



THE KOLKATA MUNICIPAL CORPORATION

Provisional Balance Sheet as at 31st March, 2023

All figures in Rupees

As at 31.03.2022	LIABILITIES	SCH	AMOUNT	AMOUNT	As at 31.03.2022	ASSETS	SCH	AMOUNT	AMOUNT
	Fund Balances - Municipal Fund					Fixed Assets	17		
5,06,29,80,375	Capital Account	1	5,06,29,80,375		99,85,06,15,978	Gross Block		1,10,23,63,58,174	
21,21,86,50,558	Revenue Account	2	17,17,72,70,991	22,24,02,51,366	(57,98,35,48,197)	Less : Depreciation		66,55,45,33,055	
						Net Block			43,68,18,25,119
4,34,64,21,972	Fund Balances - Local Fund	3		5,69,45,16,371	20,68,179	Capital Expenditure on Heritage Property			20,68,179
2,20,58,97,834	Fund Balances - Earmarked Funds (Grants & Contributions)	4		1,89,80,28,181					
					2,25,57,55,294	Capital Work in Progress	18		2,25,57,55,294
71,30,85,318	Fund Balances - Custodial Fund - MPLAD & BEUP	5		1,06,41,60,729	16,83,89,07,502	Capital Work in Progress - KEIP & KEIP	19		20,43,37,34,109
1,35,83,92,424	Project Fund - J.N.N.U.R.M.	6		1,35,76,09,346	3,00,19,555	Current Assets - KEIP	19A		3,00,19,555
39,20,721	Project Fund - AMRUT	6A		-8,83,40,360					
	Project Fund - KEIP	7			19,38,19,32,915	Assets Transferred From KEIP & KEIP	20		
1,79,31,85,069	Grant & Contributions		1,79,31,85,069		(15,87,97,33,491)	Gross Block		19,38,19,32,915	
7,30,02,59,702	Loan		7,30,02,59,702			Less : Depreciation		17,65,85,59,364	
13,13,35,27,082	Interest on Loan		14,19,20,64,738			Net Block			1,72,33,73,551
13,79,71,345	Current Liabilities		13,79,71,345	23,42,34,80,855					
	Project Fund - KEIP - TR1	7A			45,76,49,778	Expenditure on general infrastructure improvement not yet capitalised	21		45,76,49,778
49,79,79,086	Grant & Contributions		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
10,50,18,451	Invocation of Bank Guarantee		10,50,18,451						
41,81,48,902	Interest on Loan		47,35,99,666	5,73,19,33,238					
					2,35,78,246	Other non- attributable expenses - Kolkata Environment Improvement Investment Program - TR1			2,35,78,246
	Project Fund - KEIP - TR2	7B							
2,71,70,31,681	Grant & Contributions		2,71,70,31,681						
8,17,75,30,000	Loan		8,17,75,30,000						
36,00,61,653	Invocation of Bank Guarantee		36,00,61,653						
54,47,13,204	Interest on Loan		82,65,88,655	12,08,12,11,990	63,72,500	Commercial Securities	22		63,72,500
	Project Fund - KEIP - TR3	7C							
80,21,95,693	Grant & Contributions		1,50,56,65,576		2,11,91,022	Fixed Deposits with Banks	23		2,24,96,752
1,79,71,71,000	Loan		2,70,22,80,000						
2,71,31,256	Interest on Loan		4,13,11,962	4,24,92,57,538					
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 31.03.2022	LIABILITIES	SCH	AMOUNT	AMOUNT	As at 31.03.2022	ASSETS	SCH	AMOUNT	AMOUNT
50,98,40,000	Project Under Slum Development			50,98,40,000					
					17,43,729	Accrued Interest on Deposit - KEIP - TR2			17,43,729
	Deferred Government Grants				12,17,093	TDS Receivable - KEIP - TR2			12,17,093
28,45,84,97,595	Deferred Income (to the extent not yet adjusted)	9	31,40,08,46,213		4,94,208	TDS Receivable - KEIP - TR1			4,94,208
20,68,179	Funds Utilised for Heritage Purposes	9	20,68,179		66,328	Accrued Interest on Deposit - KEIP - TR1			66,328
					4,55,715	TDS Receivable - KEIP - TR3			4,55,715
2,49,51,59,013	Capital Reserves (Capitalised Grants)	10	2,49,51,59,013		2,61,332	Accrued Interest on Deposit - KEIP - TR3			2,61,332
	Long Term Debts								
22,19,14,677	CUDP III		22,19,14,677			Current Assets, Loans & Advances			
86,59,78,186	Interest Accrued on CUDP III Loan		89,37,17,521	57,69,58,06,041		Receivables	25	62,69,79,08,253	
				19,61,57,359		Inventories	26	20,00,80,506	
	Medium/Short Term Debts			4,28,46,54,996		Loans & Advances	27	4,66,08,30,960	
3,78,94,472	Employees House Building Loan From Bank		3,78,94,472.15	7,18,72,055		Security Deposit for capital expenditure	28	7,93,56,631	
				39,84,035		Prepaid Expenses - Insurance Premium		43,82,439	67,64,25,58,789
	Loan from Government & Statutory Bodies								
6,90,70,220	Government and Other Statutory Bodies	11	6,90,70,220		14,60,10,185	Accumulated advances relating to earlier years to the extent not realised/recovered	29		14,60,10,185
8,00,83,952	Capital Fund for Market Development		8,00,83,952						
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								
1,30,91,01,800	Liabilities for Expenses	12	1,33,34,54,519	10,23,46,64,928		Cash & Cash Equivalents			8,81,95,21,268
-	Liabilities for Capital Expenses		-						
1,25,84,33,254	Statutory Liabilities	13	1,24,57,10,971						
15,64,55,94,130	Other Liabilities	14	18,74,60,11,564						
8,76,44,77,015	Miscellaneous Deposits	15	10,01,38,45,746						
9,74,51,874	Accumulated Liabilities relating to earlier years to the extent not extinguished	16	9,74,51,874	31,43,64,74,673					-
1,37,75,55,97,285				1,45,36,26,01,730	1,37,75,55,97,285				1,45,36,26,01,730

Notes to Accounts
Accounting Policies used in Preparation of Accounts
Place : Kolkata
Date : 21-08-2023

Ax.
Addl. Controller of Municipal
Finance & Accounts

Shree...
Special Controller of Municipal
Finance & Accounts

Is
Controller of Municipal
Finance & Accounts

De
Municipal Commissioner

**CMF & A
KMC**

Municipal Commissioner
The Kolkata Municipal Corporation