

(A) 1394/CAO/20-21
04/11/2020

Kanpur Municipal Corporation Motijheel, Kanpur

Audited Balance Sheet F Y: 2018-2019

प्र. अ. अ. अ.
CAO
04/11/2020

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; pravin_baa@yahoo.com

To
The Municipal Commissioner
Kanpur Municipal Corporation
Motijheel
Kanpur.

1. We have audited the attached Balance Sheet, Income & Expenditure Account and Receipt & Payment Account of the **Kanpur Municipal Corporation** for the year ended as at 31st. March 2019. 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 2019. As per explanations given the management does not expect any material impact on the financial Statements on account of the matters stated in the Significant


Accounting Policies and Notes on Accounts. Adjustments, if any, in regard to the matters stated in the Significant Accounting Policies and Notes on Accounts would be carried out on further details being available / received. We are unable to comment of the impact on the financial statements in regard to such adjustments. These financial statements are subject to the said Significant Accounting Policies and Notes on Accounts

- (iii) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements together with the Significant Accounting Policies and Notes on Accounts thereon and subject to our observations/comments given in para 3(II) above, give a true and fair view :
- a) in the case of the Balance Sheet of the state of affairs of the Corporation as at 31st. March, 2019.
 - b) In case of the Income & Expenditure account of the surplus of the Income over Expenditure for the year ended on that date.

Place: Kanpur
Dated: 28-10-2020
UDIN: 20070663AAAAAG5378

For Batra Agrawal Associates
'Chartered Accountants'




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

KANPUR MUNICIPAL CORPORATION
BALANCE SHEET AS ON 31.03.2019

CODE NO.	DESCRIPTION OF ITEMS	SCH.NO.	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
	LIABILITIES			
	Reserve & Surplus			
3101000	Municipal (General) Fund	B-1	28,695,129,902.67	28,673,705,628.18
3111000	Earmarked Funds	B-2	4,523,070,765.41	5,374,146,994.41
3121000	Reserves	B-3	14,588,989,552.82	12,842,225,457.82
	Total Reserves & Surplus		47,807,190,220.90	46,890,078,080.41
3201000	Grants, Contributions for specific purposes	B-4	6,209,428,260.00	5,851,957,260.00
	Loans			
3301000	Secured Loans	B-5	4,345,157,937.00	4,345,157,937.00
3311000	Unsecured Loans	B-6	-	-
	Total Loans		4,345,157,937.00	4,345,157,937.00
	Current Liabilities and Provisions			
3401000	Deposits Received	B-7	38,552,318.62	32,873,007.62
3411000	Deposits Works	B-8	195,906,045.38	160,855,409.66
3501000	Other Liabilities	B-9	1,199,589,526.87	587,941,378.87
3601000	Provisions	B-10	-	-
	Total Current Liabilities and Provisions		1,434,047,890.87	781,669,796.15
	TOTAL LIABILITIES		59,795,824,308.77	57,868,863,073.56
	ASSETS			
4101000	Fixed Assets	B-11		
	Gross Block		48,505,150,831.62	46,156,439,054.62
4112000	Less: Accumulated Depreciation		3,769,734,661.00	3,327,616,432.00
	Net Fixed Assets		44,735,416,170.62	42,828,822,622.62
4201000	Investments	B-12		
	Investment-General Fund		1,070,000,000.00	1,070,000,000.00
	Total Investments		1,070,000,000.00	1,070,000,000.00
4301000	Current Assets, Loans and Advances	B-13		
	Stock in Hand		-	-
	Sundry Debtors			
4311000	Gross amount outstanding	B-14	2,850,410,175.33	2,542,769,280.61
4321000	Less: Accumulated provision against bad and doubtful receivables		-	-
	Net amount outstanding		2,850,410,175.33	2,542,769,280.61
4401000	Prepaid Expenses	B-15	-	-
4501000	Cash and Bank Balances	B-16	3,231,122,022.82	3,636,933,106.33
4601000	Loans, Advances and Deposits	B-17	7,908,875,940.00	7,790,338,064.00
4611000	Less: Accumulated provision against Loans		-	-
			11,139,997,962.82	11,427,271,170.33
	Total Current Assets, Loans and Advances		13,990,408,138.15	13,970,040,450.94
4701000	Other Assets	B-18	-	-
4801000	Miscellaneous Expenditure (to the extent not written off)	B-19	-	-
	TOTAL ASSETS		59,795,824,308.77	57,868,863,073.56

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: 20070663AAAAAG5378

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	29,612,157,710.58	21,859,602.21	29,634,017,312.79	435,327.72	29,633,581,985.07
3109001	Excess of Income & Expenditure	(938,451,692.40)	-	(938,451,692.40)	-	(938,451,692.40)
	Total Municipal Fund	28,673,705,628.18	21,859,602.21	28,695,565,230.39	435,327.72	28,695,129,902.67

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

Particulars	Water Supply I Fund	Sewerage I Fund	Sewerage II Fund	Infrastructure Fund	Sewerage III Fund	Water Supply II Fund	E-Governance Fund	Smart City Mission Fund	Sewerage (ULB) Fund	Samohik Vivah	Amnrot Park	Amnrot A & O E
Code No.	3111200	3111300	3111400	3111600	3111700	3111800	3112200	3112200	3114200	3115200	3116200	3117200
(a) Opening Balances	655,101,500.00	442,616,710.00	31,300,500.00	559,271,053.84	289,080,000.00	789,186,200.00	8,094,380.00	1,070,000,000.00	32,833,770.00	1,710,040.00	33,552,000.00	-
(b) Additions to the Special Fund	-	-	-	1,461,409,840.57	-	-	-	-	36,374,509.00	96,000.00	-	5,500,000.00
(c) Payments out of Funds	-	-	-	969,766,878.00	-	-	-	-	-	-	-	-
(d) Other additions	-	-	-	110,622,175.00	-	-	-	-	-	-	-	-
Total (a+b)	655,101,500.00	442,616,710.00	31,300,500.00	1,670,673,028.84	289,080,000.00	789,186,200.00	8,094,380.00	1,070,000,000.00	69,208,279.00	1,806,040.00	33,552,000.00	5,500,000.00
(e) Revenue expenditure on Fixed Assets	-	-	-	669,894,228.84	-	-	-	-	-	-	-	-
(f) Revenue expenditure on Salary/Wages and allowances etc.	-	-	-	301,027,167.00	-	-	-	-	-	-	-	-
(g) Other Expenses	-	-	-	1,638,121,883.00	-	-	-	-	-	-	-	-
(h) Loss on disposal of Special Fund Investments	-	-	-	3,097,500.00	-	-	-	-	-	-	-	-
(i) Diminution in value of Special Fund Investments Transferred to Municipal Fund/ Utilized returned	-	-	-	3,097,500.00	-	-	-	-	-	-	-	-
Total (e+i+ii+iii)	655,101,500.00	442,616,710.00	31,300,500.00	3,012,718,178.84	289,080,000.00	789,186,200.00	8,094,380.00	1,070,000,000.00	69,208,279.00	1,806,040.00	33,552,000.00	5,500,000.00
Net balance at the year end (a+b-c)	655,101,500.00	442,616,710.00	31,300,500.00	368,867,061.84	289,080,000.00	789,186,200.00	8,094,380.00	1,070,000,000.00	68,955,509.00	2,028,881.00	11,746,478.00	194,020.00

Schedule B-3 : 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)
3121001	Capital Contribution	-	-	-	-	-
3121101	Capital Reserve	12,642,225,457.82	1,939,145,049.00	14,581,370,506.82	193,384,954.00	14,387,985,552.82
3122001	Beating the Competition Reserve	-	-	-	-	-
3123001	Special Reserve (Utilized)	-	-	-	-	-
3124001	Statutory Reserve	-	-	-	-	-
3125001	General Reserve	-	-	-	-	-
3126001	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	12,642,225,457.82	1,939,145,049.00	14,581,370,506.82	193,384,954.00	14,387,985,552.82

Schedule B-4 : Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from other Government Agencies	Grants from Financial Institution	Grants from Welfare Bodies	Grants from International Organizations	Others
Code No.	3201000	3202000	3203000	3204000	3205000	3206000	
(a) Opening Balances	-	-	-	-	-	-	-
(b) Additions to the Grants	2,382,134,400.00	3,468,822,860.00	-	-	-	-	-
(c) Grant received during the year	244,591,000.00	112,880,000.00	-	-	-	-	-
(d) Interest/Dividend earned on Grant Investments	-	-	-	-	-	-	-
(e) Profit on disposal of Grant Investments	-	-	-	-	-	-	-
(f) Appreciation in value of Grant Investments	-	-	-	-	-	-	-
(g) other additions	-	-	-	-	-	-	-
Total (a+b)	2,445,591,000.00	3,581,702,860.00	-	-	-	-	-
(c) Payments out of Funds	-	-	-	-	-	320,000.00	-

(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-iii)(c)	-	-	-	-	-
Net balance at the year end (a-b)(c)	2,626,725,400.00	3,582,702,860.00	-	-	-

Schedule B-5: Secured Loans

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3301001	Loans from Central Government	-	-
3302001	Loans from State Government	-	-
3303001	Loans from Government Bodies & Association	4,345,157,937.00	4,345,157,937.00
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	4,345,157,937.00	4,345,157,937.00

Schedule B-6: Unsecured Loans

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

Schedule B-7: Deposits Received

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3401001	From Contractors	38,552,318.62	32,873,007.62
3402001	From Revenues	-	-
3403001	From Staff	-	-
3408001	From Others	-	-
	Total Deposits Received	38,552,318.62	32,873,007.62

Schedule B-8: Deposits Works

Code No.	Particulars	Opening balance as the beginning of the year Amount (Rs.)	Additions during the current year Amount (Rs.)	Utilisation/Expenditure during the year Amount (Rs.)	Balance outstanding at the end of the year Amount (Rs.)
1	2	3	4	5	6
3411001	Civil Works	160,855,409.66	178,794,238.72	143,743,603.00	195,906,045.38
3412001	Electrical Works	-	-	-	-
3418001	Others	-	-	-	-
	Total of Deposits Works	160,855,409.66	178,794,238.72	143,743,603.00	195,906,045.38

Schedule B-9: Other Liabilities

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3501000	Creditors	77,120,993.56	92,646,647.56

3501100	Employee Liabilities	398,453,470.00	13,281,802.00	
3502100	Interest Earned on Grant Contribution	479,692,902.00	365,669,742.00	
3503000	Receivables Payable	334,322,161.31	116,443,187.31	
3504100	Revenues Payable	-	-	
3504100	Advance Collection of Revenues	-	-	
3508000	Others	-	-	
	Total Other Liabilities	1,199,589,526.87	587,941,378.87	

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	16,318,272,751.00	-	-	16,318,272,751.00	-	-	-	-	16,318,272,751.00	16,318,272,751.00
4102000	Building	6,180,614,904.44	4,228,771.00	-	6,184,843,675.44	934,283,271.00	85,584,135.00	-	1,019,867,406.00	5,164,976,269.44	5,246,331,633.44
	Infrastructure Assets										
4103000	Roads and Bridges	6,546,484,000.00	-	-	6,546,484,000.00	992,313,767.00	90,536,335.00	-	1,082,850,002.00	5,463,833,968.00	5,554,370,233.00
4103100	Sewerage and Drainage	2,777,410,510.67	-	-	2,777,410,510.67	439,896,933.00	38,435,841.00	-	458,422,774.00	2,318,987,336.67	2,357,413,577.67
4103200	Public Lighting	516,790,982.00	8,476,274.00	-	525,267,256.00	188,350,547.00	23,336,970.00	-	210,837,517.00	314,429,739.00	338,380,435.00
	Other Assets										
4103300	Plant & Machinery	67,814,683.00	780,425.00	-	68,595,111.00	31,841,485.00	2,220,798.00	-	24,062,283.00	44,532,828.00	45,973,198.00
4104000	Vehicles	190,941,354.00	-	-	190,941,354.00	125,758,809.00	7,272,664.00	-	133,030,973.00	57,910,381.00	65,182,545.00
4105000	Office & Other Equipment	18,851,713.51	1,234,015.00	-	20,085,728.51	7,060,849.00	1,106,512.00	-	8,167,361.00	11,898,371.51	11,790,864.51
4106000	Furniture, Fixtures, fittings	40,655,997.00	1,092,236.00	-	41,748,233.00	3,378,044.00	554,941.00	-	3,932,985.00	7,815,208.00	7,277,913.00
4107000	Other Fixed Assets	51,086,968.98	-	-	51,086,968.98	25,560,290.00	1,705,679.00	-	27,065,969.00	24,020,999.98	25,726,678.98
4108000	Assets Against Fund	5,751,827,394.82	1,939,149,049.00	-	7,690,976,443.82	609,312,437.00	192,384,954.00	-	801,697,391.00	6,889,279,052.82	5,142,514,957.82
4211000	Capital Work in Progress	25,977,335.20	-	-	25,977,335.20	-	-	-	-	25,977,335.20	25,977,335.20
4212000	Capital Work in Progress (Against Fund)	7,699,710,500.00	393,771,000.00	-	8,093,481,500.00	-	-	-	-	8,093,481,500.00	7,699,710,500.00
	Total	46,156,439,054.62	2,348,711,777.00	-	48,505,150,831.62	3,327,616,432.00	442,118,229.00	-	3,769,734,661.00	44,735,416,170.62	42,828,822,622.62

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.)
1	2	3	4	5	6
4201001	Central Government Securities	-	-	-	-
4202001	State Government Securities	-	-	-	-
4203001	Debentures & Bonds	-	-	-	-
4204001	Preference Shares	-	-	-	-
4205001	Equity Shares	Kanpur Smart City Ltd	RS. 100/- each	1,070,000,000.00	1,070,000,000.00
4206001	Units of Mutual Fund	-	-	-	-
4208001	Other Investments	-	-	-	-
	Total of Investment-General Fund			1,070,000,000.00	1,070,000,000.00

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.)	Profor Outstanding Revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
1	2	3	4	5	6
				3 (1-4)	

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
4311000	Receivables for Property Taxes Less: State Govt. Cesses/Levies in Taxes-Control Accounts Net Receivables of Property Taxes	2,473,060,114.33	2,473,060,114.33
4311900	Receivables for Other Taxes Less: State Govt. Cesses/Levies in Taxes-Control Accounts Net Receivables of Property Taxes	14,140,291.00	14,140,291.00
4312000	Receivables for Cess Income	14,140,291.00	14,140,291.00
4313000	Receivables for Finance Commission	-	-
4314000	Receivables from Other Sources	-	-
4315000	Receivables from Government	-	-
4315001	Grant Receivables from Central Government	250,000,000.00	250,000,000.00
4315002	Sewerage II	2,000.00	2,000.00
4315003	Sewerage I	213,020.00	213,020.00
4315004	Water Supply I	1,750.00	1,750.00
4315005	Grant Receivables from State Government	-	-
4315006	Sewerage II	112,880,000.00	112,880,000.00
4315007	Sewerage I	85,800.00	85,800.00
4315008	Water Supply I	600.00	600.00
4315009	Water Supply II	26,600.00	26,600.00
	Total of Sundry Debtors (Receivables)	363,209,770.00	363,209,770.00
		2,850,410,175.33	2,850,410,175.33

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	225,009.00	1,198,378.00
	Balance with Bank-Municipal Fund		
4502100	Nationalised Banks	1,119,861,292.35	618,026,012.85
4502200	Other Scheduled Banks	423,655,878.05	451,846,075.06
4502300	Scheduled Co-operative Banks	-	-
4502401	Post Office	-	-
4502401	Sub Total	1,543,517,170.40	1,069,872,087.91
	Balance with Bank-Special Fund		
4504100	Nationalised Banks	-	-
4504200	Other Scheduled Banks	-	-
4504300	Scheduled Co-operative Banks	-	-
4504401	Post Office	-	-
4504401	Sub Total	-	-
	Balance with Bank-Grant Fund		
4506100	Nationalised Banks	1,562,121,546.71	2,358,739,945.71
4506200	Other Scheduled Banks	125,258,256.73	207,122,694.71
4506300	Scheduled Co-operative Banks	-	-
4506401	Post Office	-	-
4506401	Sub Total	1,687,379,803.42	2,565,862,640.42
	Total Cash and Bank Balances	3,231,127,072.82	3,636,939,106.33

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	31,199,867.00	-	45,090.00	31,154,777.00
4602000	Employee Provident Fund Loans	-	-	-	-
4603000	Loans to Others	-	-	-	-
4604000	Advance to Suppliers and Contractors	-	-	-	-

4605000	Advance to Others	7,745,915,120.00	497,510,913.00	393,771,000.00	7,844,655,033.00
4606000	Deposit with External Agencies	-	-	-	-
4608000	Other Current Assets	13,223,077.00	19,843,053.00	-	33,066,130.00
	Sub Total	7,790,338,064.00	512,353,966.00	393,816,090.00	7,908,875,940.00
4611000	Less: Accumulated Provisions against Loans, Advances and Deposits	-	-	-	-
	Total Loans Advances and Deposits	7,790,338,064.00	512,353,966.00	393,816,090.00	7,908,875,940.00

Schedule B-18 - Other Assets

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

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

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

Grouping to the schedule of Balance Sheet:

Capital Reserves

Code No.	Particulars	1	2	3	4	5 (3+4)	6	7 (5-6)
		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.)		
3121101	Awasthapan Nidhi	1,460,618,208.31	294,574,664.00	1,755,192,872.31	37,404,653.00	1,717,788,219.31		
3121102	HDA Transfer	1,032,148,416.95	6,452,509.00	1,038,600,925.95	16,929,196.00	1,021,671,729.95		
3121103	Finance Commission	2,549,760,352.56	1,638,121,882.00	4,187,882,234.56	133,667,344.00	4,054,214,890.56		
3121104	NHI Fund	55,079,162.00	-	55,079,162.00	3,651,748.00	51,427,414.00		
3121105	Shelter Home Fund	21,976,762.00	-	21,976,762.00	358,221.00	21,618,541.00		
3121106	Solid Waste Management	560,227,800.00	-	560,227,800.00	-	560,227,800.00		
3121107	Sewerage II	1,035,700,000.00	-	1,035,700,000.00	-	1,035,700,000.00		
3121108	Sewerage I	1,186,754,000.00	-	1,186,754,000.00	-	1,186,754,000.00		
3121109	Water Supply I	1,027,609,700.00	-	1,027,609,700.00	-	1,027,609,700.00		
3121110	Water Supply II	1,755,613,000.00	-	1,755,613,000.00	-	1,755,613,000.00		
3121111	Urban Road Improvement Plan	21,20,878,000.00	-	21,20,878,000.00	-	21,20,878,000.00		
3121112	E Governance	13,162,316.00	-	13,162,316.00	214,546.00	12,947,770.00		
3121113	Tunnel Pond Fund	52,928,000.00	-	52,928,000.00	-	52,928,000.00		
3121114	Tunnel Pond Fund	9,769,740.00	-	9,769,740.00	159,247.00	9,610,493.00		
	Total Reserve Funds	12,842,225,457.82	1,939,149,049.00	14,781,374,506.82	192,384,954.00	14,588,989,552.82		

Grants & Contribution For Specific Purposes (Central Government)

Particulars	Code No.	Grants from State Govt. Sewerage I	Grants from State Govt. Sewerage II	Grants from Central Govt. Sewerage III	Grants from State Govt. Water Supply I	Grants from State Govt. Water Supply II	Grants from Central Govt. Water Supply III	Grants from State Govt. Sewerage Amount	Grants from Central Govt. Sewerage Amount	Grants from Central Govt. Total
(a) Opening Balances	3201100	450,606,150.00	57,168,000.00	487,150,000.00	476,938,250.00	828,507,000.00	3,058,000.00	88,707,000.00	88,707,000.00	2,382,134,400.00
(b) Additions to the Grants		-	-	244,591,000.00	-	-	-	-	-	244,591,000.00
(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	57,168,000.00	731,741,000.00	476,938,250.00	828,507,000.00	3,058,000.00	88,707,000.00	88,707,000.00	2,626,725,400.00
(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 (c) (i-iii) (c)		-	-	-	-	-	-	-	-	-
Net balance at the year end ((a)+(b)-(c))		450,606,150.00	57,168,000.00	726,741,000.00	476,938,250.00	828,507,000.00	3,058,000.00	88,707,000.00	88,707,000.00	2,626,725,400.00

Grants & Contribution For Specific Purposes (State Government)

Particulars	Code No.	Grants from State Govt. Sewerage I	Grants from State Govt. Sewerage II	Grants from State Govt. Sewerage III	Grants from State Govt. Water Supply I	Grants from State Govt. Water Supply II	Grants from State Govt. Sewerage Amount	Grants from State Govt. Sewerage Amount	Grants from State Govt. Total
(a) Opening Balances	3202100	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	97,206,000.00	3,469,822,860.00
(b) Additions to the Grants		-	-	112,880,000.00	-	-	-	-	112,880,000.00
(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)		582,167,060.00	169,378,000.00	668,130,000.00	1,051,643,400.00	1,012,955,400.00	1,223,000.00	97,206,000.00	3,582,702,860.00

	582,167,060.00	169,378,000.00	668,130,000.00	1,051,643,400.00	1,012,955,400.00	97,206,000.00	3,582,702,860.00
Total (a+b)							
(c) Payments out of Funds							
(i) Capital expenditure on							
Fixed Assets							
Others							
Sub Total							
(ii) Revenue expenditure on							
Salary/Wages and allowances etc.							
Rent							
Other administrative charges							
Sub Total							
(iii) Others							
Loss on disposal of Special Fund Investments							
Dividend 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	668,130,000.00	1,051,643,400.00	1,012,955,400.00	97,206,000.00	3,582,702,860.00

Loans from State Government

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3302002	Revolving Fund (L.B.Share (JNNURM))	4,332,392,720.00	4,332,392,720.00
3302003	Short Term loan from State Govt.	12,765,217.00	12,765,217.00
		4,345,157,937.00	4,345,157,937.00

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	2	3	4	5 (3+4)	6	7 (5-6)
3411001	Community Participation Fund	45,000.00	-	45,000.00	-	45,000.00
3411002	Cremaion Pices Fund	682,898.83	1,095,050.00	1,777,948.83	57,631.00	1,720,317.83
3411003	MP / MKA Fund	27,695,873.55	2,879,144.72	30,575,018.27	6,433,277.00	24,141,741.27
3411004	NHAI and Demolition Fund	10,881,372.28	107,746,044.00	118,627,416.28	12,960,467.00	105,666,949.28
3411005	Swachh Bharat Mission Fund	60,155,677.00	-	60,155,677.00	321,386,408.00	27,771,269.00
3411006	Urban Road Improvement Plan	12,386,356.00	-	12,386,356.00	-	12,386,356.00
3411007	Slouter House	49,740,000.00	-	49,740,000.00	-	49,740,000.00
3411008	Turtel Pond	68,374.00	67,074,000.00	67,757,374.00	-	67,757,374.00
3411009	Kanha Gaushala	-	-	-	2,515,820.00	-
	Total Reserve Funds	160,855,405.66	178,794,238.72	339,649,644.38	143,743,603.00	195,906,041.38

Employees' Liabilities

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3501101	Retired Employees Leave Encasement	10,498,586.00	-
3501102	Retired Employees Pension	83,698,221.00	6,382,377.00
3501103	Group Insurance Claims	7,746,709.00	6,445,878.00
3501104	PF	2,10,010.00	2,10,010.00
3501105	ESIC	204,528,319.00	378,310.00
3501106	SABRY	-	-
		308,453,470.00	13,281,802.00

Interest Earned on Grant Contribution

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3501201	Interest from Sewerage I	10,050,911.00	9,658,807.00
3501202	Interest from Solid Waste Management	4,436,917.00	3,981,667.00
3501203	Interest from Water Supply I	11,010,693.00	10,581,118.00
3501204	Interest from Sewerage II	16,788,391.00	15,938,298.00
3501205	Interest from Sewerage III	18,726,930.00	12,598,536.00
3501206	Interest from Water Supply II	20,411,196.00	19,644,855.00
3501207	Interest from TIC	387,316,466.00	286,493,406.00
3501208	Interest from E Governance	1,019,133.00	952,897.00
3501209	Interest from Swachh Bharat Mission	3,843,640.00	3,061,780.00

3501210	Interest from Annuity	4,088,676.00	2,706,340.00
		779,692,902.00	365,569,742.00

Recoveries Payable

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3502001	TDS from Contractor	3,778,896.00	4,519,877.00
3502002	TDS from Professional	-	14,780.00
3502003	Trade Tax / VAT	6,075,326.11	8,000,462.00
3502004	Income Tax	205,535,594.00	4,661,331.11
3502005	Gift	909,600.00	53,694,591.00
3502006	Withheld Amount	6,476,626.20	9,883,660.20
3502007	Co Operative Society	2,752,000.00	1,372,576.00
3502009	Bank Loan	9,338,338.00	1,476,537.00
3502010	GST Withheld	86,138,427.00	37,538,339.00
3502011	GST Payable	141,825.00	103,203.00
3502012	APDA Relief Fund	4,531,962.00	-
3502013	TDS on GST	8,622,145.00	-
3502014	Court Deduction	36,518.00	-
		334,322,161.31	116,443,187.31

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	257,666.00	-	45,090.00	212,576.00
	Temporary Advance (Works)	30,184,203.00	-	30,184,203.00	-
		30,441,869.00		45,090.00	30,396,779.00
4605001	Advance to Others				
4605002	G. M. Gangra Pollution	2,911,681,320.00	398,771,000.00	398,771,000.00	2,911,681,320.00
4605003	U.P. Jal Nigam	4,823,404,800.00	-	-	4,823,404,800.00
4605004	NCSI New Delhi	6,116,200.00	-	-	6,116,200.00
4605005	S.N.A. (E. Governance)	4,712,800.00	-	-	4,712,800.00
	Stamp Duty Receivable from DM	-	98,739,913.00	-	98,739,913.00
		7,745,805,120.00	497,510,913.00	398,771,000.00	7,844,555,033.00
4608001	Other Current Assets				
4608002	S.N.A. CDP Reimbursement	950,895.00	-	-	950,895.00
4608003	S.N.A. PIU Reimbursement	9,202,072.00	-	-	9,202,072.00
4608004	S.N.A. DPR Reimbursement	1,041,594.00	-	-	1,041,594.00
4608005	TDS on Fixed Deposits	2,028,516.00	19,833,053.00	-	21,861,569.00
	TDS Receivable from Parties	-	30,000.00	-	30,000.00
		13,223,077.00	19,843,053.00		30,000.00
	Total	7,790,338,064.00	512,355,966.00	398,815,090.00	7,908,875,940.00

Nationalised Banks and Other Scheduled Banks (Municipal Fund)

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
4502101	All Bank A/c No. 2022549532	743,582.00
4502102	Andra Bank A/c No. 08131100001194	587,260.55
4502103	B.O.B A/c No. 09620100005680	255,326,692.21
4502104	P.N.B A/c No. 1881002100039878	167,571.72
4502105	P.N.B A/c No. 0077000101131315	86,154,586.62
4502106	P.N.B A/c No. 4483000100039451	51,187,881.34
4502107	P.S.A A/c No. 11254	2,525,363.00
4502108	P.S.A A/c No. 7107	269,456,488.61
4502109	P.S.A A/c No. 1261	1,265,328.46
4502110	P.S.A A/c No. 8224	1,770,173.34
4502111	P.S.A A/c No. 8223	31,920,044.81
4502112	SBI A/c No. 10500839919	10,912,012.66
4502113	SBI A/c No. 38030831657	31,506,386.12
4502114	SBI A/c No. 10500839919	3,416,188.50
4502115	SBI A/c No. 10500839919	3,150,571.50
4502116	SBI A/c No. 10500839919	1,371,577.50
4502117	SBI A/c No. 10500839919	65,774,928.50
4502118	SBI A/c No. 10500839919	1,340,488.00
4502119	SBI A/c No. 10500839919	3,620,157.06
4502201	Indian Bank A/c No. 6094795888	
	Industrial Bank A/c No. 100004249938	

4108020	Heli Kuda Gari (Against Finance Comm Fund)	11.31%	30,225,560.00	1,716,810.00	-	31,946,370.00	9,148,787.00	2,578,407.00	-	11,727,194.00	20,219,176.00	21,080,773.00
4108021	Road & Drain (Against KDA Transfer)	1.63%	1,086,695,818.95	6,452,503.00	-	1,095,148,321.95	56,547,602.00	16,829,195.00	-	73,476,597.00	1,021,671,724.95	1,031,148,416.95
4108022	Road & Drain (Against Urban Road Improvement Plan)	1.63%	14,056,644.00	-	-	14,056,644.00	894,828.00	214,546.00	-	1,106,874.00	13,947,770.00	13,164,316.00
4108023	Tunnel Pond (Against Tunnel Pond Fund)	1.63%	9,931,626.00	-	-	9,931,626.00	161,886.00	159,247.00	-	321,133.00	9,610,493.00	9,769,740.00
			5,751,827,394.82	1,939,149,040.00	-	7,690,976,434.82	609,312,437.00	192,384,954.00	-	801,697,331.00	6,889,279,052.82	5,142,514,957.82
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		31,000.00	-	-	31,000.00	-	-	-	-	31,000.00	31,000.00
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 Slip 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
			25,977,335.20	-	-	25,977,335.20	-	-	-	-	25,977,335.20	25,977,335.20
4122001	Capital Work in Progress (Against Fund)											
4122001	Sewerage I (Against JNUIRM 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 JNUIRM Fund)		1,166,754,000.00	-	-	1,166,754,000.00	-	-	-	-	1,166,754,000.00	1,166,754,000.00
4122003	Solid Waste (Against JNUIRM Fund)		1,035,700,000.00	993,771,000.00	-	1,429,471,000.00	-	-	-	-	1,429,471,000.00	1,035,700,000.00
4122004	Solid Waste (Against JNUIRM Fund)		560,227,800.00	-	-	560,227,800.00	-	-	-	-	560,227,800.00	560,227,800.00
4122005	Water Supply I (Against JNUIRM 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 JNUIRM Fund)		2,120,878,000.00	-	-	2,120,878,000.00	-	-	-	-	2,120,878,000.00	2,120,878,000.00
4122007	E Governance		53,928,000.00	-	-	53,928,000.00	-	-	-	-	53,928,000.00	53,928,000.00
			7,699,710,500.00	993,771,000.00	-	8,693,481,500.00	-	-	-	-	8,693,481,500.00	7,699,710,500.00
	Total		46,156,439,954.82	2,148,711,777.00	-	48,305,150,831.82	3,327,616,632.00	482,118,215.00	-	3,769,734,661.00	44,735,416,170.62	42,828,627,622.62

KANPUR MUNICIPAL CORPORATION
INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD ENDED 31.03.2019

CODE NO.	ITEM/HEAD OF ACCOUNT	SCH.NO.	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
	INCOME			
1100100	Tax Revenue	I-1	1,559,312,319.00	1,400,274,430.00
1201000	Assigned Revenue & Compensation	I-2	-	-
1301000	Rental Income from Municipal Properties	I-3	11,141,337.00	12,131,004.00
1401000	Fees & User Charges	I-4	215,348,747.21	109,987,264.00
1501000	Sale & Hire Charges	I-5	7,933,060.00	11,907,996.00
1601000	Revenue Grants, Contribution & Subsidies	I-6	2,938,491,036.46	3,042,995,953.00
1701000	Income from Investments	I-7	-	-
1801000	Interest Earned	I-8	362,006,398.50	160,102,262.00
1901000	Other Income	I-9	13,982,716.00	8,338,325.00
	TOTAL INCOME		5,108,215,614.17	4,745,737,234.00
	EXPENDITURE			
2101000	Establishment Expenses	I-10	3,747,214,835.00	3,595,517,159.00
2201000	Administrative Expenses	I-11	367,724,581.00	138,866,737.00
2301000	Operations & Maintenance	I-12	659,839,438.00	909,455,897.96
2401000	Interest & Finance Expenses	I-13	54,730,882.96	40,597,020.66
2501000	Programme Expenses	I-14	7,113,000.00	-
2601000	Revenue Grants, Contribution & Subsidies	I-15	-	-
2701000	Provisions & Write Off	I-16	-	-
2711000	Miscellaneous Expenses	I-17	-	-
2722000	Depreciation		249,733,275.00	255,247,762.00
	TOTAL EXPENDITURE		5,086,356,011.96	4,939,684,576.62
	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		21,859,602.21	(193,947,342.62)
2801000	Add: Prior Period Items	I-18	-	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		21,859,602.21	(193,947,342.62)
	Less: Transfer to Reserve Funds		-	-
	Net balance being surplus/ (deficit) carried over to Municipal Fund		21,859,602.21	(193,947,342.62)

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

UDIN: 20070663AAAAA95378



(Chief Accounts Officer)

(Addl. Municipal Comm.)

(Municipal Comm.)

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1100101	Property Tax	1,532,841,608.00	1,364,860,299.00
1100201	Water Tax	-	-
1100301	Sewerage Tax	-	-
1100401	Theatre Tax	1,054,229.00	56,640.00
1100501	Lighting Tax	-	-
1100601	Education Tax	-	-
1100701	Vehicle Tax	-	-
1100801	Tax on Animals	-	-
1100901	Electricity Tax	-	-
1101001	Professional Tax	-	-
1101101	Advertisement Tax	25,416,482.00	35,357,491.00
1101201	Pilgrimage Tax	-	-
1105101	Octroi & Toil	-	-
1105201	Cess	-	-
1108001	Other Taxes	-	-
	Sub Total	1,559,312,319.00	1,400,274,430.00
1109001	Less: Remissions and Refund [Schedule I-1 (a)]	-	-
	Total Tax Revenue	1,559,312,319.00	1,400,274,430.00

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	11,141,337.00	12,131,004.00
1302001	Rent from Office Buildings	-	-
1303001	Rent from Guest Houses	-	-
1304001	Rent from Lease of Lands	-	-
1308001	Other Rents	-	-
	Sub Total	11,141,337.00	12,131,004.00
1309001	Less: Rent Remission and Refunds	-	-
	Total Rental Income from Municipal Properties	11,141,337.00	12,131,004.00

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	830,246.00	890,222.00
1401101	Licensing Fees	11,813,965.00	11,691,266.00
1401201	Fees for Certificate or Extract	222,148.00	250,105.00
1401301	Development Charges	11,100,773.00	10,496,891.00

1401401	Regularisation Fees	866,054.00	34,000.00
1401501	Penalties and Fines	2,258,159.00	1,674,752.00
1402001	Other Fees	19,984,919.00	9,238,412.00
1404001	User Charges	3,176,022.21	2,305,604.00
1405001	Entry Fees	4,578,736.00	2,155,502.00
1406001	Road Damage Recovery Charges	160,517,725.00	71,250,510.00
1407001	Other Charges	-	-
	Sub Total	215,348,747.21	109,987,264.00
1409001	Less: Rent Remission and Refunds	-	-
	Total income from Fees & User Charges- Income Head Wise	215,348,747.21	109,987,264.00

Schedule I-5 : Sale & Hire Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1501001	Sale of Product	2,369.00	20,956.00
1501101	Sale of Forms & Publications	4,694,204.00	8,855,940.00
1501201	Sale of Stores & Scrap	3,217,213.00	3,030,300.00
1503001	Sale of Others	-	-
1504001	Hire Charges for Vehicles	-	-
1504101	Hire Charges for Equipment	19,274.00	800.00
	Total income from Sale & Hire Charges- Income Head Wise	7,933,060.00	11,907,996.00

Schedule I-6 : Revenue Grants, Contribution & Subsidies

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1601001	Revenue Grant	2,930,099,470.00	3,042,995,953.00
1602001	Re-imbusement of expenses	-	-
1603001	Contribution towards Election schemes	8,391,566.46	-
	Total Revenue Grants, Contribution & Subsidies	2,938,491,036.46	3,042,995,953.00

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	-	-
1702001	Dividend	-	-
1703001	Income from projects taken up on commercial basis	-	-
1704001	Profit in Sale of Investment	-	-
1708001	Others	-	-
	Total Income from Investments	-	-

Schedule I-8 : Interest Earned

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1801001	Interest from Bank Accounts	74,388,442.50	40,861,504.00
1802001	Interest on Loans and Advances to Employees	88,982.00	85,832.00
1803001	Interest on Loans to Others	-	-
1808001	Other Interest	287,528,974.00	119,154,926.00
	Total Interest Earned	362,006,398.50	160,102,262.00

Schedule I-9 : Other Income

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1901001	Deposits Forfeited	-	-
1901101	Lapsed Deposits	-	-
1902001	Insurance Claim Recovery	-	-
1903001	Profit on Disposal of Fixed Assets	-	-
1904001	Recovery from Employees	1,440,998.00	1,763,764.00
1905001	Unclaimed Refund / Liabilities	-	-
1906001	Miscellaneous Income	12,541,718.00	6,574,561.00
Total Other Income		13,982,716.00	8,338,325.00

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	2,609,290,810.00	2,479,614,277.00
2102001	Benefits and Allowances	8,578,005.00	4,684,880.00
2103001	Pension	989,333,864.00	919,073,067.00
2104001	Other Term.& Retirement Benefits : Leave encashment	63,753,716.00	62,471,427.00
2104002	Other Term.& Retirement Benefits : Death cum Retirement Gratuity	76,258,440.00	129,673,508.00
Total Establishment Expenses- Expenditure Head Wise		3,747,214,835.00	3,595,517,159.00

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	-	-
2201101	Electricity Expenses	203,903,406.00	36,085,528.00
2201102	Water & Sewer Tax	76,579,000.00	30,149,000.00
2201201	Telephone Expenses	2,180,244.00	2,150,859.00
2202001	Books & Periodicals	194,340.00	141,909.00
2202101	Printing & Stationery	2,496,474.00	1,076,810.00
2202104	Computer Expenses	1,635,066.00	1,412,083.00
2204001	Insurance	1,730,570.00	1,973,268.00
2205001	Audit Fees	-	5,000,000.00
2205101	Legal Expenses	1,324,229.00	2,976,800.00
2205201	Professional and Other Fees	954,548.00	1,173,447.00
2206001	Hospitality Expenses	4,866,472.00	4,452,633.00
2206002	Advertisement and Publicity	11,063,403.00	5,134,741.00
2206101	Security Expenses	18,799,127.00	16,752,954.00
2206201	Travelling & Conveyance	272,450.00	292,097.00
2206301	Other Administrative Expenses	41,725,252.00	30,094,608.00
Total Administrative Expenses- Expenditure Head Wise		367,724,581.00	138,866,737.00

Schedule I-12 : Operations and Maintenance

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2301001	Power & Fuel	248,747,939.00	201,066,541.00
2303001	Consumption of Stores	21,269,086.00	18,352,104.00
2304001	Hire Charges	21,887,135.00	12,021,201.00
2305001	Repairs & Maintenance-Infrastructure Assets	221,244,153.00	427,916,194.96
2305101	Repairs & Maintenance-Civic Amenities	58,592,874.00	73,088,814.00
2305201	Repairs & Maintenance-Building	14,668,121.00	19,468,648.00
2305301	Repairs & Maintenance-Vehicles	27,807,099.00	11,591,682.00
2305901	Repairs & Maintenance-Others	7,033,125.00	12,823,854.00
2308001	Other Operations and Maintenance Expenses	38,589,906.00	133,126,859.00
Total Operations and Maintenance- Expenditure Head Wise		659,839,438.00	909,455,897.96

Schedule I-13 : Interest & Finance Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2401001	Interest on Loans from Central Government	-	-
2402001	Interest on Loans from State Government	-	-
2403001	Interest on Loans from Government Bodies & Associations	-	-
2404001	Interest on Loans from International Agencies	-	-
2405001	Interest on Loans from bank & Other Financial Institution	-	-
2406001	Interest on EMD Refund	-	-
2407001	Bank Attachment	-	-
2408001	Bank Charges	248,882.96	98,914.66
2409001	Discount on early / Prompt payment	54,482,000.00	40,498,106.00
	Total Interest & Finance Charges	54,730,882.96	40,597,020.66

Schedule I-14 : Programme Expenses

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2501001	Election Expenses	7,113,000.00	-
2502001	Own Programmes	-	-
2503001	Share in Programmes of Others	-	-
	Total Programme Expenses	7,113,000.00	-

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	1,784,826.00	373,735.00
1301008	Parks	9,356,511.00	11,757,269.00
		11,141,337.00	12,131,004.00

Empanelment & Registration Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401001	Carts / Hackney Carriages	238,346.00	185,082.00
1401002	Contractors	575,300.00	696,340.00
1401003	Professionals	16,600.00	8,800.00
		830,246.00	890,222.00

Licensing Fees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401101	Bazar & Pheriwalas	66,990.00	85,426.00
1401102	Slaughter Houses	3,000.00	5,800.00
1401103	Butchers & Traders of Meat	11,227.00	14,856.00
1401104	Cattle Pounding	885,084.00	786,650.00
1401105	Shops	115,290.00	139,107.00
1401106	Vehicle & Ricksha etc	10,732,374.00	10,659,427.00
		11,813,965.00	11,691,266.00

Fees for Certificate or Extract

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401301	Birth & Death Certificates	212,456.00	237,873.00
1401302	Copying	9,692.00	12,232.00
		222,148.00	250,105.00

Development Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401401	Demolition / Malwa	721,430.00	294,518.00
1401405	Parking Contribution	10,379,343.00	10,202,373.00
		11,100,773.00	10,496,891.00

Other Fees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1404001	Advertisement Fees	18,858.00	97,093.00
1404002	Mutation / Compounding / publication Fees	19,495,697.00	8,603,516.00
1404003	Notice Fees	-	16,100.00
1404004	Other School Fees & Charges	316,701.00	384,630.00
1404005	Survey Fees	175.00	350.00
1404006	Tuition Fees	153,488.00	136,723.00
		19,984,919.00	9,238,412.00

User Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1405001	Burial Ground Charges	590.00	2,330.00
1405002	Crematorium Charges	800.00	-
1405003	Examination Charges	34,732.00	43,900.00
1405004	Feri Niti	645,539.00	414,468.00
1405005	Garbage Collection Charges	1,329,030.21	744,402.00
1405006	Hostel Fees	6,598.00	800.00
1405007	Medicines	302,652.00	100,456.00
1405008	Sewerage Farm	193,795.00	709,376.00
1405009	ITMS Charges	405,000.00	-
1405010	Other Charges	257,286.00	289,872.00
		3,176,022.21	2,305,604.00

Entry Fees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1406001	Parks	3,091,262.00	1,447,548.00
1406002	Play Grounds	1,303,402.00	617,726.00
1406003	Swimming Pool	184,072.00	90,228.00
		4,578,736.00	2,155,502.00

Recovery from Employees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1904001	House Rent Deduction	1,079,655.00	1,177,184.00
1904002	Vehicle Use Deduction	154,882.00	199,663.00
1904003	Electric Charges	206,461.00	239,664.00
1904004	Water & Sewer Tax	-	-
1904005	Court Deduction	-	147,253.00
		1,440,998.00	1,763,764.00

Consumption of Stores

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2303001	Electrical Tools	5,508,493.00	4,997,838.00
2303002	Medicine & Health	13,654,052.00	11,671,347.00
2303003	Others	2,106,541.00	1,682,919.00
		21,269,086.00	18,352,104.00

Repairs & Maintenance-Infrastructure Assets

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305001	Road	156,327,500.00	323,239,993.96
2305003	Water Supply	-	-
2305004	Strom Water Drains	51,613,220.00	79,934,037.00
2305005	Street Lighting	5,446,134.00	18,307,248.00
2305007	Traffic Signal	7,857,299.00	6,434,916.00
		221,244,153.00	427,916,194.96

Repairs & Maintenance-Civic Amenities

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305101	Parks / Gardens	54,368,076.00	68,000,074.00
2305102	Play Grounds	27,645.00	1,170,042.00
2305103	Arts / Culture	687,015.00	482,541.00
2305104	Hospitals	530,512.00	1,244,448.00
2305105	School, College & Hostels	1,229,098.00	1,835,701.00
2305106	Swimming Pools	19,706.00	31,964.00
2305107	Stadium	-	-
2305108	Play Material	382,814.00	125,885.00
2305109	Public Toilets	1,348,008.00	198,159.00
		58,592,874.00	73,088,814.00

Repairs & Maintenance-Building

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305201	Buildings	10,108,953.00	12,336,088.00
2305202	Office Buildings	4,559,168.00	7,132,560.00
		14,668,121.00	19,468,648.00

Repairs & Maintenance-Others

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305901	Office Equipment	-	-
2305902	Electrical Appliances	682,740.00	4,719,579.00
2305903	Generator	1,705,027.00	1,376,730.00
2305904	Others	4,645,358.00	6,727,545.00
		7,033,125.00	12,823,854.00

Other Operations and Maintenance Expenses

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2308001	Leather Chormium Clearonce	38,589,906.00	17,826,859.00
2308002	Tax for Public Transport Vehicles	-	-
2308004	Ganga Action Plan (STP) by SFC	-	115,300,000.00
		38,589,906.00	133,126,859.00

KANPUR MUNICIPAL CORPORATION
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31.03.2019

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	1,198,378.00	2,135,916.00				
	Balances with Banks / Treasury	3,635,734,728.33	2,935,068,453.34				
	Operating Receipts						
1100100	Tax Revenue	1,559,312,319.00	1,400,274,430.00	2101000	Operating Payments	3,747,214,835.00	3,595,517,159.00
1201000	Assigned Revenue & Compensation	-	-	2201000	Establishment Expenses	367,724,581.00	138,866,737.00
1301000	Rental Income from Municipal Properties	11,141,337.00	12,131,004.00	2301000	Administrative Expenses	659,839,438.00	909,455,897.96
1401000	Fees & User Charges	215,348,747.21	109,987,264.00	2401000	Interest & Finance Expenses	54,730,882.96	40,597,020.66
1501000	Sale & Hire Charges	7,933,060.00	11,907,996.00	2501000	Programme Expenses	7,113,000.00	-
1601000	Revenue Grants, Contribution & Subsidies	2,938,491,036.46	3,042,995,953.00	2601000	Revenue Grants, Contribution & Subsidies	-	-
1701000	Income from Investments	-	-	2711000	Miscellaneous Expenses	-	-
1801000	Interest Earned	362,006,398.50	160,102,262.00	4301000	Purchase of Stores	-	-
1901000	Other Income	13,982,716.00	8,338,325.00		Revenue Expenditure against Fund	34,286,742.00	25,380,419.00
	Non Operating Receipts				Non Operating Payments		
3301000	Secured Loans Received	-	-	3501000	Other Payables	-	-
3311000	Unsecured Loans Received	-	-	3501000	Refunds Payable	-	-
3401000	Deposits Received	36,168,126.00	34,865,329.00	3301000	Repayment of Loans	-	-
3111000	Earmarked / Special Fund for specific purposes	1,122,359,562.00	2,631,333,063.00	3401000	Refund of Deposits	30,488,815.00	23,713,608.00
3201000	Grants, Contributions for specific purposes	357,471,000.00	24,289,000.00	4101000	Acquisition / Purchase of Fixed Assets	2,348,711,777.00	1,027,590,533.00
	Realisation of Investment-General Fund	-	-	4121000	Capital Work in Progress	-	-
3411000	Deposits Works	178,358,911.00	168,126,253.28	3411000	Deposits Works	143,743,603.00	100,851,266.00
3501000	Revenue Collected in Advance	-	-	4201000	Investment-General Fund	-	-
4601000	Loans, Advances and Deposits	393,816,090.00	10,000.00	4211000	Investment-Other Fund	-	-
4601000	Other Loans & Advances	-	-	4601000	Loans, Advances and Deposits	512,353,966.00	175,817,000.00
4601000	Deposits with External Agencies	-	-	4401000	Prepaid Expenses	-	-
4301000	Increase in Sundry Creditors & Other Liabilities	611,648,148.00	170,415,643.96	4601000	Other Loans & Advances	-	-
	Decrease in Assets	-	-		Deposits with External Agencies	-	-
	Increase in Sundry Debtors (Receivables)	-	-		Increase in Sundry Debtors (Receivables)	307,640,894.72	-
	Decrease in Sundry Debtors (Receivables)	-	-		Refund of Unutilized Fund	-	3,808,790.00
	GRAND TOTAL	11,444,970,557.50	10,748,531,536.95		Closing Balances		
					Cash balances including Imprest	225,009.00	1,198,378.00
					Balances with Banks / Treasury	3,230,897,013.82	3,635,734,728.33
					GRAND TOTAL	11,444,970,557.50	10,748,531,536.95

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 31st. March 2019, 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 31st March 2019. 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 1st. April 2008 (compiled as per G.O. No. 4094/9-5-2008-119/2007 dtd. 2nd 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 31.03.2019, the actual amounts could differ from these estimates and the differences will be recognised and accounted for in the period when they are known.

Cont...2

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 Earmarked / Special Fund Investments have not been depicted in the schedule as interest earned on specific funds could not be segregated due to fund / grant wise investments not being available.

3. Schedule B-3: Reserves

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

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

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

5. Schedule B-5: Secured Loans

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

6. Schedule B-6: Unsecured Loans

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 Statutory Liability of Provident Fund of Regular Employees of Rs. 20,55,25,594/- is unpaid as on 31.03.2019.

The statutory liability of Samvida Employees for EPF & ESI not deposited regularly during the year. The total liability of EPF, CEPF, ESI, CESI and damages/ interest is not ascertainable.

22. Schedule I-10: Establishment Expenses

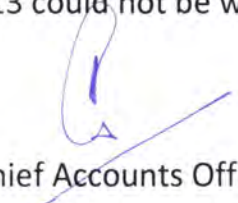
This represents the Salaries and Allowances and gratuity paid to the Employees and Workers.

23. Schedule I-11: Administrative Expenses

The Kanpur Municipal Corporation has accounted for expenses under the head Rent, Rates & Taxes and Bulk Electricity purchase pertaining to amounts payable by Kanpur Municipal Corporation to Other Government agencies towards property tax receivable for the year 2017-18 .

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)

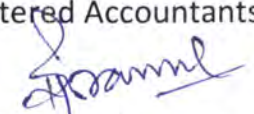

(Addl. Municipal Comm.)


(Municipal Comm.)

Place: Kanpur
Dated: 28-10-2020



For Batra Agrawal Associates
'Chartered Accountants'


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

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100