

# Kanpur Municipal Corporation

## Motijheel, Kanpur

### Audited Balance Sheet

### F Y: 2020-21

**D.GANGULI & CO.**

**Chartered Accountants**

16/77, Civil Lines, Kanpur-1

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**KANPUR MUNICIPAL CORPORATION**  
**BALANCE SHEET AS ON 31.03.2021**

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	29,44,54,69,295.37	29,34,94,30,486.26
3111000	Earmarked Funds	B-2	7,55,91,99,751.41	5,20,92,17,744.41
3121000	Reserves	B-3	16,51,43,19,426.82	15,45,53,41,965.82
	<b>Total Reserves &amp; Surplus</b>		<b>53,51,89,88,473.60</b>	<b>50,01,39,90,196.49</b>
3201000	Grants,Contributions for specific purposes Loans	B-4	6,20,94,28,260.00	6,20,94,28,260.00
	<b>Loans</b>			
3301000	Secured Loans	B-5	-	-
3311000	Unsecured Loans	B-6	4,32,38,24,478.00	4,34,51,57,937.00
	<b>Total Loans</b>		<b>4,32,38,24,478.00</b>	<b>4,34,51,57,937.00</b>
	<b>Current Liabilities and Provisions</b>			
3401000	Deposits Received	B-7	4,40,25,649.62	5,93,42,605.62
3411000	Deposits Works	B-8	17,06,78,652.38	21,48,39,055.38
3501000	Other Liabilities	B-9	65,99,82,538.87	92,33,90,617.87
3601000	Provisions	B-10	-	-
	<b>Total Current Liabilities and Provisions</b>		<b>87,46,86,840.87</b>	<b>1,19,75,72,278.87</b>
	<b>TOTAL LIABILITIES</b>		<b>64,92,69,28,052.47</b>	<b>61,76,61,48,672.36</b>
	<b>ASSETS</b>			
	<b>Fixed Assets</b>			
4101000	Gross Block	B-11	51,96,28,21,094.62	49,60,93,34,805.62
4112000	Less: Accumulated Depreciation		4,69,86,50,455.00	4,22,59,25,493.00
	<b>Net Fixed Assets</b>		<b>47,26,41,70,639.62</b>	<b>45,38,34,09,312.62</b>
	<b>Invesments</b>			
4201000	Investment-General Fund	B-12	2,40,50,00,000.00	1,07,00,00,000.00
	<b>Total Investment</b>		<b>2,40,50,00,000.00</b>	<b>1,07,00,00,000.00</b>
	<b>Current Assets,Loan and Advances</b>			
4301000	Stock in Hand	B-13	2,68,92,415.00	-
	<b>Sundry Debtors</b>			
	Gross amount outstanding	B-14	3,53,17,96,422.57	3,37,61,12,806.97
	Less:-Accumulated provision against bad and doubtful receivables		94,24,58,880.00	-
	<b>Net amount Outstanding</b>		<b>2,58,93,37,542.57</b>	<b>3,37,61,12,806.97</b>
4401000	Prepaid Expenses	B-15	-	-
4501000	Cash & Bank Balance	B-16	4,87,80,65,826.28	4,12,06,04,901.77
4601000	Loans,Advances & Deposits	B-17	7,76,34,61,629.00	7,81,60,21,651.00
4611000	Less:Accumulated Provision Against Loans		-	-
	<b>Total Current Assets, Loans &amp; Advance</b>		<b>12,66,84,19,870.28</b>	<b>11,93,66,26,552.77</b>
4701000	Other Assets	B-18	-	-
4801000	Miscellaneous Expenditure (to the extent not w/o)	B-19	-	-
	<b>Total Assets</b>		<b>64,92,69,28,052.47</b>	<b>61,76,61,48,672.36</b>
		B-20	-	-

**NOTES ON ACCOUNTS**

Schedules B-1 to B-20 form an integral part of Accounts.  
**As per our separate report of even date**

For D.Ganguli & Co.  
Chartered Accountants

(CA Dipankar Ganguli)  
Partner  
Membership  
No. 070656  
Kanpur  
UDIN: 23070656BQZVA03917

(Chief Accounts Officer)

(Add.Municipal Commissioner)

(Municipal Commissioner)



**KANPUR MUNICIPAL CORPORATION**  
**INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD ENDED 31.03.2021**

CODE NO.	ITEM/HEAD OF ACCOUNT	SCH.NO.	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
	<b>INCOME</b>			
1100100	Tax Revenue	I-1	1,91,28,79,743.00	1,83,09,19,245.00
1201000	Assigned Revenue & Compensation	I-2	-	-
1301000	Rental Income from Municipal Properties	I-3	1,54,41,487.00	1,15,69,952.00
1401000	Fees & User Charges	I-4	17,07,27,820.50	15,59,39,572.00
1501000	Sale & Hire Charges	I-5	52,43,925.00	94,21,957.00
1601000	Revenue Grants, Contribution & Subsidies	I-6	5,67,30,11,703.00	3,77,95,03,465.00
1701000	Income from Investments	I-7	-	-
1801000	Interest Earned	I-8	21,50,28,603.27	19,61,73,449.20
1901000	Other Income	I-9	4,08,84,621.56	2,09,19,207.00
	<b>TOTAL INCOME</b>		<b>8,03,32,17,903.33</b>	<b>6,00,44,46,847.20</b>
	<b>EXPENDITURE</b>			
2101000	Establishment Expenses	I-10	4,32,17,40,057.00	4,12,00,77,083.00
2201000	Administrative Expenses	I-11	30,52,80,139.00	15,63,69,993.00
2301000	Operations & Maintenance	I-12	1,97,19,09,453.00	78,86,46,468.00
2401000	Interest & Finance Expenses	I-13	6,29,96,133.22	3,97,69,658.61
2501000	Programme Expenses	I-14	94,01,505.00	-
2601000	Revenue Grants, Contribution & Subsidies	I-15	-	-
2701000	Provisions & Write Off	I-16	12,67,86,521.00	-
2711000	Miscellaneous Expenses	I-17	-	-
2722000	Depreciation		24,27,27,239.00	24,52,83,065.00
	<b>TOTAL EXPENDITURE</b>		<b>7,04,08,41,047.22</b>	<b>5,35,01,46,267.61</b>
	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		<b>99,23,76,856.11</b>	<b>65,43,00,579.59</b>
2801000	Add: Prior Period Items	I-18	-	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		<b>99,23,76,856.11</b>	<b>65,43,00,579.59</b>
	Less: Transfer to Reserve Funds			
	<b>Net balance being surplus/ (deficit) carried over to Municipal Fund</b>		<b>99,23,76,856.11</b>	<b>65,43,00,579.59</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

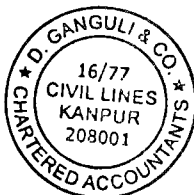
For D.Ganguli & Co.  
Chartered Accountants

*Dipankar Ganguli*  
(CA Dipankar Ganguli)  
Partner  
Membership  
No. 070656  
Kanpur  
UDIN: 23070656B42VA03917

*[Signature]*  
(Chief Accounts Officer)

*[Signature]*  
(Add. Municipal Commissioner)

*[Signature]*  
(Municipal Commissioner)



**KANPUR MUNICIPAL CORPORATION**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31.03.2021**

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.)
	<u>Operating Balances</u>				<u>Operating Payments</u>		
	Cash balances including Imprest	4,31,843.00	2,25,009.00	2101000	Establishment Expenses	4,32,17,40,057.00	4,12,00,77,083.00
	Balances with Banks / Treasury	4,12,01,73,058.77	3,23,08,97,013.82	2201000	Administrative Expenses	30,52,80,139.00	15,63,69,993.00
	<u>Operating Receipts</u>			2301000	Operations & Maintenance	1,97,19,09,453.00	78,86,46,464.00
1100100	Tax Revenue	1,91,28,79,743.00	1,83,09,19,245.00	2401000	Interest & Finance Expenses	6,29,96,133.22	3,97,69,658.61
	Assigned Revenue & Compensation			2501000	Programme Expenses	94,01,505.00	-
J201000	Rental Income from Municipal Properties	1,54,41,487.00	1,15,69,952.00	2601000	Revenue Grants, Contribution & Subsidies	12,67,86,521.00	-
1301000	Fees & User Charges	17,07,27,820.50	15,59,39,572.00	2701000	Provisions & Write Off	2,68,92,415.00	-
1401000	Sale & Hire Charges	52,43,925.00	94,21,957.00	4301000	Purchase of Stores	1,23,57,365.00	-
1501000	Revenue Grants, Contribution & Subsidies	5,67,30,11,703.00	3,77,95,03,465.00		Revenue Expenditure against Fund	89,63,38,047.00	4,82,05,659.00
1601000	Income from Investments				Adjustment Through Reserve		
1701000	Interest Earned	21,50,28,603.27	19,61,73,449.20		<u>Non Operating Payments</u>		
1801000	Other Income	4,08,84,621.56	2,09,19,207.00	3501000	Other Payables	2,13,33,459.00	-
1901000	<u>Non Operating Receipts</u>			3311000	Repayment of Loans	4,07,80,232.00	1,55,12,068.00
3301000	Secured Loans Received			3401000	Refund of Deposits	2,35,34,86,289.00	1,10,41,83,974.00
3311000	Unsecured Loans Received			4101000	Acquisition / Purchase of Fixed Assets		
3401000	Deposits Received	2,54,63,276.00	3,63,02,355.00	4121000	Capital Work in Progress	11,97,38,306.00	14,02,38,247.00
3111000	Earmarked / Special Fund for specific purposes	3,64,22,03,051.00	1,77,86,12,818.00	3411000	Deposits Works	1,33,50,00,000.00	-
3201000	Transfer from Municipal/ Other Fund	91,11,505.00	-	4201000	Investment-General Fund		
4201000	Realisation of Investment-General Fund			4211000	Investment-Other Fund		
3411000	Deposits Works	7,55,77,903.00	19,21,71,257.00	4601000	Loans, Advances and Deposits	1,06,41,44,048.00	8,02,87,106.00
3501000	Revenue Collected in Advance	1,11,67,04,070.00	17,31,41,395.00		Increase in Sundry Debtors (Receivables)		52,57,02,631.64
4601000	Loans, Advances and Deposits	78,67,75,264.40	-		Decrease in Sundry Creditors & Other Liabilities	26,34,08,079.00	27,61,98,909.00
	Decrease in Sundry Debtors (Receivables)				<u>Closing Balances</u>		
					Cash balances including Imprest	1,25,00,952.00	4,31,843.00
					Balances with Banks / Treasury	4,86,55,64,874.28	4,12,01,73,058.77
	<b>GRAND TOTAL</b>	<b>17,80,96,57,874.50</b>	<b>11,41,57,96,695.02</b>		<b>GRAND TOTAL</b>	<b>17,80,96,57,874.50</b>	<b>11,41,57,96,695.02</b>

As per our separate report of even date

For D.Ganguli & Co.

Chartered Accountants



*(Signature)*  
(CA Dipankar Ganguli) 06/03/2023

Partner  
Membership  
No. 070656  
Kanpur  
UDIN: 23070656B6ZVA03917

(Chief Accounts Officer)

(Add. Municipal Commissioner)

(Municipal Commissioner)



**Schedule B-3: Reserves**

Code No.	Particulars	Opening Balance as per the last Account (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deduction during the year (Rs.)	Balance at the end of the Curr. Yr. (Rs.)
1	2	3	4	5(3+4)	6	7(5-6)
3121001	Capital Contribution	-	-	-	-	-
3121101	Capital Reserve	15,45,53,41,965.82	-	15,45,53,41,965.82	-	15,45,53,41,965.82
3122001	Borrowing Redemption Reserve	-	1,28,89,75,184.00	1,28,89,75,184.00	22,99,97,723.00	16,51,43,19,426.82
3123001	Special Fund ( Utilized)	-	-	-	-	-
3124001	Statutory Reserve	-	-	-	-	-
3125001	General Reserve	-	-	-	-	-
3126001	Revaluation Reserve	-	-	-	-	-
	<b>Total Reserve Funds</b>	<b>15,45,53,41,965.82</b>	<b>1,28,89,75,184.00</b>	<b>16,74,43,17,149.82</b>	<b>22,99,97,723.00</b>	<b>16,51,43,19,426.82</b>

**Schedule B-4: Grants & Contribution for Specific Purposes**

Particulars	Grants from Central Govt.	Grants from State Govt.	Grants from Other Govt. Agencies	Grants from Fin. Inst.	Grants from Welfare Bodies	Grants from Int. Org.	Others
Code No.							
a) Opening Balance	3201000						
b) Additions to the Grants							
i) Grants Received during the year		3,58,27,02,860.00					
ii) Interest/ Dividend earned on Grant Investment							
iii) Profit on disposal of Grant Investments							
iv) Appreciation in value of Grant Investments							
v) Other Additions							
<b>Total (b)</b>							
<b>Total (a+b)</b>		<b>3,58,27,02,860.00</b>					
c) Payments out of Funds							
i) Capital Expenditure on Fixed Assets							
Others							
Sub Total							
ii) Revenue Expenditure on Salary, Wages and Allowances etc.							
Rent							
Other administrative charges							
Sub Total							
iii) Others							
Loss on disposal of SFI							
Diminution in Value of SFI 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>		<b>3,58,27,02,860.00</b>					

**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 & Asso.	-	-
3304001	Loans from International Agencies	-	-
3305001	Loans from Banks & Other FI	-	-
3306001	Other Term Loans	-	-
3307001	Bonds & Debentures	-	-
3308001	Other Loans	-	-
	<b>Total Secured Loans</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	4,32,38,24,478.00	4,34,51,57,937.00
3313001	Loans from Government Bodies & Asso.	-	-
3314001	Loans from International Agencies	-	-
3315001	Loans from Banks & Other FI	-	-
3316001	Other Term Loans	-	-
3317001	Bonds & Debentures	-	-
3318001	Other Loans	-	-
	<b>Total Unsecured Loans</b>	4,32,38,24,478.00	4,34,51,57,937.00

**Schedule B-7: Deposits Received**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3401001	From Contractors	4,40,25,649.62	5,93,42,605.62
3402001	From Revenue	-	-
3403001	From Staff	-	-
3404001	From Others	-	-
	<b>Total Deposits Received</b>	4,40,25,649.62	5,93,42,605.62

**Schedule B-8: Deposits Works**

Code No.	Particulars	Opening Balance at the beginning (Rs.)	Additions during the year (Rs.)	Utilization/ Exp. during the year (Rs.)	Balance O/s at the end of the year (Rs.)
1	2	3	4	5	6
3411001	Civil Works	21,48,39,055.38	7,55,77,903.00	11,97,38,306.00	17,06,78,652.38
3412001	Electrical Works	-	-	-	-
3413001	Others	-	-	-	-
	<b>Total Deposits Works</b>	21,48,39,055.38	7,55,77,903.00	11,97,38,306.00	17,06,78,652.38

**Schedule B-9: Other Liabilities**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3501000	Creditors	15,92,12,261.56	26,45,09,683.56
3501100	Employee Liabilities	26,67,65,170.00	23,30,91,637.00
3501200	Interest Earned on Grant Contribution	11,35,06,143.00	10,34,61,753.00
3502000	Recoveries Payable	12,04,98,964.31	32,23,27,544.31
3503000	Refunds Payable	-	-
3504000	Advance Collections of Revenues	-	-
3505000	Others	-	-
	<b>Total Other Liabilities</b>	<b>65,99,82,538.87</b>	<b>92,33,90,617.87</b>

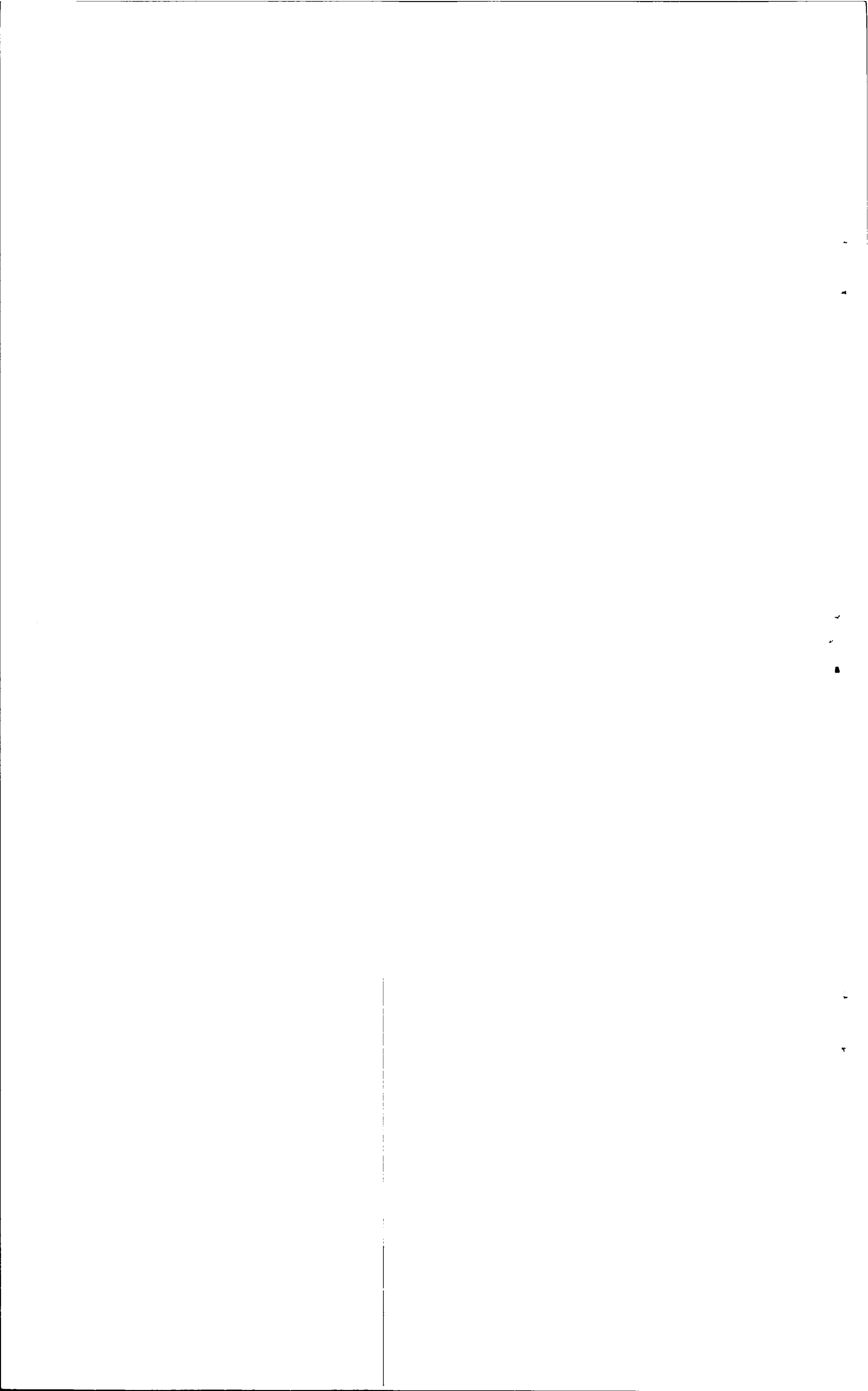
**Schedule B-10: Provisions**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	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	Gross Block				Accumulated Depreciation				Net Block						
		Opening Balance	Addition during the period	Deduction during the period	Cost at the end of the year	Opening Balance	Addition during the period	Deduction during the period	Total at the end of the year	At the end of Current year	At the end of Previous year					
												3	4	5	6	7
4101000	Land	16,31,82,72,751.00	-	-	16,31,82,72,751.00	-	-	-	-	16,31,82,72,751.00	-	-	16,31,82,72,751.00	-	-	
4102000	Building	6,18,72,25,284.44	47,59,470.00	-	6,19,19,84,754.44	1,10,40,95,338.00	8,29,32,596.00	-	1,18,70,27,934.00	5,00,49,56,820.44	-	-	5,08,31,29,946.44	-	-	
4103000	Infrastructure Assets	6,54,64,84,000.00	-	-	6,54,64,84,000.00	1,17,17,10,497.00	8,76,08,808.00	-	1,25,93,19,305.00	5,28,71,64,695.00	-	-	5,37,47,73,503.00	-	-	
4103100	Roads and Bridges	2,77,74,10,510.67	-	-	2,77,74,10,510.67	49,62,22,274.00	3,71,83,368.00	-	53,34,05,642.00	2,24,40,04,868.67	-	-	2,28,11,88,236.67	-	-	
4104000	Sewerage and Drainage	54,75,19,388.00	3,11,34,873.00	-	57,86,54,261.00	23,31,59,525.00	2,29,06,300.00	-	25,60,65,825.00	32,25,88,436.00	-	-	31,43,59,863.00	-	-	
4104300	Public Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4104400	Other Assets	6,89,78,686.00	16,02,885.00	-	7,05,81,571.00	2,61,95,812.00	21,08,324.00	-	2,83,04,136.00	4,22,77,435.00	-	-	4,27,82,874.00	-	-	
4105000	Plant & Machinery	19,11,91,190.00	9,97,838.00	-	19,21,89,028.00	13,95,18,410.00	58,57,097.00	-	14,53,75,507.00	4,68,13,521.00	-	-	5,16,72,780.00	-	-	
4106000	Vehicles	2,11,19,435.51	66,70,153.00	-	2,77,89,588.51	92,68,810.00	16,35,061.00	-	1,09,03,871.00	1,68,85,717.51	-	-	1,18,50,625.51	-	-	
4107000	Office & other Equipment	1,23,51,132.00	73,53,886.00	-	1,97,05,018.00	44,91,108.00	10,08,682.00	-	54,99,790.00	1,42,05,228.00	-	-	78,60,024.00	-	-	
4107000	Furniture, Fixture, Fittings	5,10,86,968.98	-	-	5,10,86,968.98	2,86,58,561.00	14,87,003.00	-	3,01,45,564.00	2,09,41,404.98	-	-	2,24,28,407.98	-	-	
4107000	Other Fixed Assets	32,72,16,39,346.60	5,25,19,105.00	-	32,77,41,58,451.60	3,21,33,20,335.00	24,27,27,239.00	-	3,45,60,47,574.00	29,31,81,10,877.60	-	-	29,50,83,19,011.60	-	-	
	<b>Total (Assets against Municipal Fund)</b>	<b>8,76,82,36,623.82</b>	<b>1,28,89,75,184.00</b>	<b>-</b>	<b>10,05,72,11,807.82</b>	<b>1,01,26,05,158.00</b>	<b>22,99,97,723.00</b>	<b>-</b>	<b>1,24,26,02,881.00</b>	<b>8,81,46,08,926.82</b>	<b>-</b>	<b>-</b>	<b>7,75,56,31,465.82</b>	<b>-</b>	<b>-</b>	
4108000	Assets Against Fund	2,59,77,335.20	-	-	2,59,77,335.20	-	-	-	-	2,59,77,335.20	-	-	2,59,77,335.20	-	-	
4112000	Capital Work in progress	8,09,34,81,500.00	1,01,19,92,000.00	-	9,10,54,73,500.00	-	-	-	-	9,10,54,73,500.00	-	-	8,09,34,81,500.00	-	-	
4122000	Capital Work in Progress (Against Fund)	49,60,93,34,805.62	2,35,34,86,289.00	-	51,96,28,21,094.62	4,22,59,25,493.00	47,27,24,962.00	-	4,69,86,50,455.00	47,26,41,70,639.62	-	-	45,38,34,09,312.62	-	-	
	<b>Grand Total</b>	<b>16,31,82,72,751.00</b>	<b>1,28,89,75,184.00</b>	<b>-</b>	<b>16,31,82,72,751.00</b>	<b>1,28,89,75,158.00</b>	<b>22,99,97,723.00</b>	<b>-</b>	<b>1,24,26,02,881.00</b>	<b>16,31,82,72,751.00</b>	<b>1,28,89,75,158.00</b>	<b>47,27,24,962.00</b>	<b>16,31,82,72,751.00</b>	<b>1,28,89,75,158.00</b>	<b>47,26,41,70,639.62</b>	<b>45,38,34,09,312.62</b>





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

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
4201001	Central Government Securities				
4202001	State Government Securities				
4203001	Debentures & Bonds				
4204001	Preference Shares			1,15,00,00,000.00	1,07,00,00,000.00
4205001	Equity Shares	Kanpur Smart city ltd	Rs.100/-each	1,25,50,00,000.00	-
4205002	Application Money for Equity Shares	"	"		
4206001	Units of Mutual Fund				
4207001	other Investments				
	<b>Total of Investment-General Fund</b>			<b>2,40,50,00,000.00</b>	<b>1,07,00,00,000.00</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4301000	Workshop	6,32,716.00	-
4302000	Health	2,03,26,120.00	-
4303000	Public light	20,52,565.00	-
4304000	Stores	38,81,014.00	-
	<b>Total Provisions</b>	<b>2,68,92,415.00</b>	<b>-</b>

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

Code No.	Particulars	Gross Amount (Rs.)	Prov. For O/s Revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
1	2	3	4	5(3-4)	6
4311000	Receivables for Property Taxes	3,16,85,86,652.57	94,24,58,880.00	2,22,61,27,772.57	2,99,87,62,745.97
	Less: State Govt.Cess/Levies in Tax Control A/c	-	-	-	-
	Net Receivables of Property Taxes	<b>3,16,85,86,652.57</b>	<b>94,24,58,880.00</b>	<b>2,22,61,27,772.57</b>	<b>2,99,87,62,745.97</b>
4311900	Receivables for other Taxes	-	-	-	1,41,40,291.00
	Less: State Govt.Cess/Levies in Tax Control A/c	-	-	-	-
	Net Receivables of Property Taxes	-	-	-	<b>1,41,40,291.00</b>
4312000	Receivables for Cess Income	-	-	-	-
4313000	Receivables for Finance Commission	-	-	-	-
4314000	Receivables from other Sources	-	-	-	-
4315000	Receivables from Government	-	-	-	-
	Grant Receivables from Central Government	25,00,00,000.00	-	25,00,00,000.00	25,00,00,000.00
4315001	Sewerage III	2,000.00	-	2,000.00	2,000.00
4315002	Sewerage II	2,13,020.00	-	2,13,020.00	2,13,020.00
4315003	Sewerage I	1,750.00	-	1,750.00	1,750.00
4315004	Water Supply I	-	-	-	-

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4315005	Grant Receivables from State Government		
4315006	Sewerage III	11,28,80,000.00	11,28,80,000.00
4315007	Sewerage I	85,800.00	85,800.00
4315007	Water Supply I	600.00	600.00
4315008	Water Supply II	26,600.00	26,600.00
		<b>36,32,09,770.00</b>	<b>36,32,09,770.00</b>
	<b>Total of Sundry Debtors (Receivables)</b>	<b>3,53,17,96,422.57</b>	<b>2,58,99,37,542.57</b>
			<b>3,37,61,12,806.97</b>

**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	-	-
	<b>Total Prepaid Expenses</b>	<b>-</b>	<b>-</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4501000	Cash	1,25,00,952.00	4,31,843.00
	<b>Balance with Bank- Municipal Fund</b>		
4502100	Nationalised Banks	1,88,33,21,093.23	1,53,91,17,955.54
4502200	Other Scheduled Banks	-	31,44,77,168.21
4502300	Scheduled Co-operative Banks	-	-
4502401	Post Office	-	-
	<b>Sub Total</b>	<b>1,88,33,21,093.23</b>	<b>1,85,35,95,123.75</b>
	<b>Balance with Bank- Special Fund</b>		
4504100	Nationalised Banks	20,55,56,283.45	-
4504200	Other Scheduled Banks	-	-
4504300	Scheduled Co-operative Banks	-	-
4504401	Post Office	-	-
	<b>Sub Total</b>	<b>20,55,56,283.45</b>	<b>-</b>
	<b>Balance with Bank- Grant Fund</b>		
4506100	Nationalised Banks	2,77,66,87,497.60	2,05,87,46,279.31
4506200	Other Scheduled Banks	-	20,78,31,655.71
4506300	Scheduled Co-operative Banks	-	-
4506401	Post Office	-	-
	<b>Sub Total</b>	<b>2,77,66,87,497.60</b>	<b>2,26,65,77,935.02</b>
	<b>Total Cash and Bank Balances</b>	<b>4,87,80,65,826.28</b>	<b>4,12,06,04,901.77</b>

**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 O/s Amount (Rs.)
1	2	3	4	5	6
4601000	Loans and Advances to Employees	3,11,54,777.00	-	27,66,762.00	2,83,88,015.00
4602000	Employee Provident Fund Loans	-	-	-	-
4603000	Loans to Others	-	1,04,41,00,062.00	5,11,75,000.00	99,29,25,062.00
4604000	Advance to Suppliers and Contractors	-	-	-	-
4605000	Advance to Others	7,74,59,15,120.00	2,00,00,000.00	1,03,19,92,000.00	6,73,39,23,120.00
4606000	Deposits with External Agencies	-	-	-	-
4608000	Other Current Assets	3,89,51,754.00	43,986.00	3,07,70,308.00	82,25,432.00
	<b>Sub Total</b>	<b>7,81,60,21,651.00</b>	<b>1,06,41,44,048.00</b>	<b>1,11,67,04,070.00</b>	<b>7,76,34,61,629.00</b>
4611000	Less: Accumulated Prov. Agst. Loan, Adv and Dep.	-	-	-	-
	<b>Total Loans, Advances and Deposits</b>	<b>7,81,60,21,651.00</b>	<b>1,06,41,44,048.00</b>	<b>1,11,67,04,070.00</b>	<b>7,76,34,61,629.00</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 Loans	-	-
4804000	Others	-	-
	<b>Total Miscellaneous Expenditure</b>	<b>-</b>	<b>-</b>

**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	1,91,28,79,743.00	1,80,55,56,415.00
1100201	Water Tax	-	-
1100301	Sewerage Tax	-	-
1100401	Theatre Tax	-	3,22,790.00
1100501	Lighting Tax	-	-
1100601	Education Tax	-	-
1100701	Vehicle Tax	-	-
1100801	Tax on Animals	-	-
1100901	Electricity Tax	-	-
1101001	Professional Tax	-	-
1101101	Advertisement Tax	-	2,50,40,040.00
1101201	Pilgrimage Tax	-	-
1105101	Octroi & Toil	-	-
1105201	Cess	-	-
1108001	Other Taxes	-	-
	<b>Sub Total</b>	<b>1,91,28,79,743.00</b>	<b>1,83,09,19,245.00</b>
1109001	Less: Remissions and Refund [Schedule 1-1 (a)]	-	-
	<b>Total Tax Revenue</b>	<b>1,91,28,79,743.00</b>	<b>1,83,09,19,245.00</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	1,53,41,241.00	1,15,69,952.00
1302001	Rent from Office Buildings	-	-
1303001	Rent from Guest Houses	1,00,246.00	-
1304001	Rent from Lease of Lands	-	-
1308001	Other Rents	-	-
	<b>Sub Total</b>	<b>1,54,41,487.00</b>	<b>1,15,69,952.00</b>
1309001	Less: Rent Remission and Refunds	-	-
	<b>Total Rental Income from Municipal Properties</b>	<b>1,54,41,487.00</b>	<b>1,15,69,952.00</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	4,83,473.00	5,87,498.00
1401101	Licensing Fees	1,16,80,864.00	1,39,93,045.00
1401301	Fees for Certificate or Extract	1,61,054.00	3,88,938.00
1401403	Development Charges	1,06,00,450.00	71,22,762.00
1401501	Regularisation Fee	98,000.00	4,47,950.00
1401502	Penalties and Fines	67,91,676.00	56,76,931.00
1404001	Other Fee (Mutation etc)	6,61,69,795.00	4,77,10,424.00
1405001	User Charges	2,93,15,859.50	48,66,322.00
1406001	Entry Fee	12,89,565.00	50,08,012.00
1407001	Road Damage Recovery Charges	1,83,07,070.00	7,01,37,690.00
1408004	Theatre Charges	1,29,040.00	-
1408003	Advertisement Charges	2,52,59,996.00	-
1408001	Other Charges	4,40,978.00	-
	<b>Sub Total</b>	<b>17,07,27,820.50</b>	<b>15,59,39,572.00</b>
1409001	Less: Rent Remission and Refunds	-	-
	<b>Total Income from Fee and User Charges- Income Headwise</b>	<b>17,07,27,820.50</b>	<b>15,59,39,572.00</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	63,130.00	1,615.00
1501101	Sale of Form and Publication	32,62,774.00	48,97,767.00
1501201	Sale of Store and Scrap	19,18,021.00	44,95,510.00
1503001	Sale of Others	-	-
1504001	Hire Charges for Vehicles	-	-
1504101	Hire Charges for Equipments	-	27,065.00
	<b>Total Income from Sale &amp; Hire Charges- Income Headwise</b>	<b>52,43,925.00</b>	<b>94,21,957.00</b>

**Schedule I-6: Revenue Grants, Cotributions and Subsidies**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1601001	Revenue Grant	5,67,30,11,703.00	3,77,95,03,465.00
1602001	Re-imbusement of Expenses	-	-
1603001	Contribution towards Election Scheme	-	-
	<b>Total Revenue Grants, Cotributions and Subsidies</b>	<b>5,67,30,11,703.00</b>	<b>3,77,95,03,465.00</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	-	-
1702001	Interest on Dividend	-	-
1703001	Income from Projects taken up on commercial basis	-	-
1704001	Profit on Sale of Investment	-	-
1708001	Others	-	-
	<b>Total Income from Investments</b>	<b>-</b>	<b>-</b>

**Schedule I-8: Intererst Earned**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1801001	Interest on Bank Account	5,17,65,469.27	6,24,37,973.20
1802001	Interest on Loans and Advances to Employees	2,47,086.00	51,397.00
1803001	Income on Others Interest	16,30,16,048.00	13,36,84,079.00
	<b>Total Interest Earned</b>	<b>21,50,28,603.27</b>	<b>19,61,73,449.20</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	67,43,487.00	14,86,945.00
1905001	Unclaimed Refund / Liabilities	-	-
1906001	Miscellaneous Income	3,41,41,134.56	1,94,32,262.00
	<b>Total Other Income</b>	<b>4,08,84,621.56</b>	<b>2,09,19,207.00</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	2,84,27,94,637.00	2,83,67,40,340.00
2102001	Benefits and Allowances	60,37,705.00	61,30,455.00
2103001	Pension	1,19,14,26,730.00	1,05,46,60,996.00
2104001	Other Term & Retirement Benefits : Leave encashment	6,04,52,755.00	8,53,33,584.00
2104002	Other Term & Retirement Benefits : Death cum Retirement Gratuity	22,10,28,230.00	13,72,11,708.00
	<b>Total Establishment Expenses- Expenditure Head Wise</b>	<b>4,32,17,40,057.00</b>	<b>4,12,00,77,083.00</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	3,53,18,564.00	-
2201101	Electricity Expenses	1,63,72,841.00	1,43,11,504.00
2201102	Water & Sewer Tax	11,45,37,000.00	4,72,96,000.00
2201201	Telephone Expenses	16,23,221.00	18,76,904.00
2202001	Books & Periodicals	1,05,306.00	62,637.00
2202101	Printing & Stationery	19,76,437.00	15,80,070.00
2202103	Computer Expenses	28,05,427.00	26,44,638.00
2204001	Insurance	26,08,048.00	15,55,780.00
2205001	Audit Fees	-	-
2205101	Legal Expenses	19,62,976.00	25,11,171.00
2205201	Professional and Other Fees	8,93,500.00	10,80,885.00
2206001	Hospitality Expenses	59,96,651.00	44,56,731.00
2206002	Advertisement and Publicity	96,64,614.00	69,15,427.00
2201103	Office Maint. Security Expenses, Computer other outsource	10,80,57,476.00	6,63,12,322.00
2203001	Travelling & Conveyance	2,26,738.00	3,75,977.00
2208005	Other Administrative Expenses	31,31,340.00	53,89,947.00
	<b>Total Administrative Expenses- Expenditure Head Wise</b>	<b>30,52,80,139.00</b>	<b>15,63,69,993.00</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	28,15,07,725.00	30,76,60,098.00
2303001	Consumption of Stores	2,77,36,527.00	2,67,15,325.00
2304001	Hire Charges	3,30,58,761.00	2,65,87,778.00
2305001	Repairs & Maintenance-Infrastructure Assets	54,13,88,602.00	29,88,08,833.00
2305101	Repairs & Maintenance-Civic Amenities	7,24,08,033.00	4,52,41,265.00
2305201	Repairs & Maintenance-Building	4,97,78,570.00	2,58,26,133.00
2305301	Repairs & Maintenance-Vehicles	3,40,91,245.00	3,06,01,325.00
2305901	Repairs & Maintenance-Others	8,39,48,394.00	2,72,05,707.00
2308001	Other Operations and Maintenance Expenses	84,79,91,596.00	-
	<b>Total Operations and Maintenance- Expenditure Head Wise</b>	<b>1,97,19,09,453.00</b>	<b>78,86,46,468.00</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 & Accociations	-	-
2404001	Interest on Loans from International Agencies	-	-
2405001	Interest on Loans from bank & Other Financial Institution	-	-
2406001	Interest on EMD Refund	-	-
2407001	Bank Attachment	-	-
2408001	Bank Charges	60,297.22	99,658.61
2409001	Discount on early / Prompt payment	6,29,35,836.00	3,96,70,000.00
	<b>Total Interest &amp; Finance Charges</b>	<b>6,29,96,133.22</b>	<b>3,97,69,658.61</b>

**Schedule I-14 : Programme Expense**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2501001	Election Expenses	-	-
2502001	Own Programmes	94,01,505.00	-
2503001	Share in Programmes of Others	-	-
	<b>Total Programme Expenses</b>	<b>94,01,505.00</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>	-	-

**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	9,42,45,880.00	-
2702001	Provisions for Other Assets	-	-
2703001	Revenues Written Off	3,25,40,641.00	-
2704001	Assets Written Off	-	-
2705001	Miscellaneous Expenses Written Off	-	-
	<b>Total Provisions &amp; Write Off</b>	<b>12,67,86,521.00</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>	-	-

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

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





4104004	Truck	11.31%	8,60,84,914.00	-	8,60,84,914.00	6,56,94,648.00	23,06,139.00	-	6,80,00,787.00	1,80,84,127.00	2,03,90,266.00
4104005	Water Trankers	11.31%	10,09,217.00	-	10,09,217.00	7,70,171.00	27,036.00	-	7,97,207.00	2,12,010.00	2,39,046.00
4104006	Road Roller	11.31%	86,57,480.00	-	86,57,480.00	61,79,389.00	2,80,272.00	-	64,59,661.00	21,97,819.00	24,78,091.00
4104007	Hydraulic Ladder	11.31%	76,69,991.00	-	76,69,991.00	58,53,260.00	2,05,472.00	-	60,58,732.00	16,11,259.00	18,16,731.00
4104008	Hath Kuda Gari	11.31%	12,24,836.00	-	12,24,836.00	7,72,316.00	51,180.00	-	8,23,496.00	4,01,340.00	4,52,520.00
4104009	Loader	11.31%	3,73,58,496.00	-	3,73,58,496.00	2,85,09,678.00	10,00,801.00	-	2,95,10,479.00	78,48,017.00	88,48,818.00
4104010	Tractors	11.31%	30,11,486.00	-	30,11,486.00	22,98,179.00	80,675.00	-	23,78,854.00	6,32,632.00	7,13,307.00
4104011	Dumper Places	11.31%	1,89,29,686.00	-	1,89,29,686.00	1,44,45,958.00	5,07,110.00	-	1,49,53,068.00	39,76,618.00	44,83,728.00
4104012	Drainage Machine	11.31%	35,46,067.00	-	35,46,067.00	27,06,137.00	94,996.00	-	28,01,133.00	7,44,934.00	8,39,930.00
4104013	Fogging Machine	11.31%	1,13,58,058.00	-	1,13,58,058.00	46,39,131.00	7,59,911.00	-	53,99,042.00	59,59,016.00	67,18,927.00
4105000	Office & Others Equiment		19,11,91,190.00	-	19,21,89,028.00	13,95,18,410.00	58,57,097.00	-	14,53,75,507.00	4,68,13,521.00	5,16,72,780.00
4105001	Air Conditioners	6.63%	49,69,513.00	-	72,36,261.00	11,88,854.00	4,00,943.00	-	15,89,797.00	56,46,464.00	37,80,659.00
4105002	Computer	16.21%	61,32,836.54	-	82,59,692.54	40,09,861.00	6,88,898.00	-	46,98,759.00	35,60,933.54	21,22,975.54
4105003	Photocopies	6.63%	35,69,873.00	-	37,76,491.00	11,20,095.00	1,76,119.00	-	12,96,214.00	24,80,277.00	24,49,778.00
4105004	Refrigerators	6.63%	22,45,122.50	-	25,35,122.50	6,13,553.00	1,27,400.00	-	7,40,953.00	17,94,169.50	16,31,569.50
4105005	Network Equipment	6.63%	31,340.00	-	31,340.00	17,580.00	912.00	-	18,492.00	12,848.00	13,760.00
4105006	Typewriter	6.63%	66,650.00	-	66,650.00	37,389.00	1,940.00	-	39,329.00	27,321.00	29,261.00
4105007	Generator	6.63%	8,21,900.00	-	8,21,900.00	4,40,242.00	25,304.00	-	4,65,546.00	3,56,354.00	3,81,658.00
4105008	Other Office Equipment	6.63%	32,82,200.47	-	32,82,200.47	18,41,236.00	95,536.00	-	19,36,772.00	13,45,428.47	14,40,964.47
4106000	Furniture, Fixture,Fittings	6.63%	2,11,19,435.51	-	2,77,89,588.51	92,68,810.00	16,35,061.00	-	1,09,03,871.00	1,68,85,717.51	1,18,50,625.51
4106001	Furniture & Fixture	6.63%	92,92,385.00	-	1,10,02,046.00	36,53,216.00	4,87,227.00	-	41,40,443.00	68,61,603.00	56,39,169.00
4106002	Electric Fittings and Appliances	6.63%	30,58,747.00	-	75,58,234.00	8,37,892.00	4,45,559.00	-	12,83,451.00	62,74,783.00	22,20,855.00
4106003	Other Furniture , fixture & Fittings	6.63%	-	-	11,44,738.00	-	75,896.00	-	75,896.00	10,68,842.00	-
4107000	Other Fixed Assets	6.63%	5,10,86,968.98	-	5,10,86,968.98	2,86,58,561.00	14,87,003.00	-	3,01,45,564.00	2,09,41,404.98	2,24,28,407.98
4108000	Total (Assetsagainst Municipal Fund)		1,23,51,132.00	-	1,97,05,018.00	44,91,108.00	10,08,682.00	-	54,99,790.00	1,42,05,228.00	78,60,024.00
4108001	Assets Against Fund		61,30,692.00	-	61,30,692.00	-	-	-	-	61,30,692.00	61,30,692.00
4108002	Land(Against Infrastructure Fund)	1.63%	9,34,92,699.05	-	12,05,61,009.05	48,88,879.00	18,85,456.00	-	67,74,335.00	11,37,86,674.05	8,86,03,820.05
4108003	Building(Against Infrastructure Fund)	1.63%	4,38,60,956.00	-	4,62,19,748.00	21,51,434.00	7,18,314.00	-	28,69,748.00	4,33,50,000.00	4,17,09,522.00
4108004	Building(Against Shelter Home Fund)	1.63%	2,46,56,135.00	-	2,46,56,135.00	33,89,976.00	3,46,638.00	-	37,36,614.00	2,09,19,521.00	2,12,66,159.00
4108005	New Works Traffic(Against Infrastructure Fund)	6.63%	5,28,20,275.76	-	5,28,20,275.76	1,58,74,227.00	24,49,523.00	-	1,83,23,750.00	3,44,96,525.76	3,69,46,048.76
4108006	New Works Traffic(Against Finance Comm. Fund)	6.63%	5,69,19,141.76	-	7,77,50,602.76	1,94,71,554.00	38,63,901.00	-	2,33,35,455.00	5,44,15,147.76	3,74,47,587.76
4108007	New Works Traffic(Against NHI Fund)	6.63%	8,77,01,754.00	-	8,77,01,754.00	3,96,83,978.00	31,83,579.00	-	4,28,67,557.00	4,48,34,197.00	4,80,17,776.00
4108008	(Metal Road(Against Infrastructure Fund)	1.63%	1,71,10,73,827.55	-	1,72,52,47,243.55	15,91,83,423.00	2,55,26,840.00	-	18,47,10,263.00	1,54,05,36,980.55	1,55,18,90,404.55
4108009	(Metal Road(Against Finance Comm. Fund)	1.63%	2,06,47,56,716.23	-	2,82,65,88,745.23	8,56,83,504.00	4,46,76,755.00	-	13,03,60,259.00	2,69,62,28,486.23	1,97,90,73,212.23

4122005	Water Supply I (Against JNNRUM Fund)	1,75,56,13,000.00	-	-	1,75,56,13,000.00	-	-	-	-	1,75,56,13,000.00	1,75,56,13,000.00
4122006	Water Supply II (Against JNNRUM Fund)	2,12,08,78,000.00	-	-	2,12,08,78,000.00	-	-	-	-	2,12,08,78,000.00	2,12,08,78,000.00
4122007	E Governance	5,29,28,000.00	-	-	5,29,28,000.00	-	-	-	-	5,29,28,000.00	5,29,28,000.00
4122008	Amrut (Against JNNURM fund)	8,09,34,81,500.00	15,59,93,000.00	1,01,19,92,000.00	15,59,93,000.00	-	-	-	-	15,59,93,000.00	8,09,34,81,500.00
					9,10,54,73,500.00	-	-	-	-	9,10,54,73,500.00	
	Total	49,60,93,34,805.62	2,35,34,86,289.00	51,96,28,21,094.62	4,22,59,25,493.00	47,27,24,962.00	4,69,86,50,455.00	47,26,41,70,639.62		45,38,34,09,312.62	

# **D. GANGULI & CO.**

CHARTERED ACCOUNTANTS

16/77, CIVIL LINES, KANPUR – 208 001.

TEL. # (0512) - 2355106, 2330496

FAX. # (0512) - 2355106

E mail: [avirup@hotmail.com](mailto:avirup@hotmail.com)

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 2021. The authorities of the corporation are responsible for the preparation of these financial statements that give's a true and fair view of the financial position, financial performance in accordance with the generally accepted accounting principals. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Corporation and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give's a true and fair view and are free from material misstatement, whether due to fraud or error. Auditor's Responsibility : Our responsibility is to express an opinion on these financial statements prepared under an hybrid accounting system.
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 read with and subject to the Significant Accounting Policies and Notes to Accounts (Schedule B-20) forming part of audited balance sheet provides a reasonable basis for our opinion.
3. As per Para 24 of Notes on Accounts (Schedule B-20), Corporation has charged depreciation on Fixed Assets on SLM at the rates prescribed in Schedule XIV of The Companies Act, 1956. In our opinion depreciation should be charged on the basis of useful life of the Assets as prescribed in the Accounting Standard issued by the Institute of Chartered Accountants of India. The effect on the Income/ expenditure of the corporation is indeterminate.

# **D. GANGULI & CO.**

CHARTERED ACCOUNTANTS

16/77, CIVIL LINES, KANPUR – 208 001.

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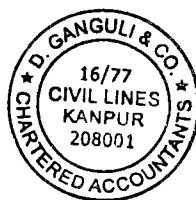
E mail: [avirup@hotmail.com](mailto:avirup@hotmail.com)

4. Subject to above, 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 2021. 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 and subject to our observations/comments given in para 3(II) above, 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, 2021.
  - 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:



For **D. Ganguli & Co.**  
'Chartered Accountants'

*(Signature)*  
(CA Dipankar Ganguli) 06/03/2023  
'Partner'  
M.No. 070656

UDIN: 23070656BC2VA03917

## Kanpur Municipal Corporation

### Schedule B-20: Significant Accounting Policies and Notes to Accounts forming part of audited balance sheet as at 31.03.2021:

#### A. Significant Accounting Policies

##### 1. Basis of Accounting:

- i Kanpur Municipal Corporation (KMC) is maintaining its accounts on a hybrid system of accounts (i.e. a mixture of cash and accrual system).
- ii Grants and Funds relating to Central Government & State Government have been depicted in the financial statements on the basis of disbursements letters received from the agencies, and payments made there against till 31<sup>st</sup>. March 2021, utilisation received from implementing agencies and the balances lying against these grants and funds in specified bank accounts. Utilisation certificates received from implementing agencies has been adjusted in proportion of the percentage of contribution of the agencies to the project.
- iii Grants and Funds relating to Finance Commission, Infrastructure Fund and other earmarked funds have been depicted in the financial statements on the basis of records and information as available upto 31<sup>st</sup> March 2021.
- iv Interest on saving bank account of grant funds has been shown under Other Liabilities – Proportionate bifurcation of interest earned on Grant between central, state and ULB has not been made and accounted for due to common bank account used for all contributions.

##### 2. Use of Estimates:

KMC is maintaining its accounts on a hybrid system of accounts (a mixture of cash and accrual system) without bifurcating between capital and revenue. As a consequence, thereof the assets and liabilities valued on 1<sup>st</sup>. April 2008 (compiled as per G.O. No. 4094/9-5-2008-119/2007 dt. 2<sup>nd</sup> June 2008 issued by Ministry of Urban Development Uttar Pradesh) 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 31.03.2021, 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 of consumables in various departments of the Corporation as at the end of the year are taken, valued and certified by the management and incorporated in financial statements.

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.

**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 certain Earmarked / Special Fund Investments are recognised in current liabilities except for finance commission which is transferred to respective fund as per GO 1474/Nau-9-2019-123J/11 dated 12/09/2019.

**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 certain Earmarked / Special Fund Investments are recognised in current liabilities.

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

No secured loans have been taken by the Municipal Corporation.

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

Balance represents aggregate of old short-term loan and no fresh loan was received during the year. The loan is shown as unsecured as the same has been received from the State Government against ULB share.

**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 net of deposit works completed as Liability.

#### **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 GST payable on work order issued after appointing date is withheld and release after production of proof of payment by the Contractors as per directions of Principal Secretary of Urban Development of GoUP.

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

- i. Land: at market value based on DM Circle rates as on 01.04.2008 and additions thereafter at cost of acquisition.
- ii. Building: including cost of land at value based on DM Circle rates as on 01.04.2008 and additions thereafter at cost of acquisition.
- iii. Roads and Bridges: at cost of construction / acquisition based on PWD rates of 2008 and additions thereafter at cost of acquisition.
- iv. Sewerage and Drainage: at cost of construction based on PWD rates of 2008 and additions thereafter 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 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.

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



As per directions of GOI the grants share provided by GOI for SPV (Kanpur Smart City Ltd) is to be treated as ULB (Kanpur Nagar Nigam) contribution therefore Equity with SPV (Kanpur Smart City Limited) is capitalized under Investment against grant received from GOI. The Investments are unquoted investments.

#### **12. 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 been undertaken on 31<sup>st</sup>. March 2021 to capitalise stock in hand.

#### **13. 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 2020-21 as per statement prepared by the Property Tax department. Provision for doubtful debts have been considered on the disputed demands with sick industrial organisation.

#### **14. 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.

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

Represents employee advances, Advances to others including advances to implementing agencies, temporary advances and reimbursements claimed for expenses etc. Few Banks deduct TDS from interest paid on MOD which is capitalize under Loans & Advances. Management issued notices to such bank to refund TDS wrongly deducted.

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

The Property tax is levied annually. The Income is recognized at the time of raising the bills of demand.

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

The income is recognized on cash basis at the time of collection.

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

The income is recognized on cash basis at the time of collection.

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

The income is recognized on cash basis at the time of collection.

## 20. 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 under this head. The Income is recognized at the time of receipt in the concerned bank account.

## 21. Schedule I-9: Other Income

This represents all other income of the Kanpur Municipal Corporation.

## 22. Schedule I-10: Establishment Expenses

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

## 23. Schedule I-11: Administrative Expenses

Kanpur Municipal Corporation has accounted for expenses incurred under the head Rent, Rates & Taxes and Bulk Electricity purchase pertaining to amounts payable by the corporation to Other Government agencies towards property tax receivable from them during the year 2020-21. The adjustment of water & sewer tax and self-owned property has been duly provided.

## 24. 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. Depreciation on assets has been computed on a yearly basis irrespective of when put to use. Since no Fixed Assets register is maintained by the corporation therefore in absence of details regarding cost and date of acquisition, depreciation as per Schedule II of the Companies Act 2013 could not be worked out.

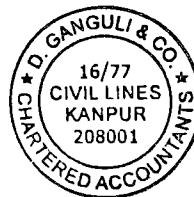
  
(Chief Accounts Officer)

  
(Addl. Municipal Comm.)

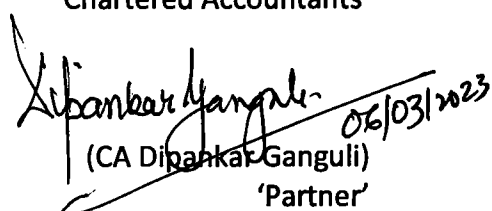
  
(Municipal Comm.)

Place: Kanpur

Dated:



For **D. Ganguli & Co.**  
'Chartered Accountants'

  
(CA Dipankar Ganguli)  
'Partner'  
M.No. 070656