



THE KOLKATA MUNICIPAL CORPORATION

Income & Expenditure Statement for the year ended 31st March, 2018

All figures in Rupees

31.3.2017 AMOUNT	EXPENDITURE	SCH.	31.3.2018 AMOUNT	31.3.2018 AMOUNT	31.3.2017 AMOUNT	INCOME	SCH.	31.3.2018 AMOUNT	31.3.2018 AMOUNT
	<b>Administrative &amp; Support Services</b>	<b>I - 1</b>				<b>Income from Taxes</b>			
818,05,942	Administration		863,18,041			Property Taxes :			
1415,03,025	Municipal Secretary		1269,06,692		118539,93,546	Property Taxes - PD Bills ,FS Bills and LOI		121919,07,444	
2089,49,456	Finance & Accounts		2141,90,422		(2817,71,638)	Less : Rebate		3450,70,978	118468,36,466
807,29,309	Treasury		829,93,458						
818,41,170	Data Processing		928,28,295			Other Taxes			
445,41,575	Law		461,55,070		962,70,900	Tax on Profession Trades & Callings		1267,26,520	
749,76,501	Public Relation		1324,40,764		23,94,105	Tax on Carriages		3,64,744	
167,98,294	Service Records & Accounts Cell		168,92,626		1,404	Tax on Carts		29,97,530	
315,71,187	Advertisement Department		325,95,715		1275,40,493	Properties		1358,15,987	2659,04,781
255,07,235	Land & Estate		244,95,326						
1157,47,238	Building		1278,47,172			<b>Income from Advertisement Department</b>			
20,24,793	Town Planning		25,79,036		3160,15,622	Tax and Non Tax Revenue			3434,75,655
145,25,676	Project Management Unit (PMU)		139,16,647						
1580,40,523	Assessment - Collection (South)		1623,50,177			<b>Car Parking Fees</b>			
1286,70,455	Assessment - Collection (North)		1177,29,944		1409,33,930	Fess and Arrear Amount under licence			1525,04,395
2049,58,167	Assessment - Collection - (Tollygunge)		2162,39,300						
1978,46,333	Licence & Amusement		1990,87,953		531,73,994	<b>Rent from Community Halls</b>			632,36,492
1889,30,345	Commercial Services		1957,80,971						
2716,52,686	Engineering Administration		2876,38,397			<b>Non Tax Incomes</b>	<b>I - 2</b>		
18251,32,437	Water Supply & Water Works		20344,82,739		-	Law Administration		500	
108,44,595	Water Supply to Ships		102,15,854		6,26,387	Public Relation		4,80,268	
14462,42,748	Sewerage & Drainage		14817,64,777		551,91,603	Land & Estate		458,72,043	
19151,35,470	Road & Roadways		20638,89,136		11120,98,601	Building		11809,82,959	
40744,26,208	Solid Waste Management		42498,29,278		143,71,700	Assessment Collection (S)		188,25,932	
5569,38,143	Lighting		5380,10,193		19,15,800	Assessment Collection (N)		20,38,500	
462,73,877	Electricity		448,02,791		51,48,910	Assessment Collection (Tolly)		67,52,200	
3122,92,010	Motor Vehicles		3474,18,233		3676,03,035	License		3768,63,087	
337,04,270	Education Administration		304,08,441		296,28,355	Amusement		288,85,077	
1902,23,582	Primary Education		2000,48,149		2245,71,607	Markets		2303,81,291	
919,20,475	Health Administration		1111,78,164		2033,78,750	Engineering Administration		2603,25,717	
6510,01,292	Health Services Preventive		6498,12,674		5047,18,640	Water Supply		4967,52,941	
681,73,853	Health Services Curative		643,34,634		2503,08,659	Drainage		2540,38,774	
2034,72,514	Health Services Welfare		2060,96,483		67,745	Drainage - ADB		6,89,673	
803,91,669	Administration		739,63,739		10140,42,648	Roads		12638,63,904	
718,02,061	Bustee Service - Drainage		748,09,865		680,13,152	Solid Waste Management		1015,17,905	
944,21,232	Bustee Services - Road		960,75,153		46,78,400	Lighting		220	
502,31,051	Bustee Services - Conservancy		550,41,901		99,150	Health Services (Admn.)		81,750	
104,65,522	Bustee Services - Pay & Use Toilet		104,19,242		381,17,192	Health Services (Welfare)		400,30,523	
384,68,579	Bustee Services-Lighting		333,76,569		75,10,415	Royalty for Pay & Use Toilets		53,03,568	
277,46,935	Bustee Services - Education		288,40,326		85,83,161	Central Records		89,96,133	
29,55,115	Bustee Services- Health		31,48,057		115,65,138	Central Stores		91,63,136	
58,69,364	Bustee Services-Land & Estate		51,64,560		309,83,745	Other Administration Support		165,03,782	
-	Bustee Services-Community Centre		3,99,875		142,70,893	Other Receipts		39,05,692	43522,55,573
1406,63,453	Social Sector		1537,93,183						



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31.3.2017 AMOUNT	EXPENDITURE	SCH.	31.3.2018 AMOUNT	31.3.2018 AMOUNT	31.3.2017 AMOUNT	INCOME	SCH.	31.3.2018 AMOUNT	31.3.2018 AMOUNT
629,70,536	Personnel		699,81,677						
114,29,883	Central Records		75,47,229						
637,48,578	Central Stores		604,22,527		94,418	Interest on Fixed / Term Deposits	I - 3	1,02,587	
1178,69,655	Central Workshop		1205,26,089		51,69,502	Interest on Savings Bank A/c		45,42,143	
57,22,798	Central Vigilance		66,71,286		282,50,131	Interest on House Building Loans		296,73,294	
294,98,983	Central Printing		292,54,054		331,76,494	Interest from Flexi Fixed Deposit		416,43,701	759,61,725
1388,56,708	Other Administrative & Support Services		1222,30,267						
40,38,268	Capacity Building Programme		43,10,564						
619,34,956	Agencies		146,90,556		31252,84,910	Grants for Dearness Allowance		33751,71,807	
3282,29,817	Special Programmes		3734,53,176	155553,97,447	36863,15,348	Grants for Increased Cost of Pay		35918,68,757	
					14291,91,148	Relief on Pension		18227,46,284	
					39391,16,886	Fixed Grant for payment to CESC, WBSEB		22500,00,000	
					5399,61,869	Government Grants-Fixed Grant		5665,62,842	
3557,51,985	Property Tax Interest & Penalty Waived		-	1571,28,622	163,20,393	Government Grants-Pulse Polio programme		158,63,000	116222,12,690
16,60,667	Insurance Premium			15,09,945					
					2058,59,144	Entertainment Tax		2394,03,384	
42,43,870	Telephone Expenses			136,02,870	882,00,000	Tax on Profession Trade & Callings		926,10,000	
					1156,52,000	Grants out of proceeds from M.V.Tax		1214,35,000	4534,48,384
39958,55,852	Electricity Charges to CESC & WBSEB			43745,17,794					
-	Decrease in Inventories	I - 4		1024,91,823					
					283,26,969	Increase in Inventories	I - 4		-
	<b>KMC Contribution to Staff Benefit</b>								
17,994	Contribution to Provident Fund		-		7,25,022	Receipt of Cost of Collection - CWWC			20,15,798
1,40,851	Contribution to Employees' State Insurance		-						
85,00,000	Contribution to Group Insurance		190,00,000		120,00,000	MP LAD Contingency			165,11,000
42827,94,367	Pension & Gratuity (DCRB)		48576,69,519	48766,69,519					
					-	AMRUT Incentive			60,00,000
					208,27,605	Public Private Partnership - Revenue Receipts			-
4889,10,007	Security Hire Charges			5745,42,690					
741,64,456	Civic Police Volunteers			559,02,972	279,43,074	Recoveries from Staff against Benefits provided			
						Recoveries from Employees'		289,55,384	
					45,10,577	Recoveries from Employees' towards Electricity		41,42,597	330,97,981
-	Re - Development of Municipal Markets			10,00,000					
32,60,417	Miscellaneous Expenses not resulting in Fixed Assets			63,36,585					



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31.3.2017 AMOUNT	EXPENDITURE	SCH.	31.3.2018 AMOUNT	31.3.2018 AMOUNT	31.3.2017 AMOUNT	INCOME	SCH.	31.3.2018 AMOUNT	31.3.2018 AMOUNT
	<b>Finance &amp; Bank Charges</b>								
16,52,407	Bank Commission And Other Charges		6,72,426						
50,63,929	Interest on HBL		45,43,808						
10587,16,525	Interest on ADB Loans		10622,37,825						
277,39,335	Interest on CUDP - III Loan		277,39,335	10951,93,394					
14,48,035	<b>Expenditure on Disaster Management</b>			16,62,851					
	<b>Mediclaime Insurance for Employees</b>								
950,18,752	Reimbursement of Medical Expenses to Employees		948,93,678	948,93,678					
	<b>Revenue Expenditure out of Earmarked Grants</b>					<b>Appropriation of Earmarked Funds utilized for Revenue Expenses</b>			
1797,47,910	National Social Assistance Program		2195,27,230		1797,47,910	National Social Assistance Program		2195,27,230	
171,83,739	Midday Meal		185,00,075		171,83,739	Midday Meal		185,00,075	
-	Promotion of Education - Merit Scholarship		10,58,935		-	Promotion of Education - Merit Scholarship		10,58,935	
94,25,350	Corpus fund-Heritage Premises		32,65,131		94,25,350	Corpus fund-Heritage Premises		32,65,131	
169,00,680	Sishu Siksha Prkalpa				169,00,680	Sishu Siksha Prkalpa		-	
303,94,822	Swarna Jayanti Shahurey Rojgar Yojana		232,65,822		303,94,822	Swarna Jayanti Shahurey Rojgar Yojana		232,65,822	
1130,93,059	Employment Generation for SC Category		1190,65,412		1130,93,059	Employment Generation for SC Category		1190,65,412	



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31.3.2017 AMOUNT	EXPENDITURE	SCH.	31.3.2018 AMOUNT	31.3.2018 AMOUNT	31.3.2017 AMOUNT	INCOME	SCH.	31.3.2018 AMOUNT	31.3.2018 AMOUNT
3676,28,386	Employment Generation for General Category		3401,22,164		3676,28,386	Employment Generation for General Category		3401,22,164	
367,53,100	Employment Generation for Tribal Category		152,71,429		367,53,100	Employment Generation for Tribal Category		152,71,429	
42,71,778	Multisectoral Plan for Development of Minorities				42,71,778	Multisectoral Plan for Development of Minorities		-	
40,57,827	National Food Safety & Security Act		44,36,225		40,57,827	National Food Safety & Security Act		44,36,225	
50,62,286	Corporate Social Responsibility		65,21,766		50,62,286	Corporate Social Responsibility		65,21,766	
5,34,369	Corporate Social Responsibility (HUDCO)		8,83,386		5,34,369	Corporate Social Responsibility (HUDCO)		8,83,386	
26,47,694	Stipend to Apprentice Trainees		11,96,804		26,47,694	Stipend to Apprentice Trainees		11,96,804	
57,600	Janani Suraksha Yojona				57,600	Janani Suraksha Yojona		-	
-	Housing Start-up Index Project		126,57,666		-	Housing Start-up Index Project		126,57,666	
49,31,831	Sarva Siksha Mission		86,59,517		49,31,831	Sarva Siksha Mission		86,59,517	
184,08,082	Urban Primary Health Care Services		143,37,820		184,08,082	Urban Primary Health Care Services		143,37,820	
	Disaster Risk Reduction Programme		3,09,677			Disaster Risk Reduction Programme		3,09,677	
8,45,853	Rajib Abas Yojona-GOI		156,28,493		8,45,853	Rajib Abas Yojona-GOI		156,28,493	
5,62,024	Development of Municipal Areas				5,62,024	Development of Municipal Areas		-	
105,60,692	Central Finance Commission				105,60,692	Central Finance Commission		-	
2,45,055	Swachh Bharat Mission		5,56,995		2,45,055	Swachh Bharat Mission		5,56,995	
73,86,752	Tolly Nalah				73,86,752	Tolly Nalah		-	
58,113	Mega City Plan				58,113	Mega City Plan		-	
117,56,312	Dev of Flying Training Institute of Behala				117,56,312	Dev of Flying Training Institute of Behala		-	
1,86,861	Rastriya Sastha Bima Yojona		13,10,165		1,86,861	Rastriya Sastha Bima Yojona		13,10,165	
6,45,209	Bank Charges levied for Earmarked Fund		3,85,454	8069,60,166	6,45,209	Bank Charges levied for Earmarked Fund		3,85,454	8069,60,166
	<b>Depreciation on Fixed Assets</b>								
27249,48,877	On Assets created out of Municipal Fund		28837,13,050						
17395,01,438	On Assets created out of Earmarked Funds		20597,72,775						
1189,38,855	On Assets created out of Custodial Funds		1296,26,854						
14441,81,090	On Assets transferred from KEIP		14493,30,680	65224,43,359	17395,01,438	<b>Deferred Income</b> Out of Earmarked Funds		20597,72,775	
					1189,38,855	Out of Custodial Funds		1296,26,854	
					4298,03,831	Out of KEIP Assets		4263,74,291	26157,73,920
5949,89,402	<b>Excess of Expenditure over Income</b>			(15840,58,691)					
<b>327145,61,039</b>				<b>326561,95,025</b>	<b>327145,61,039</b>				<b>326561,95,025</b>



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All figures in Rupees

31.3.2017 AMOUNT	EXPENDITURE	SCH.	31.3.2018 AMOUNT	31.3.2018 AMOUNT	31.3.2017 AMOUNT	INCOME	SCH.	31.3.2018 AMOUNT	31.3.2018 AMOUNT
					594,989,402	Excess of Expenditure over Income			(1,584,058,691)
	<u>Prior Period Adjustment :</u>					<u>Prior Period Adjustment</u>			
	<b>Depreciation on Fixed Assets</b>					<b>Deferred Income</b>			
3,318,663	Depreciation on Sewerage & Drainage out of Municipal Fund				4,981,439	Excess Depreciation on assets transferred from Earmarked , now reversed			
4,981,439	Excess Depreciation on assets transferred from Earmarked , now reversed				49,339,125	Depreciation on Earmarked Fund			
49,339,125	Depreciation on Building & Structure out of Earmarked Fund				467,671,154	Service Charges on Central Govt. Properties			
						Depreciation on Municipal Fund			178,784,197
					99,525,796	Interest Payable on short transfer of Funds provided during 2003-04, no longer required			
233,850,484	Interest Payable on Arrear GPF - A/c Ropa'98					<b>Liability no longer required written back</b>			
						Commission payable to Bank for collection of Licence			370,234
						Special Programmes (past year)			9,005,894
925,017,206	Surplus / (Deficits) transferred to Revenue Fund			(1,395,898,366)					
<b>1,216,506,916</b>				<b>(1,395,898,366)</b>	<b>1,216,506,916</b>				<b>(1,395,898,366)</b>

Notes to Accounts  
Accounting Policies used in Preparation of Accounts  
Place : Kolkata  
Date : 12th December 2018

Deputy Controller of Municipal

Finance & Accounts

Addl. Controller of Municipal

Finance & Accounts

Special Controller of Municipal

Finance & Accounts

Controller of Municipal

Finance & Accounts

Municipal Commissioner