



Unaudited

THE KOLKATA MUNICIPAL CORPORATION

Income & Expenditure Statement for the year ended 31st March, 2022

All figures in Rupees

31.3.2021 AMOUNT	EXPENDITURE	SCH.	31.3.2022 AMOUNT	31.3.2022 AMOUNT	31.3.2021 AMOUNT	INCOME	SCH.	31.3.2022 AMOUNT	31.3.2022 AMOUNT
	<b>Administrative &amp; Support Services</b>	<b>1 - 1</b>				<b>Income from Taxes</b>			
6,34,72,679	Administration		6,63,54,377			Property Taxes :			
13,79,48,169	Municipal Secretary		12,66,50,557		12,28,42,89,758	Property Taxes - PD Bills ,FS Bills and LOI		13,42,08,64,785	
25,24,36,071	Finance & Accounts		20,55,88,967		(42,79,12,673)	Less : Rebate		44,82,14,539	12,97,26,50,246
8,44,36,965	Treasury		8,69,42,418						
13,78,29,227	Data Processing		11,79,64,146			Other Taxes			
5,95,15,950	Law		5,27,10,323		13,73,20,875	Tax on Profession Trades & Callings		14,04,56,022	
12,34,68,925	Public Relation		10,19,22,860		2,30,749	Tax on Carriages		2,38,185	
2,42,96,497	Service Records & Accounts Cell		6,13,48,175		43,08,431	Tax on Carts		5,115	
4,26,01,206	Advertisement Department		4,49,74,467		8,92,09,220	Properties		5,99,03,383	20,06,02,705
2,27,17,307	Land & Estate		2,55,92,195						
15,30,17,038	Building		15,62,03,410			<b>Income from Advertisement Department</b>			
6,69,95,413	Town Planning		6,81,97,919		15,66,29,978	Tax and Non Tax Revenue			6,42,84,763
1,59,94,444	Project Management Unit (PMU)		1,57,04,571						
16,86,99,368	Assessment - Collection (South)		16,43,53,138			<b>Car Parking Fees</b>			
13,91,93,599	Assessment - Collection (North)		12,88,33,885		12,84,85,915	Fess and Arrear Amount under licence			13,43,78,953
26,96,54,696	Assessment - Collection - (Tollygunge)		26,20,53,477						
21,13,03,752	Licence & Amusement		21,96,80,175		2,16,33,946	<b>Rent from Community Halls</b>			4,23,47,132
22,14,45,161	Commercial Services		19,91,26,280						
30,71,97,446	Engineering Administration		28,50,35,988			<b>Non Tax Incomes</b>	<b>1 - 2</b>		
2,23,34,33,248	Water Supply & Water Works		1,59,77,82,824		5,500	Law Administration		31,69,360	
91,26,254	Water Supply to Ships		83,53,112		6,54,409	Public Relation		5,05,836	
1,91,00,20,357	Sewerage & Drainage		1,75,77,15,481		2,05,69,643	Land & Estate		9,12,95,609	
2,51,65,48,349	Road & Roadways		1,92,47,76,411		58,36,63,719	Building		90,49,08,117	
5,24,43,35,700	Solid Waste Management		4,39,53,85,444		3,51,03,133	Assessment Collection (S)		5,59,29,427	
76,75,58,134	Lighting		71,05,10,482		18,52,800	Assessment Collection (N)		10,34,800	
5,41,83,178	Electricity		5,71,49,172		51,58,610	Assessment Collection (Tolly)		27,27,400	
29,58,32,637	Motor Vehicles		34,03,84,486		36,20,02,063	License		38,44,60,521	
5,17,67,848	Education Administration		3,42,60,836		1,70,43,097	Amusement		2,60,39,666	
25,59,09,706	Primary Education		29,28,77,808		21,22,25,387	Markets		41,30,74,329	
14,80,24,282	Health Administration		13,35,37,786		8,72,68,713	Engineering Administration		15,38,61,294	
66,73,09,268	Health Services Preventive		73,98,25,798		38,19,35,542	Water Supply		50,85,99,102	
7,20,88,558	Health Services Curative		7,27,07,003		20,45,39,308	Drainage		27,53,57,367	
28,49,82,621	Health Services Welfare		28,08,04,155		3,37,421	Drainage - ADB		3,06,734	
8,48,22,210	Administration		8,05,62,657		47,08,74,002	Roads		77,13,93,337	
12,52,23,966	Bustee Service - Drainage		13,95,87,361		7,25,37,168	Solid Waste Management		8,86,98,771	
17,27,36,762	Bustee Services - Road		17,09,33,437		-	Lighting		-	
10,02,28,978	Bustee Services - Conservancy		11,75,00,524		1,10,700	Health Services (Admn.)		99,650	
1,03,22,549	Bustee Services - Pay & Use Toilet		1,49,33,443		3,52,23,999	Health Services (Welfare)		3,85,17,004	
8,84,88,107	Bustee Services-Lighting		6,27,29,555		52,30,652	Royalty for Pay & Use Toilets		20,80,775	
4,35,97,190	Bustee Services - Education		4,85,72,362		1,27,355	Central Records		3,30,915	
39,06,945	Bustee Services- Health		32,76,435		40,71,257	Central Stores		2,68,42,523	
62,45,359	Bustee Services-Land & Estate		55,57,313		55,31,627	Other Administration Support		49,77,144	
3,48,876	Bustee Services-Community Centre		58,736		12,60,49,987	Other Receipts		9,86,67,897	3,85,28,77,578
19,54,86,930	Social Sector		19,00,73,409						



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All figures in Rupees

31.3.2021 AMOUNT	EXPENDITURE	SCH.	31.3.2022 AMOUNT	31.3.2022 AMOUNT	31.3.2021 AMOUNT	INCOME	SCH.	31.3.2022 AMOUNT	31.3.2022 AMOUNT
9,94,40,716	Personnel		10,27,68,918						
56,81,766	Central Records		58,39,324						
6,41,64,347	Central Stores		5,59,22,494		12,39,643	Interest Income	I - 3	12,40,650	
10,49,67,350	Central Workshop		9,94,48,714		38,61,167	Interest on Fixed / Term Deposits			
57,86,163	Central Vigilance		67,26,632		3,16,01,137	Interest on Savings Bank A/c		32,06,823	
2,83,87,385	Central Printing		2,45,60,653		1,74,41,150	Interest on House Building Loans		2,92,36,528	
13,72,54,914	Other Administrative & Support Services		14,71,62,502			Interest from Flexi Fixed Deposit		1,90,60,953	5,27,44,954
34,75,470	Capacity Building Programme		17,37,735						
7,88,988	Agencies		52,47,417		6,29,98,395	Government Grants	I-5		
23,13,60,635	Special Programmes		40,48,83,690	16,42,33,91,437	7,62,58,39,475	Grants for Dearness Allowance		25,19,93,580	
					1,15,91,65,698	Grants for Increased Cost of Pay		7,14,45,30,236	
					2,86,77,17,345	Grants for General Purpose Non Salary		3,09,09,350	
					3,61,78,25,783	Relief on Pension		3,43,47,13,659	
					91,02,30,000	Fixed Grant for payment to CESC, WBSEB		4,37,57,21,724	
5,86,34,83,565	Property Tax Interest & Penalty Waived		-	57,10,14,566	1,18,97,400	Government Grants-Fixed Grant		36,47,30,871	
						Government Grants-Pulse Polio programme		1,21,25,981	15,61,47,25,401
35,38,236	Insurance Premium			52,64,634		Government Grant - Share of Assigned Revenues	I-5		
45,29,17,243	Telephone Expenses			8,49,61,423	15,31,53,272	Entertainment Tax		12,14,69,670	
4,24,28,25,783	Electricity Charges to CESC & WBSEB			4,46,92,29,941	18,65,75,500	Tax on Profession Trade & Callings and proceed from M. V. tax		11,25,00,000	23,39,69,670
14,03,45,682	Decrease in Inventories	I - 4		2,37,64,952	-	Assigned Revenue - Salary Grant			26,40,000
					38,02,361	Retention of development charges collected on behalf of KMDA			38,40,773
7,89,06,78,714	KMC Contribution to Staff Benefit Pension & Gratuity (DCRB)		9,31,87,76,759	9,31,87,76,759	23,00,231	MP LAD Contingency			35,00,000
74,92,60,928	Security Hire Charges			68,14,82,178					
1,80,68,656	Civic Police Volunteers			11,59,02,592		Recoveries from Staff against Benefits provided			
					3,81,08,151	Recoveries from Employees'		4,00,02,347	
					38,04,239	Recoveries from Employees - Electricity		35,69,197	4,35,71,544
34,48,798	Miscellaneous Expenses not resulting in Addition to Fixed Assets			3,13,92,159					



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All figures in Rupees

31.3.2021 AMOUNT	EXPENDITURE	SCH.	31.3.2022 AMOUNT	31.3.2022 AMOUNT	31.3.2021 AMOUNT	INCOME	SCH.	31.3.2022 AMOUNT	31.3.2022 AMOUNT
	<b>Finance &amp; Bank Charges</b>					<b>Appropriation of Earmarked Funds utilized for Revenue Expenses</b>			
8,93,275	Bank Commission And Other Charges		4,47,734		20,24,57,254	National Social Assistance Program		99,95,000	
27,35,080	Interest on HBL		45,49,636			Duare Sarker		1,08,51,504	
1,06,54,23,728	Interest on ADB Loans		1,05,85,37,657			Midday Meal		1,86,53,549	
2,77,39,335	Interest on CUDP - III Loan		2,77,39,335	1,09,12,74,362		Lakhmir Bhandar		35,95,828	
					2,80,32,914	Sishu Siksha Prkalpa		1,88,82,774	
						Banglar Bari		1,46,06,505	
						National Food Safety & Security Act (NFSA)		1,71,03,949	
5,64,79,484	<b>Expenditure on Disaster Management</b>			71,67,154	4,19,27,474	Swarna Jayanti Shahurey Rojgar Yojana (SJSRY)		2,52,55,037	
					66,18,08,444	Employment Generation		96,81,24,995	
					9,22,45,000	Sombyathi Financial Assistant Scheme		24,96,70,050	
						IEC activities related to Vector Borne Diseases		93,550	
6,28,70,296	<b>Mediclaim Insurance for Employees</b>			9,30,88,484	1,91,94,463	Corpus fund-Heritage Premises		-	
	Reimbursement of Medical Expenses to Employees				9,07,302	Corporate Social Responsibility (HUDCO)		21,14,759	
					33,83,177	YOUTH SERVICE		99,93,842	
					1,13,76,160	Disaster Risk Reduction Programme		48,16,33,766	
					53,54,68,669				
	<b>Revenue Expenditure out of Earmarked Grants</b>				8,87,500	SAFE CITY WOMEN SAFETY (NIRBHAYA FUND)		-	
20,24,57,254	National Social Assistance Program		99,95,000		2,91,200	O & M of East Kolkata Asset		-	
	Duare Sarker		1,08,51,504		40,82,512	Jal Dhara Jal Bhara		-	
	Midday Meal		1,86,53,549			Housing Start-up Index Project (HSUI)		4,44,663	
	Lakhmir Bhandar		35,95,828		9,49,344	Development work at Baishnabghata Patuli		27,81,933	
2,80,32,914	Sishu Siksha Prkalpa		1,88,82,774		91,95,484	Sarva Siksha Mission		5,35,42,108	
	Banglar Bari		1,46,06,505		2,20,54,185	Urban Primary Health Care Services		-	
	National Food Safety & Security Act (NFSA)		1,71,03,949		3,62,394	WBMSC		-	
4,19,27,474	Swarna Jayanti Shahurey Rojgar Yojana (SJSRY)		2,52,55,037			Bangla Sahayata Kendra		29,35,340	
66,18,08,444	Employment Generation		96,81,24,995		1,79,02,080	National Gratuitous Relief - GoWB		1,79,02,080	
9,22,45,000	Sombyathi Financial Assistant Scheme		24,96,70,050		1,14,11,886	Development of Municipal Areas		1,33,40,308	
1,91,94,463	IEC activities related to Vector Borne Diseases		93,550		27,40,56,104	Central Finance Commission		2,51,63,22,947	
9,07,302	Corpus fund-Heritage Premises		-		35,33,481	Swachh Bharat Mission		2,25,000	
33,83,177	Corporate Social Responsibility (HUDCO)		21,14,759		45,82,853	Rastriya Sastha Bima Yojana		46,48,412	
1,13,76,160	YOUTH SERVICE		99,93,842		7,15,790	State Finance Commission		4,23,32,596	
53,54,68,669	Disaster Risk Reduction Programme		48,16,33,766		2,78,50,000	Rupashree Prkalpa		2,38,90,750	
8,87,500	SAFE CITY WOMEN SAFETY (NIRBHAYA FUND)		-		16,10,000	Kanyashree Prkalpa		-	
2,91,200	O & M of East Kolkata Asset		-			Green City Mission		89,83,800	4,51,79,25,045
40,82,512	Jal Dhara Jal Bhara		-						
	Housing Start-up Index Project (HSUI)		4,44,663						
9,49,344	Development work at Baishnabghata Patuli		27,81,933						
91,95,484	Sarva Siksha Mission		-						
2,20,54,185	Urban Primary Health Care Services		5,35,42,108						
3,62,394	WBMSC		-						
1,79,02,080	Bangla Sahayata Kendra		29,35,340						
1,14,11,886	National Gratuitous Relief - GoWB		1,79,02,080						
27,40,56,104	Development of Municipal Areas		1,33,40,308						
35,33,481	Central Finance Commission		2,51,63,22,947						
45,82,853	Swachh Bharat Mission		2,25,000						
7,15,790	Rastriya Sastha Bima Yojana		46,48,412						
2,78,50,000	State Finance Commission		4,23,32,596						
16,10,000	Rupashree Prkalpa		2,38,90,750						
	Kanyashree Prkalpa		-						
	Green City Mission		89,83,800	4,51,79,25,045	3,07,52,08,406	<b>Deferred Income</b>			
					54,45,36,978	Out of Earmarked & Custodial Funds		3,07,14,24,562	
						Out of KEIP Assets		61,63,78,287	3,68,78,02,849



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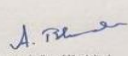
All figures in Rupees

31.3.2021 AMOUNT	EXPENDITURE	SCH.	31.3.2022 AMOUNT	31.3.2022 AMOUNT	31.3.2021 AMOUNT	INCOME	SCH.	31.3.2022 AMOUNT	31.3.2022 AMOUNT
	<b>Depreciation on Fixed Assets</b>								
3,02,32,66,922	On Assets created out of Municipal Fund		2,08,43,30,513						
3,07,52,08,406	On Assets created out of Earmarked & Custodial Funds		3,07,14,24,562						
1,77,88,25,873	On Assets transferred from KEIP		1,97,51,13,603	7,13,08,68,678					
	<b>Excess of Income over Expenditure</b>			-	11,64,04,51,043	<b>Excess of Expenditure over Income</b>			3,13,76,42,750
<b>48,96,03,55,334</b>				<b>44,56,55,04,362</b>	<b>48,96,03,55,334</b>				<b>44,56,55,04,362</b>
11,64,04,51,043	<b>Excess of Expenditure over Income</b>			3,13,76,42,750		<b>Excess of Expenditure over Income</b>			-
	<b>Prior Period Adjustment :</b>					<b>Prior Period Adjustment</b>			
	Provision against Commercial Project					Advertisement			16,05,900
	Provision against General Infrastructure Improvement				54,53,10,938	Property Taxes			
-	Property Taxes			1,79,48,022		Water Supply			16,25,78,126
-	Market			24,64,342		Drainage			91,42,791
1,05,27,601	Car Parking			-		Land & Estate			6,70,77,570
4,60,79,327	Advertisement			-	16,30,176	Royalty for Pay & Use Toilets (Bustee)			12,08,850
1,02,49,515	Earmarked & Custodian fund Prior period depreciation			-		Misc. Expenditure.			-
-	Excess Depreciation provided in earlier year on Assets created out of Earmarked & Custodian Fund			-		Assigned Revenue - General Grant			45,96,000
5,13,903	Depreciation on Earmarked & Custodial Fund			-					-
-	Depreciation on Municipal Fund			-					-
16,30,176	Insurance expenditure				5,13,903	Deffered Govt. Grant			-
	Prior -period Insurance charges				1,02,49,515	Earmarked & Custodian fund Prior period depreciation			-
	<b>Surplus transferred to Revenue Fund</b>				11,15,17,47,032	<b>Deficits transferred to Revenue Fund</b>			2,91,18,45,877
<b>11,70,94,51,564</b>				<b>3,15,80,55,114</b>	<b>11,70,94,51,564</b>				<b>3,15,80,55,114</b>

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

  
Addl. Controller of Municipal  
Finance & Accounts

  
Special Controller of Municipal  
Finance & Accounts

  
Controller of Municipal  
Finance & Accounts

  
Municipal Commissioner