



THE KOLKATA MUNICIPAL CORPORATION

Income & Expenditure Statement for the year ended 31st March, 2021

All figures in Rupees

31.3.2020 AMOUNT	EXPENDITURE	SCH.	31.3.2021 AMOUNT	31.3.2021 AMOUNT	31.3.2020 AMOUNT	INCOME	SCH.	31.3.2021 AMOUNT	31.3.2021 AMOUNT
	Administrative & Support Services	1 - 1				Income from Taxes			
8,33,65,886	Administration		6,34,72,679			Property Taxes :			
12,50,74,000	Municipal Secretary		13,79,48,169		15,20,81,39,106	Property Taxes - PD Bills ,FS Bills and LOI		12,28,42,89,758	
22,45,95,598	Finance & Accounts		25,24,36,071		(42,71,80,551)	Less : Rebate		42,79,12,673	11,85,63,77,085
8,99,93,537	Treasury		8,44,36,965						
12,99,71,243	Data Processing		13,78,29,227			Other Taxes			
5,64,52,450	Law		5,95,15,950		13,59,36,575	Tax on Profession Trades & Callings		13,73,20,875	
16,70,44,842	Public Relation		12,34,68,925		3,23,400	Tax on Carriages		2,30,749	
1,85,89,245	Service Records & Accounts Cell		2,42,96,497		41,13,024	Tax on Carts		43,08,431	
4,07,77,971	Advertisement Department		4,26,01,206		2,09,72,267	Properties		8,92,09,220	23,10,69,275
2,46,68,945	Land & Estate		2,27,17,307						
13,71,63,422	Building		15,30,17,038			Income from Advertisement Department			
6,08,30,578	Town Planning		6,69,95,413		30,14,63,251	Tax and Non Tax Revenue			15,66,29,978
1,46,97,592	Project Management Unit (PMU)		1,59,94,444						
16,69,70,649	Assessment - Collection (South)		16,86,99,368			Car Parking Fees			
11,98,21,927	Assessment - Collection (North)		13,91,93,599		18,21,51,737	Fess and Arrear Amount under licence			12,84,85,915
23,76,95,232	Assessment - Collection - (Tollygunge)		26,96,54,696						
21,99,27,912	Licence & Amusement		21,13,03,752		6,19,16,481	Rent from Community Halls			2,16,33,946
20,84,06,402	Commercial Services		22,14,45,161						
28,25,81,877	Engineering Administration		30,71,97,446			Non Tax Incomes	1 - 2		
2,29,12,80,000	Water Supply & Water Works		2,23,34,33,248		4,01,957	Law Administration		5,500	
97,69,807	Water Supply to Ships		91,26,256		3,59,181	Public Relation		6,54,409	
1,62,10,23,339	Sewerage & Drainage		1,91,00,20,357		2,61,73,008	Land & Estate		2,05,69,643	
2,33,02,69,504	Road & Roadways		2,51,65,48,349		94,45,72,303	Building		58,36,63,719	
4,98,55,50,370	Solid Waste Management		5,24,43,35,700		2,28,19,454	Assessment Collection (S)		3,51,03,133	
58,68,02,378	Lighting		76,75,58,134		22,82,000	Assessment Collection (N)		18,52,800	
4,61,63,865	Electricity		5,41,83,178		83,66,600	Assessment Collection (Tolly)		51,58,610	
47,40,16,727	Motor Vehicles		29,58,32,637		36,53,53,120	License		36,20,02,063	
3,67,52,999	Education Administration		5,17,67,848		3,47,09,758	Amusement		1,70,43,097	
23,54,42,666	Primary Education		25,59,09,706		26,49,70,062	Markets		21,22,25,387	
12,89,64,794	Health Administration		14,80,24,282		13,84,57,970	Engineering Administration		8,72,68,713	
69,73,34,520	Health Services Preventive		66,73,09,268		45,12,98,329	Water Supply		38,19,35,542	
6,80,49,166	Health Services Curative		7,20,88,558		22,68,60,651	Drainage		20,45,39,308	
27,50,88,003	Health Services Welfare		28,49,82,621		7,89,305	Drainage - ADB		3,37,421	
9,87,15,849	Administration		8,48,22,210		80,33,98,154	Roads		47,08,74,002	
9,61,24,207	Bustee Service - Drainage		12,52,23,966		9,03,04,589	Solid Waste Management		7,25,37,168	
12,33,45,329	Bustee Services - Road		17,27,36,762		-	Lighting		-	
6,46,02,294	Bustee Services - Conservancy		10,02,28,978		2,39,800	Health Services (Admn.)		1,10,700	
65,04,055	Bustee Services - Pay & Use Toilet		1,03,22,549		4,37,06,658	Health Services (Welfare)		3,52,23,999	
6,12,30,435	Bustee Services-Lighting		8,84,88,107		68,76,461	Royalty for Pay & Use Toilets		52,30,652	
3,57,56,767	Bustee Services - Education		4,35,97,190		13,00,013	Central Records		1,27,355	
48,42,226	Bustee Services- Health		39,06,945		2,03,04,856	Central Stores		40,71,257	
64,03,517	Bustee Services-Land & Estate		62,45,359		1,70,58,507	Other Administration Support		55,31,627	
-	Bustee Services-Community Centre		3,48,876		46,84,98,178	Other Receipts		12,60,49,987	2,63,21,16,092
17,77,85,853	Social Sector		19,54,86,930						



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All figures in Rupees

31.3.2020 AMOUNT	EXPENDITURE	SCH.	31.3.2021 AMOUNT	31.3.2021 AMOUNT	31.3.2020 AMOUNT	INCOME	SCH.	31.3.2021 AMOUNT	31.3.2021 AMOUNT
8,63,13,954	Personnel		9,94,40,716						
53,97,292	Central Records		56,81,766						
6,21,92,188	Central Stores		6,41,64,347		1,82,585	Interest on Fixed / Term Deposits	1 - 3	12,39,643	
16,85,29,878	Central Workshop		10,49,67,350		39,88,202	Interest on Savings Bank A/c		38,61,167	
64,24,817	Central Vigilance		57,86,163		3,31,30,601	Interest on House Building Loans		3,16,01,137	
2,61,62,553	Central Printing		2,83,87,385		4,21,73,419	Interest from Flexi Fixed Deposit		1,74,41,150	5,41,43,097
11,77,23,236	Other Administrative & Support Services		13,72,54,914						
48,65,658	Capacity Building Programme		34,75,470						
1,07,468	Agencies		7,88,988		4,20,74,90,775	Grants for Dearness Allowance		6,29,98,395	
22,13,12,188	Special Programmes		23,13,60,635	18,52,60,59,661	4,10,98,83,740	Grants for increased Cost of Pay		7,62,58,39,475	
					17,14,11,402	Grants for General Purpose Non Salary		1,15,91,65,698	
					2,67,60,62,903	Relief on Pension		2,86,77,17,345	
					5,17,31,71,579	Fixed Grant for payment to CESC, WBSEB		3,61,78,25,783	
					83,45,75,839	Government Grants-Fixed Grant		91,02,30,000	
39,14,12,878	Property Tax Interest & Penalty Waived		-	5,86,34,83,565	1,18,97,400	Government Grants-Pulse Polio programme		1,18,97,400	16,25,56,74,096
68,41,265	Insurance Premium			35,38,236					
63,38,78,578	Telephone Expenses			45,29,17,243	16,84,02,075	Entertainment Tax		15,31,53,272	
					10,62,68,500	Tax on Profession Trade & Callings and proceed from M. V. tax		18,65,75,500	33,97,28,772
4,42,32,23,533	Electricity Charges to CESC & WBSEB			4,24,28,25,783					
-	Decrease in Inventories	1 - 4		14,03,45,682	6,90,03,090	Increase in Inventories	1 - 4		-
	KMC Contribution to Staff Benefit				39,27,624	Retention of development charges collected on behalf of KMDA			38,02,361
1,56,00,000	Contribution to Group Insurance		-						
6,37,42,25,277	Pension & Gratuity (DCRB)		7,89,06,78,714	7,89,06,78,714	1,15,00,000	MP LAD Contingency			23,00,231
63,92,47,231	Security Hire Charges			74,92,60,928					
10,49,19,762	Civic Police Volunteers			1,80,68,656					
					3,34,47,944	Recoveries from Staff against Benefits provided			
						Recoveries from Employees'		3,81,08,151	



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All figures in Rupees

31.3.2020 AMOUNT	EXPENDITURE	SCH.	31.3.2021 AMOUNT	31.3.2021 AMOUNT	31.3.2020 AMOUNT	INCOME	SCH.	31.3.2021 AMOUNT	31.3.2021 AMOUNT
					38,10,436	Recoveries from Employees' - Electricity		38,04,239	4,19,12,390
5,66,741	Miscellaneous Expenses not resulting in Addition to Fixed Assets			34,48,798					
	Finance & Bank Charges					Appropriation of Earmarked Funds utilized for Revenue Expenses			
1,29,954	Bank Commission And Other Charges		8,93,275		25,22,10,468	National Social Assistance Program		20,24,57,254	
17,38,876	Interest on HBL		27,35,080		1,74,57,296	Midday Meal		-	
1,06,73,79,616	Interest on ADB Loans		1,06,54,23,728		1,79,02,080	National Gratuitous Relief - GoWB		-	
2,77,39,335	Interest on CUDP - III Loan		2,77,39,335	1,09,67,91,418	-	Corpus fund-Heritage Premises		-	
					1,10,79,827	Sishu Siksha Prkalpa		2,80,32,914	
					1,18,48,270	National Food Safety & Security Act (NFSA)		-	
60,92,292	Expenditure on Disaster Management			5,64,79,484	2,91,83,915	Swarna Jayanti Shahurey Rojgar Yojana		4,19,27,474	
					78,61,02,852	Employment Generation		66,18,08,444	
					1,51,00,000	Somobyathi Financial Assistant Scheme		9,22,45,000	
	Mediclaime Insurance for Employees				28,31,802	IEC activities related to Vector Borne Diseases		1,91,94,463	
8,76,11,260	Reimbursement of Medical Expenses to Employees			6,28,70,296	44,18,271	Corpus fund		9,07,302	
					-	Corporate Social Responsibility (HUDCO)		33,83,177	
					94,94,006	YOUTH SERVICE		1,13,76,160	
					5,00,000	Disaster Risk Reduction Programme		53,54,68,669	
	Revenue Expenditure out of Earmarked Grants					Operation & Maintenance of East Kolkata Asset		2,91,200	
25,22,10,468	National Social Assistance Program		20,24,57,254			Jal Dhara Jal Bharo		40,82,512	
1,74,57,296	Midday Meal				1	Housing Start-up Index Project		-	
1,79,02,080	National Gratuitous Relief - GoWB					Development work at Baishnabghata Patuli		9,49,344	
-	Corpus fund-Heritage Premises				67,06,941	Sarva Siksha Mission		91,95,484	
1,10,79,827	Sishu Siksha Prkalpa		2,80,32,914		1,88,90,746	Urban Primary Health Care Services		2,20,54,185	
1,18,48,270	National Food Safety & Security Act (NFSA)					WBMSC		3,62,394	
2,91,83,915	Swarna Jayanti Shahurey Rojgar Yojana		4,19,27,474		-	Disaster Risk Reduction Programme		-	
78,61,02,852	Employment Generation		66,18,08,444		-	National Gratuitous Relief - GoWB		1,79,02,080	
1,51,00,000	Somobyathi Financial Assistant Scheme		9,22,45,000		-	Development of Municipal Areas		1,14,11,886	
28,31,802	IEC activities related to Vector Borne Diseases		1,91,94,463		4,41,64,983	Central Finance Commission		27,40,56,104	
44,18,271	Corpus fund		9,07,302		14,49,062	Swachh Bharat Mission		35,33,481	
-	Corporate Social Responsibility (HUDCO)		33,83,177		6,93,158	Rastriya Sastha Bima Yojana		45,82,853	
94,94,006	YOUTH SERVICE		1,13,76,160		-	State Finance Commission		7,15,790	
5,00,000	Disaster Risk Reduction Programme		53,54,68,669		13,31,37,940	Rupashree Prkalpa		2,78,50,000	
	SAFE CITY WOMEN SAFETY (NIRBHAYA FUND)		8,87,500			SAFE CITY WOMEN SAFETY (NIRBHAYA FUND)		8,87,500	
	Operation & Maintenance of East Kolkata Asset		2,91,200		29,75,000	Kanyashree Prkalpa		16,10,000	
	Jal Dhara Jal Bharo		40,82,512						



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All figures in Rupees

31.3.2020 AMOUNT	EXPENDITURE	SCH.	31.3.2021 AMOUNT	31.3.2021 AMOUNT	31.3.2020 AMOUNT	INCOME	SCH.	31.3.2021 AMOUNT	31.3.2021 AMOUNT
1	Housing Start-up Index Project				-			-	1,97,62,85,670
	Development work at Baishnabghata Patuli		9,49,344						
67,06,941	Sarva Siksha Mission		91,95,484						
1,88,90,746	Urban Primary Health Care Services		2,20,54,185						
	WBMSC		3,62,394						
-	Disaster Risk Reduction Programme								
-	National Gratuitous Relief - GoWB		1,79,02,080						
-	Development of Municipal Areas		1,14,11,886						
4,41,64,983	Central Finance Commission		27,40,56,104						
14,49,062	Swachh Bharat Mission		35,33,481						
6,93,158	Rastriya Sastha Bima Yojona		45,82,853						
-	State Finance Commission		7,15,790						
13,31,37,940	Rupashree Prakalpa		2,78,50,000						
29,75,000	Kanyashree Prakalpa		16,10,000						
						Deferred Income			
					1,97,62,85,670	Out of Earmarked & Custodial Funds		3,07,52,08,406	
						Out of KEIP Assets		54,45,36,978	3,61,97,45,384
						43,13,84,523			
	Depreciation on Fixed Assets								
2,15,21,37,374	On Assets created out of Municipal Fund		3,02,32,66,922						
	On Assets created out of Earmarked & Custodial Funds								
2,74,19,11,961			3,07,52,08,406						
1,46,96,61,912	On Assets transferred from KEIP		1,77,88,25,873	7,87,73,01,201					
2,54,67,65,747	Excess of Income over Expenditure				-	Excess of Expenditure over Income			11,64,04,51,043
41,62,67,07,418				48,96,03,55,334	41,62,67,07,418				48,96,03,55,334



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-	Excess of Expenditure over Income			11,64,04,51,043	2,54,67,65,747	Excess of Expenditure over Income			-
	Prior Period Adjustment :					Prior Period Adjustment			
	Provision against Commercial Project								-
	Provision against General infrastructure Improvement				2,60,52,413	Property Taxes			54,53,10,938
44,14,954	Markets			-					
5,40,000	Land & Estate			-					
19,37,011	Car Parking			1,05,27,601					
11,09,57,729	Advertisement			4,60,79,327		Misc. Expenditure.			16,30,176
1,21,70,633	Earmarked & Custodian fund Prior period depreciation			1,02,49,515	3,57,40,071	Retention of development charges collected on behalf of KMDA FY 2015-16 to 2018-19			
1,01,59,972	Excess Depreciation provided in earlier year on Assets created out of Earmarked & Custodian Fund			-	1,01,59,972	Excess Depreciation provided in earlier year on Assets created out of Earmarked & Custodian Fund			-
1,07,37,615	Depreciation on Earmarked & Custodial Fund			5,13,903	1,07,37,615	Depreciation on Earmarked & Custodial Fund			-
1,02,68,105	Depreciation on Municipal Fund			-	1,21,70,633	MP-LAD Prior period depreciation on Assets to other Dist.			
	Insurance expenditure			16,30,176		Deffered Govt. Grant			5,13,903
7,377	Prior -period Insurance charges					Earmarked & Custodian fund Prior period depreciation			1,02,49,515
2,48,04,33,055	Surplus transferred to Revenue Fund					Deficits transferred to Revenue Fund			11,15,17,47,032
2,64,16,26,451				11,70,94,51,564	2,64,16,26,451				11,70,94,51,564

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