



THE KOLKATA MUNICIPAL CORPORATION

Balance Sheet as at 31st March, 2021

All figures in Rupees

As at 31.03.2020	LIABILITIES	SCH	AMOUNT	AMOUNT	As at 31.03.2020	ASSETS	SCH	AMOUNT	AMOUNT
	Fund Balances - Municipal Fund					Fixed Assets	17		
5,06,29,80,375	Capital Account	1	5,06,29,80,375		80,52,30,88,689	Gross Block		89,23,67,58,825	
37,03,70,03,432	Revenue Account	2	25,84,35,30,647	30,90,65,11,022	(44,10,91,24,770)	Less : Depreciation		50,19,68,36,681	
						NET BLOCK			39,03,99,22,144
3,16,98,38,133	Fund Balances - Local Fund	3		3,95,83,84,246		Capital Expenditure on Heritage Property			20,68,179
					20,68,179				
3,55,72,80,870	Fund Balances - Earmarked Funds (Grants & Contributions)	4		3,56,08,51,692					
					2,09,44,09,437	Capital Work in Progress	18		2,25,57,55,294
48,94,48,270	Fund Balances - Custodial Fund - MPLAD & BEUP	5		44,48,20,865					
					12,66,02,25,735	Capital Work in Progress - KEIP & KEIP	19		13,23,68,99,366
1,36,00,25,032	Project Fund - J.N.N.U.R.M.	6		1,35,91,75,502	3,00,19,555	Current Assets - KEIP	19A		3,00,19,555
20,10,39,423	Project Fund - AMRUT	6A		9,63,55,257					
						Assets Transferred From KEIP & KEIP	20		
	Project Fund - KEIP	7			16,29,02,93,300	Gross Block		19,38,19,32,915	
1,79,31,85,069	Grant & Contributions		1,79,31,85,069		(12,32,20,81,745)	Less : Depreciation		14,10,09,07,618	
7,30,02,59,702	Loan		7,30,02,59,702			Net Block			5,28,10,25,297
11,01,64,51,768	Interest on Loan		12,07,49,89,425						
13,79,71,345	Current Liabilities		13,79,71,345	21,30,64,05,541					
	Project Fund - KEIP - TR1	7A			45,76,49,778	Expenditure on general infrastructure improvement not yet capitalised	21		45,76,49,778
1,47,55,72,438	Grant & Contributions		49,79,79,086						
4,31,32,42,036	Loan		4,65,53,36,036		11,34,00,000	Expenditure incurred out of Earmarked Fund - Ramkrishna Hospital			11,34,00,000
10,47,34,932	Invocation of Bank Guarantee		10,47,34,932						
28,24,08,848	Interest on Loan		36,26,98,138	5,62,07,48,191					
					2,35,78,246				2,35,78,246
	Project Fund - KEIP - TR2	7B				Other non- attributable expenses - Kolkata Environment Improvement Investment Program - TR1			
1,91,66,06,753	Grant & Contributions		2,38,40,41,092						
4,44,76,44,000	Loan		6,57,77,61,000						
36,00,61,653	Invocation of Bank Guarantee		36,00,61,653						
18,37,10,244	Interest on Loan		26,28,37,753	9,58,47,01,498	63,72,500	Commercial Securities	22		63,72,500
	Project Fund - KEIP - TR3	7C				Fixed Deposits with Banks	23		1,99,50,372
10,33,62,479	Grant & Contributions		43,06,22,693		32,15,192				
48,39,34,000	Loan		89,20,62,000						
50,34,268	Interest on Loan		1,29,50,550	1,33,56,35,243					
5,02,74,401	Project Fund - CUDP - III	8		5,02,74,401	-	Accrued Interest on Fixed Deposits	24		-



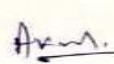
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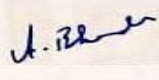
All figures in Rupees

As at 31.03.2020	LIABILITIES	SCH	AMOUNT	AMOUNT	As at 31.03.2020	ASSETS	SCH	AMOUNT	AMOUNT
50,98,40,000	Project Under Slum Development			50,98,40,000					
	Deferred Government Grants				29,17,420	Accrued Interest on Deposit - KEIP - TR2			17,74,031
	Deferred Income (to the extent not yet adjusted)	9	24,55,62,77,401		12,10,015	TDS Receivable - KEIP - TR2			15,69,125
21,71,66,12,914	Funds Utilised for Heritage Purposes	9	20,68,179		1,62,17,680	TDS Receivable - KEIP - TR1			4,54,889
	Capital Reserves (Capitalised Grants)	10	2,49,51,59,013		1,88,25,652	Accrued Interest on Deposit - KEIP - TR1			34,03,935
	Long Term Debts					TDS Receivable - KEIP - TR3			93,019
22,19,14,677	CUDP III		22,19,14,677			Accrued Interest on Deposit - KEIP - TR3			4,02,567
81,04,99,516	Interest Accrued on CUDP III Loan		83,82,38,851	58,97,55,32,307		Current Assets, Loans & Advances			
	Medium/Short Term Debts			36,02,67,989		Receivables	25	52,92,36,96,548	
3,95,10,564	Employees House Building Loan From Bank		3,78,94,472.15	4,05,52,64,159		Inventories	26	21,99,22,307	
	Loan from Government & Statutory Bodies			5,00,31,153		Loans & Advances	27	3,92,07,49,642	
6,90,70,220	Government and Other Statutory Bodies	11	6,90,70,220	16,97,373		Security Deposit for capital expenditure	28	6,50,66,288	
	Capital Fund for Market Development					Prepaid Expenses - Insurance Premium		36,21,850	57,13,30,56,635
8,00,83,952			8,00,83,952	14,60,10,185		Accumulated advances relating to earlier years to the extent not realised/recovered	29		14,60,10,185
5,54,99,378	Provision against Commercial Project		5,54,99,378						
45,76,49,778	Provision against General Infrastructure Improvement		45,76,49,778						
	Current Liabilities								
43,11,47,969	Liabilities for Expenses	12	88,12,24,401			Cash & Cash Equivalents			
-	Liabilities for Capital Expenses		-	4,09,48,37,102		Amount held with Local Fund Account	30	5,15,67,84,178	
1,14,45,26,744	Statutory Liabilities	13	1,29,36,99,526	4,86,29,14,999		Bank Balances - Municipal Fund & Earmarked Fund	30	7,27,00,59,617	
8,02,86,65,037	Other Liabilities	14	13,17,67,05,389	54,95,92,101		Bank Balances - Custodial Funds	31	50,45,07,762	
8,04,23,67,679	Miscellaneous Deposits	15	7,69,11,80,136	67,83,535		Transter Cheques not yet entered in bank book	32	15,02,725	
9,74,51,874	Accumulated Liabilities relating to earlier years to the extent not extinguished	16	9,74,51,874	15,61,308		Cash - in - hand	32	15,61,308	12,93,44,15,590
1,28,91,67,77,074				1,30,68,78,20,706	1,28,91,67,77,074				1,30,68,78,20,707

Notes to Accounts
Accounting Policies used in Preparation of Accounts
Place : Kolkata
Date : 31-01-2023


Addl. Controller of Municipal
Finance & Accounts


Special Controller of Municipal
Finance & Accounts


Controller of Municipal
Finance & Accounts


Municipal Commissioner