THE KOLKATA MUNICIPAL CORPORATION

Balance Sheet as at 31st March, 2020

All figures in Rupees

As at 31.03.2019	LIABILITIES	SCH	AMOUNT	AMOUNT	As at 31.03.2019	ASSETS	SCH	AMOUNT	AMOUNT
	Fund Balances - Municipal Fund					**Fixed Assets**	**17**		
5,062,980,375	Capital Account	1	5,062,980,375		74,986,908,079	Gross Block		80,523,088,689	
34,602,273,269	Revenue Account	2	37,037,003,432	42,099,983,807	(39,216,400,321)	Less : Depreciation		44,109,124,770	
						Net Block			36,413,963,918
1,315,857,656	**Fund Balances - Local Fund**	3		3,169,838,133					
					2,068,179	Capital Expenditure on Heritage Property			2,068,179
4,430,587,103	**Fund Balances - Earmarked Funds *(Grants & Contributions)***	4		3,557,280,870					
					1,690,595,571	**Capital Work in Progress**	**18**		2,094,409,437
435,594,679	**Fund Balances - Custodial Fund - MPLAD & BEUP**	5		489,448,270					
					9,314,492,450	**Capital Work in Progress -KEIP & KEIIP**	**19**		12,660,225,735
1,356,311,170	**Project Fund - J.N.N.U.R.M.**	6		1,360,025,032	30,019,555	Current Assets - KEIP	**19A**		30,019,555
188,162,314	**Project Fund - AMRUT**	6A		201,039,423					
						Assets Transferred From KEIP & KEIIP	**20**		
	Project Fund - KEIP	7			16,268,347,184	Gross Block		16,290,293,300	
1,793,185,069	Grant & Contributions		1,793,185,069		(10,852,419,833)	Less : Depreciation		12,322,081,745	
7,300,259,702	Loan		7,300,259,702			Net Block			3,968,211,555
9,957,914,111	Interest on Loan		11,016,451,768						
137,971,345	Current Liabilities		137,971,345	20,247,867,884					
	Project Fund - KEIIP - TR1	7A			457,649,778	**Expenditure on general infrastructure improvement not yet capitalised**	**21**		457,649,778
1,402,177,782	Grant & Contributions		1,475,572,438						
3,826,764,036	Loan		4,313,242,036		113,400,000	**Expenditure incurred out of Earmarked Fund - Ramrikdas HaralalKa Hospital**			113,400,000
	Invocation of Bank Guarantee		104,734,932						
161,020,817	Interest on Loan		282,408,848	6,175,958,254					23,578,246
	Project Fund - KEIIP - TR2	7B			17,742,056	**Other non- attributable expenses - Kolkata Environment Improvement Investment Program - TR1**			
1,194,206,903	Grant & Contributions		1,916,606,753						
3,380,180,000	Loan		4,447,644,000						
360,061,653	Invocation of Bank Guarantee		360,061,653						
75,528,551	Interest on Loan		183,710,244	6,908,022,650	6,372,500	**Commercial Securities**	**22**		6,372,500
	Project Fund - KEIIP - TR3	7C							
332,742,903	Grant & Contributions		103,362,479		3,019,266	**Fixed Deposits with Banks**	**23**		3,215,192
-	Loan		483,934,000						
-	Interest on Loan		5,034,268	592,330,747					
50,274,401	**Project Fund - CUDP - III**	8		50,274,401	13,341	**Accrued Interest on Fixed Deposits**	**24**		-

THE KOLKATA MUNICIPAL CORPORATION

Balance Sheet as at 31st March, 2020

All figures in Rupees

As at 31.03.2019	LIABILITIES	SCH	AMOUNT	AMOUNT	As at 31.03.2019	ASSETS	SCH	AMOUNT	AMOUNT
509,840,000	**Project Under Slum Development**			509,840,000					
					509,974	**Accrued Interest on Deposit - KEIIP - TR2**			2,917,420
	Deferred Government Grants				1,210,015	**TDS Receivable - KEIIP - TR2**			1,210,015
21,322,282,287	Deferred Income (to the extent not yet adjusted)	9		21,716,612,914					
2,068,179	Funds Utilised for Heritage Purposes	9		2,068,179	3,445,037	**Accrued Interest on Deposit - KEIIP - TR1**			16,217,680
1,970,384,577	**Capital Reserves (Capitalised Grants)**	10		2,357,799,123	1,389,098	**Accrued Interest on Deposit - KEIIP - TR3**			18,825,652
	Long Term Debts								
221,914,677	CUDP III			221,914,677		**Current Assets, Loans & Advances**			
782,760,181	Interest Accrued on CUDP III Loan			810,499,516	52,717,983,258	Receivables	25	58,975,532,307	
					291,264,900	Inventories	26	360,267,989	
	Medium/Short Term Debts				4,102,606,581	Loans & Advances	27	4,055,264,159	
42,892,499	Employees House Building Loan From Bank			39,510,564	43,154,064	Security Deposit for capital expenditure	28	50,031,153	
					2,215,197	Prepaid Expenses - Insurance Premium		1,697,373	63,442,792,981
	Loan from Government & Statutory Bodies								
69,070,220	Government and Other Statutory Bodies	11		69,070,220					
					146,010,185	Accumulated advances relating to earlier years to the extent not realised/recovered	29		146,010,185
80,083,952	**Capital Fund for Market Development**			80,083,952					
55,499,378	**Provision against Commercial Project**			55,499,378					
457,649,778	**Provision against General Infrastructure Improvement**			457,649,778					
	Current Liabilities								
1,185,962,915	Liabilities for Expenses	12	431,147,969			**Cash & Cash Equivalents**			
-	Liabilities for Capital Expenses		-		2,544,276,679	Amount held with Local Fund Account	30	4,094,837,102	
1,156,530,870	Statutory Liabilities	13	1,144,526,744		7,297,441,083	Bank Balances - Municipal Fund & Earmarked Fund	30	4,862,914,999	
7,828,569,013	Other Liabilities	14	8,028,665,037		527,412,540	Bank Balances - Custodial Funds	31	549,592,101	
7,355,273,482	Miscellaneous Deposits	15	8,042,367,679		-	Imaster Cheques not yet entered in bank book	32	6,783,535	
97,451,874	Accumulated Liabilities relating to earlier years to the extent not extinguished	16	97,451,874	17,744,159,303	1,561,308	Cash - in - hand	32	1,561,308	
									9,515,689,046
120,502,287,721				128,916,777,074	120,502,287,721				128,916,777,074

Notes to Accounts

Accounting Policies used in Preparation of Accounts

Place : Kolkata

Date : 07th March 2022

Addl. Controller of Municipal Finance & Accounts

Special Controller of Municipal Finance & Accounts

Controller of Municipal Finance & Accounts

Municipal Commissioner