

Kanpur Municipal Corporation
Motijheel, Kanpur

Audited Balance Sheet
F Y: 2014-2015

BATRA AGRAWAL ASSOCIATES
Chartered Accountants

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

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KANPUR MUNICIPAL CORPORATION

BALANCE SHEET AS ON 31.03.2015

CODE NO.	DESCRIPTION OF ITEMS	SCH.NO.	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
	LIABILITIES			
	Reserve & Surplus			
3101000	Municipal (General) Fund	B-1	30,708,657,395.63	30,429,998,385.41
3111000	Earmarked Funds	B-2	3,430,531,856.91	2,805,432,941.67
3121000	Reserves	B-3	10,168,457,339.87	9,317,869,260.11
	Total Reserves & Surplus		44,307,646,592.41	42,553,300,587.19
3201000	Grants,Contributions for specific purposes	B-4	5,666,044,260.00	4,218,450,660.00
	Loans			
3301000	Secured Loans	B-5	3,873,146,937.00	3,641,872,437.00
3311000	Unsecured Loans	B-6	-	-
	Total Loans		3,873,146,937.00	3,641,872,437.00
	Current Liabilities and Provisions			
3401000	Deposits Received	B-7	46,077,031.00	32,369,443.00
3411000	Deposits Works	B-8	-	-
3501000	Other Liabilities	B-9	233,113,671.70	237,087,382.33
3601000	Provisions	B-10	-	-
	Total Current Liabilities and Provisions		279,190,702.70	269,456,825.33
	TOTAL LIABILITIES		54,126,028,492.11	50,683,080,509.52
	ASSETS			
	Fixed Assets			
4101000	Gross Block	B-11	42,931,353,708.67	41,957,348,732.91
4112000	Less: Accumulated Depreciation		2,180,232,359.00	1,836,086,003.00
	Net Fixed Assets		40,751,121,349.67	40,121,262,729.91
	Investments			
4201000	Investment-General Fund	B-12	39,377,894.00	34,795,587.00
	Total Investments		39,377,894.00	34,795,587.00
	Current Assets,Loans and Advances			
4301000	Stock in Hand	B-13	-	-
	Sundry Debtors			
4311000	Gross amount outstanding	B-14	1,590,755,224.45	1,537,424,808.42
4321000	Less: Accumulated provision against bad and doubtful receivables		-	-
	Net amount outstanding		1,590,755,224.45	1,537,424,808.42
4401000	Prepaid Expenses	B-15	-	-
4501000	Cash and Bank Balances	B-16	4,653,587,467.99	3,223,815,696.19
4601000	Loans,Advances and Deposits	B-17	7,091,186,556.00	5,765,781,688.00
4611000	Less: Accumulated provision against Loans		-	-
			11,744,774,023.99	8,989,597,384.19
	Total Current Assets,Loans and Advances		13,335,529,248.44	10,527,022,192.61
4701000	Other Assets	B-18	-	-
4801000	Miscellaneous Expenditure (to the extent not written off)	B-19	-	-
	TOTAL ASSETS		54,126,028,492.11	50,683,080,509.52

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
20/05/2016



Mishra
(Chief Accounts Officer)

[Signature]
(Addl. Municipal Comm.)

[Signature]
(Municipal Comm.)

Schedules to the Balance Sheet:

Schedule B-1: Municipal (General) Fund

Code No.	Particulars	Opening Balance as per the last account (Rs.)	Addition/Adjustment during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
3101001	Municipal Fund	30,441,556,873.58	-	30,441,556,873.58	364,518,859.00	30,077,038,014.58
3109001	Excess of Income & Expenditure	(11,558,488.17)	643,177,869.22	631,619,381.05	-	631,619,381.05
	Total Municipal Fund	30,429,998,385.41	643,177,869.22	31,073,176,254.63	364,518,859.00	30,708,657,395.63

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

Particulars	Solid Waste Management Fund	Water Supply I	Sewerage I	Sewerage II	Finance Comm. Fund	Infrastructure Fund	Sewerage III	Water Supply II	Community Fund	NIP MLA	E-Governance Fund	NHI Fund	Urban Road Improv. Fund
Code No.	3111100	3111200	3111300	3111400	3111500	3111600	3111700	3111800	3111900	3112000	3112200	3112300	3112400
(a) Opening Balances	-	495,711,500.00	270,363,710.00	(44,454,000.00)	1,047,506,345.33	191,661,091.79	330,000.00	789,186,200.00	90,000.00	30,695,468.55	8,094,380.00	998,246.00	15,250,000.00
(b) Additions to the Special Fund	-	-	-	-	162,047,132.00	1,143,861,174.00	-	-	-	-	-	-	-
(i) Received during the year	-	-	-	75,754,500.00	-	131,839,514.00	155,520,000.00	-	-	-	-	-	-
(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	-	-	-	-	-	-	-	-	-	-	-	-	-
(c) Payments out of Funds	-	495,711,500.00	270,363,710.00	75,754,500.00	1,209,553,477.33	1,467,461,779.79	155,520,000.00	789,186,200.00	90,000.00	30,695,468.55	8,094,380.00	998,246.00	40,598,000.00
(i) Capital expenditure on Fixed Assets	-	-	-	-	424,237,778.81	493,488,407.95	-	-	-	-	-	-	14,056,644.00
(ii) Revenue expenditure on Salary/Wages and allowances etc.	-	-	-	-	94,121,355.00	34,021,736.00	-	-	-	-	-	-	4,155,000.00
(iii) Rent	-	-	-	-	518,359,133.81	507,510,143.95	-	-	-	-	-	-	18,211,644.00
(iv) Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
(v) Loss on disposal of Special Fund investments	-	-	-	-	-	-	-	-	-	-	-	-	-
(vi) Diminution in value of Special Fund Investments Transferred to Municipal Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
(vii) Others	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	-	495,711,500.00	270,363,710.00	31,300,500.00	1,209,553,477.33	1,467,461,779.79	155,520,000.00	789,186,200.00	90,000.00	30,695,468.55	8,094,380.00	998,246.00	40,598,000.00
(d) Payments out of Funds	-	495,711,500.00	270,363,710.00	31,300,500.00	691,194,343.52	959,951,635.84	155,520,000.00	789,186,200.00	45,000.00	24,797,834.00	447,649.00	447,649.00	18,211,644.00
(i) Capital expenditure on Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Revenue expenditure on Salary/Wages and allowances etc.	-	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Rent	-	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
(v) Loss on disposal of Special Fund investments	-	-	-	-	-	-	-	-	-	-	-	-	-
(vi) Diminution in value of Special Fund Investments Transferred to Municipal Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
(vii) Others	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	-	495,711,500.00	270,363,710.00	31,300,500.00	691,194,343.52	959,951,635.84	155,520,000.00	789,186,200.00	45,000.00	24,797,834.00	447,649.00	447,649.00	18,211,644.00
Total of (H-Iviii) (c)	-	495,711,500.00	270,363,710.00	31,300,500.00	691,194,343.52	959,951,635.84	155,520,000.00	789,186,200.00	45,000.00	24,797,834.00	447,649.00	447,649.00	18,211,644.00
Net balance at the year end [(a+b)-(c)]	-	-	-	-	-	-	-	-	-	-	-	-	-

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	9,317,869,260.11	931,782,830.76	10,249,652,090.87	81,194,751.00	10,168,457,339.87
3122001	Borrowing Redemption Reserve	-	-	-	-	-
3123001	Special Funds (Utilised)	-	-	-	-	-
3124001	Statutory Reserve	-	-	-	-	-
3125001	General Reserve	-	-	-	-	-
3126001	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	9,317,869,260.11	931,782,830.76	10,249,652,090.87	81,194,751.00	10,168,457,339.87

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from other Government Agencies	Grants from Financial Institution	Grants from Welfare Bodies	Grants from International Organisations	Others
Code No.	3201000	3202000	3203000	3204000	3205000	3206000	3208000
(a) Opening Balances	-	-	-	-	-	-	-
(b) Additions to the Grants	2,043,427,400.00	2,175,023,260.00	-	-	-	-	-
(i) Grant received during the year	250,000,000.00	1,197,593,600.00	-	-	-	-	-
(ii) Interest/Dividend earned on Grant Investments	-	-	-	-	-	-	-
(iii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-
(iv) Appreciation in value of Grant Investments	-	-	-	-	-	-	-
(v) other additions	250,000,000.00	1,197,593,600.00	-	-	-	-	-
Total (b)	2,293,427,400.00	3,372,616,860.00	-	-	-	-	-
(c) Payments out of Funds	-	-	-	-	-	-	-
(i) Capital expenditure on Fixed Assets	-	-	-	-	-	-	-

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3301001	Loans from Central Government	-	-
3302001	Loans from State Government	-	-
3303001	Loans from Government Bodies & Association	3,641,872,437.00	-
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	3,641,872,437.00	-

Schedule B-5 : Secured 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-6 : Unsecured Loans

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3401001	From Contractors	46,077,031.00	-
3402001	From Revenues	-	-
3403001	From Staff	-	-
3408001	From Others	-	-
	Total Deposits Received	46,077,031.00	-

Schedule B-7 : Deposits Received

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3411001	Civil Works	-	-
3412001	Electrical Works	-	-
3418001	Others	-	-
	Total of Deposits Works	-	-

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
3501000	Creditors	32,552,495.56	-	-	-
3501100	Employee Liabilities	5,278,152.00	-	-	-
3501200	Interest Earned on Grant Contribution	153,700,402.00	-	-	-
3502000	Recoveries Payable	41,482,622.14	-	-	-
3504000	Refunds Payable	-	-	-	-
3505100	Advance Collection of Revenues	-	-	-	-
3508000	Others	-	-	-	-
	Total Other Liabilities	233,113,671.70	-	-	233,113,671.70

Schedule B-9 : Other Liabilities

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3501000	Creditors	32,552,495.56	94,552,679.00
3501100	Employee Liabilities	5,278,152.00	8,949,630.00
3501200	Interest Earned on Grant Contribution	153,700,402.00	109,873,534.00
3502000	Recoveries Payable	41,482,622.14	23,711,539.33
3504000	Refunds Payable	-	-
3505100	Advance Collection of Revenues	-	-
3508000	Others	-	-
	Total Other Liabilities	233,113,671.70	237,087,382.33

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	16,305,190,430.00	-	-	16,313,537,728.00	-	-	-	669,416,739.00	16,313,537,728.00	16,305,190,430.00
4102000	Building	6,169,591,013.44	8,347,298.00	-	6,169,591,013.44	578,278,343.00	91,138,396.00	-	-	5,500,174,274.44	5,591,312,670.44
4103000	Infrastructure Assets	6,546,484,000.00	-	-	6,546,484,000.00	614,716,241.00	96,687,815.00	-	711,404,056.00	5,835,079,944.00	5,931,767,759.00
4104000	Roads and Bridges	2,777,410,510.67	-	-	2,777,410,510.67	259,819,988.00	41,086,726.00	-	300,856,714.00	2,476,553,796.67	2,517,590,522.67
4105000	Sewerage and Drainage	352,707,191.00	26,300,180.00	-	379,007,371.00	101,744,103.00	18,382,554.00	-	120,126,657.00	258,880,714.00	250,963,088.00
4106000	Other Assets	62,625,231.00	3,228,074.00	-	65,853,305.00	12,163,828.00	2,550,251.00	-	14,714,079.00	51,139,226.00	50,461,403.00
4107000	Plant & Machinery	175,897,408.00	761,000.00	-	176,658,408.00	89,140,501.00	9,718,023.00	-	98,858,524.00	76,999,884.00	85,956,907.00
4108000	Vehicles	9,705,075.51	2,617,373.00	-	12,322,448.51	3,129,149.00	880,938.00	-	4,010,087.00	8,312,361.51	6,575,265.51
4109000	Office & Other Equipment	5,392,645.00	968,220.00	-	6,360,865.00	1,644,875.00	312,670.00	-	1,957,545.00	4,403,320.00	3,747,770.00
4110000	Furniture, Fixtures, Fittings	51,086,968.98	-	-	51,086,968.98	17,237,311.00	2,244,232.00	-	19,481,543.00	31,605,425.98	33,849,657.98
4111000	Other Fixed Assets	1,776,370,424.11	931,782,830.76	-	2,708,153,254.87	158,211,664.00	81,194,751.00	-	239,406,415.00	2,468,746,839.87	1,618,158,760.11
4112000	Assets Against Fund	25,877,335.20	-	-	25,877,335.20	-	-	-	-	25,877,335.20	25,877,335.20
4120000	Capital Work in Progress	7,699,710,500.00	-	-	7,699,710,500.00	-	-	-	-	7,699,710,500.00	7,699,710,500.00
4122000	Capital Work in Progress (Against Fund)	-	-	-	-	-	-	-	-	-	-
	Total	41,957,348,732.91	974,004,975.76	-	42,931,353,708.67	1,836,086,003.00	344,146,356.00	-	2,180,232,359.00	40,751,121,349.67	40,121,262,729.91

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	State Bank Of India	-	39,377,894.00	34,795,587.00
4208001	Other Investments	-	-	-	-
	Total of Investment-General Fund	-	-	39,377,894.00	34,795,587.00

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	6
4311000	Receivables for Property Taxes	1,209,939,694.45	-	1,209,939,694.45	1,518,554,301.42
	Less: State Govt. Cesses/Levies in Taxes-Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	1,209,939,694.45	-	1,209,939,694.45	1,518,554,301.42
4311900	Receivables for Other Taxes	14,140,291.00	-	14,140,291.00	14,140,291.00
	Less: State Govt. Cesses/Levies in Taxes-Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	14,140,291.00	-	14,140,291.00	14,140,291.00
4312000	Receivables for Cess Income	-	-	-	-
4313000	Receivables for Fees & User Charges	-	-	-	-

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
4315000	Receivables from Government		
4315001	Grant Receivables from Central Government	250,000,000.00	2,000.00
4315002	Sewerage III	2,000.00	213,020.00
4315003	Sewerage II	213,020.00	1,750.00
4315004	Water Supply I	1,750.00	
4315005	Grant Receivables from State Government	112,880,000.00	86,700.00
4315006	Sewerage III	85,800.00	(8,400.00)
4315007	Sewerage I	600.00	26,600.00
4315008	Water Supply II	26,600.00	4,730,216.00
		366,675,239.00	4,730,216.00
	Total of Sundry Debtors (Receivables)	1,590,755,224.45	1,537,424,808.42

Schedule B-15: Prepaid Expenses

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

Schedule B-16: Cash and Bank Balances

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
4501000	Cash	261,257.00	-
	Balance with Bank-Municipal Fund		
4502100	Nationalised Banks	1,804,716,641.97	598,436,205.43
4502200	Other Scheduled Banks	1,086,907,227.58	1,195,891,864.24
4502300	Scheduled Co-operative Banks	-	-
4502401	Post Office	-	-
	Sub Total	2,891,623,869.55	1,794,328,069.67
	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	1,039,658,004.00	1,305,860,073.80
4506200	Other Scheduled Banks	722,044,337.44	123,627,552.72
4506300	Scheduled Co-operative Banks	-	-
4506401	Post Office	-	-
	Sub Total	1,761,702,341.44	1,429,487,626.52
	Total Cash and Bank Balances	4,653,587,467.99	3,223,815,696.19

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.)
4601000	Loans and Advances to Employees	31,634,059.00	-	404,192.00	31,229,867.00
4602000	Employee Provident Fund Loans	-	-	-	-
4603000	Loans to Others	-	-	-	-
4604000	Advance to Suppliers and Contractors	5,722,934,620.00	1,323,859,500.00	-	7,046,794,120.00
4605000	Advance to Others	-	-	-	-
4606000	Deposit with External Agencies	11,213,009.00	1,949,560.00	-	13,162,569.00
4608000	Other Current Assets	5,785,781,688.00	1,325,809,060.00	404,192.00	7,091,186,556.00
	Sub Total	12,353,779,676.00	3,300,228,620.00	404,192.00	15,653,255,954.00
4611000	Less: Accumulated Provisions against Loans, Advances and Deposits	-	-	-	-
	Total Loans, Advances and Deposits	12,353,779,676.00	3,300,228,620.00	404,192.00	15,653,255,954.00

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	Avasthanna Nidhi	891,699,434.31	85,620,296.00	977,319,730.31	20,333,529.00	956,986,201.31
3121102	VDA Transfer	630,519,391.80	407,868,111.95	1,038,387,503.75	6,648,250.00	1,031,739,253.75
3121103	Finance Commission	72,469,938.00	424,237,778.81	496,707,716.81	48,796,531.00	447,911,185.81
3121104	NHI Fund	23,469,938.00	-	23,469,938.00	4,804,757.00	18,665,181.00
3121105	Shelter Home Fund	560,227,800.00	-	560,227,800.00	382,561.00	559,845,239.00
3121106	Solid Waste Management	1,035,700,000.00	-	1,035,700,000.00	-	1,035,700,000.00
3121107	Sewerage III	1,166,754,000.00	-	1,166,754,000.00	-	1,166,754,000.00
3121108	Sewerage II	1,007,609,700.00	-	1,007,609,700.00	-	1,007,609,700.00
3121109	Water supply I	1,755,613,000.00	-	1,755,613,000.00	-	1,755,613,000.00
3121110	Water supply II	2,120,878,000.00	-	2,120,878,000.00	-	2,120,878,000.00
3121111	Urban Road Improvement Plan	-	14,056,644.00	14,056,644.00	229,123.00	13,827,521.00
3121112	E Governance	52,928,000.00	-	52,928,000.00	-	52,928,000.00
3121113	E Governance	-	-	-	-	-
	Total Reserve Funds	9,317,869,260.11	931,782,830.76	10,249,652,090.87	81,194,751.00	10,168,457,339.87

Grants & Contribution for Specific Purposes (Central Government)

Particulars	Grants from Central Govt. Sewerage I	Grants from Central Govt. Sewerage II	Grants from Central Govt. Sewerage III	Grants from Central Govt. Water Supply I	Grants from Central Govt. Water Supply II	Grants from Central Govt. E Governance	Grants from Central Govt. Total
Code No.	3201100	3201200	3201300	3201500	3201600	3201700	3201000
(a) Opening Balances	450,606,150.00	52,168,000.00	232,150,000.00	476,938,250.00	828,507,000.00	3,058,000.00	2,043,427,400.00
(b) Additions to the Grants	-	-	250,000,000.00	-	-	-	250,000,000.00
(i) Grant received / receivable during the year	-	-	-	-	-	-	-
(ii) Interest/ Dividend earned on Grant Investments	-	-	-	-	-	-	-
(iii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-
(iv) Appreciation in value of Grant Investments	-	-	-	-	-	-	-
(v) other additions	-	-	-	-	-	-	-
Total (b)	450,606,150.00	52,168,000.00	482,150,000.00	476,938,250.00	828,507,000.00	3,058,000.00	2,293,427,400.00
Total (a+b)	450,606,150.00	52,168,000.00	482,150,000.00	476,938,250.00	828,507,000.00	3,058,000.00	2,293,427,400.00
(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 Special Fund Investments	-	-	-	-	-	-	-
Diminution in value of Special Fund Investments Transferred to Municipal Fund	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-
Total of (i+ii+iii) (c)	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-
Total of (a+b)-(c)	450,606,150.00	52,168,000.00	482,150,000.00	476,938,250.00	828,507,000.00	3,058,000.00	2,293,427,400.00
Net balance at the year end [(a+b)-(c)]							

Grants & Contribution for Specific Purposes (State Government)

Particulars	Grants from State Govt. Sewerage I 3202100	Grants from State Govt. Sewerage II 3202200	Grants from State Govt. Sewerage III 3202300	Grants from State Govt. Water Supply I 3202500	Grants from State Govt. Water Supply II 3202600	Grants from State Govt. E Governance 3202700	Grants from State Govt. Total 3202000
(a) Opening Balances	180,242,460.00	169,378,000.00	131,500,000.00	679,724,400.00	1,012,955,400.00	1,223,000.00	2,175,023,260.00
(b) Additions to the Grants	401,924,600.00	-	423,750,000.00	371,919,000.00	-	-	1,197,593,600.00
(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)	582,167,060.00	169,378,000.00	555,250,000.00	1,051,643,400.00	1,012,955,400.00	1,223,000.00	3,372,616,860.00
Total (a+b)	582,167,060.00	169,378,000.00	555,250,000.00	1,051,643,400.00	1,012,955,400.00	1,223,000.00	3,372,616,860.00
(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 Special Fund investments	-	-	-	-	-	-	-
Diminution in value of Special Fund Investments Transferred to Municipal Fund	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-
Total of [(i)+(ii)+(iii) (c.)]	-	-	-	-	-	-	-
Net balance at the year end [(a+b)-(c.)]	582,167,060.00	169,378,000.00	555,250,000.00	1,051,643,400.00	1,012,955,400.00	1,223,000.00	3,372,616,860.00

Loans from State Government

Code No.	Particulars	Current Year Amount (Rs.) 3	Previous Year Amount (Rs.) 4
1	2		
3302002	Revolving Fund ULB Share (NNURM)	3,867,519,720.00	3,636,245,220.00
3302003	Short Term Loan From State Govt.	5,627,217.00	5,627,217.00
		3,873,146,937.00	3,641,872,437.00

Employee Liabilities

Code No.	Particulars	Current Year Amount (Rs.) 3	Previous Year Amount (Rs.) 4
1	2		
3501101	Employees Salary	5,378,152.00	4,502,112.00
3501102	Group Insurance claims	-	4,447,518.00
		5,378,152.00	8,949,630.00

Interest Earned on Grant Contribution

Code No.	Particulars	Current Year Amount (Rs.) 3	Previous Year Amount (Rs.) 4
1	2		
3501201	Interest From Sewerage I	7,943,918.00	6,600,067.00
3501202	Interest From Solid Waste Management	1,685,411.00	679,016.00
3501203	Interest From Water Supply I	8,958,949.00	8,611,067.00
3501204	Interest From Sewerage II	13,583,292.00	12,267,515.00
3501205	Interest From Sewerage III	10,820,384.00	8,746,112.00
3501206	Interest From Water Supply II	17,408,757.00	16,732,759.00
3501207	Interest From TFC	92,634,645.00	55,655,992.00
3501208	Interest From E Governance	665,046.00	581,006.00
		153,700,402.00	109,873,534.00

Recoveries Payable

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3502001	TDS from Employees	601,781.00	3,559,989.00
3502002	TDS from Contractor	4,382,133.00	1,557,847.00
3502003	TDS from Professional	17,625.00	18,336.00
3502004	Trade Tax / VAT	12,189,571.00	3,192,286.00
3502005	Welfare Cess	5,034,105.21	1,615,840.21
3502006	GPF	12,287,185.00	10,686,850.00
3502007	GIS	1,099,600.00	1,141,600.00
3502008	Withheld Amount	4,354,421.93	1,938,791.12
3502009	Co Operative Society	1,516,200.00	-
		41,482,622.14	23,711,539.33

Investments-General Fund

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4208001	SBI FDR No.32088103814	-	8,989,028.00
4208002	SBI FDR No.3208810539	-	8,989,028.00
4208003	SBI FDR No.32088106236	8,859,455.00	7,828,503.00
4208004	SBI FDR No.32088107671	-	8,989,028.00
4208005	SBI FDR No.33808425570	9,900,000.00	-
4208006	SBI FDR No.33808427135	9,900,000.00	-
4208007	SBI FDR No.33808427918	9,900,000.00	-
4208008	SBI FDR No.33808428694	818,439.00	-
		39,377,894.00	34,795,587.00

Stores

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4301001	Transport Stores	-	-
4301002	Medical Stores	-	-
4301003	Central Stationery Stores	-	-
4301004	Public Lighting 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
4601001	Loans and Advances to Employees	-	-	-	-
4701000	House Building Advance	287,666.00	-	404,192.00	287,666.00
	Temporary Advance (Works)	31,546,393.00	-	404,192.00	30,942,201.00
		31,634,059.00	-	404,192.00	31,229,867.00
4605001	Advance to Others	1,429,102,820.00	951,949,500.00	-	2,381,052,320.00
4605002	G.M. Ganga Pollution	4,283,002,800.00	371,910,000.00	-	4,654,912,800.00
4605503	U.P. Jal Nigam	6,116,200.00	-	-	6,116,200.00
4605504	NICSI New Delhi	4,712,800.00	-	-	4,712,800.00
	SINA (E Governance.)	5,722,834,620.00	1,323,859,500.00	-	7,046,694,120.00
4608001	Other Current Assets	950,895.00	-	-	950,895.00
4608002	SINA CDP Reimbursement	7,252,512.00	1,949,560.00	-	9,202,072.00
4608003	SINA PIU Reimbursement	1,041,594.00	-	-	1,041,594.00
4608004	SINA DPR Reimbursement	1,968,008.00	-	-	1,968,008.00
	TDS on Fixed Deposits	11,213,009.00	1,949,560.00	-	13,162,569.00
	Total	5,765,781,688.00	1,325,809,060.00	404,192.00	7,091,186,556.00

Nationalised Banks and Other Scheduled Banks (Municipal Fund)

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
4502101	All Bank A/c No. 20226249532	661,304.00
4502102	Andra Bank A/c No. 081311100001194	260,290.55
4502103	BOB A/c No. 09620100005880	159,823,994.21
4502104	PNB A/c No. 1881002100039878	167,521.22
4502105	PNB A/c No. 0077000101131315	63,022,750.62
4502106	P&S A/c No. 1254	1,378,888.00
4502107	P&S A/c No. 7107	26,516,527.07
4502108	P&S A/c No. 1261	1,087,231.46
4502109	P&S A/c No. 1261	1,524,010.34
4502110	P&S A/c No. 8224	14,466,115.11
4502111	P&S A/c No. 8223	26,484,080.90
4502112	SBI A/c No. 10500693986	205,380.62
4502113	SBI A/c No. 30715383724	3,273,634.00
4502114	Indian Bank A/c No. 6094795888	21,475,816.00
4502115	Includind Bank A/c No. 100004249938	61,597,729.39
4502116	Includind Bank A/c No. 100023232331	1,416,010,622.13
4502117	Includind Bank A/c No. 100004303784	92,732.33
4502118	UBI A/c No. 394802810891904	6,665,468.00
4502201	Axis Bank A/c No. 1330101001914174	4,159,495.34
4502202	Axis Bank A/c No. 915010014562633	53,220,547.00
4502203	HDFC A/c No. 01271000235675	2,614,179.63
4502204	HDFC A/c No. 01271000237278	114,488,696.98
4502205	HDFC A/c No. 01271000236182	847,729,456.71
4502206	HDFC A/c No. 01271450001157	23,135.69
4502207	HDFC A/c No. 01271450000915	3,660,766.72
4502208	HDFC A/c No. 50100051373857	1,244,407.10
4502209	IDBI A/c No. 898104000021987	18,431,038.00
4502210	IDBI A/c No. 898104000047311	41,182,623.00
4502211	SCB A/c No. 62206039758	52,881.41
		2,891,623,869.55

Nationalised Banks and Other Scheduled Banks (Grant Fund)

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
4506101	PLA A/c No. 8448076	177,529,561.00
4506102	PNB A/c No. 0727000101140355 (Water Supply)	17,408,594.90
4506103	PNB A/c No. 0727000101140881 (Sewerage)	10,820,226.90
4506104	PNB A/c No. 0727000101134996 (Solid Waste)	25,917,122.90
4506105	PNB A/c No. 0727000101135001 (Water Supply)	8,958,786.90
4506106	PNB A/c No. 0727000101136471 (Sewerage)	7,943,197.00
4506107	PNB A/c No. 0727000101145381 (CSP)	650,195.00
4506108	PNB A/c No. 0727000101140021 (Sewerage)	18,583,635.40
4506109	PNB A/c No. 026950011000000043 (CPF)	307,710.00
4506110	PNB A/c No. 0269500109289412 (Solid Waste)	746,169,511.00
4506111	PNB A/c No. 0727000101149882 (E Governance)	2,164,234.00
4506112	Indian Bank A/c No. 6201136203	23,205,229.00
4506201	Axis Bank A/c No. 914010034609399	30,469,893.00
4506202	HDFC A/c No. 01271000235940	17,574.12
4506203	HDFC A/c No. 01271000281597	126,745.90
4506204	HDFC A/c No. 01271000281330	74,468,549.70
4506205	HDFC A/c No. 50100038952034	934,168.00
4506206	HDFC A/c No. 50100038952047	1,294,592.00
4506207	HDFC A/c No. 50100038952050	143,443,910.00
4506208	HDFC A/c No. 50100038952060	141,065,349.00
4506209	HDFC A/c No. 50100038952073	3,816,936.00
4506210	HDFC A/c No. 50100038952086	2,744,813.00
4506211	HDFC A/c No. 50100038952099	39,064,412.00
4506212	HDFC A/c No. 50100038952099	23,097,588.00
4506213	ICICI A/c No. 0998601000793	4,148,766.00
4506214	Includind Bank A/c No. 100029879347	18,991,431.24
4506215	Includind Bank A/c No. 100030046042	238,359,379.48
		1,761,702,341.44

		51,086,968.98	-	-	51,086,968.98	17,237,311.00	2,244,232.00	-	19,481,543.00	31,605,425.98	33,849,657.98
4108000	Assets Against Fund										
4108001	Land (Against Infrastructure Fund)	6,130,692.00	-	-	6,130,692.00	143,444.00	126,829.00	-	270,273.00	6,130,692.00	6,130,692.00
4108002	Building (Against Finance Comm. Fund)	6,909,182.05	-	-	7,924,366.05	1,186,139.00	382,561.00	-	1,568,700.00	7,654,093.05	7,654,093.05
4108003	New Works Traffic (Against Infrastructure Fund)	22,460,372.76	-	-	24,656,135.00	4,458,801.00	1,194,843.00	-	5,653,644.00	23,087,435.00	23,469,996.00
4108004	New Works Traffic (Against NH Fund)	31,746,653.76	-	-	31,746,653.76	7,876,082.00	4,804,757.00	-	9,458,701.00	22,287,952.76	18,021,771.76
4108005	New Works Traffic (Against NH Fund)	87,701,754.00	-	-	87,701,754.00	15,231,516.00	4,804,757.00	-	20,036,573.00	67,665,181.00	72,469,938.00
4108006	(Metal Road (Against Infrastructure Fund))	849,855,781.55	-	-	935,476,077.55	36,214,516.00	14,657,962.00	-	50,872,578.00	884,603,499.55	813,641,165.55
4108007	(Trucks / Loader (Against Infrastructure Fund))	197,435,426.23	-	-	201,871,928.23	13,065,526.00	3,077,548.00	-	16,142,874.00	185,729,054.23	184,370,100.23
4108008	(Trucks / Loader (Against Infrastructure Fund))	93,326,872.00	-	-	158,872,702.00	29,364,005.00	14,421,234.00	-	43,785,239.00	113,087,463.00	63,962,867.00
4108009	Computer (Against Finance Comm. Fund)	7,898,607.00	-	-	23,359,430.00	7,871,929.00	1,751,716.00	-	9,622,945.00	13,736,485.00	15,488,201.00
4108010	New Works Electrical (Against Infrastructure Fund)	46,780,191.00	-	-	46,780,191.00	10,261,579.00	922,813.00	-	12,682,742.00	34,097,449.00	36,511,510.00
4108011	New Works Electrical (Against Infrastructure Fund)	21,045,980.00	-	-	21,045,980.00	2,698,905.00	1,062,756.00	-	6,079,235.00	14,966,745.00	16,029,501.00
4108012	Computer (Against Infrastructure Fund)	4,597,875.00	-	-	4,597,875.00	307,823.00	307,823.00	-	3,006,728.00	1,591,147.00	1,898,970.00
4108013	Equipment (Against Finance Comm. Fund)	150,500,356.57	-	-	369,490,269.38	3,269,935.00	5,969,391.00	-	9,239,326.00	360,250,943.38	147,230,421.57
4108014	Equipment (Against Finance Comm. Fund)	75,002,708.00	-	-	89,502,708.00	4,972,680.00	5,680,861.00	-	10,663,541.00	79,299,167.00	70,030,028.00
4108015	Hath Kuda Gari (Against Finance Comm. Fund)	126,942,207.19	-	-	237,321,207.19	13,953,553.00	14,809,275.00	-	28,762,828.00	208,558,379.19	112,988,654.19
4108016	Road & Drain (Against KDA Transfer)	-	-	-	10,550,000.00	-	1,193,205.00	-	1,193,205.00	9,356,795.00	-
4108017	Road & Drain (Against KDA Transfer)	-	-	-	407,868,111.95	-	6,648,250.00	-	6,648,250.00	401,219,861.95	-
4108018	Road & Drain (Against Urban Road Improvement Plan)	14,056,644.00	-	-	14,056,644.00	229,123.00	229,123.00	-	229,123.00	13,827,521.00	-
4108019		1,776,370,424.11	-	-	2,708,153,254.87	158,211,664.00	81,194,751.00	-	239,406,415.00	2,468,746,839.87	1,618,158,760.11
4108020											
4121000	Capital Work in Progress										
4121001	Major Parks	347,586.00	-	-	347,586.00	-	-	-	-	347,586.00	347,586.00
4121002	Office Building	90,782.00	-	-	90,782.00	-	-	-	-	90,782.00	90,782.00
4121003	Public Latrines & Urinals	33,000.00	-	-	33,000.00	-	-	-	-	33,000.00	33,000.00
4121004	Bridges & Culverts	655,913.20	-	-	655,913.20	-	-	-	-	655,913.20	655,913.20
4121005	Road Development or Upgradation	19,013,147.00	-	-	19,013,147.00	-	-	-	-	19,013,147.00	19,013,147.00
4121006	Link, Parallel and Side Road	343,787.00	-	-	343,787.00	-	-	-	-	343,787.00	343,787.00
4121007	Footpaths and Table Drains	762,459.00	-	-	762,459.00	-	-	-	-	762,459.00	762,459.00
4121008	Major Storm Water Drains	2,114,884.00	-	-	2,114,884.00	-	-	-	-	2,114,884.00	2,114,884.00
4121009	Lanes	2,250,788.00	-	-	2,250,788.00	-	-	-	-	2,250,788.00	2,250,788.00
4121010	Open and Bore Well	364,989.00	-	-	364,989.00	-	-	-	-	364,989.00	364,989.00
4122001	Capital Work in Progress (Against Fund)	25,977,335.20	-	-	25,977,335.20	-	-	-	-	25,977,335.20	25,977,335.20
4122001	Sewerage I (Against JNNURM Fund)	1,007,609,700.00	-	-	1,007,609,700.00	-	-	-	-	1,007,609,700.00	1,007,609,700.00
4122002	Sewerage II (Against JNNURM Fund)	1,166,754,000.00	-	-	1,166,754,000.00	-	-	-	-	1,166,754,000.00	1,166,754,000.00
4122003	Sewerage III (Against JNNURM Fund)	1,035,700,000.00	-	-	1,035,700,000.00	-	-	-	-	1,035,700,000.00	1,035,700,000.00
4122004	Solid Waste Management (Against JNNURM Fund)	560,227,800.00	-	-	560,227,800.00	-	-	-	-	560,227,800.00	560,227,800.00
4122005	Water Supply I (Against JNNURM Fund)	1,755,613,000.00	-	-	1,755,613,000.00	-	-	-	-	1,755,613,000.00	1,755,613,000.00
4122006	Water Supply II (Against JNNURM Fund)	2,120,878,000.00	-	-	2,120,878,000.00	-	-	-	-	2,120,878,000.00	2,120,878,000.00
4122007	E Governance	52,928,000.00	-	-	52,928,000.00	-	-	-	-	52,928,000.00	52,928,000.00
	Total	41,957,348,732.91	-	-	42,331,353,708.67	1,836,086,003.00	344,146,356.00	-	2,180,232,335.00	40,751,121,348.67	40,121,265,729.91

KANPUR MUNICIPAL CORPORATION
INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD ENDED 31.03.2016

CODE NO.	ITEM/HEAD OF ACCOUNT	SCH.NO.	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
	INCOME			
1100100	Tax Revenue	I-1	800,574,440.75	769,087,099.50
1201000	Assigned Revenue & Compensation	I-2	-	-
1301000	Rental Income from Municipal Properties	I-3	14,501,646.00	10,397,572.00
1401000	Fees & User Charges	I-4	77,092,117.00	78,486,470.59
1501000	Sale & Hire Charges	I-5	9,716,201.00	1,963,912.00
1601000	Revenue Grants,Contribution & Subsidies	I-6	4,282,068,077.00	3,628,019,676.00
1701000	Income from Investments	I-7	4,496,771.00	3,164,368.00
1801000	Interest Earned	I-8	291,656,505.26	180,166,622.04
1901000	Other Income	I-9	6,245,840.74	11,350,046.64
	TOTAL INCOME		5,486,351,598.75	4,682,635,766.77
	EXPENDITURE			
2101000	Establishment Expenses	I-10	2,662,228,915.00	2,426,232,961.00
2201000	Administrative Expenses	I-11	398,816,350.00	81,396,013.00
2301000	Operations & Maintenance	I-12	1,487,855,163.35	908,733,129.59
2401000	Interest & Finance Expenses	I-13	31,321,696.18	31,483,542.41
2501000	Programme Expenses	I-14	-	-
2601000	Revenue Grants,Contribution & Subsidies	I-15	-	-
2701000	Provisions & Write Off	I-16	-	-
2711000	Miscellaneous Expenses	I-17	-	-
2722000	Depreciation		262,951,605.00	267,312,505.00
	TOTAL EXPENDITURE		4,843,173,729.53	3,715,158,151.00
	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		643,177,869.22	967,477,615.77
2801000	Add: Prior Period Items	I-18	-	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		643,177,869.22	967,477,615.77
	Less: Transfer to Reserve Funds		-	-
	Net balance being surplus/ (deficit) carried over to Municipal Fund		643,177,869.22	967,477,615.77

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
20/05/2016

(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	765,365,350.00	728,505,120.00
1100201	Water Tax	-	-
1100301	Sewerage Tax	-	-
1100401	Theatre Tax	315,484.00	226,040.00
1100501	Lighting Tax	-	-
1100601	Education Tax	-	-
1100701	Vehicle Tax	-	-
1100801	Tax on Animals	-	-
1100901	Electricity Tax	-	-
1101001	Professional Tax	-	-
1101101	Advertisement Tax	34,893,606.75	40,355,939.50
1101201	Pilgrimage Tax	-	-
1105101	Octroi & Toil	-	-
1105201	Cess	-	-
1108001	Other Taxes	-	-
	Sub Total	800,574,440.75	769,087,099.50
1109001	Less: Remissions and Refund [Schedule I-1 (a)]	-	-
	Total Tax Revenue	800,574,440.75	769,087,099.50

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	14,501,646.00	10,397,572.00
1302001	Rent from Office Buildings	-	-
1303001	Rent from Guest Houses	-	-
1304001	Rent from Lease of Lands	-	-
1308001	Other Rents	-	-
	Sub Total	14,501,646.00	10,397,572.00
1309001	Less: Rent Remission and Refunds	-	-
	Total Rental Income from Municipal Properties	14,501,646.00	10,397,572.00

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	707,611.00	566,743.00
1401101	Licensing Fees	11,021,000.00	11,427,270.00
1401201	Fees for Grant of Permit	-	-
1401301	Fees for Certificate or Extract	246,228.00	161,306.00

1401401	Development Charges	21,477,591.00	15,027,949.00
1401501	Regularisation Fees	-	36,250.00
1402001	Penalties and Fines	1,486,878.00	684,206.59
1404001	Other Fees	13,294,459.00	12,890,489.00
1405001	User Charges	17,627,918.00	29,499,829.50
1406001	Entry Fees	1,286,015.00	1,193,787.00
1407001	Road Damage Recovery Charges	9,944,417.00	6,998,640.50
1408001	Other Charges	-	-
	Sub Total	77,092,117.00	78,486,470.59
1409001	Less: Rent Remission and Refunds	-	-
	Total income from Fees & User Charges- Income Head Wise	77,092,117.00	78,486,470.59

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	71,210.00	164,700.00
1501101	Sale of Forms & Publications	3,240,889.00	1,625,912.00
1501201	Sale of Stores & Scrap	6,388,502.00	152,800.00
1503001	Sale of Others	-	-
1504001	Hire Charges for Vehicles	-	-
1504101	Hire Charges for Equipment	15,600.00	20,500.00
	Total income from Sale & Hire Charges- Income Head Wise	9,716,201.00	1,963,912.00

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	4,280,118,517.00	3,625,707,876.00
1602001	Re-imbusement of expenses	1,949,560.00	2,311,800.00
1603001	Contribution towards schemes	-	-
	Total Revenue Grants,Contribution & Subsidies	4,282,068,077.00	3,628,019,676.00

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	4,496,771.00	3,164,368.00
1702001	Dividend	-	-
1703001	Income from projects taken up on commercial basis	-	-
1704001	Profit in Sale of Investment	-	-
1708001	Others	-	-
	Total Income from Investments	4,496,771.00	3,164,368.00

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	147,011,570.26	55,552,612.04
1802001	Interest on Loans and Advances to Employees	350,869.00	533,956.00
1803001	Interest on Loans to Others	-	-
1808001	Other Interest	144,294,066.00	124,080,054.00
	Total Interest Earned	291,656,505.26	180,166,622.04

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	-	7,151,633.00
1904001	Recovery from Employees	1,190,800.74	3,047,044.64
1905001	Unclaimed Refund / Liabilities	-	-
1906001	Miscellaneous Income	5,055,040.00	1,151,369.00
	Total Other Income	6,245,840.74	11,350,046.64

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	1,909,568,639.00	1,687,302,131.00
2102001	Benefits and Allowances	4,587,533.00	5,635,068.00
2103001	Pension	619,781,294.00	672,963,678.00
2104001	Other Term. & Retirement Benefits : Leave encashment	41,823,032.00	32,692,309.00
2104002	Other Term. & Retirement Benefits : Death cum Retirement Gratuity	86,468,417.00	27,639,775.00
	Total Establishment Expenses- Expenditure Head Wise	2,662,228,915.00	2,426,232,961.00

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	347,961,706.00	23,587,000.00
2201101	Electricity Expenses	3,143,041.00	4,756,357.00
2201201	Telephone Expenses	1,680,352.00	1,890,461.00
2202001	Books & Periodicals	202,456.00	89,978.00
2202101	Printing & Stationery	1,828,510.00	1,238,230.00
2202104	Computer Expenses	1,779,012.00	1,297,907.00
2204001	Insurance	1,360,991.00	1,493,080.00
2205001	Audit Fees	5,040,800.00	7,225,619.00
2205101	Legal Expenses	1,481,299.00	1,763,208.00
2205201	Professional and Other Fees	3,026,143.00	2,366,921.00
2206001	Hospitality Expenses	4,005,486.00	2,834,810.00
2206002	Advertisement and Publicity	9,455,479.00	3,434,939.00
2206101	Membership & Subscriptions	16,200.00	117,500.00
2206201	Security Expenses	7,346,204.00	6,875,098.00
2206301	Travelling & Conveyance	141,434.00	559,894.00
2208001	Other Administrative Expenses	10,347,237.00	21,865,011.00
	Total Administrative Expenses- Expenditure Head Wise	398,816,350.00	81,396,013.00

Schedule I-12 : Operations and Maintenance

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2301001	Power & Fuel	140,701,871.00	119,383,183.00
2302001	Bulk Purchases Electricity	17,958,407.00	52,620,318.00
2303001	Consumption of Stores	16,488,435.00	11,717,783.00
2304001	Hire Charges	16,409,369.00	15,215,572.00
2305001	Repairs & Maintenance-Infrastructure Assets	1,048,402,063.37	470,197,167.60
2305101	Repairs & Maintenance-Civic Amenities	52,526,946.82	20,621,775.76
2305201	Repairs & Maintenance-Building	19,463,635.60	20,630,082.23
2305301	Repairs & Maintenance-Vehicles	33,827,611.00	23,302,160.00
2305901	Repairs & Maintenance-Others	7,483,332.00	5,095,085.00
2308001	Other Operations and Maintenance Expenses	134,593,492.56	169,950,003.00
	Total Operations and Maintenance- Expenditure Head Wise	1,487,855,163.35	908,733,129.59

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 Tax	61,439.00	-
2407001	Bank Attachment	-	-
2408001	Bank Charges	127,450.18	174,123.41
2409001	Discount on early / Prompt payment	31,132,807.00	31,309,419.00
	Total Interest & Finance Charges	31,321,696.18	31,483,542.41

Schedule I-14 : Programme Expenses

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

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	-	-
	Total Revenue Grants,Contribution & Subsidies	-	-

Schedule I-16 : Provisions & Write Off

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

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	-	-
	Total Miscellaneous Expenses	-	-

Schedule I-18 : Prior Period Items

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

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	998,161.00	864,353.00
1301008	Parks	7,933,574.00	9,533,219.00
1308001	Other Rents : Lease Rentals	5,569,911.00	-
		14,501,646.00	10,397,572.00

Empanelment & Registration Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401001	Carts / Hackney Carriages	531,961.00	129,418.00
1401002	Contractors	115,350.00	38,675.00
1401003	Professionals	60,300.00	398,650.00
		707,611.00	566,743.00

Licensing Fees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401101	Bazar & Pheriwalas	37,300.00	57,793.00
1401102	Slaughter Houses	81,858.00	234,880.00
1401103	Butchers & Traders of Meat	258,406.00	128,496.00
1401104	Cattle Pounding	155,400.00	6,650.00
1401105	Shops	98,010.00	230,288.00
1401106	Vehicle & Ricksha etc	10,390,026.00	10,769,163.00
		11,021,000.00	11,427,270.00

Fees for Certificate or Extract

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401301	Birth & Death Certificates	224,311.00	147,762.00
1401302	Copying	21,917.00	13,544.00
		246,228.00	161,306.00

Development Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401401	Demolition / Malwa	16,325,894.00	7,725,368.00
1401405	Parking Contribution	5,151,697.00	7,302,581.00
		21,477,591.00	15,027,949.00

Other Fees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1404001	Advertisement Fees	18,331.00	235,663.00

1404002	Mutation / Compounding / publication Fees	10,831,162.00	9,925,742.00
1404003	Notice Fees	31,200.00	22,700.00
1404004	Other School Fees & Charges	2,084,719.00	2,270,710.00
1404005	Survey Fees	525.00	6,700.00
1404006	Tuition Fees	328,522.00	428,974.00
		13,294,459.00	12,890,489.00

User Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1405001	Burial Ground Charges	368.00	434.00
1405002	Crematorium Charges	239,422.00	175,500.00
1405003	Cattle Pounding	-	30,100.00
1405004	Examination Charges	83,931.00	95,132.00
1405005	Feri Niti	646,534.00	433,250.00
1405006	Garbage Collection Charges	15,735,625.00	23,480,810.00
1405007	Hostel Fees	104,730.00	199,140.00
1405008	Medicines	195,411.00	774,558.00
1405009	Sewerage Farm	343,149.00	725,049.00
1405010	Water Supply	2,500.00	-
1405011	Other Charges	276,248.00	3,585,856.50
		17,627,918.00	29,499,829.50

Entry Fees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1406001	Parks	864,160.00	659,097.00
1406002	Play Grounds	410,715.00	193,510.00
1406003	Swimming Pool	11,140.00	341,180.00
		1,286,015.00	1,193,787.00

Recovery from Employees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1904001	House Rent Deduction	436,988.00	2,200,271.00
1904002	Vehicle Use Deduction	138,845.00	132,765.00
1904003	Electric Charges	286,506.00	187,700.00
1904004	Water & Sewer Tax	28,576.74	13,536.64
1904005	Court Deduction	299,885.00	512,772.00
		1,190,800.74	3,047,044.64

Consumption of Stores

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2303002	Chemical	-	-
2303003	Electrical Tools	4,680,580.00	4,697,073.00
2303004	Medicine & Health	4,303,720.00	2,837,033.00
2303005	Others	7,504,135.00	4,183,677.00
		16,488,435.00	11,717,783.00

Repairs & Maintenance-Infrastructure Assets

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305001	Road	879,859,941.44	353,601,576.61
2305003	Water Supply	10,726,991.00	30,000,000.00
2305004	Strom Water Drains	55,143,480.77	40,527,513.64
2305005	Street Lighting	90,214,004.00	44,878,227.00
2305007	Traffic	12,457,646.16	1,189,850.35
		1,048,402,063.37	470,197,167.60

Repairs & Maintenance-Civic Amenities

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305101	Parks / Gardens	42,259,080.87	18,295,570.76
2305104	Play Grounds	5,494,538.00	39,300.00
2305105	Arts / Culture	381,310.00	656,831.00
2305109	Hospitals	65,815.00	162,272.00
2305110	Swimming Pools	1,443,368.35	25,000.00
2305111	Stadium	789,704.00	-
2305113	Play Material	389,200.00	-
2305114	Public Toilets	1,703,930.60	1,442,802.00
		52,526,946.82	20,621,775.76

Repairs & Maintenance-Building

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305201	Buildings	8,931,521.60	5,457,733.00
2305202	Office Buildings	10,532,114.00	15,172,349.23
		19,463,635.60	20,630,082.23

Repairs & Maintenance-Others

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305901	Office Equipment	287,428.00	82,351.00
2305902	Electrical Appliances	2,169,476.00	2,320,426.00
2305907	Generator	1,748,720.00	1,507,851.00
2305908	Others	3,277,708.00	1,184,457.00
		7,483,332.00	5,095,085.00

Other Operations and Maintenance Expenses

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2308003	Garbage Clearance	83,994,943.00	100,723,336.00
2308012	Leather Chormium Clearonce	37,474,651.56	64,180,892.00
2308011	Cattle Catching	-	-
2308010	Drainage Cleaning (Nala Safai)	13,123,898.00	5,045,775.00
		134,593,492.56	169,950,003.00

KANPUR MUNICIPAL CORPORATION
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31.03.2015

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	3,223,815,696.19	1,545,877,602.56				
	Operating Receipts						
1100100	Tax Revenue	800,574,440.75	769,087,099.50	2101000	Operating Payments		
1201000	Assigned Revenue & Compensation	-	-		Establishment Expenses	2,662,228,915.00	2,426,232,961.00
1301000	Rental Income from Municipal Properties	14,501,646.00	10,397,572.00	2201000	Administrative Expenses	398,816,350.00	81,396,013.00
1401000	Fees & User Charges	77,092,117.00	78,486,470.59	2301000	Operations & Maintenance	1,487,855,163.35	908,733,129.59
1501000	Sale & Hire Charges	9,716,201.00	1,963,912.00	2401000	Interest & Finance Expenses	31,321,696.18	31,483,542.41
1601000	Revenue Grants, Contribution & Subsidies	4,282,068,077.00	3,628,019,676.00	2501000	Programme Expenses	-	-
1701000	Income from Investments	4,496,771.00	3,164,368.00	2601000	Revenue Grants, Contribution & Subsidies	-	-
1801000	Interest Earned	291,656,505.26	180,166,622.04	2711000	Miscellaneous Expenses	-	-
1901000	Other Income	6,245,840.74	11,350,046.64	4301000	Purchase of Stores	-	-
					Revenue Expenditure against Fund	25,290,483.00	14,869,374.00
	Non Operating Receipts						
3301000	Secured Loans Received	231,274,500.00	689,994,400.00		Non Operating Payments		
3311000	Unsecured Loans Received	-	-		Other Payables	-	-
3401000	Deposits Received	24,408,817.00	13,940,490.00	3501000	Refunds Payable	-	-
3111000	Earmarked / Special Fund for specific purposes	1,331,356,306.00	1,291,218,644.55	3301000	Repayment of Loans	-	645,360.00
3201000	Grants, Contributions for specific purposes	1,447,593,600.00	362,880,000.00	3401000	Refund of Deposits	10,701,229.00	7,541,393.00
	Sale proceeds from Assets	-	-	4101000	Acquisition / Purchase of Fixed Assets	974,004,975.76	523,393,173.88
	Realisation of Investment-General Fund	-	-	4121000	Capital Work in Progress	-	900,037,800.00
	Realisation of Investment-Other Fund	-	-	3411000	Deposits Works	-	-
3411000	Deposits Works	-	-	4201000	Investment-General Fund	4,582,307.00	-
3501000	Revenue Collected in Advance	-	-	4211000	Investment-Other Fund	-	-
4601000	Loans, Advances and Deposits	-	-	4601000	Loans, Advances and Deposits	1,323,859,500.00	1,636,708,400.00
4601000	Other Loans & Advances	404,192.00	1,051,139,844.00	4401000	Prepaid Expenses	-	-
4601000	Deposits with External Agencies	-	1,450,000.00	4601000	Other Loans & Advances	1,949,560.00	2,329,127.00
4301000	Decrease in Assets	-	-		Transfer to Municipal Fund	364,518,859.00	689,349,040.00
	Increase in Reserve & Other Fund	-	-		Increase in Sundry Debtors (Receivables)	53,330,416.03	-
	Other Receipts	-	-		Decrease in Sundry Creditors & Other Liabilities	3,973,710.63	187,706,560.76
	Transfer from Municipal / Other Fund	-	-		Capital Expenditure against Fund	112,298,091.00	87,754,738.00
	Increase in Sundry Creditors & Other Liabilities	363,114,014.00	689,994,400.00		Closing Balances		
	Decrease in Sundry Debtors (Receivables)	-	392,865,160.95		Cash balances including Imprest Balances with Banks / Treasury	261,257.00	-
					GRAND TOTAL	12,108,318,723.94	10,721,996,308.83

Compiled On Cash Basis after adjustments.

For **Batra Agarwal Associates**
Chartered Accountants

(Pravin Agarwal)
Partner
Membership No. 070663
Kanpur
20/05/2016

(Signature)
(Chief-Accounts Officer)

(Signature)
(Addl. Municipal Comm.)

(Signature)
(Municipal Comm.)

BATRA AGRAWAL ASSOCIATES
Chartered Accountants

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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 2015. These financial statements are the responsibility of the corporation's management. Our responsibility is to express an opinion on these financial statements based on our examination.
2. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An examination also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our examination provides a reasonable basis for our opinion.
3. We further report that :
 - (i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - (ii) Attention is drawn to the Significant Accounting Policies and Notes on Accounts (Schedule B-20) which underlines the method, scope, assumptions and basis of



preparation of these financial statements as on 31st March 2015. 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, 2015.
- 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: 20.05.2016

For Batra Agrawal Associates
'Chartered Accountants'


(CA Pravin Agrawal)
'Partner'

M.No. 070663

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 2015, 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 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 2015. 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 31.03.2015, 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 NHA) 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 2015 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 2014-15 as per statement prepared by the Property Tax department. The total demand for the year 2014-15 has not been determined. Receivables against Other Tax have not been estimated for 2014-15. 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 2014-15 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: 20.05.2016