

# Kanpur Municipal Corporation

## Motijheel, Kanpur

### Audited Balance Sheet

### F Y: 2022-23

**D.GANGULI & CO.**

**Chartered Accountants**

16/77, Civil Lines, Kanpur-1

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**KANPUR MUNICIPAL CORPORATION**  
**BALANCE SHEET AS ON 31.03.2023**

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	31,24,99,69,853.89	30,71,09,67,191.35
3111000	Earmarked Funds	B-2	6,92,03,26,011.41	7,89,55,17,602.41
3121000	Reserves	B-3	95,77,39,47,167.87	17,95,00,82,239.82
	<b>Total Reserves &amp; Surplus</b>		<b>1,33,94,42,43,033.17</b>	<b>56,55,65,67,033.58</b>
3131000	Grants,Contributions for specific purposes Loans	B-4	-	6,20,94,28,260.00
	<b>Loans</b>			
3141000	Secured Loans	B-5	-	-
3151000	Unsecured Loans	B-6	4,28,11,57,560.00	4,30,24,91,016.00
	<b>Total Loans</b>		<b>4,28,11,57,560.00</b>	<b>4,30,24,91,016.00</b>
	<b>Current Liabilities and Provisions</b>			
3161000	Deposits Received	B-7	5,73,44,667.62	4,85,53,622.62
3171000	Deposits Works	B-8	49,99,74,926.38	19,00,33,841.38
3181000	Other Liabilities	B-9	95,96,40,774.13	74,17,86,781.31
3191000	Provisions	B-10	-	-
	<b>Total Current Liabilities and Provisions</b>		<b>1,51,69,60,368.13</b>	<b>98,03,74,245.31</b>
	<b>TOTAL LIABILITIES</b>		<b>1,39,74,23,60,961.30</b>	<b>68,04,88,60,554.89</b>
	<b>ASSETS</b>			
4101000	Fixed Assets	B-11		
	Gross Block		1,27,01,00,91,200.67	53,78,04,21,359.62
	Less: Accumulated Depreciation		2,06,90,23,389.00	5,22,63,68,350.00
	<b>Net Fixed Assets</b>		<b>1,24,94,10,67,811.67</b>	<b>48,55,40,53,009.62</b>
	<b>Invesments</b>			
4111000	Investment-General Fund	B-12	4,18,50,00,000.00	2,87,00,00,000.00
	<b>Total Invertment</b>		<b>4,18,50,00,000.00</b>	<b>2,87,00,00,000.00</b>
	<b>Current Assets,Loan and Advances</b>			
4121000	Stock in Hand	B-13	4,05,34,919.00	4,87,25,022.00
	<b>Sundry Debtors</b>			
4131000	Gross amount outstanding	B-14	2,93,62,06,703.94	2,87,95,42,992.53
	Less:-Accumulated provision against bad and doubtful receivables		9,55,54,836.00	9,49,15,398.00
	<b>Net amount Outstanding</b>		<b>2,84,06,51,867.94</b>	<b>2,78,46,27,594.53</b>
4141000	Prepaid Expenses	B-15	-	-
4151000	Cash & Bank Balance	B-16	4,65,02,77,977.69	4,50,22,57,685.74
4161000	Loans,Advances & Deposits	B-17	3,08,48,28,385.00	9,28,91,97,243.00
4171000	Less:Accumulated Provision Against Loans		-	-
	<b>Total Current Assets, Loans &amp; Advance</b>		<b>7,77,56,41,281.69</b>	<b>13,84,01,79,950.74</b>
4181000	Other Assets	B-18	-	-
4191000	Miscellaneous Expenditure (to the extent not w/o)	B-19	-	-
	<b>Total Assets</b>		<b>1,39,74,23,60,961.30</b>	<b>68,04,88,60,554.89</b>
	<b>NOTES ON ACCOUNTS</b>	B-20	-	-

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

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

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

*[Signature]*  
(Chief Accounts Officer)

*[Signature]*  
20/06/23  
(Add.Municipal Comm.)

*[Signature]*  
06/06/23  
(Municipal Comm.)

**KANPUR MUNICIPAL CORPORATION**  
**INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD ENDED 31.03.2023**

CODE NO.	ITEM/HEAD OF ACCOUNT	SCH.NO.	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
	<b>INCOME</b>			
1101000	Tax Revenue	I-1	1,98,86,58,452.00	1,95,79,11,341.00
1201000	Assigned Revenue & Compensation	I-2	-	-
1301000	Rental Income from Municipal Properties	I-3	3,10,35,238.00	2,72,77,142.00
1401000	Fees & User Charges	I-4	32,04,77,884.85	24,09,50,623.80
1501000	Sale & Hire Charges	I-5	52,68,234.00	66,04,242.00
1601000	Revenue Grants,Contribution & Subsidies	I-6	6,70,43,99,771.00	6,05,68,10,924.00
1701000	Income from Investments	I-7	-	-
1801000	Interest Earned	I-8	23,79,37,140.00	25,64,04,201.00
1901000	Other Income	I-9	2,59,90,438.48	3,93,72,438.23
	<b>TOTAL INCOME</b>		<b>9,31,37,67,158.33</b>	<b>8,58,53,30,912.03</b>
	<b>EXPENDITURE</b>			
2101000	Establishment Expenses	I-10	4,56,14,92,052.00	4,26,37,24,955.00
2201000	Administrative Expenses	I-11	30,69,79,689.00	28,73,76,276.00
2301000	Operations & Maintenance	I-12	2,68,55,47,498.00	2,32,48,16,968.44
2401000	Interest & Finance Expenses	I-13	6,76,78,669.79	6,76,20,314.61
2501000	Programme Expenses	I-14	1,59,96,374.00	-
2601000	Revenue Grants,Contribution & Subsidies	I-15	-	-
2701000	Provisions & Write Off	I-16	28,66,05,459.00	13,36,33,018.00
2801000	Miscellaneous Expenses	I-17	-	-
4101000	Depreciation		12,30,44,923.00	24,26,61,484.00
	<b>TOTAL EXPENDITURE</b>		<b>8,04,73,44,664.79</b>	<b>7,31,98,33,016.05</b>
	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		<b>1,26,64,22,493.54</b>	<b>1,26,54,97,895.98</b>
2901000	Add: Prior Period Items	I-18	-	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		<b>1,26,64,22,493.54</b>	<b>1,26,54,97,895.98</b>
	Less: Transfer to Reserve Funds			
	<b>Net balance being surplus/ (deficit) carried over to Municipal Fund</b>		<b>1,26,64,22,493.54</b>	<b>1,26,54,97,895.98</b>

**NOTES ON ACCOUNTS**

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

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

B-20

For D.Ganguli & Co.

Chartered Accountants

*Dipankar Ganguli*  
(CA Dipankar Ganguli)

Partner

Membership

No. 070656

Kanpur

UDIN:

*CG*  
(Chief Accounts Officer)

*05/06/23*  
(Add.Municipal Comm.)

*05/06/23*  
(Municipal Comm.)

**KANPUR MUNICIPAL CORPORATION**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31.03.2023**

CODE NO.	ITEM/HEAD OF ACCOUNT	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)	CODE NO.	ITEM/HEAD OF ACCOUNT	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
	<u>Opening Balances</u>				<u>Operating Payments</u>		
4151000	Cash balances including Imprest	1,33,79,917.00	1,25,00,952.00	2101000	Establishment Expenses	4,56,14,92,052.00	4,26,37,24,955.00
4151000	Balances with Banks / Treasury	4,48,88,77,768.74	4,86,55,64,874.28	2201000	Administrative Expenses	30,69,79,689.00	28,73,76,276.00
	<u>Operating Receipts</u>			2301000	Operations & Maintenance	2,68,55,47,498.00	2,32,48,16,968.44
1100100	Tax Revenue	1,98,86,58,452.00	1,95,79,11,341.00	2401000	Interest & Finance Expenses	6,76,78,669.79	6,76,20,314.61
1201000	Assigned Revenue & Compensation	-	-	2501000	Programme Expenses	1,59,96,374.00	-
1301000	Rental Income from Municipal Properties	3,10,35,238.00	2,72,77,142.00	2601000	Revenue Grants, Contribution & Subsidies	-	-
1401000	Fees & User Charges	32,04,77,884.85	24,09,50,623.80	2701000	Provisions & Write Off	28,66,05,459.00	13,36,33,018.00
1501000	Sale & Hire Charges	52,68,234.00	66,04,242.00	4301000	Purchase of Stores	-	2,18,32,607.00
1601000	Revenue Grants, Contribution & Subsidies	6,70,43,99,771.00	6,05,68,10,924.00	3111000	Expenditure against Fund	4,28,05,68,595.00	1,86,30,749.00
1701000	Income from Investments	-	-		<u>Non Operating Payments</u>		
1801000	Interest Earned	23,79,37,140.00	25,64,04,201.00	3501000	Other Payables	-	-
1901000	Other Income	2,59,90,438.48	3,93,72,438.23	3311000	Repayment of Loans	2,13,33,456.00	2,13,33,462.00
	<u>Non Operating Receipts</u>			3161000	Refund of Deposits	3,22,02,430.00	2,44,46,458.00
3301000	Secured Loans Received	-	-	4101000	Acquisition / Purchase of Fixed Assets	9,19,57,797.00	1,81,76,00,265.00
3311000	Unsecured Loans Received	-	-	4121000	Capital Work in Progress	-	-
3161000	Deposits Received	4,09,93,475.00	2,89,74,431.00	3411000	Deposits Works	25,49,29,997.00	12,24,03,578.00
3111000	Earmarked / Special Fund for specific purposes	3,30,53,77,004.00	2,07,57,67,824.00	4201000	Investment-General Fund	1,31,50,00,000.00	46,50,00,000.00
3201000	Grants, Contributions for specific purposes	-	-	4211000	Investment-Other Fund	-	-
4201000	Realisation of Investment-General Fund	-	-	4161000	Loans, Advances and Deposits	88,83,54,838.00	1,65,04,74,419.00
3411000	Deposits Works	56,48,71,082.00	14,17,58,767.00	4131000	Increase in Sundry Debtors (Receivables)	5,60,24,273.41	19,52,90,051.96
3501000	Revenue Collected in Advance	88,32,95,436.00	12,47,38,805.00		<u>Closing Balances</u>		
4161000	Loans, Advances and Deposits	81,90,103.00	-	4151000	Cash balances including Imprest	93,75,090.00	1,33,79,917.00
4301000	Decrease in Stores	-	-	4151000	Balances with Banks / Treasury	4,64,09,02,887.69	4,48,88,77,768.74
4131000	Decrease in Sundry Debtors (Receivables)	-	-		<b>GRAND TOTAL</b>	<b>19,51,49,49,105.89</b>	<b>15,91,64,40,807.75</b>
3181000	Increase in Sundry Creditors & Other Liabilities	21,78,53,992.82	8,18,04,242.44				
3101100	Adjustment through Capital Fund	67,83,43,169.00	-				

As per our separate report of even date

For D. Ganguli & Co.

Chartered Accountants

*Dipankar Ganguli*  
(CA Dipankar Ganguli)  
Partner  
26/05/2023

Membership No. 0706556

Kanpur

UDIN:

(Chief Accountants Officer)

(Add. Municipal Comm.)

(Municipal Comm.)



**Schedule B-3: Reserves (3121000)**

Code No.	Particulars	Opening Balance as per the last Account (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deduction during the year (Rs.)	Balance at the end of the Curr. Yr. (Rs.)
1	2	3	4	5(3+4)	6	7(5-6)
3121100	Capital Contribution	-	-	-	-	-
3121200	Capital Reserve (Assets against Fund)	17,95,00,82,239.82	7,09,22,10,120.00	25,04,22,92,359.82	10,25,03,71,739.82	14,79,19,20,620.00
3121300	Borrowing Redemption Reserve	-	-	-	-	-
3121400	Special Fund (Utilized)	-	-	-	-	-
3121500	Statutory Reserve	-	-	-	-	-
3121600	General Reserve	-	-	-	-	-
3121700	Revaluation Reserve (As on 31.03.2023)	-	80,98,20,26,547.87	80,98,20,26,547.87	-	80,98,20,26,547.87
	<b>Total Reserve Funds</b>	<b>17,95,00,82,239.82</b>	<b>88,07,42,36,667.87</b>	<b>1,06,02,43,18,907.69</b>	<b>10,25,03,71,739.82</b>	<b>95,77,39,47,167.87</b>

**Schedule B-4: Grants & Contribution for Specific Purposes (3131000)**

Particulars	Grants from Central Govt.	Grants from State Govt.	Grants from Other Govt. Agencies	Grants from Fin. Inst.	Grants from Welfare Bodies	Grants from Int. Org.	Others
Code No.	3131100	3131200	3131300	3131400	3131500	3131600	3131700
<b>a) Opening Balance</b>	2,62,67,25,400.00						
b) Additions to the Grants							
i) Grants Received during the year		3,58,27,02,860.00					
ii) Interest/ Dividend earned on Grant Investment							
iii) Profit on disposal of Grant Investments							
iv) Appreciation in value of Grant Investments							
v) Other Additions							
<b>Total (b)</b>	-	-	-	-	-	-	-
<b>Total (a+b)</b>	<b>2,62,67,25,400.00</b>	<b>3,58,27,02,860.00</b>					
c) Payments out of Funds							
i) Capital Expenditure on Fixed Assets							
Others							
Sub Total							
ii) Revenue Expenditure on Salary, Wages and Allowances etc.							
Rent							
Other administrative charges							
Sub Total							
iii) Others							
Loss on disposal of SFI							
Diminution in Value of SFI							
Transferred to Municipal Fund after adjustment of Advance to Implementing Agencies	2,62,67,25,400.00	3,58,27,02,860.00					
Sub Total	2,62,67,25,400.00	3,58,27,02,860.00					
<b>Total of (i+ii+iii) ( c )</b>	<b>2,62,67,25,400.00</b>	<b>3,58,27,02,860.00</b>					
<b>Net Balance at the year end[(a+b)-c]</b>	-	-					

**Schedule B-5: Secured Loans (3141000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3141100	Loans from Central Government	-	-
3141200	Loans from State Government	-	-
3141300	Loans from Government Bodies & Asso.	-	-
3141400	Loans from International Agencies	-	-
3141500	Loans from Banks & Other FI	-	-
3141600	Other Term Loans	-	-
3141700	Bonds & Debentures	-	-
3141800	Other Loans	-	-
	<b>Total Secured Loans</b>	<b>-</b>	<b>-</b>

**Schedule B-6: Unsecured Loans (3151000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3151100	Loans from Central Government	-	-
3151200	Loans from State Government	4,28,11,57,560.00	4,30,24,91,016.00
3151300	Loans from Government Bodies & Asso.	-	-
3151400	Loans from International Agencies	-	-
3151500	Loans from Banks & Other FI	-	-
3151600	Other Term Loans	-	-
3151700	Bonds & Debentures	-	-
3151800	Other Loans	-	-
	<b>Total Unsecured Loans</b>	<b>4,28,11,57,560.00</b>	<b>4,30,24,91,016.00</b>

**Schedule B-7: Deposits Received (3161000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3161100	From Contractors	5,73,44,667.62	4,85,53,622.62
3161200	From Revenue	-	-
3161300	From Staff	-	-
3161400	From Others	-	-
	<b>Total Deposits Received</b>	<b>5,73,44,667.62</b>	<b>4,85,53,622.62</b>

**Schedule B-8: Deposits Works (3171000)**

Code No.	Particulars	Opening Balance at the beginning (Rs.)	Additions during the year (Rs.)	Utilization/ Exp. during the year (Rs.)	Balance O/s at the end of the year (Rs.)
1	2	3	4	5	6
3171100	Civil Works	19,00,33,841.38	56,48,71,082.00	25,49,29,997.00	49,99,74,926.38
3171200	Electrical Works	-	-	-	-
3171300	Others	-	-	-	-
	<b>Total Deposits Works</b>	<b>19,00,33,841.38</b>	<b>56,48,71,082.00</b>	<b>25,49,29,997.00</b>	<b>49,99,74,926.38</b>

**Schedule B-9: Other Liabilities (3181000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3181100	Creditors	19,08,74,247.00	20,06,11,570.00
3181200	Employee Liabilities	29,57,54,082.00	28,38,76,703.00
3181300	Interest Earned on Grant Contribution	10,72,27,825.82	12,23,88,032.00
3181400	Recoveries Payable	14,29,48,968.31	13,49,10,476.31
3181500	Others Payable	15,00,000.00	-
3181600	Advance Collections of Revenues	-	-
3181700	Others (Deferred Liabilities)	22,13,35,651.00	-
	<b>Total Other Liabilities</b>	<b>95,96,40,774.13</b>	<b>74,17,86,781.31</b>

**Schedule B-10: Provisions (3191000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3191100	Provisions For Expenses	-	-
3191200	Provisions for Interest	-	-
3191300	Provisions for other Assets	-	-
	<b>Total Provisions</b>	<b>-</b>	<b>-</b>



**Schedule B-11: Fixed Assets (4101000)**

Code No.	Particulars	Gross Block						Accumulated Depreciation					
		Opening Balance	Addition during the period	Deduction during the period	Cost at the end of the year	Opening Balance	Addition during the period	Deduction during the period	Total at the end of the year				
		3	4	5	6	7	8	9	10				
1	2												
4101100	Land	16,31,82,72,751.00	-	-	16,31,82,72,751.00	-	-	-	-	-	-	-	-
4101200	Building	6,20,57,39,016.44	-	-	6,20,57,39,016.44	-	-	-	-	-	-	-	1,26,88,32,924.00
	<b>Infrastructure Assets</b>												
4101300	Roads and Bridges	6,54,64,84,000.00	-	-	6,54,64,84,000.00	-	-	-	-	8,47,76,038.00	-	-	1,43,02,76,128.00
4101400	Sewerage and Drainage	2,77,74,10,510.67	-	-	2,77,74,10,510.67	-	-	-	-	3,59,81,070.00	-	-	60,59,63,991.00
4101500	Public Lighting	64,16,89,465.00	6,32,77,096.00	-	70,49,66,561.00	-	-	-	-	-	-	-	28,16,32,672.00
	<b>Other Assets</b>												
4101600	Plant & Machinery	7,44,37,170.00	42,22,793.00	-	7,86,59,963.00	-	-	-	-	22,87,815.00	-	-	3,27,83,270.00
4101700	Vehicles	19,31,09,001.00	-	-	19,31,09,001.00	-	-	-	-	15,06,83,711.00	-	-	15,06,83,711.00
4101800	Office & other Equipment	3,57,09,129.51	1,75,15,130.00	-	5,32,24,259.51	-	-	-	-	1,31,21,953.00	-	-	1,31,21,953.00
4101900	Furniture, Fixture, Fittings	2,70,01,480.00	69,42,778.00	-	3,39,44,258.00	-	-	-	-	69,25,353.00	-	-	69,25,353.00
4102000	Other Fixed Assets	5,10,86,968.98	-	-	5,10,86,968.98	-	-	-	-	3,15,33,979.00	-	-	3,15,33,979.00
	<b>Total (Assets against Municipal Fund)</b>	<b>32,87,09,39,492.60</b>	<b>9,19,57,797.00</b>	-	<b>32,96,28,97,289.60</b>	-	-	-	-	<b>12,30,44,923.00</b>	-	-	<b>3,82,17,53,981.00</b>
4102100	Assets Against Fund	11,77,80,31,031.82	-	-	11,77,80,31,031.82	-	-	-	-	1,52,76,59,292.00	-	-	1,52,76,59,292.00
4102200	Capital Work in progress	2,59,77,335.20	-	-	2,59,77,335.20	-	-	-	-	-	-	-	-
4102300	Capital Work in Progress (Against Fund)	9,10,54,73,500.00	7,09,22,10,120.00	1,40,57,63,000.00	14,79,19,20,620.00	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>53,78,04,21,359.62</b>	<b>7,18,41,67,917.00</b>	<b>1,40,57,63,000.00</b>	<b>59,55,88,26,276.62</b>	<b>1,40,57,63,000.00</b>	<b>5,22,63,68,350.00</b>	<b>12,30,44,923.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,34,94,13,273.00</b>

**Schedule B-12: Investment- General Fund (4111000)**

Code No.	Particulars	With whom Invested	Face Value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
1	2				
4111100	Central Government Securities				
4111200	State Government Securities				
4111300	Debentures & Bonds				
4111400	Preference Shares				
4111500	Equity Shares	Kanpur Smart city ltd	Rs.100/-each	1,15,00,00,000.00	1,15,00,00,000.00
4111600	Application Money for Equity Shares	"	"	3,03,50,00,000.00	1,72,00,00,000.00
4111700	Units of Mutual Fund				
4111800	other Investments				
	<b>Total of Investment-General Fund</b>			<b>4,18,50,00,000.00</b>	<b>2,87,00,00,000.00</b>

**Schedule B-11: Fixed Assets (4101000)**

Code No.	Particulars	Net Block		Assets Revaluation		Net Block	
		At the end of		Revaluation		after Revaluation	
		Current year	11	of Current	Year	Current	Year
<b>1</b>	<b>2</b>						
4101100	Land	16,31,82,72,751.00		98,44,89,05,549.00	82,13,06,32,798.00	98,44,89,05,549.00	
4101200	Building	4,93,69,06,092.44		1,79,26,65,063.00	(3,14,42,41,029.44)	1,79,26,65,063.00	
	<b>Infrastructure Assets</b>						
4101300	Roads and Bridges	5,11,62,07,872.00		-	-	5,11,62,07,872.00	
4101400	Sewerage and Drainage	2,17,14,46,519.67		-	-	2,17,14,46,519.67	
4101500	Public Lighting	42,33,33,889.00		2,14,92,35,385.00	1,72,59,01,496.00	2,14,92,35,385.00	
	<b>Other Assets</b>						
4101600	Plant & Machinery	4,58,76,693.00		-	-	4,58,76,693.00	
4101700	Vehicles	4,24,25,290.00		36,46,25,984.00	32,22,00,694.00	36,46,25,984.00	
4101800	Office & other Equipment	4,01,02,306.51		4,28,81,482.00	27,79,175.49	4,28,81,482.00	
4101900	Furniture, Fixture, Fittings	2,70,18,905.00		1,73,02,644.00	(97,16,261.00)	1,73,02,644.00	
4102000	Other Fixed Assets	1,95,52,989.98		-	(1,95,52,989.98)	-	
	<b>Total (Assets against Municipal Fund)</b>	<b>29,14,11,43,308.60</b>		<b>1,02,81,56,16,107.00</b>	<b>81,00,80,03,883.07</b>	<b>1,10,14,91,47,191.67</b>	
4102100	<b>Assets Against Fund</b>	10,25,03,71,739.82		-	-	-	
4102200	<b>Capital Work in progress</b>	2,59,77,335.20		-	(2,59,77,335.20)	-	
4102300	<b>Capital Work in Progress (Against Fund)</b>	14,79,19,20,620.00		-	-	14,79,19,20,620.00	
	<b>Total</b>	<b>54,20,94,13,003.62</b>		<b>1,02,81,56,16,107.00</b>	<b>80,98,20,26,547.87</b>	<b>1,24,94,10,67,811.67</b>	

**Schedule B-13: Stock in Hands (4121000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4121100	Workshop	16,30,325.00	4,64,935.00
4121200	Health	2,95,82,978.00	4,02,97,149.00
4121300	Public light	54,11,954.00	46,82,398.00
4121400	Stores	39,09,662.00	32,80,540.00
	<b>Total Provisions</b>	<b>4,05,34,919.00</b>	<b>4,87,25,022.00</b>

**Schedule B-14: Sundry Debtors (Receivables) (4131000)**

Code No.	Particulars	Gross Amount (Rs.)	Prov. For O/s Revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
1	2	3	4	5(3-4)	6
4131100	Receivables for Property Taxes Less: State Govt.Cess/Levies in Tax Control A/c Net Receivables of Property Taxes	2,54,51,15,891.94	9,55,54,836.00	2,44,95,61,055.94	2,42,14,17,824.53
4131200	Receivables for other Taxes Less: State Govt.Cess/Levies in Tax Control A/c Net Receivables of Property Taxes	-	-	-	-
4131300	Receivables for Cess Income	-	-	-	-
4131400	Receivables for Finance Commission	-	-	-	-
4131500	Receivables from other Sources	39,10,09,642.00	-	39,10,09,642.00	-
4131510	Swacha Bharat Mission	-	-	-	-
4131520	Amrut	81,170.00	-	81,170.00	-
4131600	Grant Receivables from Central Government	-	-	-	25,00,00,000.00
4131610	Sewerage III	-	-	-	2,000.00
4131620	Sewerage II	-	-	-	2,13,020.00
4131630	Sewerage I	-	-	-	1,750.00
4131640	Water Supply I	-	-	-	-
4131700	Grant Receivables from State Government	-	-	-	11,28,80,000.00
4131710	Sewerage III	-	-	-	85,800.00
4131720	Sewerage I	-	-	-	600.00
4131730	Water Supply I	-	-	-	26,600.00
4131740	Water Supply II	-	-	-	-
	<b>Total of Sundry Debtors (Receivables)</b>	<b>2,93,62,06,703.94</b>	<b>9,55,54,836.00</b>	<b>2,84,06,51,867.94</b>	<b>2,78,46,27,594.53</b>

**Schedule B-15: Prepaid Expenses (4141000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4141100	Establishment	-	-
4141200	Administrative	-	-
4141300	Operations & Maintenance	-	-
	<b>Total Prepaid Expenses</b>	-	-

**Schedule B-16: Cash and Bank Balances (4151000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4151100	Cash	93,75,090.00	1,33,79,917.00
	<b>Balance with Bank- Municipal Fund</b>		
4151200	Nationalised Banks		
4151300	Other Scheduled Banks	1,76,94,54,680.78	1,44,67,37,636.25
4151400	Scheduled Co-operative Banks		
4151500	Post Office	-	-
	<b>Sub Total</b>	<b>1,76,94,54,680.78</b>	<b>1,44,67,37,636.25</b>
	<b>Balance with Bank- Special Fund</b>		
4151600	Nationalised Banks	-	-
4151700	Other Scheduled Banks		
4151800	Scheduled Co-operative Banks		
4151900	Post Office		
	<b>Sub Total</b>	-	-
	<b>Balance with Bank- Grant Fund</b>		
4152000	Nationalised Banks		
4152100	Other Scheduled Banks	2,87,14,48,206.91	3,04,21,40,132.49
4152200	Scheduled Co-operative Banks		
4152300	Post Office		
	<b>Sub Total</b>	<b>2,87,14,48,206.91</b>	<b>3,04,21,40,132.49</b>
	<b>Total Cash and Bank Balances</b>	<b>4,65,02,77,977.69</b>	<b>4,50,22,57,685.74</b>

**Schedule B-17: Loans, Advances and Deposits (4161000)**

Code No.	Particulars	Opening Balance Amount (Rs.)	Paid during the year Amount (Rs.)	Recovered during the year (Rs.)	Balance O/s Amount (Rs.)
1	2	3	4	5	6
4161100	Loans and Advances to Employees	2,85,88,015.00		5,13,576.00	2,80,74,439.00
4161200	Employee Provident Fund Loans	-			-
4161300	Loans to Others	2,16,37,63,028.00	88,82,85,288.00		3,05,20,48,316.00
4161400	Advance to Suppliers and Contractors	-			-
4161500	Advance to Others	7,09,22,10,120.00		7,09,22,10,120.00	-
4161600	Deposits with External Agencies	-			-
4161700	Other Current Assets	46,36,080.00	69,550.00		47,05,630.00
	<b>Sub Total</b>	<b>9,28,91,97,243.00</b>	<b>88,83,54,838.00</b>	<b>7,09,27,23,696.00</b>	<b>3,08,48,28,385.00</b>
4161800	Less: Accumulated Prov. Agst. Loan, Adv and Dep.	-			-
	<b>Total Loans, Advances and Deposits</b>	<b>9,28,91,97,243.00</b>	<b>88,83,54,838.00</b>	<b>7,09,27,23,696.00</b>	<b>3,08,48,28,385.00</b>

**Schedule B-18: Other Assets (4171000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4171100	Deposit Works	-	-
4171200	Other Asset Control Accounts	-	-
	<b>Total Other Assets</b>	<b>-</b>	<b>-</b>

**Schedule B-19: Miscellaneous Expenditure (to the extent not written off) (4191000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4191100	Loans Issue Expenses Deferred	-	-
4191200	Discount on Issue of Loans	-	-
4191300	Deferred Revenue Loans	-	-
4191400	Others	-	-
	<b>Total Miscellaneous Expenditure</b>	<b>-</b>	<b>-</b>

**Schedules to the Income and Expenditure Account**

**Schedule I-1 : Tax Revenue (1101000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1100100	Property Tax	1,98,86,58,452.00	1,95,79,11,341.00
1100200	Water Tax	-	-
1100300	Sewerage Tax	-	-
1100400	Theatre Tax	-	-
1100500	Lighting Tax	-	-
1100600	Education Tax	-	-
1100700	Vehicle Tax	-	-
1100800	Tax on Animals	-	-
1100900	Electricity Tax	-	-
1101000	Professional Tax	-	-
1101100	Advertisement Tax	-	-
1101200	Pilgrimage Tax	-	-
1101300	Octroi & Toil	-	-
1101400	Cess	-	-
1101500	Other Taxes	-	-
	<b>Sub Total</b>	<b>1,98,86,58,452.00</b>	<b>1,95,79,11,341.00</b>
1101600	Less: Remissions and Refund [Schedule 1-1 (a)]	-	-
	<b>Total Tax Revenue</b>	<b>1,98,86,58,452.00</b>	<b>1,95,79,11,341.00</b>

**Schedule I-2 : Assigned Revenues & Compensation (1201000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1201100	Taxes and Duties Collected by others	-	-
1201200	Compensation in lieu of Taxes/Duties	-	-
1201300	Compensation in lieu of Concessions	-	-
	<b>Total Assigned Revenues &amp; Compensation</b>	<b>-</b>	<b>-</b>

**Schedule I-3 : Rental Income from Municipal Properties (1301000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1301100	Rent from Civic Amenities	3,10,35,238.00	2,72,72,905.00
1301200	Rent from Office Buildings	-	-
1301300	Rent from Guest Houses	-	4,237.00
1301400	Rent from Lease of Lands	-	-
1301500	Other Rents	-	-
	<b>Sub Total</b>	<b>3,10,35,238.00</b>	<b>2,72,77,142.00</b>
1301600	Less: Rent Remission and Refunds	-	-
	<b>Total Rental Income from Municipal Properties</b>	<b>3,10,35,238.00</b>	<b>2,72,77,142.00</b>

**Schedule I-4 : Fees & User Charges (1401000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401100	Empanelment & Registration Charges	43,52,707.00	6,17,357.00
1401200	Licensing Fees	1,64,60,745.00	1,07,35,748.00
1401300	Fees for Certificate or Extract	3,00,745.00	2,99,089.00
1401400	Development Charges	2,97,32,063.00	2,05,74,587.00
1401500	Regularisation Fee	61,000.00	5,000.00
1401600	Penalties and Fines	1,20,64,939.00	32,95,797.00
1401700	Other Fee (Mutation etc)	18,79,71,175.50	13,31,92,902.00
1401800	User Charges	1,18,50,521.35	2,17,87,313.80
1401900	Entry Fee	58,41,557.00	41,36,092.00
1402000	Road Damage Recovery Charges	3,75,87,718.00	3,71,62,423.00
1402100	Theatre Charges	8,83,378.00	2,46,680.00
1402200	Advertisement Charges	1,32,51,336.00	83,89,800.00
1402300	Other Charges	1,20,000.00	5,07,835.00
	<b>Sub Total</b>	<b>32,04,77,884.85</b>	<b>24,09,50,623.80</b>
1402400	Less: Rent Remission and Refunds	-	-
	<b>Total Income from Fee and User Charges- Income Headwise</b>	<b>32,04,77,884.85</b>	<b>24,09,50,623.80</b>

**Schedule I-5: Sale & Hire Charges (1501000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1501100	Sale of Product	7,670.00	44,437.00
1501200	Sale of Form and Publication	52,22,078.00	24,53,786.00
1501300	Sale of Store and Scrap	1,770.00	40,70,000.00
1501400	Sale of Others	-	-
1501500	Hire Charges for Vehicles	-	-
1501600	Hire Charges for Equipments	36,716.00	36,019.00
	<b>Total Income from Sale &amp; Hire Charges- Income Headwise</b>	<b>52,68,234.00</b>	<b>66,04,242.00</b>

**Schedule I-6: Revenue Grants, Cotributions and Subsidies (1601000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1601100	Revenue Grant	6,70,43,99,771.00	6,05,68,10,924.00
1601200	Re-imbusement of Expenses	-	-
1601300	Contribution towards Election Scheme	-	-
	<b>Total Revenue Grants, Cotributions and Subsidies</b>	<b>6,70,43,99,771.00</b>	<b>6,05,68,10,924.00</b>

**Schedule I-7: Income from Investments- General Fund (1701000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1701100	Interest on Investment	-	-
1701200	Interest on Dividend	-	-
1701300	Income from Projects taken up on commercial basis	-	-
1701400	Profit on Sale of Investment	-	-
1701500	Others	-	-
	<b>Total Income from Investments</b>	<b>-</b>	<b>-</b>

**Schedule I-8: Intererst Earned (1801000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1801100	Interest on Bank Account	5,50,63,302.00	5,81,15,527.00
1801200	Interest on Loans and Advances to Employees	-	-
1801300	Income on Others Interest	18,28,73,838.00	19,82,88,674.00
	<b>Total Interest Earned</b>	<b>23,79,37,140.00</b>	<b>25,64,04,201.00</b>

**Schedule I-9 : Other Income (1901000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1901100	Deposits Forfeited	-	-
1901200	Lapsed Deposits	-	-
1901300	Insurance Claim Recovery	-	-
1901400	Profit on Disposal of Fixed Assets	-	-
1901500	Recovery from Employees	12,96,112.00	14,61,699.00
1901600	Unclaimed Refund / Liabilities	-	-
1901700	Miscellaneous Income	2,46,94,326.48	3,79,10,739.23
	<b>Total Other Income</b>	<b>2,59,90,438.48</b>	<b>3,93,72,438.23</b>

**Schedule I-10 : Establishment Expenses (2101000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2101100	Salaries,Wages and Bonus	3,00,50,47,711.00	2,79,63,24,599.00
2101200	Benefits and Allowances	66,57,836.00	49,26,144.00
2101300	Pension	1,33,01,99,169.00	1,20,87,90,689.00
2101400	Other Term & Retirement Benefits : Leave encashment	10,61,73,151.00	7,58,67,612.00
2101500	Other Term & Retirement Benefits : Death cum Retirement Gratuity	11,34,14,185.00	17,78,15,911.00
	<b>Total Establishment Expenses- Expenditure Head Wise</b>	<b>4,56,14,92,052.00</b>	<b>4,26,37,24,955.00</b>

**Schedule I-11 : Administrative Expenses (2201000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2201100	Rent,Rates and Taxes	-	3,49,00,454.00
2201200	Electricity Expenses	4,16,02,302.00	3,48,96,773.00
2201300	Water & Sewer Tax	-	6,07,72,000.00
2201400	Telephone Expenses	13,77,320.00	17,64,231.00
2201500	Books & Periodicals	74,716.00	69,538.00
2201600	Printing & Stationery	24,13,882.00	13,07,762.00
2201700	Computer Expenses	53,42,643.00	33,75,084.00
2201800	Insurance	63,67,423.00	37,39,536.00
2201900	Audit Fees	-	-
2202000	Legal Expenses	23,28,413.00	14,63,253.00
2202100	Professional and Other Fees	17,73,443.00	19,70,567.00
2202200	Hospitality Expenses	99,33,256.00	1,40,45,687.00
2202300	Advertisement and Publicity	1,50,70,273.00	1,37,31,608.00
2202400	Office Maint. Security Expenses, Computer other outsource	21,84,45,067.00	11,36,34,864.00
2202500	Travelling & Conveyance	22,50,951.00	17,04,919.00
2202600	Other Administrative Expenses	-	-
	<b>Total Administrative Expenses- Expenditure Head Wise</b>	<b>30,69,79,689.00</b>	<b>28,73,76,276.00</b>

**Schedule I-12 : Operations and Maintenance (2301000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2301100	Power & Fuel	41,59,30,816.00	38,15,97,113.00
2301200	Consumption of Stores	5,99,55,074.00	2,56,27,015.00
2301300	Hire Charges	3,77,49,049.00	3,64,43,755.00
2301400	Repairs & Maintenance-Infrastructure Assets	80,24,02,527.00	69,60,70,892.00
2301500	Repairs & Maintenance-Civic Amenities	9,81,21,603.00	7,85,38,874.00
2301600	Repairs & Maintenance-Building	10,89,30,863.00	8,99,38,082.00
2301700	Repairs & Maintenance-Vehicles	6,82,04,474.00	6,11,84,626.00
2301800	Repairs & Maintenance-Others	9,10,32,636.00	13,79,58,732.00
2301900	Other Operations and Maintenance Expenses	1,00,32,20,456.00	81,74,57,879.44
	<b>Total Operations and Maintenance- Expenditure Head Wise</b>	<b>2,68,55,47,498.00</b>	<b>2,32,48,16,968.44</b>

**Schedule I-13 : Interest & Finance Charges (2401000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2401100	Interest on Loans from Central Government	-	-
2401200	Interest on Loans from State Government	-	-
2401300	Interest on Loans from Government Bodies & Accociations	-	-
2401400	Interest on Loans from International Agencies	-	-
2401500	Interest on Loans from bank & Other Financial Institution	-	-
2401600	Interest on EMD Refund	-	-
2401700	Bank Attachment	-	-
2401800	Bank Charges	3,91,657.79	26,037.61
2401900	Discount on early / Prompt payment	6,72,87,012.00	6,75,94,277.00
	<b>Total Interest &amp; Finance Charges</b>	<b>6,76,78,669.79</b>	<b>6,76,20,314.61</b>

**Schedule I-14 : Programme Expenses (2501000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2501100	Election Expenses	-	-
2501200	Own Programmes	-	-
2501300	Share in Programmes of Others	1,59,96,374.00	-
	<b>Total Programme Expenses</b>	<b>1,59,96,374.00</b>	<b>-</b>



**Schedule I-15 : Revenue Grants,Contribution & Subsidies (2601000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2601100	Grants	-	-
2601200	Contributions	-	-
2601300	Subsidies	-	-
	<b>Total Revenue Grants,Contribution &amp; Subsidies</b>	-	-

**Schedule I-16 : Provisions & Write Off (2701000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2701100	Provisions for Doubtful Receivables	9,55,54,836.00	9,49,15,398.00
2701200	Provisions for Other Assets	-	-
2701300	Revenues Written Off	19,10,50,623.00	3,87,17,620.00
2701400	Assets Written Off	-	-
2701500	Miscellaneous Expenses Written Off	-	-
	<b>Total Provisions &amp; Write Off</b>	<b>28,66,05,459.00</b>	<b>13,36,33,018.00</b>

**Schedule I-17 : Miscellaneous Expenses (2801000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2801100	Loss on Disposal of Assets	-	-
2801200	Loss on Disposal of Investments	-	-
2801300	Other Miscellaneous Expenses	-	-
	<b>Total Miscellaneous Expenses</b>	-	-

**Schedule I-18 : Prior Period Items (2901000)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	<b>Income</b>		
2901100	Taxes	-	-
2901200	Other Revenues	-	-
2901300	Recovery of Revenues Written Off	-	-
2901400	Other Income	-	-
	<b>Sub Total</b>	-	-
	<b>Expenses</b>		
2901500	Refund of Taxes	-	-
2901600	Refund of Other Revenues	-	-
2901700	Other expenses	-	-
	<b>Sub Total</b>	-	-
	<b>Total Prior Period Items</b>	-	-





4102103	Building(Against Infrastructure Fund)	1.63%	4,621,974.80	35,763.53	-	4,264,395.00	4,621,974.80	-	-	-	-
4102104	Building(Against Shelter Home Fund)	1.63%	2,465,561.35	40,776.02	-	2,057,853.30	2,465,561.35	-	-	-	-
4102105	New Works Traffic(Against Infrastructure Fund)	6.63%	5,282,027.76	2,061,087.00	-	3,220,940.76	5,282,027.76	-	-	-	-
4102106	New Works Traffic(Against Finance Comm. Fund)	6.63%	11,040,015.76	2,910,843.20	-	8,130,058.76	11,040,015.76	-	-	-	-
4102107	New Works Traffic(Against NHI Fund)	6.63%	8,770,175.40	4,584,064.00	-	4,186,190.00	8,770,175.40	-	-	-	-
4102108	Metal Road(Against Infrastructure Fund)	1.63%	1,777,745,166.55	21,067,194.80	-	1,566,797,18.55	1,777,745,166.55	-	-	-	-
4102109	Metal Road(Against Finance Comm. Fund)	1.63%	3,466,679,385.23	18,473,371.00	-	3,281,642,014.23	3,466,679,385.23	-	-	-	-
4102110	Park & Gardens (Against Finance Comm.Fund)	11.31%	6,541,872.00	1,036,855.00	-	5,505,016.50	6,541,872.00	-	-	-	-
4102111	Trucks/Loader(NCAP Fund)	1.63%	2,207,160.00	7,115.87	-	2,129,557.30	2,207,160.00	-	-	-	-
4102112	Trucks/Loader(Against Finance Comm.Fund)	11.31%	41,049,164.00	20,452,409.00	-	20,597,075.50	41,049,164.00	-	-	-	-
4102113	Trucks/Loader(Against Infrastructure Fund)	11.31%	3,029,499.40	2,116,863.00	-	91,263.31	3,029,499.40	-	-	-	-
4102114	Computer (Against Finance Comm.Fund)	16.21%	2,126,314.00	1,610,778.00	-	51,255.36	2,126,314.00	-	-	-	-
4102115	New Works Electrical(Against Infrastructure Fund)	6.63%	4,678,019.10	2,568,548.90	-	2,109,470.20	4,678,019.10	-	-	-	-
4102116	New Work Electrical(Against Finance Comm. Fund)	6.63%	11,581,576.00	3,649,570.60	-	7,932,005.40	11,581,576.00	-	-	-	-
4102117	Computer(Against Infrastructure Fund)	16.21%	45,978.75	41,364.98	-	4,613.77	45,978.75	-	-	-	-
4102118	Sewerage and Drainage(Against Finance Comm. Fund)	1.63%	2,553,396,665.33	19,278,199.80	-	2,360,457,667.33	2,553,396,665.33	-	-	-	-
4102119	Equipment(Against Finance Comm.Fund)	6.63%	27,643,584.80	6,904,320.70	-	20,739,264.10	27,643,584.80	-	-	-	-
4102120	Water Supply(Against Finance Comm. Fund)	6.63%	1,272,573,671.9	27,319,801.80	-	99,993,349.19	1,272,573,671.9	-	-	-	-
4102121	Water Supply(Against Infrastructure Fund)	6.63%	8,042,846.00	2,229,702.80	-	5,813,143.20	8,042,846.00	-	-	-	-

4102122	Hath Kuda Gari(Against Finance Comm. Fund)	11.31%	3,19,46,370.00	-	-	1,78,40,905.00	-	1,41,05,465.00	3,19,46,370.00	-	-	-	-	-	-	-	-	-	-
4102123	Road & Drain(Against KDA Transfer)	1.63%	1,11,05,33,048.95	-	-	12,32,16,445.00	-	98,73,16,603.95	1,11,05,33,048.95	-	-	-	-	-	-	-	-	-	-
4102124	Road & Drain(Against Urban Road Improvement Plan )	1.63%	1,40,56,644.00	-	-	17,31,757.00	-	1,23,24,887.00	1,40,56,644.00	-	-	-	-	-	-	-	-	-	-
4102125	Turtel Pond(Against Turtel Pond Fund)	1.63%	99,31,626.00	-	-	7,83,468.00	-	91,48,158.00	99,31,626.00	-	-	-	-	-	-	-	-	-	-
			<b>11,77,80,31,031.82</b>			<b>1,52,76,59,292.00</b>		<b>10,25,03,71,739.82</b>	<b>11,77,80,31,031.82</b>										
4102200	Capital Works in Progress																		
4102201	Major Parks		3,47,586.00	-	-	-	-	-	-	3,47,586.00	-	-	-	-	-	-	-	-	(3,47,586.00)
4102202	Office Building		90,782.00	-	-	-	-	-	-	90,782.00	-	-	-	-	-	-	-	-	(90,782.00)
4102203	Public Latrines & Urinals		33,000.00	-	-	-	-	-	-	33,000.00	-	-	-	-	-	-	-	-	(33,000.00)
4102204	Bridge & Culverts		6,55,913.20	-	-	-	-	-	-	6,55,913.20	-	-	-	-	-	-	-	-	(6,55,913.20)
4102205	Road Development or Upgradation		1,90,13,147.00	-	-	-	-	-	-	1,90,13,147.00	-	-	-	-	-	-	-	-	(1,90,13,147.00)
4102206	Link,Parallel and Slip Road		3,43,787.00	-	-	-	-	-	-	3,43,787.00	-	-	-	-	-	-	-	-	(3,43,787.00)
4102207	Footpaths and Table Drains		7,62,459.00	-	-	-	-	-	-	7,62,459.00	-	-	-	-	-	-	-	-	(7,62,459.00)
4102208	Major Storm Water Drains		21,14,884.00	-	-	-	-	-	-	21,14,884.00	-	-	-	-	-	-	-	-	(21,14,884.00)
4102209	Lanse		22,50,788.00	-	-	-	-	-	-	22,50,788.00	-	-	-	-	-	-	-	-	(22,50,788.00)
4102210	Open and Bore Well		3,64,989.00	-	-	-	-	-	-	3,64,989.00	-	-	-	-	-	-	-	-	(3,64,989.00)
			<b>2,59,77,335.20</b>			<b>2,59,77,335.20</b>			<b>2,59,77,335.20</b>										<b>(2,59,77,335.20)</b>
4102300	Capital Work in Progress(Against Fund)																		
4102301	Sewerage I(Against JNNURM fund)		1,00,76,09,700.00	-	-	-	-	-	-	2,33,97,40,808.00	-	-	-	-	-	-	-	-	2,33,97,40,808.00
4102302	Sewerage II(Against JNNURM fund)		1,46,80,23,000.00	-	-	30,12,69,000.00	-	-	-	1,39,04,74,379.00	-	-	-	-	-	-	-	-	1,39,04,74,379.00
4102303	Sewerage III(Against JNNURM fund)		1,98,42,01,000.00	-	-	94,85,01,000.00	-	-	-	1,90,63,16,833.00	-	-	-	-	-	-	-	-	1,90,63,16,833.00
4102304	Solid Waste Management (Against JNNURM Fund)		56,02,27,800.00	-	-	-	-	-	-	56,02,27,800.00	-	-	-	-	-	-	-	-	56,02,27,800.00
4102305	Water Supply I (Against JNNURM Fund)		1,75,56,13,000.00	-	-	-	-	-	-	3,86,66,15,955.00	-	-	-	-	-	-	-	-	3,86,66,15,955.00
4102306	Water Supply II (Against JNNURM Fund)		2,12,08,78,000.00	-	-	2,54,39,09,845.00	-	-	-	4,66,47,87,845.00	-	-	-	-	-	-	-	-	4,66,47,87,845.00
4102307	E Governance Amrut (Against JNNURM fund)		5,29,28,000.00	-	-	-	-	-	-	6,37,57,000.00	-	-	-	-	-	-	-	-	6,37,57,000.00
4102308			15,59,93,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			<b>9,10,54,75,500.00</b>			<b>1,40,57,63,000.00</b>			<b>14,79,19,20,620.00</b>										<b>14,79,19,20,620.00</b>
			<b>53,78,04,21,359.62</b>			<b>1,40,57,63,000.00</b>		<b>10,25,03,71,739.82</b>	<b>15,59,97,85,012.82</b>										<b>80,98,20,26,547.87</b>
	<b>Total</b>					<b>5,22,63,68,350.00</b>		<b>12,30,44,923.00</b>	<b>1,02,81,56,16,107.00</b>										<b>1,24,94,10,67,811.67</b>

# **D. GANGULI & CO.**

CHARTERED ACCOUNTANTS

16/77, CIVIL LINES, KANPUR – 208 001.  
TEL. # (0512) - 2355106, 2330496  
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To  
**The Municipal Commissioner,**  
Kanpur Municipal Corporation,  
Motijheel,  
Kanpur.

1. We have audited the attached Balance Sheet, Income & Expenditure Account and Receipt & Payment Account of the **Kanpur Municipal Corporation** for the year ended as at 31<sup>st</sup>. March 2023. The authorities of the corporation are responsible for the preparation of these financial statements that give's a true and fair view of the financial position, financial performance in accordance with the generally accepted accounting principals. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Corporation and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give's a true and fair view and are free from material misstatement, whether due to fraud or error. Auditor's Responsibility : Our responsibility is to express an opinion on these financial statements prepared under an hybrid accounting system.
2. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An examination also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our examination read with and subject to\_the Significant Accounting Policies and Notes to Accounts (Schedule B-20) forming part of audited balance sheet provides a reasonable basis for our opinion.
3. The corporation has revalued some of its immovable and movable assets as detailed in Para 10 of Notes on Accounts (Schedule B-20) as per the procedure and method of valuation as mentioned against each class of assets. We have relied on and have assumed completely the valuation adopted and intimated

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by the management as mentioned against each class of asset in the said note. The consequent effect to the Revaluation Reserve is also based on the valuation adopted by the management as mentioned against each class of asset in the said note.

4. 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.

5. Subject to above, we further report that:

(i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

(ii) Attention is drawn to the Significant Accounting Policies and Notes on Accounts (Schedule B-20) which underlines the method, scope, assumptions and basis of preparation of these financial statements as on 31<sup>st</sup> March 2023. 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

# **D. GANGULI & CO.**

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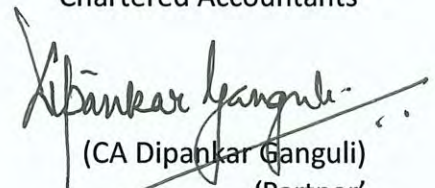
subject to our observations/comments given in para 3(II) above, give a true and fair view:

- a) in the case of the Balance Sheet of the state of affairs of the Corporation as at 31<sup>st</sup>. March, 2023.
- b) In case of the Income & Expenditure account of the surplus of the Expenditure over Income for the year ended on that date.

Place: Kanpur

Dated: 26/05/2023

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

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

UDIN:.....



## Kanpur Municipal Corporation

### Schedule B-20: Significant Accounting Policies and Notes to Accounts forming part of audited balance sheet as at 31.03.2023:

#### A. Significant Accounting Policies

##### 1. Basis of Accounting:

- i Kanpur Municipal Corporation (KMC) is maintaining its accounts on a hybrid system of accounts (i.e. a mixture of cash and accrual system).
- ii Grants and Funds relating to Central Government & State Government have been depicted in the financial statements on the basis of disbursements letters received from the agencies, and payments made there against till 31<sup>st</sup>. March 2022, utilisation received from implementing agencies and the balances lying against these grants and funds in specified bank accounts. Utilisation certificates received from implementing agencies has been adjusted in proportion of the percentage of contribution of the agencies to the project.
- iii Grants and Funds relating to Finance Commission, Infrastructure Fund and other earmarked funds have been depicted in the financial statements on the basis of records and information as available up to 31<sup>st</sup> March 2022.
- iv Interest on saving bank account of grant funds has been shown under Other Liabilities – Proportionate bifurcation of interest earned on Grant between central, state and ULB has not been made and accounted for done due to common bank account used for all contributions.

##### 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 dt. 2<sup>nd</sup> June 2008 issued by Ministry of Urban Development Uttar Pradesh) could not be quantified from the accounts. Therefore, the preparation of the subsequent financial statement required estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements. The corporation has revalued its immovable and movable assets in financial year ending as on 31.03.2023, and the contra effect of the revaluation has been recognised as revaluation reserve under the Capital Account.

##### 3. Inventories:

Inventories of consumables in various departments of the Corporation as at the end of the year are taken, valued and certified by the management and incorporated in financial statements.

4. The Assets and Liabilities of Kanpur Municipal Corporation have been determined and reflected in these financial statements to the best extent possible after thorough due diligence. However, there may be instances of liabilities not being determined correctly and of assets not being identified or being valued incorrectly. The process of identification and quantification of all assets and liabilities is underway on a day-to-day basis.
5. KMC invites various tenders for the operation & management through its chief engineer office where chief engineer has opened separate bank account for the purpose of receiving tender fee and earnest money deposit. After completion of tender process tender fee along with taxes thereon transferred to KMC bank account by the chief engineer and earnest money refunded to concerned contractors and supplier directly by the chief engineer. The books of accounts of KMC not include transactions and liability of earnest money deposited for tenders.

## **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. The grant receivable from JNNURM & AMRUT project are now directly paid by GoI & GoUP to implementing agencies therefore balance of unutilised grant & reserve for ULB share as on 01.04.2022 transferred to municipal fund after adjustment of grant receivable and advances outstanding upon implementing agencies.

### **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 for JNNURM & AMRUT projects to the extend of grant & ULB share transferred to implementing agencies by the KMC.
- ii Depreciation on the assets created out of grant will be charged off against Capital Reserve when the assets transferred by implementing agencies and are put to use.
- iii Closing balance of Capital Reserve will tally with assets created out of grant after providing applicable depreciation.
- iv KMC has revalued its immovable & movable assets as on 31.03.2023 and all the assets created out of other funds (Infra, FFC, SBM, MP/MLA etc) are capitalise under the respective assets category. The previous balance of

asset against fund for such grants written off through capital reserve created during previous years.

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

The grant receivable from JNNURM & AMRUT project are now directly paid by GoI & GoUP to implementing agencies therefore balances of unutilised grant & reserve for ULB share as on 01.04.2022 transferred to municipal fund after adjustment of grant receivable and advances outstanding upon implementing agencies.

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

No secured loans have been taken by the Municipal Corporation.

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

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

#### **7. Schedule B-7: Deposits Received**

The Balance represents the Earnest Money Deposit and Security Deposit collected from the Vendors / Contractors/ public. Balances are subject to reconciliation and confirmation.

#### **8. Schedule B-8: Deposit Works**

The Municipal Corporation has not segregated receipts of deposit works and has shown such receipts 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 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.

The other payable amount represents wrongly withdrawal of provident fund money which will be returned in subsequent year.

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

KMC has revalued its immovable & movable assets as on 31.03.2023 and all the assets created out of other funds / grants the previous asset against fund for such grants written off through capital reserve created during

previous years. The procedure & method of revaluation and value there of are as follows:

- i. Land: at market value based on DM Circle rates as on 31.03.2023 on the basis of registered valuers certificate
- ii. Building: including cost of land at value based on DM Circle rates as on 31.03.2023 on the basis of registered valuers certificate.
- iii. Public Lighting: As per valuation made as on 31.03.2023 on the basis of physical conditions of assets.
- iv. Vehicles: As per valuation made as on 31.03.2023 on the basis of physical conditions of assets.
- v. Office & Other Equipment: As per valuation made as on 31.03.2023 on the basis of physical conditions of assets.
- vi. Furniture, Fixtures, Fittings: As per valuation made as on 31.03.2023 on the basis of physical conditions of assets.

Other assets that have not been revalued:

- vii. Roads and Bridges: at cost of construction / acquisition based on PWD rates of 2008 and additions thereafter at cost of acquisition.
- viii. Sewerage and Drainage: at cost of construction based on PWD rates of 2008 and additions thereafter at cost of acquisition
- ix. Plant & Machinery: at cost of acquisition.
- x. Capital work in progress: At cost incurred as per utilization certificate received from implementing agencies and out standing upon implementing agencies as on 01.04.2022 has been recognised as work in progress through capital reserve.

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

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

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

Inventories should represent stock of materials lying with the Corporation as at the end of the financial year. However, the Purchases during the year have been directly booked as consumption. Physical verification of closing stock has been undertaken on 31<sup>st</sup>. March 2023 to capitalise stock in hand.

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

Closing balance of receivables against Property Tax and Other taxes are subject to reconciliation and confirmation. Receivables against Property Tax have been estimated by considering the recoverable demand of 2022-23 as per statement prepared by the Property Tax department. Provision for doubtful debts have been considered on the disputed demands with sick industrial organisation. The demand belongs to KMC own properties and Water Works department

properties written-off as per order of merger / consolidation of both organisations.

#### **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. Balance with banks – Grant Fund are more than the unutilized Earmarked Fund & interest thereon due to duties & taxes from contractor bills like TDS, GST are paid by the municipal fund which are reconcile & recovered periodically.

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

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

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

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

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

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

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

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

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

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

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

The Grants from State Finance Commission and Education received for the purpose of expenditure of establishment nature is shown under this head. The Income is recognized at the time of receipt in the concerned bank account. The amount deducted from SFC by Director Local Body against liabilities of KMC from different government departments like KESCO, CETP/ STP and other contribution etc. are recognised as per statement provided by Directorate.

#### **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 Bulk Electricity purchase pertaining to amounts payable by the corporation to Other Government agencies towards property tax receivable from them during the year 2022-23. No adjustment of rent, rates & taxes of own properties and water sewerage tax of water works department properties has been made during the year as per the order of merger/ consolidation of both organisations.

### 24. Depreciation:

Depreciation on all depreciable fixed assets which are not taken for revaluation as on 31.03.2023 is provided on SLM method, at the rates prescribed for companies in Schedule XIV of the Companies Act, 1956 under single shift. No depreciation has been charged on Assets that have been revalued as on 31.03.2023. Depreciation on assets has been computed on a yearly basis irrespective of when put to use. After valuation of immovable and movable Fixed Assets as on 31.03.2023, Fixed Asset register is prepared for the assets revalued as on 31.03.2023 as per physical verification by the registered valuer. 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)

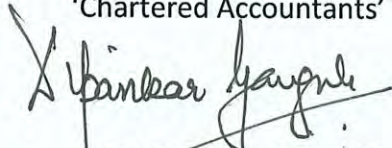
(Addl. Municipal Comm.)

  
(Municipal Comm.)

Place: Kanpur

Dated: 26/05/2023

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



(CA Dipankar Ganguli)

'Partner'

M.No. 070656