



Unaudited

THE KOLKATA MUNICIPAL CORPORATION

Balance Sheet as at 31st March, 2022

All figures in Rupees

As at 31.03.2021	LIABILITIES	SCH	AMOUNT	AMOUNT	As at 31.03.2021	ASSETS	SCH	AMOUNT	AMOUNT
	Fund Balances - Municipal Fund					Fixed Assets	17		
5,06,29,80,375	Capital Account	1	5,06,29,80,375		89,23,67,58,825	Gross Block		94,61,86,77,275	
25,84,35,30,647	Revenue Account	2	22,88,21,32,462	27,94,51,12,837	(50,19,68,36,681)	Less : Depreciation		55,35,25,91,756	
						Net Block			39,26,60,85,519
3,95,83,84,246	Fund Balances - Local Fund	3		4,38,57,34,507		Capital Expenditure on Heritage Property			20,68,179
					20,68,179				
3,56,08,51,692	Fund Balances - Earmarked Funds (Grants & Contributions)	4		1,91,76,46,471		Capital Work in Progress	18		2,39,84,03,153
					2,25,57,55,294				
44,48,20,865	Fund Balances - Custodial Fund - MPLAD & BEUP	5		71,16,82,030		Capital Work in Progress - KEIP & KEIP	19		14,87,60,30,208
					13,23,68,99,366				
1,35,91,75,502	Project Fund - J.N.N.U.R.M.	6		1,35,83,92,424		Current Assets - KEIP	19A		3,00,19,555
9,63,55,257	Project Fund - AMRUT	6A		39,20,721					
	Project Fund - KEIP	7				Assets Transferred From KEIP & KEIP	20		
1,79,31,85,069	Grant & Contributions		1,79,31,85,069		19,38,19,32,915	Gross Block		21,34,48,10,209	
7,30,02,59,702	Loan		7,30,02,59,702		(14,10,09,07,618)	Less : Depreciation		16,07,60,21,221	
12,07,49,89,425	Interest on Loan		13,13,35,27,082			Net Block			5,26,87,88,989
13,79,71,345	Current Liabilities		13,79,71,345	22,36,49,43,198					
						Expenditure on general infrastructure improvement not yet capitalised	21		45,76,49,778
49,79,79,086	Grant & Contributions	7A		49,79,79,086					
4,65,53,36,036	Loan		4,65,53,36,036		11,34,00,000	Expenditure incurred out of Earmarked Fund - Ramkrishna HaralalKa Hospital			11,34,00,000
10,47,34,932	Invocation of Bank Guarantee		10,50,18,451						
36,26,98,138	Interest on Loan		41,12,62,831	5,66,95,96,403					
					2,35,78,246	Other non- attributable expenses - Kolkata Environment Improvement Investment Program			2,35,78,246
	Project Fund - KEIP - TR2	7B							
2,38,40,41,092	Grant & Contributions		2,83,84,74,648						
6,57,77,61,000	Loan		8,17,75,30,000						
36,00,61,653	Invocation of Bank Guarantee		36,00,61,653						
26,28,37,753	Interest on Loan		54,47,13,204	11,92,07,79,505	63,72,500	Commercial Securities	22		63,72,500
	Project Fund - KEIP - TR3	7C							
43,06,22,693	Grant & Contributions		68,07,52,726		1,99,50,372	Fixed Deposits with Banks	23		2,11,91,022
89,20,62,000	Loan		1,79,71,71,000						
1,29,50,550	Interest on Loan		2,71,31,256	2,50,50,54,982					
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 31.03.2021	LIABILITIES	SCH	AMOUNT	AMOUNT	As at 31.03.2021	ASSETS	SCH	AMOUNT	AMOUNT
50,98,40,000	Project Under Slum Development			50,98,40,000					
	Deferred Government Grants				17,74,031	Accrued Interest on Deposit - KEIIP - TR2			17,43,729
	Deferred Income (to the extent not yet adjusted)	9		24,08,46,59,354	15,69,125	TDS Receivable - KEIIP - TR2			12,17,093
24,55,62,77,401	Funds Utilised for Heritage Purposes	9		20,68,179	4,54,889	TDS Receivable - KEIIP - TR1			4,94,208
	Capital Reserves (Capitalised Grants)	10		2,63,09,11,384	34,03,935	Accrued Interest on Deposit - KEIIP - TR1			66,328
	Long Term Debts				93,019	TDS Receivable - KEIIP - TR3			4,55,715
22,19,14,677	CUDP III			22,19,14,677	4,02,567	Accrued Interest on Deposit - KEIIP - TR3	0		2,61,332
83,82,38,851	Interest Accrued on CUDP III Loan			86,59,78,186		Current Assets, Loans & Advances			
	Medium/Short Term Debts				52,92,36,96,548	Receivables	25	57,60,15,12,866	
	Employees House Building Loan From Bank			3,56,40,848.15	21,99,22,307	Inventories	26	19,61,57,355	
	Loan from Government & Statutory Bodies				3,92,07,49,642	Loans & Advances	27	4,28,46,54,996	
6,90,70,220	Government and Other Statutory Bodies	11		6,90,70,220	6,50,66,288	Security Deposit for capital expenditure	28	7,43,45,274	
	Capital Fund for Market Development			8,00,83,952	36,21,850	Prepaid Expenses - Insurance Premium		26,72,255	62,15,93,42,746
	Provision against Commercial Project			5,54,99,378		Accumulated advances relating to earlier years to the extent not realised/recovered	29		14,60,10,185
	Provision against General Infrastructure Improvement			45,76,49,778					
	Current Liabilities								
88,12,24,401	Liabilities for Expenses	12	1,30,91,01,800			Cash & Cash Equivalents			
-	Liabilities for Capital Expenses		-		5,15,67,84,178	Amount held with Local Fund Account	30	5,10,58,81,048	
1,29,36,99,526	Statutory Liabilities	13	1,49,07,43,223		7,27,00,59,617	Bank Balances - Municipal Fund & Earmarked Fund	30	4,21,86,58,893	
13,17,67,05,389	Other Liabilities	14	15,42,95,78,362		50,45,07,762	Bank Balances - Custodial Funds	31	71,38,73,852	
7,69,11,80,136	Miscellaneous Deposits	15	8,70,49,06,822		15,02,725	Transfer Cheques not yet entered in bank book	32	6,50,81,930	
9,74,51,874	Accumulated Liabilities relating to earlier years to the extent not extinguished	16	9,74,51,874	27,03,17,82,081	15,61,308	Cash - in - hand	32	15,61,308	10,10,50,57,031
1,30,68,78,20,707				1,34,87,82,35,516	1,30,68,78,20,707				1,34,87,82,35,515

Notes to Accounts
Accounting Policies used in Preparation of Accounts
Place : Kolkata
Date : 01-12-2023

AK

Addl. Controller of Municipal Finance & Accounts

Procedury

Special Controller of Municipal Finance & Accounts

A. B...

Controller of Municipal Finance & Accounts

De

Municipal Commissioner