To
The Municipal Commissioner,
Kanpur Municipal Corporation,
Motijheel,
Kanpur

Opinion

We have audited the financial statements of the **Kanpur Municipal Corporation**, which comprise the balance sheet as at **March 31, 2024**, and the Income and Expenditure Statement and the Receipt and Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the corporation **as at March 31, 2024**, and of its financial performance for the year then ended in accordance with the **Uttar Pradesh Municipal Accounts Manual (UPMM), 2018.**

Basis for Qualified Opinion

I. As per para 24 of Notes on Accounts (Schedule B-20), Municipal Corporation has charged depreciation on Fixed Assets on SLM method, at the rates prescribed for companies in Schedule XIV of the Companies Act, 1956 under single shift. Depreciation on assets has been computed on a yearly basis irrespective of when put to use. 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 as and when the asset is put to use. The effect on the income/expenditure of the Municipal Corporation is indeterminate.

II. As per point v of Para 1 of Significant Accounting Policies (Schedule B-20), Interest is charged @ 12% p.a. on the property tax outstanding at the beginning of the year as per the government order issued in this regard, however interest on water & sewer tax has been charged @10% only on the unpaid current demand of previous year. The effect on the income/expenditure of the Municipal Corporation is indeterminate.

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to the following points in respect of Financial Statements for the year ended March 31, 2024, our opinion is not modified in respect of these matters:

1. Refer para 4 of Significant Accounting policies which states that 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.

2. Attention is drawn to the Significant Accounting Policies and Notes on Accounts (Schedule B-20) which underlines the method, scope, assumptions and basis of preparation of these financial statements as on 31st March 2024. 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. These financial statements are subject to the said Significant Accounting Policies and Notes on Accounts.

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. In our opinion, proper books of accounts as required by the **Uttar Pradesh Municipal Accounts Manual (UPMM),** the Rules and any other stipulations have been kept by the Municipal Corporation so far as it appears from the examination of books except the Fixed Assets register. Please refer point no 24 of the Notes on Accounts.

iii. In our opinion the Municipal Corporation's Balance sheet, Income and Expenditure statement, Receipts and Payment statement and are in agreement with the books of accounts.

iv. There is MNLP Department which ensures appropriate internal controls have been adhered to.

v. In our opinion, based on test check, payments have been made in accordance with the law.

vi. In our opinion, based on test check, no deficiency or loss appears to have been caused by the gross negligence or misconduct of any person.

vii. In our opinion, based on test check, sums received for and on behalf of the Municipal Corporation which ought to have been brought into account of the Municipal Corporation has been so brought.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

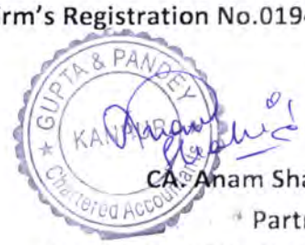
Management is responsible for the preparation of the financial statements in accordance with **Uttar Pradesh Municipal Accounts Manual (UPMM), 2018** and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For Gupta & Pandey.
'Chartered Accountants'
Firm's Registration No.019460C



CA. Anam Shahid
Partner
Membership No. 450658
UDIN: 24450658BKGTCD1539

Place: Kanpur
Dated: 30.05.2024

Annexure to the Report of the Municipal Auditor Dated 30.05.2024

In our opinion, based on test check, we also report that:

1. All the expenditure incurred by the Municipal Corporation are authorized by appropriate provision in the sanctioned budget.

2. Refer point (i) of Para 1 to the Significant accounting policies (B-20) which states that Kanpur Municipal Corporation (KMC) is maintaining its accounts on a hybrid system of accounts (i.e. a mixture of cash and accrual system), except property tax, water tax, sewer tax all other receipts are accounted for on cash basis.

3. Refer Para 2 to the Significant accounting policies (B-20) which states that 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 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 made revaluation of its immovable and movable assets in financial year ending as on 31.03.2023, which have been recognized as revaluation reserve under the Capital Account.

4. Proper certificates have been furnished in support of all bills for charges on account of all works and other expenditure evidencing that no deviation has been made from the sanctioned plans and the estimates without the sanction of the competent authority.

5. All the amounts received as specific grants have been utilized for the purposes as stated in the grant sanction order.

6. The Special Funds, have been created as per the provision of relevant statutes and the Special Funds have been utilized for the purposes for which created.

7. KMC is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets; KMC is not maintaining details of cost and date of acquisition of all the fixed assets, please refer point no. 24 of Notes on accounts. These fixed assets have been physically verified by the management during FY 2022-2023; No material discrepancies were noticed on such verification.

8. Physical verification has been conducted by the Municipal Corporation at reasonable intervals in respect of stores.

9. The procedures of physical verification of stores followed by the ULB are reasonable and adequate.

10. No material discrepancies have been noticed on physical verification of stores as compared to book of accounts.

11. The valuation of stores is in accordance with the accounting principles laid down in the Accounts Manual and the basis of valuation of stores is same as in the preceding year.

GUPTA PANDEY KANPUR Chartered Accountants

12. No loans, or advances in the nature of loans, have been given by the Municipal Corporation, except temporary advances to employees for expenses on behalf of KMC.

13. There exists an adequate internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets.

14. Proper procedures are in place to identify any unserviceable or damaged stores and provision for the loss in this respect, if any, has been made in the accounts.

15. The Municipal Corporation is regular in depositing Provident Fund dues and Profession Tax deducted with the appropriate authorities except where UAN is not created of some employees due to unavailability of their personal details.

16. The Municipal Corporation is regular in depositing tax deducted at source (income tax and works contract tax) and other statutory dues except where correct GSTIN of contractors/suppliers is not available. Further, in our opinion GST should be charged as per Goods and Service Tax Act, 2017 on the rental income from municipal properties and income from sale and tender fees, and GST should be charged under RCM on legal fees, however no GST has been paid on the same by the Water works Department of the Kanpur Municipal Corporation.

17. No personal expenses have been charged to revenue account.

GUPTA & PANDEY KANPUR Chartered Accountants

Kanpur Municipal Corporation

Motijheel, Kanpur

Audited Balance Sheet

F.Y. :- 2023-24

KANPUR MUNICIPAL CORPORATION

BALANCE SHEET AS ON 31.03.2024

CODE NO.	DESCRIPTION OF ITEMS	Sch. No.	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
	LIABILITIES			
	Reserve & Surplus			
3101000	Municipal General Fund	B-1	34,116,249,247.08	32,027,734,507.00
3111000	Earmarked Funds	B-2	9,497,162,325.41	7,138,155,670.41
3121000	Reserves	B-3	104,219,482,360.87	103,916,331,864.87
	Total Reserves & Surplus		**147,832,893,933.36**	**143,082,222,042.28**
3201000	Grants,Contributions for specific purposes	B-4	-	-
	Loans			
3301000	Secured Loans	B-5	-	-
3311000	Unsecured Loans	B-6	4,259,824,104.00	4,281,157,560.00
	Total Loans		**4,259,824,104.00**	**4,281,157,560.00**
	Current Liabilities and Provisions			
3401000	Deposits Received	B-7	205,436,154.23	93,341,800.62
3411000	Deposits Works	B-8	383,096,593.38	499,974,926.38
3501000	Other Liabilities	B-9	3,091,680,918.02	3,084,211,707.13
3601000	Provisions	B-10	61,692.00	-
	Total Current Liabilities and Provisions		**3,680,275,357.63**	**3,677,528,434.13**
	TOTAL LIABILITIES		**155,772,993,394.99**	**151,040,908,036.41**
	ASSETS			
4101000	Fixed Assets	B-11		
	Gross Block		136,682,349,795.67	135,824,327,805.67
4111000	Less: Accumulated Depreciation		2,733,596,260.00	2,299,142,287.00
	Net Fixed Assets		**133,948,753,535.67**	**133,525,185,518.67**
	Invesments			
4201000	Investment-General Fund	B-12	5,172,129,876.00	4,743,764,483.00
	Total Invertment		**5,172,129,876.00**	**4,743,764,483.00**
	Current Assets, Loan and Advances			
4301000	Stock in Hand	B-13	69,083,551.00	84,192,210.00
	Sundry Debtors			
4311000	Gross amount outstanding	B-14	7,051,359,727.56	7,013,416,139.29
4321000	Less:-Accumulated provision against bad and doubtful receivables		122,196,938.00	95,554,836.00
	Net amount Oustanding		**6,929,162,789.56**	**6,917,861,303.29**
4401000	Prepaid Expenses	B-15	9,826.00	-
4501000	Cash & Bank Balance	B-16	8,768,363,343.76	5,130,970,661.45
4601000	Loans,Advances & Deposits	B -17	885,432,723.00	638,876,110.00
4611000	Less:Accumulated Provision Against Loans		-	-
	Total Current Assets, Loans & Advance		**9,722,889,443.76**	**5,854,038,981.45**
4701000	Other Assets	B-18	57,750.00	57,750.00
4801000	Miscellaneous Expenditure (to the extent not w/o)	B-19		
	Total Assets		**155,772,993,394.99**	**151,040,908,036.41**
NOTES ON ACCOUNTS		B-20	-	-

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

As per our report of even date
for Gupta & Pandey
Chartered Accountants
Firm's Registration No. 019460C

GUPTA & PANDEY ★ KANPUR ★ Chartered Accountants

CA. Anam Shahid
Partner
Membership No. 450658

(GM Jalkal)

KANPUR MUNICIPAL CORPORATION ★ KANPUR

(Chief Accounts Officer)

(Add. Municipal Comm.)

(Municipal Comm.)

Dated: 30.05.2024
Place: Kanpur

KANPUR MUNICIPAL CORPORATION

INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD ENDED 31.03.2024

CODE NO.	ITEM/HEAD OF ACCOUNT	SCH.NO.	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
	INCOME			
1101000	Tax Revenue	I-1	3,681,898,673.00	3,674,632,090.00
1201000	Assigned Revenue & Compensation	I-2	-	-
1301000	Rental Income from Municipal Properties	I-3	70,242,903.28	31,700,188.00
1401000	Fees & User Charges	I-4	421,920,110.50	329,161,557.95
1501000	Sale & Hire Charges	I-5	39,714,615.00	5,461,760.00
1601000	Revenue Grants,Contribution & Subsidies	I-6	8,905,529,421.00	6,706,899,771.00
1701000	Income from Investments	I-7	33,766,350.00	28,857,177.00
1711000	Interest Earned	I-8	623,376,418.70	291,270,913.00
1801000	Other Income	I-9	14,844,589.39	33,995,141.48
	TOTAL INCOME		**13,791,293,080.87**	**11,101,978,598.43**
	EXPENDITURE			
2101000	Establishment Expenses	I-10	6,402,918,797.25	5,768,345,687.00
2201000	Administrative Expenses	I-11	209,208,692.00	152,365,919.00
2301000	Operations & Maintenance	I-12	4,526,552,535.00	3,523,104,713.00
2401000	Interest & Finance Expenses	I-13	96,253,182.54	131,396,545.78
2501000	Programme Expenses	I-14	16,654,427.00	15,996,374.00
2601000	Revenue Grants,Contribution & Subsidies	I-15	-	-
2701000	Provisions & Write Offs	I-16	177,061,157.00	385,271,584.00
2711000	Miscellaneous Expenses	I-17	-	-
2721000	Depreciation	B-11	152,659,978.00	131,332,758.00
	TOTAL EXPENDITURE		**11,581,308,768.79**	**10,107,813,580.78**
	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		**2,209,984,312.08**	**994,165,017.65**
	Add: Prior Period Items	I-18	-	-
2801000	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		**2,209,984,312.08**	**994,165,017.65**
	Less: Transfer to Reserve Funds			
	Net balance being surplus/ (deficit) carried over to 5		**2,209,984,312.08**	**994,165,017.65**

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NOTES ON ACCOUNTS

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

As per our report of even date
for Gupta & Pandey
Chartered Accountants
Firm's Registration No. 019460C

CA. Anam Shahid
Partner
Membership No. 450658

Dated: 30.05.2024
Place: Kanpur

GUPTA & PANDEY ★ KANPUR ★ Chartered Accountants

(GM Jalkal)

(Add. Municipal Comm.)

KANPUR MUNICIPAL CORPORATION ★ KANPUR ★

(Chief Accounts Officer)

(Municipal Comm.)

KANPUR MUNICIPAL CORPORATION

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31.03.2024

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				**Operating Payments**		
4501000	Cash balances including Imprest	19,880,738.00	18,972,338.00	2101000	Establishment Expenses	6,402,918,797.25	5,549,900,620.00
4501000	Balances with Banks / Treasury	5,111,089,923.45	5,332,547,797.74	2201000	Administrative Expenses	209,208,692.00	333,061,937.00
	Operating Receipts			2301000	Operations & Maintenance	4,526,552,535.00	3,560,853,762.00
1101000	Tax Revenue	3,681,898,673.00	3,674,632,090.00	2401000	Interest & Finance Expenses	96,253,182.54	131,396,545.78
1201000	Assigned Revenue & Compensation	-	-	2501000	Programme Expenses	16,654,427.00	15,996,374.00
1301000	Rental Income from Municipal Properties	70,242,903.28	31,700,188.00	2601000	Revenue Grants,Contribution & Subsidies	-	-
1401000	Fees & User Charges	421,920,110.50	329,161,557.95	2701000	Provisions & Write Off	177,061,157.00	385,271,584.00
1501000	Sale & Hire Charges	39,714,615.00	5,461,760.00		Purchase of Stores	-19,863,220.00	3,968,844.00
1601000	Revenue Grants,Contribution & Subsidies	8,905,529,421.00	6,706,899,771.00	3111000	Expenditure against Fund	2,498,100,389.00	4,506,297,922.00
1701000	Income from Investments	33,766,350.00	28,857,177.00		**Non Operating Payments**		
1711000	Interest Earned	623,376,418.70	291,270,913.00				
1801000	Other Income	14,844,589.39	33,995,141.48	3311000	Repayment of Loans	21,333,456.00	21,333,456.00
	Non Operating Receipts			3401000	Refund of Deposits	26,654,552.00	32,202,430.00
3301000	Secured Loans Received	-	-	4101000	Acquisition / Purchase of Fixed Assets	372,393,489.00	405,212,262.00
3311000	Unsecured Loans Received	959,649,864.00	885,785,288.00	4101000	Capital Work in Progress	-	-
3401000	Deposits Received	138,748,905.61	69,043,840.00	3411000	Deposits Works	724,735,429.00	254,929,997.00
3111000	Earmarked / Special Fund for specific purposes	4,956,423,034.00	3,693,620,004.00	4201000	Investment-General Fund	428,365,393.00	1,357,436,178.00
3601000	Increase in Provision	61,692.00	-	4301000	Increase in Stock in Hand	4,754,561.00	-
3411000	Deposits Works	607,857,096.00	-	4601000	Loans,Advances and Deposits	1,279,410,514.00	891,334,838.00
4601000	Loans,Advances and Deposits	27,179,439.00	564,871,082.00	4311000	Increase in Sundry Debtors (Receivables)	294,516,852.68	470,192,463.76
4301000	Decrease in Stock in Hand	-	8,190,103.00	3501000	Decrease in Sundry Creditors & Other Liabilities	982,623,903.00	452,767,701.00
4311000	Decrease in Sundry Debtors (Receivables)	283,749,119.41	897,195,755.00	4401000	Increase in Prepaid Expenses	9,826.00	-
3101000	Adjustment Through Capital Fund	-75,444,974.00	713,068,777.00		**Closing Balances**		
				4501000	Cash balances including Imprest	23,217,128.00	19,880,738.00
3501000	Increase in Sundry Creditors & Other Liabilities	990,093,113.89	217,853,992.82	4501000	Balances with Banks / Treasury	8,745,679,968.76	5,111,089,923.45
	GRAND TOTAL	**26,810,581,032.23**	**23,503,127,575.99**		**GRAND TOTAL**	**26,810,581,032.23**	**23,503,127,575.99**

As per our report of even date
for Gupta & Pandey
Chartered Accountants
Firm's Registration No. 019460C

CA. Anam Shahid
Partner
Membership No. 450658

GUPTA & PANDEY ★ KANPUR ★ Chartered Accountants

(GM Jalkal)

(Chief Accounts Officer)

(Add. Municipal Comm.)

KANPUR MUNICIPAL CORPORATION ★ KANPUR

(Municipal Comm.)

Dated: 30.05.2024
Place: Kanpur

Schedules to the Balance Sheet

Schedule B-1: Municipal General Fund (3101000)

Code No.	Particulars	Opening Balance as per the last Account (Rs.)	Addition/ Adjustment during the year (Rs.)	Surplus/ Deficit during the year (Rs.)	Total (Rs.)	Deduction during the year (Rs.)	Balance at the end of the Curr. Yr. (Rs.)
1	2	3	4	4	5(3+4)	6	7(5-6)
3101100	Capital Funds (Nagar Nigam)	31,249,969,853.89	-	2,033,803,345.64	33,283,773,199.53	75,444,974.00	33,208,328,225.53
3101100	Capital Funds (Jalkal Vibhag)	777,764,653.11		176,180,966.44	953,945,619.55	46,024,598.00	907,921,021.55
	Total Municipal Funds	**32,027,734,507.00**	-	**2,209,984,312.08**	**34,237,718,819.08**	**121,469,572.00**	**34,116,249,247.08**

Schedule B-2: Earmarked Funds (3111000)

Particulars	Nagar Nigam						Jalkal Vibhag					Total Fund
	Finance Comm. Fund	Infrastructure Fund	Smart City Mission Fund	Samohik Vivah	NCAP Fund	C M Grid Fund	KDA	MLA (Nagar Nigam)	NHAI	Finance Commission	Others Fund	
Code No.	3111100	3111200	3111300	3111400	3111500	3111600	3111900	3112000	3112100	3112200	3112400	3111000
a) Opening Balance	2,091,372,970.57	631,486,641.84	4,185,000,000.00	3,945,000.00	8,521,399.00		87,692,997.00	29,658,235.00	3,471,557.00	82,113,933.00	14,892,937.00	7,138,155,670.41
b) Additions to the Special Fund												
i) Received during the year	3,786,671,531.00	167,231,621.00	465,000,000.00	2,448,000.00	7,183,113.00	3,963,769.00		62,572,000.00		461,353,000.00		4,956,423,034.00
ii) Transfer from Municipal/ Other Fund											-	-
iii) Interest/ Dividend earned on Investment												
iv) Profit on disposal of Special Fund Inv.(SFI)												
v) Appreciation in value of SFI												
vi) Other Additions	3,786,671,531.00	167,231,621.00	465,000,000.00	2,448,000.00	7,183,113.00	3,963,769.00	-	62,572,000.00	-	461,353,000.00	-	4,956,423,034.00
Total (b)	**5,878,044,501.57**	**798,718,262.84**	**4,650,000,000.00**	**6,393,000.00**	**15,704,512.00**	**3,963,769.00**	**87,692,997.00**	**92,230,235.00**	**3,471,557.00**	**543,466,933.00**	**14,892,937.00**	**12,094,578,704.41**
Total (a+b)												
c) Payments out of Funds												
i) Capital Expenditure on	707,094,249.00	179,151,252.00						75,465,315.00		23,850,675.00		985,561,491.00
Fixed Assets			-	-	-	-	-		-		-	-
Others	707,094,249.00	179,151,252.00						75,465,315.00		23,850,675.00		985,561,491.00
Sub Total												
ii) Revenue Expenditure on												
Salary, Wages and Allowances etc.										53,418,821.00		1,611,854,888.00
Rent	1,535,794,860.00	-	-	3,474,617.00	15,664,036.00	3,502,554.00	-	-	-		-	-
Other Expenses	1,535,794,860.00	-	-	3,474,617.00	15,664,036.00	3,502,554.00			-	53,418,821.00	-	1,611,854,888.00
Sub Total												
iii) Others												-
Loss on disposal of SFI											-	-
Diminution in Value of SFI												
Transferred to municipal fund/Unutilized Returns										77,269,496.00		2,597,416,379.00
Sub Total	-	-	-	-	-	-	-	75,465,315.00	-		-	
Total of (i+ii+iii) (c)	**2,242,889,109.00**	**179,151,252.00**	-	**3,474,617.00**	**15,664,036.00**	**3,502,554.00**	-		-			
								75,465,315.00		77,269,496.00	-	2,597,416,379.00
Net Balance at the year end[(a+b)-c]	**3,635,155,392.57**	**619,567,010.84**	**4,650,000,000.00**	**2,918,383.00**	**40,476.00**	**461,215.00**	**87,692,997.00**	**16,764,920.00**	**3,471,557.00**	**466,197,437.00**	**14,892,937.00**	**9,497,162,325.41**

KANPUR MUNICIPAL CORPORATION
KANPUR

Schedule B-3: Reserves (3121000)

Code No.	Particulars	CURRENT YEAR			PREVIOUS YEAR		
		Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
3121100	Capital Contribution	-		-	-	-	-
3121200	Capital Reserve	15,246,052,905.00	96,192,291.00	15,342,245,196.00	14,791,920,620.00	-	14,791,920,620.00
3121300	Borrowing Redemption Reserve	-		-	-	-	-
3121400	Special Fund (Utilized)	-	97,954,000.00	97,954,000.00	-	97,954,000.00	97,954,000.00
3121500	Statutory Reserve	-		-	-	-	-
3121600	General Reserve	-		-	-	-	-
3121700	Revaluation Reserve	80,761,588,315.87	8,017,694,849.00	88,779,283,164.87	80,982,026,547.87	8,044,430,697.00	89,026,457,244.87
	Total Reserve Funds	**96,007,641,220.87**	**8,211,841,140.00**	**104,219,482,360.87**	**95,773,947,167.87**	**8,142,384,697.00**	**103,916,331,864.87**

Schedule B-4: Grants & Contribution for Specific Purposes (3201000)

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.	Total Fund
Code No.	3201100	3201200	3201300	3201400	3201500	3201600	3201700
a) Opening Balance	-	-					-
b) Additions to the Grants							
i) Grants Received during the year							
ii) Interest/ Dividend earned on Grant Investment							
iii) Profit on disposal of Grant Investments							
iv) Appreciation in value of Grant Investments							
v) Other Additions							
Total (b)	-	-	-	-	-	-	-
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 SFI							
Diminution in Value of SFI							
Transferred to municipal Fund							-
Sub Total	-	-					-
Total of (i+ii+iii) (c)	-	-	-	-	-	-	-
Net Balance at the year end[(a+b)-c]	-	-	-	-	-	-	-

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Schedule B-5: Secured Loans (3301000)

Code No.	Particulars	CURRENT YEAR			PREVIOUS YEAR		
		Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
3301100	Loans from Central Government	-	-	-	-	-	-
3301200	Loans from State Government	-	-	-	-	-	-
3301300	Loans from Government Bodies & Asso.	-	-	-	-	-	-
3301400	Loans from International Agencies	-	-	-	-	-	-
3301500	Loans from Banks & Other FI	-	-	-	-	-	-
3301600	Other Term Loans	-	-	-	-	-	-
3301700	Bonds & Debentures	-	-	-	-	-	-
3301800	Other Loans						
	Total Secured Loans	-	-	-	-	-	-

Schedule B-6: Unsecured Loans (3311000)

Code No.	Particulars	CURRENT YEAR			PREVIOUS YEAR		
		Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
3311100	Loans from Central Government	4,259,824,104.00	-	4,259,824,104.00	4,281,157,560.00	-	4,281,157,560.00
3311200	Loans from State Government	-	-	-	-	-	-
3311300	Loans from Government Bodies & Asso.	-	-	-	-	-	-
3311400	Loans from International Agencies	-	-	-	-	-	-
3311500	Loans from Banks & Other FI	-	-	-	-	-	-
3311600	Other Term Loans	-	-	-	-	-	-
3311700	Bonds & Debentures	-	-	-	-	-	-
3311800	Other Loans						
	Total Unsecured Loans	**4,259,824,104.00**	-	**4,259,824,104.00**	**4,281,157,560.00**	-	**4,281,157,560.00**

Schedule B-7: Deposits Received (3401000)

Code No.	Particulars	CURRENT YEAR			PREVIOUS YEAR		
		Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
3401100	From Contractors	35,731,027.62	169,705,126.61	205,436,154.23	57,344,667.62	35,997,133.00	93,341,800.62
3401200	From Revenue	-	-	-	-	-	-
3401300	From Staff	-	-	-	-	-	-
3401400	From Others	-	-	-	-	-	-
	Total Deposits Received	**35,731,027.62**	**169,705,126.61**	**205,436,154.23**	**57,344,667.62**	**35,997,133.00**	**93,341,800.62**

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Schedule B-8: Deposits Works (3411000)

		CURRENT YEAR			PREVIOUS YEAR		
Code No.	Particulars	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
3411100	Civil Works	381,461,428.38	-	381,461,428.38	499,974,926.38	-	499,974,926.38
3411200	Electrical Works	-	-	-	-	-	-
3411300	Others	-	1,635,165.00	1,635,165.00	-	-	-
	Total Deposits Works	**381,461,428.38**	**1,635,165.00**	**383,096,593.38**	**499,974,926.38**	**-**	**499,974,926.38**

Schedule B-9: Other Liabilities (3501000)

		CURRENT YEAR			PREVIOUS YEAR		
Code No.	Particulars	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
3501100	Creditors	273,591,194.00	1,068,575,949.00	1,342,167,143.00	190,874,247.00	2,054,263,306.00	2,245,137,553.00
3501200	Employee Liabilities	306,287,463.00	70,466,186.00	376,753,649.00	295,754,082.00	65,557,220.00	361,311,302.00
3501300	Interest Earned on Grant Contribution	110,800,794.82		110,800,794.82	107,227,825.82	-	107,227,825.82
3501400	Recoveries Payable	209,742,912.20	2,904,895.00	212,647,807.20	142,948,968.31	4,750,407.00	147,699,375.31
3501500	Others Payable	-		-	1,500,000.00	-	1,500,000.00
3501600	Other (Deferred Liabilities)	1,049,311,524.00		1,049,311,524.00	221,335,651.00	-	221,335,651.00
	Total Other Liabilities	**1,949,733,888.02**	**1,141,947,030.00**	**3,091,680,918.02**	**959,640,774.13**	**2,124,570,933.00**	**3,084,211,707.13**

Schedule B-10: Provisions (3601000)

		CURRENT YEAR			PREVIOUS YEAR		
Code No.	Particulars	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
3601100	Provisions For Expenses	-	-	-	-	-	-
3601200	Provisions for Interest	61,692.00	-	61,692.00	-	-	-
3601300	Provisions for other Assets	-	-	-	-	-	-
	Total Provisions	**61,692.00**	**-**	**61,692.00**	**-**	**-**	**-**

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Schedule B-11: Fixed Assets (4101000)

Code No.	Particulars	Gross Block				Accumulated Depreciation				Net Block
		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	At the end of Current year
1	2	3	4	5	6	7	8	9	10	11
4101100	Land (after Revaluation) (KNN)	98,448,905,549.00	-	-	98,448,905,549.00	-	-	-	-	98,448,905,549.00
4101100	Land (after Revaluation) (WWD)	7,439,805,237.00	-	-	7,439,805,237.00	-	-	-	-	7,439,805,237.00
4101200	Building (after Revaluation) (KNN)	1,792,665,063.00	-	-	1,792,665,063.00	-	29,220,440.00	-	29,220,440.00	1,763,444,623.00
4101200	Building (after Revaluation) (WWD)	428,893,527.00	-	-	428,893,527.00	-	6,990,964.00	-	6,990,964.00	421,902,563.00
4101300	Furniture, Fixture,Fittings (after Revaluation) (KNN)	17,302,644.00	-	-	17,302,644.00	-	1,147,165.00	-	1,147,165.00	16,155,479.00
4101300	Furniture, Fixture,Fittings (after Revaluation) (WWD)	4,268,938.00	-	-	4,268,938.00	-	283,031.00	-	283,031.00	3,985,907.00
4101400	Office & Others Equioment (after Revaluation) (KNN)	42,881,482.00	-	-	42,881,482.00	-	6,337,123.00	-	6,337,123.00	36,544,359.00
4101400	Office & Others Equioment (after Revaluation) (WWD)	3,090,046.00	-	-	3,090,046.00	-	313,921.00	-	313,921.00	2,776,125.00
4101500	Public Lighting (after Revaluation) (KNN)	2,149,235,385.00	-	-	2,149,235,385.00	-	142,494,306.00	-	142,494,306.00	2,006,741,079.00
4101600	Vehicles (after Revaluation) (KKN)	364,625,984.00	-	-	364,625,984.00	-	41,239,198.00	-	41,239,198.00	323,386,786.00
4101600	Vehicles (after Revaluation) (WWD)	30,759,719.00	-	-	30,759,719.00	-	2,261,288.00	-	2,261,288.00	28,498,431.00
4101700	Electricals & Mechanical Equipment (afetr Revaluation) (WWD)	161,270,070.00	-	-	161,270,070.00	-	7,660,328.00	-	7,660,328.00	153,609,742.00
4101800	Plant & Machinery (after Revaluation)	194,238,236.00	-	-	194,238,236.00	-	9,226,316.00	-	9,226,316.00	185,011,920.00
	Total (Assets after Revaluation) A	**111,077,941,880.00**	-	-	**111,077,941,880.00**	-	**247,174,080.00**	-	**247,174,080.00**	**110,830,767,800.00**
4101700	**Capital Work in Progress (Against Fund) (KNN) B**	**14,791,920,620.00**	-	-	**14,791,920,620.00**	-	-	-	-	**14,791,920,620.00**
4101800	**Assets Against Fund (KNN) C**	-	**485,628,501.00**	-	**485,628,501.00**	-	**31,496,216.00**	-	**31,496,216.00**	**454,132,285.00**
4101800	**Assets Against Fund (WWD) C**	-	**99,315,990.00**	-	**99,315,990.00**	-	**3,123,699.00**	-	**3,123,699.00**	**96,192,291.00**
4101900	Roads and Bridges (KNN)	6,546,484,000.00	-	-	6,546,484,000.00	1,430,276,128.00	83,394,189.00	-	1,513,670,317.00	5,032,813,683.00
4102000	Sewerage and Drainage (KNN)	2,777,410,510.67	-	-	2,777,410,510.67	605,963,991.00	35,394,578.00	-	641,358,569.00	2,136,051,941.67
4102000	Sewerage and Drainage (WWD)	312,733,062.00	44,825,368.00	-	357,558,430.00	79,704,801.00	4,529,014.00	-	84,233,815.00	273,324,615.00
4102100	Plant & Machinery (KNN)	78,659,963.00	8,487,698.00	-	87,147,661.00	32,783,270.00	2,582,308.00	-	35,365,578.00	51,782,083.00
4102101	Plant & Machinery (WWD)	-	1,267,320.00	-	1,267,320.00	-	60,198.00	-	60,198.00	1,207,122.00
4102200	Building (KNN)	-	11,212,354.00	-	11,212,354.00	-	182,761.00	-	182,761.00	11,029,593.00
4102300	Furniture, Fixture,Fittings (KNN)	-	11,798,125.00	-	11,798,125.00	-	782,216.00	-	782,216.00	11,015,909.00
4102400	Office & Others Equipment (KNN)	-	100,626,634.00	-	100,626,634.00	-	15,173,403.00	-	15,173,403.00	85,453,231.00
4102401	Office & Others Equipment (WWD)	-	96,465.00	-	96,465.00	-	15,637.00	-	15,637.00	80,828.00
4102500	Public Lighting (KNN)	-	93,768,285.00	-	93,768,285.00	-	6,216,837.00	-	6,216,837.00	87,551,448.00
4102600	Vehicles (KNN)	239,177,770.00	995,250.00	-	995,250.00	-	112,563.00	-	112,563.00	882,687.00
4102700	Electricals & Mechanical Equipment (WWD)	-	-	-	239,177,770.00	150,414,097.00	4,216,274.00	-	154,630,371.00	84,547,399.00
	Total (Assets against own Fund) D	**9,954,465,305.67**	**273,077,499.00**	-	**10,227,542,804.67**	**2,299,142,287.00**	**152,659,978.00**	-	**2,451,802,265.00**	**7,775,740,539.67**
	Total (A+B+C+D)	135,824,327,805.67	858,021,990.00	-	136,682,349,795.67	2,299,142,287.00	434,453,973.00	-	2,733,596,260.00	133,948,753,535.67

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Schedule B-12:Investment- General Fund (4201000)

Code No.	Particulars	CURRENT YEAR			PREVIOUS YEAR		
		Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
4201100	Central Government Securities	-	-	-	-	-	-
4201200	State Government Securities	-	-	-	-	-	-
4201300	Debentures& Bonds	-	-	-	-	-	-
4201400	Preference Shares	-	-	-	-	-	-
4201500	Equity Shares	-	-	-	-	-	-
4201600	Application Money for Equity Shares	-	-	-	-	-	-
4201700	Units of Mutual Fund	4,650,000,000.00	522,129,876.00	5,172,129,876.00	4,185,000,000.00	558,764,483.00	4,743,764,483.00
4201800	Other Investments						
	Total of Investment-General Fund	**4,650,000,000.00**	**522,129,876.00**	**5,172,129,876.00**	**4,185,000,000.00**	**558,764,483.00**	**4,743,764,483.00**

Schedule B-13: Stock in Hands (4301000)

Code No.	Particulars	CURRENT YEAR			PREVIOUS YEAR		
		Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
4301100	Workshop	1,963,593.00		1,963,593.00	1,630,325.00	-	1,630,325.00
4301200	Health	25,341,579.00		25,341,579.00	29,582,978.00	-	29,582,978.00
4301300	Public light	9,715,557.00		9,715,557.00	5,411,954.00	-	5,411,954.00
4301400	Stores & Spares	8,268,751.00	23,794,071.00	32,062,822.00	3,909,662.00	43,657,291.00	47,566,953.00
	Total Provisions	**45,289,480.00**	**23,794,071.00**	**69,083,551.00**	**40,534,919.00**	**43,657,291.00**	**84,192,210.00**

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Schedule B-14: Sundry Debtors (Receivables) (4311000)

		CURRENT YEAR			PREVIOUS YEAR		
Code No.	Particulars	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
4311100	Receivables for Property Taxes	2,679,057,150.53		2,679,057,150.53	2,545,115,891.94	-	2,545,115,891.94
	Less: State Govt.Cess/Levies in Tax Control A/c				-	-	
	Net Receivavlies of Property Taxes	**2,679,057,150.53**	-	**2,679,057,150.53**	**2,545,115,891.94**	-	**2,545,115,891.94**
4311200	Receivablies for Water Taxes	-	3,285,507,145.74	3,285,507,145.74	-	3,076,579,541.38	3,076,579,541.38
4311210	Receivablies for Sewer Taxes	-	1,086,752,895.29	1,086,752,895.29	-	1,000,629,893.97	1,000,629,893.97
	Less: State Govt.Cess/Levies in Tax Control A/c	-			-		
	Net Receivavlies of Property Taxes	-	**4,372,260,041.03**	**4,372,260,041.03**	-	**4,077,209,435.35**	**4,077,209,435.35**
4311300	Receivablies for Cess Income	-	-	-	-	-	-
4311400	Receivablies for Finance Commission	-	-	-	-	-	-
4311500	Receivablies from other Sources			-	391,009,642.00		391,009,642.00
4311510	Swacha Bharat Mission			-	81,170.00		81,170.00
4311520	Amrut	42,536.00		42,536.00			
4311530	Kanpur Smart City Expenses						-
4311600	Grant Receivables from Central Goverment						-
4311610	Sewerage III						-
4311620	Sewerage II						-
4311630	Sewerage I						-
4311640	Water Supply I						-
4311700	Grant Receivables from State Goverment						-
4311710	Sewerage III						-
4311720	Sewerage I						-
4311730	Water Supply I						-
4311740	Water Supply II						-
		42,536.00	-	**42,536.00**	**391,090,812.00**	-	**391,090,812.00**
4321000	Less:-Accumulated provision against bad and doubtful receivables	122,196,938.00		122,196,938.00	95,554,836.00		95,554,836.00
	Total of Sundry Debtors (Receivables)	**2,556,902,748.53**	**4,372,260,041.03**	**6,929,162,789.56**	**2,840,651,867.94**	**4,077,209,435.35**	**6,917,861,303.29**

Schedule B-15: Prepaid Expenses (4401000)

		CURRENT YEAR			PREVIOUS YEAR		
Code No.	Particulars	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
4401100	Establishment	-	-	-	-	-	-
4401200	Administrative	-	9,826.00	-	-	-	-
4401300	Operations & Maintenance	-	-	-	-	-	-
	Total Prepaid Expenses	-	9,826.00	-	-	-	-

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Schedule B-16: Cash and Bank Balances (4501000)

Code No.	Particulars	CURRENT YEAR			PREVIOUS YEAR		
		Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
4501100	Cash	15,030,607.00	7,652,768.00	22,683,375.00	9,375,090.00	10,505,648.00	19,880,738.00
4501100	Cheque in Hand		47,234,709.20	47,234,709.20	-	42,821,117.40	42,821,117.40
	Balance with Bank- Municipal Fund						
4501200	Nationalised Banks	3,895,006,292.72	288,112,365.56	4,183,118,658.28	1,769,454,680.78	347,138,721.99	2,116,593,402.77
4501300	Other Scheduled Banks	-	-	-	-	-	-
4501400	Scheduled Co-operative Banks	-	-	-	-	-	-
4501500	Post Office	-	-	-	-	-	-
	Sub Total	**3,895,006,292.72**	**288,112,365.56**	**4,183,118,658.28**	**1,769,454,680.78**	**347,138,721.99**	**2,116,593,402.77**
	Balance with Bank- Special Fund						
4501600	Nationalised Banks	-	-	-	-	-	-
4501700	Other Scheduled Banks	-	-	-	-	-	-
4501800	Scheduled Co-operative Banks	-	-	-	-	-	-
4501900	Post Office	-	-	-	-	-	-
	Sub Total	-	-	-	-	-	-
	Balance with Bank- Grant / Earmarked Fund						
4502000	Nationalised Banks	4,312,073,628.91	203,252,972.37	4,515,326,601.28	2,871,448,206.91	80,227,196.37	2,951,675,403.28
4502100	Other Scheduled Banks	-	-	-	-	-	-
4502200	Scheduled Co-operative Banks	-	-	-	-	-	-
4502300	Post Office	-	-	-	-	-	-
	Sub Total	**4,312,073,628.91**	**203,252,972.37**	**4,515,326,601.28**	**2,871,448,206.91**	**80,227,196.37**	**2,951,675,403.28**
	Total Cash and Bank Balances	**8,222,110,528.63**	**546,252,815.13**	**8,768,363,343.76**	**4,650,277,977.69**	**480,692,683.76**	**5,130,970,661.45**

Schedule B-17: Loans, Advances and Deposits (4601000)

Code No.	Particulars	CURRENT YEAR			PREVIOUS YEAR		
		Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
4601100	Loans and Advances to Employees	1,349,220.00		1,349,220.00	28,074,439.00	-	28,074,439.00
4601200	Employee Provident Fund Loans			-	-	-	-
4601300	Loans to Others			-	-	-	-
4601400	Advance to Suppliers and Contractors			-	-	30,604,755.00	30,604,755.00
4601500	Advance to Others		878,123,002.00	878,123,002.00	-	15,419,843.00	15,419,843.00
4601600	Deposits with External Agencies	5,762,551.00	197,950.00	5,960,501.00	4,705,630.00	559,873,493.00	559,873,493.00
4601700	Other Current Assets			-	-	197,950.00	4,903,580.00
	Sub Total	**7,111,771.00**	**878,320,952.00**	**885,432,723.00**	**32,780,069.00**	**606,096,041.00**	**638,876,110.00**
4611000	Less: Accumulated Prov. Agst. Loan,Adv and Dep.	-	-	-	-	-	-
	Total Loans, Advances and Deposits	**7,111,771.00**	**878,320,952.00**	**885,432,723.00**	**32,780,069.00**	**606,096,041.00**	**638,876,110.00**

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Schedule B-18: Other Assets (4701000)

		CURRENT YEAR			PREVIOUS YEAR		
Code No.	Particulars	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
4701100	Deposit Works	-	-	-	-	-	-
4701200	Other Asset (Imprest)	-	57,750.00	57,750.00	-	57,750.00	57,750.00
	Total Other Assets	-	**57,750.00**	**57,750.00**	-	**57,750.00**	**57,750.00**

Schedule B-19: Miscelaneous Expenditure (to the extent not written off) (4801000)

		CURRENT YEAR			PREVIOUS YEAR		
Code No.	Particulars	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
4801100	Loans Issue Expenses Deferred	-	-	-	-	-	-
4801200	Discount on Issue of Loans	-	-	-	-	-	-
4801300	Deferred Revenue Loans	-	-	-	-	-	-
4801400	Others	-	-	-	-	-	-
	Total Miscellaneous Expenditure	-	-	-	-	-	-

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Schedules to the Income and Expenditure Account

Schedule I-1 : Tax Revenue (1101000)

Code No.	Particulars	CURRENT YEAR			PREVIOUS YEAR		
		Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
1100100	Property Tax	1,892,655,432.00	1,355,351,755.00	1,892,655,432.00	1,988,658,452.00	1,277,252,756.00	1,988,658,452.00
1100200	Water Tax	-	433,891,486.00	1,355,351,755.00	-	408,720,882.00	1,277,252,756.00
1100300	Sewerage Tax	-	-	433,891,486.00	-	-	408,720,882.00
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	-	-	-	-	-	-
	Sub Total	1,892,655,432.00	1,789,243,241.00	3,681,898,673.00	1,988,658,452.00	1,685,973,638.00	3,674,632,090.00
1101600	Less: Remissions and Refund [Schedule 1-1 (a)]	-	-	-	-	-	-
	Total Tax Revenue	**1,892,655,432.00**	**1,789,243,241.00**	**3,681,898,673.00**	**1,988,658,452.00**	**1,685,973,638.00**	**3,674,632,090.00**

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

Code No.	Particulars	CURRENT YEAR			PREVIOUS YEAR		
		Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
1201100	Taxes and Duties Colected by others	-	-	-	-	-	-
1201200	Compensation in lieu of Taxes/Duties	-	-	-	-	-	-
1201300	Compensation in lieu of Concessions	-	-	-	-	-	-
	Total Assigned Revenues & Compensation	-	-	-	-	-	-

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

Code No.	Particulars	CURRENT YEAR			PREVIOUS YEAR		
		Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
1301100	Rent from Civic Amenities	69,814,903.28	428,000.00	69,814,903.28	31,035,238.00	664,950.00	31,035,238.00
1301200	Rent from Office Buildings	-	-	428,000.00	-	-	664,950.00
1301300	Rent from Guest Houses	-	-	-	-	-	-
1301400	Rent from Lease of Lands	-	-	-	-	-	-
1301500	Other Rents	-	-	-	-	-	-
	Sub Total	69,814,903.28	428,000.00	70,242,903.28	31,035,238.00	664,950.00	31,700,188.00
1301600	Less: Rent Remission and Refunds	-	-	-	-	-	-
	Total Rental Income from Municipal Properties	**69,814,903.28**	**428,000.00**	**70,242,903.28**	**31,035,238.00**	**664,950.00**	**31,700,188.00**

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

Code No.	Particulars	CURRENT YEAR			PREVIOUS YEAR		
		Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
1401100	Empanelment & Registration Charges	4,125,814.00		4,125,814.00	4,352,707.00	-	4,352,707.00
1401200	Licensing Fees	19,985,509.00		19,985,509.00	16,460,745.00	-	16,460,745.00
1401300	Fees for Certificate or Extract	110,520.00	3,610.00	114,130.00	300,745.00	12,670.00	313,415.00
1401400	Development Charges	566,441.00	955,167.00	1,521,608.00	29,732,063.00	896,122.00	30,628,185.00
1401500	Regularisation Fee	400,011.00	1,330,318.00	1,730,329.00	61,000.00	497,622.00	558,622.00
1401600	Penalties and Fines	7,239,981.00		7,239,981.00	12,064,939.00	-	12,064,939.00
1401700	Other Fee (Mutation / Connection etc)	232,505,342.00	912,480.00	233,417,822.00	187,971,175.50	178,583.00	188,149,758.50
1401800	User Charges	10,123,440.50		10,123,440.50	11,850,521.35	-	11,850,521.35
1401900	Entry Fee	9,973,540.00		9,973,540.00	5,841,557.00	-	5,841,557.00
1402000	Road Damage Recovery Charges	113,130,777.00		113,130,777.00	37,587,718.00	-	37,587,718.00
1402100	Theatre Charges	2,927,880.00		2,927,880.00	883,378.00	-	883,378.00
1402200	Advertisement Charges	7,652,885.00		7,652,885.00	13,251,336.00	-	13,251,336.00
1402300	Water Charges	-	7,875,525.00	7,875,525.00	-	6,004,160.10	6,004,160.10
1402400	Tender Charges	-	973,902.00	973,902.00	-	880,246.00	880,246.00
1402500	Other Charges	527,882.00	599,086.00	1,126,968.00	120,000.00	214,270.00	334,270.00
	Sub Total	**409,270,022.50**	**12,650,088.00**	**421,920,110.50**	**320,477,884.85**	**8,683,673.10**	**329,161,557.95**
1409001	Less: Rent Remission and Refunds	-	-	-	-	-	-
	Total Income from Fee and User Charges- Income Headwise	**409,270,022.50**	**12,650,088.00**	**421,920,110.50**	**320,477,884.85**	**8,683,673.10**	**329,161,557.95**

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

Code No.	Particulars	CURRENT YEAR			PREVIOUS YEAR		
		Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
1501100	Sale of Product	-		-	7,670.00		7,670.00
1501200	Sale of Form and Publication	6,024,166.00		6,024,166.00	5,222,078.00		5,222,078.00
1501300	Sale of Store and Scrap	28,943,820.00		28,943,820.00	1,770.00		1,770.00
1501400	Sale of Mahabalipuram plot	4,335,150.00	411,479.00	4,335,150.00	-	193,526.00	193,526.00
1501500	Hire Charges for Vehicles	-		411,479.00	36,716.00		36,716.00
1501600	Hire Charges for Equipments	-		-	-	-	-
	Total Income from Sale & Hire Charges- Income Headwise	**39,303,136.00**	**411,479.00**	**39,714,615.00**	**5,268,234.00**	**193,526.00**	**5,461,760.00**

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

Code No.	Particulars	CURRENT YEAR			PREVIOUS YEAR		
		Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
1601100	Revenue Grant	8,414,393,286.00	491,136,135.00	8,905,529,421.00	6,704,399,771.00	2,500,000.00	6,706,899,771.00
1601200	Re-imbursement of Expenses	-	-	-	-	-	-
1601300	Contribution towards Election Scheme	-	-	-	-	-	-
	Total Revenue Grants, Cotributions and Subsidies	**8,414,393,286.00**	**491,136,135.00**	**8,905,529,421.00**	**6,704,399,771.00**	**2,500,000.00**	**6,706,899,771.00**

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Schedule I-7: Income from Investments (1701000)

Code No.	Particulars	CURRENT YEAR			PREVIOUS YEAR		
		Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
1701100	Interest on Investment	-	33,766,350.00	33,766,350.00	-	28,857,177.00	28,857,177.00
1701200	Interest on Dividend	-	-	-	-	-	-
1701300	Income from Projects taken up on commercial basis	-	-	-	-	-	-
1701400	Profit on Sale of Investment	-	-	-	-	-	-
1701500	Others	-	-	-	-	-	-
	Total Income from Investments	**-**	**33,766,350.00**	**33,766,350.00**	**-**	**28,857,177.00**	**28,857,177.00**

Schedule I-8: Interest Earned (1711000)

Code No.	Particulars	CURRENT YEAR			PREVIOUS YEAR		
		Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
1711100	Interest on Bank Account	64,873,370.00	14,314,859.70	79,188,229.70	55,063,302.00	17,550,252.00	72,613,554.00
1711200	Interest on Loans and Advances to Employees	-	-	-	-	-	-
1711300	Income on Others Interest	496,573,470.00	47,614,719.00	544,188,189.00	182,873,838.00	35,783,521.00	218,657,359.00
	Total Interest Earned	**561,446,840.00**	**61,929,578.70**	**623,376,418.70**	**237,937,140.00**	**53,333,773.00**	**291,270,913.00**

Schedule I-9 : Other Income (1801000)

Code No.	Particulars	CURRENT YEAR			PREVIOUS YEAR		
		Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
1801100	Deposits Forfeited	-	-	-	-	-	-
1801200	Lapsed Deposits	-	-	-	-	-	-
1801300	Insurance Claim Recovery	-	-	-	-	-	-
1801400	Profit on Disposal of Fixed Assets	-	-	-	-	-	-
1801500	Recovery from Employees	1,214,969.00	1,090,092.00	2,305,061.00	1,296,112.00	2,271,687.00	3,567,799.00
1801600	Unclaimed Refund / Liabilities	-	-	-	-	-	-
1801700	Miscellaneous Income	10,659,477.39	1,880,051.00	12,539,528.39	24,694,326.48	5,733,016.00	30,427,342.48
	Total Other Income	**11,874,446.39**	**2,970,143.00**	**14,844,589.39**	**25,990,438.48**	**8,004,703.00**	**33,995,141.48**

Schedule I-10 : Establishment Expenses (2101000)

Code No.	Particulars	CURRENT YEAR			PREVIOUS YEAR		
		Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
2101100	Salaries,Wages and Bonus	3,633,778,152.25	549,926,531.00	4,183,704,683.25	3,223,492,778.00	572,416,430.00	3,795,909,208.00
2101200	Benefits and Allowances	2,919,437.00	2,906,949.00	5,826,386.00	6,657,836.00	14,196,436.00	20,854,272.00
2101300	Pension	1,429,556,019.00	332,762,332.00	1,762,318,351.00	1,330,199,169.00	306,018,100.00	1,636,217,269.00
2101400	Other Term & Retirement Benefits : Leave encashment	139,766,478.00	46,029,119.00	185,795,597.00	106,173,151.00	42,781,459.00	148,954,610.00
2101500	Other Term & Retirement Benefits : Death cum Retirement Gratuity	219,032,851.00	46,240,929.00	265,273,780.00	113,414,185.00	52,996,143.00	166,410,328.00
	Total Establishment Expenses- Expenditure Head Wise	**5,425,052,937.25**	**977,865,860.00**	**6,402,918,797.25**	**4,779,937,119.00**	**988,408,568.00**	**5,768,345,687.00**

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Schedule I-11 : Administrative Expenses (2201000)

Code No.	Particulars	CURRENT YEAR			PREVIOUS YEAR		
		Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
2201100	Rent,Rates and Taxes	-		-	-	-	-
2201200	Electricity Expenses	37,953,085.00		37,953,085.00	41,602,302.00	-	41,602,302.00
2201300	Water & Sewer Tax	-		-	-	-	-
2201400	Telephone Expenses	1,184,567.00	454,038.00	1,638,605.00	1,377,320.00	798,406.00	2,175,726.00
2201500	Books & Periodicals	167,774.00	-	167,774.00	74,716.00	9,209.00	83,925.00
2201600	Printing & Stationery	1,456,394.00	714,121.00	2,170,515.00	2,413,882.00	1,029,724.00	3,443,606.00
2201700	Computer Expenses	712,647.00	2,105,348.00	2,817,995.00	5,342,643.00	3,843,796.00	9,186,439.00
2201800	Insurance	9,844,298.00	807,026.00	10,651,324.00	6,367,423.00	1,025,518.00	7,392,941.00
2201900	Audit Fees	-	-	-	-	-	-
2202000	Legal Expenses	7,092,451.00	489,105.00	7,581,556.00	2,328,413.00	953,885.00	3,282,298.00
2202100	Professional and Other Fees	12,259,328.00	2,608,070.00	14,867,398.00	1,773,443.00	-	1,773,443.00
2202200	Hospitality Expenses	7,140,056.00	-	7,140,056.00	9,933,256.00	-	9,933,256.00
2202300	Advertisement and Publicity	16,340,655.00	6,255,940.00	22,596,595.00	15,070,273.00	2,878,329.00	17,948,602.00
2202400	Office Maint. Security Expenses, Computer other outsource	-	37,967,444.00	37,967,444.00	-	15,517,625.00	15,517,625.00
2202500	Travelling & Conveyance	60,497,961.00	187,758.00	60,685,719.00	40,000,000.00	25,756.00	40,025,756.00
2202600	Other Administrative Expenses	2,970,626.00		2,970,626.00	-	-	-
	Total Administrative Expenses- Expenditure Head Wise	**157,619,842.00**	**51,588,850.00**	**209,208,692.00**	**126,283,671.00**	**26,082,248.00**	**152,365,919.00**

Schedule I-12 : Operations and Maintenance (2301000)

Code No.	Particulars	CURRENT YEAR			PREVIOUS YEAR		
		Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
2301100	Power & Fuel	581,113,113.00	478,451,216.00	1,059,564,329.00	415,930,816.00	449,137,340.00	865,068,156.00
2301200	Consumption of Stores	156,410,868.00	99,656,262.00	256,067,130.00	59,955,074.00	61,286,675.00	121,241,749.00
2301300	Hire Charges	-	5,699,468.00	5,699,468.00	-	4,329,565.00	4,329,565.00
2301400	Repairs & Maintenance-Infrastructure Assets	1,459,410,535.00	110,591,701.00	1,570,002,236.00	802,402,527.00	207,580,822.00	1,009,983,349.00
2301500	Repairs & Maintenance-Civic Amenities	354,403,642.00	292,132,305.00	646,535,947.00	98,121,603.00	50,287,359.00	148,408,962.00
2301600	Repairs & Maintenance-Building	163,258,959.00	9,136,338.00	172,395,297.00	108,930,863.00	18,180,528.00	127,111,391.00
2301700	Repairs & Maintenance-Vehicles	146,444,707.00	1,056,333.00	147,501,040.00	68,204,474.00	2,169,238.00	70,373,712.00
2301800	Repairs & Maintenance-Equipments	-	80,401,856.00	80,401,856.00	-	71,266,046.00	71,266,046.00
2301900	Repairs & Maintenance-Others	5,708,554.00	9,488,668.00	15,197,222.00	91,032,636.00	11,068,691.00	102,101,327.00
2302000	Other Operations and Maintenance Expenses	573,188,010.00		573,188,010.00	1,003,220,456.00	-	1,003,220,456.00
	Total Operations and Maintenance- Expenditure Head Wise	**3,439,938,388.00**	**1,086,614,147.00**	**4,526,552,535.00**	**2,647,798,449.00**	**875,306,264.00**	**3,523,104,713.00**

Schedule I-13 : Interest & Finance Expenses (2401000)

Code No.	Particulars	CURRENT YEAR			PREVIOUS YEAR		
		Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
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 Tax	269,956.00	-	269,956.00			
2401700	Bank Attachment	-	-	-			
2401800	Bank Charges	72,039.28	127,336.26	199,375.54	391,657.79	182,181.99	573,839.78
2401900	Discount on early / Prompt payment	34,711,723.00	61,072,128.00	95,783,851.00	67,287,012.00	63,535,694.00	130,822,706.00
	Total Interest & Finance Charges	**35,053,718.28**	**61,199,464.26**	**96,253,182.54**	**67,678,669.79**	**63,717,875.99**	**131,396,545.78**

Schedule I-14 : Programme Expenses (2501000)

Code No.	Particulars	CURRENT YEAR			PREVIOUS YEAR		
		Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
2501100	Election Expenses	-	-	-	-	-	-
2501200	Own Programmes	-	-	-	-	-	-
2501300	Share in Programmes of Others	16,654,427.00	-	16,654,427.00	15,996,374.00	-	15,996,374.00
	Total Programme Expenses	**16,654,427.00**	**-**	**16,654,427.00**	**15,996,374.00**	**-**	**15,996,374.00**

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

		CURRENT YEAR			PREVIOUS YEAR		
Code No.	Particulars	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
2601100	Grants	-	-	-	-	-	-
2601200	Contributions	-	-	-	-	-	-
2601300	Subsidies	-	-	-	-	-	-
	Total Revenue Grants,Contribution & Subsidies	-	-	-	-	-	-

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

		CURRENT YEAR			PREVIOUS YEAR		
Code No.	Particulars	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
2701100	Provisions for Doubtful Receivables	122,196,938.00		122,196,938.00	95,554,836.00	-	95,554,836.00
2701200	Provisions for Other Assets			-	-	-	-
2701300	Revenues Written Off	24,599,615.00	30,264,604.00	54,864,219.00	191,050,623.00	98,666,125.00	289,716,748.00
2701400	Assets Written Off	-	-	-	-	-	-
2701500	Miscellaneous Expenses Written Off			-	-	-	-
	Total Provisions & Write Off	**146,796,553.00**	**30,264,604.00**	**177,061,157.00**	**286,605,459.00**	**98,666,125.00**	**385,271,584.00**

Schedule I-17 : Miscellaneous Expenses (2711000)

		CURRENT YEAR			PREVIOUS YEAR		
Code No.	Particulars	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
2711100	Loss on Disposal of Assets	-	-	-	-	-	-
2711200	Loss on Disposal of Investments	-	-	-	-	-	-
2711300	Other Miscellaneous Expenses	-	-	-	-	-	-
	Total Miscellaneous Expenses	-	-	-	-	-	-

Schedule I-18 : Prior Period Items (2801000)

		CURRENT YEAR			PREVIOUS YEAR		
Code No.	Particulars	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)	Nagar Nigam AMOUNT (Rs.)	Jalkar Vibhag AMOUNT (Rs.)	Total AMOUNT (Rs.)
1	2	3	4	5	6	7	8
	Income						
2801100	Taxes	-	-	-	-	-	-
2801200	Other Revenues	-	-	-	-	-	-
2801300	Recovery of Revenues Written Off	-	-	-	-	-	-
2801400	Other Income	-	-	-	-	-	-
	Sub Total	-	-	-	-	-	-
	Expenses						
2801500	Refund of Taxes	-	-	-	-	-	-
2801600	Refund of Other Revenues	-	-	-	-	-	-
2801700	Other expenses	-	-	-	-	-	-
	Sub Total	-	-	-	-	-	-
	Total Prior Period Items	-	-	-	-	-	-

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Fixed Assets (4101000)

Code No	Particulars	Deprecation Rate	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 Year	Deductions During the Year	Total at the end of the Year	At the end of current Year
		%									
1	2	3	4	5	6	7(4+5-6)	8	9	10	11(8+9-10)	12(7-11)
4101100	**Land (after Revaluation)**	-	623,718,273.00	-	-	623,718,273.00	-	-	-	-	623,718,273.00
4101101	Open Space	-	64,025,366,874.00	-	-	64,025,366,874.00	-	-	-	-	64,025,366,874.00
4101102	Parks	-	33,458,027,027.00	-	-	33,458,027,027.00	-	-	-	-	33,458,027,027.00
4101103	Land of Building	-	341,793,375.00	-	-	341,793,375.00	-	-	-	-	341,793,375.00
4101104	Farming Land		**98,448,905,549.00**	-	-	**98,448,905,549.00**	-	-	-	-	**98,448,905,549.00**
4101200	**Building (after Revaluation)**	1.63%	96,283,384.00	-	-	96,283,384.00	-	1,569,419.00	-	1,569,419.00	94,713,965.00
4101201	Office Building	1.63%	448,532,885.00	-	-	448,532,885.00	-	7,311,086.00	-	7,311,086.00	441,221,799.00
4101202	Commerical Complex	1.63%	125,176,952.00	-	-	125,176,952.00	-	2,040,384.00	-	2,040,384.00	123,136,568.00
4101203	Hospital, Dispensaries and health Posts	1.63%	6,363,905.00	-	-	6,363,905.00	-	103,732.00	-	103,732.00	6,260,173.00
4101205	Guest Houses	1.63%	455,585,953.00	-	-	455,585,953.00	-	7,426,051.00	-	7,426,051.00	448,159,902.00
4101206	Staff Quarter	1.63%	313,999,033.00	-	-	313,999,033.00	-	5,118,184.00	-	5,118,184.00	308,880,849.00
4101209	School/College Building	1.63%	1,209,600.00	-	-	1,209,600.00	-	19,716.00	-	19,716.00	1,189,884.00
4101210	Sewerage Treatment Plant	1.63%	68,011,567.00	-	-	68,011,567.00	-	1,108,589.00	-	1,108,589.00	66,902,978.00
4101211	Cattle Catching / Gaushala	1.63%	37,411,765.00	-	-	37,411,765.00	-	609,812.00	-	609,812.00	36,801,953.00
4101212	Dump Store	1.63%	132,834,788.00	-	-	132,834,788.00	-	2,165,207.00	-	2,165,207.00	130,669,581.00
4101213	Marriage Hall	1.63%	77,522,405.00	-	-	77,522,405.00	-	1,263,615.00	-	1,263,615.00	76,258,790.00
4101214	Sports Complex	1.63%	29,732,826.00	-	-	29,732,826.00	-	484,645.00	-	484,645.00	29,248,181.00
4101215	Slaughter House		**1,792,665,063.00**	-	-	**1,792,665,063.00**	-	**29,220,440.00**	-	**29,220,440.00**	**1,763,444,623.00**
4101300	**Furniture, Fixture,Fittings (after Revaluation)**	6.63%	16,529,804.00	-	-	16,529,804.00	-	1,095,926.00	-	1,095,926.00	15,433,878.00
4101301	Furniture & Fixture	6.63%	772,840.00	-	-	772,840.00	-	51,239.00	-	51,239.00	721,601.00
4101302	Other Furniture , fixture & Fittinge		**17,302,644.00**	-	-	**17,302,644.00**	-	**1,147,165.00**	-	**1,147,165.00**	**16,155,479.00**
4101400	**Office & Others Equiopment (after Revaluation)**	6.63%	4,040,697.00	-	-	4,040,697.00	-	267,898.00	-	267,898.00	3,772,799.00
4101401	Air Conditioners	16.21%	36,472,673.00	-	-	36,472,673.00	-	5,912,220.00	-	5,912,220.00	30,560,453.00
4101402	Computer	6.63%	560,291.00	-	-	560,291.00	-	37,147.00	-	37,147.00	523,144.00
4101403	Photocopies	6.63%	990,821.00	-	-	990,821.00	-	65,691.00	-	65,691.00	925,130.00
4101404	Network Equipment	6.63%	817,000.00	-	-	817,000.00	-	54,167.00	-	54,167.00	762,833.00
4101405	Generator		**42,881,482.00**	-	-	**42,881,482.00**	-	**6,337,123.00**	-	**6,337,123.00**	**36,544,359.00**
4101500	**Public Lighting (after Revaluation)**	6.63%	1,036,830,200.00	-	-	1,036,830,200.00	-	68,741,842.00	-	68,741,842.00	968,088,358.00
4101501	Flud Light	6.63%	65,496,950.00	-	-	65,496,950.00	-	4,342,448.00	-	4,342,448.00	61,154,502.00
4101502	Control Panel	6.63%	1,035,688,235.00	-	-	1,035,688,235.00	-	68,666,130.00	-	68,666,130.00	967,022,105.00
4101503	Pole with Lights	6.63%	11,220,000.00	-	-	11,220,000.00	-	743,886.00	-	743,886.00	10,476,114.00
4101504	Strip Lights		**2,149,235,385.00**	-	-	**2,149,235,385.00**	-	**142,494,306.00**	-	**142,494,306.00**	**2,006,741,079.00**
4101600	**Vehicles (after Revaluation)**	11.31%	521,558.00	-	-	521,558.00	-	58,988.00	-	58,988.00	462,570.00
4101601	Cars	11.31%	229,119.00	-	-	229,119.00	-	25,913.00	-	25,913.00	203,206.00
4101602	Jeeps	11.31%	82,099,333.00	-	-	82,099,333.00	-	9,285,435.00	-	9,285,435.00	72,813,898.00
4101603	Truck	11.31%	5,783,978.00	-	-	5,783,978.00	-	654,168.00	-	654,168.00	5,129,810.00
4101604	Road Roller	11.31%	655,367.00	-	-	655,367.00	-	74,122.00	-	74,122.00	581,245.00
4101605	Hydraulic Ladder	11.31%	10,152,651.00	-	-	10,152,651.00	-	1,148,265.00	-	1,148,265.00	9,004,386.00
4101606	Hath Kuda Gari	11.31%	157,225,086.00	-	-	157,225,086.00	-	17,782,157.00	-	17,782,157.00	139,442,929.00
4101607	Loader	11.31%	7,934,264.00	-	-	7,934,264.00	-	897,365.00	-	897,365.00	7,036,899.00
4101608	Tractors	11.31%	75,543,529.00	-	-	75,543,529.00	-	8,543,973.00	-	8,543,973.00	66,999,556.00
4101609	Dumper Places	11.31%	14,503,335.00	-	-	14,503,335.00	-	1,640,327.00	-	1,640,327.00	12,863,008.00
4101610	Drainage Machine	11.31%	9,977,764.00	-	-	9,977,764.00	-	1,128,485.00	-	1,128,485.00	8,849,279.00
4101611	Fogging Machine										

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			364,625,984.00	-	-	364,625,984.00	-	41,239,198.00	-	41,239,198.00	323,386,786.00
A	**Total (Assets after Revaluation)**		102,815,616,107.00	-	-	102,815,616,107.00	-	220,438,232.00	-	220,438,232.00	102,595,177,875.00
4101700	**Capital Work in Progress (Against Fund)**										
4101701	Sewerage I(Against JNNURM fund)		2,339,740,808.00	-	-	2,339,740,808.00	-		-	-	2,339,740,808.00
4101702	Sewerage II(Against JNNURM fund)		1,390,474,379.00	-	-	1,390,474,379.00	-		-	-	1,390,474,379.00
4101703	Sewerage III(Against JNNURM fund)		1,906,316,833.00	-	-	1,906,316,833.00	-		-	-	1,906,316,833.00
4101704	Solid Waste Mang (Against JNNRUM Fund)		560,227,800.00	-	-	560,227,800.00	-		-	-	560,227,800.00
4101705	Water Supply I (Against JNNRUM Fund)		3,866,615,955.00	-	-	3,866,615,955.00	-		-	-	3,866,615,955.00
4101706	Water Supply II (Against JNNRUM Fund)		4,664,787,845.00	-	-	4,664,787,845.00	-		-	-	4,664,787,845.00
4101707	E Governance		63,757,000.00	-	-	63,757,000.00	-		-	-	63,757,000.00
B	**Total (Assets against JNNURM Fund)**		14,791,920,620.00	-	-	14,791,920,620.00	-	-	-	-	14,791,920,620.00
4101800	**Assets Against Fund**										
4101801	Metal Road (Against Infrastruture Fund)	1.63%	-	179,151,252.00	-	179,151,252.00	-	2,920,165.00	-	2,920,165.00	176,231,087.00
4101802	Metal Road(Against Finance Comm. Fund)	1.63%	-	62,877,327.00	-	62,877,327.00	-	1,024,900.00	-	1,024,900.00	61,852,427.00
4101804	Park & Gardens (Against Finance Comm.Fund)	11.31%	-	25,264,817.00	-	25,264,817.00	-	2,857,451.00	-	2,857,451.00	22,407,366.00
4101805	Trucks/Loader(Against Finance Comm.Fund)	11.31%	-	218,335,105.00	-	218,335,105.00	-	24,693,700.00	-	24,693,700.00	193,641,405.00
C	**Total (Assets against Fund)**		-	485,628,501.00	-	485,628,501.00	-	31,496,216.00	-	31,496,216.00	454,132,285.00
4101900	**Roads and Bridges**										
4101901	Concrete(Semi Metal Roads)	1.63%	1,581,573,000.00	-	-	1,581,573,000.00	345,542,143.00	20,147,303.00	-	365,689,446.00	1,215,883,554.00
4101902	Black Topped (Metal Roads)	1.63%	4,713,020,000.00	-	-	4,713,020,000.00	1,029,700,828.00	60,038,103.00	-	1,089,738,931.00	3,623,281,069.00
4101903	Others(Bridges and Culverts)	1.63%	251,891,000.00	-	-	251,891,000.00	55,033,157.00	3,208,783.00	-	58,241,940.00	193,649,060.00
			6,546,484,000.00	-	-	6,546,484,000.00	1,430,276,128.00	83,394,189.00	-	1,513,670,317.00	5,032,813,683.00
4102000	**Sewerage and Dralnage**										
4102001	Open Drains	1.63%	2,777,410,510.67	-	-	2,777,410,510.67	605,963,991.00	35,394,578.00	-	641,358,569.00	2,136,051,941.67
			2,777,410,510.67	-	-	2,777,410,510.67	605,963,991.00	35,394,578.00	-	641,358,569.00	2,136,051,941.67
4102100	**Plant & Machinery**										
4102101	Plant & Machinery	4.75%	18,952,126.00	-	-	18,952,126.00	8,700,322.00	486,961.00	-	9,187,283.00	9,764,843.00
4102102	Hand Pump	4.75%	58,410,312.00	4,776,049.00	-	63,186,361.00	23,960,984.00	1,863,205.00	-	25,824,189.00	37,362,172.00
4102103	Bore Wells	4.75%	1,297,525.00	3,711,649.00	-	5,009,174.00	121,964.00	232,142.00	-	354,106.00	4,655,068.00
			78,659,963.00	8,487,698.00	-	87,147,661.00	32,783,270.00	2,582,308.00	-	35,365,578.00	51,782,083.00
4102200	**Building**										
4102201	Public Toilets & Urinals	1.63%	-	11,212,354.00	-	11,212,354.00	-	182,761.00	-	182,761.00	11,029,593.00
			-	11,212,354.00	-	11,212,354.00	-	182,761.00	-	182,761.00	11,029,593.00
4102300	**Furniture, Fixture,Fittings**										
4102301	Furniture & Fixture	6.63%	-	6,129,652.00	-	6,129,652.00	-	406,396.00	-	406,396.00	5,723,256.00
4102302	Electrical Equipment	6.63%	-	5,668,473.00	-	5,668,473.00	-	375,820.00	-	375,820.00	5,292,653.00
			-	11,798,125.00	-	11,798,125.00	-	782,216.00	-	782,216.00	11,015,909.00
4102400	**Office & Others Equioment**										
4102401	Air Conditioners	6.63%	-	5,152,214.00	-	5,152,214.00	-	341,592.00	-	341,592.00	4,810,622.00
4102402	Camera	6.63%	-	953,276.00	-	953,276.00	-	63,202.00	-	63,202.00	890,074.00
4102403	Computer	16.21%	-	88,745,897.00	-	88,745,897.00	-	14,385,710.00	-	14,385,710.00	74,360,187.00
4102404	Photocopies	6.63%	-	1,378,267.00	-	1,378,267.00	-	91,379.00	-	91,379.00	1,286,888.00
4102405	Generator	6.63%	-	4,396,980.00	-	4,396,980.00	-	291,520.00	-	291,520.00	4,105,460.00
			-	100,626,634.00	-	100,626,634.00	-	15,173,403.00	-	15,173,403.00	85,453,231.00
4102500	**Public Lighting**										
4102501	Flud Light	6.63%	-	4,000,000.00	-	4,000,000.00	-	265,200.00	-	265,200.00	3,734,800.00
4102502	Pole with Lights	6.63%	-	89,768,285.00	-	89,768,285.00	-	5,951,637.00	-	5,951,637.00	83,816,648.00
			-	93,768,285.00	-	93,768,285.00	-	6,216,837.00	-	6,216,837.00	87,551,448.00

4102600	Vehicles	11.31%	-	995,250.00	-	995,250.00	-	112,563.00	-	112,563.00	882,687.00
4102601	Fogging Machine		-	995,250.00	-	995,250.00	-	112,563.00	-	112,563.00	882,687.00
			9,402,554,473.67	226,888,346.00	-	9,629,442,819.67	2,069,023,389.00	143,838,855.00	-	2,212,862,244.00	7,416,580,575.67
D	Total (Assets against own Fund)										
	Total (A+B+C+D)		127,010,091,200.67	712,516,847.00	-	127,722,608,047.67	2,069,023,389.00	395,773,303.00	-	2,464,796,692.00	125,257,811,355.67

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Fixed Assets (4101000)

Code No	Particulars	Dep. Rate	Gross Block				Accumulated Deprecation				Net Block
			Opening Balance	Additions during the Period	Deductions during the Period	Cost at the end of the year	Opening Balance	Additions During the Year	Deductions During the Year	Total at the end of the Year	At the end of Current Year
		%									
1	2	3	4	5	6	7 (4+5-6)	8	9	10	11 (8+9-10)	12 (7-11)
4101100	**Land (after Revaluation)**	-	7,439,805,237.00	-	-	7,439,805,237.00	-	-	-	-	7,439,805,237.00
4101101	Open Land		**7,439,805,237.00**			**7,439,805,237.00**	-	-	-	-	**7,439,805,237.00**
4101200	**Electricals & Mechanical Equipments (after Revaluation)**										
4101201	Pumps & Motors	4.75%	151,040,070.00		-	151,040,070.00	-	7,174,403.00	-	7,174,403.00	143,865,667.00
4101202	Transformers	4.75%	10,230,000.00		-	10,230,000.00	-	485,925.00	-	485,925.00	9,744,075.00
			161,270,070.00	-	-	**161,270,070.00**	-	**7,660,328.00**	-	**7,660,328.00**	**153,609,742.00**
4101300	**Building (after Revaluation)**	1.63%	428,893,527.00		-	428,893,527.00	-	6,990,964.00	-	6,990,964.00	421,902,563.00
4101301	Building		**428,893,527.00**	-	-	**428,893,527.00**	-	**6,990,964.00**	-	**6,990,964.00**	**421,902,563.00**
4101400	**Plant & Machinery (after Revaluation)**										
4101401	Intake Wells & Tube Wells	4.75%	116,295,309.00			116,295,309.00	-	5,524,027.00	-	5,524,027.00	110,771,282.00
4101402	Reservoirs Overhead Tanks	4.75%	29,157,677.00			29,157,677.00	-	1,384,990.00	-	1,384,990.00	27,772,687.00
4101403	Hand Pumps & Treatment Plants	4.75%	48,785,250.00			48,785,250.00	-	2,317,299.00	-	2,317,299.00	46,467,951.00
			194,238,236.00	-	-	**194,238,236.00**	-	**9,226,316.00**	-	**9,226,316.00**	**185,011,920.00**
4101500	**Vehicles (after Revaluation)**										
4101501	Water Trankers	11.31%	9,515,000.00			9,515,000.00	-	1,076,147.00	-	1,076,147.00	8,438,853.00
4101502	Tractors & Trollies	11.31%	1,150,000.00			1,150,000.00	-	130,065.00	-	130,065.00	1,019,935.00
4101503	Vehicles	11.31%	1,533,177.00			1,533,177.00	-	173,402.00	-	173,402.00	1,359,775.00
4101504	Dredging Machine	4.75%	9,166,667.00			9,166,667.00	-	435,417.00	-	435,417.00	8,731,250.00
4101505	Sewer Jetting Machine	4.75%	9,394,875.00			9,394,875.00	-	446,257.00		446,257.00	8,948,618.00
			30,759,719.00	-	-	**30,759,719.00**	-	**2,261,288.00**	-	**2,261,288.00**	**28,498,431.00**
4101600	**Office & Others Equioment (after Revaluation)**										
4101601	Computer	16.21%	1,138,318.00			1,138,318.00	-	184,521.00	-	184,521.00	953,797.00
4101602	Generator	6.63%	616,000.00			616,000.00	-	40,841.00		40,841.00	575,159.00
4101603	AC & Fixtures	6.63%	1,335,728.00			1,335,728.00	-	88,559.00		88,559.00	1,247,169.00
			3,090,046.00	-	-	**3,090,046.00**	-	**313,921.00**	-	**313,921.00**	**2,776,125.00**
4101700	**Furniture, Fixture,Fittings (after Revaluation)**										
4101701	Furniture & Fixture	6.63%	4,268,938.00			4,268,938.00	-	283,031.00		283,031.00	3,985,907.00
			4,268,938.00	-	-	**4,268,938.00**	-	**283,031.00**	-	**283,031.00**	**3,985,907.00**
			8,262,325,773.00	-	-	**8,262,325,773.00**	-	**26,735,848.00**	-	**26,735,848.00**	**8,235,589,925.00**
A	**Total (Assets after Revaluation)**										
4101800	**Assets Against Fund**										
4101801	Channels Sewers	1.63%		51,083,664.00	-	51,083,664.00	-	832,664.00	-	832,664.00	50,251,000.00
4101802	Electrical Plant & Equipment	4.75%		48,232,326.00	-	48,232,326.00	-	2,291,035.00	-	2,291,035.00	45,941,291.00
			-	99,315,990.00	-	99,315,990.00	-	3,123,699.00	-	3,123,699.00	96,192,291.00
B	**Total (Assets against Fund)**										

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4101900	**Sewerage and Dralnage**	1.63%	312,733,062.00	44,825,368.00	-	357,558,430.00	79,704,801.00	4,529,014.00	-	84,233,815.00	273,324,615.00
4101901	Channels Sewers		**312,733,062.00**	**44,825,368.00**	-	**357,558,430.00**	**79,704,801.00**	**4,529,014.00**	-	**84,233,815.00**	**273,324,615.00**
4102000	**Electricals & Mechanical Equipments**										
4102001	Electrical Plant & Equipment	4.75%	27,589,966.00		-	27,589,966.00	11,282,106.00	774,623.00	-	12,056,729.00	15,533,237.00
4102002	Water Meters	4.75%	12,576,829.00			12,576,829.00	12,377,320.00	9,477.00		12,386,797.00	190,032.00
4102003	Pipes & Fittings	4.75%	199,010,975.00			199,010,975.00	126,754,671.00	3,432,174.00		130,186,845.00	68,824,130.00
			239,177,770.00	-	-	**239,177,770.00**	**150,414,097.00**	**4,216,274.00**	-	**154,630,371.00**	**84,547,399.00**
4102100	**Office & Others Equipment**										
	Computer	16.21%	-	96,465.00		96,465.00	-	15,637.00	-	15,637.00	80,828.00
			-	**96,465.00**	-	**96,465.00**	-	**15,637.00**	-	**15,637.00**	**80,828.00**
4102200	**Plant & Machinery**										
	Tanks	4.75%	-	1,267,320.00		1,267,320.00	-	60,198.00	-	60,198.00	1,207,122.00
			-	**1,267,320.00**	-	**1,267,320.00**	-	**60,198.00**	-	**60,198.00**	**1,207,122.00**
C	**Total (Assets against own Fund)**		**551,910,832.00**	**46,189,153.00**	-	**598,099,985.00**	**230,118,898.00**	**8,821,123.00**	-	**238,940,021.00**	**359,159,964.00**
	Total (A+B+C)		**8,814,236,605.00**	**145,505,143.00**	-	**8,959,741,748.00**	**230,118,898.00**	**38,680,670.00**	-	**268,799,568.00**	**8,690,942,180.00**

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Kanpur Municipal Corporation

Schedule B-20: Significant Accounting Policies and Notes to Accounts forming part of audited balance sheet as at 31.03.2024:

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 31st. March 2024, 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 31st March 2024. KMC also make provision for the differed liability against work orders issued for the work approved under the Grant by the committee.

iv Property tax demand on sick industrial units and disputed properties are recognised as income however equal provision for doubtful outstanding has been provided. The excess billing in previous year has been written off according to the revision of assessment made during the year.

v 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. Interest charged on property tax outstanding charged @ 12% per annum at the beginning of year according to the government order issued in this regard, however interest on water & sewer tax has been charged @10% on unpaid current demand of previous year at the beginning of year.

2. Use of Estimates:

KMC is maintaining its accounts on a cash basis without bifurcating between capital and revenue. As a consequence, thereof the assets and liabilities valued on 1st. April 2008 (compiled as per G.O. No. 4094/9-5-2008-119/2007 dt. 2nd June 2008 issued by Ministry of Urban Development Uttar Pradesh) could not be quantified from the accounts. Therefore, the preparation of the subsequent

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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 made revaluation of its immovable and movable assets in financial year ending as on 31.03.2023, which have been recognise 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

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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 has been 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 made revaluation of 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 earlier years. Depreciation on the revalued assets has been charged off against Revaluation reserve during the year.

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

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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.

There are few unpaid statutory liabilities of GST (TDS), EPF and NPS which are pending due to unavailability of correct details of deductee. (GST number, UAN number etc). Provision for interest against such unpaid liability has been made.

10. Schedule B-11: Fixed Assets

i. Land: at market value based on DM Circle rates as on 31.03.2023 on the basis of registered valuer certificate
ii. Building: including cost of land at value based on DM Circle rates as on 31.03.2023 on the basis of registered valuer certificate.
iii. Roads and Bridges: at cost of construction / acquisition based on PWD rates of 2008 and additions thereafter at cost of acquisition.
iv. Sewerage and Drainage: at cost of construction based on PWD rates of 2008 and additions thereafter at cost of acquisition.
v. Public Lighting: As per valuation made as on 31.03.2023 on the basis of physical conditions of assets.
vi. Plant & Machinery: at cost of acquisition.
vii. Vehicles: As per valuation made as on 31.03.2023 on the basis of physical conditions of assets.
viii. Office & Other Equipment: As per valuation made as on 31.03.2023 on the basis of physical conditions of assets.
ix. Furniture, Fixtures, Fittings: As per valuation made as on 31.03.2023 on the basis of physical conditions of assets.
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

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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 31st. March 2024 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 2023-24 as per statement prepared by the Property Tax department. Provision for doubtful debts have been considered on the disputed demands with sick industrial organisation.

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. Advances to employees for work pending since more than five year amounting to Rs. 27,179,439.00 in KMC and Rs. 46,024,598.00 related to suppliers and employees in Jalkal Department written off from capital account.

16. Schedule I-1: Tax Revenue

The Property tax is levied annually. The Income is recognized as per current year demand at the end of the year so as the effect of revision of assessment made during the year has been taken. The amount collected during the year accounted in the receivable account and adjustment of interest included

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therein and discount on early payment provided during the year has been made as per the details provided by the property tax department.

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 (UPPCL), CETP/ STP and other state programmes and contribution etc. are recognised as per statement provided by Directorate. Further KMC received an additional grant apart from regular monthly grant for Rs. 910,539,106 on 05/01/2024 and Jalkal for payment made to UPPCL by the directorate for Rs. 491,136,135.00 which may or may not recurred in subsequent year.

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

This represents the office administrative expenses paid to the different suppliers of goods and services.

24. Depreciation:

Depreciation on all depreciable fixed assets as on 31.03.2024 is provided on SLM method, at the rates prescribed for companies in Schedule XIV of the Companies Act, 1956 under single shift. Depreciation on assets has been

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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 the absence of details regarding cost and date of acquisition, depreciation as per Schedule II of the Companies Act 2013 could not be worked out.

25. Meger/Setoff:

Rs. 4,011,698,180.00 appearing as unsecured loan from Kanpur Municipal Corporation in the books of Water Works Department is adjusted (setoff) against advance appearing in the books of Kanpur Municipal Corporation of the same amount. Such amount has been recognised by water works department through details provided by the Director Local Body in relation to the amount deducted from the State Finance Grant (SFC) payable to Nagar Nigam. It includes amount paid to Jalkal for Salary and to UPPCL for electricity dues of Jalkal.

(Chief Accounts Officer)

(General Manager)

KANPUR MUNICIPAL CORPORATION KANPUR

(Addl. Municipal Comm.)

(Municipal Comm.)

Place: Kanpur
Dated: 30.05.2024

for Gupta & Pandey
Chartered Accountants
Firm's Registration No. 019460C

GUPTA & PANDEY KANPUR Chartered Accountants

CA. Anam Shahid
Partner
Membership No. 450658