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06/01/2020

Kanpur Municipal Corporation

Motijheel, Kanpur

Audited Balance Sheet

F Y: 2018-2019

**BATRA AGRAWAL ASSOCIATES
Chartered Accountants**

15/79(2), Civil Lines, Kanpur-1
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Email: batra.agrawal@yahoo.co.in; pravin_baa@yahoo.com

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 2019. 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 2019. As per explanations given the management does not expect any material impact on the financial Statements on account of the matters stated in the Significant

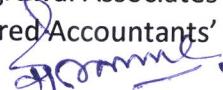
Accounting Policies and Notes on Accounts. Adjustments, if any, in regard to the matters stated in the Significant Accounting Policies and Notes on Accounts would be carried out on further details being available / received. We are unable to comment of the impact on the financial statements in regard to such adjustments. These financial statements are subject to the said Significant Accounting Policies and Notes on Accounts

- (iii) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements together with the Significant Accounting Policies and Notes on Accounts thereon and subject to our observations/comments given in para 3(ii) above, give a true and fair view :
- a) in the case of the Balance Sheet of the state of affairs of the Corporation as at 31st. March, 2019.
 - 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: 28-10-2020

UDIN: 20070663AAAAA G5378



For Batra Agrawal Associates
'Chartered Accountants'

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

KANPUR MUNICIPAL CORPORATION
BALANCE SHEET AS ON 31.03.2019

CODE NO.	DESCRIPTION OF ITEMS	SCH.NO.	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
	<u>LIABILITIES</u>			
3101000	Reserve & Surplus	B-1	28,695,129,902.67	28,673,705,628.18
3111000	Municipal (General) Fund	B-2	4,523,070,765.41	5,374,146,994.41
3121000	Earmarked Funds	B-3	14,588,989,552.82	12,842,225,457.82
	Reserves		47,807,190,220.90	46,890,078,080.41
3121000	Total Reserves & Surplus			
3201000	Grants, Contributions for specific purposes	B-4	6,209,428,260.00	5,851,957,260.00
	Loans			
3301000	Secured Loans	B-5	4,345,157,937.00	4,345,157,937.00
3311000	Unsecured Loans	B-6	-	-
	Total Loans		4,345,157,937.00	4,345,157,937.00
	Current Liabilities and Provisions			
3401000	Deposits Received	B-7	38,552,318.62	32,873,007.62
3411000	Deposits Works	B-8	195,906,045.38	160,855,409.66
3501000	Other Liabilities	B-9	1,199,589,526.87	587,941,378.87
3601000	Provisions	B-10	-	-
	Total Current Liabilities and Provisions		1,434,047,890.87	781,669,796.15
	TOTAL LIABILITIES		59,795,824,308.77	57,868,863,073.56
	<u>ASSETS</u>			
4101000	Fixed Assets	B-11		
	Gross Block		48,505,150,831.62	46,156,439,054.62
4112000	Less: Accumulated Depreciation		3,769,734,661.00	3,327,616,432.00
	Net Fixed Assets		44,735,416,170.62	42,828,822,622.62
	Investments			
4201000	Investment-General Fund	B-12	1,070,000,000.00	1,070,000,000.00
	Total Investments		1,070,000,000.00	1,070,000,000.00
	Current Assets, Loans and Advances			
4301000	Stock in Hand	B-13	-	-
	<u>Sundry Debtors</u>			
4311000	Gross amount outstanding	B-14	2,850,410,175.33	2,542,769,280.61
4321000	Less: Accumulated provision against bad and doubtful receivables		-	-
	Net amount outstanding		2,850,410,175.33	2,542,769,280.61
4401000	Prepaid Expenses	B-15	-	-
4501000	Cash and Bank Balances	B-16	3,231,122,022.82	3,636,933,106.33
4601000	Loans, Advances and Deposits	B-17	7,908,875,940.00	7,790,338,064.00
4611000	Less: Accumulated provision against Loans		-	-
	Total Current Assets, Loans and Advances		11,139,997,962.82	11,427,271,170.33
			13,990,408,138.15	13,970,040,450.94
4701000	Other Assets	B-18	-	-
4801000	Miscellaneous Expenditure (to the extent not written off)	B-19	-	-
	TOTAL ASSETS		59,795,824,308.77	57,868,863,073.56

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)
28/10/2020

Partner
Membership No. 070663
Kanpur



(Addl. Municipal Comm.) (Municipal Comm.)

UDIN: 20070663AAAAAG5378

(i) Capital expenditure on Fixed Assets	-	-	-	-	-
Sub Total Others	-	-	-	-	-
(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)]	2,626,725,400.00	3,582,702,560.00	-	-	-

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	4,345,157,937.00	4,345,157,937.00
3303001	Loans from Government Bodies & Association	-	-
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	4,345,157,937.00	4,345,157,937.00

Schedule B-6 : Unsecured Loans

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
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	38,552,316.62	32,873,007.62
3402001	From Revenues	-	-
3403001	From Staff	-	-
3408001	From Others	-	-
	Total Deposits Received	38,552,316.62	32,873,007.62

Schedule B-8 : Deposits Works

Code No.	Particulars	Opening balance as the beginning of the year Amount (Rs.)	Additions during the current year Amount (Rs.)	Utilisation/expenditure during the year Amount (Rs.)	Balance outstanding at the end of the year Amount (Rs.)
1	2	3	4	5	6
3411001	Civil Works	160,855,409.65	178,794,238.72	143,741,603.00	195,906,045.38
3412001	Electrical Works	-	-	-	-
3418001	Others	-	-	-	-
	Total of Deposits Works	160,855,409.65	178,794,238.72	143,741,603.00	195,906,045.38

Schedule B-9 : Other Liabilities

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3501000	Creditors	77,120,993.56	92,646,647.56

3501100	Employee Liabilities	308,453,470.00	13,281,802.00
3501200	Interest Earned on Grant Contribution	47,692,902.00	365,559,742.00
3502000	Refunds Payable	33,422,161.31	116,443,187.31
3504000	Advance Collection of Revenues	-	-
3508000	Others	-	-
Total Other Liabilities		1,199,589,526.87	587,941,378.87

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		Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Accumulated Depreciation	Total at the end of the year	Deductions during the period	Net Block
		1	2	3	4	5	6	7	8	9	10
4101000	Land	16,318,272,751.00	-	16,318,272,751.00	-	6,184,433,675.44	934,283,271.00	85,584,335.00	-	1,019,567,406.00	5,164,976,669.44
4102000	Building	6,180,614,904.44	4,228,771.00	-	-	6,546,484,000.00	982,113,767.00	90,536,235.00	-	1,082,650,002.00	5,463,833,998.00
4103000	Infrastructure Assets	-	-	-	-	2,777,410,510.67	41,936,933.00	38,423,541.00	-	458,227,744.00	5,554,370,233.00
4103100	Roads and Bridges	2,777,410,510.67	-	-	-	516,790,982.00	525,671,266.00	168,510,547.00	-	210,337,151.00	2,357,131,577.67
4103200	Sewerage and Drainage	-	8,475,274.00	-	-	-	-	-	-	-	328,480,455.00
4103300	Public Lighting	-	-	-	-	-	-	-	-	-	45,373,193.00
4103400	Other Assets	-	-	-	-	-	-	-	-	-	44,532,828.00
4103500	Plant & Machinery	67,614,683.00	780,428.00	-	-	190,941,354.00	21,843,485.00	2,220,798.00	-	130,930,973.00	65,182,545.00
4104000	Vehicles	-	-	-	-	18,853,713.51	1,214,019.00	20,053,732.51	7,272,164.00	7,063,849.00	8,167,361.00
4105000	Office & Other Equipment	-	-	-	-	1,092,236.00	-	-	1,106,512.00	11,889,711.51	11,790,864.51
4106000	Furniture, Fixtures, Fittings	-	-	-	-	51,086,968.98	-	51,086,968.88	25,160,290.00	3,378,044.00	7,815,208.00
4107000	Other Fixed Assets	-	-	-	-	5,751,827,394.82	1,939,149,049.00	7,690,976,443.82	192,384,954.00	27,065,969.00	24,020,999.98
4108000	Assets Against Fund	-	-	-	-	25,977,353.20	-	-	-	-	5,142,314,957.82
4121000	Capital Work in Progress	7,659,710,500.00	393,771,000.00	-	-	8,093,181,500.00	-	-	-	-	25,977,353.20
4122000	Capital Work in Progress (Against Fund)	-	-	-	-	46,156,439,554.62	2,348,711,777.00	48,505,150,831.62	3,327,516,432.00	44,211,822,799.00	-
Total											3,769,734,661.00

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	Kanpur Smart City Ltd	Rs. 100/- each	-	-
4205001	Equity Shares	-	-	1,070,000,000.00	1,070,000,000.00
4206001	Units of Mutual Fund	-	-	-	-
4208001	Other Investments	-	-	-	-
Total of Investment-General Fund			-	1,070,000,000.00	1,070,000,000.00

Schedule B-13 : Stock in Hand

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
1	2	3	4	5	6
4301000	Stores	-	-	-	-
4302000	Loose 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

431100 Receivables for Property Taxes	2,473,060,114.33	-	2,473,060,114.33	2,165,419,219.61
Less State Govt. Taxes/Levies in Taxes-Control Accounts				
Net Receivables of Property Taxes	2,473,060,114.33	-	2,473,060,114.33	2,165,419,219.61
431190 Receivables for Other Taxes	14,140,291.00	-	14,140,291.00	14,140,291.00
Less State Govt. Taxes/Levies in Taxes-Control Accounts				
Net Receivables of Property Taxes	14,140,291.00	-	14,140,291.00	14,140,291.00
4312000 Receivables for Cess Income	-	-	-	-
4313000 Receivables for Finance Commission	-	-	-	-
4314000 Receivables from Other Sources	-	-	-	-
4315000 Receivables from Government				
Grant Receivables from Central Government	250,000,000.00	250,000,000.00	250,000,000.00	250,000,000.00
Sewerage III	2,000.00	-	2,000.00	2,000.00
Sewerage I	213,020.00	-	213,020.00	213,020.00
Sewerage I	1,750.00	-	1,750.00	1,750.00
Water Supply				
Grant Receivables from State Government	112,880,000.00	-	112,880,000.00	112,880,000.00
Sewerage III	85,800.00	-	85,800.00	85,800.00
Sewerage I	600.00	-	600.00	600.00
Water Supply I	26,600.00	-	26,600.00	26,600.00
Water Supply II				
	363,209,770.00	-	363,209,770.00	363,209,770.00
Total of Sundry Debtors (Receivables)	2,850,410,175.33	-	2,850,410,175.33	2,542,769,286.61

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		225,009.00	1,198,378.00
Balance with Bank-Municipal Fund			
4502100 Nationalised Banks		1,119,861,292.35	618,026,012.85
4502200 Other Scheduled Banks		423,655,978.05	451,846,075.06
4502300 Scheduled Co-operative Banks		-	-
4502401 Post Office			
Sub Total		1,543,517,170.40	1,069,872,087.91
Balance with Bank-Special Fund			
4504100 Nationalised Banks		-	-
4504200 Other Scheduled Banks		-	-
4504400 Scheduled Co-operative Banks		-	-
4504401 Post Office			
Sub Total			
Balance with Bank-Grant Fund			
4506100 Nationalised Banks		1,562,121,586.71	2,358,739,845.71
4506200 Other Scheduled Banks		175,258,476.71	207,12,694.71
4506300 Scheduled Co-operative Banks		-	-
4506401 Post Office			
Sub Total		1,687,379,043.42	2,565,862,440.42
Total Cash and Bank Balances		3,231,122,022.82	3,636,933,106.33

Schedule B-17 : Loans,Advances and Deposits

Code No.	Particulars	Opening Balance Amount (Rs.)	Paid during the year Amount (Rs.)	Recovered during the year Amount (Rs.)	Balance Outstanding Amount (Rs.)
1	2	3	4	5	6
4601000 Loans and Advances to Employees		31,199,867.00	-	45,990.00	31,154,777.00
4602000 Employee Provident Fund Loans		-	-	-	-
4603000 Loans to Others		-	-	-	-
4604000 Advance to Suppliers and Contractors		-	-	-	-

4605000	Advance to Others			
4606000	Debtors with External Agencies			
4608000	Other Current Assets			
Sub Total		7,745,915.1200	492,510,93.00	393,771,000.00
4611000	Less: Accumulated Provisions against Loans, Advances and Deposits			
Total Loans, Advances and Deposits		7,790,338,064.00	512,353,966.00	393,816,090.00

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	Long Issue Expenses Deferred	-	-
4802000	Discount on Issue of Dues	-	-
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.)
1	2	3	4	5 (3+4)	6	7(5-6)
311101	Avarshapara Nidhi	1,460,613,208.31	294,74,664.00	1,755,392,872.31	37,404,653.00	1,717,782,219.31
311102	KDA Transfer	1,032,148,416.95	6,552,503.00	1,038,600,919.95	16,929,395.00	1,021,671,724.95
311103	Finance Commission	2,549,760,352.56	1,638,121,882.00	4,187,882,234.56	4,054,214,890.56	55,079,162.00
311104	NH Fund	55,079,162.00	-	55,079,162.00	51,427,414.00	21,976,762.00
312105	Shelter Home Fund	21,976,762.00	-	21,976,762.00	21,613,541.00	358,213.00
312106	Solid Waste Management	560,227,800.00	-	560,227,800.00	560,227,800.00	-
312107	Severage III	1,035,700,000.00	-	1,035,700,000.00	1,035,700,000.00	-
312108	Severage II	1,166,754,000.00	-	1,166,754,000.00	1,166,754,000.00	-
3121109	Severage I	1,007,660,700.00	-	1,007,660,700.00	1,007,660,700.00	-
3121110	Water Supply I	1,755,613,000.00	-	1,755,613,000.00	1,755,613,000.00	-
3121111	Water Supply II	2,120,735,000.00	-	2,120,735,000.00	2,120,878,000.00	-
3121112	Urban Road Improvement Plan	13,162,316.00	-	13,162,316.00	12,947,770.00	52,928,000.00
3121113	E. Governance	52,928,000.00	-	52,928,000.00	52,928,000.00	-
3121114	Turfi Fund Fund	9,765,740.00	-	9,765,740.00	9,610,493.00	-
Total Reserve Funds		12,842,225,457.82	1,939,149,049.00	14,781,374,506.82	192,384,954.00	14,588,989,552.82

Grants & Contribution for Specific Purposes (Central Government)

Particulars	Grants from Central Govt. Sewerage I	Grants from Central Govt. Sewerage II	Grants from Central Govt. Sewerage III	Grants from Central Govt. Water Supply I	Grants from Central Govt. Water Supply II	Grants from Central Govt. E Governance	Grants from Central Govt. Sewerage Amrt	Grants from Central Govt. Total
Code No.	3201100	3202100	3203100	3204100	3205100	3206100	3207100	3208100
(a) Opening Balances								
(i) Grant received / receivable 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 (a)	450,606,150.00	52,168,000.00	482,150,000.00	476,938,250.00	82,857,000.00	3,055,000.00	88,707,000.00	2,382,134,400.00
(b) Additions to the Grants								
(i) Interest/Dividend earned on Grant Investments	-	-	-	-	-	-	-	-
(ii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-	-
(iii) Appreciation in value of Grant Investments	-	-	-	-	-	-	-	-
(iv) other additions	-	-	-	-	-	-	-	-
Total (b)	450,606,150.00	52,168,000.00	476,741,000.00	476,938,250.00	82,857,000.00	3,055,000.00	88,707,000.00	2,626,725,400.00
(c) Payments out of Funds								
(i) Capital expenditure on Fixed Assets	-	-	-	-	-	-	-	-
Others Assets	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-
(d) Revenue expenditure on Salaries/Wages and allowances etc.								
Rent	-	-	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-
(e) Loss on disposal of Special Fund Investments								
Diminution in value of Special Fund Investments	-	-	-	-	-	-	-	-
Transferred to Municipal Fund	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-
Total of (b)+(d)+(e) c)								
Net balance at the year end [(a)+(b)+(c)]	450,606,150.00	52,168,000.00	726,741,000.00	476,938,250.00	82,857,000.00	3,055,000.00	88,707,000.00	2,626,725,400.00
Grants & Contribution for Specific Purposes (State Government)								
Particulars	Grants from State Govt. Sewerage I	Grants from State Govt. Sewerage II	Grants from State Govt. Sewerage III	Grants from State Govt. Water Supply I	Grants from State Govt. Water Supply II	Grants from State Govt. E Governance	Grants from State Govt. Sewerage Amrt	Grants from State Govt. Total
Code No.	3202100	3202200	3203200	3202400	3202500	3202600	3202800	3202900
(a) Opening Balances								
(i) Grant received / receivable 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)	582,167,060.00	169,378,000.00	55,250,000.00	1,051,643,400.00	1,223,000.00	97,206,000.00	3,469,822,860.00	3,582,702,860.00
(b) Additions to the Grants								
(i) Interest/Dividend earned on Grant Investments	-	-	-	-	-	-	-	-
(ii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-	-
(iii) Appreciation in value of Grant Investments	-	-	-	-	-	-	-	-
(iv) other additions	-	-	-	-	-	-	-	-
Total (b)	582,167,060.00	169,378,000.00	668,130,000.00	1,051,643,400.00	1,223,000.00	97,206,000.00	3,469,822,860.00	3,582,702,860.00

Total (a+b)						
	(c) Payments out of Funds					
	(i) Capital expenditure on					
	Fixed Assets					
	Others					
Sub Total						
	(ii) Revenue expenditure on					
	Salaries, 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					
Total						
	Total of (i+ii+iii) (c)					
	Net balance at the year end [(a+b)-c]					
582,167,060.00	169,378,000.00	668,130,000.00	1,012,955,400.00	1,223,000.00	97,205,000.00	3,582,702,860.00

Loans from State Government

Code No.	Particulars	Current Year Amount (Rs.)		Previous Year Amount (Rs.)	
		1	2	3	4
3302002	Revolving Fund IUB Share (UNURM)			4,332,392,720.00	4,332,392,720.00
3302003	Short Term Loan From State Govt.			12,785,217.00	12,765,217.00
				4,345,157,937.00	4,345,157,937.00

Democracy 117

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	Cremation Places Fund	27,695.73	1,095,050.00	682,805.83	57,631.00	62,175.83
3411003	MP / MIA Fund	10,081,322.28	2,879,550.00	12,960,467.00	22,667,750.00	-
3411004	NHAID and Benvollier Fund	60,155,677.00	10,724,044.72	16,797,210.00	121,386,408.00	46,515,313.00
3411005	Sachet Bhaat at Mission Fund	12,386,356.00	-	12,386,356.00	-	12,386,356.00
3411006	Urban Roads Improvement Plan	49,740,000.00	-	49,740,000.00	-	49,740,000.00
3411007	Secure House	68,374.00	-	68,374.00	-	68,374.00
3411008	Turte Ponda	-	67,074,000.00	67,074,000.00	-	64,156,190.00
3411009	Kanh Gaushala	-	-	-	-	-
Total Reserve Funds		160,545,409.66	178,794,238.72	339,640,648.38	143,751,602.00	145,190,247.00

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Code No.	Particulars	Current Year Amount (Rs.)		Previous Year Amount (Rs.)	
		1	2	3	4
3501101	Retired Employees Leave Encashment		10,495,586.00		-
3501103	Retired Employees Pension		83,698,221.00		-
3501103	Group Insurance claims		7,746,709.00		6,382,372.00
3501103	EFF		1,810,710.00		6,445,842.00
3501105	ESIC		1,709,955.00		15,378.00
3501106	Salary		204,528,319.00		378,210.00

Statement Formed in Court Case

Code No.	Particulars	Current Year Amount (Rs.)		Previous Year Amount (Rs.)
		1	2	3
15501201	Interest From Sewerage I	10,050	91,100	9,658,807.00
15501202	Interest From Solid Waste Management	4,356	91,700	3,981,665.00
15501203	Interest from Water Supply I	11,100	68,900	10,981,118.00
15501204	Interest from Sewerage II	16,786	361,000	15,938,258.00
15501205	Interest from Sewerage III	18,165	98,000	15,614,853.00
15501206	Interest from Water Supply II	20,511	98,000	28,484,438.00
15501207	Interest from TFC	387,156	15,200	942,897.00
15501208	Interest from Sancha Bharat Mission	1,039	132,000	

4102008	Residential Quarters	439,753,938.00	-	-	439,753,938.00	66,644,313.00	6,081,687.00	13,939,873.00	152,755,850.00	172,590,133.00	18,891,000.00	1,450,148.00	6,081,687.00	16,695,723.00	95,621,478.00	173,109,625.00		
4102009	School, College Building	1,037,965,760.00	-	-	1,007,962,760.00	152,755,850.00	13,939,873.00	1,441,007,813.00	172,590,133.00	18,891,000.00	1,450,148.00	-	16,695,723.00	84,267,037.00	85,206,910.00	85,206,910.00		
4102010	Sewage Treatment Plant	1,141,007,819.00	-	-	1,141,007,819.00	172,590,133.00	17,581,280.00	-	-	-	-	17,341,148.00	95,621,478.00	96,417,688.00	88,966,115.00	88,966,115.00		
4102011	Slaughter House	104,857,115.00	-	-	104,857,115.00	15,781,280.00	1,450,148.00	-	-	-	-	17,341,148.00	81,545,967.00	81,545,967.00	81,545,967.00	88,966,115.00		
4103000	Roads and Bridges	6,180,614,304.44	4,228,771.00	-	6,184,843,673.44	934,283,271.00	85,844,135.00	-	1,019,867,406.00	-	5,164,976,269.44	5,246,331,633.44	-	367,027,938.00	84,267,037.00	85,206,910.00		
4103001	Concrete Semi Metal Roads	1,581,573,000.00	-	-	1,581,573,000.00	239,685,967.00	21,872,759.00	-	-	-	261,558,726.00	1,320,014,274.00	1,341,867,031.00	1,341,867,031.00	1,341,867,031.00	1,341,867,031.00		
4103002	Black Topped (Metal Roads)	4,713,020,000.00	-	-	4,713,020,000.00	714,253,946.00	65,179,887.00	-	-	-	779,438,833.00	3,983,165,167.00	3,983,165,167.00	3,983,165,167.00	3,983,165,167.00	3,983,165,167.00		
4103003	Others(Bridges and Culverts)	251,891,000.00	-	-	251,891,000.00	38,735,855.00	55,891,557.00	-	-	-	41,651,443.00	217,171,446.00	217,171,446.00	217,171,446.00	217,171,446.00	217,171,446.00		
4103100	Sewerage and Drainage	5,545,484,000.00	-	-	6,346,484,000.00	992,113,767.00	90,362,250.00	-	1,082,650,002.00	-	5,463,333,998.00	5,558,370,233.00	-	2,318,987,736.67	2,357,433,577.67	2,357,433,577.67		
4103101	Open Drains	1,6394	2,777,410,510,67	-	-	2,777,410,510,67	419,956,933.00	38,425,841.00	-	-	458,422,774.00	2,318,987,736.67	2,357,433,577.67	2,357,433,577.67	2,357,433,577.67	2,357,433,577.67		
4103200	Public Lighting	6,6396	329,696,103.00	8,476,274.00	-	338,172,377.00	108,909,690.00	15,200,116.00	-	2,137.00	124,109,806.00	214,062,571.00	220,786,413.00	220,786,413.00	220,786,413.00	220,786,413.00		
4103201	Lamp Post and Cables	64,000.00	-	-	64,000.00	64,000.00	31,771.00	-	-	2,137.00	33,908.00	30,092.00	32,229.00	32,229.00	32,229.00			
4103202	Semi High Mast Light	46,361,053.00	-	-	46,361,053.00	46,361,053.00	44,772,550.00	-	-	2,276,504.00	47,783,866.00	42,088,087.00	45,419,981.00	45,419,981.00	45,419,981.00			
4103203	Fluid Light	90,191,943.00	-	-	90,191,943.00	90,191,943.00	11,972,784.00	-	-	5,943,459.00	399,744.00	5,245,238.00	6,039,216.00	6,039,216.00	6,039,216.00			
4103204	Sodium Light	11,972,784.00	-	-	11,972,784.00	11,972,784.00	1,867,285.00	-	-	1,867,285.00	1,755,095.00	1,755,095.00	22,430,216.00	22,430,216.00	22,430,216.00			
4103205	Tube Light	35,523,959.00	-	-	35,523,959.00	35,523,959.00	3,011,306.00	-	-	3,011,306.00	3,011,306.00	3,011,306.00	3,011,306.00	3,011,306.00	3,011,306.00			
4103206	Others	516,790,982.00	-	-	516,790,982.00	8,475,274.00	525,267,758.00	-	-	1,088,510,547.00	22,26,910.00	210,837,517.00	314,229,739.00	314,229,739.00	314,229,739.00			
4103300	Plant & Machinery	4,7576	18,952,216.00	48,862,557.00	-	18,952,216.00	5,876,111.00	621,111.00	-	6,497,222.00	12,454,904.00	13,076,013.00	32,897,183.00	32,897,183.00	32,897,183.00	32,897,183.00		
4103301	Plant & Machinery	4,7576	18,952,216.00	48,862,557.00	-	49,642,985.00	15,985,374.00	1,599,687.00	-	2,220,798.00	21,841,485.00	24,062,283.00	44,532,828.00	45,973,198.00	45,973,198.00	45,973,198.00		
4103302	Hand Pump	67,814,633.00	-	-	68,595,111.00	-	-	-	-	-	-	-	-	-	-	-		
4104000	Vehicles	11,31%	705,846.00	8,233,455.00	-	705,846.00	493,298.00	24,039.00	-	517,337.00	188,509.00	212,548.00	4,269,900.00	4,269,900.00	4,269,900.00	4,269,900.00		
4104001	Buses	9,50%	85,086,914.00	2,420,658.00	-	85,086,914.00	2,420,658.00	2,148,628.00	-	405,641.00	4,164,196.00	1,124,887.00	1,124,887.00	1,124,887.00	1,124,887.00	1,124,887.00		
4104002	Cars	9,50%	1,00%	2,420,658.00	-	85,086,914.00	2,420,658.00	2,148,628.00	-	405,641.00	4,164,196.00	1,124,887.00	1,124,887.00	1,124,887.00	1,124,887.00	1,124,887.00		
4104003	Jeeps	9,50%	1,00%	2,420,658.00	-	85,086,914.00	2,420,658.00	2,148,628.00	-	405,641.00	4,164,196.00	1,124,887.00	1,124,887.00	1,124,887.00	1,124,887.00	1,124,887.00		
4104004	Truck	11,31%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%		
4104005	Water Tankers	11,31%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%		
4104006	Road Rollers	11,31%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%		
4104007	Hydraulic Ladder	11,31%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%		
4104008	Hath Kuda Gari	11,31%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%		
4104009	Loaders	11,31%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%		
4104010	Tractors	11,31%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%		
4104011	Dumper Placer	18,929,886.00	-	-	18,929,886.00	18,929,886.00	13,229,487.00	-	-	2,478,258.00	644,693.00	5,701,396.00	5,701,396.00	5,701,396.00	5,701,396.00	5,701,396.00		
4104012	Drainage Machine	3,546,067.00	-	-	3,546,067.00	3,546,067.00	3,456,027.00	-	-	3,456,027.00	120,769.00	2,599,027.00	2,599,027.00	2,599,027.00	2,599,027.00	2,599,027.00		
4104013	Forging Machine	11,351,058.00	-	-	11,351,058.00	11,351,058.00	3,816,234.00	-	-	3,816,234.00	966,080.00	1,087,809.00	1,087,809.00	1,087,809.00	1,087,809.00	1,087,809.00		
4105000	Office & Other Equipment	190,941,354.00	-	-	190,941,354.00	125,785,809.00	2,026,904.75	1,727,164.00	-	2,026,904.75	1,065,512.00	8,167,361.00	57,910,381.00	65,182,548.00	65,182,548.00	65,182,548.00		
4105001	Air Conditioners	3,94,556.00	-	-	4,411,861.00	672,477.00	247,921.00	-	-	413,355.00	3,989,338.00	3,981,463.00	3,277,089.00	3,277,089.00	3,277,089.00	3,277,089.00		
4105002	Computer	5,186,123.54	-	-	5,186,123.54	5,186,123.54	5,185,781.54	-	-	3,407,817.00	3,186,686.00	3,186,686.00	2,000,322.54	2,000,322.54	2,000,322.54	2,000,322.54		
4105003	Printers	3,273,811.00	-	-	3,273,811.00	3,273,811.00	3,245,122.50	-	-	3,245,122.50	3,245,122.50	3,245,122.50	1,871,504.50	1,871,504.50	1,871,504.50	1,871,504.50		
4105004	Refrigerators	2,454,222.50	-	-	2,454,222.50	2,454,222.50	2,314,340.00	-	-	2,314,340.00	15,537,000.00	16,683,154.00	15,783.00	15,783.00	15,783.00	15,783.00		
4105005	Network Equipment	3,134.00	-	-	3,134.00	66,650.00	33,086.00	-	-	66,650.00	1,046.00	16,683,154.00	16,683,154.00	16,683,154.00	16,683,154.00	16,683,154.00		
4105006	Typewriter	66,650.00	-	-	66,650.00	66,650.00	384,116.00	-	-	384,116.00	29,025.00	408,759.00	408,759.00	408,759.00	408,759.00	408,759.00		
4105007	Generator	3,282,000.47	-	-	3,282,000.47	3,282,000.47	3,282,000.47	-	-	3,282,000.47	1,09,585.00	1,09,585.00	437,784.00	437,784.00	437,784.00	437,784.00		
4105008	Other Office Equipment	18,85,173.51	-	-	1,216,019.00	-	-	-	-	-	20,065,735.51	7,060,849.00	1,065,512.00	27,065,969.00	27,065,969.00	27,065,969.00	27,065,969.00	
4106000	Furniture,Fixtures,Fittings	6,6396	8,221,115.00	2,434,842.00	-	890,360.00	-	9,111,475.00	-	2,836,779.00	541,365.00	416,012.00	-	3,252,791.00	5,858,684.00	5,384,336.00	5,384,336.00	
4106001	Furniture and Fixtures	6,6396	8,221,115.00	2,434,842.00	-	890,360.00	-	9,111,475.00	-	2,836,779.00	541,365.00	416,012.00	-	3,252,791.00	5,858,684.00	5,384,336.00	5,384,336.00	
4106002	Electric Fittings and Appliances	10,655,577.00	-	-	10,655,577.00	-	-	-	-	-	11,748,193.00	3,378,044.00	554,941.00	-	3,395,955.00	7,815,208.00	7,815,208.00	7,815,208.00
4107000	Other Fixed Assets	6,6396	51,086,668.98	-														

4108020	Hath Kuda Gari (Against Finance Comm.Fund)	11.31%	30,229,560.00	1,716,810.00	-	31,946,370.00	9,148,787.00	2,578,407.00	-	11,727,194.00	20,219,176.00	21,080,773.00
4108021	Road & Drainage (Against KDA Urban Road Improvement Plan)	1.63%	1,088,695,313.95	6,452,933.00	-	1,095,148,321.95	56,547,402.00	16,923,935.00	-	73,476,597.00	1,021,671,724.95	1,022,148,416.95
4108022	Road & Drainage (Against Urban Road Improvement Plan)	1.63%	14,056,644.00	-	-	14,056,644.00	894,328.00	214,546.00	-	12,494,774.00	13,162,316.00	13,162,316.00
4108023	Turte (Fond Against Turtel Pond Fund)	1.63%	9,931,576.00	-	-	9,931,576.00	161,886.00	352,247.00	-	9,613,493.00	9,769,740.00	9,769,740.00
	5,751,827,7594.82	1,939,146,049.00				7,699,976,443.82	609,312,437.00	192,384,954.00		801,697,391.00	6,889,279,052.82	5,142,314,957.82
	Capital Work In Progress											
41211000	Main Parks		347,538.00	-	-	347,538.00	-	-	-	347,586.00	-	347,586.00
41212001	Office Building		90,782.00	-	-	90,782.00	-	-	-	90,782.00	-	90,782.00
41212002	Public Latrines & Urinals		33,000.00	-	-	33,000.00	-	-	-	33,000.00	-	33,000.00
41212004	Bridges & Culverts		655,913.20	-	-	655,913.20	-	-	-	655,913.20	-	655,913.20
41212005	Road Developments or Upgradation		19,013,147.00	-	-	19,013,147.00	-	-	-	19,013,147.00	-	19,013,147.00
41212006	Link, Parallel and Slip Road		343,787.00	-	-	343,787.00	-	-	-	343,787.00	-	343,787.00
41212007	Footpaths and Table Drains		762,459.00	-	-	762,459.00	-	-	-	762,459.00	-	762,459.00
41212008	Major Strom Water Drains		2,114,884.00	-	-	2,114,884.00	-	-	-	2,114,884.00	-	2,114,884.00
41212009	Lanes		2,250,788.00	-	-	2,250,788.00	-	-	-	2,250,788.00	-	2,250,788.00
41212010	Open and Bore Well		365,989.00	-	-	365,989.00	-	-	-	364,989.00	-	364,989.00
	25,971,735.20					25,977,335.20				25,977,335.20		25,977,335.20
	Capital Work In Progress (Against Fund)											
41220001	Sewerage I (Against JNNURM Fund)		1,007,609,700.00	-	-	1,007,609,700.00	-	-	-	1,007,609,700.00	-	1,007,609,700.00
41220002	Sewerage II (Against JNNURM Fund)		1,166,754,000.00	-	-	1,166,754,000.00	-	-	-	1,166,754,000.00	-	1,166,754,000.00
41220003	Sewerage III (Against JNNURM Fund)		1,035,700,000.00	-	-	1,035,700,000.00	-	-	-	1,035,700,000.00	-	1,035,700,000.00
41220004	Solid Waste Management (Against JNNURM Fund)		1,562,227,800.00	-	-	1,562,227,800.00	-	-	-	1,429,471,000.00	-	1,429,471,000.00
41220005	Water Supply I (Against JNNURM Fund)		1,755,613,000.00	-	-	1,755,613,000.00	-	-	-	1,755,613,000.00	-	1,755,613,000.00
41220006	Water Supply II (Against JNNURM Fund)		2,120,878,000.00	-	-	2,120,878,000.00	-	-	-	2,120,878,000.00	-	2,120,878,000.00
41220007	E Governance (Against JNNURM Fund)		52,928,000.00	-	-	52,928,000.00	-	-	-	52,928,000.00	-	52,928,000.00
	7,699,710,500.00		393,777,000.00			8,093,481,500.00				8,093,481,500.00		8,093,481,500.00
	46,156,439,054.62		2,348,717,777.00			48,505,150,831.62				44,218,229.00		44,218,229.00
	Total									3,770,729,000.00		3,770,729,000.00

KANPUR MUNICIPAL CORPORATION
INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD ENDED 31.03.2019

CODE NO.	ITEM/HEAD OF ACCOUNT	SCH.NO.	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
	INCOME			
1100100	Tax Revenue	I-1	1,559,312,319.00	1,400,274,430.00
1201000	Assigned Revenue & Compensation	I-2	-	-
1301000	Rental Income from Municipal Properties	I-3	11,141,337.00	12,131,004.00
1401000	Fees & User Charges	I-4	215,348,747.21	109,987,264.00
1501000	Sale & Hire Charges	I-5	7,933,060.00	11,907,996.00
1601000	Revenue Grants, Contribution & Subsidies	I-6	2,938,491,036.46	3,042,995,953.00
1701000	Income from Investments	I-7	-	-
1801000	Interest Earned	I-8	362,006,398.50	160,102,262.00
1901000	Other Income	I-9	13,982,716.00	8,338,325.00
	TOTAL INCOME		5,108,215,614.17	4,745,737,234.00
	EXPENDITURE			
2101000	Establishment Expenses	I-10	3,747,214,835.00	3,595,517,159.00
2201000	Administrative Expenses	I-11	367,724,581.00	138,866,737.00
2301000	Operations & Maintenance	I-12	659,839,438.00	909,455,897.96
2401000	Interest & Finance Expenses	I-13	54,730,882.96	40,597,020.66
2501000	Programme Expenses	I-14	7,113,000.00	-
2601000	Revenue Grants, Contribution & Subsidies	I-15	-	-
2701000	Provisions & Write Off	I-16	-	-
2711000	Miscellaneous Expenses	I-17	-	-
2722000	Depreciation		249,733,275.00	255,247,762.00
	TOTAL EXPENDITURE		5,086,356,011.96	4,939,684,576.62
	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		21,859,602.21	(193,947,342.62)
2801000	Add: Prior Period Items	I-18	-	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		21,859,602.21	(193,947,342.62)
	Less: Transfer to Reserve Funds		-	-
	Net balance being surplus/ (deficit) carried over to Municipal Fund		21,859,602.21	(193,947,342.62)

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

UDIN: 20070663AAAAAG5378



(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	1,532,841,608.00	1,364,860,299.00
1100201	Water Tax	-	-
1100301	Sewerage Tax	-	-
1100401	Theatre Tax	1,054,229.00	56,640.00
1100501	Lighting Tax	-	-
1100601	Education Tax	-	-
1100701	Vehicle Tax	-	-
1100801	Tax on Animals	-	-
1100901	Electricity Tax	-	-
1101001	Professional Tax	-	-
1101101	Advertisement Tax	25,416,482.00	35,357,491.00
1101201	Pilgrimage Tax	-	-
1105101	Octroi & Toil	-	-
1105201	Cess	-	-
1108001	Other Taxes	-	-
	Sub Total	1,559,312,319.00	1,400,274,430.00
1109001	Less: Remissions and Refund [Schedule I-1 (a)]	-	-
	Total Tax Revenue	1,559,312,319.00	1,400,274,430.00

Schedule I-2 : Assigned Revenues & Compensation

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

Schedule I-3 : Rental Income from Municipal Properties

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1301001	Rent from Civic Amenities	11,141,337.00	12,131,004.00
1302001	Rent from Office Buildings	-	-
1303001	Rent from Guest Houses	-	-
1304001	Rent from Lease of Lands	-	-
1308001	Other Rents	-	-
	Sub Total	11,141,337.00	12,131,004.00
1309001	Less: Rent Remission and Refunds	-	-
	Total Rental Income from Municipal Properties	11,141,337.00	12,131,004.00

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	830,246.00	890,222.00
1401101	Licensing Fees	11,813,965.00	11,691,266.00
1401201	Fees for Certificate or Extract	222,148.00	250,105.00
1401301	Development Charges	11,100,773.00	10,496,891.00

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 & Associations	-	-
2404001	Interest on Loans from International Agencies	-	-
2405001	Interest on Loans from bank & Other Financial Institution	-	-
2406001	Interest on EMD Refund	-	-
2407001	Bank Attachment	-	-
2408001	Bank Charges	248,882.96	98,914.66
2409001	Discount on early / Prompt payment	54,482,000.00	40,498,106.00
Total Interest & Finance Charges		54,730,882.96	40,597,020.66

Schedule I-14 : Programme Expenses

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2501001	Election Expenses	7,113,000.00	-
2502001	Own Programmes	-	-
2503001	Share in Programmes of Others	-	-
Total Programme Expenses		7,113,000.00	-

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		-	-

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	1,784,826.00	373,735.00
1301008	Parks	9,356,511.00	11,757,269.00
		11,141,337.00	12,131,004.00

Empanelment & Registration Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401001	Carts / Hackney Carriages	238,346.00	185,082.00
1401002	Contractors	575,300.00	696,340.00
1401003	Professionals	16,600.00	8,800.00
		830,246.00	890,222.00

Licensing Fees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401101	Bazar & Pheriwallas	66,990.00	85,426.00
1401102	Slaughter Houses	3,000.00	5,800.00
1401103	Butchers & Traders of Meat	11,227.00	14,856.00
1401104	Cattle Pounding	885,084.00	786,650.00
1401105	Shops	115,290.00	139,107.00
1401106	Vehicle & Ricksha etc	10,732,374.00	10,659,427.00
		11,813,965.00	11,691,266.00

Fees for Certificate or Extract

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401301	Birth & Death Certificates	212,456.00	237,873.00
1401302	Copying	9,692.00	12,232.00
		222,148.00	250,105.00

Development Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401401	Demolition / Malwa	721,430.00	294,518.00
1401405	Parking Contribution	10,379,343.00	10,202,373.00
		11,100,773.00	10,496,891.00

Other Fees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1404001	Advertisement Fees	18,858.00	97,093.00
1404002	Mutuation / Compounding / publication Fees	19,495,697.00	8,603,516.00
1404003	Notice Fees	-	16,100.00
1404004	Other School Fees & Charges	316,701.00	384,630.00
1404005	Survey Fees	175.00	350.00
1404006	Tuition Fees	153,488.00	136,723.00
		19,984,919.00	9,238,412.00

User Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1405001	Burial Ground Charges	590.00	2,330.00
1405002	Crematorium Charges	800.00	-
1405003	Examination Charges	34,732.00	43,900.00
1405004	Feri Niti	645,539.00	414,468.00
1405005	Garbage Collection Charges	1,329,030.21	744,402.00
1405006	Hostel Fees	6,598.00	800.00
1405007	Medicines	302,652.00	100,456.00
1405008	Sewerage Farm	193,795.00	709,376.00
1405009	ITMS Charges	405,000.00	-
1405010	Other Charges	257,286.00	289,872.00
		3,176,022.21	2,305,604.00

Entry Fees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1406001	Parks	3,091,262.00	1,447,548.00
1406002	Play Grounds	1,303,402.00	617,726.00
1406003	Swimming Pool	184,072.00	90,228.00
		4,578,736.00	2,155,502.00

Recovery from Employees

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1904001	House Rent Deduction	1,079,655.00	1,177,184.00
1904002	Vehicle Use Deduction	154,882.00	199,663.00
1904003	Electric Charges	206,461.00	239,664.00
1904004	Water & Sewer Tax	-	-
1904005	Court Deduction	-	147,253.00
		1,440,998.00	1,763,764.00

Consumption of Stores

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2303001	Electrical Tools	5,508,493.00	4,997,838.00
2303002	Medicine & Health	13,654,052.00	11,671,347.00
2303003	Others	2,106,541.00	1,682,919.00
		21,269,086.00	18,352,104.00

KANPUR MUNICIPAL CORPORATION
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31.03.2019

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 Balances with Banks / Treasury	1,198,378.00	2,135,916.00				
		3,635,734,728.33	2,935,068,453.34				
	Operating Receipts						
1100100	Tax Revenue	1,559,312,319.00	1,400,274,430.00	2101000	Operating Payments	3,747,214,835.00	3,595,517,159.00
1201000	Assigned Revenue & Compensation	-	-	2201000	Establishment Expenses	367,724,581.00	138,866,737.00
1301000	Rental Income from Municipal Properties	11,141,337.00	12,131,004.00	2301000	Administrative Expenses	659,339,438.00	909,455,897.96
1401000	Fees & User Charges	215,248,747.21	109,987,264.00	2401000	Operations & Maintenance	54,730,882.96	40,597,020.66
1501000	Sale & Hire Charges	7,933,060.00	11,907,996.00	2501000	Interest & Finance Expenses	7,113,000.00	-
1601000	Revenue Grants, Contribution & Subsidies	2,938,491,036.46	3,042,995,953.00	2601000	Programme & Expenses	-	-
1701000	Income from Investments	-	-	2711000	Revenue Grants, Contribution & Subsidies	-	-
1801000	Interest Earned	362,006,398.50	160,102,262.00	4301000	Miscellaneous Expenses	-	-
1901000	Other Income	13,982,716.00	8,338,325.00	4301000	Purchase of Stores	34,286,742.00	25,380,419.00
	Non Operating Receipts						
3301000	Secured Loans Received	-	-	3501000	Non Operating Payments	-	-
3311000	Unsecured Loans Received	-	-	3501000	Other Payables	-	-
3401000	Deposits Received	36,168,126.00	34,865,329.00	3501000	Refunds Payable	-	-
3411000	Earmarked / Special Fund for specific purposes	1,122,359,562.00	2,631,333,063.00	3501000	Repayment of Loans	-	-
3201000	Grants, Contributions for specific purposes	357,471,000.00	24,289,000.00	3401000	Refund of Deposits	30,488,815.00	23,713,608.00
	Realisation of Investment-General Fund	-	-	4101000	Acquisition / Purchase of Fixed Assets	2,348,711,777.00	1,027,590,533.00
3411000	Deposits Works	178,358,911.00	168,126,253.28	4121000	Capital Work in Progress	143,743,603.00	100,851,266.00
3501000	Revenue Collected in Advance	-	-	3411000	Deposits Works	-	1,070,000,000.00
4601000	Loans, Advances and Deposits	393,816,090.00	10,000.00	4201000	Investment-General Fund	-	-
4601000	Other Loans & Advances	-	-	4211000	Investment-Other Fund	512,353,966.00	175,817,000.00
4601000	Deposits with External Agencies	-	-	4601000	Loans, Advances and Deposits	-	-
4301000	Decrease in Assets	-	-	4401000	Prepaid Expenses	-	-
	Increase in Sundry Creditors & Other Liabilities	611,648,148.00	170,415,643.96	4601000	Other Loans & Advances	-	-
	Decrease in Sundry Debtors (Receivables)	-	36,550,644.37	4601000	Deposits with External Agencies	-	-
				4601000	Increase in Sundry Debtors (Receivables)	307,640,894.72	-
				4601000	Refund of Unutilized Fund	-	3,808,790.00
	GRAND TOTAL	11,444,970,557.50	10,748,531,536.95		Closing Balances	225,009	1,198,378.00
						3,230,897,013.82	3,635,734,728.33
						11,444,970,557.50	10,748,531,536.95

Compiled on Cash Basis after adjustments.

For Batra Agarwal Associates
Chartered Accountants
(Pravin Agarwal)
Partner
Membership No. 070663
Kanpur

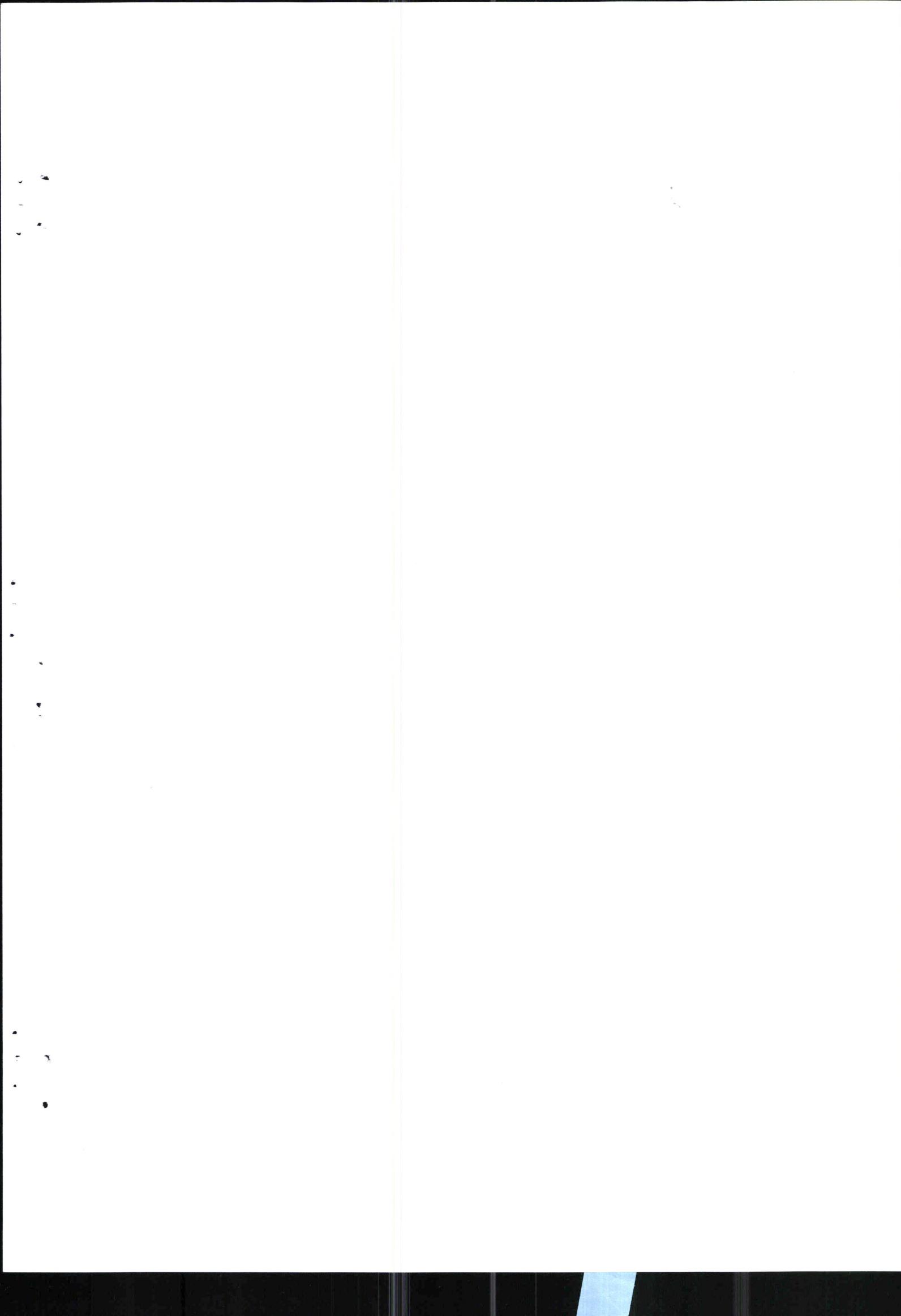


(Munjipati Qomm.)

(Addl. Municipal Comm.)

(Chief Accounts Officer)





Kanpur Municipal Corporation

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

A. Significant Accounting Policies

1. Basis of Accounting:

- i 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 2019, 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.
- ii 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 2019. Balances are subject to confirmation and reconciliation with respective bank accounts.
- iii Interest on saving bank account of grant funds has been shown under Other Liabilities – Proportionate bifurcation of interest earned on Grant between central, state and ULB has not been 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 (compiled as per G.O. No. 4094/9-5-2008-119/2007 dtd. 2nd June 2008 issued by Ministry of Urban Development Uttar Pradesh) could not be quantified from the accounts. Therefore, the preparation of the subsequent financial statement required estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements. As the corporation has not made revaluation of its assets & liabilities till the financial year ending as on 31.03.2019, 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 of consumables in various departments of the Corporation as at the end of the year 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

No unsecured loans have been 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 Liability. Work done against such deposits have been capitalised.

9. Schedule B-9: Other Liabilities

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

The Statutory Liability of Provident Fund of Regular Employees of Rs. 20,55,25,594/- is unpaid as on 31.03.2019.

The statutory liability of Samvida Employees for EPF & ESI not deposited regularly during the year. The total liability of EPF, CEPF, ESI, CESI and damages/ interest is not ascertainable.

The liability of employees loans deduction from salary has been stopped from the month of June 2018 and unpaid outstanding liability amounting to Rs. 93,38,338/- is due for payment to banks.

The office of the Commissioner of Central Excise and Service Tax, Kanpur has issued notice to the Kanpur Nagar Nigam for recovery of service tax on Advertisement Tax/ Hoarding Tax and Renting of Immovable Property and income from Parks etc. The liability for this amount is being contested and is pending in specific appeals. The total liability if any is still indeterminate. Municipal corporation has not provided details of such liabilities.

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

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

10. Schedule B-11: Fixed Assets

- i. Land: at market value based on DM Circle rates as on 01.04.2008 and additions thereafter at cost of acquisition.
- ii. Building: including cost of land at value based on DM Circle rates as on 01.04.2008 and additions thereafter at cost of acquisition.
- iii. Roads and Bridges: at cost of construction / acquisition based on PWD rates of 2008 and additions thereafter at cost of acquisition.
- iv. Sewerage and Drainage: at cost of construction based on PWD rates of 2008 and additions thereafter at cost of acquisition.
- v. Public Lighting: 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 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.

11. Schedule B-12: Investments – General Fund

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

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

Inventories should represent stock of materials lying with the Corporation as at the end of the financial year. However the Purchases during the year have been directly booked as consumption. Physical verification of closing stock has not been undertaken on 31st. March 2019 therefore closing value is not ascertained.

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

Closing balance of receivables against Property Tax and Other taxes are subject to reconciliation and confirmation. Receivables against Property Tax have been estimated by considering the recoverable demand of 2018-19 as per statement prepared by the Property Tax department. The total demand for the year 2018-19 has not been determined. Receivables against Other Tax have not been estimated for 2018-19. 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.

14. Schedule B-16: Cash and Bank Balances

Cash Balance represents the cash balance as per the books of accounts maintained in the Corporation. Bank balance represents the balance lying in the bank accounts of the Corporation adjusted for items under reconciliation. There are various cheques issued during the year and in previous years not presented for payment. No effect thereof has been given in the accounts during the year.

15. Schedule B-17: Loans Advances and Deposits

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

16. Schedule I-1: Tax Revenue

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

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

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

18. Schedule I-4: Fees & User Charges

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

19. Schedule I-5: Sale & Hire Charges

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

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

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

21. Schedule I-9: Other Income

This represents all other income of the Kanpur Municipal Corporation.

22. Schedule I-10: Establishment Expenses

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

23. Schedule I-11: Administrative Expenses

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 towards property tax receivable for the year 2017-18 .

24. 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. Depreciation on assets has been computed on a yearly basis irrespective of when put to use. Since no Fixed Assets register is maintained by the corporation therefore in absence of details regarding cost and date of acquisition, depreciation as per Schedule II of the Companies Act 2013 could not be worked out

(Chief Accounts Officer)

(Addl. Municipal Comm.)

(Municipal Comm.)

Place: Kanpur
Dated: 28-10-2020

For Batra Agrawal Associates
'Chartered Accountants'




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

