



THE KOLKATA MUNICIPAL CORPORATION

Provisional Income & Expenditure Statement for the year ended 31st March, 2023

All figures in Rupees

31.3.2022 AMOUNT	EXPENDITURE	SCH.	31.3.2023 AMOUNT	31.3.2023 AMOUNT	31.3.2022 AMOUNT	INCOME	SCH.	31.3.2023 AMOUNT	31.3.2023 AMOUNT
	<b>Administrative &amp; Support Services</b>	<b>1 - 1</b>				<b>Income from Taxes</b>			
6,63,54,377	Administration		6,12,82,566			Property Taxes :			
13,51,56,866	Municipal Secretary		13,62,20,271		13,42,08,64,785	Property Taxes - PD Bills ,FS Bills and LOI		14,09,19,08,024	
20,55,88,967	Finance & Accounts		21,52,97,436		(44,82,14,539)	Less : Rebate		47,06,25,266	13,62,12,82,758
8,69,42,418	Treasury		9,08,70,907						
11,79,64,146	Data Processing		12,68,94,940			Other Taxes			
5,27,10,323	Law		5,52,55,086		14,04,56,022	Tax on Profession Trades & Callings		14,88,83,383	
10,19,22,860	Public Relation		7,77,52,003		2,38,185	Tax on Carriages		2,52,476	
6,13,48,175	Service Records & Accounts Cell		6,40,15,268		5,115	Tax on Carts		5,422	
4,49,74,467	Advertisement Department		4,48,43,662		10,23,80,137	Properties		10,45,49,744	25,36,91,025
2,55,92,195	Land & Estate		2,55,99,086						
15,62,03,410	Building		16,30,94,738			<b>Income from Advertisement Department</b>			
6,81,97,919	Town Planning		7,16,17,529		8,57,80,475	Tax and Non Tax Revenue			3,65,68,900
1,57,04,571	Project Management Unit (PMU)		1,62,91,506						
16,43,53,138	Assessment - Collection (South)		17,13,67,439			<b>Car Parking Fees</b>			
12,88,33,885	Assessment - Collection (North)		13,52,75,579		16,60,90,822	Fess and Arrear Amount under licence			17,50,85,933
26,20,53,477	Assessment - Collection - (Tollygunge)		27,51,68,751						
21,96,80,175	Licence & Amusement		23,04,52,196		4,23,47,132	<b>Rent from Community Halls</b>			4,49,40,445
19,91,26,280	Commercial Services		20,87,79,707						
28,50,35,988	Engineering Administration		29,79,45,773			<b>Non Tax Incomes</b>	<b>1 - 2</b>		
1,59,77,82,824	Water Supply & Water Works		1,72,26,75,598		31,69,360	Law Administration		33,59,522	
83,53,112	Water Supply to Ships		87,70,768		5,05,836	Public Relation		5,36,186	
1,75,77,15,481	Sewerage & Drainage		1,78,21,93,391		15,83,73,179	Land & Estate		16,47,81,183	
1,92,47,76,411	Road & Roadways		2,03,66,81,105		90,49,08,117	Building		95,92,02,604	
4,06,69,04,948	Solid Waste Management		4,25,35,69,884		5,59,29,427	Assessment Collection (S)		5,92,85,193	
71,05,10,482	Lighting		74,62,23,624		10,34,800	Assessment Collection (N)		10,96,888	
5,71,49,172	Electricity		5,89,09,348		27,27,400	Assessment Collection (Tolly)		28,91,044	
31,10,75,476	Motor Vehicles		32,59,97,233		38,44,60,521	License		40,75,28,152	
3,42,60,836	Education Administration		3,59,22,007		2,60,39,666	Amusement		2,76,02,046	
29,28,77,808	Primary Education		30,27,54,276		41,90,46,120	Markets		44,24,90,737	
13,35,37,786	Health Administration		13,67,57,226		15,38,61,294	Engineering Administration		16,30,92,972	
73,98,25,798	Health Services Preventive		70,98,52,079		67,11,77,228	Water Supply		69,60,90,750	
7,27,07,003	Health Services Curative		7,55,96,612		28,45,00,158	Drainage		29,97,74,274	
28,08,04,155	Health Services Welfare		27,33,26,199		3,06,734	Drainage - ADB		3,25,138	
8,05,62,657	Administration		8,44,19,727		77,13,93,337	Roads		81,76,76,937	
13,95,87,361	Bustee Service - Drainage		14,65,66,729		8,86,98,771	Solid Waste Management		9,40,20,697	
17,09,33,437	Bustee Services - Road		17,94,80,109		-	Lighting		-	
11,75,00,524	Bustee Services - Conservancy		12,33,75,550		99,650	Health Services (Admn.)		1,05,629	
1,49,33,443	Bustee Services - Pay & Use Toilet		1,56,80,115		3,85,17,004	Health Services (Welfare)		4,08,28,024	
6,27,29,555	Bustee Services-Lighting		6,58,66,033		32,89,625	Royalty for Pay & Use Toilets		35,54,371	
4,85,72,362	Bustee Services - Education		5,10,00,980		3,30,915	Central Records		3,50,770	
32,76,435	Bustee Services- Health		34,40,257		2,68,42,523	Central Stores		2,84,53,074	
55,57,313	Bustee Services-Land & Estate		58,35,179		49,77,144	Other Administration Support		52,75,773	
58,736	Bustee Services-Community Centre		61,673		11,31,59,167	Other Receipts		11,99,48,717	4,33,82,70,681
19,00,73,409	Social Sector		19,81,29,311						



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All figures in Rupees

31.3.2022 AMOUNT	EXPENDITURE	SCH.	31.3.2023 AMOUNT	31.3.2023 AMOUNT	31.3.2022 AMOUNT	INCOME	SCH.	31.3.2023 AMOUNT	31.3.2023 AMOUNT
10,27,68,918	Personnel		10,47,70,338						
58,39,324	Central Records		61,41,551						
5,59,22,494	Central Stores		5,83,01,921		12,40,650	Interest Income			
9,94,48,714	Central Workshop		10,25,98,786		32,06,823	Interest on Fixed / Term Deposits	I - 3	13,05,730	
67,26,632	Central Vigilance		70,13,200		2,92,36,528	Interest on Savings Bank A/c		33,99,232	
2,45,60,653	Central Printing		2,57,13,663		1,90,60,953	Interest on House Building Loans		3,09,90,720	
14,71,62,502	Other Administrative & Support Services		14,69,00,104			Interest from Flexi Fixed Deposit		2,02,04,610	5,59,00,292
17,37,735	Capacity Building Programme		18,24,622						
52,47,417	Agencies		1,71,930		61,67,24,451	<b>Government Grants</b>	I-5		
40,48,83,690	Special Programmes		27,21,62,995	16,53,67,08,564	7,13,98,18,236	Grants for Dearness Allowance		65,37,27,918	
					8,75,00,000	Grants for Increased Cost of Pay		7,56,82,07,330	
					3,43,47,13,659	Grants for General Purpose Non Salary		9,27,50,000	
					4,37,57,21,724	Relief on Pension		3,64,07,96,479	
					-	Fixed Grant for payment to CESC, WBSEB		4,63,82,65,027	
						Government Grants-Fixed Grant		-	
57,10,14,566	<b>Property Tax Interest &amp; Penalty Waived</b>		-	59,95,65,294	1,21,25,981	Government Grants-Pulse Polio programme		1,28,53,540	16,60,66,00,294
36,17,42,360	<b>Insurance Premium</b>			37,98,11,369		<b>Government Grant - Share of Assigned Revenues</b>	I-5		
					12,14,69,670	Entertainment Tax		12,87,57,850	
16,79,05,148	<b>Telephone Expenses</b>			17,63,00,405	2,50,00,000	Tax on Profession Trade & Callings and proceed from M. V. tax		2,65,00,000	15,52,57,850
4,46,92,29,941	<b>Electricity Charges to CESC &amp; WBSEB</b>			4,60,88,77,975					
2,37,64,948	<b>Decrease in Inventories</b>	I - 4			-	<b>Increase in Inventories</b>	I - 4		39,23,147
					38,40,773	<b>Retention of development charges collected on behalf of KMDA</b>			40,71,220
	<b>KMC Contribution to Staff Benefit</b>								
9,31,87,76,759	Pension & Gratuity (DCRB)		9,78,47,15,597	9,78,47,15,597	35,00,000	<b>MP LAD Contingency</b>			37,10,000
68,14,82,178	<b>Security Hire Charges</b>			71,55,56,287					
	<b>Civic Police Volunteers</b>			12,16,97,722		<b>Recoveries from Staff against Benefits provided</b>			
11,59,02,592					35,69,197	Recoveries from Employees'		37,83,349	



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All figures in Rupees

31.3.2022 AMOUNT	EXPENDITURE	SCH.	31.3.2023 AMOUNT	31.3.2023 AMOUNT	31.3.2022 AMOUNT	INCOME	SCH.	31.3.2023 AMOUNT	31.3.2023 AMOUNT
					-	Recoveries from Employees' - Electricity		-	37,83,349
-	<b>Miscellaneous Expenses not resulting in Addition to Fixed Assets</b>			-					
	<b>Finance &amp; Bank Charges</b>					<b>Appropriation of Earmarked Funds utilized for Revenue Expenses</b>			
4,37,607	Bank Commission And Other Charges		4,59,487		99,95,000	National Social Assistance Program		99,95,000	
-	Interest on HBL		-		23,16,238	Duare Sarker		25,24,699	
1,06,54,23,728	Interest on ADB Loans		1,06,54,23,728		-	National Gratuitous Relief - GoWB		-	
2,77,39,335	Interest on CUDP - III Loan		2,77,39,335	1,09,36,22,550	11,68,428	Lakhmir Bhandar		11,10,007	
					1,79,12,814	Sishu Siksha Prkalpa		1,79,12,814	
					-	National Food Safety & Security Act (NFSA)		-	
71,67,154	<b>Expenditure on Disaster Management</b>			75,25,512	1,33,83,203	Swarna Jayanti Shahurey Rojgar Yojana (SJSRY)		1,33,83,203	
					96,81,63,843	Employment Generation		96,81,63,843	
					24,96,70,050	Somobyathi Financial Assistant Scheme		25,03,43,010	
	<b>Mediclaime Insurance for Employees</b>				93,550	IEC activities related to Vector Borne Diseases		1,02,905	
9,30,88,484	Reimbursement of Medical Expenses to Employees			9,77,42,908	21,14,759	Corpus fund-Heritage Premises		21,99,349	
					-	Corporate Social Responsibility (HUDCO)		-	
					99,93,842	YOUTH SERVICE		1,05,93,473	
					48,16,33,766	Disaster Risk Reduction Programme		48,16,33,766	
	<b>Revenue Expenditure out of Earmarked Grants</b>				-	SAFE CITY WOMEN SAFETY (NIRBHAYA FUND)		-	
99,95,000	National Social Assistance Program		99,95,000		-	Operation & Maintenance of East Kolkata Asset		-	
23,16,238	Duare Sarker		25,24,699		-	Jal Dhara Jal Bhara		-	
	National Gratuitous Relief - GoWB				4,44,663	Housing Start-up Index Project (HSUI)		4,17,983	
11,68,428	Lakhmir Bhandar		11,10,007		-	Development work at Baishnabghata Patuli		-	
1,79,12,814	Sishu Siksha Prkalpa		1,79,12,814		-	Sarva Siksha Mission		-	
	National Food Safety & Security Act (NFSA)				-	Urban Primary Health Care Services		-	
1,33,83,203	Swarna Jayanti Shahurey Rojgar Yojana (SJSRY)		1,33,83,203		-	WBMSC		-	
96,81,63,843	Employment Generation		96,81,63,843		29,35,340	Bangla Sahayata Kendra		30,82,107	
24,96,70,050	Somobyathi Financial Assistant Scheme		25,03,43,010		1,79,02,080	National Gratuitous Relief - GoWB		1,84,39,142	
93,550	IEC activities related to Vector Borne Diseases		1,02,905		-	Development of Municipal Areas		-	
21,14,759	Corpus fund-Heritage Premises		21,99,349		67,700	Central Finance Commission		67,700	
-	Corporate Social Responsibility (HUDCO)		-		2,25,000	Swachh Bharat Mission		2,47,500	
99,93,842	YOUTH SERVICE		1,05,93,473		46,48,412	Rastriya Sastha Bima Yojana		46,64,329	
48,16,33,766	Disaster Risk Reduction Programme		48,16,33,766		-	State Finance Commission		-	
	SAFE CITY WOMEN SAFETY (NIRBHAYA FUND)				2,38,90,750	Rupashree Prkalpa		2,50,68,550	
	Operation & Maintenance of East Kolkata Asset		-		-	Kanyashree Prkalpa		-	



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All figures in Rupees

31.3.2022 AMOUNT	EXPENDITURE	SCH.	31.3.2023 AMOUNT	31.3.2023 AMOUNT	31.3.2022 AMOUNT	INCOME	SCH.	31.3.2023 AMOUNT	31.3.2023 AMOUNT
-	Jal Dharo Jal Bharo		-		-			-	
4,44,663	Housing Start-up Index Project (HSUI)		4,17,983		-			-	1,80,99,49,381
-	Development work at Baishnabghata Patuli		-						
-	Sarva Siksha Mission		-						
-	Urban Primary Health Care Services		-						
-	WBMSC		-						
29,35,340	Bangla Sahayata Kendra		30,82,107						
1,79,02,080	National Gratuitous Relief - GoWB		1,84,39,142						
-	Development of Municipal Areas		-						
67,700	Central Finance Commission		67,700						
2,25,000	Swachh Bharat Mission		2,47,500						
46,48,412	Rastriya Sastha Bima Yojona		46,64,329						
-	State Finance Commission		-						
2,38,90,750	Rupashree Prakalpa		2,50,68,550						
-	Kanyashree Prakalpa		-						
				1,80,99,49,381	3,96,14,57,958	<b>Deferred Income</b>			
					54,45,36,978	Out of Earmarked & Custodial Funds		4,58,29,32,476	
						Out of KEIP Assets		54,45,36,978	5,12,74,69,454
	<b>Depreciation on Fixed Assets</b>								
3,82,52,53,558	On Assets created out of Municipal Fund		3,98,80,52,383						
3,96,14,57,958	On Assets created out of Earmarked & Custodial Funds		4,58,29,32,476						
1,77,88,25,873	On Assets transferred from KEIP		1,77,88,25,873	10,34,98,10,732					
	<b>Excess of Income over Expenditure</b>			-	4,53,73,00,737	<b>Excess of Expenditure over Income</b>			4,04,13,79,567
<b>44,34,98,79,866</b>				<b>46,28,18,84,295</b>	<b>44,34,98,79,866</b>				<b>46,28,18,84,295</b>



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All figures in Rupees

31.3.2022 AMOUNT	EXPENDITURE	SCH.	31.3.2023 AMOUNT	31.3.2023 AMOUNT	31.3.2022 AMOUNT	INCOME	SCH.	31.3.2023 AMOUNT	31.3.2023 AMOUNT
4,53,73,00,737	<b>Excess of Expenditure over Income</b>			4,04,13,79,567	-	<b>Excess of Expenditure over Income</b>			-
	<b>Prior Period Adjustment :</b>					<b>Prior Period Adjustment</b>			
	Provision against Commercial Project				-				-
	Provision against General infrastructure Improvement					Property Taxes			
1,79,48,022	Property Taxes			-		Advertisement			
-	Land & Estate			-					
-	Car Parking			-					
2,00,79,022	Advertisement			-	-	Misc. Expenditure.			-
	Earmarked & Custodian fund Prior period depreciation			-		Retention of development charges collected on behalf of KMDA FY 2015-16 to 2018-19			
-	Excess Depreciation provided in earlier year on Assets created out of Earmarked & Custodian Fund			-	-	Excess Depreciation provided in earlier year on Assets created out of Earmarked & Custodian Fund			-
-	Depreciation on Earmarked & Custodial Fund			-	-	Depreciation on Earmarked & Custodial Fund			-
-	Depreciation on Municipal Fund			-		MP-LAD Prior period depreciation on Assets to other Dist.			
	Insurance expenditure				-	Deffered Govt. Grant			-
	Prior -period Insurance charges				-	Earmarked & Custodian fund Prior period depreciation			-
	<b>Surplus transferred to Revenue Fund</b>				4,57,53,27,781	<b>Deficits transferred to Revenue Fund</b>			4,04,13,79,567
<b>4,57,53,27,781</b>				<b>4,04,13,79,567</b>	<b>4,57,53,27,781</b>				<b>4,04,13,79,567</b>

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

21-08-2023

Addl. Controller of Municipal  
Finance & Accounts

Special Controller of Municipal  
Finance & Accounts

Controller of Municipal  
Finance & Accounts

Municipal Commissioner

CMF & A  
KMC

Municipal Commissioner  
The Kolkata Municipal Corporation