

Kanpur Municipal Corporation
Motijheel, Kanpur

Audited Balance Sheet
F Y: 2012-2013

BATRA AGRAWAL ASSOCIATES
Chartered Accountants

15/79(2), Civil Lines, Kanpur-1
Phone: 2375901, 2333269; Mob: 9415131147; Fax: 0512-2333269.
Email: batra.agrawal@yahoo.co.in; pravin_baa@yahoo.com

BATRA AGRAWAL ASSOCIATES
Chartered Accountants



15/79(2), Civil Lines, Kanpur-1
Phone: 2375901, 2333269

Mob: 9415131147
Fax: 0512-2333269.
batra.agrawal@yahoo.co.in
pravin_baa@yahoo.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 31st. March 2013. 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



BATRA AGRAWAL ASSOCIATES
Chartered Accountants



15/79(2), Civil Lines, Kanpur-1
Phone: 2375901, 2333269

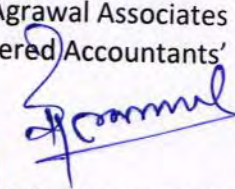

Mob: 9415131147
Fax: 0512-2333269.
batra.agrawal@yahoo.co.in
pravin_baa@yahoo.com

preparation of these financial statements as on 31st March 2013. 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 31st. March, 2013.
- 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: 19.10.2015

For Batra Agrawal Associates
'Chartered Accountants'

 (CA Pravin Agrawal)
'Partner'

M.No. 070663

KANPUR MUNICIPAL CORPORATION
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31.03.2013

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.)
	Opening Balances						
	Cash balances including Imprest Balances with Banks / Treasury	1,16,44,65,026.77	1,69,87,65,354.20				
	Operating Receipts						
1100100	Tax Revenue	67,75,36,651.50	64,68,33,345.65	2101000	Operating Payments	2,40,45,25,466.00	2,11,23,44,134.00
1201000	Assigned Revenue & Compensation	-	-	2201000	Establishment Expenses	7,03,40,276.00	3,34,52,824.42
1301000	Rental Income from Municipal Properties	72,79,911.00	72,46,635.32	2301000	Administrative Expenses	70,62,95,586.54	91,40,06,513.03
1401000	Fees & User Charges	12,21,82,270.50	12,16,43,681.80	2401000	Operations & Maintenance	2,65,57,970.45	2,13,79,201.87
1501000	Sale & Hire Charges	36,95,348.00	6,39,009.00	2501000	Interest & Finance Expenses	-	14,00,377.00
1601000	Revenue Grants, Contribution & Subsidies	2,34,61,71,087.00	1,95,79,02,087.00	2601000	Programme Expenses	-	-
1701000	Income from Investments	50,82,182.13	31,17,807.07	2711000	Revenue Grants, Contribution & Subsidies	-	-
1801000	Interest Earned	14,85,09,819.63	9,12,89,114.11	4301000	Miscellaneous Expenses	-	-
1901000	Other Income	59,81,786.66	52,72,903.79		Purchase of Stores	-	-
					Revenue Expenditure against Fund	2,29,51,196.00	2,29,77,689.00
	Non Operating Receipts						
3301000	Secured Loans Received	67,26,24,000.00	92,92,68,960.00		Non Operating Payments		
3311000	Unsecured Loans Received	-	-	3501000	Other Payables	-	-
3401000	Deposits Received	69,79,714.00	99,68,672.00	3501000	Refunds Payable	-	-
3201000	Grants, Contributions for specific purposes	2,35,34,46,547.00	3,12,34,97,978.00		Repayment of Loans	-	-
	Sale proceeds from Assets	-	-	3401000	Refund of Deposits	61,08,024.00	83,77,321.00
	Realisation of Investment-General Fund	-	-	4101000	Acquisition / Purchase of Fixed Assets	42,14,72,931.56	48,99,50,725.68
	Realisation of Investment-Other Fund	-	-	4121000	Capital Work in Progress	94,75,35,000.00	2,62,09,12,000.00
3411000	Deposits Works	-	-	3411000	Deposits Works	-	-
3501000	Revenue Collected in Advance	-	-	4201000	Investment-General Fund	38,28,425.00	15,81,729.00
4601000	Loans, Advances and Deposits	1,01,89,71,461.00	2,73,14,14,876.00	4211000	Investment-Other Fund	-	-
4601000	Other Loans & Advances	-	1,22,66,775.00	4601000	Loans, Advances and Deposits	3,55,00,64,600.00	3,88,02,02,135.00
4601000	Deposits with External Agencies	-	-	4401000	Prepaid Expenses	-	-
4301000	Increase in Reserve & Other Fund	4,00,96,029.00	2,41,81,886.00	4601000	Other Loans & Advances	23,50,391.00	25,45,555.00
	Other Receipts	-	4,38,71,763.17	4601000	Deposits with External Agencies	-	-
	Transfer from Municipal / Other Fund	-	-		Transfer to Municipal Fund	95,21,74,028.23	92,92,68,960.00
	Increase in Sundry Creditors & Other Liabilities	95,21,74,028.23	94,92,94,960.00		Increase in Sundry Debtors (Receivables)	-	4,82,45,570.20
	Decrease in Sundry Debtors (Receivables)	15,38,62,805.24	-		Decrease in Sundry Creditors & Other Liabilities	-	1,25,53,923.14
		1,13,18,67,857.68	-		Capital Expenditure against Fund	15,08,45,028.00	9,28,12,123.00
	GRAND TOTAL	10,81,09,26,525.34	12,35,64,75,808.11		Closing Balances		
					Cash balances including Imprest Balances with Banks / Treasury	1,54,58,77,602.56	1,16,44,65,026.77
					GRAND TOTAL	10,81,09,26,525.34	12,35,64,75,808.11

Compiled on Cash Basis after adjustments.

For **Bata Agarwal Associates**
Chartered Accountants



(Pravin Agarwal)
Partner
Membership No. 070663
Kanpur

(Chief Accounts Officer)

[Signature]

(Addl. Municipal Comm.)

(Municipal Comm.)

KANPUR MUNICIPAL CORPORATION
BALANCE SHEET AS ON 31.03.2013

CODE NO.	DESCRIPTION OF ITEMS	SCH.NO.	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
	LIABILITIES			
	Reserve & Surplus			
3101000	Municipal (General) Fund	B-1	30,15,18,69,809.64	31,22,68,93,407.44
3111000	Earmarked Funds	B-2	1,60,48,03,032.00	95,87,09,051.33
3121000	Reserves	B-3	7,98,58,87,833.23	6,69,23,72,792.67
	Total Reserves & Surplus		39,74,25,60,674.87	38,87,79,75,251.44
3201000	Grants, Contributions for specific purposes	B-4	4,56,54,37,560.00	3,41,41,37,780.00
	Loans			
3301000	Secured Loans	B-5	2,95,25,23,397.00	2,27,98,99,397.00
3311000	Unsecured Loans	B-6	-	-
	Total Loans		2,95,25,23,397.00	2,27,98,99,397.00
	Current Liabilities and Provisions			
3401000	Deposits Received	B-7	2,59,70,346.00	2,50,98,656.00
3411000	Deposits Works	B-8	-	-
3501000	Other Liabilities	B-9	42,47,93,943.09	27,09,31,137.85
3601000	Provisions	B-10	-	-
	Total Current Liabilities and Provisions		45,07,64,289.09	29,60,29,793.85
	TOTAL LIABILITIES		47,71,12,85,920.96	44,86,80,42,222.29
	ASSETS			
4101000	Fixed Assets	B-11		
	Gross Block		40,53,39,17,759.03	39,16,49,09,827.47
4112000	Less: Accumulated Depreciation		1,51,29,29,002.00	1,20,03,48,096.00
	Net Fixed Assets		39,02,09,88,757.03	37,96,45,61,731.47
4201000	Investments	B-12		
	Investment-General Fund		3,47,95,587.00	3,09,67,162.00
	Total Investments		3,47,95,587.00	3,09,67,162.00
4301000	Current Assets, Loans and Advances	B-13		
	Stock in Hand		-	-
	Sundry Debtors			
4311000	Gross amount outstanding	B-14	1,93,02,89,969.37	3,06,21,57,827.05
4321000	Less: Accumulated provision against bad and doubtful receivables		-	-
	Net amount outstanding		1,93,02,89,969.37	3,06,21,57,827.05
4401000	Prepaid Expenses	B-15	-	-
4501000	Cash and Bank Balances	B-16	1,54,58,77,602.56	1,16,44,65,026.77
4601000	Loans, Advances and Deposits	B-17	5,17,93,34,005.00	2,64,58,90,475.00
4611000	Less: Accumulated provision against Loans		-	-
			6,72,52,11,607.56	3,81,03,55,501.77
	Total Current Assets, Loans and Advances		8,65,55,01,576.93	6,87,25,13,328.82
4701000	Other Assets	B-18		
			-	-
4801000	Miscellaneous Expenditure (to the extent not written off)	B-19		
			-	-
	TOTAL ASSETS		47,71,12,85,920.96	44,86,80,42,222.29

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
19.10.2015



(Chief Accounts Officer)

(Addl. Municipal Comm.)

(Municipal Comm.)

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)
3101001	Municipal Fund	32,04,29,85,912.81	4,00,96,029.00	32,08,30,79,941.81	95,21,74,028.23	31,13,09,05,913.58
3109001	Excess of Income & Expenditure	(81,60,90,505.37)	(16,29,45,598.57)	(97,90,36,103.94)	-	(97,90,36,103.94)
	Total Municipal Fund	31,22,68,93,407.44	(12,28,49,569.57)	31,10,40,43,837.87	95,21,74,028.23	30,15,18,69,809.64

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

Particulars	Solid Waste Management	Water Supply I	Sewerage I	Sewerage II	Twelve Finance Comm. Fund	Infrastructure Fund	Sewerage III	Water Supply II	Community Fund	MP MLA	Sanitation Fund	E-Governance Fund	NHI Fund
Code No.	3111100	3111200	3111300	3111400	3111500	3111600	3111700	3111800	3111900	3112000	3112100	3112200	3112300
(a) Opening Balances	11,99,95,629.00	8,29,51,500.00	18,49,57,190.00	5,89,94,100.00	3,59,39,338.43	16,55,16,518.90	4,64,34,900.00	21,37,63,600.00	9,00,000.00	2,31,19,573.00	34,721.00	2,39,72,380.00	21,29,601.00
(b) Additions to the Special Fund	-	-	-	-	38,39,83,521.00	13,70,43,746.00	-	-	-	1,64,75,000.00	9,70,000.00	-	4,00,000.00
(i) Received during the year	-	20,32,11,000.00	-	7,57,53,000.00	10,90,91,323.13	17,04,58,705.10	15,55,20,000.00	23,81,40,000.00	-	-	-	-	-
(ii) Transfer from Municipal / Other Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Interest/ Dividend earned on Special Fund Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Profit on disposal of Special Fund Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
(v) Appreciation in Value of Special Fund Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
(vi) Other additions	-	-	-	-	-	-	-	-	-	-	-	-	-
Total (b)	-	20,32,11,000.00	-	7,57,53,000.00	49,30,74,844.13	30,75,02,451.10	15,55,20,000.00	23,81,40,000.00	-	1,64,75,000.00	9,70,000.00	-	4,00,000.00
Total (a+b)	11,99,95,629.00	28,61,62,500.00	18,49,57,190.00	13,47,47,100.00	52,90,14,182.56	47,30,18,970.00	20,19,54,900.00	45,19,03,600.00	9,00,000.00	3,95,94,573.00	10,04,721.00	2,39,72,380.00	25,29,601.00
(c) Payments out of Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
(i) Capital expenditure on Fixed Assets	4,00,96,029.00	-	5,77,56,280.00	14,85,73,500.00	10,13,71,999.56	28,55,23,591.00	13,56,87,000.00	-	-	-	-	-	-
Others	-	-	-	-	2,79,92,719.00	2,50,00,000.00	-	-	-	-	-	-	-
Sub Total	4,00,96,029.00	-	5,77,56,280.00	14,85,73,500.00	12,93,64,718.56	31,05,23,591.00	13,56,87,000.00	-	-	-	-	-	-
(ii) Revenue expenditure on Salary, Wages and allowances etc. Rent Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-	8,10,000.00	2,21,41,196.00	-	-	-
(iii) Others	-	-	-	-	-	-	-	-	8,10,000.00	2,21,41,196.00	-	-	-
Loss on disposal of Special Fund Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Diminution in value of Special Fund Investments Transferred to Municipal Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-	-
Total of (i+ii+iii) (c)	4,00,96,029.00	-	5,77,56,280.00	14,85,73,500.00	12,93,64,718.56	31,05,23,591.00	13,56,87,000.00	-	8,10,000.00	2,21,41,196.00	-	-	-
Net balance at the year end ((a+b)-(c))	7,98,99,600.00	28,61,62,500.00	12,72,00,910.00	(1,38,26,400.00)	39,96,49,464.00	16,24,95,379.00	6,62,67,900.00	45,19,03,600.00	90,000.00	1,74,53,377.00	10,04,721.00	2,39,72,380.00	25,29,601.00

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	-	-	-	-	-
3121101	Capital Reserve	6,69,23,72,792.67	1,33,44,30,590.56	8,02,68,03,383.23	4,09,15,550.00	7,98,58,87,833.23
3122001	Borrowing Redemption Reserve	-	-	-	-	-
3123001	Special Funds (Utilised)	-	-	-	-	-
3124001	Statutory Reserve	-	-	-	-	-
3125001	General Reserve	-	-	-	-	-
3126001	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	6,69,23,72,792.67	1,33,44,30,590.56	8,02,68,03,383.23	4,09,15,550.00	7,98,58,87,833.23



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 Organizations	Others
Code No.	3201000	3202000	3203000	3204000	3205000	3206000	3208000
(a) Opening Balances	2,42,02,54,914.00	99,38,82,866.00	-	-	-	-	-
(b) Additions to the Grants							
(i) Grant received during the year	16,75,12,486.00	1,64,70,61,794.00	-	-	-	-	-
(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)	16,75,12,486.00	1,64,70,61,794.00	-	-	-	-	-
(c) Payments out of Funds	2,58,77,67,400.00	2,64,09,44,660.00	-	-	-	-	-
(i) Capital expenditure on							
Fixed Assets	47,37,67,500.00	18,95,07,000.00	-	-	-	-	-
Others	47,37,67,500.00	18,95,07,000.00	-	-	-	-	-
Sub Total	47,37,67,500.00	18,95,07,000.00	-	-	-	-	-
(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+ii+iii) (c)	47,37,67,500.00	18,95,07,000.00	-	-	-	-	-
Net balance at the year end [(a+b)-(c)]	2,11,39,99,900.00	2,45,14,37,660.00	-	-	-	-	-

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	2,95,25,23,397.00	2,27,98,99,397.00
3303001	Loans from Government Bodies & Association	-	-
3304004	Loans from International Agencies	-	-
3305001	Loans from Banks & Other Financial Institution	-	-
3306001	Other Term Loans	-	-
3307001	Bond & Debentures	-	-
3308001	Other Loans	-	-
	Total Secured Loans	2,95,25,23,397.00	2,27,98,99,397.00

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	-	-
	Total Unsecured Loans	-	-

Schedule B-7 : Deposits Received

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3401001	From Contractors	2,59,70,346.00	2,50,98,656.00
3402001	From Revenues	-	-
3403001	From Staff	-	-
3408001	From Others	-	-
	Total Deposits Received	2,59,70,346.00	2,50,98,656.00



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	-	-	-	-
3412001	Electrical Works	-	-	-	-
3418001	Others	-	-	-	-
	Total of Deposits Works	-	-	-	-

Schedule B-9 : Other Liabilities

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3501000	Creditors	6,90,96,219.00	4,03,64,448.00
3501100	Employee Liabilities	25,77,41,632.00	11,13,73,299.00
3502000	Interest Earned on Grant Contribution	9,11,45,911.00	6,94,19,299.00
3502000	Recoveries Payable	68,10,181.09	4,91,74,091.85
3504000	Refunds Payable	-	-
3504100	Advance Collection of Revenues	-	-
3508000	Others	-	-
	Total Other Liabilities	42,47,93,943.09	27,09,31,137.85

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	-	-
	Total Provisions	-	-

Schedule B-11 : Fixed Assets

Code No.	Particulars	Gross Block			Accumulated Depreciation			Net Block			
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of previous year
1	2	3	4	5	6	7	8	9	10	11	12
4101000	Land	16,30,51,90,430.00	-	-	16,30,51,90,430.00	-	-	-	-	16,30,51,90,430.00	16,29,29,23,655.00
4102000	Building	6,16,33,10,202.44	62,80,811.00	-	6,16,95,91,013.44	39,14,46,010.00	9,41,83,763.00	-	48,56,29,773.00	5,68,39,61,240.44	5,94,99,48,533.10
4103000	Infrastructure Assets	6,54,64,84,000.00	-	-	6,54,64,84,000.00	41,65,07,686.00	9,99,18,614.00	-	51,64,26,300.00	6,03,00,57,700.00	6,33,48,07,957.00
4103100	Roads and Bridges	2,77,74,10,510.67	-	-	2,77,74,10,510.67	17,56,95,322.00	4,24,07,958.00	-	21,81,03,280.00	2,55,93,07,230.67	2,66,64,93,616.56
4103200	Sewerage and Drainage	29,79,42,524.00	2,56,12,407.00	-	32,35,54,931.00	6,69,08,076.00	1,70,15,686.00	-	8,39,23,762.00	23,96,31,169.00	23,54,59,592.00
4103300	Public Lighting	5,75,77,324.00	-	-	5,81,88,175.00	72,26,710.00	24,20,670.00	-	96,47,380.00	4,85,40,795.00	2,90,59,525.00
4103400	Plant & Machinery	17,43,71,282.00	7,26,126.00	-	17,50,97,408.00	6,60,69,424.00	1,22,21,455.00	-	7,82,90,879.00	9,68,06,529.00	13,74,16,676.00
4104000	Vehicles	71,23,723.51	7,45,917.00	-	78,69,640.51	16,77,253.00	6,50,731.00	-	23,27,984.00	55,41,656.51	46,20,737.51
4105000	Office & Other Equipment	46,11,116.00	6,04,229.00	-	52,12,345.00	11,06,540.00	2,72,215.00	-	13,78,755.00	38,33,590.00	40,19,951.00
4106000	Furniture, Fixtures, Fittings	5,10,86,968.98	-	-	5,10,86,968.98	1,22,59,457.00	25,74,264.00	-	1,48,33,721.00	3,62,53,247.98	4,45,37,398.98
4107000	Other Fixed Assets	90,16,86,710.67	38,68,95,590.56	-	1,28,85,82,301.23	6,14,51,618.00	4,09,15,550.00	-	10,23,67,168.00	1,18,62,15,133.23	26,77,85,261.87
4108000	Assets Against Fund	2,59,77,335.20	-	-	2,59,77,335.20	-	-	-	-	2,59,77,335.20	2,59,77,335.20
4121000	Capital Work in Progress	5,85,21,37,700.00	94,75,35,000.00	-	6,79,96,72,700.00	-	-	-	-	6,79,96,72,700.00	1,20,87,79,000.00
4122000	Capital Work in Progress (Against Fund)	-	-	-	-	-	-	-	-	-	-
	Total	39,16,49,09,827.47	1,36,90,07,931.56	-	40,53,39,17,759.03	1,20,03,48,096.00	31,25,80,906.00	-	1,51,29,29,002.00	39,02,09,88,757.03	33,20,16,29,239.22



Schedule B-12 : Investments-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	-	-	-	-
4205001	Equity Shares	-	-	-	-
4206001	Units of Mutual Fund	-	-	3,47,95,587.00	3,09,67,162.00
4208001	Other Investments	-	-	-	-
	Total of Investment-General Fund			3,47,95,587.00	3,09,67,162.00

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	-	-
	Total Stock in Hand		

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
4311000	Receivables for Property Taxes	1,46,37,23,403.37	-	1,46,37,23,403.37	1,54,17,93,291.05
	Less: State Govt.Cesses/Levies in Taxes-Control Accounts				
	Net Receivables of Property Taxes	1,46,37,23,403.37	-	1,46,37,23,403.37	1,54,17,93,291.05
4311900	Receivables for Other Taxes	1,41,40,291.00	-	1,41,40,291.00	1,41,40,291.00
	Less: State Govt.Cesses/Levies in Taxes-Control Accounts				
	Net Receivables of Property Taxes	1,41,40,291.00	-	1,41,40,291.00	1,41,40,291.00
4312000	Receivables for Cess Income	-	-	-	-
4313000	Receivables for Fees & User Charges	-	-	-	-
4314000	Receivables from Other Sources	12,62,005.00	-	12,62,005.00	23,38,575.00
4315000	Receivables from Government				
	Grant Receivables from Central Government				
4315001	Sewerage III	10,00,00,000.00	-	10,00,00,000.00	10,00,00,000.00
4315002	Sewerage II	17,67,60,000.00	-	17,67,60,000.00	5,05,02,000.00
4315003	Sewerage I	9,56,54,020.00	-	9,56,54,020.00	9,56,54,020.00
4315004	Water Supply I	1,750.00	-	1,750.00	33,86,86,750.00
4315005	Water Supply II	-	-	-	47,22,36,000.00
4315006	Solid Waste Management	2,81,19,500.00	-	2,81,19,500.00	2,81,19,500.00
4315007	E Governance	-	-	-	2,95,22,000.00
4315008	Grant Receivables from State Government				
	Sewerage III	5,05,03,000.00	-	5,05,03,000.00	5,28,80,000.00
	Sewerage II	86,200.00	-	86,200.00	86,200.00
4315009	Sewerage I	(8,400.00)	-	(8,400.00)	13,54,75,600.00
4315010	Water Supply I	26,600.00	-	26,600.00	18,88,93,000.00
4315011	Water Supply II	21,600.00	-	21,600.00	21,600.00
4315012	Solid Waste Management	-	-	-	1,18,09,000.00
4315013	E Governance	-	-	-	1,50,62,24,245.00
	Total of Sundry Debtors (Receivables)	1,93,02,89,969.37		1,93,02,89,969.37	3,06,21,57,827.05



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 Balance

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4501000	Cash	-	-
	Balance with Bank-Municipal Fund		
4502100	Nationalised Banks	44,09,79,941.18	28,76,24,699.85
4502200	Other Scheduled Banks	41,09,96,811.92	29,46,68,040.04
4502300	Scheduled Co-operative Banks	-	-
4502401	Post Office	-	-
	Sub Total	85,19,76,753.10	58,22,92,739.89
	Balance with Bank-Special Fund		
4504100	Nationalised Banks	-	-
4504200	Other Scheduled Banks	-	-
4504300	Scheduled Co-operative Banks	-	-
4504401	Post Office	-	-
	Sub Total	-	-
	Balance with Bank-Grant Fund		
4506100	Nationalised Banks	67,55,05,146.74	49,75,87,446.74
4506200	Other Scheduled Banks	1,83,95,702.72	8,45,84,840.14
4506300	Scheduled Co-operative Banks	-	-
4506401	Post Office	-	-
	Sub Total	69,39,00,849.46	58,21,72,286.88
	Total Cash and Bank Balances	1,54,58,77,602.56	1,16,44,65,026.77

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	3,68,55,264.00	-	20,37,261.00	3,48,18,003.00
4602000	Employee Provident Fund Loans	-	-	-	-
4603000	Loans to Others	-	-	-	-
4604000	Advance to Suppliers and Contractors	-	-	-	-
4605000	Advance to Others	2,60,10,51,720.00	3,49,83,78,600.00	96,52,48,200.00	5,13,41,82,120.00
4606000	Deposit with External Agencies	-	-	-	-
4608000	Other Current Assets	79,83,491.00	23,50,391.00	-	1,03,33,882.00
	Sub Total	2,64,58,90,475.00	3,50,07,28,991.00	96,72,85,461.00	5,17,93,34,005.00
4611000	Less: Accumulated Provisions against Loans, Advances and Deposits	-	-	-	-
	Total Loans, Advances and Deposits	2,64,58,90,475.00	3,50,07,28,991.00	96,72,85,461.00	5,17,93,34,005.00

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	-	-
	Total Other Assets	-	-



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	-	-
Total Miscellaneous Expenditure		-	-



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	Awasthapana / KDA Nidhi	44,48,37,458.10	28,55,23,591.00	73,03,61,049.10	1,72,33,381.00	71,31,27,668.10
3121102	Finance Commission	29,76,88,842.57	10,13,71,999.56	39,90,60,842.13	1,84,16,788.00	38,06,44,054.13
3121103	NHI Fund	7,34,54,552.00	-	7,34,54,552.00	48,70,037.00	6,85,84,515.00
3121104	Shelter Home Fund	2,42,54,240.00	-	2,42,54,240.00	3,95,344.00	2,38,58,896.00
3121105	Solid Waste Management	29,60,47,000.00	-	29,60,47,000.00	-	29,60,47,000.00
3121106	Sewerage III	36,36,17,000.00	45,22,90,000.00	81,59,07,000.00	-	81,59,07,000.00
3121107	Sewerage II	30,83,73,000.00	49,52,45,000.00	80,36,18,000.00	-	80,36,18,000.00
3121108	Sewerage I	1,00,76,09,700.00	-	1,00,76,09,700.00	-	1,00,76,09,700.00
3121109	Water Supply I	1,75,56,13,000.00	-	1,75,56,13,000.00	-	1,75,56,13,000.00
3121110	Water Supply II	2,12,08,78,000.00	-	2,12,08,78,000.00	-	2,12,08,78,000.00
	Total Reserve Funds	6,69,23,72,792.67	1,33,44,30,590.56	8,02,68,03,383.23	4,09,15,550.00	7,98,58,87,833.23

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. SWM	Grants from Central Govt. Water Supply I	Grants from Central Govt. Water Supply II	Grants from Central Govt. E Governance	Grants from Central Govt. Total
Code No.	3201100	3201200	3201300	3201400	3201500	3201600	3201700	3201000
(a) Opening Balances	40,93,51,664.00	22,45,78,500.00	31,81,91,500.00	13,31,66,000.00	47,69,38,250.00	82,85,07,000.00	2,95,22,000.00	2,42,02,54,914.00
(b) Additions to the Grants	4,12,54,486.00	12,62,58,000.00	-	-	-	-	-	16,75,12,486.00
(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 (b)	45,06,06,150.00	35,08,36,500.00	31,81,91,500.00	13,31,66,000.00	47,69,38,250.00	82,85,07,000.00	2,95,22,000.00	2,58,77,67,400.00
Total (a+b)	45,06,06,150.00	35,08,36,500.00	31,81,91,500.00	13,31,66,000.00	47,69,38,250.00	82,85,07,000.00	2,95,22,000.00	2,58,77,67,400.00
(c) Payments out of Funds								
(i) Capital expenditure on								
Fixed Assets	-	24,76,22,500.00	22,61,45,000.00	-	-	-	-	47,37,67,500.00
Others	-	-	-	-	-	-	-	-
Sub Total	-	24,76,22,500.00	22,61,45,000.00	-	-	-	-	47,37,67,500.00
(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)+(ii)+(iii)] (c)	-	24,76,22,500.00	22,61,45,000.00	-	-	-	-	47,37,67,500.00
Net balance at the year end [(a+b)-(c)]	45,06,06,150.00	10,32,14,000.00	9,20,46,500.00	13,31,66,000.00	47,69,38,250.00	82,85,07,000.00	2,95,22,000.00	2,11,39,99,900.00

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. SWM	Grants from State Govt. Water Supply I	Grants from State Govt. Water Supply II	Grants from State Govt. E Governance	Grants from State Govt. Total
Code No.	3202100	3202200	3202300	3202400	3202500	3202600	3202700	3202000
(a) Opening Balances	16,37,40,666.00	8,98,31,400.00	15,30,36,600.00	5,32,87,400.00	19,07,75,400.00	33,14,02,400.00	1,18,09,000.00	99,38,82,866.00
(b) Additions to the Grants	1,65,01,794.00	46,00,58,000.00	-	-	48,89,49,000.00	68,15,53,000.00	-	1,64,70,61,794.00
(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 (b)	18,02,42,460.00	54,98,89,400.00	15,30,36,600.00	5,32,87,400.00	67,97,24,400.00	1,01,29,55,400.00	1,18,09,000.00	2,64,09,44,660.00
Total (a+b)	18,02,42,460.00	54,98,89,400.00	15,30,36,600.00	5,32,87,400.00	67,97,24,400.00	1,01,29,55,400.00	1,18,09,000.00	2,64,09,44,660.00
(c) Payments out of Funds								
(i) Capital expenditure on								
Fixed Assets	-	9,90,49,000.00	9,04,58,000.00	-	-	-	-	18,95,07,000.00
Others	-	-	-	-	-	-	-	-
Sub Total	-	9,90,49,000.00	9,04,58,000.00	-	-	-	-	18,95,07,000.00
(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)+(ii)+(iii)] (c)	-	9,90,49,000.00	9,04,58,000.00	-	-	-	-	18,95,07,000.00
Net balance at the year end [(a+b)-(c)]	18,02,42,460.00	45,08,40,400.00	6,25,78,600.00	5,32,87,400.00	67,97,24,400.00	1,01,29,55,400.00	1,18,09,000.00	2,45,14,37,660.00

Loans from State Government

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3302002	Revolving Fund ULB Share (JNNURM)	2,94,68,96,180.00	2,27,42,72,180.00
3302003	Short Term Loan From State Govt.	56,27,217.00	56,27,217.00
		2,95,25,23,397.00	2,27,98,99,397.00



Employee Liabilities

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3501101	Employees Salary	25,58,99,799.00	11,06,71,116.00
3501102	Group Insurance claims	18,41,833.00	13,02,183.00
		25,77,41,632.00	11,19,73,299.00

Interest Earned on Grant Contribution

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3501201	Interest From Sewerage I	56,40,679.00	54,16,807.00
3501202	Interest From Solid Waste Management	1,17,36,932.00	99,50,068.00
3501203	Interest From Water Supply I	78,57,313.00	54,55,797.00
3501204	Interest From Sewerage II	1,34,20,214.00	1,22,32,377.00
3501205	Interest From Sewerage III	89,37,026.00	84,77,385.00
3501206	Interest From Water Supply II	1,53,70,274.00	1,21,49,703.00
3501207	Interest From TFC	2,76,83,243.00	1,57,37,162.00
3501208	Interest From E Governance	5,00,230.00	-
		9,11,45,911.00	6,94,19,299.00

Recoveries Payable

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3502008	TDS from Employees	8,64,110.00	94,420.00
3502009	TDS from Contractor	10,69,789.00	12,30,968.00
3502010	TDS from Professional	20,465.00	1,25,072.00
3502012	Trade Tax / VAT	32,67,112.00	30,80,509.00
3502013	Welfare Cess	13,07,088.21	25,47,276.55
3502014	Service Tax	-	-
3502015	GPF	(21,78,458.00)	3,96,08,496.00
3502018	GIS	13,02,880.00	12,45,180.00
3502019	Withheld Amount	11,57,194.88	12,42,170.30
3502020	KDBE Society Advance	-	-
		68,10,181.09	4,91,74,091.85

Investments-General Fund

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4208004	SBI FDR No.32088103814	89,89,028.00	80,00,000.00
4208005	SBI FDR No.32088105539	89,89,028.00	80,00,000.00
4208006	SBI FDR No.32088106236	78,28,503.00	69,67,162.00
4208007	SBI FDR No.32088107671	89,89,028.00	80,00,000.00
		3,47,95,587.00	3,09,67,162.00

Stores

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4301001	Transport Stores	-	-
4301003	Medical Stores	-	-
4301005	Central Stationery Stores	-	-
4301007	Public Lighting Stores	-	-
4301009	Traffic Department Stores	-	-
		-	-

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
	Loans and Advances to Employees				
4601001	House Building Advance	14,29,250.00	-	50,334.00	13,78,916.00
4701000	Temporary Advance (Works)	3,54,26,014.00	-	19,86,927.00	3,34,39,087.00
		3,68,55,264.00	-	20,37,261.00	3,48,18,003.00
	Advance to Others				
4605001	G.M.Ganga Pollution	1,34,98,69,020.00	69,37,08,000.00	94,75,35,000.00	1,09,60,42,020.00
4605002	U.P.Jal Nigam	98,90,44,800.00	2,74,71,26,400.00	-	3,73,61,71,200.00
4605003	U.P.Jal Nigam (DIR CMDS)	23,82,11,900.00	-	-	23,82,11,900.00
4605505	NICSI New Delhi	15,00,000.00	5,75,44,200.00	-	5,90,44,200.00
4605506	SLNA (E Govt.)	2,24,26,000.00	-	1,77,13,200.00	47,12,800.00
		2,60,10,51,720.00	3,49,83,78,600.00	96,52,48,200.00	5,13,41,82,120.00
	Other Current Assets				
4608001	SLNA CDP Reimbursement	9,50,895.00	-	-	9,50,895.00
4608002	SLNA PIU Reimbursement	43,46,090.00	20,44,622.00	-	63,90,712.00
4608003	SLNA DPR Reimbursement	10,41,594.00	-	-	10,41,594.00
4608004	TDS on Fixed Deposits	16,44,912.00	3,05,769.00	-	19,50,681.00
		79,83,491.00	23,50,391.00	-	1,03,33,882.00
	Total	2,64,58,90,475.00	3,50,07,28,991.00	96,72,85,461.00	5,17,93,34,005.00



Nationalised Banks and Other Scheduled Banks (Municipal Fund)

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
4502101	Allb.Bank (20226249532/9029788) (Swaroop Nagar)	7,64,722.00
4502102	Andra Bank (081311100001194) (Civil Lines)	2,56,942.55
4502103	BOB (09620200003519) (Panki)	10,56,03,561.31
4502104	PNB (1881002100039878) (Swaroop Nagar)	1,67,521.22
4502105	PNB (0727002100050877) (Swaroop Nagar)	55,41,184.66
4502106	PNB (0077000101131315) (Swaroop Nagar)	6,23,96,442.62
4502107	PNB (0727000101134215) (Swaroop Nagar)	1,70,724.49
4502108	PNB (0269000109119897) (Gumti)	97,001.00
4502109	PNB (368900210017494) (The Mall)	25,62,997.00
4502110	P&S (1254) (Harjendar Nagar) (CCRP)	9,97,908.00
4502111	P&S (7107) (Hamerpur Crossing)	4,10,20,363.57
4502112	P&S (1261) (Hamerpur Crossing)	11,38,772.46
4502113	P&S (8224) (Latouche Road)	14,09,878.34
4502114	P&S (8223) (Latouche Road)	64,77,163.11
4502115	SBI (10500639986) (Motijheel)	55,82,736.90
4502116	SBI (31087493288) (Zone-2) (Krishna Nagar)	2,335.00
4502117	SBI (31087505874) (Zone-3) (Kidwai Nagar)	2,331.00
4502118	SBI (31087506118) (Zone-5) (Govind Nagar)	2,595.00
4502119	SBI (31087506254) (Zone-6) (Kalpi Road)	3,069.00
4502120	SBI (31282943011) (Zone-1) (Naveen Market)	3,110.00
4502121	SBI (10500639919) (Motijheel)	2,53,400.62
4502122	SBI (30715353724) (Motijheel)	8,88,218.00
4502123	SBI (31453749601) (Motijheel)	3,07,584.00
4502124	Indian Bank (6094795888)	5,007.00
4502125	Indusind Bank (100004249938)	4,43,59,005.48
4502126	Indusind Bank (100022532331)	15,78,33,240.59
4502127	Indusind Bank (100004303784)	83,628.76
4502128	UBI (302502010013654) (Brihana Road)	1,36,771.56
4502129	UBI (394802810891904) (Swaroop Nagar)	27,12,349.00
4502130	UMB (03CA00068001) (Kidwai Nagar)	1,99,376.94
4502201	Axis Bank (133010100194174) (Civil Lines)	10,46,558.64
4502202	HDFC (01271000235675) (Civil Lines)	72,31,569.97
4502203	HDFC (01271000237228) (Civil Lines)	14,81,88,887.12
4502204	HDFC (01271450000880) (Civil Lines)	17,10,295.31
4502205	HDFC (01271000236182) (Civil Lines)	17,38,04,065.58
4502206	HDFC (01271450001157) (Civil Lines)	21,373.69
4502207	HDFC (01271000235881) (Civil Lines)	2,07,208.53
4502208	HDFC (01271000237780) (Civil Lines)	36,42,830.99
4502209	HDFC (01271000281615) (Civil Lines)	4,711.82
4502210	HDFC (01271450000915) (Civil Lines) (S.K.)	45,55,182.86
4502211	ICICI (099801000793) (Mall Road)	1,07,21,525.00
4502212	IDBI (898104000021997)	5,98,09,721.00
4502213	SCB (62205039758) (The Mall)	52,881.41
		85,19,76,753.10

Nationalised Banks and Other Scheduled Banks (Grant Fund)

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
4506101	PLA A/c No. 8448076	16,79,59,667.00
4506102	Punjab National Bank A/c No.0727000101140359 (Water Supply) Swaroop Nagar Kanpur	1,53,70,213.00
4506103	Punjab National Bank A/c No.0727000101140881 (Sewerage) Swaroop Nagar Kanpur	89,37,026.00
4506104	Punjab National Bank A/c No.0727000101134996 (Solid Waste) Swaroop Nagar Kanpur	3,59,68,745.00
4506105	Punjab National Bank A/c No.0727000101135001 (Water Supply) Swaroop Nagar Kanpur	78,57,252.00
4506106	Punjab National Bank A/c No.0727000101136471 (Sewerage) Swaroop Nagar Kanpur	57,65,259.00
4506107	Punjab National Bank A/c No.0727000101145381 (CSP) Swaroop Nagar Kanpur	16,26,858.00
4506108	Punjab National Bank A/c No.0727000101140021 (Sewerage) Swaroop Nagar Kanpur	1,34,20,153.00
4506109	Punjab National Bank A/c No.0269001100000043 (CPF) Gumti No.5 Kanpur	3,54,411.00
4506110	Punjab National Bank A/c No.0255000109289412 (Solid Waste) Swaroop Nagar Kanpur	41,61,64,718.00
4506111	Punjab National Bank A/c No.0727000101149882 (E Governance) Swaroop Nagar Kanpur	19,99,418.00
4506112	Punjab & Sind Bank A/c No.8380 (E.Govt.) Latouche Road Kanpur	81,426.74
4506201	HDFC A/c No.01271000235940 KDA Panki Kanpur	16,235.12
4506202	HDFC A/c No.01271000281597 MP / MLA	82,77,014.90
4506203	HDFC A/c No.01271000281330 KDA Barra Kanpur	1,01,02,452.70
		69,39,00,849.46



4105007	Generator	6.53%	8,21,900.00	8,21,900.00	1,61,183.00	43,806.00	43,806.00	6,16,911.00	6,60,717.00
4105008	Other Office Equipment	6.53%	32,82,200.47	32,82,200.47	7,87,637.00	1,65,900.00	1,65,900.00	23,29,173.47	24,94,563.47
			71,23,723.51	7,45,917.00	16,77,533.00	6,50,731.00	6,50,731.00	55,41,856.53	54,46,470.51
4106000	Furniture, Fixtures, Fittings	6.63%	42,40,066.00	2,93,677.00	10,17,498.00	2,33,127.00	2,33,127.00	32,83,118.00	32,22,568.00
4106001	Tables and Chairs	6.63%	1,45,446.00	1,45,446.00	34,903.00	7,329.00	7,329.00	1,03,214.00	1,10,543.00
4106002	Fans	6.63%	600.00	1,82,876.00	144.00	12,155.00	12,155.00	1,71,177.00	456.00
4106003	Electrical Fittings	6.63%	1,24,676.00	3,49,680.00	53,995.00	19,604.00	19,604.00	2,76,081.00	1,71,009.00
4106004	Other Furniture, Fixtures and Fittings	6.63%	46,11,116.00	6,01,229.00	11,06,540.00	2,72,215.00	2,72,215.00	38,33,990.00	35,04,576.00
4107000	Other Fixed Assets	6.63%	5,10,86,968.98	5,10,86,968.98	1,22,59,457.00	25,74,264.00	25,74,264.00	3,62,53,247.98	3,88,27,511.98
			5,10,86,968.98	5,10,86,968.98	1,22,59,457.00	25,74,264.00	25,74,264.00	3,62,53,247.98	3,88,27,511.98
4108000	Assets Against Fund		61,30,692.00					61,30,692.00	
4108001	Land (Against Infrastructure Fund)	1.63%	19,22,362.05			31,335.00	31,335.00	18,91,027.05	
4108002	Building (Against Finance Comm. Fund)	6.63%	2,46,56,135.00		4,01,895.00	3,95,344.00	3,95,344.00	2,38,58,096.00	2,42,54,240.00
4108003	Building (Against Shelter Home Fund)	6.63%	1,98,01,347.76		18,08,560.00	13,70,554.00	13,70,554.00	1,79,92,787.76	1,93,01,458.76
4108004	New Works Traffic (Against Infrastructure Fund)	6.63%	3,09,22,161.00		43,65,730.00	18,15,355.00	18,15,355.00	2,55,65,568.76	2,65,56,431.00
4108005	New Works Traffic (Against Finance Comm. Fund)	6.63%	8,24,492.76		52,15,847.00	48,70,037.00	48,70,037.00	6,85,84,515.00	7,34,54,552.00
4108006	New Works Traffic (Against NH Fund)	6.63%	7,86,70,399.00		1,23,12,536.00	1,04,20,171.00	1,04,20,171.00	62,88,54,131.34	35,64,29,936.34
4108007	Metal Road (Against Infrastructure Fund)	1.63%	36,87,42,272.34		70,80,487.00	29,49,809.00	29,49,809.00	17,80,20,044.75	17,62,80,131.57
4108008	Metal Road (Against Finance Comm. Fund)	1.63%	18,33,40,618.57		1,27,68,483.00	84,38,796.00	84,38,796.00	6,61,74,784.00	3,28,15,253.00
4108009	Trucks / Loader (Against Infrastructure Fund)	11.31%	4,55,83,736.00		36,69,160.00	22,26,970.00	22,26,970.00	1,74,63,300.00	1,96,90,270.00
4108010	Trucks / Loader (Against Finance Comm. Fund)	11.31%	2,33,59,430.00		13,38,704.00	2,68,568.00	2,68,568.00	13,88,235.00	16,56,803.00
4108011	Computer (Against Infrastructure Fund)	16.21%	29,95,507.00		48,91,210.00	27,77,239.00	27,77,239.00	3,91,11,742.00	4,18,88,981.00
4108012	New Works Electrical (Against Infrastructure Fund)	6.63%	4,67,80,191.00		26,59,217.00	12,19,043.00	12,19,043.00	1,71,67,721.00	1,71,89,129.00
4108013	New Works Electrical (Against Finance Comm. Fund)	6.63%	1,98,46,346.00		18,93,084.00	4,38,447.00	4,38,447.00	22,66,344.00	27,04,791.00
4108014	Computer (Against Infrastructure Fund)	16.21%	45,97,875.00		8,30,313.00	8,30,313.00	8,30,313.00	5,01,09,148.57	
4108015	Sewerage and Drainage (Against Finance Comm. Fund)	1.63%	5,09,39,461.57		4,62,58,000.00	28,63,570.00	28,63,570.00	4,03,27,525.00	
4108016	New Works Water Supply (Against Finance Comm. Fund)	6.63%	4,62,58,000.00		30,66,905.00	4,09,15,550.00	4,09,15,550.00	4,31,91,095.50	
			90,16,86,710.67	38,68,95,590.56	6,14,51,618.00	4,09,15,550.00	4,09,15,550.00	1,18,62,15,133.23	84,02,35,092.67
4121000	Capital Work in Progress		3,47,586.00					3,47,586.00	
4121001	Major Parks		90,782.00					90,782.00	
4121002	Office Building		33,000.00					33,000.00	
4121003	Public Latrines & Urinals		6,55,913.20					6,55,913.20	
4121004	Bridges & Culverts		1,90,13,147.00					1,90,13,147.00	
4121005	Road Development or Upgradation		3,43,787.00					3,43,787.00	
4121006	Link, Parallel and Slip Road		7,62,459.00					7,62,459.00	
4121007	Footpaths and Table Drains		21,14,884.00					21,14,884.00	
4121008	Major Storm Water Drains		22,50,788.00					22,50,788.00	
4121009	Lanes		3,64,989.00					3,64,989.00	
4121010	Open and Bore Well		2,59,77,335.20					2,59,77,335.20	
4122001	Capital Work in Progress (Against Fund)		1,00,76,09,700.00					1,00,76,09,700.00	
4122002	Sewerage I (Against JNNURM Fund)		30,83,73,000.00					30,83,73,000.00	
4122003	Sewerage II (Against JNNURM Fund)		36,36,17,000.00					36,36,17,000.00	
4122004	Sewerage III (Against JNNURM Fund)		29,60,47,000.00					29,60,47,000.00	
4122005	Solid Waste Management (Against JNNURM Fund)		1,75,56,13,000.00					1,75,56,13,000.00	
4122006	Water Supply I (Against JNNURM Fund)		2,12,08,78,000.00					2,12,08,78,000.00	
			5,85,21,37,700.00					6,79,96,72,700.00	
			39,18,49,09,827.47	1,36,90,07,931.56	1,20,03,48,096.00	31,25,80,906.00	31,25,80,906.00	39,02,09,88,757.03	37,96,45,61,731.47
	Total								



KANPUR MUNICIPAL CORPORATION
INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD ENDED 31.03.2013

CODE NO.	ITEM/HEAD OF ACCOUNT	SCH.NO.	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
	INCOME			
1100100	Tax Revenue	I-1	67,75,36,651.50	64,68,33,345.65
1201000	Assigned Revenue & Compensation	I-2	-	-
1301000	Rental Income from Municipal Properties	I-3	72,79,911.00	72,46,635.32
1401000	Fees & User Charges	I-4	12,21,82,270.50	12,16,43,681.80
1501000	Sale & Hire Charges	I-5	36,95,348.00	6,39,009.00
1601000	Revenue Grants,Contribution & Subsidies	I-6	2,34,61,71,087.00	1,95,79,02,087.00
1701000	Income from Investments	I-7	50,82,182.13	31,17,807.07
1801000	Interest Earned	I-8	14,85,09,819.63	9,12,89,114.11
1901000	Other Income	I-9	59,81,786.66	52,72,903.79
	TOTAL INCOME		3,31,64,39,056.42	2,83,39,44,583.74
	EXPENDITURE			
2101000	Establishment Expenses	I-10	2,40,45,25,466.00	2,11,23,44,134.00
2201000	Administrative Expenses	I-11	7,03,40,276.00	3,34,52,824.42
2301000	Operations & Maintenance	I-12	70,62,95,586.54	91,40,06,513.03
2401000	Interest & Finance Expenses	I-13	2,65,57,970.45	2,13,79,201.87
2501000	Programme Expenses	I-14	-	14,00,377.00
2601000	Revenue Grants,Contribution & Subsidies	I-15	-	-
2701000	Provisions & Write Off	I-16	-	-
2711000	Miscellaneous Expenses	I-17	-	-
2722000	Depreciation		27,16,65,356.00	27,65,40,512.00
	TOTAL EXPENDITURE		3,47,93,84,654.99	3,35,91,23,562.32
	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		(16,29,45,598.57)	(52,51,78,978.58)
2801000	Add: Prior Period Items	I-18	-	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		(16,29,45,598.57)	(52,51,78,978.58)
	Less: Transfer to Reserve Funds		-	-
	Net balance being surplus/ (deficit) carried over to Municipal Fund		(16,29,45,598.57)	(52,51,78,978.58)


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
19.10.2015




(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	64,80,25,630.00	62,79,00,425.00
1100201	Water Tax	-	12,619.40
1100301	Sewerage Tax	-	6,49,944.00
1100401	Theatre Tax	7,62,760.50	5,18,390.00
1100501	Lighting Tax	-	-
1100601	Education Tax	-	-
1100701	Vehicle Tax	-	60,194.00
1100801	Tax on Animals	-	-
1100901	Electricity Tax	-	-
1101001	Professional Tax	-	-
1101101	Advertisement Tax	-	-
1101201	Pilgrimage Tax	2,87,48,261.00	1,76,91,773.25
1105101	Octroi & Toil	-	-
1105201	Cess	-	-
1108001	Other Taxes	-	-
	Sub Total	67,75,36,651.50	64,68,33,345.65
1109001	Less: Remissions and Refund [Schedule I-1 (a)]	-	-
	Total Tax Revenue	67,75,36,651.50	64,68,33,345.65

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	-	-
	Total Assigned Revenues & Compensation	-	-

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	72,79,911.00	72,46,635.32
1302001	Rent from Office Buildings	-	-
1303001	Rent from Guest Houses	-	-
1304001	Rent from Lease of Lands	-	-
1308001	Other Rents	-	-
	Sub Total	72,79,911.00	72,46,635.32
1309001	Less: Rent Remission and Refunds	-	-
	Total Rental Income from Municipal Properties	72,79,911.00	72,46,635.32



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	2,04,328.00	2,06,641.00
1401101	Licensing Fees	1,11,16,972.00	1,16,08,531.52
1401201	Fees for Grant of Permit	-	-
1401301	Fees for Certificate or Extract	2,08,999.00	25,014.00
1401401	Development Charges	1,10,90,490.00	1,15,76,981.00
1401501	Regularisation Fees	-	-
1402001	Penalties and Fines	5,62,320.38	5,86,237.28
1404001	Other Fees	1,16,95,115.00	1,62,03,358.00
1405001	User Charges	6,40,52,296.12	6,74,03,265.00
1406001	Entry Fees	13,08,109.00	3,65,570.00
1407001	Road Damage Recovery Charges	2,19,43,641.00	1,36,68,084.00
1408001	Other Charges	-	-
	Sub Total	12,21,82,270.50	12,16,43,681.80
1409001	Less: Rent Remission and Refunds	-	-
	Total income from Fees & User Charges- Income Head Wise	12,21,82,270.50	12,16,43,681.80

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	2,78,200.00	52,557.00
1501101	Sale of Forms & Publications	34,10,148.00	3,91,851.00
1501201	Sale of Stores & Scrap	-	1,94,601.00
1503001	Sale of Others	-	-
1504001	Hire Charges for Vehicles	-	-
1504101	Hire Charges for Equipment	7,000.00	-
	Total income from Sale & Hire Charges- Income Head Wise	36,95,348.00	6,39,009.00

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	2,34,41,26,465.00	1,95,59,62,420.00
1602001	Re-imbusement of expenses	20,44,622.00	19,39,667.00
1603001	Contribution towards schemes	-	-
	Total Revenue Grants, Contribution & Subsidies	2,34,61,71,087.00	1,95,79,02,087.00

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	50,82,182.13	31,17,807.07
1702001	Dividend	-	-
1703001	Income from projects taken up on commercial basis	-	-
1704001	Profit in Sale of Investment	-	-
1708001	Others	-	-
	Total Income from Investments	50,82,182.13	31,17,807.07



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	1,96,65,037.63	2,09,09,295.11
1802001	Interest on Loans and Advances to Employees	1,78,351.00	-
1803001	Interest on Loans to Others	-	-
1808001	Other Interest	12,86,66,431.00	7,03,79,819.00
	Total Interest Earned	14,85,09,819.63	9,12,89,114.11

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	29,31,827.00	32,47,095.00
1904001	Recovery from Employees	14,37,001.66	4,34,130.00
1905001	Unclaimed Refund / Liabilities	-	-
1906001	Miscellaneous Income	16,12,958.00	15,91,678.79
	Total Other Income	59,81,786.66	52,72,903.79

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	1,76,74,34,719.00	1,51,72,29,946.00
2102001	Benefits and Allowances	25,17,555.00	66,06,955.00
2103001	Pension & Gratuity	62,68,03,101.00	58,85,07,233.00
2104001	Other Terminal & Retirement Benefits	77,70,091.00	-
	Total Establishment Expenses- Expenditure Head Wise	2,40,45,25,466.00	2,11,23,44,134.00

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	2,14,89,000.00	-
2201101	Electricity Expenses	53,12,195.00	55,64,085.00
2201201	Telephone Expenses	17,95,625.00	28,03,436.00
2202001	Books & Periodicals	1,63,990.00	-
2202101	Printing & Stationery	33,89,664.00	17,24,306.00
2202104	Computer Expenses	28,39,184.00	28,64,590.00
2204001	Insurance	6,39,478.00	1,15,728.00
2205001	Audit Fees	79,00,985.00	6,81,995.00
2205101	Legal Expenses	15,15,154.00	12,45,953.42
2205201	Professional and Other Fees	26,71,807.00	29,53,966.00
2206001	Hospitality Expenses	35,28,156.00	19,00,181.00
2206002	Advertisement and Publicity	28,23,130.00	31,47,468.00
2206101	Membership & Subscriptions	4,15,000.00	-
2206201	Security Expenses	57,98,280.00	-
2206301	Travelling & Conveyance	3,02,983.00	-
2208001	Other Administrative Expenses	97,55,645.00	1,04,51,116.00
	Total Administrative Expenses- Expenditure Head Wise	7,03,40,276.00	3,34,52,824.42



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	11,73,211.00	26,32,455.32
1301008	Parks	61,06,700.00	46,14,180.00
		72,79,911.00	72,46,635.32

Empanelment & Registration Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401001	Carts / Hackney Carriages	-	-
1401007	Other Charges	2,04,328.00	2,06,641.00
		2,04,328.00	2,06,641.00

Licensing Fees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401101	Bazar & Pheriwalas	3,45,334.00	2,05,206.00
1401102	Slaughter Houses	1,61,942.00	4,95,075.00
1401103	Other Fees	1,06,09,696.00	1,09,08,250.52
		1,11,16,972.00	1,16,08,531.52

Development Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401401	Demolition / Malwa	99,85,188.00	96,40,942.00
1401405	Parking Contribution	11,05,302.00	19,36,039.00
		1,10,90,490.00	1,15,76,981.00

Other Fees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1404001	Mutation / Compounding / publication Fees	97,61,797.00	1,09,04,024.00
1404002	College Fees	9,71,990.00	31,12,142.00
1404003	School Fees	3,21,179.00	2,16,885.00
1404004	Other Fees	6,40,149.00	19,70,307.00
		1,16,95,115.00	1,62,03,358.00



User Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1405001	Garbage Collection Charges	6,08,86,380.00	6,48,17,553.00
1405002	Medicines	9,160.30	1,23,323.00
1405003	Others Charges	31,56,755.82	24,62,389.00
		6,40,52,296.12	6,74,03,265.00

Recovery from Employees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1904001	House Rent Deduction	11,42,117.00	2,25,573.00
1904002	Vehicle Use Deduction	1,18,388.00	13,500.00
1904003	Water & Electric Charges	1,20,394.66	1,07,957.00
1904006	Court Deduction	56,102.00	87,100.00
		14,37,001.66	4,34,130.00

Consumption of Stores

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2303002	Chemical	-	34,79,050.00
2303003	Electrical Tools	35,32,024.00	7,23,45,127.40
2303004	Medicine & Health	55,60,902.00	35,06,600.69
2303005	Others	31,22,220.00	2,45,91,468.00
		1,22,15,146.00	10,39,22,246.09

Repairs & Maintenance-Infrastructure Assets

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305001	Road	18,11,50,336.33	48,15,28,876.38
2305003	Water Supply	4,63,51,429.00	11,43,000.00
2305004	Sewerage	2,34,03,606.99	-
2305005	Street Lighting	6,97,78,048.00	34,11,425.00
2305007	Traffic	1,10,56,037.00	1,48,58,171.00
		33,17,39,457.32	50,09,41,472.38

Repairs & Maintenance-Civic Amenities

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305101	Parks / Gardens	1,43,52,401.34	4,06,77,813.78
2305105	Arts / Culture	10,25,994.00	1,86,906.00
2305109	Hospitals	11,67,846.78	20,44,538.92
2305113	Play Material	99,675.00	3,28,823.00
2305114	Public Toilets	6,00,516.00	3,83,292.00
		1,72,46,433.12	4,36,21,373.70



Repairs & Maintenance-Building

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305201	Buildings	76,42,137.61	2,24,74,606.86
2305202	Office Buildings	1,06,73,932.49	6,48,272.00
		1,83,16,070.10	2,31,22,878.86

Repairs & Maintenance-Others

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305901	Office Equipment	4,88,782.00	1,81,032.00
2305902	Electrical Appliances	17,75,233.00	-
2305907	Generator	17,32,691.00	-
2305908	Others	8,04,073.00	48,59,689.00
		48,00,779.00	50,40,721.00

Other Operations and Maintenance Expenses

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2308003	Garbage Clearance	14,06,14,272.00	10,25,00,000.00
2308012	Leather Chormium Clearonce	1,89,61,359.00	3,46,16,558.00
2308011	Cattle Catching	-	-
2308010	Drainage Cleaning (Nala Safai)	36,68,168.00	2,26,95,406.00
		16,32,43,799.00	15,98,11,964.00



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 Subsequent to 1st April 2008 transactions have been examined and wherever such examination has revealed that assets and liabilities have either not been considered or have been considered at an under / overstated valuation the effect thereof has been incorporated in the accompanying financial statements to the extent possible.
- iii 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 31st. March 2013, 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.
- iv 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 31st March 2013. Balances are subject to confirmation and reconciliation with respective bank accounts.
- v 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 1st. 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 31.03.2013, 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. Therefore opening balance of inventories since 01st April 2008 has been adjusted towards consumption to the respective heads.

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 compiled based on the construction of opening balance sheet as of 1st April 2008 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 compiled based on the construction of opening balance sheet as of 1st April 2008 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 NHA1 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 compiled based on the construction of opening balance sheet as of 1st April 2008 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 1st. 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.

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.

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 31st. March 2013 therefore closing value is not ascertained.

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 2012-13 as per statement prepared by the Property Tax department. The total demand for the year 2012-13 has not been determined. Receivables against Other Tax have not been estimated for 2012-13. The receipts during the year have been credited to Other Tax directly as income without bifurcating old and current receivables on cash basis. The closing balance of Other Tax receivables represents the balance of receivables as estimated on 1st. April 2008. 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 claimed for expenses etc. All balances of loans and advances, including individual balances are subject to reconciliation and confirmation.

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

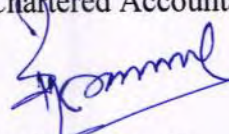
This represents the Salaries and Allowances and gratuity paid to the Employees and Workers.

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 amounts payable by Kanpur Municipal Corporation to Other Government agencies towards property tax receivable for the year 2012-13 as per adjustment received/ sanctioned during the year.


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

For Batra Agrawal Associates
'Chartered Accountants'


(CA Pravin Agrawal)
'Partner'
M.No. 070663



Place: Kanpur
Dated: 19.10.2015