THE KOLKATA MUNICIPAL CORPORATION

Balance Sheet as at 31st March, 2013

All figures in Rupees

As at 31.03.2012	LIABILITIES	SCH	AMOUNT	AMOUNT
	Fund Balances - Municipal Fund			
5,062,980,375	Capital Account	1	5,062,980,375	
28,989,296,087	Revenue Account	2	27,838,222,452	32,901,202,827
766,354,861	**Fund Balances - Local Fund**	3		1,105,849,027
1,407,116,862	**Fund Balances - Earmarked Funds** *(Grants & Contributions)*	4		1,447,552,082
395,605,787	**Fund Balances - Custodial Fund - MPLAD & BEUP**	5		593,127,905
2,661,183,351	**Project Fund - J.N.N.U.R.M.**	6		2,473,225,964
11,520,955,128	**Project Fund - KEIP**	7		11,841,622,817
649,918,802	Interest on Loan from ADB - Assets transferred			1,165,672,579
52,767,270	**Project Fund - CUDP - III**	8		52,099,446
509,840,000	**Project Under Slum Development**			509,840,000
	Deferred Government Grants			
5,328,544,643	Deferred Income (to the extent not yet adjusted)	9		9,428,166,343
2,068,179	Funds Utilised for Heritage Purposes	9		2,068,179
7,405,558,946	**Capital Reserves (Capitalised Grants)**	10		6,855,659,113
	Long Term Debts			
221,914,677	CUDP III			221,914,677
588,584,836	Interest Accrued on CUDP III Loan			616,324,171
	Medium/Short Term Debts			
94,529,115	Employees House Building Loan From Bank			77,257,560

As at 31.03.2012	ASSETS	SCH	AMOUNT	AMOUNT
	Fixed Assets	17		
29,017,877,872	Gross Block		34,975,069,252	
(14,442,824,445)	Less : Depreciation		17,172,076,726	
	Net Block			17,802,992,526
2,068,179	Capital Expenditure on Heritage Property			2,068,179
8,077,595,219	**Capital Work in Progress**	18		7,862,893,649
6,634,367,775	**Capital Work in Progress -KEIP**	19		4,895,869,831
	Assets Transferred From KEIP	20		
7,226,163,589	Gross Block		10,594,245,347	
(1,227,439,303)	Less : Depreciation		2,173,802,290	
	Net Block			8,420,443,057
457,649,778	Expenditure on general infrastructure improvement not yet capitalised	21		457,649,778
	Investments			
1,267,300	Commercial Securities	22		6,267,300
1,054,612,318	**Fixed Deposits with Banks**	23		2,102,512,768
19,521,696	**Accrued Interest on Fixed Deposits**	24		185,257,119
2,954,541	**Accrued Interest on Fixed Deposits - KEIP**			6,517,181
	Current Assets, Loans & Advances			
29,848,420,586	Receivables	25	28,643,669,464	
231,426,669	Inventories	26	187,608,860	
4,292,624,781	Loans & Advances	27	4,230,340,970	
17,327,808	Security Deposit for capital expenditure	28	18,324,140	
694,600.00	Prepaid Expenses - Insurance Premium		480.008	33,080,423,442

THE KOLKATA MUNICIPAL CORPORATION

Balance Sheet as at 31st March, 2013

All figures in Rupees

As at 31.03.2012	LIABILITIES	SCH	AMOUNT	AMOUNT	As at 31.03.2012	ASSETS	SCH	AMOUNT	AMOUNT
	Loan from Government & Statutory Bodies								
69,070,220	Government and Other Statutory Bodies	11		69,070,220					
316,513,987	**Capital Fund for Market Development**			316,513,987		Accumulated advances relating to earlier years			
					146,010,185	to the extent not realised/recovered	29		146,010,185
	Current Liabilities								
739,746,775	Liabilities for Expenses	12	834,385,413						
-	Liabilities for Capital Expenses		3,100,456			**Cash & Cash Equivalents**			
907,434,561	Statutory Liabilities	13	953,561,979		766,354,861	Amount held with Local Fund Account	30	1,105,849,027	
5,368,509,580	Other Liabilities	14	6,394,734,427		5,715,325,656	Bank Balances - Municipal Fund & Earmarked Fund	30	6,294,178,364	
5,107,434,673	Miscellaneous Deposits	15	5,028,714,381		418,526,163	Bank Balances - Custodial Funds	31	616,921,107	
97,451,874	Accumulated Liabilities relating to earlier years to the extent not extinguished	16	97,451,874	13,311,948,529	2,854,762	Cash - in - hand	32	3,261,913	8,020,210,411
78,263,380,589				82,989,115,426	78,263,380,589				82,989,115,426

Notes to Accounts

Accounting Policies used in Preparation of Accounts

Place : Kolkata

Date : 11th December 2013

Special Controller of Municipal Finance & Accounts

Controller of Municipal Finance & Accounts

Municipal Commissioner