



THE KOLKATA MUNICIPAL CORPORATION

Provisional Receipts and Payments Account for the year ended 31st March, 2023

All Figures in Rupees

| Dr. | 31.03.2022 AMOUNT | RECEIPTS | SCh. No. | 31.03.2023 AMOUNT | 31.03.2023 AMOUNT | 31.03.2022 AMOUNT | PAYMENTS | SCh. No. | 31.03.2023 AMOUNT | 31.03.2023 AMOUNT | Cr. |
|-----|-------------------|---|----------|-------------------|-------------------|-------------------|--|----------|-------------------|-------------------|-----|
| | 12,93,44,15,591 | To Opening Balance of Cash & Bank as on 01.04.2022 (including mutilated currency notes) | | | 10,23,46,64,928 | | By Tangible Capital Assets Created at Departments | RP-3 | | | |
| | | To Income from Taxes | | | | 6,70,299 | Administration | | | | |
| | 4,92,84,07,716 | Property Taxes : PD Bills | | 5,22,41,12,179 | | 9,64,851 | Municipal Secretary | | 7,03,814 | | |
| | 1,12,69,93,610 | Property Taxes : FS Bills | | 1,19,46,13,227 | | 14,73,205 | Finance & Accounts | | 10,13,094 | | |
| | 72,47,15,141 | Letter of Intimation (LOI) | | 76,81,98,049 | 7,18,69,23,455 | - | Treasury | | 15,46,865 | | |
| | | | | | | - | Public Relation | | - | | |
| | | | | | | - | Service Records and Accounts Cell | | - | | |
| | | Income from Taxes - Waiver | | | | 2,66,50,932 | Data Processing | | 2,79,83,479 | | |
| | 2,43,12,730 | Waiver scheme | | | 2,57,71,494 | 19,93,968 | Advertisement | | 20,93,666 | | |
| | | | | | | 15,00,000 | Land & Estate | | 15,75,000 | | |
| | | Other Taxes | | | | - | Building | | - | | |
| | 14,04,56,022 | Tax on Profession Trades & Callings | | 14,88,83,383 | | 32,22,589 | Town Planning | | 33,83,718 | | |
| | 2,38,185 | Tax on Carriages | | 2,52,476 | | - | Project Management Unit | | - | | |
| | 5,115 | Tax on Carts | | 5,422 | | 16,15,504 | Assessment Collection (S) | | 16,96,279 | | |
| | 3,61,60,103 | Service Charges on Central Govt. Properties | | 3,83,29,709 | 18,74,70,991 | 21,31,936 | Assessment Collection (Tolly) | | 22,38,533 | | |
| | | | | | | - | License | | - | | |
| | | To Income from Advertisement | | | | 3,11,102 | Municipal Markets | | 3,26,657 | | |
| | 34,42,658 | Tax on Advertisement | | 36,49,217 | | 94,205 | Engineering Administration | | 98,915 | | |
| | 9,73,45,941 | Non Tax Revenue | | 10,31,86,697 | 10,68,35,915 | 10,35,457 | Community Hall | | 10,87,230 | | |
| | | | | | | 25,10,88,397 | Water Supply & Water Works | | 26,36,42,817 | | |
| | | To Car Parking Fees | | | | 31,66,94,128 | Sewerage & Drainage | | 33,25,28,834 | | |
| | 14,99,18,504 | Fees | | | 15,89,13,614 | 25,69,72,211 | Road & Roadways | | 26,98,20,822 | | |
| | | | | | | 8,74,43,957 | Parks & Square | | 9,18,16,155 | | |
| | 4,75,95,619 | To Rent from Community Halls | | 5,04,51,356 | | 1,19,48,094 | Solid Waste Management | | 1,25,45,499 | | |
| | (52,48,487) | Less : Refund of Hall Rent | | 55,10,911 | 4,49,40,445 | 26,29,15,571 | Lighting | | 27,60,61,350 | | |
| | | | | | | 1,09,47,777 | Electricity | | 1,14,95,166 | | |
| | | To Non-Tax Revenue - Functional Departments | RP-1 | | | 59,27,903 | Motor Vehicles | | 62,24,298 | | |
| | 31,69,360 | Law Administration | | 33,59,522 | | 62,04,014 | Education Service | | 65,14,215 | | |
| | 5,05,836 | Public Relation | | 5,36,186 | | 92,77,749 | Health Services | | 97,41,636 | | |
| | 10,68,00,066 | Land & Estate | | 11,32,08,070 | | 55,34,36,743 | Bustee Services | | 58,11,08,580 | | |
| | 90,49,08,117 | Building | | 95,92,02,604 | | - | Social Sector | | - | | |
| | 5,59,29,427 | Assessment Collection (S) | | 5,92,85,193 | | - | Personnel | | - | | |
| | 10,34,800 | Assessment Collection (N) | | 10,96,888 | | - | Central Stores | | - | | |
| | 27,27,400 | Assessment Collection (Tolly) | | 28,91,044 | | 31,36,011 | Central Workshop | | 32,92,812 | | |
| | 38,44,60,521 | License | | 40,75,28,152 | | 3,54,000 | Central Printing | | 3,71,700 | | |
| | 2,60,39,666 | Amusement | | 2,76,02,046 | | 1,72,47,149 | Municipal Building | | 1,81,09,506 | | |
| | 39,07,43,629 | Markets | | 41,41,88,247 | | - | Institute of Urban Management | | - | | |
| | 15,38,61,294 | Engineering Administration | | 16,30,92,972 | | 37,03,84,271 | Special Programme | | 38,89,03,485 | | |
| | 41,52,25,361 | Water Supply | | 44,01,38,883 | | - | Public Private Partnership | | - | 2,31,59,24,124 | |
| | 25,45,68,602 | Drainage | | 26,98,42,718 | | | | | | | |
| | 3,06,734 | Drainage - ADB | | 3,25,138 | | | | | | | |
| | 77,13,93,337 | Roads | | 81,76,76,937 | | | | | | | |
| | 8,86,98,771 | Solid Waste Management | | 9,40,20,697 | | | By Revenue Expenses in Administrative & Support Departments | RP-4 | | | |
| | 99,650 | Health Services (Admn.) | | 1,05,629 | | 5,82,07,817 | Administration | | 6,11,18,208 | | |
| | 3,85,17,004 | Health Services (Welfare) | | 4,08,28,024 | | 12,96,28,237 | Municipal Secretary | | 13,61,09,649 | | |
| | 44,12,438 | Royalty for Pay & Use Toilets | | 46,77,184 | | 20,50,34,618 | Finance & Accounts | | 21,52,86,349 | | |
| | 3,30,915 | Central Records | | 3,50,770 | | 8,65,35,979 | Treasury | | 9,08,62,778 | | |
| | 2,68,42,523 | Central Stores | | 2,84,53,074 | | 12,07,23,012 | Data Processing | | 12,67,59,163 | | |
| | 49,77,144 | Other Administration Support | | 52,75,773 | | 5,26,16,394 | Law | | 5,52,47,214 | | |



THE KOLKATA MUNICIPAL CORPORATION

Provisional Receipts and Payments Account for the year ended 31st March, 2023

All Figures in Rupees

Dr.

Cr.

| 31.03.2022 AMOUNT | RECEIPTS | SCh. No. | 31.03.2023 AMOUNT | 31.03.2023 AMOUNT | 31.03.2022 AMOUNT | PAYMENTS | SCh. No. | 31.03.2023 AMOUNT | 31.03.2023 AMOUNT |
|-------------------|---|----------|-------------------|-------------------|-------------------|--|----------|-------------------|-------------------|
| 11,31,59,167 | Other Receipts | | 11,99,48,717 | 3,97,36,34,467 | 7,35,07,495 | Public Relation | | 7,71,82,870 | |
| | | | | | 6,09,59,519 | Service Records & Accounts Cell | | 6,40,07,495 | |
| | | | | | 4,26,64,245 | Advertisement Department | | 4,47,97,457 | |
| | To Interest Income | | | | 2,43,56,546 | Land & Estate | | 2,55,74,373 | |
| 32,06,823 | Interest on Savings Bank A/c | | 33,99,232 | | 15,53,11,330 | Building | | 16,30,76,897 | |
| 2,92,36,528 | Interest on House Building Loans | | 3,09,90,720 | | 6,82,07,170 | Town Planning | | 7,16,17,529 | |
| 1,90,60,953 | Interest from Flexi Fixed Deposit | | 2,02,04,610 | | 1,55,12,053 | Project Management Unit (PMU) | | 1,62,87,656 | |
| 8,09,55,667 | Interest on Earmarked & Custodial Funds | RP-2 | 9,26,26,410 | 14,72,20,972 | 16,31,84,831 | Assessment - Collection (South) | | 17,13,44,073 | |
| | | | | | 12,88,33,885 | Assessment - Collection (North) | | 13,52,75,579 | |
| | | | | | 26,20,65,477 | Assessment - Collection - (Tollygunge) | | 27,51,68,751 | |
| | To Government Grants | RP-6 | | | 21,94,74,342 | Licence & Amusement | | 23,04,48,059 | |
| 61,67,24,451 | Grants for Dearness Allowance | | 65,37,27,918 | | 19,88,32,215 | Commercial Services | | 20,87,73,826 | |
| 7,13,98,18,236 | Grants for Increased Cost of Pay | | 7,56,82,07,330 | | 28,37,33,061 | Engineering Administration | | 29,79,19,714 | |
| 3,43,47,13,659 | Relief on Pension | | 3,64,07,96,479 | | 1,64,05,68,504 | Water Supply & Water Works | | 1,72,25,96,929 | |
| 4,37,57,21,724 | Fixed Grant for payment to CESC, WBSEB | | 4,63,82,65,027 | | 83,53,112 | Water Supply to Ships | | 87,70,768 | |
| - | Government Grants-Fixed Grant | | - | | 1,69,60,65,458 | Sewerage & Drainage | | 1,78,08,68,731 | |
| 1,21,25,981 | Government Grants-Pulse Polio Programme | | 1,28,53,540 | | 1,93,92,69,461 | Road & Roadways | | 2,03,62,32,934 | |
| 8,75,00,000 | Grants for General Purpose Non Salary | | 9,27,50,000 | 16,60,66,00,294 | 4,05,05,66,395 | Solid waste Management | | 4,25,30,94,715 | |
| | | | | | 71,05,53,623 | Lighting | | 74,60,81,304 | |
| | To Share of Assigned Revenues | RP-6 | | | 5,60,83,849 | Electricity | | 5,88,88,041 | |
| 12,14,69,670 | Entertainment Tax | | 12,87,57,850 | | 31,04,58,844 | Motor Vehicles | | 32,59,81,786 | |
| 2,50,00,000 | Tax on Profession Trade & Callings | | 2,65,00,000 | | 3,42,10,476 | Education Administration | | 3,59,21,000 | |
| - | Grants out of proceeds from M.V.Tax | | - | 15,52,57,850 | 28,82,49,243 | Primary Education | | 30,26,61,705 | |
| | | | | | - | Technical Education | | - | |
| 35,00,000 | To MP LAD Contingency | | | 37,10,000 | 13,01,79,000 | Health Administration | | 13,66,87,950 | |
| | | | | | 67,47,12,629 | Health Services Preventive | | 70,84,48,260 | |
| | | | | | 7,19,82,982 | Health Services Curative | | 7,55,82,131 | |
| | | | | | 25,98,87,405 | Health Services Welfare | | 27,28,81,775 | |
| | To Receipts as Earmarked Grants (Through Local Fund) | | | | 8,03,96,577 | Bustee Services- Water Supply And Administration | | 8,44,16,406 | |
| 38,23,75,500 | State Finance Commission | | 40,53,18,030 | | 13,95,87,361 | Bustee Service - Drainage | | 14,65,66,729 | |
| 27,78,16,582 | Basic Minimum Service | | 30,00,41,909 | | 17,09,33,437 | Bustee Services - Road | | 17,94,80,109 | |
| | Employment Generation for SC Category | | | | 11,75,00,524 | Bustee Services - Conservancy | | 12,33,75,550 | |
| 97,70,80,848 | Employment Generation for General Category | | 99,73,90,748 | | 1,49,33,443 | Bustee Services - Pay & Use Toilet | | 1,56,80,115 | |
| | Employment Generation for Tribal Category | | | | 6,27,29,555 | Bustee Services-Lighting | | 6,58,66,033 | |
| 2,61,60,162 | Sishu Sikha Karmosuchi | | 2,72,06,568 | | 4,85,72,362 | Bustee Services - Education | | 5,10,00,980 | |
| | SAFE CITY WOMEN SAFETY (NIRBHAYA FUND) | | | | 58,736 | Bustee Services-Community Centre | | 61,673 | |
| 3,89,68,61,500 | 15th Finance Commission | | 4,06,91,25,959 | | 32,76,435 | Bustee Services- Health | | 34,40,257 | |
| - | 14th Finance Commission | | - | | 55,57,313 | Bustee Services-Land & Estate | | 58,35,179 | |
| 25,00,000 | Somobyathi Prkalpa | | 25,50,000 | | 18,86,67,809 | Social Sector | | 19,81,01,199 | |
| 4,06,23,032 | Refugee Colony | | 4,34,63,572 | | 9,97,23,262 | Personnel | | 10,47,09,425 | |
| | WBMSC | | | | 58,49,004 | Central Records | | 61,41,454 | |
| | General Fund | | | | 5,55,17,933 | Central Stores | | 5,82,93,830 | |
| 2,85,60,680 | Multisectoral Plan for Development of Minorities | | 2,97,03,107 | | 9,76,78,013 | Central Workshop | | 10,25,61,914 | |
| 5,00,28,532 | Urban Primary Health Scheme (UPHCS) | | 5,00,31,148 | | 66,78,165 | Central Vigilance | | 70,12,073 | |



THE KOLKATA MUNICIPAL CORPORATION

All Figures in Rupees

Provisional Receipts and Payments Account for the year ended 31st March, 2023

Dr.

Cr.

| 31.03.2022 AMOUNT | RECEIPTS | SCh. No. | 31.03.2023 AMOUNT | 31.03.2023 AMOUNT | 31.03.2022 AMOUNT | PAYMENTS | SCh. No. | 31.03.2023 AMOUNT | 31.03.2023 AMOUNT |
|-------------------|---|----------|-------------------|-------------------|-------------------|---|----------|-------------------|-------------------|
| 28,60,40,313 | Disaster Risk Reduction Programme | | 29,46,21,522 | | 2,44,87,815 | Central Printing | | 2,57,12,206 | |
| 90,10,000 | IEC activities related to Vector Borne Diseases | | 96,40,700 | | 13,97,63,438 | Other Administrative & Support Services | | 14,67,51,610 | |
| 65,14,58,606 | Special Development Programme | | 67,10,02,364 | | 17,37,735 | Capacity Building Programme | | 18,24,622 | |
| 40,73,46,868 | Green City Mission | | 42,36,40,743 | | 62,250 | Agencies | | 65,362 | |
| 22,97,07,437 | Rupashree Prkalpa | | 23,12,62,637 | | 25,54,98,684 | Special Programmes | | 26,82,73,618 | 16,52,67,26,010 |
| 1,46,07,000 | Banglar Bari | | 1,50,45,210 | | | | | | |
| | LWC Deducted through Local fund | | | | | | | | |
| 64,67,93,141 | Development of Municipal Areas | | 66,61,96,935 | | | | | | |
| 14,27,037 | Lakhmir Bhandar | | 16,28,187 | | | By Finance & Bank Charges | | | |
| 32,82,451 | SAFE CITY WOMEN SAFETY (NIRBHAYA FUND) | | 33,48,100 | | 4,37,607 | Bank Commission And Other Charges | | | 4,59,487 |
| 10,26,10,000 | Solid Waste Management Mission | | 10,67,14,400 | | | | | | |
| 1,18,00,000 | Duare Sarker | | 1,18,00,000 | | 36,21,04,545 | By Insurance Premium | | | 38,02,09,772 |
| 35,48,400 | Bangla Sahayata Kendra | | 38,32,272 | | | | | | |
| 86,40,000 | Youth Service | | 84,67,200 | | 16,79,05,148 | By Telephone Expenses | | | 17,63,00,405 |
| 67,45,95,155 | KEIP-GOWB Contribution | | 67,45,95,155 | 9,04,66,26,467 | | | | | |
| | To Receipts as Earmarked Grants | | | | 9,30,88,484 | By Reimbursement of Medical Expenses to Employees | | | 9,77,42,908 |
| 1,19,92,563 | National Social Assistance Programme | | 1,24,97,361 | | | | | | |
| - | SAFE CITY WOMEN SAFETY (NIRBHAYA FUND) | | - | | 68,14,82,178 | By Security Hire Charges | | | 71,55,56,287 |
| 1,62,47,437 | SJSRY- GoWB | | 1,67,34,860 | | | | | | |
| 2,18,94,913 | SJSRY- Gol | | 2,45,22,303 | | 11,59,02,592 | By Civic Police Volunteers | | | 12,16,97,722 |
| - | 14th Finance Commission | | - | | | | | | |
| 1,92,26,31,000 | 15th Finance Commission | | 1,94,72,58,500 | | 4,37,57,21,724 | By Electricity Charges paid to CESC & WBSEB | | | 4,59,45,07,810 |
| 27,76,554 | Rastriya Sastha Bima Yojana | | 86,037 | | | | | | |
| | Rupashree Prkalpa | | | | | | | | |
| - | East Kolkata Assets | | - | | - | By Misc. Expenses not resulting in addition to FA out of Municipal Fund | RP -3 | | - |
| 14,00,000 | Ophthalmological Programme | | 14,98,000 | | | | | | |
| - | Duare Sarker | | - | | | | | | |
| 93,00,000 | WBMSC | | 1,05,00,000 | | 71,67,154 | By Expenditure on Disaster Management out of Municipal Fund | | | 75,25,512 |
| - | Swachh Bharat Mission - GOI | | - | | | | | | |
| | KEIP-GOWB Contribution Tr-2 | | | | | By Re-payment of House Building Loan from Union Bank of India | | | |
| - | Banglar Bari | | - | | | | | | |
| 2,643 | Urban Primary Health Scheme (UPHCS) | | 4,15,739 | | - | Principal Interest | | - | - |
| 7,09,925 | AMRUT - GOI | | 7,54,980 | | - | | | | |
| 7,41,247 | AMRUT - GoWB | | 8,06,253 | | | | | | |
| - | Swachh Bharat Mission - GOWB | | - | | - | BY Fixed Deposit with Bank | | | - |
| 54,50,000 | Somabyathi Prkalpa | | 54,00,000 | | | | | | |
| 2,250 | IEC activities related to Vector Borne Diseases | | 2,72,775 | | | By KMC Contribution to Project Fund | | | |
| 6,29,839 | Bidhayak Elaka Unnayan Prkalpa | | 6,42,436 | | | Contribution from KEIP TR 3 for K.E.I.I P Tr-2 | | - | |
| - | Refugee Colony | | - | | | Contribution from KEIP TR 3 for K.E.I.I P Tr-1 | | - | |
| 2,60,000 | Youth Service | | 11,44,800 | | 3,63,90,589 | Contribution from revenue for K.E.I.I P Tr-2 | | - | |
| 1,79,02,080 | National Gratuitous Relief - GoWB | | 1,91,55,226 | | | Contribution from revenue for K.E.I.I P Tr-3 | | 3,52,96,883 | |
| 26,84,17,025 | Disaster Risk Reduction Programme | | 25,98,35,816 | 2,30,15,25,085 | | Contribution from revenue for K.E.I.I P Tr-1 | | - | |
| | | | | | | Contribution to Dealing Watse water From Drainage Basin | | - | 3,52,96,883 |
| | | | | | | | | | |
| | To Corpus Fund | | | | | | | | |
| 44,88,530 | Corporate Social Responsibility (Heritage Building) | | | 47,75,230 | | By Finance Commission Contribution to Project Funds on behalf of KMC | | | |
| | | | | | | 14th FC contribution - AMRUT - KMC | | - | |
| | | | | | | 15th FC Grant to Millon Plus Cities | | - | |
| 17,20,527 | To Receipts for Market Complex Development | | | 17,20,527 | 41,50,46,155 | 15th FC Grant to Central Board of Pollution | | - | |
| | Capital Nature | | | | 67,00,00,000 | 15th FC contribution - KEIP - Tr - 3 | | 1,00,00,000 | |
| | | | | | 1,00,00,000 | | | | |
| | To Kolkata Environmental Improvement Investment Programme (KEIP)-TR1 | | | | | | | | |
| | West Bengal Government Contribution | | | | | 14th FC contribution - KEIP - Tr - 2 | | - | 1,00,00,000 |
| | | | | | | | | | |



THE KOLKATA MUNICIPAL CORPORATION

All Figures in Rupees

Provisional Receipts and Payments Account for the year ended 31st March, 2023

Dr.

Cr.

| 31.03.2022 AMOUNT | RECEIPTS | SCh. No. | 31.03.2023 AMOUNT | 31.03.2023 AMOUNT | 31.03.2022 AMOUNT | PAYMENTS | SCh. No. | 31.03.2023 AMOUNT | 31.03.2023 AMOUNT |
|-------------------|--|----------|-------------------|-------------------|-------------------|---|----------|-------------------|-------------------|
| - | West Bengal Government ADB Loan | | - | | | | | | |
| - | KMC Contribution | | - | | - | By GoWB contribution to KEIP project through KMC Local Fund | | - | |
| - | Other receipts | | - | | 27,15,73,000 | GoWB Contribution to K.E.I.I P Tr-3 | | 56,81,73,000 | |
| - | Interest | | - | | 29,66,00,000 | GoWB Contribution to K.E.I.I P Tr-2 | | - | 56,81,73,000 |
| 2,83,519 | Invocation of Bank Guarantee | | - | | | | | | |
| - | Earnest Money | | - | | | | | | |
| | | | | | | By KMC Contribution to Staff Benefit | | | |
| | To Kolkata Environmental Improvement Investment Programme (KEIIP)-TR2 | | | | 9,31,87,76,759 | Pension & Gratuity (DCRB) | | | 9,78,47,15,597 |
| 29,66,00,000 | West Bengal Government Contribution | | | | | | | | |
| 1,59,97,69,000 | West Bengal Government ADB Loan | | - | | | By Tangible Capital Assets Created out of Earmarked Funds | | | |
| 3,63,90,589 | KMC Contribution | | - | | 25,71,92,456 | Basic Minimum Service | | 25,54,94,106 | |
| - | Invocation of Bank Guarantee | | - | | 5,70,65,716 | Multisectoral Plan for Development of Minorities | | 5,95,65,716 | |
| 19,700 | Other receipts | | 20,200 | | 4,84,20,000 | Solid Waste Management Mission | | 4,74,51,600 | |
| 25,36,600 | Interest | | 25,37,480 | 25,57,680 | 2,06,88,086 | Jai Dharo Jai Bharo | | 2,23,43,133 | |
| | | | | | | Kolkata Environmental Improvement Infrastructure Project - TR-1 | | - | |
| | To Kolkata Environmental Improvement Investment Programme (KEIIP)-TR3 | | | | 1,76,75,29,346 | Kolkata Environmental Improvement Infrastructure Project - TR-2 | | (0) | |
| 27,15,73,000 | West Bengal Government Contribution | | 56,81,73,000 | | 1,45,67,14,202 | Kolkata Environmental Improvement Infrastructure Project - TR-3 | | 3,18,63,19,383 | |
| 90,51,09,000 | West Bengal Government ADB Loan | | 90,51,09,000 | | 2,44,98,538 | Swarna Jayanti Shahurey Rojgar Yojana (SJSRY) | | 12,00,17,721 | |
| 10,00,00,000 | KMC Contribution | | 13,52,96,883 | | - | 13th Finance Commission | | - | |
| - | Invocation of Bank Guarantee | | - | | 2,65,51,14,226 | 14th Finance Commission | | - | |
| 4,58,671 | Other receipts | | 4,58,671 | | 1,46,06,505 | Banqlar Bari | | 1,57,75,025 | |
| 36,91,041 | Interest | | 36,91,041 | 1,61,27,28,595 | - | POLLUTION CONTROL PROGRAMME | | - | |
| | | | | | | 15th Finance Commission- SWM | | 84,75,16,305 | |
| | | | | | 1,38,40,86,607 | 15th Finance Commission- Air Pollution Control | | 1,80,34,93,782 | |
| | To Receipt of Funds as a Custodian / Trustee | | | | 1,95,35,05,295 | 15th Finance Commission- Water Supply | | 4,69,09,067 | |
| | | | | | 31,04,875 | SAFE CITY WOMEN SAFETY (NIRBHAYA FUND) | | 31,04,875 | |
| 32,28,96,436 | MP - Local Area Development (MPLAD) (Including inter bank transfer in MP Accounts) | | | 33,30,87,278 | 27,81,933 | Baishnabghata Patuli - Development Works | | 27,81,933 | |
| | | | | | | Dealing Watse water From Drainage Basin | | - | |
| | To Receipt of Funds as a Custodian / Trustee (through Local Fund) | | | | 31,69,696 | AMRUT | | 9,44,97,601 | |
| 5,56,00,000 | Bidhayak Elaka Unnayan Prkalpa | | 55,42,847 | | - | Spl Development Fund KMDA | | - | |
| - | Bidhayak Elaka Unnayan Prkalpa - Allotment Refund | | - | | 65,69,76,876 | Special Development Programme | | 70,22,15,801 | |
| 5,10,000 | BEUP Contingency | | 5,50,800 | 60,93,647 | - | Housing Start-up Index Project (HUSI) | | - | |
| | | | | | 62,14,45,095 | Development of Municipal Area | | 63,19,11,351 | |
| 2,86,39,61,486 | To Bills Payable | | | 3,50,95,10,174 | - | Development of Refugee Colony | | - | |
| | | | | | - | Rajib Abas Yojana | | - | |
| | To Advance for Expenses | | | | 5,35,42,108 | Urban Primary Health Care Services (UPHCS) | | 5,35,42,108 | |
| 13,179 | Imprest Advance | | | 13,970 | 8,81,45,888 | Swachh Bharat Mission | | 13,34,07,391 | |
| | | | | | 23,17,83,554 | Green City Mission | | 23,25,89,602 | |
| | | | | | - | Modernisation of abattoir at Tangra | | - | |
| | To Advance, Deposits and Retainage | | | | 27,64,66,908 | State Finance Commission | | 2,94,15,80,188 | 11,20,05,16,686 |
| 7,41,66,951 | Retention Money | | 7,86,16,968 | | | | | | |
| 19,59,50,840 | Contractors Deposit | | 20,77,07,890 | | | | | | |
| - | Advance with SSP | | - | | - | By Bills Payable | | | - |
| 35,63,05,275 | Contractors Advance | | 37,76,83,592 | 66,40,08,450 | | By Revenue Expenditure out of Earmarked Grants | | | |
| | | | | | 99,95,000 | National Social Assistance Programme | | 99,95,000 | |
| | To Recoveries - Statutory Deductions | | | | 1,79,12,814 | Sishu Siksha Prkalpa | | 1,79,12,814 | |
| | Contribution to CPF | | - | | 24,96,70,050 | Somobyathi Prkalpa | | 25,03,43,010 | |
| 1,66,67,87,061 | Contribution to GPF | | 1,76,67,94,285 | | | | | | |
| 2,22,56,355 | Recovery from GPF Loans | | 2,35,91,736 | | | | | | |



THE KOLKATA MUNICIPAL CORPORATION

All Figures in Rupees

Provisional Receipts and Payments Account for the year ended 31st March, 2023

Dr.

Cr.

| 31.03.2022 AMOUNT | RECEIPTS | SCh. No. | 31.03.2023 AMOUNT | 31.03.2023 AMOUNT | 31.03.2022 AMOUNT | PAYMENTS | SCh. No. | 31.03.2023 AMOUNT | 31.03.2023 AMOUNT |
|-------------------|--|----------|-------------------|-------------------|-------------------|---|----------|-------------------|-------------------|
| 33,84,000 | GPF Receipts on behalf of Employee on Deputation | | 35,87,040 | | 29,35,340 | Bangla Sahayata Kendra | | 30,82,107 | |
| 10,000 | Employees State Insurance | | 10,600 | | 23,16,238 | Duare Sarker | | 25,24,699 | |
| 3,93,19,594 | Employment Tax | | 4,16,78,770 | | 1,31,61,720 | KEIP | | - | |
| 89,45,412 | Group Insurance | | 94,82,137 | | 11,68,428 | Lakhmir Bhandar | | 11,10,007 | |
| 14,57,92,069 | Employees Income Tax | | 15,45,39,593 | | - | Jal Dhara Jal Bhara | | - | |
| 6,93,377 | Employees State Insurance (Contractors) | | 7,34,980 | | 2,38,90,750 | Rupashree Prakalpa | | 2,50,68,550 | |
| 8,64,598 | EPF- Contractual Labour | | 9,16,474 | | 1,33,83,203 | SJSRY | | 1,33,83,203 | |
| 3,060 | Professional Tax (Contractors) | | 3,244 | | - | Kanyashree Prakalpa | | - | |
| 15,32,78,208 | Income Tax on Contractors Payment | | 16,24,74,900 | | 8,25,000 | JNNURM - WS. | | 8,25,000 | |
| 1,55,029 | Arrear Surcharge on Income tax | | 1,64,331 | | - | Urban Primary Health Care Services (UPHCS) | | - | |
| 6,96,59,968 | GST-STATE | | 7,38,39,566 | | - | WBMSC | | - | |
| 6,96,59,968 | GST-CENTRAL | | 7,38,39,566 | | | Kolkata Environmental Improvement Infrastructure Project Tr-1 | | | |
| 24,09,52,319 | Contract Worker Welfare Cess | | 25,54,09,458 | | 3,63,90,589 | Kolkata Environmental Improvement Infrastructure Project Tr-2 | | | |
| 1,92,03,866 | Development Charges Payable to KMDA | | 2,03,56,098 | 2,58,74,22,776 | | Kolkata Environmental Improvement Infrastructure Project Tr-3 | | 3,52,96,883 | |
| | | | | | 4,44,663 | Housing Start-up Index Project (HUSI) | | 4,17,983 | |
| | | | | | 46,48,412 | Rastriya Sastha Bima Yojana | | 46,64,329 | |
| | To Recoveries from Staff against Benefits provided | | | | - | SAFE CITY WOMEN SAFETY (NIRBHAYA FUND) | | - | |
| 19,27,72,289 | Credit Society Employees Deposit | | 20,43,38,626 | | - | Payment for Midday Meal to Primary Schools | | - | |
| 42,835 | LIC | | 45,405 | | - | Development of Municipal Area | | - | |
| 3,777 | Labour Welfare Fund | | 4,004 | | 21,14,759 | Corpus Fund - Corporate Social Responsibility | | 21,99,349 | |
| 27,51,35,076 | Payments to Co-operative Banks | | 29,16,43,181 | | 67,700 | 13th Finance Commission | | 67,700 | |
| 4,00,02,347 | Recoveries from Employees' | | 4,24,02,488 | 53,84,33,703 | - | KOLKATA SHREE | | - | |
| | | | | | - | 14th Finance Commission | | - | |
| | To Recoveries from Staff against Advances | | | | - | State Finance Commission | | - | |
| 5,75,12,564 | Housing Loans to Employees | | 6,09,63,318 | | - | KHADYA SATHI | | - | |
| 77,000 | Advance for Medical Treatment | | 81,620 | | - | Sarva Sikhsha Mission | | - | |
| 2,53,35,900 | Advance for Durga Puja Festival | | 2,68,56,054 | | 48,16,33,766 | Disaster Risk Reduction Programme | | 48,16,33,766 | |
| 7,980 | Computer Advance | | 8,459 | | - | Remuneration of Disaster Professional | | - | |
| 50,000 | Advance on Personal Capacity | | 53,000 | | - | NFSA | | - | |
| 15,31,63,815 | Advance on Official Capacity | | 16,23,53,644 | | 99,93,842 | Youth Service | | 1,05,93,473 | |
| - | Advance (Corporation Servants) | | - | 25,03,16,095 | - | AMRUT | | - | |
| | | | | | 2,25,000 | Swachh Bharat Mission | | 2,47,500 | |
| | To Adjustment for Past Year's Liability | | | | 93,550 | IEC activities related to Vector Borne Diseases | | 1,02,905 | |
| 19,78,365 | Undisbursed Liability | | 20,97,067 | | 15,720 | Bank Charges levied for Earmarked Fund | RP-5 | 20,865 | 85,94,89,143 |
| - | Unpaid Wages | | - | 20,97,067 | | | | | |
| | | | | | | By Revenue Expenditure out of Corpus Fund | | | |
| | To Other Receipts | | | | - | Corpus Fund | | - | |
| 1,79,74,81,292 | Deposit of Partial Recovery of Bills with Collector (Kolkata Proper) | | 1,90,53,30,169 | | - | Baishnabghata Patuli - Development Works | | - | |
| 24,11,33,144 | Deposit of Partial Recovery of Bills with Collector (Tolly) | | 25,56,01,133 | | - | Operation & Maintenance of East Kolkata Assets | | - | - |
| - | Licence Deposit - Miscellaneous | | - | | | | | | |
| 1,20,00,000 | Food Safety & Security Act (Through Local Fund) | | 1,34,40,000 | | | By Revenue Expenditure out of Employment Generation Fund | | | |
| - | Advance Miscellaneous | | - | | 69,40,36,633 | General Category | | 69,40,36,633 | |
| 86,665 | Short Excess Remittance | | 91,865 | | 21,88,01,315 | SC Category | | 21,88,01,315 | |
| 11,36,44,392 | Deposit Miscellaneous | | 12,04,63,056 | | 5,53,25,895 | Tribal Category | | 5,53,25,895 | 96,81,63,843 |
| 2,97,56,965 | Other Deposits | | 3,15,42,383 | | | | | | |
| 35,69,197 | Recoveries from Employees' towards Electricity | | 37,83,349 | | | By Disbursal of Funds as a Custodian / Trustee | | | |
| 82,796 | Flat Rent Corporation Employee | | 87,764 | | | MP Local Area Development | | | |
| 15,37,05,193 | Building Sanction Fees -(Addl FAR for Green Building) | | 16,29,27,505 | | 5,56,20,768 | Capital Expenditure | | 5,56,20,768 | |
| 16,91,480 | Court Attachment | | 17,92,969 | | - | Revenue Expenditure | | - | |
| 5,37,27,102 | Advertisement (Suspense) | | 5,69,50,728 | 2,55,20,10,919 | - | Contingency Expenses | | - | |
| | | | | | 2,03,52,650 | Amount Transferred to non KMC districts | | 2,03,52,650 | |
| | | | | | - | Amount Transferred to other MPLAD A/C | | - | |



THE KOLKATA MUNICIPAL CORPORATION

Provisional Receipts and Payments Account for the year ended 31st March, 2023

All Figures in Rupees

| Dr. | | | | Cr. | | | | | |
|-------------------|----------|----------|-------------------|-------------------|-------------------|--|----------|-------------------|-------------------|
| 31.03.2022 AMOUNT | RECEIPTS | SCh. No. | 31.03.2023 AMOUNT | 31.03.2023 AMOUNT | 31.03.2022 AMOUNT | PAYMENTS | SCh. No. | 31.03.2023 AMOUNT | 31.03.2023 AMOUNT |
| | | | | | - | Un-utilised amount returned | | - | |
| | | | | | 7,96,94,877 | BEUP - Revenue Expenditure (Local Fund) | | 70,82,211 | |
| | | | | | - | BEUP - Revenue Expenditure Return | | - | 8,30,55,629 |
| | | | | | 67,61,570 | By Security Deposit -SFC | | - | 74,37,727 |
| | | | | | - | By Security Deposit -CFC | | | - |
| | | | | | 44,197 | By Security Deposit - Electricity from Earmarked Fund | | | 46,849 |
| | | | | | | By Security Deposit - Swachh Bharat Mission | | | - |
| | | | | | | By Security Deposit - Corpus Fund | | | - |
| | | | | | | By Security Deposit -MPDM | | | - |
| | | | | | | By Unutilized Fund Returned During 2022-23 | | | |
| | | | | | | Local Fund | | | |
| | | | | | 12,19,393 | Basic Minimum Service | | - | |
| | | | | | | Special Development Program | | | |
| | | | | | 1,04,66,256 | Development of Municipal Area | | - | |
| | | | | | 25,00,000 | MSDP | | - | |
| | | | | | - | Urban Primary Health Care Services (UPHCS) | | - | |
| | | | | | 8,06,048 | Green City Mission | | - | - |
| | | | | | | Direct | | | |
| | | | | | 9,13,91,299 | Amrut | | - | |
| | | | | | 4,52,38,925 | Special Development Program | | - | |
| | | | | | 4,24,20,962 | Swach Bharat Mission | | - | |
| | | | | | 9,55,21,834 | SJSRY | | - | - |
| | | | | | | By Advance to Fund Account During 2022-23 | | | |
| | | | | | - | Rupashree Prkalpa | | - | - |
| | | | | | | By Staff Advances & Deposits | | | |
| | | | | | 1,52,72,209 | Housing Loans to Employees | | 1,60,35,819 | |
| | | | | | 40,000 | Advance for Medical Treatment | | 42,000 | |
| | | | | | 4,23,72,000 | Advance for Durga Puja Festival | | 4,44,90,600 | |
| | | | | | 56,567 | Advance on Personal Capacity | | 59,395 | |
| | | | | | 23,65,19,073 | Advance on Official Capacity | | 24,83,45,027 | 30,89,72,841 |
| | | | | | | By Advance, Deposits and Retainage | | | |
| | | | | | 47,05,19,608 | Retention Money | | 49,40,45,588 | |
| | | | | | 66,19,91,138 | Contractors Advance | | 69,50,90,695 | |
| | | | | | 16,58,19,571 | Contractors Deposit | | 17,41,10,550 | 1,36,32,46,833 |
| | | | | | | By Advance for Expenses | | | |
| | | | | | 1,20,080 | Imprest Advance | | 1,26,084 | 1,26,084 |
| | | | | | | By Recoveries from Staff against Benefits provided | | | |
| | | | | | 19,18,72,891 | Credit Society Employees Deposit | | 20,14,66,536 | |
| | | | | | 3,729 | LIC | | 3,915 | |



THE KOLKATA MUNICIPAL CORPORATION

Provisional Receipts and Payments Account for the year ended 31st March, 2023

All Figures in Rupees

Dr.

Cr.

| 31.03.2022 AMOUNT | RECEIPTS | SCh. No. | 31.03.2023 AMOUNT | 31.03.2023 AMOUNT | 31.03.2022 AMOUNT | PAYMENTS | SCh. No. | 31.03.2023 AMOUNT | 31.03.2023 AMOUNT |
|-------------------|----------|----------|-------------------|--------------------|-------------------|---|----------|-------------------|--------------------|
| | | | | | 1,569 | Labour Welfare Fund | | 1,604 | |
| | | | | | 27,27,48,062 | Payments to Co-operative Banks | | 28,63,85,465 | 48,78,57,520 |
| | | | | | | By | | | |
| | | | | | 1,67,19,56,613 | Payments - Statutory Deductions | | | |
| | | | | | 2,14,44,360 | Contribution to GPF | | 1,75,55,54,444 | |
| | | | | | 14,60,20,735 | Recovery from GPF | | 2,25,16,578 | |
| | | | | | 3,96,03,111 | Employees Income Tax | | 15,33,21,772 | |
| | | | | | 1,54,978 | Employment Tax | | 4,15,83,267 | |
| | | | | | 2,60,90,259 | Employees State Insurance - Contractor | | 1,62,727 | |
| | | | | | 37,27,320 | Group Insurance | | 2,73,94,772 | |
| | | | | | 16,09,22,809 | GPF Payment on behalf of Employee on Deputation | | 39,13,686 | |
| | | | | | 24,47,30,465 | Income Tax on Contractors Payment | | 16,89,68,949 | |
| | | | | | 7,91,04,692 | Contract Worker Welfare Cess | | 25,69,66,988 | |
| | | | | | 7,91,04,692 | GST-STATE | | 8,30,59,926 | |
| | | | | | 7,91,04,692 | GST-CENTRAL | | 8,30,59,926 | |
| | | | | | 2,42,426 | Arrear Surcharge on Income Tax | | 2,54,547 | |
| | | | | | 14,15,012 | EPF- Contractual Labour | | 14,85,763 | 2,59,82,43,345 |
| | | | | | | By | | | |
| | | | | | 18,99,090 | Discharge of Past Years Liability | | | |
| | | | | | - | Undisbursed Liability | | 19,94,045 | |
| | | | | | | Unpaid Wages | | - | 19,94,045 |
| | | | | | | By | | | |
| | | | | | 1,06,05,024 | Other Payments | | | |
| | | | | | | Deposit of Partial Recovery of Bills with Collector (Kolkata Proper) | | 1,11,35,275 | |
| | | | | | | Deposit of Partial Recovery of Bills with Collector (Tally) | | | |
| | | | | | 12,64,18,832 | Deposit Miscellaneous | | 13,27,39,773 | |
| | | | | | 1,79,02,080 | National Gratuitous Relief | | 1,84,39,142 | |
| | | | | | 19,296 | Flat Rent Corporation Employee | | 20,261 | |
| | | | | | 21,02,292 | Court Attachment | | 22,07,407 | |
| | | | | | 2,99,09,934 | Other Deposits | | 3,14,05,431 | |
| | | | | | 1,48,24,486 | Food Safety & Security Act | | 1,54,17,465 | |
| | | | | | | Security Deposit with different agencies | | | 21,13,64,754.61 |
| | | | | | | | | | |
| | | | | | 10,23,46,64,928 | By | | | |
| | | | | | | Closing Balance of Cash & Bank as on 31.03.2023 (including mutilated currency notes) | | | 8,81,95,21,268 |
| 63,60,57,04,022 | | | | 62,24,48,72,085.01 | 63,60,57,04,022 | | | | 62,24,48,72,085.01 |

Notes to Accounts
Accounting Policies used in Preparation of Accounts
Place : Kolkata
Date : 21-08-2023

[Signature]

Ax.
Addl. Controller of Municipal
Finance & Accounts

[Signature]
Special Controller of Municipal
Finance & Accounts

[Signature]
Controller of Municipal
Finance & Accounts

[Signature]
Municipal Commissioner

**CMF&A
KMC**

*Municipal Commissioner
The Kolkata Municipal Corporation*