

Kanpur Municipal Corporation
Motijheel, Kanpur

Audited Balance Sheet

F Y: 2016-2017

**BATRA AGRAWAL ASSOCIATES
Chartered Accountants**

15/79(2), Civil Lines, Kanpur-1
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KANPUR MUNICIPAL CORPORATION
BALANCE SHEET AS ON 31.03.2017

CODE NO.	DESCRIPTION OF ITEMS	SCH.NO.	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
	<u>LIABILITIES</u>			
3101000	Reserve & Surplus	B-1	28,867,652,970.80	29,851,180,455.28
3111000	Municipal (General) Fund	B-2	3,727,303,353.41	2,869,924,457.41
3121000	Earmarked Funds	B-3	11,983,269,705.82	11,284,125,686.82
	Reserves		44,058,226,030.03	44,005,230,599.51
	Total Reserves & Surplus			
3201000	Grants, Contributions for specific purposes	B-4	5,861,220,260.00	5,666,044,260.00
	Loans			
3301000	Secured Loans	B-5	4,345,157,937.00	3,873,146,937.00
3311000	Unsecured Loans	B-6	-	-
	Total Loans		4,345,157,937.00	3,873,146,937.00
	Current Liabilities and Provisions			
3401000	Deposits Received	B-7	21,721,286.62	51,897,466.62
3411000	Deposits Works	B-8	103,512,048.38	46,332,112.38
3501000	Other Liabilities	B-9	417,525,734.91	300,566,937.10
3601000	Provisions	B-10	-	-
	Total Current Liabilities and Provisions		542,759,069.91	398,796,516.10
	TOTAL LIABILITIES		55,327,363,296.94	53,943,218,312.61
	<u>ASSETS</u>			
4101000	Fixed Assets	B-11	45,128,848,521.62	44,235,709,845.62
	Gross Block		2,932,540,583.00	2,552,552,789.00
4112000	Less: Accumulated Depreciation		42,196,307,938.62	41,683,157,056.62
	Net Fixed Assets			
	Investments			
4201000	Investment-General Fund	B-12	-	200,660,724.00
	Total Investments		-	200,660,724.00
	Current Assets, Loans and Advances			
4301000	Stock in Hand	B-13	-	-
	<u>Sundry Debtors</u>			
4311000	Gross amount outstanding	B-14	2,579,319,924.98	1,897,285,739.45
4321000	Less: Accumulated provision against bad and doubtful receivables		-	-
	Net amount outstanding		2,579,319,924.98	1,897,285,739.45
4401000	Prepaid Expenses	B-15	-	-
4501000	Cash and Bank Balances	B-16	2,937,204,369.34	3,070,928,236.54
4601000	Loans, Advances and Deposits	B-17	7,614,531,064.00	7,091,186,556.00
4611000	Less: Accumulated provision against Loans		-	
	Total Current Assets, Loans and Advances		10,551,735,433.34	10,162,114,792.54
4701000	Other Assets	B-18	13,131,055,358.32	12,059,400,531.99
4801000	Miscellaneous Expenditure (to the extent not written off)	B-19	-	-
	TOTAL ASSETS		55,327,363,296.94	53,943,218,312.61

NOTES ON ACCOUNTS

B-20

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

As per our separate report of even date

For Batra Agarwal Associates
Chartered Accountants

(Pravin Agarwal)
Partner
Membership No. 070663
Kanpur
Date : 14-06-2018



(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)
3110101	Municipal Fund	30,077,038,014.58 (725,857,559.30)	(51,8,646,794.48)	30,077,038,014.58 (744,504,349.78)	464,880,094.00	29,612,157,310.58 (744,504,349.78)
3109001	Excess of Income & Expenditure	29,651,180,455.28	(51,8,646,794.48)	29,332,533,564.80	464,880,094.00	28,867,529,970.80
Total Municipal Fund						

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

Code No.	Particulars	Water Supply I	Sewerage I	Finance Comm. Fund	Infrastructure Fund	Water Supply II	Sewerage III	Smart City Mission Fund	Sewerage Annuity
	3111200	3111000	3111400	3111500	3111600	3111800	3111700	3112200	3113200
(a) Opening Balances									
(i) Additions to the Special Fund	495,711,500.00	270,363,710.00	31,300,500.00	570,114,442.57	539,103,724.84	155,850,000.00	789,186,200.00	8,094,380.00	10,000,000.00
(ii) Received during the year	-	-	-	890,225,087.00	300,698,112.00	-	-	-	35,081,000.00
(iii) Transfer from Municipal / Other Fund	159,390,000.00	172,253,000.00	-	-	-	133,230,000.00	-	-	886,061.00
(iv) Interest/Dividend Earned on Special Fund Investments	-	-	-	-	-	-	-	-	-
(v) Profit on disposal of Special Fund Investments	-	-	-	-	-	-	-	-	-
(vi) Appreciation in value of Special Fund Investments	-	-	-	-	-	-	-	-	-
Total (a+b)	159,390,000.00	172,253,000.00	-	890,225,087.00	300,698,112.00	133,230,000.00	-	10,866,061.00	35,081,000.00
Total (a+b+c)	655,101,500.00	442,616,710.00	31,300,500.00	1,460,339,529.57	839,801,846.84	289,080,000.00	789,186,200.00	8,094,380.00	20,866,062.00
(c) Payments out of Funds									
(i) Capital expenditure on Fixed Assets	-	-	-	460,167,678.00	358,774,218.00	-	-	-	-
Others	-	-	-	460,167,678.00	358,774,218.00	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-	-
(ii) Revenue expenditure on Salary/Wages and allowances etc.									
Rent	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-	-
(iii) Others									
Loss on disposal of Special Fund Investments	-	-	-	-	-	-	-	-	-
Diminution in value of Special Fund Investments	-	-	-	-	-	-	-	-	-
Transfer to Municipal Fund	-	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-	-
Total of (i+ii+iii) (c)	655,101,500.00	442,616,710.00	31,300,500.00	476,516,14.00	358,774,218.00	-	-	7,057,272.00	2,016,711.00
Net balance at the year end [(a+b)-(c)]				464,880,094.00	289,080,000.00	789,186,200.00	8,094,380.00	13,808,790.00	33,064,229.00

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	11,284,125,686.82	818,941,896.00	12,103,067,582.82	119,797,877.00	11,983,269,705.82
3122001	Capital Reserve	-	-	-	-	-
3123001	Borrowing Redemption Reserve	-	-	-	-	-
3124001	Special Funds (Utilised)	-	-	-	-	-
3125001	Statutory Reserve	-	-	-	-	-
3126001	General Reserve	-	-	-	-	-
	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	11,284,125,686.82	818,941,896.00	12,103,067,582.82	119,797,877.00	11,983,269,705.82

Schedule B-4 : Grants & Contribution for Specific Purposes

Code No.	Particulars	Grants from Central Government	Grants from State Government	Grants from other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organizations	Others
		3201000	3202000	3203000	3204000	3205000	3206000	3208000
(a) Opening Balances								
(b) Additions to the Grants	2,293,427,400.00	3,372,616,860.00	-	-	-	-	-	-
(i) Grant received during the year	94,497,000.00	100,679,000.00	-	-	-	-	-	-
(ii) Interest/Dividend Earned on Grant Investments	-	-	-	-	-	-	-	-
(iii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-	-
(iv) Appreciation in value of Grant Investments	-	-	-	-	-	-	-	-
Total (b)	94,497,000.00	100,679,000.00	-	-	-	-	-	-
(c) Payments out of Funds								
		2,387,924,400.00	3,473,295,860.00	-	-	-	-	-

(i) Capital expenditure on Fixed Assets
Others
Sub Total
(ii) Revenue expenditure on Salary, Wages and allowances etc.
Rent
Other administrative charges
Sub Total
(iii) Others
Loss on disposal of Special Fund Investments
Diminution in value of Special Fund Investments Transferred to Municipal Fund
Sub Total
Total of (i)+(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	4,345,157,937.00	3,873,146,937.00
3302001	Loans from State Government	-	-
3303001	Loans from Government Bodies & Association	-	-
3304004	Loans from International Agencies	-	-
3305001	Loans from Banks & Other Financial Institution	-	-
3306001	Other Term Loans	-	-
3307001	Bonds & Debentures	-	-
3308001	Other Loans	-	-
	Total Secured Loans	4,345,157,937.00	3,873,146,937.00

Schedule B-6 : Unsecured Loans

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3311001	Loans from Central Government	-	-
3312001	Loans from State Government	-	-
3313001	Loans from Government Bodies & Association	-	-
3314001	Loans from International Agencies	-	-
3315001	Loans from Banks & Other Financial Institution	-	-
3316001	Other Term Loans	-	-
3317001	Bonds & 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	21,721,286.62	51,897,466.62
3402001	From Revenues	-	-
3403001	From Staff	-	-
3408001	From Others	-	-
	Total Deposits Received	21,721,286.62	51,897,466.62

Schedule B-8 : Deposits Works

Code No.	Particulars	Opening balance as the beginning of the year Amount (Rs.)	Additions during the current year Amount (Rs.)	Utilisation/expenditure during the year Amount (Rs.)	Balanced outstanding at the end of the year Amount (Rs.)
1	2	3	4	5	6
3411001	Civil Works	46,332,112.38	77,828,404.00	20,648,458.00	103,512,048.38
3412001	Electrical Works	-	-	-	-
3418001	Others	-	-	-	-
	Total of Deposits Works	46,332,112.38	77,828,404.00	20,648,458.00	103,512,048.38

Schedule B-9 : Other Liabilities

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3501000	Creditors	21,197,795.56	28,155,802.56
3501100	Employee Liabilities	35,966,893.00	5,388,700.00

3501200	Interest Earned on Grant Contribution	286,933,867.00	229,111,234.00
3502000	Recoveries Payable	73,427,179.15	37,911,205.54
3504000	Advances Payable	-	-
3505000	Others	-	-
Total	Other Liabilities	417,525,784.91	300,566,937.10

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	Opening Balance	Gross Block	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Accumulated Depreciation	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	Net Block		
4101000	Land	16,313,537,728.00	4,735,023.00	-	16,318,272,751.00	6	6,174,811,860.44	759,074,552.00	-	88,276,517.00	-	847,351,069.00	16,318,272,751.00	5,327,460,791.44	16,313,537,728.00	
4102000	Building	6,169,986,079.44	4,915,781.00	-	6,174,811,860.44	-	6,546,484,000.00	80,515,859.00	-	93,561,482.00	-	564,606,661.00	900,077,339.00	5,833,079,944.00	5,833,079,944.00	
Infrastructure Assets																
4103000	Roads and Bridges	6,546,484,000.00	-	-	2,777,410,510.67	-	34,124,541.00	-	497,383,636.00	-	14,613,504.00	-	380,535,372.00	2,396,276,188.67	2,475,553,796.67	2,475,553,796.67
4103100	Sewerage and Drainage	2,777,410,510.67	-	-	-	-	-	-	-	-	-	-	165,200,070.00	332,168,586.00	258,880,714.00	258,880,714.00
4103200	Public Lighting	444,211,833.00	53,156,833.00	-	-	-	-	-	-	-	-	-	-	-	-	
Other Assets																
4103300	Plant & Machinery	66,224,982.00	624,011.00	-	67,175,098.00	-	19,548,000.00	19,548,858.00	-	19,548,858.00	-	47,600,145.00	51,139,226.00	73,370,240.00	76,989,884.00	
4104000	Vehicles	183,993,296.00	6,948,088.00	-	190,941,556.00	-	10,932,372.00	9,218,736.00	-	11,751,114.00	-	11,263,524.51	5,378,661.00	8,312,361.51	8,312,361.51	
4105000	Office & Other Equipment	1,136,133.51	3,106,052.00	-	1,742,185.51	-	1,045,772.00	8,932,888.00	-	2,861,255.00	-	6,488,606.00	4,403,320.00	4,403,320.00	4,403,320.00	
4106000	Furniture, Fixtures, fittings	8,338,819.00	711,042.00	-	9,349,865.00	-	2,400,513.00	-	51,086,968.98	-	21,576,983.00	-	23,333,495.00	27,553,473.98	31,605,425.98	31,605,425.98
4107000	Other Fixed Assets	51,086,968.98	-	-	-	-	-	-	-	-	-	-	-	-	-	
Assets Against Fund																
4108000	Assets Against Fund	3,984,101,659.82	816,941,896.00	-	4,753,033,555.82	-	349,685,473.00	119,797,877.00	-	469,484,350.00	-	4,183,359,205.82	2,465,746,839.87	2,465,746,839.87	2,465,746,839.87	
4121000	Capital Work in Progress	25,977,335.20	-	-	25,977,335.20	-	-	-	-	-	-	-	25,977,335.20	25,977,335.20	25,977,335.20	
4122000	Capital Work in Progress (Against Fund)	7,699,710,500.00	-	-	7,699,710,500.00	-	-	-	-	-	-	-	7,699,710,500.00	7,699,710,500.00	7,699,710,500.00	
Total		44,235,709,845.62	893,138,676.00	-	45,128,848,521.62	-	2,355,252,789.00	379,987,794.00	-	2,932,540,583.00	-	42,196,207,938.62	40,751,121,349.67	40,751,121,349.67	40,751,121,349.67	

Schedule B-12 : Investments-General Fund

Code No.	Particulars	With whom invested	Face value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
1	2	3	4	5	6
4201001	Central Government Securities	-	-	-	-
4202001	State Government Securities	-	-	-	-
4203001	Bonds & Bonds	-	-	-	-
4204001	Preference Shares	-	-	-	-
4205001	Equity Shares	-	-	-	-
4206001	Unit of Mutual Fund	-	-	-	-
4208001	Other Investments	-	-	-	-
Total of Investment - General Fund				200,660,724.00	

Schedule B-13 : Stock in Hand

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

Schedule B-14 : Sundry Debtors (Receivables)

Code No.	Particulars	Gross Amount (Rs.)	Pro. for Outstanding Revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
1	2	3	4	5	6

4311000 Receivables for Property Taxes Less: State Govt. Cesses/Levies in Taxes-Control Accounts	1,975,293,943.98	-	1,975,293,943.98	1,512,042,123.45
Net Receivables for Property Taxes	1,975,293,943.98	-	1,975,293,943.98	1,512,042,123.45
4311900 Receivables for Other Taxes Less: State Govt. Cesses/Levies in Taxes-Control Accounts	14,140,291.00	-	14,140,291.00	14,140,291.00
Net Receivables for Property Taxes	14,140,291.00	-	14,140,291.00	14,140,291.00
4312000 Receivables for 'Cess Income'	-	-	-	-
4313000 Receivables for Finance Commission	226,675,920.00	-	226,675,920.00	-
4314000 Receivables from Other Sources	-	-	-	7,893,555.00
4315000 Receivables from Government				
Grant Receivables from Central Government	250,000,000.00	-	250,000,000.00	250,000,000.00
4315021 Sewerage III	2,000.00	-	2,000.00	2,000.00
4315022 Sewerage II	213,020.00	-	213,020.00	213,020.00
431503 Water Supply I	1,750.00	-	1,750.00	1,750.00
Grant Receivables from State Government	112,880,000.00	-	112,880,000.00	112,880,000.00
431505 Sewerage III	85,800.00	-	85,800.00	85,800.00
431506 Water Supply I	600.00	-	600.00	600.00
431507 Water Supply I	26,600.00	-	26,600.00	26,600.00
431508 Water Supply II	-	-	-	-
Total of Sundry Debtors (Receivables)	589,835,600.00	-	589,835,600.00	371,031,355.00
	2,579,319,924.98	-	2,579,319,924.98	1,897,285,794.45

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	-	2,135,916.00	17,471,827.00
Balance with Bank-Municipal Fund			
4502100 Nationalised Banks	820,118,388.05	1,012,655,888.69	
4502200 Other Scheduled Banks	360,748,791.81	701,488,919.08	
4502300 Scheduled Co-operative Banks	-	-	-
4502401 Post Office	-	-	-
Sub Total	1,180,867,267.86	1,714,454,817.77	
Balance with Bank-Special Fund			
4504100 Nationalised Banks	-	-	-
4504200 Other Scheduled Banks	-	-	-
4504300 Scheduled Co-operative Banks	-	-	-
4504401 Post Office	-	-	-
Sub Total	-	-	-
Balance with Bank-Grant Fund			
4506100 Nationalised Banks	1,627,157,845.67	1,159,515,214.82	
4506200 Other Scheduled Banks	137,041,339.81	179,486,376.95	
4506300 Scheduled Co-operative Banks	-	-	-
4506401 Post Office	-	-	-
Sub Total	1,754,201,185.48	1,339,001,591.77	
Total Cash and Bank Balances	2,937,204,369.34	3,070,928,265.54	

Schedule B-17 : Loans,Advances and Deposits

Code No.	Particulars	Opening Balance Amount (Rs.)	Paid during the year Amount (Rs.)	Recovered during the year Amount (Rs.)	Balance Outstanding Amount (Rs.)
1	2	3	4	5	6
4601000 Loans and Advances to Employees	-	-	-	-	-
4602000 Employees Provident Fund Loans	-	-	-	-	-
4603000 Loans to Others	-	-	-	-	-
4604000 Advance to Suppliers and Contractors	-	-	-	-	-
		31,229,867.00	-	20,000.00	31,229,867.00

4605000	Advance to Others	7,046,734.12(0.00)	528,386,000.00	5,082,000.00	7,570,098.12(0.00)
4606000	Deposit with External Agencies	-	69,627.00	9,119.00	13,223,077.00
4608000	Other Current Assets	13,162,569.00	-	-	-
Sub Total		7,091,186.55(6.00)	528,455,627.00	5,111,119.00	7,614,531,064.00
4611000	Less: Accumulated Provisions against Loans, Advances and Deposits	-	-	-	-
Total Loans, Advances and Deposits		7,091,186.55(6.00)	528,455,627.00	5,111,119.00	7,614,531,064.00

Schedule B-18 : Other Assets

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

Schedule B-19 : Miscellaneous Expenditure [to the extent not written off]

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

Grouping to the schedule of Balance Sheet:

Capital Reserve

Code No.	Particulars	Opening Balance as per the last account (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)		Balance at the end of the current year (Rs.)
					3	4	5 (3+4)
3 2 1 1 01	Awesthapani Nidhi	1,040,743,863.31	276,913,066.00	1,317,657,959.31	265,627,207.00		1,291,035,732.31
3 2 1 1 02	KDA Transfer	95,153,004.95	81,860,122.00	1,039,024,126.95	16,986,077.00		1,022,087,049.95
3 2 1 1 03	Finance Commission	1,487,609,576	460,167,678.00	1,947,383,757.56	1,875,862,100.00		18,584,854.56
3 2 1 1 04	NHI Fund	63,178,979.00	-	63,178,979.00	58,985,213.00		4,198,766.00
3 2 1 1 05	Shelter Home Fund	22,711,110.00	-	22,711,110.00	22,340,539.00		560,277,800.00
3 2 1 1 06	Solid Waste Management	56,627,800.00	-	56,627,800.00	56,627,800.00		0.00
3 2 1 1 07	Severage II	1,035,700,000.00	-	1,035,700,000.00	-		1,035,700,000.00
3 2 1 1 08	Severage I	1,166,754,000.00	-	1,166,754,000.00	-		1,166,754,000.00
3 2 1 1 09	Services II	1,007,169,700.00	-	1,007,169,700.00	-		1,007,169,700.00
3 2 1 1 10	Services I	1,75,613,000.00	-	175,613,000.00	-		175,613,000.00
3 2 1 1 11	Water Supply I	21,387,800.00	-	21,387,800.00	21,387,800.00		0.00
3 2 1 1 12	Urban Road Improvement Plan	11,562,131.00	-	11,562,131.00	221,715.00		13,388,417.00
3 2 1 1 13	Governance	51,938,000.00	-	51,938,000.00	51,938,000.00		52,928,000.00
Total Reserve Funds		11,284,115,686.82	818,841,896.00	11,302,967,582.82	119,797,877.00		11,983,269,105.82

Grants & Contribution for Specific Purposes (Central Government)

Loans from State Government

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3302002	Revolving Fund Util Share (UNRJM)	4,332,392,720.00	3,867,519,720.00
3302003	Short Term Loan From State Govt.	12,785,21.00	5,622,27.00
		4,345,157,937.00	3,873,146,937.00

Deposits Works

Code No.	Particulars	Opening Balance as per the last account [Rs.]	Additions during the year [Rs.]	Total [Rs.]	Deductions during the year [Rs.]	Balance at the end of the current year [Rs.]
1	2	3	4	5 (3+4)	6	7 (5-6)
3411001	Community Participation Fund	45,000.00	-	45,000.00	-	45,000.00
3411002	Corporation Places Fund	1,841,956.83	-	1,841,956.83	-	1,841,956.83
3411003	MP / MLA Fund	24,455,634.55	3,602,000.00	28,057,634.55	-	28,057,634.55
3411004	NHFA and Demolifier Fund	5,055,597.00	-	5,055,597.00	-	5,055,597.00
3411005	Swatch Bharat Mission Fund	7,035,229.00	14,343,147.00	21,396,376.00	-	21,396,376.00
3411006	Urban Road Improvement Plan	12,386,356.00	-	12,386,356.00	-	12,386,356.00
3411007	City Sanitation Plan	-	143,257.00	143,257.00	-	143,257.00
3411008	Slueter House	-	49,740,000.00	49,740,000.00	-	49,740,000.00
3411009	Turtle Pond	-	10,000,000.00	10,000,000.00	-	10,000,000.00
Total Permanent Funds		46,332,112.38	77,879,400.00	124,150,516.38	20,648,468.00	103,517,048.38

Code No.	Particulars	Current Year Amount (Rs.)		Previous Year Amount (Rs.)
		2	3	
1		4		4
3501101	Retired Employees Leave Encashment	9,357,857.00		11,191,028.00
3501102	Group Insurance claims	4,640,805.00		4,126,287.00
3501103	EPF	405,312.00		62,280.00
3501104	ESIC	58,491.00		9,105.00
3501105	Salary	100,392.00		-
3501106	Gratuity	21,404,046.00		-

Interest Earned on Grant Contribution

Code No.	Particulars	Current Year Amount (Rs.)		Previous Year Amount (Rs.)	4
		2	3		
3501201	Interest From Sewerage I	9,281,968.00		8,265,790.00	
3501202	Interest From Solid Waste Management	5,443,199.00		7,255,556.00	
3501203	Interest From Water Supply	10,165,228.00		9,311,884.00	
3501204	Interest From Sewerage II	12,121,258.00		14,386,446.00	
3501205	Interest From Water Supply II	12,036,956.00		11,258,100.00	
3501206	Interest From Water Supply III	18,149,501.00		16,154,000.00	
3501207	Interest From T.C.	215,361,027.00		162,088,510.00	
3501208	Interest From Governance	484,180.00		472,120.00	
3501209	Interest From Suvaha Bharat Mission	655,120.00		105,1962.00	

	285,933,867.00	239,111,234.00
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Recoveries Payable

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350201	TDS from Employees	2,159,655.00	4,482,612.00
350202	TDS from Contractor	5,230,715.00	-
350203	TDS from Professional	1,787.00	-
350204	Trade Tax / VAT	15,616,805.00	11,655,655.00
350205	Welfare Cess	5,345,004.11	4,884,761.11
350206	GPF	36,672,600.00	10,400,550.00
350207	GIS	1,053,548.00	524,200.00
350208	Withheld Amount	4,393,604.24	4,487,412.43
350209	Co Operative Society	1,465,400.00	-
		37,912,200.54	
	73,427,179.35		

Investments-General Fund

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4208001	SBF DR No 33808425570	-	9,900,000.00
4208002	SBF DR No 33808427135	-	9,900,000.00
4208003	SBF DR No 33808427918	-	9,900,000.00
4208004	SBF DR No 338084545694	-	818,339.00
4208005	SBF DR No 35403131877	-	242,385.00
4208006	SBF DR No 35408746927	-	9,900,000.00
4208007	BOB FDR	-	160,000,000.00
		200,660,723.00	

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	287,666.00	-	20,000.00	267,646.00
4701000	House Building Advance [Temporary Advance (Work Rs.)]	30,347,201.00	-	-	30,347,201.00
		31,29,867.00	-	20,000.00	31,29,867.00
4605001	Advance to Others	2,381,052,320.00	523,304,000.00	5,082,000.00	2,904,356,320.00
4605002	G.M. Ganga Pollution	4,654,912,800.00	5,082,000.00	-	4,654,912,800.00
460503	I.P. Lalitaram	6,118,200.00	-	-	6,118,200.00
460504	NCSL New Delhi	4,712,800.00	-	-	4,712,800.00
		7,046,794,120.00	528,386,000.00	5,082,000.00	7,570,098,420.00
4605003	SINA (E Governance.)	950,895.00	-	-	950,895.00
4608001	Other Current Assets	9,203,072.00	-	-	9,203,072.00
4608002	SINA COP Reimbursement	1,041,594.00	-	-	1,041,594.00
4608003	SINA DPR Reimbursement	1,965,008.00	69,627.00	9,119.00	2,028,156.00
4608004	TDS on Fixed Deposits	13,162,569.00	69,627.00	9,119.00	13,223,077.00
		7,091,186,556.00	528,455,627.00	5,111,119.00	7,614,531,064.00
Total					

Nationalised Banks and Other Scheduled Banks (Municipal Fund)

Code No.	Particulars	Current Year Amount (Rs.)
1	2	3
4502101	All Bank A/c No 2025249532	716,034.00
4502102	Andhra Bank A/c No 0811100001194	50,559.55
4502103	BGB A/c No 096201000580	17,154,291.21
4502104	PNB A/c No 188102100039878	167,521.22
4502105	PNB A/c No 007700010131315	63,656,413.62
4502106	PNB A/c No 443500100039451	11,145,327.25
4502107	PSS A/c No 1254	1,417,153.00
4502108	PSS A/c No 7107	60,333,453.67
4502109	PSS A/c No 1261	1,177,153.46
4502110	PSS A/c No 8224	1,946,770.34
4502111	PSS A/c No 8223	22,981,837.11

Nationalised Banks and Other Scheduled Banks (Grant Fund)

Code No.	Particulars		Current Year Amount (Rs.)
	1	2	
	3		
4506101	PLA A/C No 8484076	341,521,263.00	
4506102	PNB A/C No 072700010140359 (Water Supply)	18,489,269.97	
4506103	PNB A/C No 072700010140381 (Sewage)	12,056,747.00	
4506104	PNB A/C No 072700010134961 (Solid Waste)	10,775,771.97	
4506105	PNB A/C No 072700010134901 (Water Supply)	9,281,108.07	
4506106	PNB A/C No 072700010134941 (Sewage)	539,035.00	
4506107	PNB A/C No 072700010140361 (Cap.)	20,121,557.47	
4506108	PNB A/C No 072700010140021 (Severage)	49,740,000.00	
4506110	PNB A/C No 072700010140315	187,803,854.00	
4506111	PNB A/C No 072700010000043 (CFI)	346,147.00	
4506112	PNB A/C No 03550010938412 (TFC)	915,161,89	
4506113	PNB A/C No 072700010140382 (Governance)	2,443,348.00	
4506114	PNB A/C No 0294001100000854 (Smart City Mission)	13,803,790.00	
4506115	Indian Bank A/C No 6203132623	13,815,249.00	
4506116	Axis Bank A/C No 914010346999	32,998,089.00	
4506117	HDFC A/C No 01710000281597	16,893,602.90	
4506118	HDFC A/C No 017100002815334	2,247,529.00	
4506119	HDFC A/C No 591000038952034	250,186.00	
4506120	HDFC A/C No 501000038952047	5,848,545.00	
4506121	HDFC A/C No 501000038952050	1,633,405.00	
4506122	HDFC A/C No 501000038952060	14,109,511.00	
4506123	HDFC A/C No 501000038952073	2,483,261.00	
4506124	HDFC A/C No 501000038952086	2,971,165.00	
4506125	HDFC A/C No 501000038952099	56,509,00	
4506126	HDFC A/C No 5010000444590	4,594,217.00	
4506127	ICICI A/C No 0988001000793	85,745,84	
4506128	IndusInd Bank A/C No 100039873347	19,245,548.61	
4506129	IndusInd Bank A/C No 10004937033	21,345,276.77	
4506130	IndusInd Bank A/C No 10003904652	1,004,440.83	

1,754,201,185.48

Mixed Assets

4104013	Fogging Machine	11.31%	4,410,000.00	6,985,058.00	-	11,355,058.00	489,771.00	1,228,855.00	9,218,755.00	1,726,955.00	9,631,102.00	9,311,229.00	75,640,918.00
4105000	Office & Other Equipment		18,939,296.00	6,948,595.00		150,941,354.00	108,552,278.00		9,218,755.00	1,726,955.00	9,631,102.00	73,370,400.00	75,640,918.00
4105001	Air Conditioners	6.63%	1,830,722.00	1,180,126.00	-	3,010,988.00	257,584.00	182,549.00	440,133.00	2,570,25.00	1,573,138.00	2,195,215.54	
4105001	Computer	16.21%	6,039,426.54	1,198,125.00	-	4,807,551.54	1,405,005.00	388,615.00	419,134.00	2,087,765.54	2,387,815.00	2,003,489.00	
4105002	Photocopiers	6.63%	2,422,803.00	53,660.00	-	2,976,463.00	1,439,000.00	189,539.00	98,399.00	2,044,395.50	187,622.50	18,104.00	
4105003	Refrigerators	6.63%	1,071,091.50	1,174,031.00	-	2,245,122.50	1,236.00	120,000.00	14,436.00	16,904.00	38,947.00	38,500.00	
4105004	Network Equipment	6.63%	31,134.00	66,650.00	-	33,340.00	123,26.00	66,650.00	28,150.00	35,030.00	30,703.00	502,163.00	
4105005	Generator	6.63%	821,900.00	-	-	821,900.00	319,737.00	33,395.00	1,257,01.00	1,511,964.00	1,895,927.47		
4105006	Other Office Equipment	6.63%	3,282,200.47	-	-	3,282,200.47	1,493,288.00	1,045,771.00	1,045,771.00	1,978,661.00	11,263,224.51	9,203,245.51	
14,361,133.51	3,106,052.00		17,242,185.51			17,242,185.51			1,045,771.00	1,045,771.00	1,045,771.00		
4106000	Furniture, Fixtures, fittings		6,286,037.00	711,042.00		6,997,079.00	2,131,873.00	322,562.00	2,452,449.00	2,452,430.00	1,152,156.00	1,152,156.00	1,152,156.00
4106001	Furniture and Fixtures	6.63%	2,555,722.00	-	-	2,555,722.00	268,765.00	188,180.00	406,862.00	1,945,775.00	2,084,156.00	2,084,156.00	
4106002	Electric Fittings and Appliances	6.63%	8,639,619.00	711,042.00		9,349,861.00	2,400,153.00	480,742.00	2,861,255.00	6,488,660.00	6,248,306.00	6,248,306.00	
4107000	Other Fixed Assets												
51088	51088,988	6.63%	-	-	-	51,088,988	568,988	21,576,983.00	1,956,512.00	-	23,553,495.00	23,553,495.00	29,509,955.98
51088	Assets Against Fund												
4108000	Land (Against Infrastructure Fund)	1.63%	6,130,692.00	-	-	6,130,692.00	590,049.00	616,287.00	312,600.00	1,206,336.00	6,130,692.00	6,130,692.00	
4108001	Building (Against Infrastructure Fund)	1.63%	19,885,451.05	18,106,612.00	-	19,178,419.00	19,178,419.00	1,945,025.00	370,191.00	22,340,216.00	18,885,111.00	19,294,402.05	
4108002	Building (Against Infrastructure Fund)	1.63%	-	-	-	19,455,135.00	19,455,135.00	6,769,658.00	1,041,658.00	7,810,928.00	14,669,644.76	15,713,100.00	
4108003	Building (Against Shelter Home Fund)	1.63%	21,180,527.76	-	-	22,480,572.76	10,915,982.00	10,915,982.00	2,094,495.00	2,094,495.00	20,810,261.76	20,810,261.76	
4108004	New Works Traffic (Against Infrastructure Fund)	6.63%	31,146,635.78	10,790,878.00	-	32,521,511.78	12,511,541.00	12,511,541.00	1,185,766.00	1,185,766.00	32,521,511.00	32,521,511.00	
4108005	New Works Traffic (Against Infrastructure Fund)	6.63%	87,101,674.00	-	-	87,101,674.00	20,527,755.00	19,652,503.00	865,270,932.00	1,186,032,232.55	96,367,200.55		
4108006	Met Road (Against Infrastructure Fund)	6.63%	1,053,380,629.00	237,312,831.00	-	1,072,593,460.55	68,918,460.55	68,918,460.55	19,170,258.00	20,187,290.00	17,323,633.23	17,323,633.23	
4108007	Met Road (Against Infrastructure Fund)	6.63%	-	-	-	20,187,290.23	19,170,258.00	19,170,258.00	1,248,290.00	1,248,290.00	19,057,056.00	19,057,056.00	
4108008	Trucks / Loader (Against Infrastructure Fund)	1.63%	259,223,947.00	7,487,986.00	-	266,413,430.00	68,151,988.00	68,151,988.00	22,423,473.00	1,984,508.00	17,369,567.00	17,369,567.00	
4108009	Trucks / Loader (Against Infrastructure Fund)	11.31%	29,202,650.00	-	-	29,202,650.00	11,837,973.00	11,837,973.00	2,400,873.00	8,816,128.00	12,410,159.00	14,811,059.00	
4108010	Computer (Against Finance Comm. Fund)	16.21%	21,228,514.00	-	-	21,228,514.00	6,415,255.00	6,415,255.00	2,110,779.00	2,110,779.00	21,228,514.00	21,228,514.00	
4108011	Computer (Against Finance Comm. Fund)	6.63%	46,786,191.00	-	-	46,786,191.00	14,943,403.00	14,943,403.00	2,110,779.00	2,110,779.00	46,786,191.00	46,786,191.00	
4108012	New Works Electrical (Against Infrastructure Fund)	6.63%	21,045,980.00	-	-	21,045,980.00	7,071,330.00	7,071,330.00	1,187,944.00	1,187,944.00	13,047,944.00	13,974,500.00	
4108013	Computer (Against Infrastructure Fund)	6.63%	45,979,800.00	-	-	45,979,800.00	13,264,653.00	13,264,653.00	216,111.00	216,111.00	1,117,290.00	1,117,290.00	
4108014	Sewage and Drainage (Against Finance Comm. Fund)	1.63%	774,983,812.33	414,054,615.00	-	774,983,812.33	21,720,961.00	15,890,111.00	40,723,636.00	1,248,290.00	73,265,831.33	74,467,130.00	
4108015	Equipment (Against Finance Comm. Fund)	6.63%	90,352,708.00	9,333,568.00	-	90,352,708.00	42,502,246.00	42,502,246.00	5,575,523.00	5,575,523.00	181,820,912.00	181,820,912.00	
4108016	Water Supply (Against Infrastructure Fund)	6.63%	237,232,207.19	-	-	237,232,207.19	13,543,035.00	13,543,035.00	1,354,035.00	1,354,035.00	19,068,111.00	19,068,111.00	
4108017	Water Supply (Against Infrastructure Fund)	11.31%	20,422,846.00	-	-	20,422,846.00	3,984,716.00	3,984,716.00	2,475,791.00	2,475,791.00	21,592,284.00	21,592,284.00	
4108018	Water Supply (Against Infrastructure Fund)	6.63%	15,870,000.00	-	-	15,870,000.00	1,616,531,656.95	1,616,531,656.95	15,936,071.00	15,936,071.00	19,443,983.00	19,443,983.00	
4108019	Road & Drain (Against KDA Transfer)	1.63%	81,686,121.00	-	-	81,686,121.00	25,508,530.00	25,508,530.00	1,248,290.00	1,248,290.00	10,023,087,074.95	10,023,087,074.95	
4108020	Road & Drain (Against Urban Road Improvement Plan)	1.63%	14,052,644.00	-	-	14,052,644.00	454,531,511.00	454,531,511.00	1,248,290.00	1,248,290.00	32,601,122.00	32,601,122.00	
3,934,101,659.82	818,941,896.00		4,733,043,355.82			349,686,472.00		25,977,355.20		3,584,415,185.82			
3,934,101,659.82	818,941,896.00		4,733,043,355.82			349,686,472.00		25,977,355.20		3,584,415,185.82			
4121000	Capital Work in Progress												
4121001	Major Parks		347,586.00	-	-	-	-	-	-	347,586.00	347,586.00		
4121002	Office Building		96,782.00	-	-	-	-	-	-	90,782.00	90,782.00		
4121003	Public Utilities & Urmals		33,000.00	-	-	-	-	-	-	33,000.00	33,000.00		
4121004	Bridges & Culverts		65,913.20	-	-	-	-	-	-	65,913.20	65,913.20		
4121004	Road Development & Upgradation		19,013,477.00	-	-	-	-	-	-	19,013,477.00	19,013,477.00		
4121005	Link Parallel and Slip Road		343,787.00	-	-	-	-	-	-	343,787.00	343,787.00		
4121006	Footpaths and Table Drains		76,459.00	-	-	-	-	-	-	76,459.00	76,459.00		
4121007	Major Stream Water Drains		2,114,884.00	-	-	-	-	-	-	2,114,884.00	2,114,884.00		
4121008	Lanes		2,250,788.00	-	-	-	-	-	-	2,250,788.00	2,250,788.00		
4121009	Open and Bore Well		364,895.00	-	-	-	-	-	-	364,895.00	364,895.00		
25,977,355.20	25,977,355.20		25,977,355.20			25,977,355.20		25,977,355.20		25,977,355.20			
4122001	Capital Work in Progress (Against Fund)												
4122001	Sewerage II (Against INNURM Fund)		1,007,609,700.00	-	-	-	-	-	-	1,007,609,700.00	1,007,609,700.00		
4122002	Sewerage II (Against INNURM Fund)		1,166,754,000.00	-	-	-	-	-	-	1,166,754,000.00	1,166,754,000.00		
4122003	Sewerage III (Against INNURM Fund)		1,035,700,000.00	-	-	-	-	-	-	1,035,700,000.00	1,035,700,000.00		
4122004	Solid Waste Management (Against INNURM Fund)		560,227,800.00	-	-	-	-	-	-	560,227,800.00	560,227,800.00		
4122004	1,755,613,000.00	-	-	-	-	-	-	-	-	1,755,613,000.00	1,755,613,000.00		
4122005	Water Supply I (Against INNURM Fund)		2,120,878,000.00	-	-	-	-	-	-	2,120,878,000.00	2,120,878,000.00		
4122006	Water Supply II (Against INNURM Fund)		52,928,000.00	-	-	-	-	-	-	52,928,000.00	52,928,000.00		
7,699,710,500.00	7,699,710,500.00		7,699,710,500.00			7,699,710,500.00		7,699,710,500.00		7,699,710,500.00			
7,699,710,500.00	7,699,710,500.00		7,699,710,500.00			7,699,710,500.00		7,699,710,500.00		7,699,710,500.00			
7,699,710,500.00	7,699,710,500.00		7,699,710,500.00			7,699,710,500.00		7,699,710,500.00		7,699,710,500.00			
7,699,710,500.00	7,699,710,500.00		7,699,710,500.00			7,699,710,500.00		7,699,710,500.00		7,699,710,500.00			
7,699,710,500.00	7,699,710,500.00		7,699,710,500.00			7,699,710,500.00		7,699,710,500.00		7,699,710,500.00			
7,699,710,500.00	7,699,710,500.00		7,699,710,500.00			7,699,710,500.00		7,699,710,500.00		7,699,710,500.00			
7,699,710,500.00	7,699,710,500.00		7,699,710,500.00			7,699,710,500.00		7,699,710,500.00		7,699,710,500.00			
7,699,710,500.00	7,699,710,500.00		7,699,710,500.00			7,699,710,500.00		7,699,710,500.00		7,699,710,500.00			
7,699,710,500.00	7,699,710,500.00		7,699,710,500.00			7,699,710,500.00		7,699,710,500.00		7,699,710,500.00			
7,699,710,500.00	7,699,710,500.00		7,699,710,500.00			7,699,710,500.00		7,699,710,500.00		7,699,710,500.00			
7,699,710,500.00	7,699,710,500.00		7,699,710,500.00			7,699,710,500.00		7,699,710,500.00		7,699,710,500.00			
7,699,710,500.00	7,699,710,500.00		7,699,710,500.00			7,699,710,500.00		7,699,710,500.00		7,699,710,500.00			
7,699,710,500.00	7,699,710,500.00		7,699,710,500.00 </td										

KANPUR MUNICIPAL CORPORATION
INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD ENDED 31.03.2017

CODE NO.	ITEM/HEAD OF ACCOUNT	SCH.NO.	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
	INCOME			
1100100	Tax Revenue	I-1	1,340,741,406.00	1,306,349,882.62
1201000	Assigned Revenue & Compensation	I-2	-	-
1301000	Rental Income from Municipal Properties	I-3	9,610,515.00	9,707,366.00
1401000	Fees & User Charges	I-4	77,612,808.00	54,018,579.00
1501000	Sale & Hire Charges	I-5	5,003,206.13	7,220,637.00
1601000	Revenue Grants, Contribution & Subsidies	I-6	2,966,793,877.00	2,933,550,824.00
1701000	Income from Investments	I-7	3,930,804.00	5,710,916.00
1801000	Interest Earned	I-8	222,182,265.50	272,039,916.80
1901000	Other Income	I-9	7,078,319.00	8,866,293.36
	TOTAL INCOME		4,632,953,200.63	4,597,464,414.78
	EXPENDITURE			
2101000	Establishment Expenses	I-10	3,196,513,278.00	2,945,574,909.00
2201000	Administrative Expenses	I-11	102,978,889.00	284,256,548.00
2301000	Operations & Maintenance	I-12	1,526,110,894.44	1,931,767,047.26
2401000	Interest & Finance Expenses	I-13	65,807,012.67	31,302,478.87
2501000	Programme Expenses	I-14	-	-
2601000	Revenue Grants, Contribution & Subsidies	I-15	-	-
2701000	Provisions & Write Off	I-16	-	-
2711000	Miscellaneous Expenses	I-17	-	-
2722000	Depreciation		260,189,917.00	262,040,372.00
	TOTAL EXPENDITURE		5,151,599,991.11	5,454,941,355.13
	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		(518,646,790.48)	(857,476,940.35)
2801000	Add: Prior Period Items	I-18	-	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		(518,646,790.48)	(857,476,940.35)
	Less: Transfer to Reserve Funds		-	-
	Net balance being surplus/ (deficit) carried over to Municipal Fund		(518,646,790.48)	(857,476,940.35)

NOTES ON ACCOUNTS

B-20

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

As per our separate report of even date

For Batra Agarwal Associates
Chartered Accountants

(Pravin Agarwal)
Partner
Membership No. 070663
Kanpur
Date : 14-06-2018



(Chief Accounts Officer)

(Addl. Municipal Comm.)

29/8/18

(Municipal Comm.)
29/8/18

Schedules to the Income and Expenditure Account :

Schedule I-1 : Tax Revenue

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1100101	Property Tax	1,303,014,698.00	1,268,834,500.62
1100201	Water Tax	-	-
1100301	Sewerage Tax	-	-
1100401	Theatre Tax	273,880.00	175,580.00
1100501	Lighting Tax	-	-
1100601	Education Tax	-	-
1100701	Vehicle Tax	-	-
1100801	Tax on Animals	-	-
1100901	Electricity Tax	-	-
1101001	Professional Tax	-	-
1101101	Advertisement Tax	37,452,828.00	37,339,802.00
1101201	Pilgrimage Tax	-	-
1105101	Octroi & Toil	-	-
1105201	Cess	-	-
1108001	Other Taxes	-	-
	Sub Total	1,340,741,406.00	1,306,349,882.62
1109001	Less: Remissions and Refund [Schedule I-1 (a)]	-	-
	Total Tax Revenue	1,340,741,406.00	1,306,349,882.62

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	9,610,515.00	9,707,366.00
1302001	Rent from Office Buildings	-	-
1303001	Rent from Guest Houses	-	-
1304001	Rent from Lease of Lands	-	-
1308001	Other Rents	-	-
	Sub Total	9,610,515.00	9,707,366.00
1309001	Less: Rent Remission and Refunds	-	-
	Total Rental Income from Municipal Properties	9,610,515.00	9,707,366.00

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	1,007,554.00	1,779,625.00
1401101	Licensing Fees	10,014,589.00	9,990,025.00
1401201	Fees for Certificate or Extract	322,624.00	397,729.00
1401301	Development Charges	4,474,475.00	13,244,913.00

1401401	Regularisation Fees	137,400.00	100,475.00
1401501	Penalties and Fines	1,760,309.00	1,829,253.00
1402001	Other Fees	13,375,545.00	8,258,889.00
1404001	User Charges	6,563,711.00	5,330,299.00
1405001	Entry Fees	1,334,847.00	1,629,665.00
1406001	Road Damage Recovery Charges	38,621,754.00	11,457,706.00
1407001	Other Charges	-	-
	Sub Total	77,612,808.00	54,018,579.00
1409001	Less: Rent Remission and Refunds	-	-
	Total income from Fees & User Charges- Income Head Wise	77,612,808.00	54,018,579.00

Schedule I-5 : Sale & Hire Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1501001	Sale of Product	51,172.63	1,600.00
1501101	Sale of Forms & Publications	1,171,563.50	3,811,704.00
1501201	Sale of Stores & Scrap	3,778,670.00	3,381,720.00
1503001	Sale of Others	-	-
1504001	Hire Charges for Vehicles	-	-
1504101	Hire Charges for Equipment	1,800.00	25,613.00
	Total income from Sale & Hire Charges- Income Head Wise	5,003,206.13	7,220,637.00

Schedule I-6 : Revenue Grants,Contribution & Subsidies

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1601001	Revenue Grant	2,966,793,877.00	2,933,550,824.00
1602001	Re-imbursement of expenses	-	-
1603001	Contribution towards schemes	-	-
	Total Revenue Grants,Contribution & Subsidies	2,966,793,877.00	2,933,550,824.00

Schedule I-7 : Income from Investments-General Fund

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1701001	Interest on Investment	3,930,804.00	5,710,916.00
1702001	Dividend	-	-
1703001	Income from projects taken up on commercial basis	-	-
1704001	Profit in Sale of Investment	-	-
1708001	Others	-	-
	Total Income from Investments	3,930,804.00	5,710,916.00

Schedule I-8 : Interest Earned

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1801001	Interest from Bank Accounts	74,012,525.50	130,780,970.80
1802001	Interest on Loans and Advances to Employees	350,308.00	195,808.00
1803001	Interest on Loans to Others	-	-
1808001	Other Interest	147,819,432.00	141,063,138.00
	Total Interest Earned	222,182,265.50	272,039,916.80

Schedule I-9 : Other Income

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1901001	Deposits Forfeited	-	-
1901101	Lapsed Deposits	-	-
1902001	Insurance Claim Recovery	-	-
1903001	Profit on Disposal of Fixed Assets	-	-
1904001	Recovery from Employees	1,206,142.00	3,545,195.36
1905001	Unclaimed Refund / Liabilities	-	-
1906001	Miscellaneous Income	5,872,177.00	5,321,098.00
Total Other Income		7,078,319.00	8,866,293.36

Schedule I-10 : Establishment Expenses

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2101001	Salaries,Wages and Bonus	2,270,554,921.00	2,117,682,372.00
2102001	Benefits and Allowances	4,797,217.00	4,120,738.00
2103001	Pension	745,295,059.00	665,327,071.00
2104001	Other Term.& Retirement Benefits : Leave encashment	54,218,315.00	49,880,195.00
2104002	Other Term.& Retirement Benefits : Death cum Retirement Gratuity	121,647,766.00	108,564,533.00
Total Establishment Expenses- Expenditure Head Wise		3,196,513,278.00	2,945,574,909.00

Schedule I-11 : Administrative Expenses

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2201001	Rent,Rates and Taxes	20,817,363.00	216,521,657.00
2201101	Electricity Expenses	15,128,046.00	8,223,181.00
2201201	Telephone Expenses	1,924,599.00	3,768,440.00
2202001	Books & Periodicals	55,146.00	125,592.00
2202101	Printing & Stationery	2,456,162.00	2,471,983.00
2202104	Computer Expenses	2,340,937.00	3,031,747.00
2204001	Insurance	1,927,483.00	2,150,048.00
2205001	Audit Fees	5,000,000.00	5,000,000.00
2205101	Legal Expenses	2,058,881.00	2,558,346.00
2205201	Professional and Other Fees	1,801,292.00	4,181,448.00
2206001	Hospitality Expenses	4,042,274.00	4,668,911.00
2206002	Advertisement and Publicity	7,564,348.00	6,569,955.00
2206101	Security Expenses	12,173,350.00	12,390,627.00
2206201	Travelling & Conveyance	126,206.00	165,741.00
2206301	Other Administrative Expenses	25,562,802.00	12,428,872.00
Total Administrative Expenses- Expenditure Head Wise		102,978,889.00	284,256,548.00

Schedule I-12 : Operations and Maintenance

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2301001	Power & Fuel	185,295,433.00	151,891,067.00
2302001	Bulk Purchases Electricity	15,837,660.00	17,538,070.00
2302002	Bulk Purchases Water	14,342,000.00	45,500,000.00
2303001	Consumption of Stores	21,150,749.00	19,230,944.00
2304001	Hire Charges	12,429,024.00	12,337,492.00
2305001	Repairs & Maintenance-Infrastructure Assets	1,088,182,052.44	1,501,542,470.36
2305101	Repairs & Maintenance-Civic Amenities	108,588,785.00	79,751,481.90
2305201	Repairs & Maintenance-Building	23,111,804.00	21,481,911.00
2305301	Repairs & Maintenance-Vehicles	19,978,059.00	32,383,393.00
2305901	Repairs & Maintenance-Others	14,449,480.00	7,462,722.00
2308001	Other Operations and Maintenance Expenses	22,745,848.00	42,647,496.00
Total Operations and Maintenance- Expenditure Head Wise		1,526,110,894.44	1,931,767,047.26

Schedule I-13 : Interest & Finance Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2401001	Interest on Loans from Central Government	-	-
2402001	Interest on Loans from State Government	-	-
2403001	Interest on Loans from Government Bodies & Accociations	-	-
2404001	Interest on Loans from International Agencies	-	-
2405001	Interest on Loans from bank & Other Financial Institution	-	-
2406001	Interest on EMD Refund	20,500,000.00	-
2407001	Bank Attachment	-	-
2408001	Bank Charges	151,012.67	74,120.87
2409001	Discount on early / Prompt payment	45,156,000.00	31,228,358.00
Total Interest & Finance Charges		65,807,012.67	31,302,478.87

Schedule I-14 : Programme Expenses

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

Schedule I-15 : Revenue Grants,Contribution & Subsidies

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

Schedule I-16 : Provisions & Write Off

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

Schedule I-17 : Miscellaneous Expenses

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

Schedule I-18 : Prior Period Items

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2801001	Income	-	-
2802001	Taxes	-	-
2803001	Other Revenues	-	-
2804001	Recovery of Revenues Written Off	-	-
	Other Income	-	-
	Sub Total	-	-
		-	-
2805001	Expenses	-	-
2806001	Refund of Taxes	-	-
2808001	Refund of Other Revenues	-	-
	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	359,974.00	1,502,040.00
1301008	Parks	9,066,979.00	8,039,226.00
1308001	Other Rents : Lease Rentals	183,562.00	166,100.00
		9,610,515.00	9,707,366.00

Empanelment & Registration Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401001	Carts / Hackney Carriages	190,765.00	997,460.00
1401002	Contractors	808,789.00	782,165.00
1401003	Professionals	8,000.00	-
		1,007,554.00	1,779,625.00

Licensing Fees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401101	Bazar & Pheriwalias	107,820.00	32,199.00
1401102	Slaughter Houses	30,600.00	7,550.00
1401103	Butchers & Traders of Meat	60,868.00	146,026.00
1401104	Cattle Pounding	484,224.00	72,600.00
1401105	Shops	241,940.00	103,632.00
1401106	Vehicle & Ricksha etc	9,089,137.00	9,628,018.00
		10,014,589.00	9,990,025.00

Fees for Certificate or Extract

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401301	Birth & Death Certificates	306,090.00	380,294.00
1401302	Copying	16,534.00	17,435.00
		322,624.00	397,729.00

Development Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401401	Demolition / Malwa	916,353.00	8,415,978.00
1401405	Parking Contribution	3,558,122.00	4,828,935.00
		4,474,475.00	13,244,913.00

Other Fees

Code No.	Particulars	Current Year	Previous Year

1	2	Amount (Rs.)	Amount (Rs.)
		3	4
1404001	Advertisement Fees	4,394,512.00	85,870.00
1404002	Mutuation / Compounding / publication Fees	8,304,449.00	7,488,197.00
1404003	Notice Fees		15,100.00
1404004	Other School Fees & Charges	444,276.00	374,763.00
1404005	Survey Fees	555.00	819.00
1404006	Tuition Fees	231,753.00	294,140.00
		13,375,545.00	8,258,889.00

User Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1405001	Burial Ground Charges	320.00	2,305.00
1405002	Crematorium Charges	13,040.00	268,000.00
1405003	Examination Charges	50,898.00	68,985.00
1405004	Feri Niti	343,790.00	2,343,184.00
1405005	Garbage Collection Charges	5,013,295.00	1,478,174.00
1405006	Hostel Fees	-	126,600.00
1405007	Medicines	509,045.00	299,559.00
1405008	Sewerage Farm	345,073.00	476,593.00
1405009	Other Charges	288,250.00	266,899.00
		6,563,711.00	5,330,299.00

Entry Fees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1406001	Parks	893,607.00	967,061.00
1406002	Play Grounds	340,555.00	481,758.00
1406003	Swimming Pool	100,685.00	180,846.00
		1,334,847.00	1,629,665.00

Recovery from Employees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1904001	House Rent Deduction	743,934.00	531,400.00
1904002	Vehicle Use Deduction	145,681.00	136,194.00
1904003	Electric Charges	279,225.00	301,537.00
1904004	Water & Sewer Tax	3,600.00	41,605.36
1904005	Court Deduction	33,702.00	2,534,459.00
		1,206,142.00	3,545,195.36

Consumption of Stores

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2303001	Electrical Tools	7,233,919.00	4,671,719.00
2303002	Medicine & Health	10,976,594.00	7,311,385.00
2303003	Others	2,940,236.00	7,247,840.00
		21,150,749.00	19,230,944.00

Repairs & Maintenance-Infrastructure Assets

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305001	Road	904,708,301.44	1,323,612,820.36
2305003	Water Supply	21,428,794.00	30,586,855.00
2305004	Strom Water Drains	92,771,478.00	79,998,437.00
2305005	Street Lighting	53,442,300.00	55,270,396.00
2305007	Traffic	15,831,179.00	12,073,962.00
		1,088,182,052.44	1,501,542,470.36

Repairs & Maintenance-Civic Amenities

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305101	Parks / Gardens	100,543,083.00	71,528,735.90
2305102	Play Grounds	1,703,310.00	3,548,062.00
2305103	Arts / Culture	254,947.00	790,435.00
2305104	Hospitals	1,093,058.00	126,683.00
2305105	School, College & Hostels	662,804.00	990,008.00
2305106	Swimming Pools	315,505.00	1,468,453.00
2305107	Stadium	17,000.00	434,283.00
2305108	Play Material	499,895.00	233,880.00
2305109	Public Toilets	3,499,183.00	630,942.00
		108,588,785.00	79,751,481.90

Repairs & Maintenance-Building

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305201	Buildings	12,919,632.00	14,272,896.00
2305202	Office Buildings	10,192,172.00	7,209,015.00
		23,111,804.00	21,481,911.00

Repairs & Maintenance-Others

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2305901	Office Equipment	13,000.00	91,668.00
2305902	Electrical Appliances	4,103,499.00	1,747,354.00
2305903	Generator	2,348,244.00	2,057,830.00
2305904	Others	7,984,737.00	3,565,870.00
		14,449,480.00	7,462,722.00

Other Operations and Maintenance Expenses

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2308003	Garbage Clearance		14,554,287.00
2308012	Leather Chormium Clearonce	22,695,848.00	27,993,209.00
2308011	Tax for Public Transport Vehicles	50,000.00	100,000.00
		22,745,848.00	42,647,496.00

KANPUR MUNICIPAL CORPORATION
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31.03.2017

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		17,471,827.00	261,257.00				
Balances with Banks / Treasury		3,053,456,409.54	4,653,326,210.99				
Operating Receipts							
Tax Revenue	1,340,741,406.00	1,306,349,382.62	2101000	Operating Payments			
Assigned Revenue & Compensation	9,610,515.00	-	2101000	Establishment Expenses	3,196,513,278.00	2,945,574,909.00	
Rental Income from Municipal Properties	77,612,808.00	9,707,366.00	2201000	Administrative Expenses	102,978,889.00	284,256,348.00	
Fees & User Charges	54,018,579.00	54,018,579.00	2301000	Operations & Maintenance	1,526,110,894.44	1,931,767,047.26	
Sale & Hire Charges	5,003,206.13	7,220,637.00	2401000	Interest & Finance Expenses	65,807,012.67	31,302,478.87	
Revenue Grants, Contributions & Subsidies	2,966,793,877.00	2,935,824.00	2501000	Programme Expenses	-	-	
Income from Investments	3,930,804.00	5,710,916.00	2601000	Revenue Grants, Contribution & Subsidies	-	-	
Interest Earned	222,182,265.50	277,039,916.80	2711000	Miscellaneous Expenses	-	-	
Other Income	7,078,319.00	8,866,293.36	4301000	Purchase of Stores	-	-	
				Revenue Expenditure against Fund	25,422,479.00	285,249,610.00	
Non Operating Receipts				Non Operating Payments			
Secured Loans Received	472,011,000.00	-	3501000	Other Payables	-	-	
Unsecured Loans Received	-	-	3501000	Refunds Payable	-	-	
Deposits Received	22,498,573.00	45,751,901.00	3301000	Repayment of Loans	-	-	
Earmarked / Special Fund for specific purposes	1,236,862,577.00	9,79,470,203.00	3401000	Refund of Deposits	-	-	
Grants, Contributions for specific purposes	195,176,000.00	-	4101000	Acquisition / Purchase of Fixed Assets	52,674,753.00	39,931,465.38	
Realisation of Investment-General Fund	200,660,724.00	-	4121000	Capital Work in Progress	893,138,676.00	1,304,356,136.95	
Realisation of Investment-Other Fund	77,828,404.00	-	3411000	Deposits Works	-	-	
Deposits Works	28,268,875.00	-	4201000	Investment-General Fund	20,648,468.00	10,816,350.17	
Revenue Collected in Advance	5,111,119.00	-	4211000	Investment-Other Fund	-	161,282,830.00	
Loans, Advances and Deposits	-	-	4601000	Loans, Advances and Deposits	528,455,627.00	-	
Other Loans & Advances	-	-	4401000	Prepaid Expenses	-	-	
Deposits with External Agencies	-	-	4601000	Other Loans & Advances	-	-	
Decrease in Assets	-	-	4601000	Deposits with External Agencies	-	-	
Increase in Sundry Creditors & Other Liabilities	116,958,797.81	67,453,265.40		Increase in Sundry Debtors (Receivables)	682,034,185.53	306,530,515.00	
				Closing Balances			
				Cash balances including Imprest	2,135,916.00	17,471,827.00	
				Balances with Banks / Treasury	2,935,068,453.34	3,053,456,409.54	
				GRAND TOTAL	10,030,988,631.98	10,371,996,127.17	

Compiled on Cash Basis after adjustments.

For Batra Agarwall Associates
Chartered Accountants
(Pravin Agarwall)
Partner
Membership No. 070663
Kanpur
Date : 14-06-2018

(Chief Accounts Officer)
(Addl. Municipal Commr.)
27/8/18
(Batras Agarwall Associates * Chartered Accountants
15773/2 Civil Lines Kanpur
Municipal Commr.)
29/6/18





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 2017. 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 2017. As per explanations given the management does not expect any material impact on the financial Statements on account of the matters stated in the Significant Accounting Policies and Notes on Accounts. Adjustments, if any, in regard to the matters stated in the Significant Accounting Policies and Notes on Accounts would be carried out on further details being available / received. We are unable to comment of the impact on the financial statements in regard to such adjustments. These financial statements are subject to the said Significant Accounting Policies and Notes on Accounts

- (iii) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements together with the Significant Accounting Policies and Notes on Accounts thereon 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, 2017.
 - 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: 14.06.2018

For Batra Agrawal Associates
'Chartered Accountants'



(CA Pravin Agrawal)
'Partner'

M.No. 070663

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. As on 31st March 2017 there is no Investment.

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

Inventories should represent stock of materials lying with the Corporation as at the end of the financial year. However the Purchases during the year have been directly booked as consumption. Physical verification of closing stock has not been undertaken on 31st. March 2017 therefore closing value is not ascertained and value of closing stock has been taken as nil.

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 2016-17 as per statement prepared by the Property Tax department. The total demand for the year 2016-17 has not been determined. Receivables against Other Tax have not been estimated for 2016-17. The receipts during the year have been credited to Other Tax directly as income without bifurcating old and current receivables on cash basis. As receivables have been estimated by considering the recoverable demand only, hence provision for doubtful debts have not been considered. Provision for doubtful recovery of outstanding property taxes as per accounting policies of UPMAM also cannot be made as year wise breakup of receivable is not yet determined or is not available with Kanpur Municipal Corporation. Other receivables represent grants sanctioned but not yet received.

15. Schedule B-16: Cash and Bank Balances

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

16. Schedule B-17: Loans Advances and Deposits

Represents employee advances, Advances to others including advances to implementing agencies, temporary advances and reimbursements

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 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 2017, utilisation received from implementing agencies and the balances lying against theses grants and funds in specified bank accounts. Utilisation certificates received from implementing agencies has been adjusted in proportion of 30% against the ULB's contribution, 50% against Central Government and 20% against State Government Grants which is the percentage of their contribution to the project.
- iii Grants and Funds relating to Finance Commission & Infrastructure Fund have been depicted in the financial statements on the basis of records and information as available upto 31st March 2017. Balances are subject to confirmation and reconciliation with respective bank accounts.
- iv Interest on saving bank account of grant funds has been shown under Other Liabilities – Interest earned on Grant. Proportionate bifurcation between central, state and ULB share of this interest has not been done due to lack of specific information.

2. Use of Estimates:

KMC is maintaining its accounts on a cash basis without bifurcating between capital and revenue. As a consequence thereof the assets and liabilities valued on 1st. April 2008 could not be quantified from the accounts. Therefore, the preparation of the subsequent financial statement required estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements. As the corporation has not made revaluation of its assets & liabilities till the financial year ending as on 31.03.2017, the actual amounts could differ from these estimates and the differences will be recognised and accounted for in the period when they are known.

3. Inventories:

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

- 4. The Assets and Liabilities of Kanpur Municipal Corporation have been determined and reflected in these financial statements to the best extent possible after thorough due diligence. However, there may be instances of liabilities not being determined correctly and of assets not being identified or being valued incorrectly. The process of identification and quantification of all assets and liabilities is underway on a day to day basis. Actual amounts could differ from values as they stand now and the differences will be recognised and accounted for in the period when they are known.**

B. Notes on Accounts:

1. Schedule B-1: Municipal (General) Fund

Balance represents the opening balance adjusted for the excess / deficit of income over expenditure in the previous and current years and addition to and adjustments of expenses of ULB's share of earmarked funds.

2. Schedule B-2: Earmarked Funds

Balance represents the opening balance adjusted for grants received during the year and the previous years, transfers from Municipal (General) Fund and expenses made there against. Interest earned on Earmarked / Special Fund Investments have not been depicted in the schedule as interest earned on specific funds could not be segregated due to fund / grant wise investments not being available.

3. Schedule B-3: Reserves

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

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

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

5. Schedule B-5: Secured Loans

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

6. Schedule B-6: Unsecured Loans

There are no unsecured loans taken by the Municipal Corporation

7. Schedule B-7: Deposits Received

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

8. Schedule B-8: Deposit Works

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

9. Schedule B-9: Other Liabilities

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

The 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.

17. Schedule I-1: Tax Revenue

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

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

The income is recognized at the time of collection.

19. Schedule I-4: Fees & User Charges

The income is recognized at the time of collection.

20. Schedule I-5: Sale & Hire Charges

The income is recognized at the time of collection.

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

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

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

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

23. Depreciation:

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

24. Schedule I-9: Other Income

This represents all other income of the Kanpur Municipal Corporation.

25. Schedule I-10: Establishment Expenses

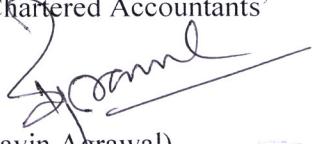
This represents the Salaries and Allowances and gratuity paid to the Employees and Workers.

26. Schedule I-11: Administrative Expenses

The Kanpur Municipal Corporation has accounted for expenses under the head Rent, Rates & Taxes and Bulk Electricity purchase pertaining to amounts payable by Kanpur Municipal Corporation to Other Government agencies by way of adjustment against the property tax receivable from such agencies for the year 2016-17 as sanctioned by the KMC authorities

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

For Batra Agrawal Associates
'Chartered Accountants'


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

Place: Kanpur
Dated: 14.06.2018

