



THE KOLKATA MUNICIPAL CORPORATION

Income & Expenditure Statement for the year ended 31st March, 2017

All figures in Rupees

31.3.2016 AMOUNT	EXPENDITURE	SCH.	31.3.2017 AMOUNT	31.3.2017 AMOUNT	31.3.2016 AMOUNT	INCOME	SCH.	31.3.2017 AMOUNT	31.3.2017 AMOUNT
	<b>Administrative &amp; Support Services</b>	<b>I - 1</b>				<b>Income from Taxes</b>			
80,728,835	Administration		81,805,942			Property Taxes :			
121,092,194	Municipal Secretary		141,503,025		11,078,456,044	Property Taxes - PD Bills ,FS Bills and LOI		11,853,993,546	
218,293,520	Finance & Accounts		208,949,456		(247,630,958)	Less : Rebate		281,771,638	11,572,221,909
78,950,013	Treasury		80,729,309			Other Taxes			
71,972,469	Data Processing		81,841,170			Tax on Profession Trades & Callings		96,270,900	
41,666,378	Law		44,541,575		87,126,059	Tax on Carriages		2,394,105	
85,968,120	Public Relation		74,976,501		3,440,815	Tax on Carts		1,404	
15,605,959	Service Records & Accounts Cell		16,798,294		1,052	Service Charges on Central Govt. Properties		127,540,493	226,206,902
24,225,523	Advertisement Department		31,571,187		94,051,717				
21,016,265	Land & Estate		25,507,235						
112,655,033	Building		115,747,238			<b>Income from Advertisement Department</b>			
520,964	Town Planning		2,024,793		569,895,534	Tax and Non Tax Revenue			316,015,622
12,668,818	Project Management Unit (PMU)		14,525,676						
154,402,951	Assessment - Collection (South)		158,040,523			<b>Car Parking Fees</b>			
129,521,247	Assessment - Collection (North)		128,670,455		126,068,748	Fess and Arrear Amount under licence			140,933,930
199,767,358	Assessment - Collection - (Tollygunge)		204,958,167						
191,528,184	Licence & Amusement		197,846,333		40,745,887	<b>Rent from Community Halls</b>			53,173,994
186,647,713	Commercial Services		188,930,345						
250,435,684	Engineering Administration		271,652,686			<b>Non Tax Incomes</b>	<b>I - 2</b>		
2,074,652,576	Water Supply & Water Works		1,825,132,437		65,800	Law Administration		-	
12,582,411	Water Supply to Ships		10,844,595		954,860	Public Relation		626,387	
1,334,344,999	Sewerage & Drainage		1,446,242,748		193,423,952	Land & Estate		55,191,603	
2,324,483,185	Road & Roadways		1,915,135,470		1,063,882,978	Building		1,112,098,601	
3,880,988,630	Solid Waste Management		4,074,426,208		17,462,200	Assessment Collection (S)		14,371,700	
570,298,183	Lighting		556,938,143		2,188,900	Assessment Collection (N)		1,915,800	
42,860,536	Electricity		46,273,877		4,870,900	Assessment Collection (Tolly)		5,148,910	
322,676,947	Motor Vehicles		312,292,010		382,594,534	License		367,603,035	
32,157,798	Education Administration		33,704,270		28,338,465	Amusement		29,628,355	
176,443,151	Primary Education		190,223,582		225,037,756	Markets		224,571,607	
246,417	Technical Education		-		186,165,139	Engineering Administration		203,378,750	
88,708,590	Health Administration		91,920,475		487,642,987	Water Supply		504,718,640	
613,710,558	Health Services Preventive		651,001,292		297,992,453	Drainage		250,308,659	
71,442,005	Health Services Curative		68,173,853		-	Drainage - ADB		67,745	
197,792,239	Health Services Welfare		203,472,514		882,806,254	Roads		1,014,042,648	
87,091,476	Administration		80,391,669		44,859,571	Solid Waste Management		68,013,152	
81,147,132	Bustee Service - Drainage		71,802,061		5,768	Lighting		4,678,400	
122,870,548	Bustee Services - Road		94,421,232		100,950	Health Services (Admn.)		99,150	
63,323,035	Bustee Services - Conservancy		50,231,051		35,748,479	Health Services (Welfare)		38,117,192	
10,737,143	Bustee Services - Pay & Use Toilet		10,465,522		10,706,815	Royalty for Pay & Use Toilets		7,510,415	
43,345,672	Bustee Services-Lighting		38,468,579		9,704,115	Central Records		8,583,161	
23,874,132	Bustee Services - Education		27,746,935		15,933,350	Central Stores		11,565,138	
3,258,689	Bustee Services- Health		2,955,115		-	Central Workshop		-	
5,258,437	Bustee Services-Land & Estate		5,869,364		15,680,987	Other Administration Support		30,983,745	



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-	Bustee Services-Community Centre		-		12,411,613	Other Receipts		14,270,893	3,967,493,686
117,625,549	Social Sector		140,663,453						
68,920,032	Personnel		62,970,536			<b>Interest Income</b>			
10,630,864	Central Records		11,429,883		21,626,049	Interest on Fixed / Term Deposits	1 - 3	94,418	
61,848,465	Central Stores		63,748,578		4,100,228	Interest on Savings Bank A/c		5,169,502	
120,316,861	Central Workshop		117,869,655		24,305,355	Interest on House Building Loans		28,250,131	
6,547,343	Central Vigilance		5,722,798		16,860,322	Interest from Flexi Fixed Deposit		33,176,494	66,690,545
33,201,417	Central Printing		29,498,983						
136,977,147	Other Administrative & Support Services		138,856,708			<b>Government Grants</b>			
5,557,977	Capacity Building Programme		4,038,268		2,593,306,764	Grants for Dearness Allowance		3,125,284,910	
35,540,181	Agencies		61,934,956		3,298,968,464	Grants for Increased Cost of Pay		3,686,315,348	
268,137,672	Special Programmes		328,229,817	14,843,716,546	1,324,425,000	Relief on Pension		1,429,191,148	
					6,635,491,000	Fixed Grant for payment to CESC, WBSEB		3,939,116,886	
					508,747,000	Government Grants-Fixed Grant		539,961,869	
376,849,435	<b>Property Tax Interest &amp; Penalty Waived</b>		-	355,751,985	19,561,600	Government Grants-Pulse Polio programme		16,320,393	12,736,190,554
1,136,965	<b>Insurance Premium</b>			1,660,667		<b>Government Grant - Share of Assigned</b>			
					208,845,000	Entertainment Tax		205,859,144	
3,176,557	<b>Telephone Expenses</b>			4,243,870	-	Tax on Profession Trade & Callings		88,200,000	
					110,145,000	Grants out of proceeds from M.V.Tax		115,652,000	409,711,144
7,406,429,952	<b>Electricity Charges paid to CESC &amp; WBSEB</b>			3,995,855,852					
412,832	<b>Decrease in Inventories</b>	1 - 4		-	63,000,000	<b>Revenues - through Local Fund</b>			
						Tax on Profession Trade & Callings			-
						-	<b>Increase in Inventories</b>	1 - 4	28,326,969
	<b>KMC Contribution to Staff Benefit</b>								
34,242	Contribution to Provident Fund		17,994		8,536,537	<b>Receipt of Cost of Collection - CWWC</b>			725,022
140,851	Contribution to Employees' State Insurance		140,851						
15,000,000	Contribution to Group Insurance		8,500,000		12,551,197	<b>MP LAD Contingency</b>			12,000,000
3,661,773,588	Pension & Gratuity (DCRB)		4,282,794,367	4,291,453,212					
					33,678,441	<b>Public Private Partnership - Revenue Receipts</b>			20,827,605
499,053,593	<b>Security Hire Charges</b>			488,910,007					
						<b>Recoveries from Staff against Benefits provided</b>			
35,602,350	<b>Civic Police Volunteers</b>			74,164,456	24,609,984	Recoveries from Employees'		27,943,074	
					4,761,074	Recoveries from Employees' towards Electricity		4,510,577	32,453,651
17,418,027	<b>Miscellaneous Expenses not resulting in Fixed Assets</b>			3,260,417					



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All figures in Rupees

31.3.2016 AMOUNT	EXPENDITURE	SCH.	31.3.2017 AMOUNT	31.3.2017 AMOUNT	31.3.2016 AMOUNT	INCOME	SCH.	31.3.2017 AMOUNT	31.3.2017 AMOUNT
	<b>Finance &amp; Bank Charges</b>								
1,447,087	Bank Commission And Other Charges		1,652,407						
5,590,167	Interest on HBL		5,063,929						
1,058,537,657	Interest on ADB Loans		1,058,716,525						
27,739,335	Interest on CUDP - III Loan		27,739,335	1,093,172,196					
-	<b>Consultancy for preparation of PDR &amp; DPR</b>			-					
2,152,252	<b>Expenditure on Disaster Management</b>			1,448,035					
	<b>Mediclaim Insurance for Employees</b>								
97,671,741	Reimbursement of Medical Expenses to Employees		95,018,752	95,018,752					
	<b>Revenue Expenditure out of Earmarked Grants</b>					<b>Appropriation of Earmarked Funds utilized for Revenue Expenses</b>			
-	National Slum Development Program		-		-	National Slum Development Program		-	
216,073,070	National Social Assistance Program		179,747,910		216,073,070	National Social Assistance Program		179,747,910	
-	CUDP III - Health				-	CUDP III - Health		-	
21,653,603	Midday Meal		17,183,739		21,653,603	Midday Meal		17,183,739	
-	Modernisaton Of Goat Abattoir At Rabindra Sarani		-		-	Modernisaton Of Goat Abattoir At Rabindra Sarani		-	
-	State Finance Commission				-	State Finance Commission		-	
-	Beautification				-	Beautification		-	
7,433,484	Corpus fund-Heritage Premises		9,425,350		7,433,484	Corpus fund-Heritage Premises		9,425,350	
16,781,925	Sishu Siksha Prkalpa		16,900,680		16,781,925	Sishu Siksha Prkalpa		16,900,680	
44,595,062	Swarna Jayanti Shahurey Rojgar Yojana		30,394,822		44,595,062	Swarna Jayanti Shahurey Rojgar Yojana		30,394,822	
4,317,380	Restoration of Water Bodies & illumination - Bhukaliash Rajbari		-		4,317,380	Restoration of Water Bodies & illumination - Bhukaliash Rajbari		-	
-	Development work at Baishnabghata Patuli				-	Development work at Baishnabghata Patuli		-	
170,160,857	Employment Generation for SC Category		113,093,059		170,160,857	Employment Generation for SC Category		113,093,059	



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31.3.2016 AMOUNT	EXPENDITURE	SCH.	31.3.2017 AMOUNT	31.3.2017 AMOUNT	31.3.2016 AMOUNT	INCOME	SCH.	31.3.2017 AMOUNT	31.3.2017 AMOUNT
300,600,209	Employment Generation for General Category		367,628,386		300,600,209	Employment Generation for General Category		367,628,386	
30,245,286	Employment Generation for Tribal Category		36,753,100		30,245,286	Employment Generation for Tribal Category		36,753,100	
5,973,106	Multisectoral Plan for Development of Minorities		4,271,778		5,973,106	Multisectoral Plan for Development of Minorities		4,271,778	
-	National Food Safety & Security Act		4,057,827		22,500	Janani Suraksha Yojana		57,600	
7,219,585	Corporate Social Responsibility		5,062,286		-	Housing Start-up Index Project		-	
5,472,414	Corporate Social Responsibility (HUDCO)		534,369		22,020,344	Urban Primary Health Care Services		18,408,082	
-	Stipend to Apprentice Trainees		2,647,694		872,025	RCH-Alternative Vaccine WB State Welfare		-	
-	Special Development Programme								
66,480	Re-Development of Market Complex				6,064,422	Operation & Maintenance of East Kolkata Asset		-	
22,500	Janani Suraksha Yojana		57,600		124,840	Disaster Risk Reduction Programme		-	
-	Housing Start-up Index Project		-		1,112,581	Rajib Abas Yojana-GOI		845,853	
-	Sarva Siksha Mission		4,931,831		-	Sarva Siksha Mission		4,931,831	
22,020,344	Urban Primary Health Care Services		18,408,082		1,039,952	Development of Municipal Areas		562,024	
872,025	RCH-Alternative Vaccine WB State Welfare				-	Ganga Action Plan		-	
6,064,422	Operation & Maintenance of East Kolkata Asset		-		-	Dev of Flying Training Institute of Behala		11,756,312	
124,840	Disaster Risk Reduction Programme				3,641,790	Rastriya Sastha Bima Yojana		186,861	
1,112,581	Rajib Abas Yojana-GOI		845,853		-	Stipend to Apprentice Trainees		2,647,694	
1,039,952	Development of Municipal Areas		562,024		-	National Food Safety & Security Act		4,057,827	
-	Development of Refugee Colony - General Category				7,219,585	Corporate Social Responsibility		5,062,286	
2,345,040	Central Finance Commission		10,560,692		5,472,414	Corporate Social Responsibility (HUDCO)		534,369	
77,480	Swachh Bharat Mission		245,055		-	Special Development Programme		-	
3,533,710	Tolly Nalah		7,386,752		-	Development of Refugee Colony		-	
-	Mega City Plan		58,113		-	Mega City Plan		58,113	
-	Dev of Flying Training Institute of Behala		11,756,312		2,345,040	Central Finance Commission		10,560,692	
3,641,790	Rastriya Sastha Bima Yojana		186,861		77,480	Swachh Bharat Mission		245,055	
1,574,768	Bank Charges levied for Earmarked Fund		645,209	843,345,383	3,533,710	Tolly Nalah		7,386,752	
					66,480	Re-Development of Market Complex		-	
					1,574,768	Bank Charges levied for Earmarked Fund		645,209	843,345,383
	<b>Depreciation on Fixed Assets</b>								
2,857,637,833	On Assets created out of Municipal Fund		2,724,948,877						
1,603,681,255	On Assets created out of Earmarked Funds		1,739,501,438						
109,606,006	On Assets created out of Custodial Funds		118,938,855						
1,438,948,044	On Assets transferred from KEIP		1,444,181,090	6,027,570,259	1,603,681,255	<b>Deferred Income</b>		1,739,501,438	
					109,606,006	Out of Earmarked Funds		118,938,855	
					429,816,790	Out of Custodial Funds		429,803,831	2,288,244,124
(1,539,948,205)	<b>Excess of Income over Expenditure</b>			594,989,402		Out of KEIP Assets			
<b>33,600,378,701</b>				<b>32,714,561,039</b>	<b>33,600,378,701</b>				<b>32,714,561,039</b>



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All figures in Rupees

31.3.2016 AMOUNT	EXPENDITURE	SCH.	31.3.2017 AMOUNT	31.3.2017 AMOUNT	31.3.2016 AMOUNT	INCOME	SCH.	31.3.2017 AMOUNT	31.3.2017 AMOUNT
					(1,539,948,205)	<b>Excess of Income Over Expenditure</b>			594,989,402
	<b>Prior Period Adjustment :</b>					<b>Prior Period Adjustment</b>			
	Property Tax PD & FS adjustment								
	<b>Depreciation on Fixed Assets</b>					<b>Deferred Income</b>			
50,528,759	Depreciation on Underground Pipe Line out of Municipal Fund				43,579,119	Depreciation on Assets transferred from JNNURM			(0)
1,549,054	Depreciation on Sewerage & Drainage out of Municipal Fund			3,318,663	-	Excess Depreciation on assets transferred from Earmarked , now reversed			4,981,439
5,268,961	Depreciation on Building & Structure out of Municipal Fund				44,123,665	Depreciation on Earmarked Fund			49,339,125
-	Excess Depreciation on assets transferred from Earmarked , now reversed			4,981,439		Service Charges on Central Govt. Properties			467,671,154
-	Depreciation on Shore Protection at IGWTP, Plata			-					
43,579,119	Depreciation on Assets transferred from JNNURM			(0)					
28,371,604.20	Depreciation on Building & Structure out of Earmarked Fund			49,339,125					
9,843,511	Depreciation on Underground Pipe Line out of Earmarked Fund								
5,908,549	Depreciation on Sewerage & Drainage out of Earmarked Fund								
	<b>Deferred Income</b>					<b>Depreciation on Fixed Assets</b>			
123,143	Depreciation on Building & Structure under Custodial Fund Charged during 2014-15 instead of 2015-16				123,143	Depreciation on Building & Structure under Custodial Fund Charged during 2014-15 instead of 2015-16			-
	Interest Payable on Arrear GPF - A/c Ropa'98			233,850,484		Interest Payable on short transfer of Funds provided during 2003-04, no longer required			99,525,796
-				-					
(1,597,294,978)	<b>Surplus / (Deficits) transferred to Revenue Fund</b>			925,017,206					
<b>(1,452,122,278)</b>				<b>1,216,506,916</b>	<b>(1,452,122,278)</b>				<b>1,216,506,916</b>

Notes to Accounts  
Accounting Policies used in Preparation of Accounts  
Place : Kolkata  
Date : 08 January 2018

sd/-

Deputy Controller of Municipal  
Finance & Accounts

sd/-

Addl. Controller of Municipal  
Finance & Accounts

sd/-

Special Controller of Municipal  
Finance & Accounts

sd/-

Controller of Municipal  
Finance & Accounts

sd/-

Municipal Commissioner