Others	-	-
1808001	Other Interest	147,819,432.00	141,063,138.00
	<b>Total Interest Earned</b>	<b>222,182,265.50</b>	<b>272,039,916.80</b>

**Schedule I-9 : Other Income**



Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1901001	Deposits Forfeited	-	-
1901101	Lapsed Deposits	-	-
1902001	Insurance Claim Recovery	-	-
1903001	Profit on Disposal of Fixed Assets	-	-
1904001	Recovery from Employees	1,206,142.00	3,545,195.36
1905001	Unclaimed Refund / Liabilities	-	-
1906001	Miscellaneous Income	5,872,177.00	5,321,098.00
	<b>Total Other Income</b>	<b>7,078,319.00</b>	<b>8,866,293.36</b>

**Schedule I-10 : Establishment Expenses**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2101001	Salaries,Wages and Bonus	2,270,554,921.00	2,117,682,372.00
2102001	Benefits and Allowances	4,797,217.00	4,120,738.00
2103001	Pension	745,295,059.00	665,327,071.00
2104001	Other Term.& Retirement Benefits : Leave encashment	54,218,315.00	49,880,195.00
2104002	Other Term.& Retirement Benefits : Death cum Retirement Gratuity	121,647,766.00	108,564,533.00
	<b>Total Establishment Expenses- Expenditure Head Wise</b>	<b>3,196,513,278.00</b>	<b>2,945,574,909.00</b>

**Schedule I-11 : Administrative Expenses**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2201001	Rent,Rates and Taxes	20,817,363.00	216,521,657.00
2201101	Electricity Expenses	15,128,046.00	8,223,181.00
2201201	Telephone Expenses	1,924,599.00	3,768,440.00
2202001	Books & Periodicals	55,146.00	125,592.00
2202101	Printing & Stationery	2,456,162.00	2,471,983.00
2202104	Computer Expenses	2,340,937.00	3,031,747.00
2204001	Insurance	1,927,483.00	2,150,048.00
2205001	Audit Fees	5,000,000.00	5,000,000.00
2205101	Legal Expenses	2,058,881.00	2,558,346.00
2205201	Professional and Other Fees	1,801,292.00	4,181,448.00
2206001	Hospitality Expenses	4,042,274.00	4,668,911.00
2206002	Advertisement and Publicity	7,564,348.00	6,569,955.00
2206101	Security Expenses	12,173,350.00	12,390,627.00
2206201	Travelling & Conveyance	126,206.00	165,741.00
2206301	Other Administrative Expenses	25,562,802.00	12,428,872.00
	<b>Total Administrative Expenses- Expenditure Head Wise</b>	<b>102,978,889.00</b>	<b>284,256,548.00</b>

**Schedule I-12 : Operations and Maintenance**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2301001	Power & Fuel	185,295,433.00	151,891,067.00
2302001	Bulk Purchases Electricity	15,837,660.00	17,538,070.00
2302002	Bulk Purchases Water	14,342,000.00	45,500,000.00
2303001	Consumption of Stores	21,150,749.00	19,230,944.00
2304001	Hire Charges	12,429,024.00	12,337,492.00
2305001	Repairs & Maintenance-Infrastructure Assets	1,088,182,052.44	1,501,542,470.36
2305101	Repairs & Maintenance-Civic Amenities	108,588,785.00	79,751,481.90
2305201	Repairs & Maintenance-Building	23,111,804.00	21,481,911.00
2305301	Repairs & Maintenance-Vehicles	19,978,059.00	32,383,393.00
2305901	Repairs & Maintenance-Others	14,449,480.00	7,462,722.00
2308001	Other Operations and Maintenance Expenses	22,745,848.00	42,647,496.00
	<b>Total Operations and Maintenance- Expenditure Head Wise</b>	<b>1,526,110,894.44</b>	<b>1,931,767,047.26</b>

**Schedule I-13 : Interest & Finance Charges**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2401001	Interest on Loans from Central Government	-	-
2402001	Interest on Loans from State Government	-	-
2403001	Interest on Loans from Government Bodies & Associations	-	-
2404001	Interest on Loans from International Agencies	-	-
2405001	Interest on Loans from bank & Other Financial Institution	-	-
2406001	Interest on EMD Refund	20,500,000.00	-
2407001	Bank Attachment	-	-
2408001	Bank Charges	151,012.67	74,120.87
2409001	Discount on early / Prompt payment	45,156,000.00	31,228,358.00
	<b>Total Interest &amp; Finance Charges</b>	<b>65,807,012.67</b>	<b>31,302,478.87</b>

**Schedule I-14 : Programme Expenses**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2501001	Election Expenses	-	-
2502001	Own Programmes	-	-
2503001	Share in Programmes of Others	-	-
	<b>Total Programme Expenses</b>	<b>-</b>	<b>-</b>

**Schedule I-15 : Revenue Grants,Contribution & Subsidies**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2601001	Grants	-	-
2602001	Contributions	-	-
2603001	Subsidies	-	-
	<b>Total Revenue Grants,Contribution &amp; Subsidies</b>	<b>-</b>	<b>-</b>

**Schedule I-16 : Provisions & Write Off**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2701001	Provisions for Doubtful Receivables	-	-
2702001	Provisions for Other Assets	-	-
2703001	Revenues Written Off	-	-
2704001	Assets Written Off	-	-
2705001	Miscellaneous Expenses Written Off	-	-
	<b>Total Provisions &amp; Write Off</b>	<b>-</b>	<b>-</b>

**Schedule I-17 : Miscellaneous Expenses**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2711001	Loss on Disposal of Assets	-	-
2712001	Loss on Disposal of Investments	-	-
2713001	Other Miscellaneous Expenses	-	-
	<b>Total Miscellaneous Expenses</b>	<b>-</b>	<b>-</b>

**Schedule I-18 : Prior Period Items**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Income		
2801001	Taxes	-	-
2802001	Other Revenues	-	-
2803001	Recovery of Revenues Written Off	-	-
2804001	Other Income	-	-
	Sub Total	-	-
	Expenses		
2805001	Refund of Taxes	-	-
2806001	Refund of Other Revenues	-	-
2808001	Other expenses	-	-
	Sub Total	-	-
	<b>Total Prior Period Items</b>	-	-

Grouping to the schedule of Income and Expenditure Account :

Rent from Civic Amenities

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1301001	Houses Building etc	359,974.00	1,502,040.00
1301008	Parks	9,066,979.00	8,039,226.00
1308001	Other Rents : Lease Rentals	183,562.00	166,100.00
		<b>9,610,515.00</b>	<b>9,707,366.00</b>

Empanelment & Registration Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401001	Carts / Hackney Carriages	190,765.00	997,460.00
1401002	Contractors	808,789.00	782,165.00
1401003	Professionals	8,000.00	-
		<b>1,007,554.00</b>	<b>1,779,625.00</b>

Licensing Fees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401101	Bazar & Pheriwalas	107,820.00	32,199.00
1401102	Slaughter Houses	30,600.00	7,550.00
1401103	Butchers & Traders of Meat	60,868.00	146,026.00
1401104	Cattle Pounding	484,224.00	72,600.00
1401105	Shops	241,940.00	103,632.00
1401106	Vehicle & Ricksha etc	9,089,137.00	9,628,018.00
		<b>10,014,589.00</b>	<b>9,990,025.00</b>

Fees for Certificate or Extract

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401301	Birth & Death Certificates	306,090.00	380,294.00
1401302	Copying	16,534.00	17,435.00
		<b>322,624.00</b>	<b>397,729.00</b>

Development Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401401	Demolition / Malwa	916,353.00	8,415,978.00
1401405	Parking Contribution	3,558,122.00	4,828,935.00
		<b>4,474,475.00</b>	<b>13,244,913.00</b>

Other Fees

Code No.	Particulars	Current Year	Previous Year
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		Amount (Rs.)	Amount (Rs.)
1	2	3	4
1404001	Advertisement Fees	4,394,512.00	85,870.00
1404002	Mutation / Compounding / publication Fees	8,304,449.00	7,488,197.00
1404003	Notice Fees	-	15,100.00
1404004	Other School Fees & Charges	444,276.00	374,763.00
1404005	Survey Fees	555.00	819.00
1404006	Tuition Fees	231,753.00	294,140.00
		<b>13,375,545.00</b>	<b>8,258,889.00</b>

#### User Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1405001	Burial Ground Charges	320.00	2,305.00
1405002	Crematorium Charges	13,040.00	268,000.00
1405003	Examination Charges	50,898.00	68,985.00
1405004	Feri Niti	343,790.00	2,343,184.00
1405005	Garbage Collection Charges	5,013,295.00	1,478,174.00
1405006	Hostel Fees	-	126,600.00
1405007	Medicines	509,045.00	299,559.00
1405008	Sewerage Farm	345,073.00	476,593.00
1405009	Other Charges	288,250.00	266,899.00
		<b>6,563,711.00</b>	<b>5,330,299.00</b>

#### Entry Fees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1406001	Parks	893,607.00	967,061.00
1406002	Play Grounds	340,555.00	481,758.00
1406003	Swimming Pool	100,685.00	180,846.00
		<b>1,334,847.00</b>	<b>1,629,665.00</b>

#### Recovery from Employees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1904001	House Rent Deduction	743,934.00	531,400.00
1904002	Vehicle Use Deduction	145,681.00	136,194.00
1904003	Electric Charges	279,225.00	301,537.00
1904004	Water & Sewer Tax	3,600.00	41,605.36
1904005	Court Deduction	33,702.00	2,534,459.00
		<b>1,206,142.00</b>	<b>3,545,195.36</b>

#### Consumption of Stores

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2303001	Electrical Tools	7,233,919.00	4,671,719.00
2303002	Medicine & Health	10,976,594.00	7,311,385.00
2303003	Others	2,940,236.00	7,247,840.00
		<b>21,150,749.00</b>	<b>19,230,944.00</b>

**Repairs & Maintenance-Infrastructure Assets**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305001	Road	904,708,301.44	1,323,612,820.36
2305003	Water Supply	21,428,794.00	30,586,855.00
2305004	Strom Water Drains	92,771,478.00	79,998,437.00
2305005	Street Lighting	53,442,300.00	55,270,396.00
2305007	Traffic	15,831,179.00	12,073,962.00
		<b>1,088,182,052.44</b>	<b>1,501,542,470.36</b>

**Repairs & Maintenance-Civic Amenities**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305101	Parks / Gardens	100,543,083.00	71,528,735.90
2305102	Play Grounds	1,703,310.00	3,548,062.00
2305103	Arts / Culture	254,947.00	790,435.00
2305104	Hospitals	1,093,058.00	126,683.00
2305105	School, College & Hostels	662,804.00	990,008.00
2305106	Swimming Pools	315,505.00	1,468,453.00
2305107	Stadium	17,000.00	434,283.00
2305108	Play Material	499,895.00	233,880.00
2305109	Public Toilets	3,499,183.00	630,942.00
		<b>108,588,785.00</b>	<b>79,751,481.90</b>

**Repairs & Maintenance-Building**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305201	Buildings	12,919,632.00	14,272,896.00
2305202	Office Buildings	10,192,172.00	7,209,015.00
		<b>23,111,804.00</b>	<b>21,481,911.00</b>

**Repairs & Maintenance-Others**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305901	Office Equipment	13,000.00	91,668.00
2305902	Electrical Appliances	4,103,499.00	1,747,354.00
2305903	Generator	2,348,244.00	2,057,830.00
2305904	Others	7,984,737.00	3,565,870.00
		<b>14,449,480.00</b>	<b>7,462,722.00</b>

**Other Operations and Maintenance Expenses**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2308003	Garbage Clearance	-	14,554,287.00
2308012	Leather Chormium Clearonce	22,695,848.00	27,993,209.00
2308011	Tax for Public Transport Vehicles	50,000.00	100,000.00
		<b>22,745,848.00</b>	<b>42,647,496.00</b>

**KANPUR MUNICIPAL CORPORATION**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31.03.2017**

CODE NO.	ITEM/HEAD OF ACCOUNT	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)	CODE NO.	ITEM/HEAD OF ACCOUNT	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
	<b>Opening Balances</b>						
	Cash balances including Imprest	17,471,827.00	261,257.00				
	Balances with Banks / Treasury	3,053,456,409.54	4,653,326,210.99				
	<b>Operating Receipts</b>						
1100100	Tax Revenue	1,340,741,406.00	1,306,349,882.62	2101000	Operating Payments		
1201000	Assigned Revenue & Compensation	-	-	2201000	Establishment Expenses	3,196,513,278.00	2,945,574,909.00
1301000	Rental Income from Municipal Properties	9,610,515.00	9,707,366.00	2301000	Administrative Expenses	102,978,889.00	284,256,548.00
1401000	Fees & User Charges	77,612,808.00	54,018,579.00	2401000	Operations & Maintenance	1,526,110,894.44	1,931,767,047.26
1501000	Sale & Hire Charges	5,003,206.13	7,220,637.00	2501000	Interest & Finance Expenses	65,807,012.67	31,302,478.87
1601000	Revenue Grants, Contribution & Subsidies	2,966,793,877.00	2,933,550,824.00	2601000	Programme Expenses	-	-
1701000	Income from Investments	3,930,804.00	5,710,916.00	2711000	Revenue Grants, Contribution & Subsidies	-	-
1801000	Interest Earned	222,182,265.50	272,039,916.80	4301000	Miscellaneous Expenses	-	-
1901000	Other Income	7,078,319.00	8,866,293.36		Purchase of Stores	-	-
					Revenue Expenditure against Fund	25,422,479.00	285,249,610.00
	<b>Non-Operating Receipts</b>				<b>Non-Operating Payments</b>		
3301000	Secured Loans Received	472,011,000.00	-	3501000	Other Payables	-	-
3311000	Unsecured Loans Received	-	-	3501000	Refunds Payable	-	-
3401000	Deposits Received	22,498,573.00	45,751,901.00	3401000	Repayment of Loans	-	-
3111000	Earmarked / Special Fund for specific purposes	1,236,862,577.00	979,470,203.00	4101000	Refund of Deposits	52,674,753.00	39,931,465.38
3201000	Grants, Contributions for specific purposes	195,176,000.00	-	4101000	Acquisition / Purchase of Fixed Assets	893,138,676.00	1,304,356,136.95
	Realisation of Investment-General Fund	200,660,724.00	-	4121000	Capital Work in Progress	-	-
	Realisation of Investment-Other Fund	-	-	3411000	Deposits Works	20,648,468.00	10,816,350.17
3411000	Deposits Works	77,828,404.00	28,268,875.00	4201000	Investment-General Fund	-	161,282,830.00
3501000	Revenue Collected in Advance	-	-	4211000	Investment-Other Fund	-	-
4601000	Loans, Advances and Deposits	5,111,119.00	-	4601000	Loans, Advances and Deposits	528,455,627.00	-
4601000	Other Loans & Advances	-	-	4401000	Prepaid Expenses	-	-
4601000	Deposits with External Agencies	-	-	4601000	Other Loans & Advances	-	-
4301000	Decrease in Assets	-	-		Deposits with External Agencies	-	-
	Increase in Sundry Creditors & Other Liabilities	116,958,797.81	67,453,265.40		Increase in Sundry Debtors (Receivables)	682,034,185.53	306,530,515.00
	<b>GRAND TOTAL</b>	<b>10,030,988,631.98</b>	<b>10,371,996,127.17</b>		<b>Closing Balances</b>		
					Cash balances including Imprest	2,135,916.00	17,471,827.00
					Balances with Banks / Treasury	2,935,068,453.34	3,053,456,409.54
					<b>GRAND TOTAL</b>	<b>10,030,988,631.98</b>	<b>10,371,996,127.17</b>

Compiled on Cash Basis after adjustments.

For **Batra Agarwal Associates**  
Chartered Accountants



(Pravin Agarwal)  
Partner  
Membership No. 070663  
Kanpur  
Date : 14-06-2018

*(Signature)*  
(Addl. Municipal Commr.)  
29/8



To

**The Municipal Commissioner**

Kanpur Municipal Corporation

Motijheel

Kanpur.

1. We have audited the attached Balance Sheet, Income & Expenditure Account and Receipt & Payment Account of the **Kanpur Municipal Corporation** for the year ended as at 31<sup>st</sup>. March 2017. These financial statements are the responsibility of the corporation's management. Our responsibility is to express an opinion on these financial statements based on our examination.
2. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An examination also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our examination provides a reasonable basis for our opinion.
3. We further report that :
  - (i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
  - (ii) Attention is drawn to the Significant Accounting Policies and Notes on Accounts (Schedule B-20) which underlines the method, scope, assumptions and basis of





preparation of these financial statements as on 31<sup>st</sup> March 2017. As per explanations given the management does not expect any material impact on the financial Statements on account of the matters stated in the Significant Accounting Policies and Notes on Accounts. Adjustments, if any, in regard to the matters stated in the Significant Accounting Policies and Notes on Accounts would be carried out on further details being available / received. We are unable to comment of the impact on the financial statements in regard to such adjustments. These financial statements are subject to the said Significant Accounting Policies and Notes on Accounts

(iii) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements together with the Significant Accounting Policies and Notes on Accounts thereon give a true and fair view :

- a) in the case of the Balance Sheet of the state of affairs of the Corporation as at 31<sup>st</sup>. March, 2017.
- b) In case of the Income & Expenditure account of the surplus of the Expenditure over Income for the year ended on that date.

Place: Kanpur  
Dated: 14.06.2018

For Batra Agrawal Associates  
'Chartered Accountants'



(CA Pravin Agrawal)  
'Partner'

M.No. 070663

## **12. Schedule B-12: Investments – General Fund**

Other Investments which is in the nature of Current Investment represent the Fixed Deposits Investments made with the Banks. Consequently, the Investments are unquoted investments. As on 31<sup>st</sup> March 2017 there is no Investment.

## **13. Schedule B-13: Stock in Hand (Inventories)**

Inventories should represent stock of materials lying with the Corporation as at the end of the financial year. However the Purchases during the year have been directly booked as consumption. Physical verification of closing stock has not been undertaken on 31<sup>st</sup>. March 2017 therefore closing value is not ascertained and value of closing stock has been taken as nil.

## **14. Schedule B-14: Sundry Debtors (Receivables)**

Closing balance of receivables against Property Tax and Other taxes are subject to reconciliation and confirmation. Receivables against Property Tax have been estimated by considering the recoverable demand of 2016-17 as per statement prepared by the Property Tax department. The total demand for the year 2016-17 has not been determined. Receivables against Other Tax have not been estimated for 2016-17. The receipts during the year have been credited to Other Tax directly as income without bifurcating old and current receivables on cash basis. As receivables have been estimated by considering the recoverable demand only, hence provision for doubtful debts have not been considered. Provision for doubtful recovery of outstanding property taxes as per accounting policies of UPMAM also cannot be made as year wise breakup of receivable is not yet determined or is not available with Kanpur Municipal Corporation. Other receivables represent grants sanctioned but not yet received.

## **15. Schedule B-16: Cash and Bank Balances**

Cash Balance represents the cash balance as per the books of accounts maintained in the Corporation. Bank balance represents the balance lying in the bank accounts of the Corporation adjusted for items under reconciliation.

## **16. Schedule B-17: Loans Advances and Deposits**

Represents employee advances, Advances to others including advances to implementing agencies, temporary advances and reimbursements

## Schedule B-20 : Significant Accounting Policies And Notes To Accounts:

### A. Significant Accounting Policies

#### 1. Basis of Accounting:

- i The accounts incorporates opening balance compiled based on the construction of opening balance sheet as of 1st April 2008 adjusted for the transactions in the current year and previous year. ( G.O. No. 4094/9-5-2008-119/2007 dated 2 June 2008 issued by Ministry of Urban Development Uttar Pradesh)
- ii Grants and Funds relating to JNNURM Project have been depicted in the financial statements on the basis of disbursements letters received from the agencies, advances made there against till 31<sup>st</sup>. March 2017, utilisation received from implementing agencies and the balances lying against theses grants and funds in specified bank accounts. Utilisation certificates received from implementing agencies has been adjusted in proportion of 30% against the ULB's contribution, 50% against Central Government and 20% against State Government Grants which is the percentage of their contribution to the project.
- iii Grants and Funds relating to Finance Commission & Infrastructure Fund have been depicted in the financial statements on the basis of records and information as available upto 31<sup>st</sup> March 2017. Balances are subject to confirmation and reconciliation with respective bank accounts.
- iv Interest on saving bank account of grant funds has been shown under Other Liabilities – Interest earned on Grant. Proportionate bifurcation between central, state and ULB share of this interest has not been done due to lack of specific information.

#### 2. Use of Estimates:

KMC is maintaining its accounts on a cash basis without bifurcating between capital and revenue. As a consequence thereof the assets and liabilities valued on 1<sup>st</sup>. April 2008 could not be quantified from the accounts. Therefore, the preparation of the subsequent financial statement required estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements. As the corporation has not made revaluation of its assets & liabilities till the financial year ending as on 31.03.2017, the actual amounts could differ from these estimates and the differences will be recognised and accounted for in the period when they are known.

### 3. Inventories:

Inventories are not taken, valued and certified by the management. Physical verification has also not been undertaken by Kanpur Municipal Corporation nor have damaged and unserviceable items been identified.

4. The Assets and Liabilities of Kanpur Municipal Corporation have been determined and reflected in these financial statements to the best extent possible after thorough due diligence. However, there may be instances of liabilities not being determined correctly and of assets not being identified or being valued incorrectly. The process of identification and quantification of all assets and liabilities is underway on a day to day basis. Actual amounts could differ from values as they stand now and the differences will be recognised and accounted for in the period when they are known.

## **B. Notes on Accounts:**

### **1. Schedule B-1: Municipal (General) Fund**

Balance represents the opening balance adjusted for the excess / deficit of income over expenditure in the previous and current years and addition to and adjustments of expenses of ULB's share of earmarked funds.

### **2. Schedule B-2: Earmarked Funds**

Balance represents the opening balance adjusted for grants received during the year and the previous years, transfers from Municipal (General) Fund and expenses made there against. Interest earned on Earmarked / Special Fund Investments have not been depicted in the schedule as interest earned on specific funds could not be segregated due to fund / grant wise investments not being available.

### **3. Schedule B-3: Reserves**

- i Capital Reserve represents assets created out of Central Govt. & State Govt. contribution to grants and funds, ULB Share, Other Grants (Infra, TFC and NHAI etc).
- ii Depreciation on the assets created out of grant will be charged off against Capital Reserve when the assets are put to use.
- iii Closing balance of Capital Reserve will tally with assets created out of grant after providing applicable depreciation.

#### **4. Schedule B-4: Grants, Contributions for Specific Purposes:**

Balance represents the opening balance adjusted for grants received during the year and due for the year and previous years and expenditure incurred there against. Interest earned on Grant Investments has not been depicted in the schedule as interest earned on specific grants could not be segregated due to grant wise investments not being available.

#### **5. Schedule B-5: Secured Loans**

Balance represents aggregate of old short term loan and Loan received from State Government to enable the Municipal Corporation to contribute ULB's share to on going projects. The loan is shown as secured as the same has been received from the State Government.

#### **6. Schedule B-6: Unsecured Loans**

There are no unsecured loans taken by the Municipal Corporation

#### **7. Schedule B-7: Deposits Received**

The Balance represents the Earnest Money Deposit and Security Deposit collected from the Vendors / Contractors/ public. Balances are subject to reconciliation and confirmation.

#### **8. Schedule B-8: Deposit Works**

The Municipal Corporation has not segregated receipts of deposit works and has shown such receipts as Income. Work done against such deposits have been capitalised / charged off to revenue.

#### **9. Schedule B-9: Other Liabilities**

This represents amounts payable towards various expenses as well as statutory dues remitted after the Balance Sheet date and interest earned on Grant Contribution pending bifurcation.

The office of the Commissioner of Central Excise and Service Tax, Kanpur has issued notice to the Kanpur Nagar Nigam for recovery of service tax on Advertisement Tax/ Hoarding Tax and Renting of Immovable Property. The liability for this amount is being contested and is pending in specific appeals. The total liability if any is still indeterminate.

## **10. Schedule B-10: Provisions**

Provision for various expenses as per information compiled from the various circles / departments is reflected under this head as Provisions.

## **11. Schedule B-11: Fixed Assets**

Are stated as follows:

- i. Land: at market value based on DM Circle rates as on 01.04.2008 and additions therefore at cost of acquisition.
- ii. Building: including cost of land at value based on DM Circle rates as on 01.04.2008 and additions therefore at cost of acquisition.
- iii. Roads and Bridges: at cost of construction / acquisition based on PWD rates of 2008 and additions therefore at cost of acquisition.
- iv. Sewerage and Drainage: at cost of construction based on PWD rates of 2008 and additions therefore at cost of acquisition.
- v. Public Lighting: at cost of acquisition.
- vi. Plant & Machinery: at cost of acquisition.
- vii. Vehicles: at cost of acquisition
- viii. Office & Other Equipment: at cost of acquisition
- ix. Furniture, Fixtures, Fittings: at cost of acquisition
- x. Other Fixed Assets: at cost of acquisition
- xi. Capital work in progress: at estimated cost less cost already incurred till 01.04.2008 and additions therefore at cost incurred as per utilization certificate received from implementing agencies.

Fixed assets were not stated at their Written Down Value as on 1<sup>st</sup>. April 2008, as, while valuing fixed assets at cost of construction or cost of acquisition depreciation has not been charged for the period that the asset has been put to use. Cost of land has not been segregated in cases where assets are built /situated on land.

Bifurcation between revenue expenditure and capital expenditure incurred on fixed assets are subject to scrutiny as there may be instances where revenue and capital expenditure has not been appropriately treated in the accounts. No fixed assets register has been maintained by the Kanpur Municipal Corporation.

### **17. Schedule I-1: Tax Revenue**

The Property tax is levied annually. The Income is recognized at the time of rising of the demand. In the case of Water Tax, Sewerage Tax, Theatre Tax, Advertisement Tax etc. income is recognized at the time of collection.

### **18. Schedule I-3: Rental income from Municipal Properties**

The income is recognized at the time of collection.

### **19. Schedule I-4: Fees & User Charges**

The income is recognized at the time of collection.

### **20. Schedule I-5: Sale & Hire Charges**

The income is recognized at the time of collection.

### **21. Schedule I-6: Revenue Grants, Contributions & Subsidies**

The Grants from State Finance Commission and Education received for the purpose of expenditure of establishment nature is shown in the head. The Income is recognized at the time of receipt in the concerned bank account.

### **22. Schedule I-7: Income from Investments – General Fund**

Represents the Interest income received from the Fixed Deposits Investments and Interest on Saving Bank Accounts of the corporation and is recognised when due.

### **23. Depreciation:**

Depreciation on all depreciable fixed assets is provided on SLM method, at the rates prescribed for companies in Schedule XIV of the Companies Act, 1956 under single shift, pending determination of guideline rates for Municipalities by the State Government. Depreciation on assets has been computed on a yearly basis irrespective of when put to use.

### **24. Schedule I-9: Other Income**

This represents all other income of the Kanpur Municipal Corporation.

## 25. Schedule I-10: Establishment Expenses

This represents the Salaries and Allowances and gratuity paid to the Employees and Workers.

## 26. Schedule I-11: Administrative Expenses

The Kanpur Municipal Corporation has accounted for expenses under the head Rent, Rates & Taxes and Bulk Electricity purchase pertaining to amounts payable by Kanpur Municipal Corporation to Other Government agencies by way of adjustment against the property tax receivable from such agencies for the year 2016-17 as sanctioned by the KMC authorities

(Chief Accounts Officer) (Addl. Municipal Comm.) (Municipal Comm.)

For Batra Agrawal Associates  
'Chartered Accountants'

(CA Pravin Agrawal)  
'Partner'

M.No. 070663

Place: Kanpur  
Dated: 14.06.2018

