

**Kanpur Municipal Corporation**  
**Motijheel, Kanpur**

**Audited Balance Sheet**  
**F Y: 2019-2020**

**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](mailto:batra.agrawal@yahoo.co.in); [pravin\\_baa@yahoo.com](mailto: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 31<sup>st</sup>. March 2020. 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. As per Para 24 of Notes on Accounts (Schedule B-20), Corporation has charged depreciation on Fixed Assets on SLM at the rates prescribed in Schedule XIV of The Companies Act, 1956. In our opinion depreciation should be charged on the basis of useful life of the Assets as prescribed in the Accounting Standard issued by the Institute of Chartered Accountants of India. The effect on the Income/ expenditure of the corporation is indeterminate.
4. Subject to above, we further report that :
  - (i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

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- (ii) Attention is drawn to the Significant Accounting Policies and Notes on Accounts (Schedule B-20) which underlines the method, scope, assumptions and basis of preparation of these financial statements as on 31<sup>st</sup> March 2020. As per explanations given the management does not expect any material impact on the financial Statements on account of the matters stated in the Significant Accounting Policies and Notes on Accounts. Adjustments, if any, in regard to the matters stated in the Significant Accounting Policies and Notes on Accounts would be carried out on further details being available / received. We are unable to comment of the impact on the financial statements in regard to such adjustments. These financial statements are subject to the said Significant Accounting Policies and Notes on Accounts
- (iii) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements together with the Significant Accounting Policies and Notes on Accounts thereon and subject to our observations/comments given in para 3(II) above, give a true and fair view :
- in the case of the Balance Sheet of the state of affairs of the Corporation as at 31<sup>st</sup>. March, 2020.
  - 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: 21.8.2021

UDIN: 21070663AAAAAY5141



For Batra Agrawal Associates  
'Chartered Accountants'

(CA Pravin Agrawal)  
'Partner'

M.No. 070663



**KANPUR MUNICIPAL CORPORATION**  
**BALANCE SHEET AS ON 31.03.2020**

CODE NO.	DESCRIPTION OF ITEMS	SCH.NO.	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
	<b>LIABILITIES</b>			
	<b>Reserve &amp; Surplus</b>			
3101000	Municipal (General) Fund	B-1	29,34,94,30,486.26	28,69,51,29,902.67
3111000	Earmarked Funds	B-2	5,17,62,17,744.41	4,52,30,70,765.41
3121000	Reserves	B-3	15,45,53,41,965.82	14,58,89,89,552.82
	<b>Total Reserves &amp; Surplus</b>		<b>49,98,09,90,196.49</b>	<b>47,80,71,90,220.90</b>
3201000	Grants,Contributions for specific purposes	B-4	6,20,94,28,260.00	6,20,94,28,260.00
	<b>Loans</b>			
3301000	Secured Loans	B-5	4,34,51,57,937.00	4,34,51,57,937.00
3311000	Unsecured Loans	B-6		
	<b>Total Loans</b>		<b>4,34,51,57,937.00</b>	<b>4,34,51,57,937.00</b>
	<b>Current Liabilities and Provisions</b>			
3401000	Deposits Received	B-7	5,93,42,605.62	3,85,52,318.62
3411000	Deposits Works	B-8	24,78,39,055.38	19,59,06,045.38
3501000	Other Liabilities	B-9	92,33,90,617.87	1,19,95,89,526.87
3601000	Provisions	B-10		
	<b>Total Current Liabilities and Provisions</b>		<b>1,23,05,72,278.87</b>	<b>1,43,40,47,890.87</b>
	<b>TOTAL LIABILITIES</b>		<b>61,76,61,48,672.36</b>	<b>59,79,58,24,308.77</b>
	<b>ASSETS</b>			
	<b>Fixed Assets</b>			
4101000	Gross Block	B-11	49,60,93,34,805.62	48,50,51,50,831.62
4112000	Less: Accumulated Depreciation		4,22,59,25,493.00	3,76,97,34,661.00
	<b>Net Fixed Assets</b>		<b>45,38,34,09,312.62</b>	<b>44,73,54,16,170.62</b>
	<b>Investments</b>			
4201000	Investment-General Fund	B-12	1,07,00,00,000.00	1,07,00,00,000.00
	<b>Total Investments</b>		<b>1,07,00,00,000.00</b>	<b>1,07,00,00,000.00</b>
	<b>Current Assets,Loans and Advances</b>			
4301000	Stock in Hand	B-13	-	-
	<b>Sundry Debtors</b>			
4311000	Gross amount outstanding	B-14	3,37,61,12,806.97	2,85,04,10,175.33
4321000	Less: Accumulated provision against bad and doubtful receivables		-	-
	<b>Net amount outstanding</b>		<b>3,37,61,12,806.97</b>	<b>2,85,04,10,175.33</b>
4401000	Prepaid Expenses	B-15	-	-
4501000	Cash and Bank Balances	B-16	4,12,06,04,901.77	3,23,11,22,022.82
4601000	Loans,Advances and Deposits	B-17	7,81,60,21,651.00	7,90,88,75,940.00
4611000	Less: Accumulated provision against Loans		-	-
			<b>11,93,66,26,552.77</b>	<b>11,13,99,97,962.82</b>
	<b>Total Current Assets,Loans and Advances</b>		<b>15,31,27,39,359.74</b>	<b>13,99,04,08,138.15</b>
4701000	Other Assets	B-18	-	-
4801000	Miscellaneous Expenditure (to the extent not written off)	B-19	-	-
	<b>TOTAL ASSETS</b>		<b>61,76,61,48,672.36</b>	<b>59,79,58,24,308.77</b>

**NOTES ON ACCOUNTS**

B-20

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

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

For **Batra Agarwal Associates**  
Chartered Accountants

(Pravin Agarwal)  
Partner  
Membership No. 070663  
Kanpur



Chief Accounts Officer

(Addl. Municipal Comm.)

(Municipal Comm.)

UDIN: 21070663 AAAAYS141

Schedules to the Balance Sheet 1.

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	29,61,21,57,320.58	-	29,61,21,57,320.58	-	29,61,21,57,320.58
3109001	Excess of Income & Expenditure	(91,70,27,417.91)	65,43,00,583.59	(26,27,26,834.32)	-	(26,27,26,834.32)
	<b>Total Municipal Fund</b>	<b>28,69,51,29,902.67</b>	<b>65,43,00,583.59</b>	<b>39,34,94,30,488.26</b>	-	<b>29,34,94,30,488.26</b>

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

Code No.	Particulars	Water Supply I	Sewerage I	Sewerage II	Finance Comm. Fund	Infrastructure Fund	Sewerage III	Water Supply II	E-Governance Fund	Smart City Mission Fund	Sewerage Centage (U/B)	Samohik Vyah	Annat Park	Annat A.O.E
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	<b>(a) Opening Balances</b>	1111300	3111300	3111400	3111500	3111600	3111700	3111800	3112200	3113200	3114200	3115200	3116200	3117200
	<b>(b) Additions to the Special Fund</b>	65,51,01,500.00	44,26,16,710.00	3,13,00,500.00	78,99,57,386.57	36,88,67,061.84	28,50,80,000.00	78,51,86,200.00	80,94,380.00	1,07,00,00,000.00	6,89,55,509.00	(20,28,881.00)	1,17,46,429.00	1,94,070.00
	<b>(c) Payments out of Funds</b>	-	-	-	1,28,13,62,991.00	1,07,27,993.00	-	-	-	-	-	-	-	-
	<b>Total (a+b)</b>	65,51,01,500.00	44,26,16,710.00	3,13,00,500.00	2,51,85,82,345.57	3,07,22,993.00	28,50,80,000.00	78,91,86,200.00	80,94,380.00	1,07,00,00,000.00	6,89,55,509.00	(20,28,881.00)	1,17,46,429.00	1,94,070.00
	<b>(d) Capital expenditure on Fixed Assets</b>	-	-	-	39,95,95,054.84	3,07,22,993.00	-	-	-	-	-	-	-	-
	<b>(e) Other additions</b>	-	-	-	1,00,99,99,969.00	7,31,20,611.00	-	-	-	-	-	-	-	-
	<b>(f) Revenue expenditure on Salary, Wages and allowances etc. Rent</b>	-	-	-	32,22,881.00	-	-	-	-	-	-	-	-	-
	<b>(g) Other Expenses</b>	-	-	-	32,22,881.00	-	-	-	-	-	-	-	-	-
	<b>(h) Loss on disposal of Special Fund investments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>(i) Profit on disposal of Special Fund investments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>(j) Appreciation in Value of Special Fund Investments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>(k) Other additions</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total (a+b)</b>	65,51,01,500.00	44,26,16,710.00	3,13,00,500.00	2,51,85,82,345.57	3,07,22,993.00	28,50,80,000.00	78,91,86,200.00	80,94,380.00	1,07,00,00,000.00	6,89,55,509.00	(20,28,881.00)	1,17,46,429.00	1,94,070.00
	<b>(l) Capital expenditure on Fixed Assets</b>	-	-	-	39,95,95,054.84	3,07,22,993.00	-	-	-	-	-	-	-	-
	<b>(m) Other additions</b>	-	-	-	1,00,99,99,969.00	7,31,20,611.00	-	-	-	-	-	-	-	-
	<b>(n) Revenue expenditure on Salary, Wages and allowances etc. Rent</b>	-	-	-	32,22,881.00	-	-	-	-	-	-	-	-	-
	<b>(o) Other Expenses</b>	-	-	-	32,22,881.00	-	-	-	-	-	-	-	-	-
	<b>(p) Loss on disposal of Special Fund investments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>(q) Profit on disposal of Special Fund Investments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>(r) Appreciation in Value of Special Fund Investments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>(s) Other additions</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total (a+b)</b>	65,51,01,500.00	44,26,16,710.00	3,13,00,500.00	1,51,14,19,894.57	1,31,20,611.00	28,50,80,000.00	78,91,86,200.00	80,94,380.00	1,07,00,00,000.00	6,89,55,509.00	(20,28,881.00)	1,17,46,429.00	1,94,070.00
	<b>(t) Capital expenditure on Fixed Assets</b>	-	-	-	39,95,95,054.84	3,07,22,993.00	-	-	-	-	-	-	-	-
	<b>(u) Other additions</b>	-	-	-	1,00,99,99,969.00	7,31,20,611.00	-	-	-	-	-	-	-	-
	<b>(v) Revenue expenditure on Salary, Wages and allowances etc. Rent</b>	-	-	-	32,22,881.00	-	-	-	-	-	-	-	-	-
	<b>(w) Other Expenses</b>	-	-	-	32,22,881.00	-	-	-	-	-	-	-	-	-
	<b>(x) Loss on disposal of Special Fund investments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>(y) Profit on disposal of Special Fund Investments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>(z) Appreciation in Value of Special Fund Investments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>(aa) Other additions</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total (a+b)</b>	65,51,01,500.00	44,26,16,710.00	3,13,00,500.00	1,51,14,19,894.57	1,31,20,611.00	28,50,80,000.00	78,91,86,200.00	80,94,380.00	1,07,00,00,000.00	6,89,55,509.00	(20,28,881.00)	1,17,46,429.00	1,94,070.00
	<b>(ab) Capital expenditure on Fixed Assets</b>	-	-	-	39,95,95,054.84	3,07,22,993.00	-	-	-	-	-	-	-	-
	<b>(ac) Other additions</b>	-	-	-	1,00,99,99,969.00	7,31,20,611.00	-	-	-	-	-	-	-	-
	<b>(ad) Revenue expenditure on Salary, Wages and allowances etc. Rent</b>	-	-	-	32,22,881.00	-	-	-	-	-	-	-	-	-
	<b>(ae) Other Expenses</b>	-	-	-	32,22,881.00	-	-	-	-	-	-	-	-	-
	<b>(af) Loss on disposal of Special Fund investments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>(ag) Profit on disposal of Special Fund Investments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>(ah) Appreciation in Value of Special Fund Investments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>(ai) Other additions</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total (a+b)</b>	65,51,01,500.00	44,26,16,710.00	3,13,00,500.00	1,51,14,19,894.57	1,31,20,611.00	28,50,80,000.00	78,91,86,200.00	80,94,380.00	1,07,00,00,000.00	6,89,55,509.00	(20,28,881.00)	1,17,46,429.00	1,94,070.00
	<b>(aj) Capital expenditure on Fixed Assets</b>	-	-	-	39,95,95,054.84	3,07,22,993.00	-	-	-	-	-	-	-	-
	<b>(ak) Other additions</b>	-	-	-	1,00,99,99,969.00	7,31,20,611.00	-	-	-	-	-	-	-	-
	<b>(al) Revenue expenditure on Salary, Wages and allowances etc. Rent</b>	-	-	-	32,22,881.00	-	-	-	-	-	-	-	-	-
	<b>(am) Other Expenses</b>	-	-	-	32,22,881.00	-	-	-	-	-	-	-	-	-
	<b>(an) Loss on disposal of Special Fund investments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>(ao) Profit on disposal of Special Fund Investments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>(ap) Appreciation in Value of Special Fund Investments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>(aq) Other additions</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total (a+b)</b>	65,51,01,500.00	44,26,16,710.00	3,13,00,500.00	1,51,14,19,894.57	1,31,20,611.00	28,50,80,000.00	78,91,86,200.00	80,94,380.00	1,07,00,00,000.00	6,89,55,509.00	(20,28,881.00)	1,17,46,429.00	1,94,070.00
	<b>(ar) Capital expenditure on Fixed Assets</b>	-	-	-	39,95,95,054.84	3,07,22,993.00	-	-	-	-	-	-	-	-
	<b>(as) Other additions</b>	-	-	-	1,00,99,99,969.00	7,31,20,611.00	-	-	-	-	-	-	-	-
	<b>(at) Revenue expenditure on Salary, Wages and allowances etc. Rent</b>	-	-	-	32,22,881.00	-	-	-	-	-	-	-	-	-
	<b>(au) Other Expenses</b>	-	-	-	32,22,881.00	-	-	-	-	-	-	-	-	-
	<b>(av) Loss on disposal of Special Fund investments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>(aw) Profit on disposal of Special Fund Investments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>(ax) Appreciation in Value of Special Fund Investments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>(ay) Other additions</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total (a+b)</b>	65,51,01,500.00	44,26,16,710.00	3,13,00,500.00	1,51,14,19,894.57	1,31,20,611.00	28,50,80,000.00	78,91,86,200.00	80,94,380.00	1,07,00,00,000.00	6,89,55,509.00	(20,28,881.00)	1,17,46,429.00	1,94,070.00
	<b>(az) Capital expenditure on Fixed Assets</b>	-	-	-	39,95,95,054.84	3,07,22,993.00	-	-	-	-	-	-	-	-
	<b>(ba) Other additions</b>	-	-	-	1,00,99,99,969.00	7,31,20,611.00	-	-	-	-	-	-	-	-
	<b>(bb) Revenue expenditure on Salary, Wages and allowances etc. Rent</b>	-	-	-	32,22,881.00	-	-	-	-	-	-	-	-	-
	<b>(bc) Other Expenses</b>	-	-	-	32,22,881.00	-	-	-	-	-	-	-	-	-
	<b>(bd) Loss on disposal of Special Fund investments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>(be) Profit on disposal of Special Fund Investments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>(bf) Appreciation in Value of Special Fund Investments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>(bg) Other additions</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total (a+b)</b>	65,51,01,500.00	44,26,16,710.00	3,13,00,500.00	1,51,14,19,894.57	1,31,20,611.00	28,50,80,000.00	78,91,86,200.00	80,94,380.00	1,07,00,00,000.00	6,89,55,509.00	(20,28,881.00)	1,17,46,429.00	1,94,070.00
	<b>(bh) Capital expenditure on Fixed Assets</b>	-	-	-	39,95,95,054.84	3,07,22,993.00	-	-	-	-	-	-	-	-
	<b>(bi) Other additions</b>	-	-	-	1,00,99,99,969.00	7,31,20,611.00	-	-	-	-	-	-	-	-
	<b>(bj) Revenue expenditure on Salary, Wages and allowances etc. Rent</b>	-	-	-	32,22,881.00	-	-	-	-	-	-	-	-	-
	<b>(bk) Other Expenses</b>	-	-	-	32,22,881.00	-	-	-	-	-	-	-	-	-
	<b>(bl) Loss on disposal of Special Fund investments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>(bm) Profit on disposal of Special Fund Investments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>(bn) Appreciation in Value of Special Fund Investments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>(bo) Other additions</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total (a+b)</b>	65,51,01,500.00	44,26,16,710.00	3,13,00,500.00	1,51,14,19,894.57	1,31,20,611.00	28,50,80,000.00	78,91,86,200.00	80,94,380.00	1,07,00,00,000.00	6,89,55,509.00	(20,28,881.00)	1,17,46,429.00	1,94,070.00
	<b>(bp) Capital expenditure on Fixed Assets</b>	-	-	-	39,95,95,054.84	3,07,22,993.00	-	-	-	-	-	-	-	-
	<b>(bq) Other additions</b>	-	-	-	1,00,99,99,969.00	7,31,20,611.00	-	-	-	-	-	-	-	-
	<b>(br) Revenue expenditure on Salary, Wages and allowances etc. Rent</b>	-	-	-	32,22,881.00	-	-	-	-	-	-	-	-	-
	<b>(bs) Other Expenses</b>	-	-	-	32,22,881.00	-	-	-	-	-	-	-	-	-
	<b>(bt) Loss on disposal of Special Fund investments</b>	-	-											





Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
3501200	Interest Earned on Grant Contribution	10,34,61,751.00	47,96,92,202.00
3502000	Interest on Deposits	32,23,27,544.31	33,43,22,161.31
3503000	Interest on Loans	-	-
3504000	Advance Collection of Revenues	-	-
3505000	Others	-	-
	<b>Total Other Liabilities</b>	<b>92,33,90,617.87</b>	<b>1,19,95,89,526.87</b>

**Schedule B-10: Provisions**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
3601001	Provisions for Expenses	-	-
3602001	Provisions for Interest	-	-
3603001	Provisions for Other Assets	-	-
	<b>Total Provisions</b>	<b>-</b>	<b>-</b>

**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		
4101000	Land	16,31,82,72,751.00	23,81,609.00	-	16,31,82,72,751.00	1,01,98,67,406.00	8,42,7,932.00	-	1,10,40,95,338.00	16,31,83,72,751.00	16,31,82,72,751.00		
4102000	Building	6,18,48,43,675.44	6,54,64,84,000.00	-	6,18,48,43,675.44	1,08,26,50,000.00	8,90,60,405.00	-	1,17,17,10,487.00	5,08,31,20,946.44	5,16,49,76,609.44		
4103000	Infrastructure Assets	6,54,64,84,000.00	2,77,74,10,510.67	-	6,54,64,84,000.00	45,84,22,771.00	3,77,97,500.00	-	49,62,22,271.00	5,37,47,73,503.00	5,46,38,33,998.00		
4103100	Roads and Bridges	2,77,74,10,510.67	2,77,74,10,510.67	-	2,77,74,10,510.67	21,08,37,511.00	2,21,2,008.00	-	23,31,59,519.00	2,28,11,80,216.67	2,31,89,87,736.67		
4103200	Sewerage and Drainage	52,52,67,256.00	2,21,53,132.00	-	54,75,19,388.00	21,08,37,511.00	2,21,2,008.00	-	23,31,59,519.00	31,43,59,863.00	31,44,29,739.00		
4103300	Public Lighting	6,65,95,111.00	3,83,575.00	-	6,89,78,686.00	2,40,62,831.00	21,33,579.00	-	2,61,95,812.00	4,27,83,874.00	4,45,32,838.00		
4103400	Plant & Machinery	19,09,41,544.00	2,49,836.00	-	19,11,91,380.00	13,30,30,971.00	64,87,437.00	-	13,95,18,410.00	5,16,72,780.00	5,79,10,381.00		
4104000	Vehicles	2,00,65,712.51	10,53,933.00	-	2,11,19,645.51	81,67,561.00	11,01,449.00	-	92,68,810.00	1,18,50,625.51	1,18,98,371.51		
4105000	Office & Other Equipment	1,17,26,339.00	6,03,293.00	-	1,23,29,632.00	99,32,985.00	5,58,123.00	-	1,04,91,108.00	78,60,024.00	78,15,208.00		
4106000	Furniture/Fixtures/Fittings	5,10,86,968.98	-	-	5,10,86,968.98	2,70,65,969.00	15,92,592.00	-	2,86,58,561.00	2,24,28,407.98	2,40,20,999.98		
4107000	Other Fixed Assets	7,69,09,76,443.82	1,07,71,60,180.00	-	8,76,82,36,623.82	80,16,97,391.00	21,09,07,767.00	-	1,01,26,05,158.00	7,75,56,31,465.82	6,88,92,79,052.82		
4108000	Assets Against Fund	2,59,77,335.20	-	-	2,59,77,335.20	-	-	-	-	2,59,77,335.20	2,59,77,335.20		
4112000	Capital Work in Progress (Against Fund)	8,09,34,81,500.00	-	-	8,09,34,81,500.00	-	-	-	-	8,09,34,81,500.00	8,09,34,81,500.00		
4123000	Total	48,50,51,50,831.62	1,10,41,83,974.00	-	49,60,93,34,805.62	3,76,97,34,661.00	45,61,90,832.00	-	4,22,59,25,493.00	45,38,34,09,312.62	44,73,54,16,170.62		

**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.)
4201001	Central Government Securities	-	-	-	-
4202001	State Government Securities	-	-	-	-
4203001	Debentures & Bonds	-	-	-	-
4204001	Preference Shares	-	-	-	-
4205001	Equity Shares	-	-	-	-
4206001	Units of Mutual Fund	Kenour Smart City Ltd	RS 100/- each	1,07,00,00,000.00	1,07,00,00,000.00
4207001	Other Investments	-	-	-	-
	<b>Total of Investment-General Fund</b>			<b>1,07,00,00,000.00</b>	<b>1,07,00,00,000.00</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
4301000	Stores	-	-
4302000	Loose Tools	-	-
4303000	Others	-	-
	<b>Total Stock in Hand</b>	<b>-</b>	<b>-</b>

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

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)	Recovered during the year Amount (Rs.)	Balance Outstanding Amount (Rs.)
1	2	3	4	5	6
4311000	Receivables for Property Taxes	2,29,87,62,745.97	-	-	2,47,30,60,114.33
	Less: State Govt Control/Levies in Taxes-Control Accounts	2,29,87,62,745.97	-	-	2,47,30,60,114.33
	Net Receivables of Property Taxes	1,41,40,291.00	-	-	1,41,40,291.00
4311300	Receivables for Other Taxes	1,41,40,291.00	-	-	1,41,40,291.00
	Less: State Govt Control/Levies in Taxes-Control Accounts	1,41,40,291.00	-	-	1,41,40,291.00
	Net Receivables of Property Taxes	1,41,40,291.00	-	-	1,41,40,291.00
4312000	Receivables for Cess Income	-	-	-	-
4313000	Receivables for Finance Commission	-	-	-	-
4314000	Receivables from Other Sources	-	-	-	-
4315000	Receivables from Government	-	-	-	-
	Grant Receivables from Central Government	25,00,00,000.00	-	-	25,00,00,000.00
4315001	Sewerage III	2,000.00	-	-	2,000.00
4315002	Sewerage II	2,13,020.00	-	-	2,13,020.00
4315003	Sewerage I	1,750.00	-	-	1,750.00
4315004	Water Supply I	-	-	-	-
	Grant Receivables from State Government	11,28,80,000.00	-	-	11,28,80,000.00
4315005	Sewerage III	85,800.00	-	-	85,800.00
4315006	Sewerage I	600.00	-	-	600.00
4315007	Water Supply I	26,600.00	-	-	26,600.00
4315008	Water Supply II	-	-	-	-
	Total of Sundry Debtors (Receivables)	3,37,61,12,806.97	-	-	2,85,04,10,175.33

Schedule B-15: Prepaid Expenses

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

Schedule B-16: Cash and Bank Balances

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4501000	Cash	4,31,843.00	2,25,009.00
	Balance with Bank-Municipal Fund	-	-
4502100	Nationalised Banks	1,53,91,17,955.54	1,11,98,61,293.35
4502200	Other Scheduled Banks	31,44,77,168.21	42,36,55,878.05
4502300	Scheduled Co-operative Banks	-	-
4502401	Post Office	-	-
	Sub Total	1,85,35,95,123.75	1,54,35,17,170.40
	Balance with Bank Special Fund	-	-
4504100	Nationalised Banks	-	-
4504200	Other Scheduled Banks	-	-
4504300	Scheduled Co-operative Banks	-	-
4504401	Post Office	-	-
	Sub Total	-	-
4506100	Balance with Bank-Grant Fund	-	-
4506200	Nationalised Banks	2,05,89,46,279.31	1,56,21,21,586.71
4506300	Other Scheduled Banks	20,78,31,655.71	12,57,58,256.71
4506401	Post Office	-	-
	Sub Total	2,26,65,77,935.02	1,68,79,79,843.42
	Total Cash and Bank Balances	4,12,05,04,901.77	3,23,11,22,022.82

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	3,11,54,777.00	-	-	3,11,54,777.00
4602000	Employee Provident Fund Loans	-	-	-	-
4603000	Loans to Others	-	-	-	-
4604000	Advance to Suppliers and Contractors	7,84,46,55,033.00	7,40,00,000.00	17,27,39,913.00	7,74,59,15,120.00
4605000	Advance to Others	-	-	-	-
4606000	Deposit with External Agencies	-	-	-	-



4608000	Other Current Assets	3,30,66,130.00	62,87,106.00	4,01,482.00	3,69,51,764.00
	Sub Total	7,50,86,75,960.00	8,02,87,106.00	17,21,41,398.00	7,81,60,21,651.00
4611000	Less: Accumulated Provisions against Loans, Advances and Deposits	-	-	-	-
	Total Loans, Advances and Deposits	7,50,86,75,960.00	8,02,87,106.00	17,21,41,398.00	7,81,60,21,651.00

**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	-	-



Total (a+b)		58,21,67,060.00	16,93,78,000.00	66,81,30,000.00	1,05,16,43,400.00	1,01,29,55,400.00	12,23,000.00	9,72,06,000.00	3,58,27,02,860.00
(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									
Provision for Special Fund Investments transferred to Municipal Fund									
Sub Total									
Total of (b+iii) (c)									
Net balance at the year end (a+b)-(c)		58,21,67,060.00	16,93,78,000.00	66,81,30,000.00	1,05,16,43,400.00	1,01,29,55,400.00	12,23,000.00	9,72,06,000.00	3,58,27,02,860.00

**Loans from State Government**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1			
3303001	Revolving Fund UUB Share (RNN/PM)	4,33,23,92,720.00	4,33,23,92,720.00
3303002	Short Term Loan From State Govt.	1,27,65,217.00	1,27,65,217.00
		<b>4,34,51,57,937.00</b>	<b>4,34,51,57,937.00</b>

**Deposits/Works**

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		3	4	5 (3+4)	6	7 (5-6)
3411001	Community/Participator Fund	45,000.00		45,000.00		45,000.00
3411002	Cooperation Bank Fund	6,25,175.83		6,25,175.83		6,25,175.83
3411003	MP/MLA Fund	2,23,67,646.55	8,96,635.00	2,32,64,271.55	8,96,635.00	2,23,67,646.55
3411004	Nada and Donorship Fund	20,00,000.00	20,00,000.00	40,00,000.00		40,00,000.00
3411005	Search Bharat Mission Fund	4,65,15,513.00	13,16,44,031.00	17,81,59,544.00	7,08,33,770.00	10,73,25,774.00
3411006	Urban Road Improvement Plan	1,23,86,356.00	4,97,40,000.00	1,73,66,356.00		1,73,66,356.00
3411007	School House	4,97,40,000.00	1,00,00,000.00	5,97,40,000.00		5,97,40,000.00
3411008	Turaf Fund	68,374.00	1,00,00,000.00	1,00,68,374.00	46,31,933.00	54,36,441.00
3411009	Kanhu Gausaha	6,41,58,180.00	1,14,40,000.00	7,55,98,180.00	6,11,85,318.00	1,44,12,862.00
3411010	Garb Cleaning Works	31,90,601.00	31,90,601.00	63,81,202.00	26,90,601.00	36,90,601.00
3411011	National Clean Air Programme	3,30,00,000.00	3,30,00,000.00	6,60,00,000.00		6,60,00,000.00
	<b>Total Reserve Funds</b>	<b>19,59,06,045.38</b>	<b>19,21,71,297.00</b>	<b>38,80,77,302.38</b>	<b>14,02,38,247.00</b>	<b>24,78,39,055.38</b>

**Employee Liabilities**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1			
3501101	Retired Employees Leave Entitlement	1,88,96,884.00	1,04,98,586.00
3501102	Retired Employees Pension	79,55,991.00	8,36,882.21
3501104	EPF	11,97,883.00	77,46,709.00
3501105	ESIC	2,38,825.00	18,10,710.00
3501106	Salary	20,48,06,954.00	1,70,925.00
		<b>23,30,91,637.00</b>	<b>30,84,53,470.00</b>

**Interest Earned on Grant Contribution**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1			
3501201	Interest From Sewerage I	1,05,09,869.00	1,00,50,911.00
3501202	Interest From Solid Waste Management	48,99,980.00	44,86,917.00
3501203	Interest From Water Supply I	1,34,47,639.00	1,10,10,693.00
3501204	Interest From Sewerage II	1,76,53,072.00	1,67,26,930.00
3501205	Interest From Sewerage III	1,97,38,400.00	1,97,38,400.00
3501206	Interest From Water Supply II	2,12,22,204.00	3,04,11,186.00
3501207	Interest From TFC		38,27,16,466.00



3501208	Interest from E Governance	11,00,671.00	10,19,132.00
3501209	Interest from Swacha Bharat Mission	1,20,14,300.00	58,43,640.00
3501210	Interest from Anant	49,27,883.00	40,88,616.00
3501211	Interest from National Clean Air Programme	2,09,180.00	-
		10,34,61,751.00	47,96,22,922.00

**Recoveries Payable**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1			
3502001	TDS from Contractor	53,02,408.00	37,78,888.00
3502002	TDS from Employees	1,46,58,507.00	-
3502003	TDS from Professional	18,628.00	-
3502004	TDS from Govt	42,26,578.11	60,75,228.11
3502005	GST	17,10,23,368.00	20,55,25,594.00
3502006	GIS	4,15,884.00	9,09,600.00
3502007	Withheld Amount	1,10,30,270.20	64,76,626.20
3502008	G.Operative Society	22,90,575.00	27,52,000.00
3502009	Bank Loan	93,38,338.00	93,38,338.00
3502010	GST Withheld	9,87,87,152.00	8,61,33,427.00
3502011	GST Payable	2,97,000.00	1,41,825.00
3502012	APDA Relief Fund	45,31,962.00	86,22,145.00
3502013	TDS on GST	47,16,204.00	94,060.00
3502014	Court Deduction	94,060.00	36,518.00
3502015	Royalty	2,28,617.00	-
		32,23,27,544.31	33,43,22,161.31

**Loans, Advances and Deposits**

Code No.	Particulars	Opening Balance Amount (Rs.)	Paid during the year Amount (Rs.)	Received during the year Amount (Rs.)	Balance Outstanding Amount (Rs.)
1	2	3	4	5	6
4601000	Loans and Advances to Employees	2,12,576.00	-	-	2,12,576.00
4701000	House Building Advances (Temporary/Advance (Works))	3,09,42,201.00	-	-	3,09,42,201.00
		3,11,54,777.00	-	-	3,11,54,777.00
4605001	Advances to Others				
4605002	G.M.Ganga Pollution	2,91,16,81,320.00	7,40,00,000.00	7,40,00,000.00	2,91,16,81,320.00
4605003	U.P.Jh Nigam	4,82,34,04,800.00	-	-	4,82,34,04,800.00
4605004	NICI New Delhi	61,16,200.00	-	-	61,16,200.00
4605005	Stamp Duty Receivable from DM	47,12,800.00	-	-	47,12,800.00
		9,87,39,913.00	7,40,00,000.00	9,87,39,913.00	7,74,59,15,120.00
		7,84,46,59,033.00	-	-	7,84,46,59,033.00
4608001	Other Current Assets				
4608002	SIWA CDP Reimbursement	9,50,895.00	-	-	9,50,895.00
4608003	SIWA PU Reimbursement	92,02,072.00	-	-	92,02,072.00
4608004	SIWA DM Reimbursement	19,41,594.00	-	-	19,41,594.00
4608005	TDS on Fixed Deposits	2,18,41,580.00	62,87,106.00	4,01,482.00	2,77,47,193.00
		10,000.00	-	-	10,000.00
		3,30,56,130.00	62,87,106.00	4,01,482.00	3,89,51,754.00
		7,90,86,75,940.00	8,02,87,106.00	17,21,41,395.00	7,81,60,21,651.00
	<b>Total</b>				

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

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
4502101	All Bank A/c No. 2026248932	7,97,331.00
4502102	Andra Bank A/c No. 08131110001194	6,10,025.55
4502103	BOB A/c No. 09620100005880	31,87,33,949.61
4502104	PMB A/c No. 188100210003878	1,67,521.22
4502102	PMB A/c No. 07700010113115	3,91,94,904.62
4502103	PMB A/c No. 4483000100039451	14,85,86,751.54
4502104	P&S A/c No. 1254	25,62,897.50
4502105	P&S A/c No. 7107	25,21,66,518.99
4502106	P&S A/c No. 1261	13,02,071.34
4502107	P&S A/c No. 8224	1,30,070.94
4502108	P&S A/c No. 8223	3,32,18,835.81
4502109	P&S A/c No. 8225	1,91,48,025.66
4502104	SSI A/c No. 10500639986	67,60,05,790.12
4502105	SSI A/c No. 3071533724	42,37,270.50
4502106	SSI A/c No. 30600812697	20,64,994.50



410001	Office Building	59,425,538.12	84,457.00	59,439,795.12	9,670,805.15	81,102,116.00	10,480,711.00	48,949,064.12	49,747,843.12
410002	Commercial Complex and Health Fost	48,764,676.00	-	48,764,676.00	8,006,497.00	66,543,447.00	8,728,754.00	40,130,282.00	40,703,516.00
410003	Hospital, Outpatients and Health Fost	2,327,407,713.00	-	2,327,407,713.00	38,529,844.00	3,164,549.00	41,698,439.00	1,912,756,320.00	1,944,452,690.00
410004	Community Health and Reading Room	2,347,746.00	-	2,347,746.00	38,747.00	3,181,715.00	29,131.00	1,293,441.00	1,595,330.00
410005	Guest Houses	1,366,76,051.00	-	1,366,76,051.00	28,614,824.00	2,610,072.00	29,272,856.00	1,575,195.00	1,601,427.00
410006	Staff Quarters	2,45,48,598.00	-	2,45,48,598.00	40,592,820.00	3,33,967.00	41,934,787.00	2,015,811.00	2,048,778.00
410007	Public Latrines and Urinals	1,29,49,304.32	2,227,152.00	1,32,46,456.32	14,113,971.00	2,27,479.00	16,388,856.00	1,38,076,603.32	1,155,352,732.32
410008	Residential Quarters	41,97,53,938.00	-	41,97,53,938.00	7,277,263,000.00	59,823,555.00	7,870,863,555.00	38,100,453,881.00	38,707,939,000.00
410009	School / College Building	1,00,79,62,790.00	-	1,00,79,62,790.00	16,666,672.00	1,371,653.00	18,040,837.00	84,127,671,031.00	84,127,671,031.00
410010	Swageer Treatment Plant	1,14,10,07,819.00	-	1,14,10,07,819.00	18,818,75,341.00	1,55,27,909.00	20,39,023,520.00	93,714,569.00	95,26,32,679.00
410011	Swageer House	10,48,57,115.00	-	10,48,57,115.00	18,818,75,341.00	1,55,27,909.00	1,82,07,658.00	8,60,89,457.00	8,75,15,967.00
410012	410012	6,18,48,43,975.84	23,11,029.00	6,18,72,59,954.68	1,01,98,67,408.00	8,42,27,932.00	1,10,40,93,338.00	5,08,31,29,946.84	5,16,49,76,298.84
410013	Roads and Bridges	1,58,15,73,000.00	-	1,58,15,73,000.00	76,158,778.00	2,15,16,121.00	38,307,489.00	1,30,84,98,041.00	1,32,00,14,714.00
410014	Concrete (Semi-Metal Road)	471,30,20,000.00	-	471,30,20,000.00	77,943,833.00	6,41,17,465.00	84,336,687.00	3,88,96,687.00	3,93,86,687.00
410015	Black Topped (Metal Road)	25,18,91,000.00	-	25,18,91,000.00	4,16,57,443.00	34,76,807.00	4,59,64,320.00	30,65,065,750.00	31,02,31,521.00
410016	Others (Bridges and Culverts)	6,54,84,84,000.00	-	6,54,84,84,000.00	1,08,26,50,027.00	8,50,60,495.00	1,17,17,07,497.00	5,37,42,73,503.00	5,44,58,33,998.00
410100	Sewerage and Drainage	2,77,74,10,510.67	-	2,77,74,10,510.67	45,84,22,774.00	3,77,99,500.00	49,62,27,274.00	2,28,11,88,236.67	2,31,89,87,738.67
410101	Open Drains	2,77,74,10,510.67	-	2,77,74,10,510.67	45,84,22,774.00	3,77,99,500.00	49,62,27,274.00	2,28,11,88,236.67	2,31,89,87,738.67
410200	Public Lighting	33,81,72,177.00	1,88,80,227.00	35,80,52,404.00	12,41,09,806.00	1,55,10,408.00	13,06,20,214.00	21,84,32,380.00	21,40,62,571.00
410201	Lamp Post and Chain	64,000.00	-	64,000.00	33,908.00	1,995.00	35,903.00	28,097.00	30,097.00
410202	Semi-High Mast Light	4,61,61,613.00	2,171,905.00	4,87,34,958.00	1,50,07,298.00	22,16,144.00	1,72,43,442.00	3,14,91,516.00	3,13,55,755.00
410203	Flood Light	9,01,91,943.00	-	9,01,91,943.00	4,77,81,856.00	28,11,656.00	5,05,95,512.00	3,95,96,431.00	4,24,08,087.00
410204	Sodium Light	1,19,72,784.00	-	1,19,72,784.00	63,43,203.00	3,73,241.00	67,16,444.00	52,56,340.00	56,29,581.00
410205	Tuber Light	3,85,03,099.00	-	3,85,03,099.00	1,75,99,446.00	13,88,564.00	1,89,48,010.00	1,95,55,089.00	2,09,43,651.00
410206	Others	52,52,67,256.00	2,22,52,132.00	54,75,19,388.00	21,08,37,517.00	2,23,27,008.00	23,31,59,525.00	31,43,59,863.00	31,44,29,739.00
410300	Plant & Machinery	1,89,52,126.00	3,81,575.00	1,89,52,126.00	64,97,222.00	5,91,698.00	70,88,830.00	1,18,63,286.00	1,24,54,904.00
410301	Plant & Machinery	4,89,24,316.00	-	4,89,24,316.00	1,23,63,919.00	15,41,921.00	1,01,06,921.00	2,09,19,578.00	2,30,77,929.00
410302	Hand Pump	6,89,29,511.00	3,81,575.00	6,99,79,086.00	2,60,78,039.00	21,31,929.00	2,82,05,912.00	4,27,89,430.00	4,29,52,810.00
410400	Vehicles	7,05,846.00	-	7,05,846.00	5,12,337.00	21,320.00	5,38,657.00	1,67,189.00	1,88,599.00
410401	Buses	82,32,455.00	-	82,32,455.00	43,681,96.00	3,67,105.00	47,35,301.00	34,97,154.00	38,64,258.00
410402	Cars	2,67,658.00	-	2,67,658.00	2,67,771.00	1,07,814.00	2,37,585.00	1,02,27,013.00	1,134,887.00
410403	Jeeps	8,60,94,914.00	-	8,60,94,914.00	6,30,94,423.00	76,00,275.00	6,56,94,648.00	2,03,90,266.00	2,29,90,466.00
410404	Trucks	10,09,217.00	-	10,09,217.00	7,39,687.00	30,484.00	7,70,171.00	2,39,046.00	2,69,590.00
410405	Water Tankers	86,57,880.00	-	86,57,880.00	56,21,876.00	1,16,013.00	58,33,860.00	24,78,091.00	27,94,104.00
410406	Road Roller	76,69,991.00	-	76,69,991.00	56,21,876.00	1,16,013.00	58,33,860.00	24,78,091.00	27,94,104.00
410407	Hydraulic Ladder	97,50,000.00	-	97,50,000.00	7,71,252.00	1,18,426.00	2,85,09,678.00	7,71,252.00	2,60,408.00
410408	Health Kuda Cart	3,73,58,496.00	-	3,73,58,496.00	2,78,426.00	11,78,426.00	2,85,09,678.00	7,71,252.00	2,60,408.00
410409	Tractors	30,11,868.00	-	30,11,868.00	22,07,216.00	90,963.00	2,28,179.00	7,13,307.00	8,04,270.00
410410	Dumper/Riger	1,89,29,686.00	-	1,89,29,686.00	1,89,29,686.00	5,91,778.00	1,44,45,988.00	44,83,738.00	49,47,040.00
410411	Generator	35,46,697.00	-	35,46,697.00	23,927.00	1,07,110.00	27,06,117.00	8,39,390.00	9,47,040.00
410412	Drivage Machine	1,13,58,054.00	-	1,13,58,054.00	1,13,58,054.00	8,56,817.00	46,97,311.00	67,18,927.00	75,79,748.00
410413	Logging Machine	19,09,41,544.00	2,49,838.00	19,11,91,382.00	13,30,307.00	64,87,437.00	13,95,18,410.00	5,16,72,780.00	5,79,10,841.00
410500	Office & Other Equipment	44,11,861.00	5,57,652.00	49,69,513.00	9,20,388.00	2,68,456.00	11,88,854.00	37,80,659.00	34,91,461.00
410501	Air Conditioners	57,35,787.54	337,049.00	61,32,836.54	35,98,151.00	4,10,210.00	40,09,861.00	21,22,975.54	21,26,536.54
410502	Computers	34,70,871.00	99,002.00	35,69,873.00	9,46,442.00	1,73,953.00	11,20,095.00	28,49,778.00	25,24,729.00
410503	Photocopiers	22,45,222.50	-	22,45,222.50	4,97,699.00	1,15,854.00	6,13,553.00	17,47,422.50	17,47,422.50
410504	Refrigerators	31,340.00	-	31,340.00	16,631.00	977.00	17,580.00	13,760.00	14,371.00
410505	Network Equipment	66,550.00	-	66,550.00	35,311.00	2,078.00	37,389.00	29,261.00	31,389.00
410506	Printer	8,21,900.00	-	8,21,900.00	4,13,141.00	27,101.00	4,40,242.00	3,81,658.00	4,08,759.00
410507	Generator	32,82,200.47	-	32,82,200.47	17,38,916.00	1,02,320.00	18,41,236.00	14,40,964.47	15,43,284.47
410508	Other Office Equipment	2,00,65,272.51	10,53,703.00	2,11,19,455.51	81,67,361.00	11,01,449.00	92,68,810.00	1,18,50,625.51	1,18,98,371.51
410600	Furniture, Fixtures/Fittings	91,11,475.00	1,80,910.00	92,92,385.00	32,52,791.00	4,00,425.00	36,53,216.00	56,39,169.00	58,58,684.00
410601	Furniture and Fixtures	4,22,029.00	4,22,029.00	8,44,058.00	6,80,194.00	1,57,698.00	8,37,892.00	19,56,524.00	19,56,524.00
410602	Electric Fittings and Appliances	1,17,48,193.00	6,02,299.00	1,23,51,132.00	39,32,985.00	5,58,123.00	44,91,108.00	79,60,024.00	78,15,208.00
410700	Other Fixed Assets	5,10,86,868.98	-	5,10,86,868.98	2,70,65,999.00	15,92,592.00	2,86,58,591.00	2,24,28,407.98	2,40,20,999.98
410800	Assets Against Fund	61,30,692.00	-	61,30,692.00	34,20,705.00	14,68,174.00	48,88,879.00	61,30,692.00	61,30,692.00
410801	Land (Against Infrastructure Fund)	9,34,92,699.05	-	9,34,92,699.05	14,60,303.00	6,91,131.00	21,51,434.00	8,86,03,830.05	9,00,21,299.05
410802	Building (Against Finance Comm Fund)	4,12,57,956.00	21,03,000.00	4,38,60,956.00	30,73,500.00	5,52,382.00	33,89,976.00	4,17,09,520.00	4,02,97,651.00
410803	Building (Against Infrastructure Fund)	2,46,56,315.00	-	2,46,56,315.00	1,32,507,690.00	2,63,458.00	1,58,74,427.00	2,16,18,541.00	2,16,18,541.00
410804	Building (Against Shelter Home Fund)	5,28,20,275.76	-	5,28,20,275.76	1,23,20,793.00	76,259,071.00	1,34,74,584.76	3,69,46,048.76	3,69,46,048.76
410805	New Works Traffic (Against Infrastructure Fund)	4,25,27,517.50	1,43,91,610.00	5,69,19,141.76	3,68,27,430.00	34,09,638.00	3,96,83,978.00	3,74,47,584.76	2,57,15,046.76
410806	New Works Traffic (Against Home Fund)	8,77,01,754.00	-	8,77,01,754.00	1,71,10,13,827.55	2,257,1,968.00	15,91,83,423.00	5,14,27,414.00	5,14,27,414.00
410807	Metal Road (Against Infrastructure Fund)	1,65,40,655.55	5,70,04,272.00	1,41,94,253.23	13,34,68,455.00	2,257,1,968.00	8,56,83,504.00	1,59,90,731.23	1,59,90,731.23
410808	Metal Road (Against Finance Comm Fund)	1,41,94,253.23	64,531,491.00	32,64,82,944.23	5,28,90,078.00	2,13,73,986.00	15,82,1,852.00	18,78,09,091.00	17,94,99,643.00
410809	Trucks / Loader (Against Infrastructure Fund)	3,02,94,994.00	-	3,02,94,994.00	1,72,13,050.00	14,179,568.00	1,86,92,618.00	1,16,02,376.00	1,30,81,944.00
410810	Trucks / Loader (Against Finance Comm Fund)	2,12,26,314.00	-	2,12,26,314.00	1,23,13,415.00	14,12,381.00	1,39,25,776.00	87,12,899.00	87,12,899.00





**KANPUR MUNICIPAL CORPORATION**  
**INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD ENDED 31.03.2020**

CODE NO.	ITEM/HEAD OF ACCOUNT	SCH.NO.	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
	<b>INCOME</b>			
1100100	Tax Revenue	I-1	1,83,09,19,245.00	1,55,93,12,319.00
1201000	Assigned Revenue & Compensation	I-2	-	-
1301000	Rental Income from Municipal Properties	I-3	1,15,69,952.00	1,11,41,337.00
1401000	Fees & User Charges	I-4	15,59,39,572.00	21,53,48,747.21
1501000	Sale & Hire Charges	I-5	94,21,957.00	79,33,060.00
1601000	Revenue Grants, Contribution & Subsidies	I-6	3,77,95,03,465.00	2,93,84,91,036.46
1701000	Income from Investments	I-7	-	-
1801000	Interest Earned	I-8	19,61,73,449.20	36,20,06,398.50
1901000	Other Income	I-9	2,09,19,207.00	1,39,82,716.00
	<b>TOTAL INCOME</b>		<b>6,00,44,46,847.20</b>	<b>5,10,82,15,614.17</b>
	<b>EXPENDITURE</b>			
2101000	Establishment Expenses	I-10	4,12,00,77,083.00	3,74,72,14,835.00
2201000	Administrative Expenses	I-11	15,63,69,993.00	36,77,24,581.00
2301000	Operations & Maintenance	I-12	78,86,46,464.00	65,98,39,438.00
2401000	Interest & Finance Expenses	I-13	3,97,69,658.61	5,47,30,882.96
2501000	Programme Expenses	I-14	-	71,13,000.00
2601000	Revenue Grants, Contribution & Subsidies	I-15	-	-
2701000	Provisions & Write Off	I-16	-	-
2711000	Miscellaneous Expenses	I-17	-	-
2722000	Depreciation		24,52,83,065.00	24,97,33,275.00
	<b>TOTAL EXPENDITURE</b>		<b>5,35,01,46,263.61</b>	<b>5,08,63,56,011.96</b>
	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		<b>65,43,00,583.59</b>	<b>2,18,59,602.21</b>
2801000	Add: Prior Period Items	I-18	-	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		<b>65,43,00,583.59</b>	<b>2,18,59,602.21</b>
	Less: Transfer to Reserve Funds		-	-
	<b>Net balance being surplus/ (deficit) carried over to Municipal Fund</b>		<b>65,43,00,583.59</b>	<b>2,18,59,602.21</b>

**NOTES ON ACCOUNTS**

B-20

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

As per our separate report of even date

For **Batra Agarwal Associates**  
Chartered Accountants

(Pravin Agarwal)  
Partner  
Membership No. 070663  
Kanpur



(Chief Accounts Officer)

(Addl. Municipal Comm.)

(Municipal Comm.)

UDIN 21070663AAAAAY5141

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1100101	Property Tax	1,80,55,56,415.00	1,53,28,41,608.00
1100201	Water Tax	-	-
1100301	Sewerage Tax	-	-
1100401	Theatre Tax	3,22,790.00	10,54,229.00
1100501	Lighting Tax	-	-
1100601	Education Tax	-	-
1100701	Vehicle Tax	-	-
1100801	Tax on Animals	-	-
1100901	Electricity Tax	-	-
1101001	Professional Tax	-	-
1101101	Advertisement Tax	2,50,40,040.00	2,54,16,482.00
1101201	Pilgrimage Tax	-	-
1105101	Octroi & Toil	-	-
1105201	Cess	-	-
1108001	Other Taxes	-	-
	Sub Total	<b>1,83,09,19,245.00</b>	<b>1,55,93,12,319.00</b>
1109001	Less: Remissions and Refund [Schedule I-1 (a)]	-	-
	<b>Total Tax Revenue</b>	<b>1,83,09,19,245.00</b>	<b>1,55,93,12,319.00</b>

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

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

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1301001	Rent from Civic Amenities	1,15,69,952.00	1,11,41,337.00
1302001	Rent from Office Buildings	-	-
1303001	Rent from Guest Houses	-	-
1304001	Rent from Lease of Lands	-	-
1308001	Other Rents	-	-
	Sub Total	<b>1,15,69,952.00</b>	<b>1,11,41,337.00</b>
1309001	Less: Rent Remission and Refunds	-	-
	<b>Total Rental Income from Municipal Properties</b>	<b>1,15,69,952.00</b>	<b>1,11,41,337.00</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401001	Empanelment & Registration Charges	5,87,498.00	8,30,246.00
1401101	Licensing Fees	1,39,93,045.00	1,18,13,965.00
1401201	Fees for Certificate or Extract	3,88,938.00	2,22,148.00
1401301	Development Charges	71,22,762.00	1,11,00,773.00



1401401	Regularisation Fees	4,47,950.00	8,66,054.00
1401501	Penalties and Fines	56,76,931.00	22,58,159.00
1402001	Other Fees	4,77,10,424.00	1,99,84,919.00
1404001	User Charges	48,66,322.00	31,76,022.21
1405001	Entry Fees	50,08,012.00	45,78,736.00
1406001	Road Damage Recovery Charges	7,01,37,690.00	16,05,17,725.00
1407001	Other Charges	-	-
	Sub Total	<b>15,59,39,572.00</b>	<b>21,53,48,747.21</b>
1409001	Less: Rent Remission and Refunds	-	-
	<b>Total income from Fees &amp; User Charges- Income Head Wise</b>	<b>15,59,39,572.00</b>	<b>21,53,48,747.21</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1501001	Sale of Product	1,615.00	2,369.00
1501101	Sale of Forms & Publications	48,97,767.00	46,94,204.00
1501201	Sale of Stores & Scrap	44,95,510.00	32,17,213.00
1503001	Sale of Others	-	-
1504001	Hire Charges for Vehicles	-	-
1504101	Hire Charges for Equipment	27,065.00	19,274.00
	<b>Total income from Sale &amp; Hire Charges- Income Head Wise</b>	<b>94,21,957.00</b>	<b>79,33,060.00</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1601001	Revenue Grant	3,77,95,03,465.00	2,93,00,99,470.00
1602001	Re-imbursement of expenses	-	-
1603001	Contribution towards Election schemes	-	83,91,566.46
	<b>Total Revenue Grants,Contribution &amp; Subsidies</b>	<b>3,77,95,03,465.00</b>	<b>2,93,84,91,036.46</b>

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

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

**Schedule I-8 : Interest Earned**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1801001	Interest from Bank Accounts	6,24,37,973.20	7,43,88,442.50
1802001	Interest on Loans and Advances to Employees	51,397.00	88,982.00
1803001	Interest on Loans to Others	-	-
1808001	Other Interest	13,36,84,079.00	28,75,28,974.00
	<b>Total Interest Earned</b>	<b>19,61,73,449.20</b>	<b>36,20,06,398.50</b>

**Schedule I-9 : Other Income**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1901001	Deposits Forfeited	-	-
1901101	Lapsed Deposits	-	-
1902001	Insurance Claim Recovery	-	-
1903001	Profit on Disposal of Fixed Assets	-	-
1904001	Recovery from Employees	14,86,945.00	14,40,998.00
1905001	Unclaimed Refund / Liabilities	-	-
1906001	Miscellaneous Income	1,94,32,262.00	1,25,41,718.00
	<b>Total Other Income</b>	<b>2,09,19,207.00</b>	<b>1,39,82,716.00</b>

**Schedule I-10 : Establishment Expenses**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2101001	Salaries,Wages and Bonus	2,83,67,40,340.00	2,60,92,90,810.00
2102001	Benefits and Allowances	61,30,455.00	85,78,005.00
2103001	Pension	1,05,46,60,996.00	98,93,33,864.00
2104001	Other Term.& Retirement Benefits : Leave encashment	8,53,33,584.00	6,37,53,716.00
2104002	Other Term.& Retirement Benefits : Death cum Retirement Gratuity	13,72,11,708.00	7,62,58,440.00
	<b>Total Establishment Expenses- Expenditure Head Wise</b>	<b>4,12,00,77,083.00</b>	<b>3,74,72,14,835.00</b>

**Schedule I-11 : Administrative Expenses**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2201001	Rent,Rates and Taxes	-	-
2201101	Electricity Expenses	1,43,11,504.00	20,39,03,406.00
2201102	Water & Sewer Tax	4,72,96,000.00	7,65,79,000.00
2201201	Telephone Expenses	18,76,904.00	21,80,244.00
2202001	Books & Periodicals	62,637.00	1,94,340.00
2202101	Printing & Stationery	15,80,070.00	24,96,474.00
2202104	Computer Expenses	26,44,638.00	16,35,066.00
2204001	Insurance	15,55,780.00	17,30,570.00
2205001	Audit Fees	-	-
2205101	Legal Expenses	25,11,171.00	13,24,229.00
2205201	Professional and Other Fees	10,80,885.00	9,54,548.00
2206001	Hospitality Expenses	44,56,731.00	48,66,472.00
2206002	Advertisement and Publicity	69,15,427.00	1,10,63,403.00
2201103	Office Maint. Security Expenses, Computer other outsource	6,63,12,322.00	1,87,99,127.00
2206201	Travelling & Conveyance	3,75,977.00	2,72,450.00
2208005	Other Administrative Expenses	53,89,947.00	4,17,25,252.00
	<b>Total Administrative Expenses- Expenditure Head Wise</b>	<b>15,63,69,993.00</b>	<b>36,77,24,581.00</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2301001	Power & Fuel	30,76,60,098.00	24,87,47,939.00
2303001	Consumption of Stores	2,67,15,325.00	2,12,69,086.00
2304001	Hire Charges	2,65,87,778.00	2,18,87,135.00
2305001	Repairs & Maintenance-Infrastructure Assets	29,88,08,833.00	22,12,44,153.00
2305101	Repairs & Maintenance-Civic Amenities	4,52,41,265.00	5,85,92,874.00
2305201	Repairs & Maintenance-Building	2,58,26,133.00	1,46,68,121.00
2305301	Repairs & Maintenance-Vehicles	3,06,01,325.00	2,78,07,099.00
2305901	Repairs & Maintenance-Others	2,72,05,707.00	70,33,125.00
2308001	Other Operations and Maintenance Expenses	-	3,85,89,906.00
	<b>Total Operations and Maintenance- Expenditure Head Wise</b>	<b>78,86,46,464.00</b>	<b>65,98,39,438.00</b>

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2401001	Interest on Loans from Central Government	-	-
2402001	Interest on Loans from State Government	-	-
2403001	Interest on Loans from Government Bodies & Accociations	-	-
2404001	Interest on Loans from International Agencies	-	-
2405001	Interest on Loans from bank & Other Financial Institution	-	-
2406001	Interest on EMD Refund	-	-
2407001	Bank Attachment	-	-
2408001	Bank Charges	99,658.61	2,48,882.96
2409001	Discount on early / Prompt payment	3,96,70,000.00	5,44,82,000.00
	<b>Total Interest &amp; Finance Charges</b>	<b>3,97,69,658.61</b>	<b>5,47,30,882.96</b>

**Schedule I-14 : Programme Expenses**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2501001	Election Expenses	-	71,13,000.00
2502001	Own Programmes	-	-
2503001	Share in Programmes of Others	-	-
	<b>Total Programme Expenses</b>	<b>-</b>	<b>71,13,000.00</b>

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

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

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

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

**Schedule I-17 : Miscellaneous Expenses**

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



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

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

**Grouping to the schedule of Income and Expenditure Account :****Rent from Civic Amenities**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1301001	Houses Building etc	22,60,648.00	17,80,726.00
1301008	Parks	92,71,204.00	93,56,511.00
1308001	Other Rents : Lease Rentals	38,100.00	4,100.00
		<b>1,15,69,952.00</b>	<b>1,11,41,337.00</b>

**Empanelment & Registration Charges**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401001	Carts / Hackney Carriages	90,218.00	2,38,346.00
1401002	Contractors	4,97,280.00	5,75,300.00
1401003	Professionals	-	16,600.00
		<b>5,87,498.00</b>	<b>8,30,246.00</b>

**Licensing Fees**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401101	Bazar & Pheriwalas	1,59,457.00	66,990.00
1401102	Slaughter Houses	1,000.00	3,000.00
1401103	Butchers & Traders of Meat	2,800.00	11,227.00
1401104	Cattle Pounding	29,82,200.00	8,85,084.00
1401105	Shops	1,61,328.00	1,15,290.00
1401106	Vehicle & Ricksha etc	1,06,86,260.00	1,07,32,374.00
		<b>1,39,93,045.00</b>	<b>1,18,13,965.00</b>

**Fees for Certificate or Extract**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401301	Birth & Death Certificates	3,40,750.00	2,12,456.00
1401302	Copying	48,188.00	9,692.00
		<b>3,88,938.00</b>	<b>2,22,148.00</b>

**Development Charges**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401401	Demolition / Malwa	21,11,955.00	7,21,430.00
1401405	Parking Contribution	50,10,807.00	1,03,79,343.00
		<b>71,22,762.00</b>	<b>1,11,00,773.00</b>

**Other Fees**

Code No.	Particulars	Current Year	Previous Year
----------	-------------	--------------	---------------

		Amount (Rs.)	Amount (Rs.)
1	2	3	4
1404001	Advertisement Fees	4,99,752.00	18,858.00
1404002	Mutation / Compounding / publication Fees	4,61,59,120.00	1,94,95,697.00
1404003	Notice Fees	72,738.00	-
1404004	Other School Fees & Charges	8,28,517.00	3,16,701.00
1404005	Survey Fees	175.00	175.00
1404006	Tuition Fees	1,50,122.00	1,53,488.00
		<b>4,77,10,424.00</b>	<b>1,99,84,919.00</b>

#### User Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1405001	Burial Ground Charges	1,030.00	590.00
1405002	Crematorium Charges	-	800.00
1405003	Examination Charges	41,229.00	34,732.00
1405004	Feri Niti	71,680.00	6,45,539.00
1405005	Garbage Collection Charges	18,94,300.00	13,29,030.21
1405006	Hostel Fees	-	6,598.00
1405007	Medicines	4,56,330.00	3,02,652.00
1405008	Sewerage Farm	2,39,690.00	1,93,795.00
1405009	ITMS Charges	16,61,600.00	4,05,000.00
1405010	Other Charges	5,00,463.00	2,57,286.00
		<b>48,66,322.00</b>	<b>31,76,022.21</b>

#### Entry Fees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1406001	Parks	32,01,588.00	30,91,262.00
1406002	Play Grounds	15,99,078.00	13,03,402.00
1406003	Swimming Pool	2,07,346.00	1,84,072.00
		<b>50,08,012.00</b>	<b>45,78,736.00</b>

#### Recovery from Employees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1904001	House Rent Deduction	11,61,728.00	10,79,655.00
1904002	Vehicle Use Deduction	1,24,692.00	1,54,882.00
1904003	Electric Charges	2,00,525.00	2,06,461.00
		<b>14,86,945.00</b>	<b>14,40,998.00</b>

#### Consumption of Stores

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2303001	Electrical Tools	43,01,888.00	55,08,493.00
2303002	Medicine & Health	2,01,91,577.00	1,36,54,052.00
2303003	Others	22,21,860.00	21,06,541.00
		<b>2,67,15,325.00</b>	<b>2,12,69,086.00</b>

**Repairs & Maintenance-Infrastructure Assets**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305001	Road	25,84,22,354.00	15,63,27,500.00
2305003	Water Supply	-	-
2305004	Strom Water Drains	2,71,39,273.00	5,16,13,220.00
2305005	Street Lighting	61,09,620.00	54,46,134.00
2305007	Traffic Signal	71,37,586.00	78,57,299.00
		<b>29,88,08,833.00</b>	<b>22,12,44,153.00</b>

**Repairs & Maintenance-Civic Amenities**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305101	Parks / Gardens	4,09,65,029.00	5,43,68,076.00
2305102	Play Grounds	3,78,648.00	27,645.00
2305103	Arts / Culture	5,82,841.00	6,87,015.00
2305104	Hospitals	-	5,30,512.00
2305105	School, College & Hostels	2,44,316.00	12,29,098.00
2305106	Swimming Pools	2,09,547.00	19,706.00
2305107	Stadium	-	-
2305108	Play Material	-	3,82,814.00
2305109	Public Toilets	28,60,884.00	13,48,008.00
		<b>4,52,41,265.00</b>	<b>5,85,92,874.00</b>

**Repairs & Maintenance-Building**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305201	Buildings	1,53,93,111.00	1,01,08,953.00
2305202	Office Buildings	1,04,33,022.00	45,59,168.00
		<b>2,58,26,133.00</b>	<b>1,46,68,121.00</b>

**Repairs & Maintenance-Others**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305901	Furniture	9,86,930.00	-
2305902	Electrical Appliances	13,23,022.00	6,82,740.00
2305903	Generator	28,14,667.00	17,05,027.00
2305904	Gaushala Expenses	2,00,59,890.00	8,73,771.00
2305905	Others	20,21,198.00	37,71,587.00
		<b>2,72,05,707.00</b>	<b>70,33,125.00</b>

**Other Operations and Maintenance Expenses**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2308001	Leather Chormium Clearonce	-	3,85,89,906.00
2308002	Tax for Public Transport Vehicles	-	-
2308004	Ganga Action Plan (STP) by SFC	-	-
		<b>-</b>	<b>3,85,89,906.00</b>



**KANPUR MUNICIPAL CORPORATION**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31.03.2020**

CODE NO.	ITEM/HEAD OF ACCOUNT	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)	CODE NO.	ITEM/HEAD OF ACCOUNT	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
	<b>Opening Balances</b>						
	Cash balances including Imprest Balances with Banks / Treasury	2,25,009.00	11,98,378.00				
		3,23,08,97,013.82	3,63,57,34,728.33				
	<b>Operating Receipts</b>						
1100100	Tax Revenue	1,83,09,19,245.00	1,55,93,12,319.00	2101000	<b>Operating Payments</b>		
1201000	Assigned Revenue & Compensation			2201000	Establishment Expenses	4,12,00,77,083.00	3,74,72,14,835.00
1301000	Rental Income from Municipal Properties	1,15,69,952.00	1,11,41,337.00	2301000	Administrative Expenses	15,63,69,993.00	36,77,24,581.00
1401000	Fees & User Charges	15,59,39,572.00	21,53,48,747.21	2401000	Operations & Maintenance	78,86,46,464.00	65,98,39,438.00
1501000	Sale & Hire Charges	94,21,957.00	79,33,060.00	2501000	Interest & Finance Expenses	3,97,69,658.61	5,47,30,882.96
1601000	Revenue Grants, Contribution & Subsidies	3,77,95,03,465.00	2,93,84,91,036.46	2601000	Programme Expenses	-	71,13,000.00
1701000	Income from Investments			2711000	Revenue Grants, Contribution & Subsidies	-	-
1801000	Interest Earned	19,61,73,449.20	36,20,06,398.50	4301000	Miscellaneous Expenses	-	-
1901000	Other Income	2,09,19,207.00	1,39,82,716.00		Purchase of Stores	-	-
					Revenue Expenditure against Fund	4,82,05,659.00	3,42,86,742.00
	<b>Non Operating Receipts</b>						
3301000	Secured Loans Received			3501000	<b>Non Operating Payments</b>		
3311000	Unsecured Loans Received			3601000	Other Payables	-	-
3401000	Deposits Received	3,63,02,355.00	3,61,68,126.00	3401000	Repayment of Loans	-	-
3111000	Earmarked / Special Fund for specific purposes	1,77,86,12,818.00	1,12,23,59,562.00	4101000	Refund of Deposits	1,55,12,068.00	3,04,88,815.00
3201000	Grants, Contributions for specific purposes			4121000	Acquisition / Purchase of Fixed Assets	1,10,41,83,974.00	2,34,87,11,777.00
3411000	Realisation of Investment-General Fund			3411000	Capital Work in Progress	-	-
3501000	Deposits Works	19,21,71,257.00	17,83,58,911.00	4201000	Deposits Works	14,02,38,247.00	14,37,43,603.00
4601000	Revenue Collected in Advance			4211000	Investment-General Fund	-	-
	Loans, Advances and Deposits	17,31,41,395.00	39,38,16,090.00	4601000	Investment-Other Fund	-	-
	Increase in Sundry Creditors & Other Liabilities	-27,61,98,909.00	61,16,48,148.00		Loans, Advances and Deposits	8,02,87,106.00	51,23,53,966.00
					Increase in Sundry Debtors (Receivables)	52,57,02,631.64	30,76,40,894.72
	<b>GRAND TOTAL</b>	<b>11,13,95,97,786.02</b>	<b>11,44,49,70,557.50</b>		<b>Closing Balances</b>		
					Cash balances including Imprest	4,31,843.00	2,25,009.00
					Balances with Banks / Treasury	4,12,01,73,058.77	3,23,08,97,013.82
					<b>GRAND TOTAL</b>	<b>11,13,95,97,786.02</b>	<b>11,44,49,70,557.50</b>

Compiled on Cash Basis after adjustments.

For **Batra Agarwal Associates**  
Chartered Accountants



(Pravin Agarwal)  
Partner  
Membership No. 070663  
Kanpur

(Chief Accounts Officer)

(Addl. Municipal Comm.)

(Municipal Comm.)

## Kanpur Municipal Corporation

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

#### A. Significant Accounting Policies

##### 1. Basis of Accounting:

- i Grants and Funds relating to JNNURM Project have been depicted in the financial statements on the basis of disbursements letters received from the agencies, advances made there against till 31<sup>st</sup>. March 2020, 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.
  - ii Grants and Funds relating to Finance Commission & Infrastructure Fund have been depicted in the financial statements on the basis of records and information as available upto 31<sup>st</sup> March 2020. Balances are subject to confirmation and reconciliation with respective bank accounts.
  - iii Interest on saving bank account of grant funds has been shown under Other Liabilities – Proportionate bifurcation of interest earned on Grant between central, state and ULB has not been done due to lack of specific information.
2. Use of Estimates:

KMC is maintaining its accounts on a cash basis without bifurcating between capital and revenue. As a consequence, thereof the assets and liabilities valued on 1<sup>st</sup>. April 2008 (compiled as per G.O. No. 4094/9-5-2008-119/2007 dtd. 2<sup>nd</sup> June 2008 issued by Ministry of Urban Development Uttar Pradesh) could not be quantified from the accounts. Therefore, the preparation of the subsequent financial statement required estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements. As the corporation has not made revaluation of its assets & liabilities till the financial year ending as on 31.03.2020, the actual amounts could differ from these estimates and the differences will be recognised and accounted for in the period when they are known.

### 3. Inventories:

Inventories of consumables in various departments of the Corporation as at the end of the year are not taken, valued and certified by the management. Physical verification has also not been undertaken by Kanpur Municipal Corporation nor have damaged and unserviceable items been identified.

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

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

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

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

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

Balance represents the opening balance adjusted for grants received during the year and the previous years, transfers from Municipal (General) Fund and expenses made there against. Interest earned on certain Earmarked / Special Fund Investments are recognised in current liabilities except for finance commission which is transferred to respective fund as per GO 1474/Nau-9-2019-123J/11 dated 12/09/2019.

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

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

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

Balance represents the opening balance adjusted for grants received during the year and due for the year and previous years and expenditure incurred there against. Interest earned on certain Earmarked / Special Fund Investments are recognised in current liabilities.

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

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

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

No unsecured loans have been 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 Liability. Work done against such deposits have been capitalised.

#### **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 liability of employees loans deduction from salary has been stopped from the month of June 2018 and unpaid outstanding liability amounting to Rs. 93,38,338/- is due for payment to banks.

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 and income from Parks etc. The liability for this amount is being contested and is pending in specific appeals. The total liability if any is still indeterminate.

The Municipal Corporation has adopted policy to make deduction of VAT from the bills of contractor to whom work order issued before implementation of GST and deposited to the VAT department.

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

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

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

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

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

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

As per directions of GOI the grants share provided by GOI for SPV (Kanpur Smart City Ltd) is to be treated as ULB (Kanpur Nagar Nigam ) contribution therefore Equity with SPV (Kanpur Smart City Limited) is capitalized under

Cont...5



Investment against grant received from GOI. The Investments are unquoted investments.

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

Inventories should represent stock of materials lying with the Corporation as at the end of the financial year. However, the Purchases during the year have been directly booked as consumption. Physical verification of closing stock has not been undertaken on 31<sup>st</sup>. March 2020 therefore closing value is not ascertained.

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

Closing balance of receivables against Property Tax and Other taxes are subject to reconciliation and confirmation. Receivables against Property Tax have been estimated by considering the recoverable demand of 2019-20 as per statement prepared by the Property Tax department. The total demand for the year 2019-20 has not been determined. Receivables against Other Tax have not been estimated for 2019-20. The receipts during the year have been credited to Other Tax directly as income without bifurcating old and current receivables on cash basis. As receivables have been estimated by considering the recoverable demand only, hence provision for doubtful debts have not been considered. Provision for doubtful recovery of outstanding property taxes as per accounting policies of UPMAM also cannot be made as year wise breakup of receivable is not yet determined or is not available with Kanpur Municipal Corporation. Other receivables represent grants sanctioned but not yet received.

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

Cash Balance represents the cash balance as per the books of accounts maintained in the Corporation. Bank balance represents the balance lying in the bank accounts of the Corporation adjusted for items under reconciliation. There are various cheques issued during the year and in previous years not presented for payment. No effect thereof has been given in the accounts during the year.

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

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

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

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

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

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

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

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

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

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

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

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

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

This represents all other income of the Kanpur Municipal Corporation.

#### **22. Schedule I-10: Establishment Expenses**


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

#### **23. Schedule I-11: Administrative Expenses**


Kanpur Municipal Corporation has accounted for expenses incurred under the head Rent, Rates & Taxes and Bulk Electricity purchase pertaining to amounts payable by the corporation to Other Government agencies towards property tax receivable from them during the year 2019-20 .

## 24. Depreciation:

Depreciation on all depreciable fixed assets is provided on SLM method, at the rates prescribed for companies in Schedule XIV of the Companies Act, 1956 under single shift. Depreciation on assets has been computed on a yearly basis irrespective of when put to use. Since no Fixed Assets register is maintained by the corporation therefore in absence of details regarding cost and date of acquisition, depreciation as per Schedule II of the Companies Act 2013 could not be worked out

  
(Chief Accounts Officer)

  
(Addl. Municipal Comm.)

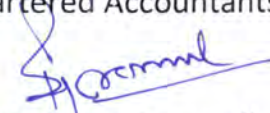
  
(Municipal Comm.)

Place: Kanpur

Dated: 21.8.21

For Batra Agrawal Associates  
'Chartered Accountants'



  
(CA Pravin Agrawal)  
'Partner'

M.No. 070663