

Kanpur Municipal Corporation
Motijheel, Kanpur

Audited Balance Sheet
F Y: 2011-2012

BATRA AGRAWAL ASSOCIATES
Chartered Accountants

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

Phone: 2375901, 2333269; Mob: 9415131147; Fax: 0512-2333269.

Email: batra.agrawal@yahoo.co.in; pravin_baa@yahoo.com

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To

The Municipal Commissioner

Kanpur Municipal Corporation

Motijheel

Kanpur.

1. We have audited the attached Balance Sheet, Income & Expenditure Account and Receipt & Payment Account of the **Kanpur Municipal Corporation** for the year ended as at 31st. March 2012. These financial statements are the responsibility of the corporation's management. Our responsibility is to express an opinion on these financial statements based on our examination.
2. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An examination also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our examination provides a reasonable basis for our opinion.
3. We further report that :
 - (i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - (ii) Attention is drawn to the Significant Accounting Policies and Notes on Accounts (Schedule B-20) which underlines the method, scope, assumptions and basis of preparation of these financial statements as on 31st March 2012. As per

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explanations given the management does not expect any material impact on the financial Statements on account of the matters stated in the Significant Accounting Policies and Notes on Accounts. Adjustments, if any, in regard to the matters stated in the Significant Accounting Policies and Notes on Accounts would be carried out on further details being available / received. We are unable to comment of the impact on the financial statements in regard to such adjustments. These financial statements are subject to the said Significant Accounting Policies and Notes on Accounts

(iii) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements together with the Significant Accounting Policies and Notes on Accounts thereon give a true and fair view :

- a) in the case of the Balance Sheet of the state of affairs of the Corporation as at 31st. March, 2012.
- b) In case of the Income & Expenditure account of the surplus of the Expenditure over Income for the year ended on that date.

Place: Kanpur
Dated: 17.6.15



For Batra Agrawal Associates
Chartered Accountants'

(CA Atul Agrawal)
'Partner'

M.No. 073278

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KANPUR MUNICIPAL CORPORATION
BALANCE SHEET AS ON 31.03.2012

CODE NO.	DESCRIPTION OF ITEMS	SCH.NO.	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
LIABILITIES				
	Reserve & Surplus			
3101000	Municipal (General) Fund	B-1	31,22,68,93,407.44	32,67,47,67,551.02
3111000	Earmarked Funds	B-2	95,87,09,051.33	93,13,11,588.38
3121000	Reserves	B-3	6,69,23,72,792.67	3,67,93,96,510.45
	Total Reserves & Surplus		38,87,79,75,251.44	37,28,54,75,649.85
3201000	Grants, Contributions for specific purposes	B-4	3,41,41,37,780.00	2,49,26,19,930.00
	Loans			
3301000	Secured Loans	B-5	2,27,98,99,397.00	1,35,06,30,437.00
3311000	Unsecured Loans	B-6	2,27,98,99,397.00	1,35,06,30,437.00
	Total Loans			
	Current Liabilities and Provisions			
3401000	Deposits Received	B-7	2,50,98,656.00	2,35,07,305.00
3411000	Deposits Works	B-8	-	-
3501000	Other Liabilities	B-9	27,09,31,137.85	28,34,85,060.99
3601000	Provisions	B-10	-	-
	Total Current Liabilities and Provisions		29,60,29,793.85	30,69,92,365.99
	TOTAL LIABILITIES		44,86,80,42,222.29	41,43,57,18,382.84
ASSETS				
4101000	Fixed Assets			
	Gross Block	B-11	39,16,49,09,827.47	36,05,40,47,101.79
4112000	Less: Accumulated Depreciation		1,20,03,48,096.00	89,13,98,085.00
	Net Fixed Assets		37,96,45,61,731.47	35,16,26,49,016.79
4201000	Investments			
	Investment-General Fund	B-12	3,09,67,162.00	2,93,85,433.00
	Total Investments		3,09,67,162.00	2,93,85,433.00
4301000	Current Assets, Loans and Advances			
	Stock in Hand	B-13	-	2,41,81,886.00
	Sundry Debtors			
4311000	Gross amount outstanding	B-14	3,06,21,57,827.05	3,01,39,12,256.85
4321000	Less: Accumulated provision against bad and doubtful receivables		-	-
	Net amount outstanding		3,06,21,57,827.05	3,03,80,94,142.85
4401000	Prepaid Expenses	B-15	-	-
4501000	Cash and Bank Balances	B-16	1,16,44,65,026.77	1,69,87,65,354.20
4601000	Loans, Advances and Deposits	B-17	2,64,58,90,475.00	1,50,68,24,436.00
4611000	Less: Accumulated provision against Loans		-	-
	Total Current Assets, Loans and Advances		3,81,03,55,501.77	3,20,55,89,790.20
4701000	Other Assets	B-18	6,87,25,13,328.82	6,24,36,83,933.05
4801000	Miscellaneous Expenditure (to the extent not written off)	B-19	-	-
	TOTAL ASSETS		44,86,80,42,222.29	41,43,57,18,382.84

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 Agarwal Associates**
Chartered Accountants



(Atul Agrawal)
Partner
Membership No. 073278
Kanpur 17.6.15

(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.)
1	2	3	4	5 (3+4)	6	7 (5-6)
310001	Municipal Fund	32,96,56,79,077.81	65,73,795.00	32,97,22,52,872.81	92,92,68,960.00	32,04,29,53,912.81
3109001	Excess of Income & Expenditure	(29,09,11,526.79)	(52,51,78,978.58)	(81,60,90,505.37)		(81,60,90,505.37)
	Total Municipal Fund	32,67,47,67,551.02	(51,86,05,183.58)	32,15,61,62,367.44	92,92,68,960.00	31,22,68,93,407.44

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

Particulars	Code No.	Solid Waste Management	Sewerage I	Sewerage II	Sewerage III	Water Supply I	Water Supply II	E-Governance Fund	Twelve Finance Comm. Fund	Infrastructure Fund	Community Fund	MP MIA	Sanitation Fund	MH Fund	Shelter Fund
(a) Opening Balances		6,39,59,769.00	18,49,57,190.00	7,57,53,000.00	15,00,00,000.00	18,40,96,400.00	89,10,000.00	39,46,380.00	10,00,26,155.66	15,77,93,715.99	37,00,000.00	46,32,225.00	34,721.00	(64,97,968.17)	
(b) Additions to the Special Fund		7,80,99,960.00	-	7,57,53,000.00	55,20,000.00	20,32,11,000.00	56,66,85,000.00	2,00,26,000.00	12,11,67,516.00	23,06,33,975.00	-	3,86,65,037.00	-	5,00,00,000.00	
(i) Received during the year		-	-	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Transfer from Municipal / Other Fund		-	-	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Interest/Dividend earned on Special Fund Investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Profit on disposal of Special Fund Investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
(v) Appreciation in Value of Special Fund Investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
(vi) Other additions		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total (a+b)		14,20,59,729.00	18,49,57,190.00	15,15,06,000.00	15,55,20,000.00	38,73,07,400.00	57,55,95,000.00	2,39,72,380.00	22,11,99,671.66	38,84,27,690.99	37,00,000.00	4,82,97,262.00	34,721.00	4,85,02,081.83	3,04,50,000.00
(c) Payments out of Funds		2,20,64,100.00	-	9,25,11,900.00	10,90,85,100.00	30,43,55,900.00	36,18,31,400.00	-	9,82,36,075.23	22,29,11,171.99	-	-	-	4,13,72,430.83	2,46,56,135.00
(i) Capital expenditure on Fixed Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Revenue expenditure on Salary, Wages and allowances etc.		-	-	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Rent		-	-	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Other Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	-
(v) Loss on disposal of Special Fund Investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
(vi) Diminution in value of Special Fund Investments Transferred to Municipal Fund		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total		2,20,64,100.00	18,49,57,190.00	9,25,11,900.00	10,90,85,100.00	30,43,55,900.00	36,18,31,400.00	-	9,82,36,075.23	22,29,11,171.99	-	-	-	4,13,72,430.83	2,46,56,135.00
Total (a-b)		11,99,95,629.00	18,49,57,190.00	5,89,94,100.00	4,64,34,900.00	8,29,51,500.00	21,37,63,600.00	2,39,72,380.00	3,59,39,338.43	16,55,16,518.90	9,00,000.00	2,81,19,573.00	34,721.00	21,29,601.00	3,04,50,000.00

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.)
1	2	3	4	5 (3+4)	6	7 (5-6)
3121001	Capital Contribution					
3121101	Capital Reserve	3,67,93,96,510.45	3,04,53,85,781.22	6,72,47,82,291.67	3,24,09,499.00	6,69,23,72,792.67
3122001	Borrowing Redemption Reserve					
3123001	Special Funds (Utilised)					
3124001	Statutory Reserve					
3125001	General Reserve					
3126001	Revaluation Reserve					
	Total Reserve Funds	3,67,93,96,510.45	3,04,53,85,781.22	6,72,47,82,291.67	3,24,09,499.00	6,69,23,72,792.67

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Code No.	Grants from Central Government	Grants from State Government	Grants from other Government Agencies	Grants from Financial Institution	Grants from Welfare Bodies	Grants from International Organisations	Others
		3201000	3202000	3203000	3204000	3205000	3206000	3208000
(a) Opening Balances		1,77,12,41,664.00	72,13,78,266.00	-	-	-	-	-
(b) Additions to the Grants		1,88,54,86,250.00	76,70,95,200.00	-	-	-	-	-
(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		-	-	-	-	-	-	-

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 Special Fund Investments									
Diminution in value of Special Fund Investments									
Transferred to Municipal Fund									
Sub Total									
Total of (i+ii+iii) (c)									
Net balance at the year end [(a-b)-(c)]									

Schedule B-5 : Secured Loans

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3301001	Loans from Central Government		
3302001	Loans from State Government		
3303001	Loans from Government Bodies & Association	2,27,98,99,397.00	1,35,06,30,437.00
3304004	Loans from International Agencies		
3305001	Loans from Banks & Other Financial Institution		
3306001	Other Term Loans		
3307001	Bond & Debentures		
3308001	Other Loans		
	Total Secured Loans	2,27,98,99,397.00	1,35,06,30,437.00

Schedule B-6 : Unsecured Loans

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

Schedule B-7 : Deposits Received

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3401001	From Contractors		2,36,98,123.00
3402001	From Revenues	2,50,98,656.00	(1,90,818.00)
3403001	From Staff		
3408001	From Others		
	Total Deposits Received	2,50,98,656.00	2,35,07,305.00

Schedule B-8 : Deposits Works

Code No.	Particulars	Opening balance as the beginning of the year Amount (Rs.)	Additions during the current year Amount (Rs.)	Utilisation/expenditure during the year Amount (Rs.)	Balance outstanding at the end of the year Amount (Rs.)
1	2	3	4	5	6
3411001	Civil Works				
3412001	Electrical Works				
3418001	Others				
	Total of Deposits Works				

Schedule B-9 : Other Liabilities

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	2	3	4
1			
3501000	Creditors	4,03,64,488.00	8,88,02,614.91
3501100	Employees Liabilities	11,19,73,299.00	11,06,51,966.00
3501200	Interest Earned on Grant Contribution	6,84,19,299.00	5,19,07,261.00
3502000	Recoveries Payable	4,91,74,091.85	3,21,23,219.08
3504000	Refunds Payable	-	-
3504100	Advance Collection of Revenues	-	-
3505000	Others	27,09,31,137.85	28,34,85,060.99
	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	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	
	2	3	4	5	6	7	8	9	10	11	12
1											
4101000	Land	16,29,29,23,655.00	1,22,66,775.00	-	16,30,51,90,430.00	9,56,40,322.00	-	-	39,14,46,010.00	16,30,51,90,430.00	16,29,29,23,655.00
4102000	Building	6,14,90,99,959.42	1,42,10,243.02	-	6,16,33,10,202.44	10,15,74,274.00	-	-	41,65,07,686.00	5,77,18,64,192.44	5,94,99,48,533.10
4103000	Infrastructure Assets	6,54,64,84,000.00	1,24,92,733.44	-	6,54,64,84,000.00	4,31,10,661.00	-	-	17,56,95,322.00	6,12,99,76,314.00	6,33,48,07,957.00
4103100	Roads and Bridges	2,76,49,17,777.23	1,90,25,535.00	-	2,77,74,10,510.67	1,64,05,252.00	-	-	6,69,08,076.00	2,60,17,15,188.67	2,66,64,93,616.56
4103200	Sewerage and Drainage	27,89,16,989.00	58,80,278.00	-	29,79,42,524.00	47,15,787.00	-	-	72,26,710.00	23,10,34,448.00	23,54,59,592.00
4103300	Public Lighting	5,16,97,046.00	17,43,71,282.00	-	5,75,77,324.00	25,10,923.00	-	-	6,60,69,424.00	5,03,50,614.00	2,90,59,525.00
4103400	Other Assets	17,43,71,282.00	16,03,380.00	-	17,43,71,282.00	1,36,90,774.00	-	-	10,83,01,858.00	10,83,01,858.00	13,74,16,676.00
4104000	Plant & Machinery	55,22,343.51	46,11,116.00	-	71,23,723.51	6,02,397.00	-	-	16,77,253.00	54,46,470.51	46,20,737.51
4105000	Office & Other Equipment	46,11,116.00	16,03,380.00	-	46,11,116.00	2,48,857.00	-	-	11,06,540.00	35,04,576.00	40,19,951.00
4106000	Furniture, Fixtures, Fittings	5,10,86,968.98	42,44,73,781.22	-	5,10,86,968.98	27,57,057.00	-	-	1,22,59,457.00	3,86,27,511.98	4,45,37,398.98
4107000	Other Fixed Assets	47,72,12,929.45	-	-	90,16,86,710.67	3,24,09,499.00	-	-	6,14,51,618.00	84,02,35,092.67	26,77,85,261.87
4108000	Assets Against Fund	2,59,77,335.20	-	-	2,59,77,335.20	-	-	-	-	2,59,77,335.20	2,59,77,335.20
4121000	Capital Work in Progress	3,23,12,25,700.00	2,67,09,12,000.00	-	5,85,21,37,700.00	-	-	-	-	5,85,21,37,700.00	1,20,87,79,000.00
4122000	Capital Work in Progress (Against Fund)	36,05,40,47,101.79	3,11,08,62,725.68	-	39,16,49,09,827.47	30,89,50,011.00	-	-	1,20,03,48,096.00	37,96,45,61,731.47	33,20,18,29,239.22
	Total										

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	-	-	3,09,67,162.00	2,93,85,433.00
4206001	Units of Mutual Fund	-	-	-	-
4208001	Other Investments	-	-	3,09,67,162.00	2,93,85,433.00
	Total of Investment - General Fund				

Schedule B-13 : Stock in Hand

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4301000	Stores	-	2,41,81,886.00
4302000	Loose Tools	-	-
4308000	Others	-	-
	Total Stock in Hand		2,41,81,886.00

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	1,54,17,93,291.05	-	1,54,17,93,291.05	1,41,76,85,725.85
4311900	Receivables for Other Taxes Less: State Govt.Cesses/Levies in Taxes-Control Accounts Net Receivables of Property Taxes	1,41,40,291.00	-	1,41,40,291.00	1,41,40,291.00
		1,41,40,291.00		1,41,40,291.00	1,41,40,291.00
4312000	Receivables for Cess Income	-	-	-	-
4313000	Receivables for Fees & User Charges	23,38,275.00	-	23,38,275.00	14,49,040.00
4314000	Receivables from Other Sources	-	-	-	-
4315000	Receivables from Government	10,00,00,000.00	-	10,00,00,000.00	-
	Grant Receivables from Central Government	5,05,02,000.00	-	5,05,02,000.00	23,86,05,000.00
4315001	Sewerage III	9,56,54,020.00	-	9,56,54,020.00	33,86,86,750.00
4315002	Sewerage II	33,86,86,750.00	-	33,86,86,750.00	47,22,37,000.00
4315003	Sewerage I	47,22,36,000.00	-	47,22,36,000.00	7,02,98,000.00
4315004	Water Supply I	2,81,19,500.00	-	2,81,19,500.00	-
4315005	Water Supply II	2,95,22,000.00	-	2,95,22,000.00	-
4315006	Solid Waste Management	-	-	-	-
4315007	E Governance	-	-	-	-
	Grant Receivables from State Government	5,28,80,000.00	-	5,28,80,000.00	1,28,80,000.00
4315008	Sewerage III	86,200.00	-	86,200.00	9,54,42,200.00
4315009	Sewerage I	13,54,75,600.00	-	13,54,75,600.00	13,54,74,000.00
4315010	Water Supply I	18,88,93,000.00	-	18,88,93,000.00	18,88,96,000.00
4315011	Water Supply II	21,600.00	-	21,600.00	2,81,19,000.00
4315012	Solid Waste Management	1,18,09,000.00	-	1,18,09,000.00	-
4315013	E Governance	-	-	-	-
		1,50,62,24,245.00		1,50,62,24,245.00	1,58,20,86,240.00
	Total of Sundry Debtors (Receivables)	3,06,21,57,827.05		3,06,21,57,827.05	3,01,39,12,356.85

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	-	-
	Balance with Bank-Municipal Fund	28,76,24,699.85	88,58,05,406.49
4502100	Nationalised Banks	29,46,66,000.04	15,59,50,888.71
4502200	Other Scheduled Banks	-	-
4502300	Scheduled Co-operative Banks	-	-
4502401	Post Office	-	-
	Sub Total	58,22,92,739.89	1,04,17,56,305.20

Balance with Bank-Special Fund		
4504100	Nationalised Banks	-
4504200	Other Scheduled Banks	-
4504300	Scheduled Co-operative Banks	-
4504401	Post Office	-
	Sub Total	65,70,09,049.00
Balance with Bank-Grant Fund		
4506100	Nationalised Banks	49,75,87,446.74
4506200	Other Scheduled Banks	8,45,84,840.14
4506300	Scheduled Co-operative Banks	-
4506401	Post Office	65,70,09,049.00
	Sub Total	1,16,44,65,026.77
Total Cash and Bank Balances		1,69,87,69,354.20

Schedule B-17 : Loans, Advances and Deposits

Code No.	Particulars	Opening Balance Amount (Rs.)	4	5	6
1	2	3	4	5	6
4601000	Loans and Advances to Employees	4,69,99,045.00	77,555.00	1,02,21,336.00	3,68,55,264.00
4602000	Employee Provident Fund Loans	-	-	-	-
4603000	Loans to Others	1,44,21,20,680.00	3,88,01,24,580.00	2,72,11,93,540.00	2,60,10,51,720.00
4604000	Advance to Suppliers and Contractors	-	-	-	-
4605000	Advance to Others	1,77,04,711.00	25,45,555.00	1,22,66,775.00	79,83,491.00
4606000	Deposit with External Agencies	-	-	-	-
4608000	Other Current Assets	1,50,68,24,436.00	3,88,27,47,690.00	2,74,36,81,651.00	2,64,58,90,475.00
	Sub Total				
4611000	Less: Accumulated Provisions against Loans, Advances and Deposits	1,50,68,24,436.00	3,88,27,47,690.00	2,74,36,81,651.00	2,64,58,90,475.00
	Total Loans, Advances and Deposits				

Schedule B-18 : Other Assets

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

Grouping to the schedule of Balance Sheet:

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						
3121101	Awasapana / KDA Nidhi	23,51,18,664.11	22,39,11,171.93	45,80,29,836.10	1,31,92,378.00	44,48,37,458.10
3121102	Finance Commission	21,30,52,146.34	9,82,36,075.23	31,12,88,221.57	1,35,99,979.00	29,76,88,242.57
3121103	Shil Fund		7,86,70,389.00	7,86,70,389.00	52,15,847.00	7,34,54,542.00
3121104	Shelter Home Fund		2,46,56,135.00	2,46,56,135.00	4,01,895.00	2,42,54,240.00
3121105	Solid Waste Management		29,60,47,000.00	29,60,47,000.00		29,60,47,000.00
3121106	Sewerage II		36,36,17,000.00	36,36,17,000.00		36,36,17,000.00
3121107	Sewerage I		30,83,73,000.00	30,83,73,000.00		30,83,73,000.00
3121108	Water Supply I		1,00,76,09,700.00	1,00,76,09,700.00		1,00,76,09,700.00
3121109	Water Supply II		1,75,56,13,000.00	1,75,56,13,000.00		1,75,56,13,000.00
3121110			2,12,08,78,000.00	2,12,08,78,000.00		2,12,08,78,000.00
	Total Reserve Funds	3,67,93,96,510.45	3,04,53,85,781.22	6,72,47,82,291.67	3,24,09,499.00	6,69,23,32,792.67

Grants & Contribution for Specific Purposes (Central Government)

Particulars	Grants from State Govt. Sewerage I	Grants from Central Govt. Sewerage II	Grants from Central Govt. Sewerage III	Grants from Central Govt. SWM	Grants from Central Govt. Water Supply I	Grants from Central Govt. Water Supply II	Grants from Central Govt. E Governance	Grants from Central Govt. Total
Code No.	3201100	3201200	3201300	3201400	3201500	3201600	3201700	3201800
(a) Opening Balances	40,93,51,664.00	12,62,55,000.00	25,00,00,000.00	8,96,44,000.00	39,89,03,000.00	48,70,88,000.00	-	1,77,12,41,664.00
(b) Additions to the Grants	-	25,25,10,000.00	25,00,00,000.00	7,02,95,500.00	33,86,86,750.00	94,44,72,000.00	2,95,22,000.00	1,88,54,86,250.00
(c) Payments out of Funds	40,93,51,664.00	37,87,65,000.00	50,00,00,000.00	16,99,39,500.00	73,75,89,750.00	1,43,15,60,000.00	2,95,22,000.00	3,65,67,27,914.00
(d) Additions	40,93,51,664.00	37,87,65,000.00	50,00,00,000.00	16,99,39,500.00	73,75,89,750.00	1,43,15,60,000.00	2,95,22,000.00	3,65,67,27,914.00
(e) Other additions	-	-	-	-	-	-	-	-
(f) Other deductions	-	-	-	-	-	-	-	-
(g) Total (a+b)	40,93,51,664.00	37,87,65,000.00	50,00,00,000.00	16,99,39,500.00	73,75,89,750.00	1,43,15,60,000.00	2,95,22,000.00	3,65,67,27,914.00
(h) Total (c)	40,93,51,664.00	37,87,65,000.00	50,00,00,000.00	16,99,39,500.00	73,75,89,750.00	1,43,15,60,000.00	2,95,22,000.00	3,65,67,27,914.00
(i) Capital expenditure on Fixed Assets	-	-	-	-	-	60,30,53,000.00	-	60,30,53,000.00
(j) Others	-	-	-	-	-	-	-	-
(k) Revenue expenditure on Salary, Wages and allowances etc.	-	-	-	-	-	-	-	-
(l) Rent	-	-	-	-	-	-	-	-
(m) Other administrative charges	-	-	-	-	-	-	-	-
(n) Loss on disposal of Special Fund Investments	-	-	-	-	-	-	-	-
(o) Diminution in value of Special Fund Investments Transferred to Municipal Fund	-	-	-	-	-	-	-	-
(p) Sub Total	40,93,51,664.00	37,87,65,000.00	50,00,00,000.00	16,99,39,500.00	73,75,89,750.00	1,43,15,60,000.00	2,95,22,000.00	3,65,67,27,914.00
(q) Net balance at the year end [(a+b)-(c)]	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(r) Total (a+b)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(s) Total (c)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(t) Total (d)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(u) Total (e)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(v) Total (f)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(w) Total (g)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(x) Total (h)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(y) Total (i)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(z) Total (j)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(aa) Total (k)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(ab) Total (l)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(ac) Total (m)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(ad) Total (n)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(ae) Total (o)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(af) Total (p)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(ag) Total (q)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(ah) Total (r)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(ai) Total (s)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(aj) Total (t)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(ak) Total (u)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(al) Total (v)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(am) Total (w)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(an) Total (x)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(ao) Total (y)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(ap) Total (z)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(aq) Total (aa)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(ar) Total (ab)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(as) Total (ac)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(at) Total (ad)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(au) Total (ae)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(av) Total (af)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(aw) Total (ag)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(ax) Total (ah)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(ay) Total (ai)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(az) Total (aj)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(ba) Total (ak)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(bb) Total (al)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(bc) Total (am)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(bd) Total (an)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(be) Total (ao)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(bf) Total (ap)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(bg) Total (aq)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(bh) Total (ar)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(bi) Total (as)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(bj) Total (at)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3,98,57,200.00	15,95,61,400.00	19,48,37,000.00	1,18,09,000.00	72,13,78,266.00
(bk) Total (au)	16,37,40,666.00	5,05,02,000.00	11,28,80,000.00	3				

(c) Payments out of Funds							
(i) Capital expenditure on							
Fixed Assets							
Others							
Sub Total		6,16,74,600.00	7,27,23,400.00	1,47,09,400.00	10,42,61,600.00	24,12,21,600.00	49,45,90,600.00
(ii) Revenue expenditure on		6,16,74,600.00	7,27,23,400.00	1,47,09,400.00	10,42,61,600.00	24,12,21,600.00	49,45,90,600.00
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 (ii+iii) (c)		6,16,74,600.00	7,27,23,400.00	1,47,09,400.00	10,42,61,600.00	24,12,21,600.00	49,45,90,600.00
Net balance at the year end [(a+b)-(c)]		16,37,40,666.00	8,98,31,400.00	5,32,87,400.00	19,07,75,400.00	33,14,02,400.00	99,38,82,866.00

Loans from State Government

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3302002	Revolving Fund (UB Share (JNNUHRM))	2,27,42,72,180.00	1,34,50,03,220.00
3302003	Short Term Loan From State Govt.	56,27,217.00	56,27,217.00
		2,27,98,99,397.00	1,35,06,30,437.00

Employee Liabilities

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3501101	Employees Salary	11,06,71,116.00	11,02,63,555.00
3501102	Group Insurance claims	13,02,183.00	3,88,411.00
		11,19,73,299.00	11,06,51,966.00

Interest Earned on Grant Contribution

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3501201	Interest From Sewerage I	54,16,807.00	45,74,473.00
3501202	Interest From Solid Waste Management	99,50,068.00	74,56,877.00
3501203	Interest From Water Supply I	54,55,797.00	47,47,466.00
3501204	Interest From Sewerage II	1,22,32,377.00	1,06,09,821.00
3501205	Interest From Sewerage III	84,77,385.00	77,27,108.00
3501206	Interest From Water Supply II	1,21,49,703.00	97,73,123.00
3501207	Interest From TFC	1,57,37,162.00	70,18,393.00
		6,94,19,299.00	5,19,07,261.00

Recoveries Payable

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3502008	TDS from Employees	94,420.00	11,12,497.00
3502009	TDS from Contractor	12,30,968.00	38,76,332.00
3502010	TDS from Professional	1,25,072.00	84,336.00
3502012	Trade Tax / VAT	30,80,509.00	47,16,819.00
3502013	Wellfare Cess	25,47,276.55	7,98,537.00
3502014	Service Tax		1,48,633.00
3502016	CPF	3,96,08,496.00	1,12,75,860.00
3502018	GIS	12,45,180.00	45,03,991.00
3502019	Withheld Amount	12,42,170.30	50,34,617.08
3502020	KDBE Society Advance		5,71,607.00
		4,91,74,091.85	3,21,23,219.08

Investments-General Fund

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4208001	SBI FDR No.3095565858	-	97,77,600.00
4208002	SBI FDR No.30955660377	-	97,77,600.00
4208003	SBI FDR No.30955661304	-	98,30,233.00
4208004	SBI FDR No.32088103814	80,00,000.00	-
4208005	SBI FDR No.32088105339	80,00,000.00	-
4208006	SBI FDR No.32088106236	69,62,162.00	-
4208007	SBI FDR No.32088107671	80,00,000.00	-
		3,09,67,162.00	2,93,85,433.00

Stores

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4301001	Transport Stores	-	1,21,68,004.00
4301003	Medical Stores	-	32,20,778.00
4301005	Central Stationery Stores	-	38,76,335.00
4301007	Public Lighting Stores	-	40,45,547.00
4301009	Traffic Department Stores	-	8,71,222.00
		-	2,41,81,886.00

Loans, Advances and Deposits

Code No.	Particulars	Opening Balance Amount (Rs.)	Paid during the year Amount (Rs.)	Recovered during the year Amount (Rs.)	Balance Outstanding Amount (Rs.)
1	2	3	4	5	6
4601001	Loans and Advances to Employees	17,83,216.00	-	3,51,966.00	14,29,250.00
4601002	House Building Advance	33,541.00	77,555.00	1,11,096.00	-
4701000	Conveyance Advance	4,51,84,288.00	-	97,58,274.00	3,54,26,014.00
	Temporary Advance (Works)	4,69,99,045.00	77,555.00	1,02,21,336.00	3,68,55,264.00
4605001	Advance to Others	1,08,63,87,040.00	93,87,46,480.00	67,52,64,500.00	1,34,98,69,020.00
4605002	G.M. Ganga Pollution	29,62,04,800.00	2,62,15,57,000.00	1,92,87,17,000.00	98,90,44,800.00
4605003	U.P. Jal Nigam	5,80,00,000.00	25,37,58,900.00	7,35,47,000.00	23,82,11,900.00
4605504	Kamrup Jal Sanshan	14,93,000.00	-	14,93,000.00	-
4605505	NICSI New Delhi	-	15,00,000.00	-	15,00,000.00
4605506	SIWA (E Govt.)	35,840.00	2,24,26,000.00	-	2,24,26,000.00
4605507	Director Local Body (SIWA Lucknow)	4,21,36,200.00	-	4,21,72,040.00	-
		1,44,21,20,680.00	3,88,01,24,580.00	2,72,11,93,540.00	2,60,10,51,720.00
4608001	Other Current Assets	9,50,895.00	-	-	9,50,895.00
4608002	SIWA CDP Reimbursement	24,06,423.00	19,39,667.00	-	43,46,090.00
4608003	SIWA PIU Reimbursement	10,41,594.00	-	-	10,41,594.00
4608004	SIWA DPR Reimbursement	10,39,024.00	6,05,886.00	-	16,44,912.00
4608005	TDS on Fixed Deposits	1,22,66,775.00	-	1,22,66,775.00	-
	Advance to ADM for Land Acquisition	1,77,04,711.00	25,45,555.00	1,22,66,775.00	79,83,491.00
	Total	1,50,68,24,436.00	3,85,27,67,690.00	2,74,36,81,651.00	2,64,56,90,475.00

Nationalised Banks and Other Scheduled Banks (Municipal Fund)

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
4502101	Allb Bank (20226166256/R202178) (Swaroop Nagar)	49,18,558.00
4502102	Allb Bank (20226249532/9029788) (Swaroop Nagar)	1,41,44,876.60
4502103	Allb Bank (20226233543/9011579) (Swaroop Nagar)	2,09,901.00
4502104	Allb Bank (20226250365/9030777) (Swaroop Nagar)	2,44,891.60
4502105	Andra Bank (0813111000011594) (Civil Lines)	15,26,392.55
4502106	BOB (096262090003519) (Pankaj)	7,19,22,697.91
4502107	PNB (1881002100039878) (Swaroop Nagar)	1,67,571.22
4502108	PNB (00727002100050877) (Swaroop Nagar)	55,41,184.66
4502109	PNB (007270001011131315) (Swaroop Nagar)	6,79,19,542.62
4502110	PNB (0269000101134215) (Swaroop Nagar)	1,36,764.49
4502111	PNB (368900210017494) (The Mall)	50,65,753.00
4502112	P&S (1046) (Hamirpur Crossing)	24,90,325.00
4502113	P&S (1254) (Hiriendar Nagar) (CCRP)	1,145.00
4502114	P&S (17107) (Hamirpur Crossing)	9,97,908.00
4502115	P&S (1261) (Hamirpur Crossing)	9,41,37,203.57
4502116	P&S (8224) (Lakouche Road)	10,94,553.46
4502117	P&S (8223) (Lakouche Road)	13,55,244.34
4502118	SBI (102204416129) (Deputy Ka Parao)	33,50,889.11
4502119	SBI (10500639986) (Motilheel)	6,18,502.70
4502120	SBI (31087463288) (Zone-2) (Krishna Nagar)	2,244.00
4502121	SBI (31087505874) (Zone-3) (Kidwai Nagar)	2,240.00
4502122	SBI (31087506118) (Zone-5) (Govind Nagar)	2,945.00
4502123	SBI (31087506254) (Zone-6) (Koloi Road)	2,494.00
4502124	SBI (31282943011) (Zone-1) (Navreen Market)	2,989.00
4502125	SBI (10500639919) (Motilheel)	2,453,534.62
4502126	SBI (30715353724) (Motilheel)	3,44,030.00
4502127	SBI (31453749601) (Motilheel)	9,66,965.00
4502128	SBI (302502010013654) (Bihana Road)	2,13,256.56
4502129	UBI (394802810891504) (Swaroop Nagar)	20,94,747.00
4502130	UBI (302502010013654) (Bihana Road)	1,91,222.94
4502131	UMB (03CA00068001) (Kidwai Nagar)	4,07,529.82
4502201	Axis Bank (133010100194174) (Civil Lines)	40,37,351.82
4502202	HDFC (0127145000915) (NH) (Civil Lines)	8,76,054.71
4502203	HDFC (01271000235675) (Civil Lines)	2,22,81,411.61
4502204	HDFC (01271000237288) (Civil Lines)	1,36,73,777.20
4502205	HDFC (0127145000880) (Civil Lines)	22,03,10,406.88
4502206	HDFC (01271000236182) (Civil Lines)	20,545.39
4502207	HDFC (012714500011571) (Civil Lines)	21,427.38
4502208	HDFC (01271000235881) (Civil Lines)	25,497.98
4502209	HDFC (01271000237780) (Civil Lines)	14,02,518.84
4502210	HDFC (01271000281615) (Civil Lines)	2,93,756.00
4502211	ICICI (0127145000915) (Civil Lines) (S.K.)	1,03,05,195.00
4502212	ICICI (099801000793) (Mall Road)	1,50,96,986.00
4502213	IDBI (090104000208956)	58,62,700.00
4502214	IDBI (898104000021997)	52,891.41
4502215	SCB (62205039758) (The Mall)	
	Total	58,22,92,739.89

Nationalised Banks and Other Scheduled Banks (Grant Fund)

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
4506101	PLA A/c No. 8448076	27,34,85,207.00
4506102	Punjab National Bank A/c No.0727000101140355 (Water Supply) Swaroop Nagar Kanpur	1,21,51,703.00
4506103	Punjab National Bank A/c No.0727000101140881 (Sewerage) Swaroop Nagar Kanpur	84,77,385.00
4506104	Punjab National Bank A/c No.0727000101134956 (Solid Waste) Swaroop Nagar Kanpur	5,00,81,097.00
4506105	Punjab National Bank A/c No.0727000101135001 (Water Supply) Swaroop Nagar Kanpur	54,55,797.00
4506106	Punjab National Bank A/c No.07270001011356471 (Sewerage) Swaroop Nagar Kanpur	55,41,367.00
4506107	Punjab National Bank A/c No.07270001011465381 (CSP) Swaroop Nagar Kanpur	6,27,367.00
4506108	Punjab National Bank A/c No.0727000101140021 (Sewerage) Swaroop Nagar Kanpur	1,22,32,377.00
4506109	Punjab National Bank A/c No.0265000100000043 (CPR) Gurnti No.5 Kanpur	10,94,881.00
4506110	Punjab National Bank A/c No.0255000109289012 (Solid Waste) Swaroop Nagar Kanpur	73,478.74
4506201	HDFC A/c No.01271000235940 KDA Pankaj Kanpur	6,10,46,969.45
4506202	HDFC A/c No.01271000281597 MP / MLA	1,03,75,201.26
4506203	HDFC A/c No.01271000281330 KDA Barra Kanpur	1,31,62,669.43
	Total	58,21,72,286.88

Fixed Assets

Code No.	Particulars	Depreciation 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 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	13			
4101000	Land														
4101001	Open Space		1,61,59,730.00			2,84,26,505.00					2,84,26,505.00	1,61,59,730.00			
4101002	Parks		15,30,55,23,925.00	1,22,66,775.00		15,30,55,23,925.00					15,30,55,23,925.00	15,30,55,23,925.00			
4101003	Farming Land		97,12,40,000.00			97,12,40,000.00					97,12,40,000.00	97,12,40,000.00			
			16,29,29,23,655.00	1,22,66,775.00		16,29,29,23,655.00					16,29,29,23,655.00	16,29,29,23,655.00			
4102000	Building														
4102001	Office Building	1.63%	57,69,55,389.10	57,96,393.02		58,37,52,782.12	2,77,55,792.00	90,46,451.00		3,68,02,243.00	54,59,50,539.12	55,83,00,902.10			
4102002	Commercial Complex	1.63%	48,76,64,576.00			48,76,64,576.00	2,34,60,207.00	75,66,531.00		3,10,26,738.00	45,66,37,838.00	47,18,96,278.00			
4102003	Hospital, Dispensaries and Health Posts	1.63%	2,32,97,40,713.00			2,32,97,40,713.00	11,20,77,445.00	3,61,47,911.00		14,82,25,356.00	2,18,15,16,357.00	2,25,44,10,154.00			
4102004	Community Halls and Reading Rooms	1.63%	2,34,27,463.00			2,34,27,463.00	11,27,031.00	3,63,497.00		14,90,538.00	2,19,16,935.00	2,26,69,952.00			
4102005	Guest Houses	1.63%	1,51,60,813.00			1,51,60,813.00	7,29,345.00	2,35,493.00		9,64,578.00	1,41,96,235.00	1,46,70,599.00			
4102006	Staff Quarters	1.63%	2,45,48,598.00			2,45,48,598.00	11,80,966.00	3,80,892.00		15,61,858.00	2,29,86,740.00	2,37,54,836.00			
4102007	Public Latrines and Urinals	1.63%	55,71,386.32			55,71,386.32	2,11,55,357.00	1,01,514.00		3,58,871.00	61,26,365.32	50,66,717.00			
4102008	Residential Quarters	1.63%	43,97,53,938.00	9,13,850.00		43,97,53,938.00	2,11,55,357.00	68,23,157.00		2,79,78,514.00	41,17,75,424.00	42,55,34,980.00			
4102009	School / College Building	1.63%	1,00,79,62,760.00			1,00,79,62,760.00	4,84,90,327.00	1,56,39,401.00		6,41,29,728.00	94,38,33,032.00	97,53,70,980.00			
4102010	Sewerage Treatment Plant	1.63%	1,13,34,56,708.00	75,00,000.00		1,14,09,56,708.00	5,45,27,473.00	1,77,08,788.00		7,72,36,261.00	1,06,87,19,947.00	1,09,68,06,684.00			
4102011	Slaughter House	1.63%	10,48,57,115.00			10,48,57,115.00	50,44,388.00	16,26,947.00		66,71,335.00	9,81,85,780.00	10,14,66,633.00			
			5,14,90,29,959.42	1,42,10,243.02		6,16,33,10,202.44	29,58,05,688.00	9,56,40,322.00		39,14,46,010.00	5,77,18,64,192.44	5,94,99,48,533.10			
4103000	Roads and Bridges														
4103001	Concrete (Semi Metal Roads)	1.63%	1,58,15,73,000.00			1,58,15,73,000.00	7,60,85,145.00	2,45,39,452.00		10,06,24,597.00	1,48,09,48,403.00	1,53,04,33,928.00			
4103002	Black Topped (Metal Roads)	1.63%	4,71,30,20,000.00			4,71,30,20,000.00	22,67,30,482.00	7,31,26,519.00		29,98,57,001.00	4,41,31,62,999.00	4,56,06,27,750.00			
4103003	Others (Bridges and Culverts)	1.63%	25,18,91,000.00			25,18,91,000.00	1,21,17,785.00	39,09,303.00		1,60,26,088.00	23,58,64,912.00	24,37,46,279.00			
			6,54,64,84,000.00			6,54,64,84,000.00	31,49,35,432.00	10,15,74,274.00		41,65,07,686.00	62,19,97,314.00	63,33,48,07,957.00			
4103100	Sewerage and Drainage														
4103101	Open Drains	1.63%	2,76,49,17,777.23	1,24,92,733.44		2,77,74,10,510.67	13,25,84,661.00	4,31,10,661.00		17,56,95,322.00	2,60,17,15,188.67	2,66,64,93,616.56			
			2,76,49,17,777.23	1,24,92,733.44		2,77,74,10,510.67	13,25,84,661.00	4,31,10,661.00		17,56,95,322.00	2,60,17,15,188.67	2,66,64,93,616.56			
4103200	Public Lighting														
4103201	Lamp Post and Cables	6.63%	14,57,26,560.00			14,57,26,560.00	2,71,07,776.00	78,64,558.00		3,49,70,334.00	11,07,56,226.00	12,70,43,787.00			
4103202	Semi High Mast Light	6.63%	64,000.00			64,000.00	11,904.00	3,454.00		15,358.00	48,642.00	55,795.00			
4103203	Fluor Light	6.63%	1,14,84,138.00			1,14,84,138.00	21,36,100.00	6,19,775.00		27,55,875.00	87,28,263.00	1,00,11,822.00			
4103204	Sodium Light	6.63%	9,01,91,943.00			9,01,91,943.00	1,67,76,095.00	48,67,471.00		2,16,43,566.00	6,85,48,377.00	7,86,38,947.00			
4103205	Tube Light	6.63%	1,19,72,784.00			1,19,72,784.00	22,26,991.00	6,46,146.00		28,73,137.00	90,99,647.00	1,04,37,821.00			
4103206	Others	6.63%	1,94,77,564.00	1,90,25,535.00		3,85,03,099.00	22,45,958.00	24,03,848.00		46,49,806.00	3,38,53,293.00	92,81,420.00			
			27,89,16,989.00	1,90,25,535.00		29,79,42,524.00	5,05,02,824.00	1,64,05,252.00		6,69,06,076.00	23,10,34,448.00	29,54,59,592.00			
4103300	Plant & Machinery	4.75%	1,52,72,779.00			1,52,72,779.00	11,12,281.00	6,72,624.00		17,84,905.00	1,54,87,874.00	39,72,777.00			
4103301	Hand Pump	4.75%	3,64,24,267.00	58,80,278.00		4,23,04,545.00	36,03,506.00	18,38,299.00		54,41,805.00	3,68,62,740.00	2,50,86,748.00			
			5,16,97,046.00	58,80,278.00		5,75,77,324.00	47,15,787.00	25,10,921.00		72,26,710.00	5,03,50,614.00	2,90,59,525.00			
4104000	Vehicles														
4104001	Buses	11.31%	7,05,846.00			7,05,846.00	2,13,428.00	55,692.00		2,69,120.00	4,36,726.00	5,55,213.00			
4104002	Cars	9.50%	45,42,441.00			45,42,441.00	11,75,503.00	3,19,859.00		14,95,362.00	30,47,079.00	37,20,373.00			
4104003	Jeeps	9.50%	34,02,658.00			34,02,658.00	8,80,546.00	2,39,600.00		11,20,148.00	22,82,510.00	27,86,862.00			
4104004	Truck	11.31%	8,60,84,914.00			8,60,84,914.00	2,60,29,659.00	67,92,249.00		3,28,21,908.00	5,32,63,006.00	6,77,13,671.00			
4104005	Water Tankers	11.31%	10,09,217.00			10,09,217.00	3,05,159.00	79,629.00		3,84,788.00	6,24,429.00	7,93,842.00			
4104006	Road Roller	11.31%	71,35,480.00			71,35,480.00	21,57,568.00	5,63,002.00		44,14,910.00	47,45,826.00	56,13,709.00			
4104007	Hydraulic Ladder	11.31%	76,69,991.00			76,69,991.00	23,19,189.00	6,05,176.00		29,24,365.00	603,298.00	7,66,926.00			
4104008	Hath Kuda Gari	11.31%	9,75,000.00			9,75,000.00	2,94,813.00	76,929.00		3,71,742.00	2,31,14,686.00	2,93,85,879.00			
4104009	Loader	11.31%	3,73,58,496.00			3,73,58,496.00	1,12,96,160.00	29,47,650.00		11,48,200.00	18,63,286.00	23,68,810.00			
4104010	Tractors	11.31%	30,11,486.00			30,11,486.00	9,10,588.00	2,37,612.00		11,48,200.00	1,17,12,297.00	1,48,89,933.00			
4104011	Dumper Pacer	11.31%	1,89,29,686.00			1,89,29,686.00	57,23,864.00	14,93,585.00		13,52,072.00	21,54,045.00	27,89,307.00			
4104012	Drainage Machine	11.31%	35,46,067.00			35,46,067.00	10,72,231.00	2,79,791.00		13,52,072.00	21,54,045.00	27,89,307.00			
			17,43,71,282.00			17,43,71,282.00	5,23,78,650.00	1,36,90,774.00		6,60,69,424.00	10,83,01,858.00	13,74,16,676.00			
4105000	Office & Other Equipment														
4105001	Air Conditioners	6.63%	1,41,069.00			1,41,069.00	26,240.00	7,613.00		33,853.00	1,07,216.00	1,22,983.00			
4105002	Computer	16.21%	7,50,812.54	16,01,380.00		23,52,192.54	2,50,340.00	3,40,710.00		5,91,900.00	17,61,142.54	5,97,293.54			
4105003	Photocopiers	6.63%	3,63,790.00			3,63,790.00	43,267.00	21,251.00		2,99,047.00	2,99,047.00	1,39,443.00			
4105004	Refrigerators	6.63%	64,581.50			64,581.50	12,013.00	3,485.00		15,498.00	49,083.50	56,301.50			
4105005	Network Equipment	6.63%	31,340.00			31,340.00	5,829.00	1,691.00		7,520.00	23,820.00	27,322.00			
4105006	Typewriter	6.63%	66,650.00			66,650.00	12,397.00	3,597.00		15,994.00	50,656.00	58,105.00			
4105007	Generator	6.63%	8,21,900.00			8,21,900.00	1,14,267.00	46,916.00		1,61,183.00	6,60,717.00	7,57,881.00			
4105008	Other Office Equipment	6.63%	32,82,200.47			32,82,200.47	6,10,503.00	1,77,134.00		7,87,637.00	24,94,563.47	28,61,408.47			
			55,22,343.51	16,01,380.00		71,23,723.51	10,74,856.00	6,02,397.00		16,77,253.00	54,46,470.51	66,20,737.51			

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KANPUR MUNICIPAL CORPORATION
INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD ENDED 31.03.2012

CODE NO.	ITEM/HEAD OF ACCOUNT	SCH.NO.	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
INCOME				
1100100	Tax Revenue	I-1	64,68,33,345.65	59,75,83,245.26
1201000	Assigned Revenue & Compensation	I-2	-	-
1301000	Rental Income from Municipal Properties	I-3	72,46,635.32	98,36,190.00
1401000	Fees & User Charges	I-4	12,16,43,681.80	14,21,78,366.75
1501000	Sale & Hire Charges	I-5	6,39,009.00	10,21,653.00
1601000	Revenue Grants, Contribution & Subsidies	I-6	1,95,79,02,087.00	1,57,04,95,130.03
1701000	Income from Investments	I-7	31,17,807.07	45,14,508.47
1801000	Interest Earned	I-8	9,12,89,114.11	7,12,73,725.34
1901000	Other Income	I-9	52,72,903.79	91,05,934.00
	TOTAL INCOME		2,83,39,44,583.74	2,40,60,08,752.85
EXPENDITURE				
2101000	Establishment Expenses	I-10	2,11,23,44,134.00	1,77,00,41,465.00
2201000	Administrative Expenses	I-11	3,34,52,824.42	9,78,00,212.00
2301000	Operations & Maintenance	I-12	91,40,06,513.03	54,61,80,466.89
2401000	Interest & Finance Expenses	I-13	2,13,79,201.87	3,25,54,224.14
2501000	Programme Expenses	I-14	14,00,377.00	-
2601000	Revenue Grants, Contribution & Subsidies	I-15	-	-
2701000	Provisions & Write Off	I-16	-	-
2711000	Miscellaneous Expenses	I-17	-	-
2722000	Depreciation		27,65,40,512.00	28,14,47,577.00
	TOTAL EXPENDITURE		3,35,91,23,562.32	2,72,80,23,945.03
	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		(52,51,78,978.58)	(32,20,15,192.18)
2801000	Add: Prior Period Items	I-18	-	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		(52,51,78,978.58)	(32,20,15,192.18)
	Less: Transfer to Reserve Funds		-	-
	Net balance being surplus/ (deficit) carried over to Municipal Fund		(52,51,78,978.58)	(32,20,15,192.18)

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



(Atul Agrawal)
Partner
Membership No. 073278
Kanpur 17.6.15

(Chief Accounts Officer)

(Addl. Municipal Comm.)

(Municipal Comm.)

Schedules to the Income and Expenditure Account :

Schedule I-1 : Tax Revenue

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1100101	Property Tax	62,79,00,425.00	56,93,00,521.00
1100201	Water Tax	12,619.40	32,487.76
1100301	Sewerage Tax	6,49,944.00	-
1100401	Theatre Tax	5,18,390.00	5,33,410.00
1100501	Lighting Tax	-	-
1100601	Education Tax	-	-
1100701	Vehicle Tax	-	-
1100801	Tax on Animals	60,194.00	-
1100901	Electricity Tax	-	-
1101001	Professional Tax	-	-
1101101	Advertisement Tax	-	-
1101201	Pilgrimage Tax	1,76,91,773.25	2,77,16,826.50
1105101	Octroi & Toil	-	-
1105201	Cess	-	-
1108001	Other Taxes	-	-
	Sub Total	64,68,33,345.65	59,75,83,245.26
1109001	Less: Remissions and Refund [Schedule I-1 (a)]	-	-
	Total Tax Revenue	64,68,33,345.65	59,75,83,245.26

Schedule I-2 : Assigned Revenues & Compensation

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

Schedule I-3 : Rental Income from Municipal Properties

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1301001	Rent from Civic Amenities	72,46,635.32	98,36,190.00
1302001	Rent from Office Buildings	-	-
1303001	Rent from Guest Houses	-	-
1304001	Rent from Lease of Lands	-	-
1308001	Other Rents	-	-
	Sub Total	72,46,635.32	98,36,190.00
1309001	Less: Rent Remission and Refunds	-	-
	Total Rental Income from Municipal Properties	72,46,635.32	98,36,190.00

Schedule I-4 : Fees & User Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401001	Empanelment & Registration Charges	2,06,641.00	3,96,176.00
1401101	Licensing Fees	1,16,08,531.52	96,94,649.00
1401201	Fees for Grant of Permit	-	-
1401301	Fees for Certificate or Extract	25,014.00	9,875.00

1401401	Development Charges	1,15,76,981.00	71,73,776.00
1401501	Regularisation Fees	-	-
1402001	Penalties and Fines	-	-
1404001	Other Fees	5,86,237.28	3,63,422.00
1405001	User Charges	1,62,03,358.00	95,22,659.75
1406001	Entry Fees	6,74,03,265.00	61,72,551.00
1407001	Road Damage Recovery Charges	3,65,570.00	2,75,760.00
1408001	Other Charges	1,36,68,084.00	10,85,69,498.00
	Sub Total	-	-
		12,16,43,681.80	14,21,78,366.75
1409001	Less: Rent Remission and Refunds	-	-
	Total income from Fees & User Charges- Income Head Wise	12,16,43,681.80	14,21,78,366.75

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	52,557.00	1,30,238.00
1501101	Sale of Forms & Publications	3,91,851.00	6,66,781.00
1501201	Sale of Stores & Scrap	1,94,601.00	2,24,634.00
1503001	Sale of Others	-	-
1504001	Hire Charges for Vehicles	-	-
1504101	Hire Charges for Equipment	-	-
	Total income from Sale & Hire Charges- Income Head Wise	6,39,009.00	10,21,653.00

Schedule I-6 : Revenue Grants, Contribution & Subsidies

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1601001	Revenue Grant	1,95,59,62,420.00	1,56,95,38,659.03
1602001	Re-imburement of expenses	19,39,667.00	9,56,471.00
1603001	Contribution towards schemes	-	-
	Total Revenue Grants, Contribution & Subsidies	1,95,79,02,087.00	1,57,04,95,130.03

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	31,17,807.07	45,14,508.47
1702001	Dividend	-	-
1703001	Income from projects taken up on commercial basis	-	-
1704001	Profit in Sale of Investment	-	-
1708001	Others	-	-
	Total Income from Investments	31,17,807.07	45,14,508.47

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	2,09,09,295.11	1,90,20,065.34
1802001	Interest on Loans and Advances to Employees	-	-
1803001	Interest on Loans to Others	-	-
1808001	Other Interest	7,03,79,819.00	5,22,53,660.00
	Total Interest Earned	9,12,89,114.11	7,12,73,725.34

Schedule I-9 : Other Income

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1901001	Deposits Forfeited	-	-
1901101	Lapsed Deposits	-	-
1902001	Insurance Claim Recovery	-	-
1903001	Profit on Disposal of Fixed Assets	-	-
1904001	Recovery from Employees	32,47,095.00	-
1905001	Unclaimed Refund / Liabilities	4,34,130.00	4,23,720.00
1906001	Excess Provisions written back	-	-
1908001	Miscellaneous Income	15,91,678.79	86,82,214.00
	Total Other Income	52,72,903.79	91,05,934.00

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	1,51,72,29,946.00	1,31,25,28,177.00
2102001	Benefits and Allowances	66,06,955.00	18,80,106.00
2103001	Pension & Gratuity	58,85,07,233.00	45,56,33,182.00
2104001	Other Terminal & Retirement Benefits	-	-
	Total Establishment Expenses- Expenditure Head Wise	2,11,23,44,134.00	1,77,00,41,465.00

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	-	4,05,37,000.00
2201101	Electricity Expenses	55,64,085.00	73,09,903.00
2201201	Telephone Expenses	28,03,436.00	26,21,617.00
2202001	Books & Periodicals	-	-
2202101	Printing & Stationery	17,24,306.00	15,79,060.00
2202104	Computer Expenses	28,64,590.00	21,84,372.00
2204001	Insurance	1,15,728.00	-
2205001	Audit Fees	6,81,995.00	8,00,000.00
2205101	Legal Expenses	12,45,953.42	29,25,810.00
2205201	Professional and Other Fees	29,53,966.00	22,060.00
2206001	Hospitality Expenses	19,00,181.00	6,27,889.00
2206002	Advertisement and Publicity	31,47,468.00	25,99,200.00
2206101	Membership & Subscriptions	-	-
2208001	Other Administrative Expenses	1,04,51,116.00	3,65,93,301.00
	Total Administrative Expenses- Expenditure Head Wise	3,34,52,824.42	9,78,00,212.00

Schedule I-12 : Operations and Maintenance

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2301001	Power & Fuel	6,05,95,639.00	7,06,72,204.00
2302001	Bulk Purchases Electricity	-	2,71,70,093.00
2303001	Consumption of Stores	10,39,22,246.09	7,24,42,955.91
2304001	Hire Charges	1,40,97,241.00	1,24,08,570.00
2305001	Repairs & Maintenance-Infrastructure Assets	50,09,41,472.38	29,04,00,859.00
2305101	Repairs & Maintenance-Civic Amenities	4,36,21,373.70	2,25,62,034.12
2305201	Repairs & Maintenance-Building	2,31,22,878.86	1,04,28,140.86
2305301	Repairs & Maintenance-Vehicles	28,52,977.00	1,29,68,071.00
2305901	Repairs & Maintenance-Others	50,40,721.00	94,962.00

2308001	Other Operations and Maintenance Expenses	15,98,11,964.00	2,70,32,577.00
Total Operations and Maintenance- Expenditure Head Wise		91,40,06,513.03	54,61,80,466.89

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 Tax	-	-
2407001	Bank Charges	8,768.00	-
2408001	Discount on early / Prompt payment	1,09,686.87	92,083.14
		2,12,60,747.00	3,24,62,141.00
Total Interest & Finance Charges		2,13,79,201.87	3,25,54,224.14

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	14,00,377.00	-
Total Programme Expenses		14,00,377.00	-

Schedule I-15 : Revenue Grants,Contribution & Subsidies

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

Schedule I-16 : Provisions & Write Off

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

Schedule I-17 : Miscellaneous Expenses

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

Schedule I-18 : Prior Period Items

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

Grouping to the schedule of Income and Expenditure Account :

Rent from Civic Amenities

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1301001	Houses Building etc	26,32,455.32	30,44,229.00
1301008	Parks	46,14,180.00	67,91,961.00
		72,46,635.32	98,36,190.00

Empanelment & Registration Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401001	Carts / Hackney Carriages	-	1,80,610.00
1401007	Other Charges	2,06,641.00	2,15,566.00
		2,06,641.00	3,96,176.00

Licensing Fees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401101	Bazar & Pheriwalas	2,05,206.00	7,23,160.00
1401102	Slaughter Houses	4,95,075.00	2,68,891.00
1401103	Other Fees	1,09,08,250.52	87,02,598.00
		1,16,08,531.52	96,94,649.00

Development Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401401	Demolition / Malwa	96,40,942.00	39,13,556.00
1401405	Parking Contribution	19,36,039.00	32,60,220.00
		1,15,76,981.00	71,73,776.00

Other Fees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1404001	Mutation / Compounding / publication Fees	1,09,04,024.00	73,40,657.75
1404002	College Fees	31,12,142.00	1,10,120.00
1404003	School Fees	2,16,885.00	9,16,763.00
1404004	Other Fees	19,70,307.00	11,55,119.00
		1,62,03,358.00	95,22,659.75

User Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1405001	Garbage Collection Charges	6,48,17,553.00	38,74,567.00
1405002	Medicines	1,23,323.00	1,43,717.00
1405003	Others Charges	24,62,389.00	21,54,267.00
		6,74,03,265.00	61,72,551.00

Recovery from Employees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1904001	House Rent Deduction	2,25,573.00	2,01,170.00
1904002	Vehicle Use Deduction	13,500.00	9,950.00
1904003	Water & Electric Charges	1,07,957.00	59,900.00
1904006	Court Deduction	87,100.00	1,52,700.00
		4,34,130.00	4,23,720.00

Consumption of Stores

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2303002	Chemical	34,79,050.00	22,33,500.00
2303003	Electrical Tools	7,23,45,127.40	6,13,03,510.60
2303004	Medicine & Health	35,06,600.69	3,20,112.31
2303005	Others	2,45,91,468.00	85,85,833.00
		10,39,22,246.09	7,24,42,955.91

Repairs & Maintenance-Infrastructure Assets

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305001	Road	48,15,28,876.38	27,17,54,183.77
2305003	Water Supply	11,43,000.00	-
2305004	Sewerage	-	-
2305005	Street Lighting	34,11,425.00	59,24,633.00
2305007	Traffic	1,48,58,171.00	1,27,22,042.23
		50,09,41,472.38	29,04,00,859.00

Repairs & Maintenance-Civic Amenities

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305101	Parks / Gardens	4,06,77,813.78	1,94,61,920.56
2305105	Arts / Culture	1,86,906.00	-
2305109	Hospitals	20,44,538.92	28,90,369.00
2305113	Play Material	3,28,823.00	-
2305114	Public Toilets	3,83,292.00	2,09,744.56
		4,36,21,373.70	2,25,62,034.12

Repairs & Maintenance-Building

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305201	Buildings	2,24,74,606.86	90,13,723.86
2305202	Office Buildings	6,48,272.00	14,14,417.00
		2,31,22,878.86	1,04,28,140.86

Repairs & Maintenance-Others

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305901	Furniture & Fixtures	1,81,032.00	-
2305902	Electrical Appliances	-	-
2305907	Generator	-	-
2305908	Others	48,59,689.00	94,962.00
		50,40,721.00	94,962.00

Other Operations and Maintenance Expenses

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2308003	Garbage Clearance	10,25,00,000.00	55,00,000.00
2308012	Leather Chormium Clearonce	3,46,16,558.00	-
2308011	Cattle Catching	-	9,31,380.00
2308010	Drainage Cleaning (Nala Safai)	2,26,95,406.00	2,06,01,197.00
		15,98,11,964.00	2,70,32,577.00

KANPUR MUNICIPAL CORPORATION
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31.03.2012

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		84,48,392.00				
	Balances with Banks / Treasury	1,69,87,65,354.20	1,82,51,03,357.88				
	Operating Receipts						
1100100	Tax Revenue	64,68,33,345.65	59,75,83,245.26	2101000	Operating Payments	2,11,23,44,134.00	1,77,00,41,465.00
1201000	Assigned Revenue & Compensation			2201000	Establishment Expenses	3,34,52,824.42	9,78,00,212.00
1301000	Rental Income from Municipal Properties	72,46,635.32	98,36,190.00	2301000	Administrative Expenses	91,40,06,513.03	54,61,80,466.89
1401000	Fees & User Charges	12,16,43,681.80	14,21,78,366.75	2401000	Operations & Maintenance	2,13,79,201.87	3,25,54,224.14
1501000	Sale & Hire Charges	6,39,009.00	10,21,653.00	2501000	Interest & Finance Expenses	14,00,377.00	-
1601000	Revenue Grants, Contribution & Subsidies	1,95,79,02,087.00	1,57,04,95,130.03	2601000	Programme Expenses	-	-
1701000	Income from Investments	31,17,807.07	45,14,508.47	2711000	Revenue Grants, Contribution & Subsidies	-	-
1801000	Interest Earned	9,12,89,114.11	7,12,73,725.34	4301000	Miscellaneous Expenses	-	-
1901000	Other Income	52,72,903.79	91,05,934.00		Purchase of Stores	-	-
					Revenue Expenditure against Fund	2,29,77,689.00	97,78,054.00
	Non Operating Receipts						
3301000	Secured Loans Received	92,92,68,960.00	60,02,67,000.00	3501000	Non Operating Payments	-	-
3311000	Unsecured Loans Received			3501000	Other Payables	-	-
3401000	Deposits Received	99,68,672.00	68,14,347.00		Refunds Payable	-	-
3201000	Grants, Contributions for specific purposes	3,12,34,97,978.00	2,04,83,31,803.00	3401000	Repayment of Loans	83,77,321.00	52,69,783.00
	Sale proceeds from Assets			4101000	Refund of Deposits	48,99,50,725.68	23,55,44,273.57
	Realisation of Investment-General Fund			4121000	Acquisition / Purchase of Fixed Assets	2,62,09,12,000.00	2,02,24,46,700.00
	Realisation of Investment-Other Fund			3411000	Capital Work in Progress	-	-
3411000	Deposits Works			4201000	Deposits Works	15,81,729.00	-
3501000	Revenue Collected in Advance			4211000	Investment-General Fund	-	-
4601000	Loans, Advances and Deposits	2,73,14,14,876.00	2,05,66,61,143.00	4601000	Investment-Other Fund	-	-
4601000	Other Loans & Advances	1,22,66,775.00		4601000	Loans, Advances and Deposits	3,88,02,02,135.00	1,29,24,32,979.00
4601000	Deposits with External Agencies	2,41,81,886.00		4601000	Prepaid Expenses	25,45,555.00	1,46,54,789.00
4301000	Increase in Reserve & Other Fund	4,38,71,763.17		4601000	Other Loans & Advances	-	-
	Other Receipts		3,00,583.31		Deposits with External Agencies	-	-
	Transfer from Municipal / Other Fund	94,92,94,960.00	64,45,78,771.00		Transfer to Municipal Fund	92,92,68,960.00	60,02,67,000.00
	Increase in Sundry Creditors & Other Liabilities		9,04,68,557.87		Increase in Sundry Debtors (Receivables)	4,82,45,570.20	1,27,96,20,907.94
					Decrease in Sundry Creditors & Other Liabilities	1,25,53,923.14	-
					Capital Expenditure against Fund	9,28,12,123.00	8,16,26,499.17
	GRAND TOTAL	12,35,64,75,808.11	9,68,69,82,707.91		Closing Balances		
					Cash balances including Imprest	1,16,44,65,026.77	1,69,87,65,354.20
					Balances with Banks / Treasury		
					GRAND TOTAL	12,35,64,75,808.11	9,68,69,82,707.91

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

A. Significant Accounting Policies

1. Basis of Accounting:

- i The accounts incorporates 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 Subsequent to 1st April 2008 transactions have been examined and wherever such examination has revealed that assets and liabilities have either not been considered or have been considered at an under / overstated valuation the effect thereof has been incorporated in the accompanying financial statements to the extent possible.
- iii 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 2012, 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.
- iv 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 2012. Balances are subject to confirmation and reconciliation with respective bank accounts.
- v 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 31.03.2012, 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. Therefore opening balance of inventories since 01st April 2008 has been adjusted towards consumption to the respective heads.

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 compiled based on the construction of opening balance sheet as of 1st April 2008 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 compiled based on the construction of opening balance sheet as of 1st April 2008 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 compiled based on the construction of opening balance sheet as of 1st April 2008 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 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. The liability for this amount is being contested and is pending in specific appeals. The total liability if any is still indeterminate.

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. Consequently, 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 balance in this financial statement represents stock in hand as determined on 1st. April 2008. Purchases during the year and thereafter have been directly booked as consumption. Physical verification of closing stock has not been undertaken on 31st. March 2012 therefore opening balance as at 01st April 2008 is also adjusted towards consumption to respective heads.

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 2011-12 as per statement prepared by the Property Tax department. The total demand for the year 2011-12 has not been determined. Receivables against Other Tax have not been estimated for 2011-12. The receipts during the year have been credited to Other Tax directly as income without bifurcating old and current receivables on cash basis. The closing balance of Other Tax receivables represents the balance of receivables as estimated on 1st. April 2008. 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 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.

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

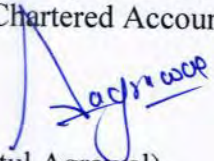
This represents the Salaries and Allowances and gratuity paid to the Employees and Workers.

26. Schedule I-11: Administrative Expenses

The Kanpur Municipal Corporation has not been accounted for expenses under the head Rent, Rates & Taxes pertaining amounts payable by Kanpur Municipal Corporation to Other Government agencies towards property tax receivable for the year 2011-12 due to no adjustment has been received/ sanctioned during the year.


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

For Batra Agrawal Associates
'Chartered Accountants'


(CA Atul Agrawal)
'Partner'

M.No. 073278

Place: Kanpur
Dated: 17.6.15

