

d/c

Water Works Department,
Kanpur Municipal Corporation
Benajhabar Road, Kanpur

Audited Balance Sheet
F Y: 2022-23

24.5.23

d/c

Durgesh Singh & Company
Chartered Accountants
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WATER WORKS DEPARTMENT
BALANCE SHEET AS ON 31.03.2023


CODE NO.	DESCRIPTION OF ITEMS	Sch. No.	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
	LIABILITIES			
3101000	Reserve & Surplus			
3101000	Water Works (General Fund)	B-1	77,77,64,653.11	1,01,52,96,521.00
3111000	Earmarked Funds	B-2	21,78,29,659.00	36,41,06,550.00
3121000	Reserves	B-3	8,14,23,84,697.00	15,66,74,033.00
	Total Reserves & Surplus		9,13,79,79,009.11	1,53,60,77,104.00
3131000	Grants, Contributions for specific purposes Loans	B-4	-	-
	Loans			
3141000	Secured Loans	B-5	-	-
3151000	Unsecured Loans	B-6	3,05,20,48,316.00	2,16,62,63,028.00
	Total Loans		3,05,20,48,316.00	2,16,62,63,028.00
	Current Liabilities and Provisions			
3161000	Deposits Received	B-7	3,59,97,133.00	79,46,768.00
3171000	Deposits Works	B-8	-	-
3181000	Other Liabilities	B-9	2,12,45,70,933.00	2,57,73,38,634.00
3191000	Provisions	B-10	-	-
	Total Current Liabilities and Provisions		2,16,05,68,066.00	2,58,52,85,402.00
	TOTAL LIABILITIES		14,35,05,95,391.11	6,28,76,25,534.00
	ASSETS			
4101000	Fixed Assets			
	Gross Block	B-11	8,81,42,36,605.00	1,04,67,06,394.00
	Less: Accumulated Depreciation		23,01,18,898.00	44,44,75,417.00
	Net Fixed Assets		8,58,41,17,707.00	60,22,30,977.00
	Invesments			
4111000	Investment-General Fund	B-12	55,87,64,483.00	51,63,28,305.00
	Total Invertment		55,87,64,483.00	51,63,28,305.00
	Current Assets, Loan and Advances			
4121000	Stock in Hand	B-13	4,36,57,291.00	3,96,88,447.00
	Sundry Debtors			
4131000	Gross amount outstanding	B-14	4,07,72,09,435.35	3,66,30,41,245.00
	Less:-Accumulated provision against bad and doubtful receivables		-	-
	Net amount Oustanding		4,12,08,66,726.35	3,70,27,29,692.00
4141000	Prepaid Expenses	B-15	-	-
4151000	Cash & Bank Balance	B-16	48,06,92,683.76	84,92,62,450.00
4161000	Loans, Advances & Deposits	B-17	60,60,96,041.00	61,70,16,360.00
	Less: Accumulated Provision Against Loans		-	-
	Total Current Assets, Loans & Advance		1,08,67,88,724.76	1,46,62,78,810.00
4171000	Other Assets	B-18	57,750.00	57,750.00
4181000	Miscellaneous Expenditure (to the extent not w/o)	B-19	-	-
	Total Assets		14,35,05,95,391.11	6,28,76,25,534.00


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 Durgesh Singh & Company
Chartered Accountants


(CA Akshay Bajpai)
Partner


(Finance Officer)


(Secretary)


(General Manager)

Membership No. 434638
Kanpur
UDIN: 23434638GWHTH4678

24-05-2023

24-5-23

WATER WORKS DEPARTMENT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31.03.2023

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.)
4151000	Opening Balances	55,92,421.00	59,41,782.00	2101000	Operating Payments	98,84,08,568.00	91,22,46,349.75
4151000	Cash balances	84,36,70,029.00	56,33,09,137.00	2201000	Establishment Expenses	2,60,82,248.00	15,21,08,996.00
	Balances with Banks / Treasury			2301000	Administrative Expenses	87,53,06,264.00	77,18,54,902.77
1101000	Operating Receipts	1,68,59,73,638.00	1,59,48,07,154.00	2401000	Interest & Finance Expenses	6,37,17,875.99	2,06,508.48
1201000	Tax Revenue	-	-	2501000	Programme Expenses	-	-
1301000	Assigned Revenue & Compensation	6,64,950.00	1,49,500.00	2601000	Revenue Grants, Contribution & Subsidies	-	-
1401000	Rental Income from Municipal Properties	86,83,673.10	1,66,57,763.00	2701000	Provisions & Write Off	9,86,66,125.00	-
1501000	Fees & User Charges	1,93,526.00	-	2801000	Miscellaneous Expenses	-	-
1601000	Sale & Hire Charges	25,00,000.00	-		Purchase of Stores	39,68,844.00	-
1701000	Revenue Grants, Contribution & Subsidies	2,88,57,177.00	2,65,15,426.00		Expenditure Against Fund	22,57,29,327.00	9,13,77,338.00
1801000	Income from Investments	5,33,33,773.00	27,38,494.00		Non Operating Payments	-	-
1901000	Interest Earned	80,04,703.00	79,58,837.00	3151000	Repayment of Loans	-	-
	Other Income	-	-	3161000	Refund of Deposits	31,32,54,465.00	5,31,011.00
3141000	Non Operating Receipts	-	-	4101000	Acquisition / Purchase of Fixed Assets	-	6,07,14,927.00
3151000	Secured Loans Received	-	-	3171000	Deposits Works	4,24,36,178.00	2,65,15,426.00
3161000	Unsecured Loans Received	88,57,85,288.00	1,81,03,27,028.00	4111000	Investment-General Fund	29,80,000.00	10,41,87,037.00
3171000	Deposits Received	2,80,50,365.00	-	4161000	Loans, Advances and Deposits	41,41,68,190.35	32,59,96,333.00
3111000	Earmarked / Special Fund for specific purposes	38,82,43,000.00	29,40,35,198.00	4131000	Increase in Sundry Debtors (Receivables)	45,27,67,701.00	96,75,63,501.00
3131000	Grants, Contributions for specific purposes	-	-	3181000	Decrease in Sundry Creditors & Other Liabilities	-	6,31,16,338.00
4111000	Realisation of Investment-General Fund	-	-	3101100	Adjustment through Capital Fund	-	-
3171000	Deposits Works	-	-		Closing Balances	1,05,05,648.00	55,92,421.00
4161000	Loans, Advances and Deposits	1,39,00,319.00	-	4151000	Cash balances	47,01,87,035.76	84,36,70,029.00
4121000	Decrease in Stock in Hand	-	38,40,799.00	4151000	Balances with Banks / Treasury	-	-
3101000	Adjustment through Capital Fund	3,47,25,608.00	-		GRAND TOTAL	3,98,81,78,470.10	4,32,56,81,118.00
	GRAND TOTAL	3,98,81,78,470.10	4,32,56,81,118.00				

As per our separate report of even date


For Durgesh Singh & Company
Chartered Accountants



(CA Akshay Bajpai)
Partner

Membership No. 434638
Kanpur

UDIN: 23494638GWH TH4678
24-05-2023

(Finance Officer)


(Secretary)


(General Manager)

Schedules to the Balance Sheet

Schedule B-1: General Fund (3101000)

Code No.	Particulars	Opening Balance as per the last Account (Rs.)	Addition/ Adjustment during the year (Rs.)	Surplus / Deficit during the year (Rs.)	Total (Rs.)	Deduction during the year (Rs.)	Balance at the end of the Curr. Yr. (Rs.)
1	2	3	4	4	5(3+4)	6	7(5-6)
3101100	Capital Funds	1,01,52,96,521.00	3,47,25,608.00	-27,22,57,475.89	77,77,64,653.11	-	77,77,64,653.11
	Total Municipal Funds	1,01,52,96,521.00	3,47,25,608.00	-27,22,57,475.89	77,77,64,653.11	-	77,77,64,653.11

Schedule B-2: Earmarked Funds/ Special Funds/ Sinking Fund/ Trust or Agency Fund (3111000)

Particulars	Particulars					
	KDA	MLA (KNN)	NHAI	Finance Commission	Others Fund	
Code No.	3111100	3111200	3111300	3111400	3111500	
a) Opening Balance	10,15,65,420.00	1,59,61,771.00	34,71,557.00	22,82,14,865.00	1,48,92,937.00	
b) Additions to the Special Fund						
i) Received during the year		4,69,00,000.00				
ii) Transfer from Municipal/ Other Fund		4,69,00,000.00				
iii) Interest/ Dividend earned on Investment						
iv) Profit on disposal of Special Fund Inv.(SFI)						
v) Appreciation in value of SFI						
v) Other Additions						
Total (b)		4,69,00,000.00		34,13,43,000.00		
Total (a+b)	10,15,65,420.00	6,28,61,771.00	34,71,557.00	56,95,57,865.00	1,48,92,937.00	
c) Payments out of Funds						
i) Capital Expenditure on Fixed Assets	1,38,72,423.00	3,32,03,536.00		26,17,14,605.00		
Others						
Sub Total	1,38,72,423.00	3,32,03,536.00		26,17,14,605.00		
ii) Revenue Expenditure on Salary, Wages and Allowances etc.						
Rent						
Other Expenses				22,57,29,327.00		
Sub Total				22,57,29,327.00		
iii) Others						
Loss on disposal of SFI						
Diminution in Value of SFI						
Transferred to municipal fund/Unutilized Returns						
Sub Total						
Total of (i+ii+iii) (c)	1,38,72,423.00	3,32,03,536.00		48,74,43,932.00		
Net Balance at the year end[(a+b)-c]	8,76,92,997.00	2,96,58,235.00	34,71,557.00	8,21,13,933.00	1,48,92,937.00	

Schedule B-3: Reserves (3121000)

Code No.	Particulars	Opening Balance as per the last Account (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deduction during the year (Rs.)	Balance at the end of the Curr. Yr. (Rs.)
1	2	3	4	5(3+4)	6	7(5-6)
3121100	Capital Contribution	-	-	-	-	-
3121200	Capital Reserve	5,87,20,033.00	30,87,90,564.00	36,75,10,597.00	36,75,10,597.00	-
3121300	Borrowing Redemption Reserve	-	-	-	-	-
3121400	Special Fund (Advance to IA)	9,79,54,000.00	-	9,79,54,000.00	-	9,79,54,000.00
3121500	Statutory Reserve	-	-	-	-	-
3121600	General Reserve	-	-	-	-	-
3121700	Revaluation Reserve	-	8,04,44,30,697.00	8,04,44,30,697.00	-	8,04,44,30,697.00
	Total Reserve Funds	15,66,74,033.00	8,35,32,21,261.00	8,50,98,95,294.00	36,75,10,597.00	8,14,23,84,697.00

Schedule B-4: Grants & Contribution for Specific Purposes (3131000)

Particulars	Grants from Central Govt.	Grants from State Govt.	Grants from Other Govt. Agencies	Grants from Fin. Inst.	Grants from Welfare Bodies	Grants from Int. Org.	Others
Code No.	3131100	3131200	3131300	3131400	3131500	3131600	3131700
a) Opening Balance	-	-	-	-	-	-	-
b) Additions to the Grants	-	-	-	-	-	-	-
i) Grants Received during the year	-	-	-	-	-	-	-
ii) Interest/ Dividend earned on Grant Investments	-	-	-	-	-	-	-
iii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-
iv) Appreciation in value of Grant Investments	-	-	-	-	-	-	-
v) Other Additions	-	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-	-
Total (a+b)	-	-	-	-	-	-	-
c) Payments out of Funds	-	-	-	-	-	-	-
i) Capital Expenditure on Fixed Assets	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-
ii) Revenue Expenditure on Salary, Wages and Allowances etc.	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-
iii) Others	-	-	-	-	-	-	-
Loss on disposal of SFI	-	-	-	-	-	-	-
Diminution in Value of SFI Transferred to municipal Fund	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-
Total of (i+ii+iii) (c)	-	-	-	-	-	-	-
Net Balance at the year end[(a+b)-c]	-	-	-	-	-	-	-

Schedule B-5: Secured Loans (3141000)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3141100	Loans from Central Government	-	-
3141200	Loans from State Government	-	-
3141300	Loans from Government Bodies & Asso.	-	-
3141400	Loans from International Agencies	-	-
3141500	Loans from Banks & Other FI	-	-
3141600	Other Term Loans	-	-
3141700	Bonds & Debentures	-	-
3141800	Other Loans	-	-
	Total Secured Loans	-	-

Schedule B-6: Unsecured Loans (3151000)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3151100	Loans from Central Government	-	-
3151200	Loans from State Government	-	25,00,000.00
3151300	Loans from Government Bodies & Asso.	-	-
3151400	Loans from International Agencies	-	-
3151500	Loans from Banks & Other FI	-	-
3151600	Other Term Loans	-	-
3151700	Bonds & Debentures	-	-
3151800	Kanpur Nagar Nigam (SFC & Adjustment)	3,05,20,48,316.00	2,16,37,63,028.00
	Total Unsecured Loans	3,05,20,48,316.00	2,16,62,63,028.00

Schedule B-7: Deposits Received (3161000)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3161100	From Contractors	-	79,46,768.00
3161200	From Revenue	3,59,97,133.00	-
3161300	From Staff	-	-
3161400	From Others	-	-
	Total Deposits Received	3,59,97,133.00	79,46,768.00

Schedule B-8: Deposits Works (3171000)

Code No.	Particulars	Opening Balance at the beginning (Rs.)	Additions during the year (Rs.)	Utilization/ Exp. during the year (Rs.)	Balance O/s at the end of the year (Rs.)
1	2	3	4	5	6
3171100	Civil Works (MP/MLA)	-	-	-	-
3171200	Electrical Works	-	-	-	-
3171300	Others	-	-	-	-
	Total Deposits Works	-	-	-	-

Schedule B-9: Other Liabilities (3181000)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3181100	Creditors	2,05,42,63,306.00	2,48,98,97,792.00
3181200	Employee Liabilities	6,55,57,220.00	6,79,69,227.00
3181300	Interest accrued & due	-	1,07,25,000.00
3181400	Recoveries Payable	47,50,407.00	8,25,008.00
3181500	Refunds Payable	-	-
3181600	Advance Collections of Revenues	-	79,21,607.00
3181700	Other Liabilities	-	-
	Total Other Liabilities	2,12,45,70,933.00	2,57,73,38,634.00

Schedule B-10: Provisions (3191000)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
3191100	Provisions For Expenses	-	-
3191200	Provisions for Interest	-	-
3191300	Provisions for other Assets	-	-
	Total Provisions	-	-

Schedule B-11: Fixed Assets (4101000)

Code No.	Particulars	Gross Block				Accumulated Depreciation			
		Opening Balance	Addition during the period	Deduction during the period	Cost at the end of the year	Opening Balance	Addition during the period	Deduction during the period	Deduction during the period
1	2	3	4	5	6	7	8	9	
4101100	Land	88,97,341.00	-	-	88,97,341.00	-	-	-	
4101200	Building	2,02,25,090.00	-	-	2,02,25,090.00	-	-	-	
4101300	Infrastructure Assets	4,50,037.00	-	-	4,50,037.00	-	-	-	
4101400	Sewerage and Drainage	30,82,69,161.00	44,63,901.00	-	31,27,33,062.00	7,58,43,501.00	38,61,300.00	-	
4101500	Electricals & Mechanical Equipments (Part A)	23,91,77,770.00	-	-	23,91,77,770.00	14,59,87,562.00	44,26,535.00	-	
4101600	Electricals & Mechanical Equipments (Part B)	14,43,15,579.00	-	-	14,43,15,579.00	6,69,45,672.00	-	-	
4101700	Other Assets	-	-	-	-	-	-	-	
4101700	Plant & Machinery	19,32,62,010.00	-	-	19,32,62,010.00	10,46,58,571.00	-	-	
4101800	Vehicles	6,14,76,409.00	-	-	6,14,76,409.00	2,96,13,786.00	-	-	
4101900	Office & other Equipment	51,36,731.00	-	-	51,36,731.00	48,32,556.00	-	-	
4102000	Furniture, Fixture, Fittings	40,21,422.00	-	-	40,21,422.00	28,26,561.00	-	-	
4102100	Other Fixed Assets	7,59,917.00	-	-	7,59,917.00	7,59,917.00	-	-	
4102200	Assets Against Fund	6,07,14,927.00	30,87,90,564.00	-	36,95,05,491.00	19,94,894.00	-	-	
	Total	1,04,67,06,394.00	31,32,54,465.00	-	1,35,99,60,859.00	44,44,75,417.00	82,87,835.00	36,75,10,597.00	

Schedule B-12: Investment (4111000)

Code No.	Particulars	Current Year	Previous Year
		Amount (Rs.)	Amount (Rs.)
1	2	3	4
4111100	Central Government Securities	-	-
4111200	State Government Securities	-	-
4111300	Debentures & Bonds	-	-
4111400	Preference Shares	-	-
4111500	Equity Shares	-	-
4111600	Units of Mutual Fund	-	-
4111700	Other Investments (FDR)	55,87,64,483.00	51,63,28,305.00
	Total of Investment-General Fund	55,87,64,483.00	51,63,28,305.00

Schedule B-13: Stock in Hands (4121000)

Code No.	Particulars	Current Year	Previous Year
		Amount (Rs.)	Amount (Rs.)
1	2	3	4
4121100	Tools & Plants	67,31,895.00	61,19,905.00
4121200	Store & Spares	3,69,25,396.00	3,35,68,542.00
	Total Provisions	4,36,57,291.00	3,96,88,447.00

Schedule B-11: Fixed Assets (4101000)

Code No.	Particulars	cumulated Depreciated		Net Block		Assets Revaluation		Net Block	
		Total at the end		At the end of		Revaluation		after Revaluation	
		of the year		Current year		of Current		Current	
1	2	10	11	Year	Year	Year	Year	Year	
4101100	Land	-	88,97,341.00	7,43,98,05,237.00	7,43,98,05,237.00	-	7,43,98,05,237.00	-	7,43,98,05,237.00
4101200	Building	1,07,33,832.00	94,91,258.00	42,88,93,527.00	41,94,02,269.00	-	42,88,93,527.00	-	42,88,93,527.00
	Infrastructure Assets								
4101300	Roads	2,78,565.00	1,71,472.00	-	-	-	-	-	-
4101400	Sewerage and Drainage	7,97,04,801.00	23,30,28,261.00	-	-	-	-	-	23,30,28,261.00
4101500	Electricals & Mechanical Equipments (Part A)	15,04,14,097.00	8,87,63,673.00	-	-	-	-	-	8,87,63,673.00
4101600	Electricals & Mechanical Equipments (Part B)	6,69,45,672.00	7,73,69,907.00	16,12,70,070.00	8,39,00,163.00	-	16,12,70,070.00	-	16,12,70,070.00
	Other Assets								
4101700	Plant & Machinery	10,46,58,571.00	8,86,03,439.00	19,42,38,236.00	10,56,34,797.00	-	19,42,38,236.00	-	19,42,38,236.00
4101800	Vehicles	2,96,13,786.00	3,18,62,623.00	3,07,59,719.00	-11,02,904.00	-	3,07,59,719.00	-	3,07,59,719.00
4101900	Office & other Equipment	48,32,556.00	3,04,175.00	30,90,046.00	27,85,871.00	-	30,90,046.00	-	30,90,046.00
4102000	Furniture, Fixture, Fittings	28,26,561.00	11,94,861.00	42,68,938.00	30,74,077.00	-	42,68,938.00	-	42,68,938.00
4102100	Other Fixed Assets	7,59,917.00	-	-	-	-	-	-	-
4102200	Assets Against Fund	36,95,05,491.00	-	-	-	-	-	-	-
	Total	82,02,73,849.00	53,96,87,010.00	8,26,23,25,773.00	8,04,44,30,697.00	-	8,26,23,25,773.00	-	8,58,41,17,707.00

Schedule B-14: Sundry Debtors (Receivables) (4131000)

Code No.	Particulars	Gross Amount (Rs.)	Prov. For O/s Revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
1	2	3	4	5(3-4)	6
4131100	Receivables for Water Taxes	3,07,65,79,541.38		3,07,65,79,541.38	2,17,03,53,295.00
4131200	Receivables for Sewer Taxes	1,00,06,29,893.97		1,00,06,29,893.97	1,49,26,87,950.00
	Less: State Govt.Cess/Levies in Tax Control	-		-	-
	Net Receivables of Property Taxes	4,07,72,09,435.35		4,07,72,09,435.35	3,66,30,41,245.00
4131300	Receivables for Other Taxes				
	Less: State Govt.Cess/Levies in Tax Control A/c	-		-	-
	Net Receivables of Property Taxes				
4131400	Receivables for Cess Income				
4131500	Receivables from Other Sources				
	Total of Sundry Debtors (Receivables)	4,07,72,09,435.35	-	4,07,72,09,435.35	3,66,30,41,245.00

Schedule B-15: Prepaid Expenses (4141000)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4141100	Establishment		
4141200	Administrative		
4141300	Operations & Maintenance		
	Total Prepaid Expenses	-	-

Schedule B-16: Cash and Bank Balances (4151000)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4151100	Cash	1,05,05,648.00	55,92,421.00
4151200	Cheque in hand	4,28,21,117.40	2,22,72,797.00
4151300	Balance with Bank- Water Works Fund		
4151400	Nationalised Banks	34,71,38,721.99	63,39,58,462.63
4151500	Other Scheduled Banks		
4151600	Scheduled Co-operative Banks		
	Post Office/ PLA		
	Sub Total	34,71,38,721.99	63,39,58,462.63

Balance with Bank- Earmarked Fund		8,02,27,196.37	18,74,38,769.37
4151700	Nationalised Banks		
4151800	Other Scheduled Banks		
4151900	Scheduled Co-operative Banks		
4152000	Post Office		
	Sub Total	8,02,27,196.37	18,74,38,769.37
	Total Cash and Bank Balances	48,06,92,683.76	84,92,62,450.00

Schedule B-17: Loans, Advances and Deposits (4161000)

Code No.	Particulars	Opening Balance Amount (Rs.)	Paid during the year Amount (Rs.)	Recovered/ Adj during the year (Rs.)	Balance O/s Amount (Rs.)
1	2	3	4	5	6
4161100	Loans and Advances to Employees (Building & Vehicle)	27,896.00	-	27,896.00	-
4161200	Employee Provident Fund Loans	-	-	-	-
4161300	Loans to Others	-	-	-	-
4161400	Temporary Advance to Suppliers and Employees for works	3,06,04,755.00	-	-	3,06,04,755.00
4161500	Advance to Others	1,54,19,843.00	28,00,000.00	-	1,82,19,843.00
4161600	Deposits with External Agencies	57,09,45,916.00	-	1,38,72,423.00	55,70,73,493.00
4161700	Other Current Assets	17,950.00	1,80,000.00	-	1,97,950.00
	Sub Total	61,70,16,360.00	29,80,000.00	1,39,00,319.00	60,60,96,041.00
4161800	Less: Accumulated Prov. Agst. Loan, Adv and Dep.	-	-	-	-
	Total Loans, Advances and Deposits	61,70,16,360.00	29,80,000.00	1,39,00,319.00	60,60,96,041.00

Schedule B-18: Other Assets (4171000)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4171100	Deposit Works	-	-
4171200	Other Asset (Imprest)	57,750.00	57,750.00
	Total Other Assets	57,750.00	57,750.00

Schedule B-19: Miscellaneous Expenditure (to the extent not written off) (4181000)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4181100	Loans Issue Expenses Deferred	-	-
4181200	Discount on Issue of Loans	-	-
4181300	Deferred Revenue Loans	-	-
4181400	Others	-	-
	Total Miscellaneous Expenditure	-	-

Annexure to the Balance Sheet

Annexure A: Capital Fund (3101100)

Particulars	Current Year Amount (Rs.)		Previous Year Amount (Rs.)	
	3	4	3	4
1				
Opening Balance as per the last Account	1,01,52,96,521.00	1,65,93,16,015.00		
Add: Addition / Adjustment during the year	3,47,25,608.00	2,45,662.00		
	1,05,00,22,129.00	1,65,95,61,677.00		
Less: Deficit during the year	27,22,57,475.89	20,65,56,831.00		
Less: Adjustment Prior Period SFC	-	35,34,36,000.00		
Less: Adjustment Prior Period House Tax	-	6,33,62,000.00		
Less: Advance to Mahapalika Written Off	-	2,09,10,325.00		
Closing Balance at the end of the Current Year	77,77,64,653.11	1,01,52,96,521.00		

Annexure B: Earmarked Funds/ Special Funds/ Sinking Fund/ Trust or Agency Fund (3111000)

Particulars	Opening Balance	Receipts	Total	Expenses	Closing Balance
KDA					
KDA Misc	12,35,598.00		12,35,598.00	9,10,000.00	3,25,598.00
KDA 2600	8,01,48,318.00		8,01,48,318.00		8,01,48,318.00
KDA Y1 Kidwai Nagar	1,09,07,324.00		1,09,07,324.00	99,13,509.00	9,93,815.00
KDA Naveen Market	2,679.00		2,679.00		2,679.00
KDA (Zone 5)	11,44,501.00		11,44,501.00	10,27,722.00	1,16,779.00
KDA (Zone 2)	56,27,000.00		56,27,000.00		56,27,000.00
KDA (Zone 1)	25,00,000.00		25,00,000.00	20,21,192.00	4,78,808.00
Total	10,15,65,420.00	-	10,15,65,420.00	1,38,72,423.00	8,76,92,997.00
MP/MLA (KNN)					
MLA (KNN)	43,49,141.00		43,49,141.00		43,49,141.00
MP/MLA Quata	1,16,12,630.00	4,69,00,000.00	5,85,12,630.00	3,32,03,536.00	2,53,09,094.00
Total	1,59,61,771.00	4,69,00,000.00	6,28,61,771.00	3,32,03,536.00	2,96,58,235.00
NHAI					
NHAI	13,45,182.00		13,45,182.00		13,45,182.00
NHAI (Zone 6)	21,26,375.00		21,26,375.00		21,26,375.00
Total	34,71,557.00	-	34,71,557.00	-	34,71,557.00
Finance Commission					
TFC	3,54,59,752.00		3,54,59,752.00		3,54,59,752.00
FFC	1,46,55,296.00		1,46,55,296.00		1,46,55,296.00
14th Commission (12-13)	-		-		-
14th Commission (18-19)	-		-		-

14th Commission (16-17)	66,03,841.00	66,03,841.00	-	66,03,841.00	-
14th Commission (19-20)	17,14,95,976.00	51,28,38,976.00	48,74,43,932.00	48,74,43,932.00	2,53,95,044.00
15th Commission	22,82,14,865.00	56,95,57,865.00	48,74,43,932.00	48,74,43,932.00	8,21,13,933.00
Total					
Others Fund					
UP Bridge Corporation	5,10,104.00	5,10,104.00			5,10,104.00
KNN (92 Main Hole)	30,571.00	30,571.00			30,571.00
Kashiram & Ahilya Bai Holkar Yojna	1,08,82,000.00	1,08,82,000.00			1,08,82,000.00
UP Bridge Corporation (5)	7,95,054.00	7,95,054.00			7,95,054.00
KNN (Hand Pump)	26,75,208.00	26,75,208.00			26,75,208.00
Total	1,48,92,937.00	1,48,92,937.00	-	-	1,48,92,937.00
Grand Total	36,41,06,550.00	75,23,49,550.00	53,45,19,891.00	53,45,19,891.00	21,78,29,659.00

Annexure C: Unsecured Loan (Kanpur Nagar Nigam (SFC & Adjustment)(3151800)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	3	4
Kanpur Nagar Nigam (KESA Payment)	2,33,86,12,316.00	1,46,52,46,028.00
Kanpur Nagar Nigam (SFC Payment)	71,34,36,000.00	71,34,36,000.00
Kanpur Nagar Nigam (Tax Adjustment)	-	-1,49,19,000.00
Total	3,05,20,48,316.00	2,16,37,63,028.00

Annexure D: Balance with Banks (4151000)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	3	4
Balance with Bank- Water Works Fund		
PNB 2340010100001008	13,03,53,779.07	40,77,88,780.34
PNB 2340010100001017	12,58,891.59	14,91,722.59
PNB 2340010100001062	3,07,01,048.54	4,43,46,563.66
PNB 3689000100069998	5,08,69,635.66	6,58,67,913.17
PNB 2340010100001035	13,60,784.84	18,76,360.84
PNB 0731000102401199	1,20,70,569.91	66,00,819.67
PNB 0731000100407568	70,14,327.10	1,85,16,347.48
PNB 2340010100991020	7,94,006.29	3,39,350.29
PNB 2863000100632151	82,21,276.17	72,15,092.84
PNB 100200422 (4502100a)	4,01,16,648.49	2,40,12,688.53

PNB KJS 01-1053 (4502100)	7,86,882.67	53,14,677.71
PNB 2340010100001044	5,35,90,871.66	4,05,88,145.51
BOB	1,00,00,000.00	1,00,00,000.00
Sub Total	34,71,38,721.99	63,39,58,462.63
Balance with Bank- Earmarked Fund		
PNB 4587000100010956	5,09,61,407.21	17,58,05,474.37
PLA UPUDP	20,665.00	20,665.00
PNB 2340010100001071	2,92,45,124.16	1,16,12,630.00
Sub Total	8,02,27,196.37	18,74,38,769.37

Annexure E: Deposits with External Agencies (4161600)

Particulars	Scheme for which deposit held			
	Opening Balance	Paid	Total	Closing Balance
U.P. Jal Nigam Ist Temporary Construction Division	99,13,509.00	-	99,13,509.00	99,13,509.00
U.P. Jal Nigam Ist Temporary Construction Division	5,00,000.00	-	5,00,000.00	5,00,000.00
U.P. Jal Nigam Ist Temporary Construction Division	20,21,192.00	-	20,21,192.00	20,21,192.00
U.P. Jal Nigam Ist Temporary Construction Division	1,28,250.00	-	1,28,250.00	1,28,250.00
U.P. Jal Nigam IInd Temporary Construction Division	5,65,472.00	-	5,65,472.00	5,65,472.00
U.P. Jal Nigam IInd Temporary Construction Division	3,34,000.00	-	3,34,000.00	3,34,000.00
U.P. Jal Nigam IInd Temporary Construction Division	4,10,000.00	-	4,10,000.00	4,10,000.00
U.P. Jal Nigam IInd Division	55,70,73,493.00	-	55,70,73,493.00	55,70,73,493.00
U.P. Jal Nigam IInd Division Ist T.C.D.				
Total	57,09,45,916.00	-	57,09,45,916.00	57,09,45,916.00

Annexure F: Other Current Assets (4161700)

Particulars	Opening Balance	Paid	Total	Recovered	Closing Balance
Telephone Security	11,150.00	-	11,150.00	-	11,150.00
TDS Receivable	6,800.00	-	6,800.00	-	6,800.00
Security to KESCO	-	1,80,000.00	1,80,000.00	-	1,80,000.00
Total	17,950.00	1,80,000.00	1,97,950.00	-	1,97,950.00

Schedules to the Income and Expenditure Account

Schedule I-1 : Tax Revenue (1101000)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1101100	Property Tax	-	-
1101200	Water Tax	1,27,72,52,756.00	1,16,27,43,501.00
1101300	Sewerage Tax	40,87,20,882.00	43,20,63,653.00
1101400	Theatre Tax	-	-
1101500	Lighting Tax	-	-
1101600	Education Tax	-	-
1101700	Vehicle Tax	-	-
1101800	Tax on Animals	-	-
1101900	Electricity Tax	-	-
1102000	Professional Tax	-	-
1102100	Advertisement Tax	-	-
1102200	Pilgrimage Tax	-	-
1102300	Octroi & Toil	-	-
1102400	Cess	-	-
1102500	Other Taxes	-	-
	Sub Total	1,68,59,73,638.00	1,59,48,07,154.00
1102600	Less: Remissions and Refund [Schedule 1-1 (a)]	-	-
	Total Tax Revenue	1,68,59,73,638.00	1,59,48,07,154.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1201100	Taxes and Duties Collected by others	-	-
1201200	Compensation in lieu of Taxes/Duties	-	-
1201300	Compensation in lieu of Concessions	-	-
	Total Assigned Revenues & Compensation	-	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1301100	Rent from Civic Amenities	-	-
1301200	Rent from Buildings	6,64,950.00	1,49,500.00
1301300	Rent from Guest Houses	-	-
1301400	Rent from Lease of Lands	-	-
1301500	Other Rents	-	-
	Sub Total	6,64,950.00	1,49,500.00
1301600	Less: Rent Remission and Refunds	-	-
	Total Rental Income from Municipal Properties	6,64,950.00	1,49,500.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401100	Empanelment & Registration Charges	-	-
1401200	Licensing Fees	-	39,866.00
1401300	Fees for Certificate or Extract	12,670.00	-
1401400	Development Charges	8,96,122.00	39,25,189.00
1401500	Regularisation Fee	4,97,622.00	1,38,250.00
1401600	Penalties and Fines	-	-
1401700	Connection / Disconnection Fee	1,78,583.00	77,85,426.00
1401800	User Charges	-	-
1401900	Water Charges	60,04,160.10	35,93,861.00
1402000	Tender Charges	8,80,246.00	8,77,159.00
1402100	Theatre Tax	-	-
1402200	Advertisement Tax	-	-
1402300	Other Charges	2,14,270.00	2,98,012.00
	Sub Total	86,83,673.10	1,66,57,763.00
1402400	Less: Rent Remission and Refunds	-	-
	Total Income from Fee and User Charges- Income Headwise	86,83,673.10	1,66,57,763.00

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1501100	Sale of Product	-	-
1501200	Sale of Form and Publication	-	-
1501300	Sale of Store and Scrap	-	-
1501400	Sale of Others	-	-
1501500	Hire Charges for Vehicles	1,93,526.00	-
1501600	Hire Charges for Equipments	-	-
	Total Income from Sale & Hire Charges- Income Headwise	1,93,526.00	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1601100	Revenue Grant	25,00,000.00	-
1601200	Re-imbusement of Expenses	-	-
1601300	Contribution towards Election Scheme	-	-
	Total Revenue Grants, Cotributions and Subsidies	25,00,000.00	-

Schedule I-7: Income from Investments (1701000)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1701100	Interest on Investment	2,88,57,177.00	2,65,15,426.00
1701200	Interest on Dividend	-	-
1701300	Income from Projects taken up on commercial basis	-	-
1701400	Profit on Sale of Investment	-	-
1701500	Others	-	-
	Total Income from Investments	2,88,57,177.00	2,65,15,426.00

Schedule I-8: Intererst Earned (1801000)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1801100	Interest on Bank Account	1,75,50,252.00	27,38,494.00
1801200	Interest on Loans and Advances to Employees	-	-
1801300	Interest on General Tax	3,57,83,521.00	-
	Total Interest Earned	5,33,33,773.00	27,38,494.00

Schedule I-9 : Other Income (1901000)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1901100	Deposits Forfeited	-	-
1901200	Lapsed Deposits	-	-
1901300	Insurance Claim Recovery	-	-
1901400	Profit on Disposal of Fixed Assets	-	-
1901500	Recovery from Employees	22,71,687.00	2,99,316.00
1901600	Unclaimed Refund / Liabilities	-	-
1901700	Miscellaneous Income	57,33,016.00	76,59,521.00
	Total Other Income	80,04,703.00	79,58,837.00

Schedule I-10 : Establishment Expenses (2101000)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2101100	Salaries,Wages and Bonus	57,24,16,430.00	53,74,66,299.80
2101200	Benefits and Allowances	1,41,96,436.00	14,51,977.00
2101300	Pension	30,60,18,100.00	32,57,74,240.95
2101400	Other Term & Retirement Benefits : Leave encashment	4,27,81,459.00	92,70,167.00
2101500	Other Term & Retirement Benefits : Death cum Retirement Gratuity	5,29,96,143.00	3,82,83,665.00
	Total Establishment Expenses- Expenditure Head Wise	98,84,08,568.00	91,22,46,349.75

Schedule I-11 : Administrative Expenses (2201000)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2201100	Rent,Rates and Taxes	-	9,70,28,000.00
2201200	Electricity Expenses	-	-
2201300	Water & Sewer Tax	-	-
2201400	Telephone Expenses	7,98,406.00	9,58,143.00
2201500	Books & Periodicals	9,209.00	67,787.00
2201600	Printing & Stationery	10,29,724.00	7,78,164.00
2201700	Computer Expenses	38,43,796.00	-
2201800	Insurance	10,25,518.00	8,15,244.00
2201900	Audit Fees	-	88,500.00
2202000	Legal Expenses	9,53,885.00	37,24,275.00
2202100	Professional and Other Fees	-	-
2202200	Hospitality Expenses	-	4,09,430.00
2202300	Advertisement and Publicity	28,78,329.00	38,02,806.00
2202400	Office & Security Expenses	1,55,17,625.00	14,73,921.00
2202500	Travelling & Conveyance	25,756.00	7,19,495.00
2202600	Other Administrative Expenses	-	-
	Total Administrative Expenses- Expenditure Head Wise	2,60,82,248.00	10,98,65,765.00

Schedule I-12 : Operations and Maintenance (2301000)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2301100	Power & Fuel	44,91,37,340.00	53,02,68,896.00
2301200	Consumption of Stores	6,12,86,675.00	5,18,69,936.00
2301300	Hire Charges	43,29,565.00	33,93,505.40
2301400	Repairs & Maintenance-Infrastructure Assets	20,75,80,822.00	4,40,52,944.00
2301500	Repairs & Maintenance-Civic Amenities	5,02,87,359.00	9,26,70,619.47
2301600	Repairs & Maintenance-Building	1,81,80,528.00	96,48,006.90
2301700	Repairs & Maintenance-Vehicles	21,69,238.00	23,92,726.00
2301800	Repairs & Maintenance-Equipments	7,12,66,046.00	4,52,04,129.00
2301900	Repairs & Maintenance-Others	1,10,68,691.00	3,45,97,371.00
	Total Operations and Maintenance- Expenditure Head Wise	87,53,06,264.00	81,40,98,133.77

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2401100	Interest on Loans from Central Government	-	-
2401200	Interest on Loans from State Government	-	-
2401300	Interest on Loans from Government Bodies & Accociations	-	-
2401400	Interest on Loans from International Agencies	-	-
2401500	Interest on Loans from bank & Other Financial Institution	-	-
2401600	Interest on EMD Refund	-	-
2401700	Bank Attachment	-	-
2401800	Bank Charges	1,82,181.99	2,06,508.48
2401900	Discount on early / Prompt payment	6,35,35,694.00	-
	Total Interest & Finance Charges	6,37,17,875.99	2,06,508.48

Schedule I-14 : Programme Expenses (2501000)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2501100	Election Expenses	-	-
2501200	Own Programmes	-	-
2501300	Share in Programmes of Others	-	-
	Total Programme Expenses	-	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2601100	Grants	-	-
2601200	Contributions	-	-
2601300	Subsidies	-	-
	Total Revenue Grants,Contribution & Subsidies	-	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2701100	Provisions for Doubtful Receivables	-	-
2701200	Provisions for Other Assets	-	-
2701300	Revenues Written Off	9,86,66,125.00	-
2701400	Assets Written Off	-	-
2701500	Miscellaneous Expenses Written Off	-	-
	Total Provisions & Write Off	9,86,66,125.00	-

Schedule I-17 : Miscellaneous Expenses (2801000)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2801100	Loss on Disposal of Assets	-	-
2801200	Loss on Disposal of Investments	-	-
2801300	Other Miscellaneous Expenses	-	-
	Total Miscellaneous Expenses	-	-

Schedule I-18 : Prior Period Items (2901000)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Income		
2901100	Taxes	-	-
2901200	Other Revenues	-	-
2901300	Recovery of Revenues Written Off	-	-
2901400	Other Income	-	-
	Sub Total	-	-
	Expenses		
2901500	Refund of Taxes	-	-
2901600	Refund of Other Revenues	-	-
2901700	Other expenses	-	-
	Sub Total	-	-
	Total Prior Period Items	-	-



DURGESH SINGH & COMPANY

CHARTERED ACCOUNTANTS

To
The General Manager,
Water Works Department,
Kanpur Municipal Corporation,
Kanpur.

1. We have audited the attached Balance Sheet, Income & Expenditure Account and Receipt & Payment Account of the **Water Works Department** for the year ended as at 31st. March 2023. The authorities of the corporation are responsible for the preparation of these financial statements that give's a true and fair view of the financial position, financial performance in accordance with the generally accepted accounting principles. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Corporation and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give's a true and fair view and are free from material misstatement, whether due to fraud or error. Auditor's Responsibility : Our responsibility is to express an opinion on these financial statements prepared under an hybrid accounting system.
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 read with and subject to the Significant Accounting Policies and Notes to Accounts (Schedule B-20) forming part of audited balance sheet provides a reasonable basis for our opinion.
3. The corporation has revalued some of its fixed and movable assets as detailed in Para 10 of Notes on Accounts (Schedule B-20) as per the procedure and method of valuation as mentioned against each class of assets. We have relied on and have assumed completely the valuation adopted and intimated by the management as mentioned against each class of asset in the said note. The consequent effect to the Revaluation Reserve is also based on the valuation adopted by the management as mentioned against each class of asset in the said note.
4. As per Para 24 of Notes on Accounts (Schedule B-20), Corporation has charged depreciation on Fixed Assets on SLM at the rates prescribed in Schedule XIV of The Companies Act, 1956. In our opinion depreciation should be charged on the basis of useful life of the Assets as prescribed in the





DURGESH SINGH & COMPANY
CHARTERED ACCOUNTANTS

Accounting Standard issued by the Institute of Chartered Accountants of India. The effect on the Income/ expenditure of the corporation is indeterminate.

5. Subject to above, we further report that:

- (i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (ii) 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 2023. 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, 2023
 - 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: 24-05-2023

For Durgesh Singh & Co.
'Chartered Accountants'

(CA Akshay Bajpai)
'Partner'
M.No. 434638

UDIN: 23434638GWHTH4678



Water Works Department,
Kanpur Municipal Corporation

Schedule B-20: Significant Accounting Policies and Notes to Accounts forming part of audited balance sheet as at 31.03.2023:

A. Significant Accounting Policies

1. Basis of Accounting:

- i Water Works Department of Kanpur Municipal Corporation is maintaining its accounts on a hybrid system of accounts (i.e. a mixture of cash and accrual system).
- ii Grants and Funds relating to Government agencies have been depicted in the financial statements on the basis of disbursements received from the agencies, and payments made there against till 31st. March 2022.
- iii Grants and Funds relating to Awasthapna Nidhi, Finance Commission received from Kanpur Municipal Corporation, KDA scheme transfer and MP/ MLA Fund etc are recognised as earmarked funds separately and have been depicted in the financial statements on the basis of records and information as available up to 31st March 2022.
- iv Income & Expenditure account has been prepared on the basis of Receipt & Payment prepared by the different zones/ HO (trial balance) and after adjustment of estimated liabilities for establishment, administrative & other expenses and stock in hand at the beginning and end of the year,

2. Use of Estimates:

Water Works department is maintaining its accounts on a cash basis without bifurcating between capital and revenue. As a consequence, thereof the assets and liabilities 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. The corporation has revalued its immovable and movable assets in financial year ending as on 31.03.2023, and the contra effect of the revaluation has been recognised as revaluation reserve under the Capital Account.

3. Inventories:

Inventories of consumables in various departments of the department as at the end of the year are taken, valued and certified by the management and incorporated in financial statements.

- 4. The Assets and Liabilities of water works department 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.

B. Notes on Accounts:

1. Schedule B-1: Water Works (General) Fund

Balance represents the opening balance adjusted for the excess / deficit of income over expenditure in the previous (prior period) and current years. The Loan from State Government and interest earned on grant contribution has been written off from fund and unaccounted FDRs now being recognized in books of accounts.

2. Schedule B-2: Earmarked Funds

Balance represents the opening balance adjusted for grants received during the year and the previous years and expenses made there against. Interest earned on Earmarked Fund investments are recognised as income.

3. Schedule B-3: Reserves

- i Depreciation on the assets created out of grant will be charged off against Capital Reserve when the assets transferred by implementing agencies and are put to use.
- ii Water Works Department has revalued its immovable & movable assets as on 31.03.2023 and all the assets created out of other funds (MP/MLA etc) are capitalise under the respective assets category. The previous balance of asset against fund for such grants written off through capital reserve created during previous years.
- iii Depreciation has not been provided on re valued assets. It has been provided on assets whose valuation was not undertaken due to the nature of assets which cannot be valued. (like water meters, pipes fittings & channel sewers)

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

No grant, contributions for specific purpose received.

5. Schedule B-5: Secured Loans

No Secured loan received.

6. Schedule B-6: Unsecured Loans

Balance represents amount received/ adjusted with Kanpur Municipal Corporation against KESA (Electricity) payment, SFC receipts for salary and property tax against consumer receivables.

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

Balance represents the opening balance adjusted for MP/MLA receipts received during the year and expenses made there against. Interest earned on fund investments are recognised as income.

9. Schedule B-9: Other Liabilities

This represents amounts payable towards establishment expenses, sundry creditors as well as statutory dues remitted after the Balance Sheet date and interest accrued & due at the end of the year.

10. Schedule B-11: Fixed Assets

Water Works Department has revalued its immovable & movable assets as on 31.03.2023 and all the assets created out of other funds / grants the previous asset against fund for such grants written off through capital reserve created during previous years. The procedure & method of revaluation and value there of are as follows:

- a) Open Land: As at market value based on DM Circle rates as on 31.03.2023 on the basis of registered valuer certificate
- b) Sewerage and Drainage: at cost of construction and additions thereafter at cost of acquisition
- c) Electrical & Mechanical Equipments (Part A): at cost of acquisition
- d) Electrical & Mechanical Equipments (Part B): As per valuation made as on 31.03.2023 on the basis of physical conditions of assets
- e) Buildings: at cost of construction value as on 31.03.2023 on the basis of registered valuer certificate
- f) Plant & Machinery: at cost of construction value as on 31.03.2023 on the basis of registered valuer certificate
- g) Vehicles: : As per valuation made as on 31.03.2023 on the basis of physical conditions of assets
- h) Office & Other Equipments: : As per valuation made as on 31.03.2023 on the basis of physical conditions of assets
- i) Furniture & Fixtures: : As per valuation made as on 31.03.2023 on the basis of physical conditions of assets
- j) Other Fixed Assets: Other fixed assets has been written off through Capital Reserve

11. Schedule B-12: Investments – General Fund

Balance represents FDR with bank including accrued interest on FDR at the end of year.

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

Inventories should represent stock of materials lying with the department as at the end of the financial year. However, the Purchases during the year have been directly booked as consumption (payment). Physical verification of closing stock has been undertaken by the management on 31st. March 2023 to capitalise stock in hand.

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

Closing balance of receivables against Water & Sewer taxes are subject to reconciliation and confirmation. Receivables against water & sewer tax have been estimated by considering the recoverable demand of 2022-23. Provision for doubtful debts have not been considered on the disputed demands with sick industrial organisation. The demand of Water works department on KMC properties are written-off as per order of merger / consolidation of both organisations.

14. Schedule B-16: Cash and Bank Balances

Cash Balance represents the cash balance & cheques in hand as per the books of accounts maintained in the Department. Bank balance represents the balance lying in the respective bank accounts (Fund wise) of the department pending adjustment for items under reconciliation.

15. Schedule B-17: Loans Advances and Deposits

Represents employee advances, Advances to others including advances to implementing agencies, temporary advances and other advances given to suppliers and employees for purchases and expenses.

16. Schedule I-1: Tax Revenue

The Water & Sewer Tax is levied annually. The Income is recognized at the time of raising the bills of demand. The tax revenue has been recognized on the basis of demand raised by the corporation during the year.

17. Schedule I-3: Rental income from Properties

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

18. Schedule I-4: Fees & User Charges

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

19. Schedule I-5: Sale & Hire Charges

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

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

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

21. Schedule I-7: Income from Investment

The income is recognized on accrual basis. Interest on Fixed Deposit has been accrued and added to Fixed deposit account. Interest on other bank account is recognized as and when it has been credited to bank account.

22. Schedule I-8: Interest Earned

The Income is recognized at the time of raising the bills of demand. Interest earned represent interest received on demand raised and delayed payment has been received in respect of those demand and interest income earned from Banks.

23. Schedule I-9: Other Income

This represents all other income of the water works department.

24. Schedule I-10: Establishment Expenses

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

25. Schedule I-11: Administrative Expenses

Water works department has accounted for expenses on payment basis and liability at the end of the year has been provided. No adjustment of rent, rates & taxes of own properties and property tax of Kanpur municipal corporation properties has been made during the year as per the order of merger/consolidation of both organisations.

26. Schedule I-12: Operation & Maintenance

Water works department has accounted for expenses on payment basis and liability at the end of the year has been provided. The expenses incurred under the head power & fuel pertaining to amounts payable by the department to KESA for electricity purchase which is adjusted against SFC receivable to Kanpur Municipal Corporation.

27. Schedule I-13: Interest & Finance Expenses

Water works department has accounted for expenses on discount provided to the users on prompt payment of the water & sewerage tax. The expenses is accounted for as and when discount has been given to the consumer.

28. Schedule I-16: Provisions & Write Off

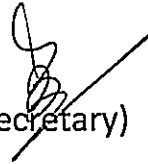
Water works department has written off excess demand of water and sewer tax of the previous year and also written off old balance of the corporation pertaining to water & sewer tax along with the current year demand of water tax and sewer tax on Municipal Corporation Properties.

29. Depreciation:

Depreciation on all depreciable fixed assets which are not taken for revaluation as on 31.03.2023 is provided on SLM method, at the rates prescribed for companies in Schedule XIV of the Companies Act, 1956 under single shift. No depreciation has been charged on Assets that have been revalued as on 31.03.2023. Depreciation on assets has been computed on a yearly basis irrespective of when put to use. After valuation of immovable and movable Fixed Assets as on 31.03.2023, Fixed Asset register is prepared for the assets revalued as on 31.03.2023 as per physical verification by the registered valuer. Therefore, in absence of details regarding cost and date of acquisition, depreciation as per Schedule II of the Companies Act 2013 could not be worked out.



(Finance Officer)



(Secretary)



(General Manager)

For **Durgesh Singh & Company.**
'Chartered Accountants'

Place: Kanpur
Dated: 24.05.2023



(CA Akshay Bajpai)
'Partner'
M.No. 434638