

Kanpur Municipal Corporation

Motijheel, Kanpur

Audited Balance Sheet

F Y: 2017-2018

BATRA AGRAWAL ASSOCIATES

Chartered Accountants

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

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KANPUR MUNICIPAL CORPORATION
BALANCE SHEET AS ON 31.03.2018

CODE NO.	DESCRIPTION OF ITEMS	SCH.NO.	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
	LIABILITIES			
	Reserve & Surplus	B-1	28,673,705,628.18	28,867,652,970.80
3101000	Municipal (General) Fund	B-2	5,340,594,994.41	3,727,303,353.41
3111000	Earmarked Funds	B-3	12,842,225,457.82	11,983,269,705.82
3121000	Reserves		46,856,526,080.41	44,578,226,030.03
	Total Reserves & Surplus		5,885,509,260.00	5,861,220,260.00
3201000	Grants, Contributions for specific purposes	B-4	4,345,157,937.00	4,345,157,937.00
	Loans	B-5	-	-
3301000	Secured Loans	B-6	4,345,157,937.00	4,345,157,937.00
3311000	Unsecured Loans		-	-
	Total Loans		-	-
	Current Liabilities and Provisions	B-7	32,873,007.62	21,721,286.62
3401000	Deposits Received	B-8	160,855,409.66	103,512,048.38
3411000	Deposits Works	B-9	587,941,378.87	417,525,734.91
3501000	Other Liabilities	B-10	-	-
3601000	Provisions		781,669,796.15	542,759,069.91
	Total Current Liabilities and Provisions		57,868,863,073.56	55,327,363,296.94
	TOTAL LIABILITIES			
	ASSETS			
4101000	Fixed Assets	B-11	46,156,439,054.62	45,128,848,521.62
	Gross Block		3,327,616,432.00	2,932,540,583.00
4112000	Less: Accumulated Depreciation		42,828,822,622.62	42,196,307,938.62
	Net Fixed Assets			
	Investments	B-12	1,070,000,000.00	-
4201000	Investment-General Fund		1,070,000,000.00	-
	Total Investments			
	Current Assets, Loans and Advances	B-13	-	-
4301000	Stock in Hand	B-14	2,542,769,280.61	2,579,319,924.98
	Sundry Debtors			
4311000	Gross amount outstanding		2,542,769,280.61	2,579,319,924.98
4321000	Less: Accumulated provision against bad and doubtful receivables		-	-
	Net amount outstanding			
4401000	Prepaid Expenses	B-15	-	-
4501000	Cash and Bank Balances	B-16	3,636,933,106.33	2,937,204,369.34
4601000	Loans, Advances and Deposits	B-17	7,790,338,064.00	7,614,531,064.00
4611000	Less: Accumulated provision against Loans		11,427,271,170.33	10,551,735,433.34
	Total Current Assets, Loans and Advances		13,970,040,450.94	13,131,055,358.32
4701000	Other Assets	B-18	-	-
4801000	Miscellaneous Expenditure (to the extent not written off)	B-19	-	-
	TOTAL ASSETS		57,868,863,073.56	55,327,363,296.94

B-20

NOTES ON ACCOUNTS

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

As per our separate report of even date

For Batra Agrawal Associates
Chartered Accountants

(Pravin Agarwal)
Partner
Membership No. 070663
Kanpur

29/3/19



(Chief Accounts Officer)

(Addl. Municipal Comm.)

(Municipal Comm.)

Schedules to the Balance Sheet:

Schedule B-1 : Municipal (General) Fund

Code No.	Particulars	Opening Balance as per the last account (Rs.)	Addition/Adjustment during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
		3	4	5 (3+4)	6	7 (5-6)
1						
3101001	Municipal Fund	29,612,157,320.58	(193,947,347.62)	29,612,157,320.58	-	29,612,157,320.58
3109001	Excess of Income & Expenditure	(744,504,349.78)		(938,451,692.40)	-	(938,451,692.40)
	Total Municipal Fund	28,867,652,970.80	(193,947,347.62)	28,673,705,623.18	-	28,673,705,623.18

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

Particulars	Water Supply I	Sewerage I	Sewerage II	Finance Comm. Fund	Infrastructure Fund	Sewerage III	Water Supply II	E-Governance Fund	Smart City Mission Fund	Amnrt (UIB) Centage/A&D	Senshik Vvoh
Code No.	3111200	3111300	3111400	3111500	3111600	3111700	3111800	3111200	3112000	3112000	3115200
(a) Opening Balances	655,101,500.00	442,616,710.00	31,300,500.00	984,032,415.57	481,027,628.84	289,080,000.00	789,186,200.00	8,094,380.00	13,808,790.00	33,064,229.00	-
(b) Additions to the Special Fund	-	-	-	1,258,166,441.00	306,316,622.00	-	-	-	1,040,000,000.00	3,000,000.00	3,850,000.00
(c) Payments out of Funds	-	-	-	2,242,189,856.57	787,844,290.84	289,080,000.00	789,186,200.00	8,094,380.00	1,073,808,790.00	36,054,229.00	3,850,000.00
(d) Revenue expenditure on	-	-	-	760,780,016.00	228,072,197.00	-	-	-	-	-	-
(i) Capital expenditure on Fixed Assets	-	-	-	760,780,016.00	228,072,197.00	-	-	-	-	-	-
(ii) Revenue expenditure on Salary, Wages and allowances etc.	-	-	-	-	-	-	-	-	-	-	-
(iii) Rent	-	-	-	-	-	-	-	-	-	-	-
(iv) Other Expenses	-	-	-	-	-	-	-	-	-	-	-
(v) Loss on disposal of Special Fund Investments	-	-	-	20,000,000.00	-	-	-	-	3,808,790.00	3,240,459.00	2,139,960.00
(vi) Diminution in value of Special Fund Investments Transferred to Municipal Fund/ Utilized returned	-	-	-	20,000,000.00	-	-	-	-	3,808,790.00	3,240,459.00	2,139,960.00
(vii) Others	-	-	-	-	-	-	-	-	-	-	-
(viii) Total	-	-	-	780,780,016.00	228,072,197.00	-	-	-	3,808,790.00	3,240,459.00	2,139,960.00
(ix) Sub Total	-	-	-	780,780,016.00	228,072,197.00	-	-	-	3,808,790.00	3,240,459.00	2,139,960.00
(x) Total of (i)-(ix) (c)	655,101,500.00	442,616,710.00	31,300,500.00	1,461,409,840.57	559,272,053.84	289,080,000.00	789,186,200.00	8,094,380.00	1,070,000,000.00	32,823,770.00	1,710,040.00
Net balance at the year end (Total (c))											

Schedule B-3 : Reserves

Code No.	Particulars	Opening Balance as per the last account (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
		3	4	5 (3+4)	6	7 (5-6)
1						
3121001	Capital Contribution	11,983,269,705.82	988,783,839.00	12,982,053,544.82	139,828,087.00	12,842,225,457.82
3121101	Capital Reserve	-	-	-	-	-
3122001	Borrowing Redemption Reserve	-	-	-	-	-
3123001	Special Funds (Utilised)	-	-	-	-	-
3124001	Statutory Reserve	-	-	-	-	-
3125001	General Reserve	-	-	-	-	-
3126001	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	11,983,269,705.82	988,783,839.00	12,982,053,544.82	139,828,087.00	12,842,225,457.82

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 Public Bodies	Grants from International Organisations	Others
Code No.	3201000	3202000	3203000	3204000	3205000	3206000	
(a) Opening Balances	2,387,324,400.00	3,473,295,860.00	-	-	-	-	-
(b) Additions to the Grants	18,549,000.00	5,740,000.00	-	-	-	-	-
(i) Grant received 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	18,549,000.00	5,740,000.00	-	-	-	-	-
Total (b)	2,405,873,400.00	3,479,035,860.00	-	-	-	-	-
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					
Diminution in value of Special Fund Investments Transferred to Municipal Fund					
Sub Total					
Total of [(i)+(ii)+(iii)] (c)					
		2,406,473,400.00		3,479,935,860.00	
Net balance at the year end [(a)-(b)-(c)]					

Schedule B-5 : Secured Loans

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
		3	4
3301001	Loans from Central Government		
3302001	Loans from State Government	4,345,157,937.00	4,345,157,937.00
3303001	Loans from Government Bodies & Association		
3304004	Loans from Governmental 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.)
		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.)
		3	4
3401001	From Contractors		
3402001	From Revenues	32,873,007.62	21,721,286.62
3403001	From Staff		
3408001	From Others		
	Total Deposits Received	32,873,007.62	21,721,286.62

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.)
		3	4	5	6
3411001	Civil Works				
3412001	Electrical Works	103,517,048.38	168,126,253.28	110,782,892.00	160,855,409.66
3418001	Others				
	Total of Deposits/Works	103,517,048.38	168,126,253.28	110,782,892.00	160,855,409.66

Schedule B-9 : Other Liabilities

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3501000	Creditors	92,646,647.56	21,197,795.56
3501100	Employee Liabilities	13,281,802.00	35,966,893.00
3501200	Interest Earned on Grant Contribution	365,569,742.00	286,933,867.00
3502000	Recoveries Payable	116,443,187.31	75,427,179.35
3504000	Refunds Payable	-	-
3504100	Advance Collection of Revenues	-	-
3508000	Others	587,841,378.87	417,525,724.91
	Total Other Liabilities		

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	847,351,069.00	86,932,202.00	-	994,283,271.00	16,318,272,751.00	16,313,537,728.00
4101000	Building	6,174,811,860.44	5,803,044.00	-	6,180,614,904.44	900,077,339.00	92,036,428.00	-	992,113,767.00	5,246,331,633.44	5,500,174,274.44
4103000	Infrastructure Assets	6,546,484,000.00	-	-	6,546,484,000.00	380,934,377.00	39,062,561.00	-	419,996,938.00	5,554,370,233.00	5,835,079,944.00
4103100	Roads and Bridges	2,777,410,510.67	-	-	2,777,410,510.67	165,300,070.00	23,310,477.00	-	188,610,547.00	2,357,413,577.67	2,476,553,796.67
4103200	Water Supply	497,368,636.00	19,422,346.00	-	516,790,982.00	19,548,858.00	2,292,627.00	-	21,841,485.00	378,280,435.00	258,880,714.00
4103300	Other Assets	67,149,003.00	665,680.00	-	67,814,683.00	19,094,354.00	8,187,695.00	-	27,282,049.00	45,973,198.00	51,139,226.00
4104000	Plant & Machinery	190,941,354.00	-	-	190,941,354.00	117,571,114.00	8,187,695.00	-	125,758,809.00	65,182,545.00	76,999,884.00
4105000	Office & Other Equipment	17,242,862.51	1,609,528.00	-	18,852,390.51	5,978,661.00	1,082,188.00	-	7,060,849.00	11,790,864.51	8,311,361.51
4106000	Furniture, Fixtures, Fittings	9,349,863.00	1,306,096.00	-	10,655,959.00	2,861,255.00	516,789.00	-	3,378,044.00	7,277,913.00	4,403,320.00
4107000	Other Fixed Assets	51,086,866.98	-	-	51,086,866.98	23,533,495.00	1,826,795.00	-	25,360,290.00	25,726,678.98	31,605,425.98
4108000	Assets Against Fund	4,753,043,555.82	998,783,839.00	-	5,751,827,394.82	469,484,350.00	139,828,087.00	-	609,312,437.00	5,142,514,957.82	2,468,746,839.87
4121000	Capital Work in Progress	25,977,335.20	-	-	25,977,335.20	-	-	-	-	25,977,335.20	25,977,335.20
4122000	Capital Work in Progress (Against Fund)	7,699,710,500.00	-	-	7,699,710,500.00	-	-	-	-	7,699,710,500.00	7,699,710,500.00
	Total	45,128,848,521.62	1,027,590,533.00	-	46,156,439,054.62	2,932,540,583.00	395,075,849.00	-	3,327,616,432.00	42,828,822,622.62	40,751,121,349.67

Schedule B-12 : Investments-General Fund

Code No.	Particulars	With whom Invested	Face value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
1	2	3	4	5	6
4201001	Central Government Securities	-	-	-	-
4202001	State Government Securities	-	-	-	-
4203001	Debentures & Bonds	-	-	-	-
4204001	Preference Shares	-	-	-	-
4205001	Equity Shares	-	-	-	-
4206001	Units of Mutual Fund	Kempur Smart City Limited	-	1,070,000,000.00	-
4208001	Other Investments	-	-	-	-
	Total of Investment-General Fund			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	-	-
4303000	Others	-	-
	Total Stock in Hand		

Schedule B-14: Sundry Debtors (Receivables)

Code No.	Particulars	Gross Amount (Rs.)	Pro. for Outstanding Revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
1	2	3	4	5 [3-4]	6
4311000	Receivables for Property Taxes Less: State Govt. Cesses/Levies in Taxes-Control Accounts Net Receivables of Property Taxes	2,165,419,219.61	-	2,165,419,219.61	1,975,293,943.98
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	14,140,291.00
4312000	Receivables for Cess Income	-	-	-	226,675,920.00
4313000	Receivables for Finance Commission	-	-	-	-
4314000	Receivables from Other Sources	-	-	-	-
4315000	Receivables from Government Grant Receivables from Central Government	250,000,000.00	-	250,000,000.00	250,000,000.00
4315001	Sewerage II	2,000.00	-	2,000.00	2,000.00
4315002	Sewerage I	213,020.00	-	213,020.00	213,020.00
4315003	Sewerage I	1,750.00	-	1,750.00	1,750.00
4315004	Water Supply I	-	-	-	-
4315005	Grant Receivables from State Government	112,880,000.00	-	112,880,000.00	112,880,000.00
4315006	Sewerage II	85,800.00	-	85,800.00	85,800.00
4315007	Sewerage I	600.00	-	600.00	600.00
4315008	Water Supply I	26,600.00	-	26,600.00	26,600.00
4315009	Water Supply II	-	-	-	-
		363,209,770.00	-	363,209,770.00	589,885,690.00
	Total of Sundry Debtors (Receivables)	2,542,769,280.61	-	2,542,769,280.61	2,579,319,824.98

Schedule B-15: Prepaid Expenses

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

Schedule B-16: Cash and Bank Balances

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4501000	Cash	1,198,378.00	2,135,916.00
4502100	Balance with Bank-Municipal Fund	-	-
4502200	Nationalised Banks	618,016,012.85	820,118,388.05
4502300	Other Scheduled Banks	451,846,075.06	360,748,879.81
4502401	Scheduled Co-operative Banks	-	-
4502402	Post Office	-	-
4502403	Sub Total	1,069,872,087.91	1,180,867,267.86
4504100	Balance with Bank-Special Fund	-	-
4504200	Nationalised Banks	-	-
4504300	Other Scheduled Banks	-	-
4504401	Scheduled Co-operative Banks	-	-
4504402	Post Office	-	-
4504403	Sub Total	-	-
4506100	Balance with Bank-Grant Fund	2,358,739,945.71	1,627,157,845.87
4506200	Nationalised Banks	207,172,694.71	127,043,339.81
4506300	Other Scheduled Banks	-	-
4506401	Scheduled Co-operative Banks	-	-
4506402	Post Office	-	-
4506403	Sub Total	2,565,862,640.42	1,754,201,185.68
	Total Cash and Bank Balances	3,636,933,106.33	2,937,204,369.34

Schedule B-17 : Loans, Advances and Deposits

Code No.	Particulars	Opening Balance Amount (Rs.)	Paid during the year Amount (Rs.)	Recovered during the year Amount (Rs.)	Balance Outstanding Amount (Rs.)
1	2	3	4	5	6
4601000	Loans and Advances to Employees	31,209,867.00	-	10,000.00	31,199,867.00
4602000	Employee Provident Fund Loans	-	-	-	-
4603000	Loans to Others	-	-	-	-
4604000	Advance to Suppliers and Contractors	7,570,998,120.00	175,817,000.00	-	7,746,815,120.00
4605000	Advance to Others	-	-	-	-
4606000	Deposit with External Agencies	13,223,077.00	-	-	13,223,077.00
4608000	Other Current Assets	7,614,533,064.00	175,817,000.00	10,000.00	7,790,338,064.00
	Sub Total				
4611000	Less: Accumulated Provisions against Loans, Advances and Deposits	-	-	-	-
	Total Loans, Advances and Deposits	7,614,533,064.00	175,817,000.00	10,000.00	7,790,338,064.00

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	-	-

	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	9,213,000.00	97,206,000.00	3,479,035,860.00
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.	-	-	-	-	-	-	-	-	-
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)	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	9,213,000.00	97,206,000.00	3,479,035,860.00
Net balance at the year end [(a+b)-(c)]									

Loans from State Government

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3302002	Revolving Fund (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
	Others	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
1	2	3	4	5	6	7
3411001	Community Participation Fund	45,000.00	-	45,000.00	-	45,000.00
3411002	Cremation Places Fund	182,806.83	500,000.00	682,806.83	-	682,806.83
3411003	MP / MLA Fund	21,820,197.55	10,981,000.00	32,801,197.55	5,105,524.00	27,695,673.55
3411004	NHAI and Demolition Fund	550,597.00	11,035,453.28	11,586,050.28	1,504,728.00	10,081,322.28
3411005	Swechh Bharat Mission Fund	8,787,094.00	145,609,600.00	154,396,694.00	94,241,014.00	60,155,680.00
3411006	Urban Road Improvement Plan	12,886,356.00	-	12,886,356.00	-	12,886,356.00
3411007	Sluicer House	49,740,000.00	-	49,740,000.00	-	49,740,000.00
3411008	Turtel Pond	10,000,000.00	-	10,000,000.00	9,931,626.00	68,374.00
	Total Reserve Funds	109,512,048.38	166,126,253.28	275,638,301.66	110,782,892.00	164,855,409.66

Employee Liabilities

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
		3	4
1	2	3	4
3501101	Retired Employees Leave Encashment	6,382,372.00	9,357,857.00
3501102	Group Insurance claims	6,445,842.00	4,640,805.00
3501103	EPF	125,578.00	405,312.00
3501104	ESIC	328,210.00	58,481.00
3501105	Salary	-	100,392.00
3501106	Gratuity	-	21,404,046.00
	Total	13,281,802.00	35,966,893.00

Interest Earned on Grant Contribution

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
		3	4
1	2	3	4
3501201	Interest from Sewerage I	9,658,807.00	9,281,958.00
3501202	Interest from Solid Waste Management	3,981,667.00	3,544,129.00
3501203	Interest from Water Supply I	10,581,118.00	10,168,259.00
3501204	Interest from Sewerage II	15,998,298.00	15,121,886.00
3501205	Interest from Water Supply II	12,598,536.00	12,449,500.00
3501206	Interest from Water Supply III	19,614,955.00	21,515,612.00
3501207	Interest from TIC	286,493,466.00	844,160.00
3501208	Interest from E Governance	951,899.00	653,982.00
3501209	Interest from Swachh Bharat Mission	3,008,938.00	1,002,614.00
3501210	Interest from Annuity	2,708,360.00	-
	Total	985,569,742.00	285,933,867.00

4121005	Road Development or Upgradation	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
4121007	Footpaths and Table Drains	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
4121009	Lanes	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
		25,977,935.20	25,977,935.20	-	-	-	-	-	25,977,935.20
4122001	Capital Work in Progress (Against Fund)	1,007,609,700.00	1,007,609,700.00	-	-	-	-	-	1,007,609,700.00
4122002	Sewerage I (Against JNNURM Fund)	1,166,754,000.00	1,166,754,000.00	-	-	-	-	-	1,166,754,000.00
4122003	Sewerage II (Against JNNURM Fund)	1,035,700,000.00	1,035,700,000.00	-	-	-	-	-	1,035,700,000.00
4122004	Sewerage III (Against JNNURM Fund)	560,227,800.00	560,227,800.00	-	-	-	-	-	560,227,800.00
4122005	Solid Waste Management (Against JNNURM Fund)	1,755,613,000.00	1,755,613,000.00	-	-	-	-	-	1,755,613,000.00
4122006	Water Supply I (Against JNNURM Fund)	2,120,878,000.00	2,120,878,000.00	-	-	-	-	-	2,120,878,000.00
4122007	Water Supply II (Against JNNURM Fund)	52,928,000.00	52,928,000.00	-	-	-	-	-	52,928,000.00
		7,699,710,500.00	7,699,710,500.00	-	-	-	-	-	7,699,710,500.00
		45,128,848,321.62	45,128,848,321.62	-	-	-	-	-	45,128,848,321.62
	Total	1,077,590,533.00	1,077,590,533.00	-	-	-	-	-	1,077,590,533.00
		46,156,439,054.62	46,156,439,054.62	-	-	-	-	-	46,156,439,054.62
		2,532,540,583.00	2,532,540,583.00	-	-	-	-	-	2,532,540,583.00
		3,927,616,437.00	3,927,616,437.00	-	-	-	-	-	3,927,616,437.00
		395,075,849.00	395,075,849.00	-	-	-	-	-	395,075,849.00
		42,828,827,622.62	42,828,827,622.62	-	-	-	-	-	42,828,827,622.62
		42,196,907,938.62	42,196,907,938.62	-	-	-	-	-	42,196,907,938.62

MUNICIPAL CORPORATION
STATEMENT FOR THE PERIOD ENDED 31.03.2018

INCOME A

CODE NO.	ITEM/DESCRIPTION	SCH.NO.	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
	INCOME			
1100100	Tax Revenue	I-1	1,400,274,430.00	1,340,741,406.00
1201000	Assigned Revenue & Comp	I-2	-	-
1301000	Rental Income from Munic	I-3	12,131,004.00	9,610,515.00
1401000	Fees & User Charges	I-4	109,987,264.00	77,612,808.00
1501000	Sale & Hire Charges	I-5	11,907,996.00	5,003,206.13
1601000	Revenue Grants, Contribution & Subsidies	I-6	3,042,995,953.00	2,966,793,877.00
1701000	Income from Investments	I-7	-	3,930,804.00
1801000	Interest Earned	I-8	160,102,262.00	222,182,265.50
1901000	Other Income	I-9	8,338,325.00	7,078,319.00
	TOTAL INCOME		4,745,737,234.00	4,632,953,200.63
	EXPENDITURE			
2101000	Establishment Expenses	I-10	3,595,517,159.00	3,196,513,278.00
2201000	Administrative Expenses	I-11	138,866,737.00	133,158,549.00
2301000	Operations & Maintenance	I-12	909,455,897.96	1,495,931,234.44
2401000	Interest & Finance Expenses	I-13	40,597,020.66	65,807,012.67
2501000	Programme Expenses	I-14	-	-
2601000	Revenue Grants, Contribution & Subsidies	I-15	-	-
2701000	Provisions & Write Off	I-16	-	-
2711000	Miscellaneous Expenses	I-17	-	-
2722000	Depreciation		255,247,762.00	260,189,917.00
	TOTAL EXPENDITURE		4,939,684,576.62	5,151,599,991.11
	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		(193,947,342.62)	(518,646,790.48)
2801000	Add: Prior Period Items	I-18	-	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		(193,947,342.62)	(518,646,790.48)
	Less: Transfer to Reserve Funds		-	-
	Net balance being surplus/ (deficit) carried over to Municipal Fund		(193,947,342.62)	(518,646,790.48)

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

29/3/19



(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
		1,364,860,299.00	1,303,014,698.00
1100101	Property Tax	-	-
1100201	Water Tax	-	-
1100301	Sewerage Tax	56,640.00	273,880.00
1100401	Theatre Tax	-	-
1100501	Lighting Tax	-	-
1100601	Education Tax	-	-
1100701	Vehicle Tax	-	-
1100801	Tax on Animals	-	-
1100901	Electricity Tax	-	-
1101001	Professional Tax	35,357,491.00	37,452,828.00
1101101	Advertisement Tax	-	-
1101201	Pilgrimage Tax	-	-
1105101	Octroi & Toil	-	-
1105201	Cess	-	-
1108001	Other Taxes	-	-
	Sub Total	1,400,274,430.00	1,340,741,406.00
1109001	Less: Remissions and Refund [Schedule I-1 (a)]	-	-
	Total Tax Revenue	1,400,274,430.00	1,340,741,406.00

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
		12,131,004.00	9,610,515.00
1301001	Rent from Civic Amenities	-	-
1302001	Rent from Office Buildings	-	-
1303001	Rent from Guest Houses	-	-
1304001	Rent from Lease of Lands	-	-
1308001	Other Rents	-	-
	Sub Total	12,131,004.00	9,610,515.00
1309001	Less: Rent Remission and Refunds	-	-
	Total Rental Income from Municipal Properties	12,131,004.00	9,610,515.00

Schedule I-4 : Fees & User Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
		890,222.00	1,007,554.00
1401001	Empanelment & Registration Charges	11,691,266.00	10,014,589.00
1401101	Licensing Fees	250,105.00	322,624.00
1401201	Fees for Certificate or Extract	10,496,891.00	4,474,475.00
1401301	Development Charges	-	-

1401401	Regularisation Fees	34,000.00	137,400.00
1401501	Penalties and Fines	1,674,752.00	1,760,309.00
1402001	Other Fees	9,238,412.00	13,375,545.00
1404001	User Charges	2,305,604.00	6,563,711.00
1405001	Entry Fees	2,155,502.00	1,334,847.00
1406001	Road Damage Recovery Charges	71,250,510.00	38,621,754.00
1407001	Other Charges	-	-
	Sub Total	109,987,264.00	77,612,808.00
1409001	Less: Rent Remission and Refunds	-	-
	Total income from Fees & User Charges- Income Head Wise	109,987,264.00	77,612,808.00

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	20,956.00	51,172.63
1501101	Sale of Forms & Publications	8,855,940.00	1,171,563.50
1501201	Sale of Stores & Scrap	3,030,300.00	3,778,670.00
1503001	Sale of Others	-	-
1504001	Hire Charges for Vehicles	800.00	1,800.00
1504101	Hire Charges for Equipment	-	-
	Total income from Sale & Hire Charges- Income Head Wise	11,907,996.00	5,003,206.13

Schedule I-6 : Revenue Grants, Contribution & Subsidies

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1601001	Revenue Grant	3,042,995,953.00	2,966,793,877.00
1602001	Re-imbusement of expenses	-	-
1603001	Contribution towards schemes	-	-
	Total Revenue Grants, Contribution & Subsidies	3,042,995,953.00	2,966,793,877.00

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	-	3,930,804.00
1702001	Dividend	-	-
1703001	Income from projects taken up on commercial basis	-	-
1704001	Profit in Sale of Investment	-	-
1708001	Others	-	-
	Total Income from Investments	-	3,930,804.00

Schedule I-8 : Interest Earned

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1801001	Interest from Bank Accounts	40,861,504.00	74,012,525.50
1802001	Interest on Loans and Advances to Employees	85,832.00	350,308.00
1803001	Interest on Loans to Others	-	-
1808001	Other Interest	119,154,926.00	147,819,432.00
	Total Interest Earned	160,102,262.00	222,182,265.50

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	1,763,764.00	1,206,142.00
1904001	Recovery from Employees	-	-
1905001	Unclaimed Refund / Liabilities	6,574,561.00	5,872,177.00
1906001	Miscellaneous Income	-	-
	Total Other Income	8,338,325.00	7,078,319.00

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	2,479,614,277.00	2,270,554,921.00
2102001	Benefits and Allowances	4,684,880.00	4,797,217.00
2103001	Pension	919,073,067.00	745,295,059.00
2104001	Other Term. & Retirement Benefits : Leave encashment	62,471,427.00	54,218,315.00
2104002	Other Term. & Retirement Benefits : Death cum Retirement Gratuity	129,673,508.00	121,647,766.00
	Total Establishment Expenses- Expenditure Head Wise	3,595,517,159.00	3,196,513,278.00

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	-	20,817,363.00
2201101	Electricity Expenses	36,085,528.00	30,965,706.00
2201102	Water & Sewer Tax	30,149,000.00	14,342,000.00
2201201	Telephone Expenses	2,150,859.00	1,924,599.00
2202001	Books & Periodicals	141,909.00	55,146.00
2202101	Printing & Stationery	1,076,810.00	2,456,162.00
2202104	Computer Expenses	1,412,083.00	2,340,937.00
2204001	Insurance	1,973,268.00	1,927,483.00
2205001	Audit Fees	5,000,000.00	5,000,000.00
2205101	Legal Expenses	2,976,800.00	2,058,881.00
2205201	Professional and Other Fees	1,173,447.00	1,801,292.00
2206001	Hospitality Expenses	4,452,633.00	4,042,274.00
2206002	Advertisement and Publicity	5,134,741.00	7,564,348.00
2206101	Security Expenses	16,752,954.00	12,173,350.00
2206201	Travelling & Conveyance	292,097.00	126,206.00
2206301	Other Administrative Expenses	30,094,608.00	25,562,802.00
	Total Administrative Expenses- Expenditure Head Wise	138,866,737.00	133,158,549.00

Schedule I-12 : Operations and Maintenance

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2301001	Power & Fuel	201,066,541.00	185,295,433.00
2303001	Consumption of Stores	18,352,104.00	21,150,749.00
2304001	Hire Charges	12,021,201.00	12,429,024.00
2305001	Repairs & Maintenance-Infrastructure Assets	427,916,194.96	1,068,182,052.44
2305101	Repairs & Maintenance-Civic Amenities	73,088,814.00	108,588,785.00
2305201	Repairs & Maintenance-Building	19,468,648.00	23,111,804.00
2305301	Repairs & Maintenance-Vehicles	11,591,682.00	19,978,059.00
2305901	Repairs & Maintenance-Others	12,823,854.00	14,449,480.00
2308001	Other Operations and Maintenance Expenses	133,126,859.00	42,745,848.00
	Total Operations and Maintenance- Expenditure Head Wise	909,455,897.96	1,495,931,234.44

Schedule I-13 : Interest & Finance Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2401001	Interest on Loans from Central Government	-	-
2402001	Interest on Loans from State Government	-	-
2403001	Interest on Loans from Government Bodies & Accociations	-	-
2404001	Interest on Loans from International Agencies	-	-
2405001	Interest on Loans from bank & Other Financial Institution	-	-
2406001	Interest on EMD Refund	-	20,500,000.00
2407001	Bank Attachment	-	-
2408001	Bank Charges	98,914.66	151,012.67
2409001	Discount on early / Prompt payment	40,498,106.00	45,156,000.00
	Total Interest & Finance Charges	40,597,020.66	65,807,012.67

Schedule I-14 : Programme Expenses

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

Schedule I-15 : Revenue Grants,Contribution & Subsidies

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

Schedule I-16 : Provisions & Write Off

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

Schedule I-17 : Miscellaneous Expenses

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

Schedule I-18 : Prior Period Items

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

Grouping to the schedule of Income and Expenditure Account :

Rent from Civic Amenities

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1301001	Houses Building etc	368,735.00	359,974.00
1301008	Parks	11,757,269.00	9,066,979.00
1308001	Other Rents : Lease Rentals	5,000.00	183,562.00
		12,131,004.00	9,610,515.00

Empanelment & Registration Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401001	Carts / Hackney Carriages	185,082.00	190,765.00
1401002	Contractors	696,340.00	808,789.00
1401003	Professionals	8,800.00	8,000.00
		890,222.00	1,007,554.00

Licensing Fees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401101	Bazar & Pheriwalas	85,426.00	107,820.00
1401102	Slaughter Houses	5,800.00	30,600.00
1401103	Butchers & Traders of Meat	14,856.00	60,868.00
1401104	Cattle Pounding	786,650.00	484,224.00
1401105	Shops	139,107.00	241,940.00
1401106	Vehicle & Ricksha etc	10,659,427.00	9,089,137.00
		11,691,266.00	10,014,589.00

Fees for Certificate or Extract

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401301	Birth & Death Certificates	237,873.00	306,090.00
1401302	Copying	12,232.00	16,534.00
		250,105.00	322,624.00

Development Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401401	Demolition / Malwa	294,518.00	916,353.00
1401405	Parking Contribution	10,202,373.00	3,558,122.00
		10,496,891.00	4,474,475.00

Other Fees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1404001	Advertisement Fees	97,093.00	4,394,512.00
1404002	Mutation / Compounding / publication Fees	8,603,516.00	8,304,449.00
1404003	Notice Fees	16,100.00	-
1404004	Other School Fees & Charges	384,630.00	444,276.00
1404005	Survey Fees	350.00	555.00
1404006	Tuition Fees	136,723.00	231,753.00
		9,238,412.00	13,375,545.00

User Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1405001	Burial Ground Charges	2,330.00	320.00
1405002	Crematorium Charges	-	13,040.00
1405003	Examination Charges	43,900.00	50,898.00
1405004	Feri Niti	414,468.00	343,790.00
1405005	Garbage Collection Charges	744,402.00	5,013,295.00
1405006	Hostel Fees	800.00	-
1405007	Medicines	100,456.00	509,045.00
1405008	Sewerage Farm	709,376.00	345,073.00
1405009	Other Charges	289,872.00	288,250.00
		2,305,604.00	6,563,711.00

Entry Fees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1406001	Parks	1,447,548.00	893,607.00
1406002	Play Grounds	617,726.00	340,555.00
1406003	Swimming Pool	90,228.00	100,685.00
		2,155,502.00	1,334,847.00

Recovery from Employees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1904001	House Rent Deduction	1,177,184.00	743,934.00
1904002	Vehicle Use Deduction	199,663.00	145,681.00
1904003	Electric Charges	239,664.00	279,225.00
1904004	Water & Sewer Tax	-	3,600.00
1904005	Court Deduction	147,253.00	33,702.00
		1,763,764.00	1,206,142.00

Consumption of Stores

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2303001	Electrical Tools	4,997,838.00	7,233,919.00
2303002	Medicine & Health	11,671,347.00	10,976,594.00
2303003	Others	1,682,919.00	2,940,236.00
		18,352,104.00	21,150,749.00

Repairs & Maintenance-Infrastructure Assets

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305001	Road	323,239,993.96	904,708,301.44
2305003	Water Supply	-	1,428,794.00
2305004	Strom Water Drains	79,934,037.00	92,771,478.00
2305005	Street Lighting	18,307,248.00	53,442,300.00
2305007	Traffic Signal	6,434,916.00	15,831,179.00
		427,916,194.96	1,068,182,052.44

Repairs & Maintenance-Civic Amenities

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305101	Parks / Gardens	68,000,074.00	100,543,083.00
2305102	Play Grounds	1,170,042.00	1,703,310.00
2305103	Arts / Culture	482,541.00	254,947.00
2305104	Hospitals	1,244,448.00	1,093,058.00
2305105	School, College & Hostels	1,835,701.00	662,804.00
2305106	Swimming Pools	31,964.00	315,505.00
2305107	Stadium	-	17,000.00
2305107	Stadium	125,885.00	499,895.00
2305108	Play Material	198,159.00	3,499,183.00
2305109	Public Toilets		
		73,088,814.00	108,588,785.00

Repairs & Maintenance-Building

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305201	Buildings	12,336,088.00	12,919,632.00
2305202	Office Buildings	7,132,560.00	10,192,172.00
		19,468,648.00	23,111,804.00

Repairs & Maintenance-Others

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305901	Office Equipment	-	13,000.00
2305902	Electrical Appliances	4,719,579.00	4,103,499.00
2305903	Generator	1,376,730.00	2,348,244.00
2305904	Others	6,727,545.00	7,984,737.00
		12,823,854.00	14,449,480.00

Other Operations and Maintenance Expenses

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2308001	Leather Chormium Clearonce	17,826,859.00	22,695,848.00
2308002	Tax for Public Transport Vehicles	-	50,000.00
2308004	Ganga Action Plan (STP) by SFC	115,300,000.00	20,000,000.00
		133,126,859.00	42,745,848.00

KANPUR MUNICIPAL CORPORATION
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31.03.2018

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	2,135,916.00	17,471,827.00				
	Balances with Banks / Treasury	2,935,068,453.34	3,053,456,409.54				
	Operating Receipts						
1100100	Tax Revenue	1,400,274,430.00	1,340,741,406.00	2101000	Operating Payments		
1201000	Assigned Revenue & Compensation				Establishment Expenses	3,595,517,159.00	3,196,513,278.00
1301000	Rental Income from Municipal Properties	12,131,004.00	9,610,515.00	2201000	Administrative Expenses	138,866,737.00	102,978,889.00
1401000	Fees & User Charges	109,987,264.00	77,612,808.00	2301000	Operations & Maintenance	909,455,897.96	1,526,110,894.44
1501000	Sale & Hire Charges	11,907,996.00	5,003,206.13	2401000	Interest & Finance Expenses	40,597,020.66	65,807,012.67
1601000	Revenue Grants, Contribution & Subsidies	3,042,995,953.00	2,966,793,877.00	2501000	Programme Expenses	-	-
1701000	Income from Investments		3,930,804.00	2711000	Revenue Grants, Contribution & Subsidies	-	-
1801000	Interest Earned	160,102,262.00	222,182,265.50	4301000	Miscellaneous Expenses	-	-
1901000	Other Income	8,338,325.00	7,078,319.00		Purchase of Stores	-	-
					Revenue Expenditure against Fund	25,380,419.00	25,422,479.00
	Non Operating Receipts				Non Operating Payments		
3301000	Secured Loans Received	-	472,011,000.00	3501000	Other Payables	-	-
3311000	Unsecured Loans Received	-	-	3501000	Refunds Payable	-	-
3401000	Deposits Received	34,865,329.00	22,498,573.00	3301000	Repayment of Loans	-	-
3111000	Earmarked / Special Fund for specific purposes	2,631,333,063.00	1,236,862,577.00	3401000	Refund of Deposits	23,713,608.00	52,674,753.00
3201000	Grants/Contributions for specific purposes	24,289,000.00	195,176,000.00	4101000	Acquisition / Purchase of Fixed Assets	1,027,590,533.00	893,138,676.00
	Realisation of Investment-General Fund	-	200,660,724.00	4121000	Capital Work in Progress	-	-
3411000	Deposits Works	168,126,253.28	77,828,404.00	3411000	Deposits Works	100,851,266.00	20,648,468.00
3501000	Revenue Collected in Advance			4201000	Investment-General Fund	1,070,000,000.00	-
4601000	Loans, Advances and Deposits	10,000.00	5,111,119.00	4211000	Investment-Other Fund	-	-
4601000	Other Loans & Advances	-	-	4601000	Loans, Advances and Deposits	-	-
4601000	Deposits with External Agencies	-	-	4401000	Prepaid Expenses	-	-
4301000	Decrease in Assets	-	-	4601000	Other Loans & Advances	-	-
	Increase in Sundry Creditors & Other Liabilities	170,415,643.96	116,958,797.81	4601000	Deposits with External Agencies	-	-
	Decrease in Sundry Debtors (Receivables)	36,550,644.37	-		Increase in Sundry Debtors (Receivables)	-	-
					Refund of Unutilized Fund	3,808,790.00	682,034,185.53
	GRAND TOTAL	10,748,531,536.95	10,030,988,631.98		Closing 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
					GRAND TOTAL	10,748,531,536.95	10,030,988,631.98

Compiled on Cash Basis after adjustments.

For Bakul Agarwal Associates
 Chartered Accountants

(Pravin Agarwal)
 Partner
 Membership No: 070663
 Kanpur



(Chief Accounts Officer)

(Additional Municipal Comm.)

(Municipal Comm.)

20/2/2019

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

A. Significant Accounting Policies

1. Basis of Accounting:

- i The accounts incorporate opening balance compiled based on the construction of opening balance sheet as of 1st April 2008 adjusted for the transactions in the current year and previous year. (G.O. No. 4094/9-5-2008-119/2007 dated 2 June 2008 issued by Ministry of Urban Development Uttar Pradesh)
- ii 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 2018, 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.
- iii 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 2018. Balances are subject to confirmation and reconciliation with respective bank accounts.
- iv Interest on saving bank account of grant funds has been shown under Other Liabilities – Interest earned on Grant. Proportionate bifurcation between central, state and ULB share of this interest has not been done due to lack of specific information.

2. Use of Estimates:

KMC is maintaining its accounts on a cash basis without bifurcating between capital and revenue. As a consequence thereof the assets and liabilities valued on 1st. April 2008 could not be quantified from the accounts. Therefore, the preparation of the subsequent financial statement required estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements. As the corporation has not made revaluation of its assets & liabilities till the financial year ending as on 31.03.2018, the actual amounts could differ from these estimates and the differences will be recognised and accounted for in the period when they are known.

3. Inventories:

Inventories are not taken, valued and certified by the management. Physical verification has also not been undertaken by Kanpur Municipal Corporation nor have damaged and unserviceable items been identified.

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

There are no unsecured loans taken by the Municipal Corporation

7. Schedule B-7: Deposits Received

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

8. Schedule B-8: Deposit Works

The Municipal Corporation has not segregated receipts of deposit works and has shown such receipts as Income. Work done against such deposits have been capitalised / charged off to revenue.

9. Schedule B-9: Other Liabilities

This represents amounts payable towards various expenses as well as statutory dues remitted after the Balance Sheet date and interest earned on Grant Contribution pending bifurcation.

The Statutory Liability of Provident Fund of Regular Employees of Rs. 5.37 Crores is unpaid as on 31.03.2018. The Municipal Corporation was directed by GoUP to provide EPF &ESI facility to Sambida Employees for which employee contribution is deducted from salary of sambida employees during the year, however no such deduction alongwith Employer contribution due or paid by corporation during year due to incomplete registration of all sambida employee at the portal of EPF & ESI. The total liability of EPF, CEPF, ESI, CESI and damages/ interest is not ascertainable.

The office of the Commissioner of Central Excise and Service Tax, Kanpur has issued notice to the Kanpur Nagar Nigam for recovery of service tax on Advertisement Tax/ Hoarding Tax and Renting of Immovable Property and income from Parks etc. The liability for this amount is being contested and is pending in specific appeals. The total liability if any is still indeterminate.

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

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

10. Schedule B-10: Provisions

Provision for various expenses as per information compiled from the various circles / departments is reflected under this head as Provisions.

11. Schedule B-11: Fixed Assets

Are stated as follows:

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

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

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

12. Schedule B-12: Investments – General Fund

Other Investments which is in the nature of Current Investment represent the Fixed Deposits Investments made with the Banks. Apart from above As per direction of Gol the grants share provided by Gol 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 Gol. The Investments are unquoted investments.

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

Inventories should represent stock of materials lying with the Corporation as at the end of the financial year. However the Purchases during the year have been directly booked as consumption. Physical verification of closing stock has not been undertaken on 31st. March 2018 therefore closing value is not ascertained.

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

Closing balance of receivables against Property Tax and Other taxes are subject to reconciliation and confirmation. Receivables against Property Tax have been estimated by considering the recoverable demand of 2017-18 as per statement prepared by the Property Tax department. The total demand for the year 2017-18 has not been determined. Receivables against Other Tax have not been estimated for 2017-18. The receipts during the year have been credited to Other Tax directly as income without bifurcating old and current receivables on cash basis. As receivables have been estimated by considering the recoverable demand only, hence provision for doubtful debts have not been considered. Provision for doubtful recovery of outstanding property taxes as per accounting policies of UPMAM also cannot be made as year wise breakup of receivable is not yet determined or is not available with

Kanpur Municipal Corporation. Other receivables represent grants sanctioned but not yet received.

15. Schedule B-16: Cash and Bank Balances

Cash Balance represents the cash balance as per the books of accounts maintained in the Corporation. Bank balance represents the balance lying in the bank accounts of the Corporation adjusted for items under reconciliation. Inoperative bank accounts are subject to reconciliation.

16. Schedule B-17: Loans Advances and Deposits

Represents employee advances, Advances to others including advances to implementing agencies, temporary advances and reimbursements claimed for expenses etc. All balances of loans and advances, including individual balances are subject to reconciliation and confirmation.

17. Schedule I-1: Tax Revenue

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

18. Schedule I-3: Rental income from Municipal Properties

The income is recognized at the time of collection.

19. Schedule I-4: Fees & User Charges

The income is recognized at the time of collection.

20. Schedule I-5: Sale & Hire Charges

The income is recognized at the time of collection.

21. Schedule I-6: Revenue Grants, Contributions & Subsidies

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

22. Schedule I-7: Income from Investments – General Fund

Represents the Interest income received from the Fixed Deposits Investments and Interest on Saving Bank Accounts of the corporation and is recognised when due.

23. Depreciation:

Depreciation on all depreciable fixed assets is provided on SLM method, at the rates prescribed for companies in Schedule XIV of the Companies Act, 1956 under single shift, pending determination of guideline rates for Municipalities by the State Government. Depreciation on assets has been computed on a yearly basis irrespective of when put to use.

24. Schedule I-9: Other Income

This represents all other income of the Kanpur Municipal Corporation.

25. Schedule I-10: Establishment Expenses

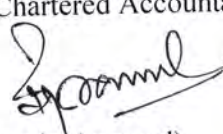
This represents the Salaries and Allowances and gratuity paid to the Employees and Workers.

26. Schedule I-11: Administrative Expenses

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

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

For Batra Agrawal Associates
'Chartered Accountants'


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



Place: Kanpur

Dated: 29/3/19