



To,  
The Municipal Commissioner,  
Pimpri Chinchwad Municipal Corporation,  
Pimpri, Pune.

**Independent Auditors' Report**

Report on the Revised Financial Statements prepared under Accrual Based Financial Statements of Corporation for the year ended **31<sup>st</sup> MARCH 2021**.

We have audited the Accrual Based Double Entry Reports of **PIMPRI CHINCHWAD MUNICIPAL CORPORATION, PIMPRI, PUNE** comprising of the Balance Sheet as at **31<sup>st</sup> MARCH 2021** and Income & Expenditure Account and Cash Flow Statement as on that date. We have also referred to the accounting policies and other documents of the Corporation.

**Management's responsibility for the financial statements**

The Authorities of the Corporation are responsible for the preparation of the financial statements so as to give a true and fair view in accordance with the accounting principles generally accepted in India. The Authorities are also responsible for the internal control as defined by the management to enable the preparation of financial statements that are free from any misstatements, whether due to fraud or error.

**Auditors' responsibility**

Our responsibility is to express our opinion on the financial statements prepared under the Accrual Based system of the Corporation. We have conducted the audit in an independent and fair manner in accordance with the auditing standards of India and the standards applicable to financial audit under double-entry method. We have followed the procedures mentioned in our detailed audit plan to collect evidence about the disclosures made in the financial statements and have made the necessary risk assessments based on our judgment and experience. We believe that the evidence so collected during our audit is sufficient to formulate our audit opinion.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the **PIMPRI CHINCHWAD MUNICIPAL CORPORATION** as of **31<sup>st</sup> MARCH 2021** and its performance and indicated are in accordance with the accounting principles generally accepted in India.

**Report on Other Legal and Regulatory Requirements:**

In accordance with the auditing standards of India, we have also issued our requirements letters on our consideration of Pimpri Chinchwad Municipal Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other



matters. The purpose of that letters was to describe the scope of our testing of internal control over financial reporting or on compliance. So the letters are an integral part of an audit performed in accordance with the auditing standards of India in considering Pimpri Chinchwad Municipal Corporation's internal control over financial reporting and compliance.

We have separately attached the Cash Flow Statements, Notes to Audit Report and annexure along with our observations.

**Other Matters:**

*Detailed Audit Observation Report is annexed herewith.*

We further report the following observations:

(A) We have obtained all the information and explanations which, to the best of our knowledge and belief were necessary for the purpose of the audit.

(B) In our opinion, proper books of account have been kept by the head office, Ward Offices & Zonal Offices etc. of the Corporation so far as appears for our examination of the books.

(C) PCMC has restated its Financial Statement due to significant error relating to world Bank loan account for the Financial Year 2018-19. Necessary effect has been given world bank loan account and foreign exchange gain/loss account in corresponding period while arriving at surplus /deficit for the years to which they related. This adjustment given on the basis of loan repayment schedule given by Aid, Accounts & Audit division of Department of Economy Affairs of Ministry of Finance of Government of India which are not available at time of issuance of earlier Audit report.

(D) In our opinion and to the best of our information and according to the explanations given to us the said accounts read with notes thereon, give true and fair view :-


(I) In the case of the Balance Sheet, of the state of the affairs of the Corporation as at **31<sup>st</sup> MARCH 2021.**

(II) In the case of the Income & Expenditure Account of the Surplus of the Corporation for the year ended on that date. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Double Entry Report are presenting the true and fair financial position of the Corporation.

(III) In the case of Cash Flow Statement as on that date.

**FOR, A. N. GAWADE & CO.**  
**CHARTERED ACCOUNTANTS**  
**FRN 122158W**



  
**CA. ANANDKUMAR GAWADE**  
**PARTNER**  
**M NO 110752**  
**UDIN: 22110752 AAAA AG 3588**

**DATE: 10-01-2022**

**PLACE: PUNE**

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**A detailed annexure to Audit Report is attached herewith.**

**Note:** The auditor's report is based on the corporation's financial statements- balance sheet, statement of Income& Expenditure, statement of retained earnings and statement of cash flows. Subject to our Audit Report we further state that the following head of accounts are restated by us without considering the effects of adjustment required for previous years as per our audit.

**Annexure to Audit Report:**

We hereby report the following observations as well as discrepancies in the Financial Statements of PCMC for the year ended **31<sup>st</sup> MARCH2021**.

**B-1 Municipal General Fund [Code: 3100]**

During The year following adjustments in the Municipal General Funds are taking place:

Particulars	Balance as at 31.03.2021 (Rs.)
Municipal Fund- Opening Balance	1,21,47,95,04,215
Excess of Income & Expenditure	92,22,10,767
<b>Total Municipal fund</b>	<b>1,22,40,17,14,982</b>

**B-2 Reserve Funds [3100]**

During the year end following balances shown in the financial statements.

S. No	Particulars	Balance as on 31.03.2021
<b>1</b>	<b>2</b>	<b>3</b>
1	General Reserve	23,00,00,000
2	Depreciation Reserve	60,12,00,000
3	Salary Reserve	92,85,00,000
4	Capital Reserve	150,9,73,06,775
	<b>Total</b>	<b>16,85,70,06,775</b>

**B-3 EARMARKED FUNDS: [Code3100]**

Separate Chart of Difference in Funds Balances as per financial statement Report & as per Register are attached to Audit Report ( Annexure I)

Code No.	Particulars	Balance as at31.03.2021 (Rs.)
<b>1</b>	<b>2</b>	<b>3</b>
1	Earmarked Fund	27,46,61,98,316
	<b>Total</b>	<b>27,46,61,98,316</b>



**B-5 Secured Loans[Code:3300]**

During the year following transactions have been taken place:

Code No.	Particulars	Balance as at 31.03.2021 (Rs)
1	2	3
1	Loan From World Bank	1,99,41,02,372
	<b>Total</b>	<b>1,99,41,02,372</b>

**Remarks:**

1. This accounts entries have passed on the basis of loan repayment schedule given by Aid, Accounts & Audit division of Department of Economy Affairs of Ministry of Finance of Government of India.

**Schedule B - 7 : Deposit Received [Code:3600]**

During the year end following balances shown in the financial statements.

S No.	Particulars	Balance as at 31.03.2021 (Rs.)
1	2	3
1	From Contractors	60,64,01,794
2	From Revenues	1,56,48,49,073
	<b>Total Deposits received</b>	<b>2,17,12,50,867</b>

A separate Chart of Deposit Received, Payment and outstanding balances have been attached to the audit report.( Annexure IIAnamat Working )

It is advised to prepare detailed reports of various deposits outstanding at the beginning, Received, Paid and Outstanding at each year-end.

**Remarks:****Deposits Received From Contractors**

- 1 Detailed list of deposits from contractors is not available hence we are not able to confirm the balances.

**Schedule B-8: Recovery on behalf of Government [Code 3800]**

During the year end following balances shown in the financial statements.

Sr No	Particulars	Amount(In Rs) 31.03.2021
1	Education Cess	
2	Employment Guarantee Cess	3,22,68,019
3	Flourage Kar V Shasti	3,28,90,276
4	Income Tax	11,80,14,521
5	Goods & Service Tax	10,95,82,508
6	VrukshUpkar	2,32,39,658
	<b>Total</b>	<b>31,59,94,982</b>

**B-10 Employers Liability [Code-3500]**

During the year end following balances shown in the financial statements.

Sr No	Particulars	Amount(In Rs) 31.03.2021
1	Salary Payable	47,17,11,925
2	LIC Payable	1,21,42,222
3	Pension Payable	96,54,97,422
4	Potagi Payable	46,015
5	Society Payable	4,02,22,445
6	Profession Tax Payable	17,07,075
7	BhavishNirvah Nidhi	4,24,18,155
8	Kamgar Kalyan Upkar	1,94,904
9	Bank Karj	9,21,766
	<b>Total</b>	<b>1,53,48,61,929</b>

**Remark:**

1. It is advised to carry out proper accounting as per Accounting Standards for Local Bodies (ASLB) 39, 'Employee Benefits'.
2. Above provision made as per information received from concerned departments. Deductions & payment details not provided to us for audit.



**B-11 FIXED & MOVABLE ASSETS | Code 4100 |**

**A detailed schedule of assets and depreciation is given in the Balance Sheet.**

**Summarized list attached to the audit report. (Annexure III)**

**Remarks to Schedule:**

1. As per NMAM guidelines, PCMC should obtain valuation reports & carry out physical verification of Assets.
2. Assets created out of Grants Received from the Government are not separately disclosed and separate method of accounting followed. On completion of work, such grants should be transferred to Capital Reserve and the addition of cost should be done in the respective Fixed Assets to that extent capital reserve and fixed assets are not reported.
3. Details of physical verification of fixed assets are not available to us.
4. In absence of information, we assumed that the legal ownership and effective control of these assets are with PCMC.
5. Due to the non-availability of data and information, we are not in a position to confirm any Impairment of Cash Generating Assets (as per accounting standards of ICAI).
6. PCMC is advised to take immediate steps to update the Fixed Assets Register and verify the assets
  - a. individually.
7. It is advised to carry out proper accounting as per Accounting Standard for Local Bodies (ASLB) 17,
  - b. 'Property, Plant and Equipment'.

**Capital work in progress**

During the year end following balances shown in the financial statements.

Particular	Balance as at 31.03.2021
Capital Work In Progress as per Financial Statement	7,55,45,27,427

**Remarks:**

1. PCMC has shown total Capital work in progress as per provide Information by respective Department of PCMC above list.
2. It is advised to carry out proper accounting as per Accounting Standard for Local Bodies (ASLB) 17, 'Property, Plant and Equipment'

**Schedule B - 12 : Investments - [ Code 4400 ]**

During the year end following balances shown in the financial statement

S. No	Particulars	Balance as at
		31.03.2021 (Rs.)
1	2	3
1	Investment-General Fund	23,60,03,30,652
2	Investment- Other Funds	22,58,72,55,059
3	Accrued Interest On Investment	93,39,92,080
4	Investment- PCSCL	100,00,00,000
5	Investment- PMPML	1,99,990
	<b>Total of Investment</b>	<b>48,12,17,77,781</b>

**Remarks to Schedule:**

1. Some Bank Balance Confirmation for above amounts are not provided to us.
2. Detailed list investments are attached to audit report.( Annexure IV)

**Schedule B - 14 : Stock in Hand (Inventories) [Code 4500 ]**

During the year end following balances shown in the financial statements.

S. No	Particulars	Balance as at (Rs) 31.03.2021
1	2	3
1	Stores	16,64,35,099
2	Health Department	3,24,06,708
	<b>Total</b>	<b>19,88,41,807</b>



**Remarks:**

1. Closing Inventory of consists of Inventories from two Departments inventory includes Medical and Other only.
2. It is advised to following Accounting Standard for Local Bodies (ASLB) 12, 'Inventories' by the ICAI

**Schedule B-15: Sundry Debtors [Code:4600]**

During the year end following balances shown in the financial statements.

Sr No	Particulars	Balance as at (Rs) 31.03.2021
<b>1</b>	<b>2</b>	<b>3</b>
1	Property Tax Receivable	10,46,70,71,442
2	Water Tax Receivable	5,99,18,71,982
3	Total	16,45,89,43,424
4	Less: Provision for Doubtful Debtors	8,58,01,51,785
5	<b>Total of Sundry Debtors (Receivables)</b>	<b>7,87,87,91,639</b>

**Remarks**

1. We observed that accounting for income recognition, provisions and closing dues toward Rent Receivables is not properly followed.

**Schedule B - 17 : Cash and Bank Balances [Code 4800 ]**

During the year end following balances shown in the financial statements.

S. No	Particulars	Balances at 31.03.2021 ( Rs.)
<b>1</b>	<b>2</b>	<b>3</b>
1	Balance with Bank- Municipal Funds	10,45,54,17,295
2	Balance with Bank- Special Funds	6,40,86,43,257
	<b>Total</b>	<b>16,86,40,60,552</b>

**Remarks :**

1. As per information given to us, Bank reconciliation is in process, hence we are not in a position to confirm the same balances.
2. We observed that there are differences in Bank closing balances as per books of accounts and bank statement. A detailed list of that is attached to the audit report. (Annexure V)

**Schedule B - 18 : Loans Advances & Deposits [Code 4700]**

During the year end following balances shown in the financial statements.

S. No	Particulars	Balance as at (Rs) 31.03.2021
1	2	3
1	Loans & Advances to employees- Housing Loan	70,08,30,204
2	Loans & Advances to employees- Computer Loan	13,14,252
3	Loans & Advances to employees- Vehicle Loan	97,30,827
4	Advance to Others	11,08,61,111
5	Deposit with External Agencies	92,52,59,399
	<b>Total</b>	<b>1,74,79,68,793</b>

**Remarks to Schedule**

1. It is advised that in respect of Advances to Employees and Advances to Contractors( if any)PCMC has to prepare yearly summary reports of advances outstanding at the beginning, paid, recovered and closing outstanding at year end.
2. Deposit with External Agencies of Rs. 92,52,59,399/- is brought forward from FY 31.3.13. However, detailed breakup is not available.
3. Advances to other of Rs. 11,08,61,111/- is brought forward from FY 31.3.13. However, detailed breakup is not available



**Schedule B - 17 : Other Assets [Code 4900]**

During the year end following balances shown in the financial statements

S. No	Particulars	Balance as at (Rs) 31.03.2021
1	PGI YCMH PCMC SECURITY DEPOSIT	48,84,600
	TOTAL	48,84,600

**Other information:**

1. PCMC has not disclosed information as per following Accounting Standard for Local Bodies
  - i. (ASLB) 20, 'Related Party Disclosures' of the ICAI.
  - ii. (ASLB) 21, 'Impairment of Non-Cash-Generating Assets'
  - iii. (ASLB) 23, 'Revenue from Non-Exchange Transaction (Taxes and Transfers)'
  - iv. (ASLB) 39, 'Employee Benefits'
2. Pending Legal Claims information is not provided to us. Hence, we are not in a position to confirm the contingent liability if any.

FOR A. N. GAWADE & CO.  
CHARTERED ACCOUNTANTS  
FRN 122158W



CA. ANANDKUMAR GAWADE  
PARTNER  
M NO 110752  
DATE: 10-01-2022  
PLACE: PUNE

## **PIMPRI CHINCHWAD MUNICIPAL CORPORATION**

### **NOTES TO ACCOUNTS FOR THE FINANCIAL YEAR 2020-21**

#### **Notes forming part of the Audit Report**

As per the policies laid down by Central/State Government decision to bring every Urban Local Bodies under Accrual Based Double Entry Reporting Method PCMC have implemented above policy of shifting accounting system of single entry to Accrual Based Double Entry Method. The Purpose of bringing Double Entry Method of Accounting is to recognize Income and Expenditure as per Generally Accepted Accounting Policies and as per National Municipal Accounting Manual Guidelines and simultaneously PCMC adopted Accrual Based Accounting Method from 01/04/2005.

As per the CAG guidelines issued to All Municipal Corporation, the Reports prepared under Accrual Based Double Entry Report should be audited by Independent Auditors and our firm has been shortlisted by PCMC to carry the Independent Audit of Accrual Based Double Entry Reports.

#### **ACCOUNTING POLICIES**

##### **I] Basis of Accounting**

Accounting policies are not specifically referred to otherwise are consistent and in consonance with generally accepted accounting policies.

The accounts have been prepared on modified accrual basis.

- a. Investments  
Investments are stated at Cost.
- b. Inventories

Inventories are at cost or net realizable value whichever is lower

Inventory includes Stores & spares Hospital related medicines, chemicals etc.

##### **II] Revenue Recognition**

Significant items of revenue of the corporation other than those mentioned are recognized on the basis of occurrence of transaction.

- a. Property Tax:  
Property Taxes are recognized on Receipt Basis.
- b. Revenue Grants, Subsidies and Specified funds:  
Revenue from Grants are recognized on Cash Basis.



- c. Interest on Bank Deposits is on accrued basis confirmations not available.
- d. Establishment Expenses:  
Establishment expenses are on considered on cash basis.
- e. Earmarked Funds:  
Investments are separately stated in funds table provided in Financial Statement.
- f. Deposits received creditors Balances and Other current liabilities.  
Confirmations regarding such current liabilities are not available\

### III] Fixed Assets

Fixed Assets have been recognized, classified as per National Municipal Accounting Manual 2004 as specified by CA Firm in this regards.

- a. Legal Titles of Fixed Assets are subject to pending matters of Transfer of Title. And considering the control aspect vested with PCMC the same assets have been considered to be part of Assets of PCMC as specified.
- b. For determining the cost of acquisition incidental direct cost has been considered as per the above referred guidelines. However Borrowing cost and certain departmental costs which can't be directly identified with the particular assets have not been included in arriving at the valuation of fixed assets.
- c. The cost specified by Ward and other Departments have been considered as per the details provided and SLM rates are applied accordingly.
- d. The capital expenditure incurred during the year is classified as completed and incomplete assets as information provided. Projects completed during the year are considered to be capitalized and rest of assets are transferred to WIP.
- e. The assets acquired free of cost and where no monetary values are determined the same has been reflected at a nominal value of Rs.1 only
- f. The assets which are in use from many years and economic values of such assets are exhausted are considered at Rs. 1 only where net realizable value was not significant as per the estimates made by the Departments as specifically for old assets.

### IV] Current assets and Investments

- a. Cash & Bank Balances  
As it has been observed that the Bank Reconciliation has not been done and yet pending to be completed. So any significant difference arising from bank reconciliation statement will be reflected whenever reconciliation will be completed.
- b. Receivables  
Receivable information on account of Property taxes, Rents, water charges, estate cess etc are considered on the basis of records and information provided by the respective departments. Disputed property taxes and receivables are not considered for provision effects.

- c. Deposits with Bank  
Deposits with Bank are subject to reconciliation and Bank confirmation.
- d. Fund Accounts.  
The Opening Municipal Funds Balances on 1<sup>st</sup> of April 2005 represents the balancing figure between assets and liabilities as on date. As previous years are not based on Accrual Based accounting Method.

#### IV. EMPLOYEE RETIREMENT BENIFITS

- a. Retirement benefits accruing to its employees during the year are provided on Cash based method has been followed in this regard.


#### V. OTHER NOTES:

- a. Many accounts and ledgers are subject to confirmation from Banks, creditors, debtors, others.
- b. Fixed assets are considered at cost price as per information provided and many of fixed assets are subject to their clear title being vested in corporation name.

FOR A N GAWADE & CO

CHARTERED ACCOUNTANTS

FRN 122158W



CA ANANDKUMAR GAWADE

PARTNER

M NO 110752

Place:- pune

Date:- 10-01-2022



FOR PIMPRI CHINCHWAD MUNICIPAL CORPORATION



Chief Account & Finance Officer



# PIMPARI CHINCHWAD MUNICIPAL CORPORATION

## CASH FLOW STATEMENT AS ON 31st March 2021

PARTICULARS	Fig. in Rs. 31.03.2021	Fig. in Rs. 31.03.2021	Fig. in Rs. 31.03.2020	Fig. in Rs. 31.03.2020
<b>Cash Flow From Operating Activities</b>				
Deficit As Per Income & Expenditure A/C	92,22,10,767.00		8,43,00,79,893.00	
<b>Add: Non-Cash Expenses</b>				
Depreciation	6,68,79,58,821.00		6,37,67,42,271.00	
Provision For Overdue Taxes & Income	1,41,26,61,097.00		1,08,71,12,975.00	
Interest Paid	37,30,77,333.00		23,17,49,718.00	
Appropriations	9,39,59,08,018.00		16,12,56,84,857.00	
<b>Less - Non-Operative Income</b>				
Interest Received	2,05,88,71,673.00		3,03,23,25,116.00	
<b>Cash Flow before Working Capital Changes</b>	<b>7,33,70,36,345.00</b>		<b>13,09,33,59,741.00</b>	
<b>Working Capital Adjustments</b>				
Change In Current Assets	2,35,54,83,925.90		1,43,22,02,740.00	
Change In Current Liabilities	1,06,08,60,935.00		(78,39,52,673.00)	
<b>NET WORKING CAPITAL CHANGES</b>	<b>1,29,46,22,990.90</b>		<b>2,21,61,55,413.00</b>	
<b>NET CASH FLOW FROM OPERATING ACTIVITIES -A-</b>		<b>6,04,24,13,354.10</b>		<b>10,86,46,09,718.00</b>
<b>NET CASH FLOW FROM INVESTMENT ACTIVITIES -B-</b>				
Purchase Of Fixed Assets	(16,45,86,23,939.00)		(12,08,64,77,752.17)	
Appropriations	66,02,56,216.00		(8,39,50,76,209.00)	
<b>NET CASH FLOW FROM FINANCING ACTIVITIES -C-</b>				
Interest Paid	(37,30,77,333.00)		(23,17,49,718.00)	
Loan Taken	(16,69,20,995.99)		7,22,24,883.99	
Increase In Capital Reserves, Funds	4,05,30,97,761.98		(2,73,97,85,262.00)	
Interest Received	2,05,88,71,673.00		3,03,23,25,116.00	
<b>NET SURPLUS / (DEFICIT)</b>	<b>D=A+B+C</b>			
<b>OPENING CASH &amp; CASH EQUIVALENT 1st April</b>	<b>E</b>			
<b>CLOSING CASH &amp; CASH EQUIVALENT</b>	<b>F=D+E</b>			
		<b>(4,18,39,83,262.00)</b>		<b>(9,47,13,34,613.18)</b>
		<b>21,04,80,43,814.00</b>		<b>30,51,93,78,427.18</b>
		<b>16,86,40,60,552.00</b>		<b>21,04,80,43,814.00</b>

FOR PIMPRI CHINCHWAD MUNICIPAL CORPORATION

Compiled by  
CHINGALE & ASSOCIATES  
Chartered Accountants



Subject to our audit of even date  
For A N GAWADE & CO  
Chartered Accountants

CA Anandkumar Gawade  
Partner

M.NO.110752

Date 10-01-2022  
Place pune

Chief Account & Finance Officer

*[Signature]*

Date: 10-01-2022  
Place pune

**RATIO ANALYSIS**  
**F.Y 2020-2021**

F.Y 2020-2021				Ratio		Description	
Sr. No.	Financial Ratio	Method of computation	Ratio		Description of ratio		
			Current Year	Previous Year			
<b>Income Ratio</b>							
1	Tax revenue to Total Income	<u>Tax Revenue X 100</u> Total income	29.98%	22.56%	(Tax Revenue) to Total Income	These ratios depicts the share of each income in the Total Income of the ULB.	
2	Assigned Revenue & Compensation to Total Income	<u>Assigned Revenue &amp; Compensation to X 100</u> Total Income	0.00%	0.01%	(Assigned Revenue & Compensation to Total Income)To Total income		
3	Revenue grants, contributions & subsidies to Total Income	<u>Revenue grants, contributions &amp; subsidies X 100</u> Total Income	50.03%	46.35%	(Revenue grants, contribution & subsidies) to Total Income		
4	Rental Income from Municipal Properties to Total Income	<u>Rental Income from Municipal Properties X 100</u> Total Income	0.15%	0.19%	(Rental Income from municipal properties) to Total Income		
5	Fees and Other usage to Total Income	<u>Fees and other Usage X 100</u> Total Income	12.87%	20.82%	(fees & User charges) to Total income		
6	Sale of Forms & Publications to Total Income	<u>Sale of Forms &amp; Publications X 100</u> Total Income	0.04%	0.04%	(Sale of Forms & Publications) to Total income		
7	Interest Income to Total Income	<u>Interest Income X 100</u> Total Income	6.08%	8.52%	(Interest Income) to Total Income		
8	Deposit Forfited to Total Income	<u>Deposit Forfited X 100</u> Total Income	0.00%	0.01%	(Deposit Forfited) to Total Income		
9	Other Income to Total Income	<u>Other Income X 100</u> Total Income	0.86%	1.50%	(Other Income) to Total Income		
<b>Expense Ratios</b>							
10	Establishments expenses to total Expenditure	<u>Establishments expenses X 100</u> Total Expenditure	29.79%	29.15%	(Establishment exp) to Total Expenditure		
11	Administration expenses to Total Expenditure	<u>Administration Expenses X 100</u> Total Expenditure	4.25%	8.16%	(Administrative exp) to Total Expenditure		



Sr. No.	Financial Ratio	Method of computation	Current Year	Previous Year	Description of ratio	Description
12	Operations and Maintenance to Total Expenditure	Operations and Maintenance X 100 Total Expenditure	13.69%	11.84%	(operation & Maintenance) to Total Expenditure	
13	Repairs & Maintenance Expenses of Assets to Total Expenditure	Repairs & Maintenance Expenses of Assets X 100 Total Expenditure	5.76%	8.50%	(Repairs & Maintenance Expenses of Assets) to Total Expenditure	
14	Interest Expenses to Total Expenditure	Interest Expenses X 100 Total Expenditure	0.17%	0.85%	(Interest & Finance charges ) to Total Expenditure	
15	Revenue Grants, Contribution & Subsidies to Total Expenditure	Revenue Grants, Contribution & Subsidies X 100 Total Expenditure	21.71%	13.82%	(Revenue Grants, Contribution & Subsidies) to Total Expenditure	
16	Miscellaneous Expenses to Total Expenditure	Miscellaneous Expenses X 100 Total Expenditure	0.04%	0.19%	(Miscellaneous Expenses) to Total Expenditure	
17	Provision For Overdues Property Tax & Rent Receivable to Total Expenditure	Provision For Overdues Property Tax & Rent Receivable X 100 Total Expenditure	4.29%	4.00%	(Provision For Overdues Property Tax & Rent Receivable) to Total Expenditure	
18	Depreciation to Total Expenditure	Depreciation X 100 Total Expenditure	20.30%	23.48%	(Depreciation) to Total Expenditure	
<b>Net Income Ratio</b>						
19	Cash surplus/deficit to Total Income	Cash surplus/deficit X 100 Total Income	2.72%	23.69%	(Surplus / (Deficit) After Appropriation & Depreciation/) To Total Income	This ratio indicates the cash surplus or deficit generated as a percentage to the total income of the ULB
cash surplus/deficit = Difference between operating receipts and operating expenses						
<b>Efficiency Ratio</b>						
20	Gross Tax & Rent receivable	Average Gross Tax receivable X 365 Demand for Property tax raised during year	264	272	(Net Debtors Receivable current & Previous year /Property & water tax , Rental income from Municipal properties*365	These ratios indicate the average number of days for which the receivables are outstanding on an average.  The ULB should try and keep these days very low.
Avg. gross PT receivable= (Opening PT receivable + Closing PT receivable)/2						



Sr. No.	Financial Ratio	Method of computation	Current Year	Previous Year	Description of ratio	Description
21	Operations & Maintenance to Gross fixed assets	Operations & Maintenance X 100 Gross fixed assets at the end of the year	3.33%	2.69%	(operation & maintenance / Fixed assets Gross Block)	These ratio indicates expenses incurred towards repairs and maintenance as a percentage of gross block of fixed assets. Although this is an essential expenses to keep the assets in good working conditions, higher ratio could indicate either bad maintenance or inefficient usage of the assets or frequent repairs to the same asset both of which needs to be investigated.
22	Interest expenses to Loan ratio	Interest Exp On loan*100 Loan from Bank & other Financial Institution	2.77%	5.86%	(Interest & Finance charges/ Loan from Bank & other Financial institution	This ratio indicates that the range of interest expenditure on loans availed by the ULB. The ULB should compare this with other ULB's and government bodies to ensure that loans are availed at competitive rates
<b>Leverage Ratios</b>						
23	Debt Equity ratio	Loans Net Worth	0.01	0.01	(Loan Form Bank)/Municipal fund , water fund, earmarked Fund, capital reserve , deficit up to 16	This ratio measures the use of debt finance as a percentage to own funds of the ULB
24	Interest coverage ratio	surplus+depreciation+Interest(incl interest capitalised)+Appropriation Interest(incl interest capitalised)	133.27	64.89	(Interest & finance charges, Appropriation, Depreciation, surplus/(deficit after appropriation & depreciation)/ Interest & finance charges	This ratio indicates the comfort level with which the ULB can meet its interest burden. This ratio is very important from lender's point of view
25	Debt service coverage ratio	Surplus+depreciation+Interest(incl interest capitalised)+Appropriations Debt instalments to be paid during next year + Interest(incl interest capitalised)	66.64	32.45	(Interest & finance charges, Appropriation, Depreciation, surplus/(deficit after appropriation & depreciation)/ Interest & finance charges - Loan from Bank & financial institution	This ratio indicates the comfort level with which the ULB can service its debt instalments and meet its interest burden. This ratio is very important from lenders point of view also

Sr. No.	Financial Ratio	Method of computation	Current Year	Previous Year	Description of ratio	Description
<b>Investments Ratio</b>						
26	Interest on Investments	$\frac{\text{Interest} \times 100}{\text{Total Investment}}$	4.25%	6.80%	Interest / Total investment/2	This ratio indicates the range of interest earned on investments made by the ULB. The ULB should compare this with other ULB's and Government bodies to ensure that investments are made at best rates
<b>Liquidity Ratio</b>						
27	Current Assets to Current Liabilities	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	6.64	10.11	(Gross block, net debtors receivable, cash & bank balance, loan & advances)/(accounts payable, Retirement benefit payable, Statutory deduction payable into govt treasury, payable to state govt, share in octroi payable to other agencies, salary payable)	This ratio indicates the ability of ULB to meet its obligation in the short run, usually one year.
<b>Assets Ratio</b>						
28	Fixed Assets to Total Assets	$\frac{\text{Fixed Assets} \times 100}{\text{Total Assets}}$	78.33%	71.54%	Gross block/ Total fixed assets	This ratio indicates the share of fixed assets in the total assets of the ULB.
<b>Performance Ratio</b>						
29	Income per employee	$\frac{\text{Total income as per Income \& Expenditure A/c}}{\text{Number of employees of the ULB}}$	18,81,782	19,76,871	No of Employees	This ratio indicates average income earned and average expenditure incurred as per employee and per citizen of the ULB. These ratios should be compared with other ULB and government bodies to benchmark the performance of the ULB with others
30	Expenditure per employee	$\frac{\text{Total Expenditure as per Income \& Expenditure A/c}}{\text{Number of employees of the ULB}}$	18,30,548	15,08,533		
			18,000	18,000		
31	Income per citizen	$\frac{\text{Total income as per Income \& Expenditure A/c}}{\text{Number of citizens in municipal area}}$	10,872	11,422	No of Citizen	
			31,15,431	31,15,431		
32	Expenditure per citizen	$\frac{\text{Total Expenditure as per Income \& Expenditure A/c}}{\text{Number of citizens in municipal area}}$	10,576	8,716		
			31,15,431	31,15,431		

**PIMPRI CHINCHWAD MUNICIPAL CORPORATION**  
REVISED AUDITED BALANCE SHEET AS ON 31ST MARCH 2021

Account Code	Description of Items	Schedule No	2020-21 Amount Rs.	2019-20 Amount Rs.
	<b>EQUITY AND LIABILITIES</b>			
	<b>EQUITY</b>			
3100	Municipal Fund/Cantonment Fund	B-1	1,22,40,17,14,982.00	1,21,47,95,04,215.00
	Reserves	B-2	16,85,70,06,775.06	13,67,16,14,693.01
	Earmarked Funds	B-3	27,46,61,98,315.94	26,59,84,92,636.00
	<b>Total Reserves and Surplus</b>		<b>1,66,72,49,20,073.00</b>	<b>1,61,74,96,11,544.01</b>
3200	Grants, Contributions for Specific Purpose	B-4	-	-
	<b>Non-current liabilities</b>			
3300	Loans			
	Secured Loans	B-5	1,99,41,02,372.00	2,16,10,23,367.99
	Unsecured Loans	B-6	-	-
	<b>Total Loans</b>		<b>1,99,41,02,372.00</b>	<b>2,16,10,23,367.99</b>
	<b>Current Liabilities</b>			
	Short Term Borrowings		-	-
3900	Short-term provisions	B-9	-	-
3800	Taxes and transfers payable	B-8	31,59,94,982.00	24,54,11,162.00
	Other Liabilities		-	-
3500	Employers Liability		1,53,48,61,929.00	52,91,71,462.00
3600+3700	Deposits Received	B-7	2,17,12,50,867.00	2,18,66,64,219.00
3400 to 3800	Other Liabilities	B-10	-	-
	<b>Total Current Liabilities and Provisions</b>		<b>4,02,21,07,778.00</b>	<b>2,96,12,46,843.00</b>
	<b>TOTAL LIABILITIES</b>		<b>1,72,74,11,30,223.00</b>	<b>1,66,87,18,81,755.00</b>
	<b>ASSETS</b>			
	<b>Non-current assets</b>			
	<b>Fixed &amp; Movable Assets</b>	B-11		
4100	Gross Block		1,35,30,39,04,398.00	1,19,37,49,86,530.00
4200	Accumulated Depreciation		44,93,36,26,774.00	38,24,56,67,953.00
	<b>Property, Plant and Equipment</b>		<b>90,37,02,77,624.00</b>	<b>81,12,93,18,577.00</b>
4300	Capital WIP		7,55,45,27,427.00	7,02,48,21,356.00
	<b>Total Fixed Assets</b>		<b>97,92,48,05,051.00</b>	<b>88,15,41,39,933.00</b>
	<b>Investment</b>	B-12	48,12,17,77,781.00	48,78,20,33,997.00
	<b>Current Assets</b>			
4500	Stock in Hand	B-13	19,88,41,807.00	37,16,13,511.00
	Current Investment		-	-
4600	Sundry Debtors	B-14	7,87,87,91,639.00	6,83,19,20,790.00
4800	Cash and Bank Balance	B-16	16,86,40,60,552.00	21,04,80,43,815.00
4700	Loans, Advances and Deposits	B-15	1,74,79,68,793.00	1,67,92,45,109.00
4900	Other Assets	B-17	48,84,600.00	48,84,600.00
	<b>Total Current Assets, loans and advances</b>		<b>26,69,45,47,391.00</b>	<b>29,93,57,07,825.00</b>
	<b>Other Assets</b>			
	<b>Total Assets [ 5+6+7+8]</b>		<b>1,72,74,11,30,223.00</b>	<b>1,66,87,18,81,755.00</b>

Subject to our report of even date

For A N GAWADE & CO.

Chartered Accountants

CA Anandkumar Gawade

Partner

M.NO.110752

UDIN : 22110752AAAAAG3588

Date: 10-01-2022

Place pune



Compiled by

CHINGALE & ASSOCIATES

Chartered Accountants

CA Swarup Chingale

Proprietor

M. No. 163674

Date: 10-01-2022

Place pune

FOR PIMPRI CHINCHWAD MUNICIPAL CORPORATION

Chief Account And Finance Officer

Municipal Commissioner



## B-1 Municipal General Fund

Code No.	Particulars	Opening Balance	Additions during the year	Total	Deductions during the year	Balance at the end of the year 2021	Balance at the end of the year 2020
3110	Municipal General Fund	-	-	-	-	1,21,47,95,04,215.00	1,13,04,94,24,322.00
3120	Excess of Income	-	-	-	-	92,22,10,767.00	8,43,00,79,893.00
	over Expenditure	-	-	-	-	-	-
	<b>Total Municipal Fund</b>	-	-	-	-	<b>1,22,40,17,14,982.00</b>	<b>1,21,47,95,04,215.00</b>

## B-2 Reserve

Code No.	Particulars	Opening Balance	Additions during the year	Total	Deductions during the year	Balance at the end of the year 2021	Balance at the end of the year 2020
3130	General Reserve	-	-	-	-	23,00,00,000.00	23,00,00,000.00
3140	Capital Reserve	-	-	-	-	15,09,73,06,775.01	13,34,51,15,634.01
3150	Statutory Reserve	-	-	-	-	-	-
	Depreciation Reserve	-	-	-	-	60,12,00,000.00	7,97,78,153.85
	Salary Reserve	-	-	-	-	92,85,00,000.00	1,67,20,905.09
	UIDSSMT	-	-	-	-	-	-
	Water Supply Reserve Fund	-	-	-	-	-	-
3160	Loan Repayment Reserve	-	-	-	-	-	-
3170	5% Weaker Section Fund	-	-	-	-	-	-
	Rojgar Fund	-	-	-	-	-	-
	<b>Total Reserve Fund</b>	-	-	-	-	<b>16,85,70,06,775.01</b>	<b>13,67,16,14,692.95</b>

## B-3 Earmarked Funds

Code No.	Particulars	Opening Balance	Additions during the year	Total	Deductions during the year	Balance at the end of the year 2021	Balance at the end of the year 2020
1	All Other Fund	-	-	-	-	27,46,61,98,316.00	26,59,84,92,636.06
	<b>Total Reserve Fund</b>	-	-	-	-	<b>27,46,61,98,316.00</b>	<b>26,59,84,92,636.06</b>

## Schedule B-5

## Secured Loan

Code No.	Particulars	2020-21	2019-20
		Amount Rs.	Amount Rs.
1	2	3	4
3310	Loans from Central Govt.	-	-
3320	Loans from State Govt.	-	-
3330	Loans from International Agencies	1,99,41,02,372.00	2,16,10,23,367.99
3340	Bonds and Debentures	-	-
3350	Secured Loans from Financial Institutions	-	-
3370	Secured Loans from Banks	-	-
	<b>Total</b>	<b>1,99,41,02,372.00</b>	<b>2,16,10,23,367.99</b>

## Schedule B-6

## Unsecured Loans

Code No.	Particulars	2020-21	2019-20
		Amount Rs.	Amount Rs.
1	2	3	4
3310	Loans from Central Govt.	-	-
	Loans from State Govt.	-	-
	Loans from International Agencies	-	-
	Bonds and Debentures	-	-
	Secured Loans from Financial Institutions	-	-
	Secured Loans from Banks	-	-
	<b>Total</b>		

## Schedule B-7

## Deposits Received

Code No.	Particulars	2020-21	2019-20
		Amount Rs.	Amount Rs.
1	2	3	4
3580	Deposits from Staff	-	-
3610	Deposits from Supplier and Contractors	-	-
3620	Earnest Money Deposits	60,64,01,794.00	64,02,32,384.00
	Security Deposits	-	-
3630	Bills passed but not paid	-	-
3660	Bills for Utilities/Services	-	-
3670	Deductions	-	-
3690	Other Liability	-	-
3710	Deposits from pubic	1,56,48,49,073.00	1,54,64,31,835.00
3790	Other Liability	-	-
	<b>Total</b>	<b>2,17,12,50,867.00</b>	<b>2,18,66,64,219.00</b>



## Schedule B-8

## Recoveries on Behalf of Government

Code No.	Particulars	2020-21	2019-20
		Amount Rs.	Amount Rs.
1	2	3	4
3811	Education Cess	-	4,22,09,682.00
3812	Employment Guarantee Cess	3,22,68,019.00	60,35,790.00
3819	Others	3,28,90,276.00	43,18,733.00
	<b>Total</b>	<b>6,51,58,295.00</b>	<b>5,25,64,205.00</b>

## Schedule B-10

## Taxes Deducted payable to Govt

Code No.	Particulars	2020-21	2019-20
		Amount Rs.	Amount Rs.
1	2	3	4
3860	Income Tax	11,80,14,521.00	11,32,04,863.00
3860	Works Contract Tax/Vat	-	-
3860	Service Tax	-	-
3860	GST	10,95,82,508.00	7,51,98,417.00
3860	Other	2,32,39,658.00	44,43,677.00
	<b>Total</b>	<b>25,08,36,687.00</b>	<b>19,28,46,957.00</b>

	<b>Total</b>	<b>31,59,94,982.00</b>	<b>24,54,11,162.00</b>
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## Schedule B-10

## Provisions

Code No.	Particulars	2020-21	2019-20
		Amount Rs.	Amount Rs.
1	2	3	4
3910	Provisions for Expenses	-	-
3920	Provisions for Interest	-	-
3990	Provision for Other Assets	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>



Schedule B-10

Other Liabilities[ Sundry Creditors ]

Code No.	Particulars	2020-21	2019-20
		Amount Rs.	Amount Rs.
1	2	3	4
3400	Interest Accrued and Due [ Schedule B-10(I) ]	-	-
3500	Employee liability [ Schedule B-10(II) ]	-	-
3600	Supplier's and Contractors Liability	-	-
	[Schedule B 10 ( III ) ]	-	-
3700	Liabilities to Citizens [ Schedule b-10 (IV) ]	-	-
3800	Amount Payable to Govt. [ Schedule b- 10 ( V ) ]	-	-
3890	Other Liabilities Payable	-	-
	<b>Total</b>	-	-

Schedule B-10-I

Interest Accrued and due

Code No.	Particulars	2020-21	2019-20
		Amount Rs.	Amount Rs.
1	2	3	4
3410	Interest on Loans from Govt of India	-	-
3420	Interest on Loans from State Govt.	-	-
3430	Interest on loans from International Agencies	-	-
3440	Interest Bonds and Debentures	-	-
3450	Interest on Sec.Loans from Financial Institutions	-	-
3460	Interest on Unsec.Loans from Financial Institutions	-	-
3470	Interest on Secured Loans from Banks	-	-
3480	Interest on Unsecured Loans from Banks	-	-
3490	Other [ HUDCO ]	-	-
	<b>Total</b>	-	-

Schedule B-10-II

Employee Liability

Code No.	Particulars	2020-21	2019-20
		Amount Rs.	Amount Rs.
1	2	3	4
3510	Salary & Wages Payable	47,17,11,925.00	32,27,45,815.00
3520	Other Allowance Payable	-	-
3530	Refunds Payable to Staff	-	-
3540	Benefits Payable to Staff	-	-
3560	Deduction from Salary payable to Municipal fund	-	-
3570	Deduction from Salary on account of Govt.Taxes	17,22,475.00	14,95,925.00
3580	Deduction from Salary payable to respective Institution.	4,36,13,192.00	23,57,954.00
3590	Others	1,01,78,14,337.00	20,25,71,768.00
	<b>Total</b>	<b>1,53,48,61,929.00</b>	<b>52,91,71,462.00</b>

Schedule 11 : Fixed Assets

Code No.	Particulars	Depreciation Rate	Gross Block - 4100				Depreciation - 4200			Net Block	
			Balance As On 31.03.2020 (Rs.)	Additions during the year	Sale/Transfer during the year	Balance As On 31.03.2021	upto 31.03.2020	For the year 2020-21	upto 31.03.2021	Balance As On 31.03.2021	Balance As On 31.03.2020
1	2		3	4	5	6	7	8	9	10	11
4110	Land		9,69,29,64,500.00			9,69,29,64,500				9,69,29,64,500	9,69,29,64,500
4120	Building	As per Notes	22,51,82,55,302.55	3,98,91,98,315.00		26,50,74,53,618	5,21,04,16,884	1,32,35,73,515	6,53,39,90,399	19,97,34,63,219	17,30,78,38,419
	Infrastructure Assets										
4131	Bridges	As per Notes	2,09,81,93,539.00	38,94,68,185.00	-	2,48,76,61,724	62,52,63,301	13,38,56,336	75,91,19,637	1,72,85,42,087	1,47,29,30,238
4133	Roads	As per Notes	57,66,89,52,502.68	10,06,86,60,662.00	-	67,73,76,13,165	18,76,73,24,935	3,53,46,36,813	22,30,19,61,748	45,43,56,51,417	38,90,16,27,568
4134	Water works	As per Notes	11,90,12,30,484.62	8,57,89,916.00	-	11,98,70,20,401	5,26,58,33,270	82,93,14,053	6,09,51,47,323	5,89,18,73,078	6,63,53,97,215
4135	Sewerage & Drainage	As per Notes	10,20,10,90,114.33	47,38,25,962.00	-	10,67,49,16,076	3,47,58,09,323	70,70,22,284	4,18,28,31,607	6,49,20,84,469	6,72,52,80,791
4136	Toilets	As per Notes									
4139	Other infrastructure Fixed Assets	As per Notes	8,73,25,117.00	1,55,91,784.00	-	10,29,16,901	1,85,04,872	66,86,540	2,51,91,412	7,77,25,489	6,88,20,245
	Other Assets										
4140	Plant & machinery	As per Notes	62,13,10,483.00	8,23,33,437.00	-	70,36,43,920	61,98,77,851	59,38,307	62,58,16,158	7,78,27,762	14,32,632
4150	Electrical Installations	As per Notes	3,02,74,67,133.00	63,69,18,490.00	-	3,66,43,85,623	2,87,65,28,756	11,55,32,031	2,99,20,60,787	67,23,24,836	15,09,38,377
4160	Vehicles	As per Notes	24,48,49,278.00	-	-	24,48,49,278	24,48,49,278	-	24,48,49,278	-	-
4170	Office Equipments	As per Notes	94,62,12,833.00	1,77,28,196.00	-	96,39,41,029	89,10,76,930	1,01,61,615	90,12,38,545	6,27,02,484	5,51,35,903
4180	Furniture Fixtures & fittings and electrical appliances	As per Notes	36,70,55,743.00	16,94,02,921.00	-	53,64,58,664	25,01,03,053	2,12,37,327	27,13,40,380	26,51,18,284	11,69,52,690
4190	Other Assets		79,500.00	-	-	79,500	79,500	-	79,500	-	-
	Total		1,19,37,49,86,530	15,92,89,17,868	-	1,35,30,39,04,398	88,24,56,67,953	6,68,79,58,821	44,93,36,26,774	90,37,02,77,624	81,12,93,18,577

## Schedule B-12

## Investments

Code No.	Particulars	2020-21	2019-20
		Amount Rs.	Amount Rs.
1	2	3	4
4410	Central Govt. Securities	-	-
4420	State Govt. Securities	-	-
4430	Term Deposit Receipts with banks	46,18,75,85,711.00	46,41,08,18,993.00
4440	National Saving Certificate	-	-
4450	Accrued Interest on Investments	93,39,92,080.00	1,40,10,15,014.00
4490	Other Investments	1,00,01,99,990.00	97,01,99,990.00
	<b>Total</b>	<b>48,12,17,77,781.00</b>	<b>48,78,20,33,997.00</b>

## Schedule B-13

## Stock in Hand [ Inventories ]

Code No.	Particulars	2020-21	2019-20
		Amount Rs.	Amount Rs.
1	2	3	4
4510	Stores	16,64,35,099.00	12,36,83,576.00
4520	Loose Tools	-	-
4590	Others	3,24,06,708.00	24,79,29,935.00
	<b>Total</b>	<b>19,88,41,807.00</b>	<b>37,16,13,511.00</b>



**Schedule B - 15 : Sundry Debtors (Receivables)**

Code No.	Particulars	AS ON 31-03-2021			AS ON 31-03-2020		
		Balance as at	Provision for Outstanding revenue	Net Amount (Rs)	Balance as at	Provision for Outstanding revenue	Net Amount (Rs)
1	2	6	7	8	6	7	8
	<u>Receivable for Property Taxes &amp; Other Tax</u>						
1	Less than 1 year*	1,81,47,22,203	-	1,81,47,22,203	2,23,84,45,964	-	2,23,84,45,964
2	Less than 3 years* but more than 1 year*	3,93,94,33,204	42,52,53,498	3,51,41,79,706	2,77,22,22,664	26,77,96,793	2,50,44,25,871
3	More than 3 years*	4,71,29,16,035	3,98,32,59,536	72,96,56,499	3,64,17,48,774	3,10,63,44,824	53,54,03,950
4	Other - Due to Non Availability of Data	-	-	-	-	-	-
	<b>Sub- Total</b>	<b>10,46,70,71,442</b>	<b>4,40,85,13,034</b>	<b>6,05,85,58,408</b>	<b>8,65,24,17,403</b>	<b>3,37,41,41,617</b>	<b>5,27,82,75,786</b>
	Less: State Government cesses/ Levies in Taxes Control Accounts	-	-	-	-	-	-
	<b>Net Receivables of Property Taxes</b>	<b>10,46,70,71,442</b>	<b>4,40,85,13,034</b>	<b>6,05,85,58,408</b>	<b>8,65,24,17,403</b>	<b>3,37,41,41,617</b>	<b>5,27,82,75,786</b>
	<u>Receivable for Other Taxes-1140</u>						
1	Less than 3 years*	1,68,54,36,886	11,87,21,139	1,56,67,15,747	1,37,94,50,093	8,47,22,779	1,29,47,27,315
2	More than 3 years*	4,30,64,35,096	4,05,29,17,612	25,35,17,484	3,96,75,43,982	3,70,86,26,292	25,89,17,690
3	Other - Due to Non Availability of Data	-	-	-	-	-	-
	<b>Sub- Total</b>	<b>5,99,18,71,982</b>	<b>4,17,16,38,751</b>	<b>1,82,02,33,231</b>	<b>5,34,69,94,075</b>	<b>3,79,33,49,071</b>	<b>1,55,36,45,005</b>
	Less: State Government cesses/ Levies in Taxes Control Accounts	-	-	-	-	-	-
	<b>Net Receivables of Other Taxes</b>	<b>5,99,18,71,982</b>	<b>4,17,16,38,751</b>	<b>1,82,02,33,231</b>	<b>5,34,69,94,075</b>	<b>3,79,33,49,071</b>	<b>1,55,36,45,005</b>
	<u>Receivable for Cess Income</u>						
1	Less than 3 years*	-	-	-	-	-	-
2	More than 3 years*	-	-	-	-	-	-
	<b>Sub- Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<u>Receivable for Fees &amp; User Charges</u>						
1	Less than 3 years*	-	-	-	-	-	-
2	More than 3 years*	-	-	-	-	-	-
	<b>Sub- Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<u>Receivable from other Sources-Taxes</u>						
1	Less than 3 years*	-	-	-	-	-	-
2	More than 3 years*	-	-	-	-	-	-
	<b>Sub- Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Depreciation						
	<b>Total of Sundry Debtors (Receivables)</b>	<b>16,45,89,43,424</b>	<b>8,58,01,51,785</b>	<b>7,87,87,91,639</b>	<b>13,99,94,11,478</b>	<b>7,16,74,90,688</b>	<b>6,83,19,20,790</b>

Note : No Provision for Current Year  
Due to Data Availability, data cluded in single group

## Schedule B-15

**Loans, Advances and Deposits**

Code No.	Particulars	2020-21	2019-20
		Amount Rs.	Amount Rs.
1	2	3	4
4710	<b>Loans and advances to employees</b>	71,18,48,283.00	64,31,24,599.00
4720	Employees Provident Funds Loans	-	-
4730	Advance to suppliers and Contractors	-	-
4740	Deposits with external Agencies	1,03,61,20,510.00	1,03,61,20,510.00
4750	Temporary Advances	-	-
4760	Other[Inclusive of Permanent Advance]	-	-
4790	Other Advances -Interest etc	-	-
	<b>Sub Total</b>	<b>1,74,79,68,793</b>	<b>1,67,92,45,109</b>
	Less Accumulated Provisions against Loans Advances and Deposits	-	-
	<b>Total</b>	<b>1,74,79,68,793</b>	<b>1,67,92,45,109</b>

## Schedule B-16

## Cash and Bank Balances

Code No.	Particulars	2020-21	2019-20
		Amount Rs.	Amount Rs.
1	2	3	4
	Cash in Hand	-	-
	Bank Balance	16,86,40,60,552.00	21,04,80,43,814.00
	Nationalised Bank	-	-
	Co-operative Banks	-	-
	Scheduled Bank	-	-
	<b>Sub Total</b>	<b>16,86,40,60,552.00</b>	<b>21,04,80,43,814.00</b>
	Cash in Post Office	-	-
	Others	-	-
	<b>Total</b>	<b>16,86,40,60,552.00</b>	<b>21,04,80,43,814.00</b>

## Schedule B-17

## Other Assets

Code No.	Particulars	2020-21	2019-20
		Amount Rs.	Amount Rs.
1	2	3	4
	<b>Deosit Works</b>		
	Inter Unit Transactions	-	-
	Miscellaneous Expenditure to be Written off	-	-
	Prepaid Exenses	-	-
	Provisions for outstanding property tax	-	-
	Bank Gurrenty	-	-
	Doubtful Debtors	-	-
	Others	48,84,600.00	48,84,600.00
	<b>Total</b>	<b>48,84,600.00</b>	<b>48,84,600.00</b>



**PIMPRI CHINCHWAD MUNICIPAL CORPORATION**  
**REVISED INCOME & EXPENDITURE ACCOUNTS FOR YEAR ENDED 31ST MARCH 2021**

Account Code	Item/Head	Schedule No.	2020-21 Amount Rs.	2019-20 Amount Rs.
1100	Tax Revenue	I	10,15,46,18,978.00	8,02,93,67,035.00
1200	Assigned Revenue and Contribution	II	25,372.00	27,13,630.00
1300	Revenue Grants, Contribution and Subsidies	III	16,94,72,65,852.00	16,49,43,59,915.00
1400	Rental Income from Municipal properties	IV	4,92,73,181.00	6,81,46,205.00
1500	Fees, User Charges & Fines	V	4,35,90,37,567.00	7,40,76,50,427.00
1600	Sales and Hire Charges	VI	1,23,03,694.00	1,39,59,544.00
1700	Income from Interest	VII	2,05,88,71,673.00	3,03,23,25,116.00
1800	Deposits forfeited/Non Refundable Deposits etc	VIII	7,55,731.00	27,71,264.00
1900	Other Income	IX	28,99,19,570.00	53,23,85,909.00
	<b>Total Income</b>		<b>33,87,20,71,618.00</b>	<b>35,58,36,79,045.00</b>
	<b>EXPENDITURE</b>			
2100	Establishment Expenses	XI	9,81,73,37,612.00	7,91,44,53,754.00
2300	Interest and Finance Charges	XIII	5,75,33,734.00	23,17,49,718.00
2600	Depreciation	XVI	6,68,79,58,821.00	6,37,67,42,271.00
	<b>Other Expenses</b>			
2200	Administrative Expenses	XII	1,39,96,91,933.00	2,21,54,53,661.00
2400	Repairs and Maintenance of Assets	XIV	1,89,79,44,658.00	2,30,82,61,880.00
2500	Purchases for Operations and Programme Impl.	XV	4,51,11,15,018.00	3,21,61,16,537.00
2700	Revenue Grants, Contribution and Subsidies given	XVII	7,15,38,55,514.00	3,75,15,27,811.00
2800	Provisions and Written off	XVIII	1,41,26,61,097.00	1,08,71,12,975.00
2900	Reserve Fund & Misc Expenses	XIX	1,17,62,464.00	5,21,80,545.00
	<b>Other Expenses Total</b>		<b>16,38,70,30,684.00</b>	<b>12,63,06,53,409.00</b>
	<b>Total Expenditure</b>		<b>32,94,98,60,851.00</b>	<b>27,15,35,99,152.00</b>
	<b>Gross Surplus of Income over expenditure before Prior Period Items</b>		<b>92,22,10,767.00</b>	<b>8,43,00,79,893.00</b>
	<b>Add :- Prior Period Items[ Net]</b>		<b>-</b>	<b>-</b>
	<b>Gross Surplus of Income over expenditure after Prior Period Items</b>		<b>92,22,10,767.00</b>	<b>8,43,00,79,893.00</b>
	<b>Less Transfer to Reserve Fund</b>		<b>-</b>	<b>-</b>
	<b>Net balance being surplus carried over to Municipal Fund</b>		<b>92,22,10,767.00</b>	<b>8,43,00,79,893.00</b>

Subject to our audit of even date

For A N GAWADE & CO

Chartered Accountants

CA Anandkumar Gawade

Partner

M.NO. 110752

UDIN : 2210752AAAAG3588

Date 10-01-2022

Place pune

Compiled by

CHINGALE & ASSOCIATES

Chartered Accountants

CA Swapnil Chingale

Proprietor

M. No. 163674

Date: 10-01-2022

Place pune

FOR PIMPRI CHINCHWAD MUNICIPAL CORPORATION

Chief Account & Finance Officer

Municipal Commissioner

Schedule- I      **Tax Revenue**

	Account Code	Item/Head	2020-21	2019-20
			Amount Rs.	Amount Rs.
	1110	Property Tax	5,83,34,68,846.00	3,30,27,76,651.00
	1120	Advertisement Tax	1,28,829.00	29,50,160.00
	1130	Tax on Performance and Shows	-	-
	1140	Voluntary Municipal Taxes	4,32,00,78,732.00	4,70,05,17,431.00
	1150	Octroi	9,42,571.00	2,31,22,793.00
	1160	Cess on Entry of Goods	-	-
	1170	Toll/Entry Tax	-	-
	1190	Other Taxes	-	-
		<b>Sub Total</b>	<b>10,15,46,18,978.00</b>	<b>8,02,93,67,035.00</b>

Schedule-I

**Remission and Refunds of Taxes**

	Account Code	Item/Head	2020-21	2019-20
			Amount Rs.	Amount Rs.
	1110	Property Tax	-	-
	1120	Advertisement Tax	-	-
	1130	Tax on Performance and Shows	-	-
	1140	Voluntary Municipal Taxes	-	-
		Octroi	-	-
		Cess on Entry of Goods	-	-
		Toll/Entry Tax	-	-
	1190	Other Taxes	-	-
		<b>Total of Remission and Refund of Taxes</b>	<b>-</b>	<b>-</b>



## Schedule

## II Assigned Revenues and Compensation

	Account Code	Item/Head	2020-21	2019-20
			Amount Rs.	Amount Rs.
	1210	Share in Taxes and Duties Collected by Govt	-	-
		Stamp Duty Grant	25,372.00	26,75,605.00
		Entertainment Grants	-	-
		Land Revenue Grant	-	-
	1220	Compensation in lieu of Taxes/Duties	-	-
	1230	Compensation in lieu of Concessions	-	-
	1290	Others-Library,Kondwada,Itar Anudan	-	38,025.00
		<b>Total Assigned Revenues and Compensation</b>	<b>25,372.00</b>	<b>27,13,630.00</b>

## III

## Revenue Grants, Contributions and Subsidies

	Account Code	Item/Head	2020-21	2019-20
			Amount Rs.	Amount Rs.
	1310	Others Other Schemes	-	-
	1311	Revenue Grants- Dearness Allowance	-	-
	1314	Revenue Grants- Sant Gadgebaba grant	-	-
	1319	Revenue Grants Others	-	-
		Revenue Grants	-	-
		Court Grants	-	-
		Town Planning Grant	-	-
		GST Compensation Grant	16,84,29,00,000.00	16,27,32,00,000.00
	1320	Reimbursement of Expenses	2,20,22,048.00	8,09,31,225.00
	1321	Census Grant	-	-
	1330	Agency charges for Collection	-	-
	1390	Other	8,23,43,804.00	14,02,28,690.00
		<b>Total of Remission and Refund of Taxes</b>	<b>16,94,72,65,852.00</b>	<b>16,49,43,59,915.00</b>



## Schedule

IV

## Rental Income from Municipal Properties

	Account Code	Item/Head	2020-21	2019-20
			Amount Rs.	Amount Rs.
	1410	Rent from Land	3,78,24,954.00	4,84,01,071.00
	1420	Rent from Building and Premises	1,02,58,316.00	1,63,99,634.00
	1430	Rent from other Fixed Assets	513729.00	1077090.00
	1440	Rent from Plant & Machinery	-	-
	1450	Rent from Electrical Installations	-	-
	1460	Rent from Vehicles	268610.00	558030.00
	1470	Rent from Computers & peripherals	-	-
	1480	rent from Furniture & Fixtures	-	-
	1490	Rent from Other Assets	407572.00	1710380.00
		<b>Sub Total</b>	<b>4,92,73,181.00</b>	<b>6,81,46,205.00</b>
		Less Rent Remission and Refund	-	-
		Sub Total Schedule I-4 (a)	-	-
		<b>Total</b>	<b>4,92,73,181.00</b>	<b>6,81,46,205.00</b>

## Schedule

## V Fees and User Charges

Account Code	Item/Head	2020-21	2019-20
		Amount Rs.	Amount Rs.
1510	Charges for temporary use of Municipal Property	45,56,89,167.00	39,00,93,807.00
1520	Fees and User Charges	7,35,59,035.00	13,39,01,490.00
1530	Charges for Goods and Article provided	2,39,250.00	40,54,016.00
1540	Registration , License and NOC Fees	1,19,96,61,696.00	18,98,21,908.00
1550	Building Permission Charges	1,81,54,00,497.00	5,05,80,40,164.00
1560	Transfer Charges	32,14,90,547.00	73,76,60,749.00
1570	Document Charges	10,43,694.00	83,246.00
1580	Fines and Penalties	47,58,11,068.00	74,48,65,668.00
1590	Others	1,61,42,613.00	14,91,29,379.00
	<b>Total</b>	<b>4,35,90,37,567.00</b>	<b>7,40,76,50,427.00</b>

## VI Sale and Hire Charges

Account Code	Item/Head	2020-21	2019-20
		Amount Rs.	Amount Rs.
1610	Sale of Forms and Publications	41,28,653.00	1,39,35,703.00
1620	Sales of Stores and Scrap	81,75,041.00	23,841.00
1690	Sales Of Others	-	-
	<b>Total</b>	<b>1,23,03,694.00</b>	<b>1,39,59,544.00</b>

## VII Income from Interest

Account Code	Item/Head	2020-21	2019-20
		Amount Rs.	Amount Rs.
1710	Interest on Bank Deposit	26,13,50,171.00	2,96,37,03,229.00
1720	Interest on Deposit in Post Office	-	-
1730	Interest on Deposits with Financial Institutions	-	-
1740	Interest on Loans and Advances to Employees	7,14,48,701.00	6,76,86,473.00
1750	Interest on Loans and Advances to Others	-	-
1760	Dividend Income	-	-
1790	Other Interest	1,72,60,72,801.00	9,35,414.00
	<b>Total</b>	<b>2,05,88,71,673.00</b>	<b>3,03,23,25,116.00</b>

## VIII Deposit Forfeited

Account Code	Item/Head	2020-21	2019-20
		Amount Rs.	Amount Rs.
1810	Deposit Forfeited	-	-
1820	Non Refundable Deposits	753400.00	2761312.00
1830	Lapsed Deposits	-	-
1890	Others	2331.00	9952.00
	<b>Total</b>	<b>755731.00</b>	<b>2771264.00</b>



## Schedule

## XIII Interest &amp; Finance Charges

	Account Code	Item/Head	2020-21	2019-20
			Amount Rs.	Amount Rs.
	2320	Interest on Loan-World Bank	5,75,33,734.00	5,57,65,953.00
	2340	Bank Charges	-	-
		Foreign Exchange (Gain)/Loss	-	17,59,83,765.00
		<b>Total</b>	<b>5,75,33,734.00</b>	<b>23,17,49,718.00</b>

## XIV Repairs &amp; Maintenance of Assets

	Account Code	Item/Head	2020-21	2019-20
			Amount Rs.	Amount Rs.
		Repairs & Maintenance	-	-
	2410	Lands	-	-
	2420	Building Premises	-	-
	2430	Other Fixed Assets	18,94,08,046.00	1,24,06,57,232.00
	2440	Plant & Machineries	16,30,371.00	1,86,40,303.00
	2450	Electrical Installations	7,01,45,907.00	1,79,30,942.00
	2460	Vehicles	9,99,222.00	88,38,11,553.00
	2470	Office Equipment's	1,07,03,940.00	87,96,255.00
	2480	Furniture & Fixtures	2,84,67,265.00	2,21,03,785.00
	2490	Others	1596589907.00	116321810.00
		<b>Total</b>	<b>1,89,79,44,658.00</b>	<b>2,30,82,61,880.00</b>

## XV Purchases for Operation and Programmed Implementation

	Account Code	Item/Head	2020-21	2019-20
			Amount Rs.	Amount Rs.
	2500	All Purchases		
	2510	Purchases for Water Supply	44,31,00,463.00	32,40,05,365.00
	2520	Purchases for Consumables	46,18,15,835.00	60,75,98,248.00
	2530	Purchases of Other Material for Distribution to Public	27,61,28,585.00	26,47,18,809.00
	2540	Expenses for Maintenance of Premises [Other than R & M]	-	-
	2550	Works and Operation Contract	3,19,49,96,890.00	1,92,64,10,584.00
	2560	Hire Charges	7,49,41,070.00	3,58,01,690.00
	2570	Other Programmed Expenses	6,01,32,175.00	5,75,81,841.00
	2580	Municipal and Other Govt. Taxes	-	-
	2590	Others	-	-
		<b>Total</b>	<b>4,51,11,15,018.00</b>	<b>3,21,61,16,537.00</b>



## XVI

## Depreciation

	Account Code	Item/Head	2020-21	2019-20
			Amount Rs.	Amount Rs.
	2610	Land	-	-
	2620	Building & Premises	1,32,35,73,515.00	1,19,55,55,970.00
	2630	Other Fixed Assets	5,21,15,16,026.00	5,05,72,54,705.00
	2640	Plant & Machineries	59,38,307.00	1,74,79,605.00
	2650	Electrical Installations	11,55,32,031.00	8,45,31,738.00
	2660	Vehicles	-	-
	2670	Office Equipments, Computer & peripherals	1,01,61,615.00	85,18,533.00
	2680	Furniture & Fixture	2,12,37,327.00	1,34,01,720.00
	2690	Intangible & Other Assets	-	-
		<b>Total</b>	<b>6,68,79,58,821.00</b>	<b>6,37,67,42,271.00</b>

## XVII

## Revenue Grants, Contribution and Subsidies

	Account Code	Item/Head	2020-21	2019-20
			Amount Rs.	Amount Rs.
	2710	Grants	-	-
	2720	Contribution	2,71,86,34,914.00	3,04,94,30,312.00
	2730	Subsidies	-	-
	2740	Welfare Activities for Public	2,46,89,26,508.00	68,10,26,899.00
	2790	Others	1,96,62,94,092.00	2,10,70,600.00
		<b>Total</b>	<b>7,15,38,55,514.00</b>	<b>3,75,15,27,811.00</b>

## Schedule

IX

## Other Income

	Account Code	Item/Head	2020-21	2019-20
			Amount Rs.	Amount Rs.
	1910	Profit on Disosal of Fixed Assets	-	-
	1920	Recovery from Employees	-	-
	1930	Donations	-	-
	190	Excess Provisions written Back	-	-
	1990	Others	15,58,34,850.00	53,23,85,909.00
		Foreign Exchange (Gain)/Loss	13,40,84,720.00	
		<b>Total</b>	<b>28,99,19,570.00</b>	<b>53,23,85,909.00</b>

## Schedule

XI

## Salary All

	Account Code	Item/Head	2020-21	2019-20
			Amount Rs.	Amount Rs.
	2110	Salary	6,91,09,99,724.00	5,95,66,84,487.00
	2120	Wages	-	-
	2130	Allowances	-	-
	2140	Benefits	46,28,25,725.00	2,38,38,634.00
	2150	Contributions	20,40,86,429.00	32,98,74,938.00
	2160	Honorarium	20,53,01,690.00	16,81,14,894.00
	2170	Pension and Terminal Benefits	2,01,47,74,721.00	1,42,76,02,575.00
	2190	Others	1,93,49,323.00	83,38,226.00
		<b>Total</b>	<b>9,81,73,37,612.00</b>	<b>7,91,44,53,754.00</b>



## Schedule

## XII A Administrative Expenses

	Account Code	Item/Head	2020-21	2019-20
			Amount Rs.	Amount Rs.
	2200	Office Expenses		
	2210	Office Expenses	-	-
	2212	Electricity Charges	1,06,44,07,584.00	93,29,98,553.00
	2214	Printing & Stationary	1,17,13,525.00	1,66,87,963.00
	2216	Insurance of Property	1,60,463.00	1,59,200.00
	2219	Office Expenses others	7,97,26,431.00	1,06,32,11,213.00
		Total	1,15,60,08,003.00	2,01,30,56,929.00

## XII B Rents Rates Taxes

	Account Code	Item/Head	2020-21	2019-20
			Amount Rs.	Amount Rs.
	2229	Rent Rates Taxes	-	-
		Total	-	-

## XII B Communication Expenses

	Account Code	Item/Head	2020-21	2019-20
			Amount Rs.	Amount Rs.
	2230	Communication Expenses	-	-
	2231	Telephone & Fax	21,78,028.00	21,08,367.00
	2232	Mobile	-	-
	2233	Postal Expenses	3,38,242.00	5,76,955.00
	2239	Other Communication Expenses	-	-
		Total	25,16,270.00	26,85,322.00

## XII C Books and Periodicals

	Account Code	Item/Head	2020-21	2019-20
			Amount Rs.	Amount Rs.
	2240	Books and Periodicals	-	-
	2241	News Paper	19,08,945.00	1,23,37,524.00
	2242	Books	74,474.00	19,13,284.00
		Total	19,83,419.00	1,42,50,808.00

XII D Travelling & Conveyance

	Account Code	Item/Head	2020-21	2019-20
			Amount Rs.	Amount Rs.
	2250	Travelling & Conveyance	2,74,64,747.00	35,03,264.00
	2259	Travelling & Conveyance Others		
	2260	Fuel Expenses	1,09,97,251.00	2,99,71,660.00
		<b>Total</b>	<b>3,84,61,998.00</b>	<b>3,34,74,924.00</b>

XII E Fees

	Account Code	Item/Head	2020-21	2019-20
			Amount Rs.	Amount Rs.
	2270	Fees	-	-
	2270	Fees	-	-
	2272	Legal Fees	29,45,250.00	32,19,080.00
	2274	Professional fees	-	-
	2279	Other Fees	19,12,750.00	24,46,540.00
		<b>Total</b>	<b>48,58,000.00</b>	<b>56,65,620.00</b>

XII F Advertisement & Publicity

	Account Code	Item/Head	2020-21	2019-20
			Amount Rs.	Amount Rs.
	2280	Advertisement & Publicity	-	-
	2280	Advertisement & Publicity All	19,58,64,243.00	14,63,20,058.00
		<b>Total</b>	<b>19,58,64,243.00</b>	<b>14,63,20,058.00</b>

XII G Others

	Account Code	Item/Head	2020-21	2019-20
			Amount Rs.	Amount Rs.
	2290	Others	-	-
		Administrative Expenses all	-	-
		Tree Plantation/Social Forestry	-	-
		Meeting Expenditure	-	-
		Exp.Health Sadil	-	-
		Training Expenses	-	-
		Sahitya Akadami Prakashan	-	-
		Police Adhikshak	-	-
	2539	Purchases all	-	-
		<b>Total</b>	<b>-</b>	<b>-</b>

	<b>2200</b>	<b>Gross Total (A to G)</b>	<b>1,39,96,91,933.00</b>	<b>2,21,54,53,661.00</b>
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## Schedule

## XIII Interest &amp; Finance Charges

	Account Code	Item/Head	2020-21	2019-20
			Amount Rs.	Amount Rs.
	2320	Interest on Loan-World Bank	5,75,33,734.00	5,57,65,953.00
	2340	Bank Charges	-	-
		Foreign Exchange (Gain)/Loss	-	17,59,83,765.00
		<b>Total</b>	<b>5,75,33,734.00</b>	<b>23,17,49,718.00</b>

## XIV Repairs &amp; Maintenance of Assets

	Account Code	Item/Head	2020-21	2019-20
			Amount Rs.	Amount Rs.
		Repairs & Maintenance		
	2410	Lands	-	-
	2420	Building Premises	-	-
	2430	Other Fixed Assets	18,94,08,046.00	1,24,06,57,232.00
	2440	Plant & Machineries	16,30,371.00	1,86,40,303.00
	2450	Electrical Installations	7,01,45,907.00	1,79,30,942.00
	2460	Vehicles	9,99,222.00	88,38,11,553.00
	2470	Office Equipment's	1,07,03,940.00	87,96,255.00
	2480	Furniture & Fixtures	2,84,67,265.00	2,21,03,785.00
	2490	Others	1596589907.00	116321810.00
		<b>Total</b>	<b>1,89,79,44,658.00</b>	<b>2,30,82,61,880.00</b>

## XV Purchases for Operation and Programmed Implementation

	Account Code	Item/Head	2020-21	2019-20
			Amount Rs.	Amount Rs.
	2500	All Purchases		
	2510	Purchases for Water Supply	44,31,00,463.00	32,40,05,365.00
	2520	Purchases for Consumables	46,18,15,835.00	60,75,98,248.00
	2530	Purchases of Other Material for Distribution to Public	27,61,28,585.00	26,47,18,809.00
	2540	Expenses for Maintenance of Premises [Other than R & M]	-	-
	2550	Works and Operation Contract	3,19,49,96,890.00	1,92,64,10,584.00
	2560	Hire Charges	7,49,41,070.00	3,58,01,690.00
	2570	Other Programmed Expenses	6,01,32,175.00	5,75,81,841.00
	2580	Municipal and Other Govt. Taxes	-	-
	2590	Others	-	-
		<b>Total</b>	<b>4,51,11,15,018.00</b>	<b>3,21,61,16,537.00</b>



**XVI Depreciation**

	Account Code	Item/Head	2020-21	2019-20
			Amount Rs.	Amount Rs.
	2610	Land	-	-
	2620	Building & Premises	1,32,35,73,515.00	1,19,55,55,970.00
	2630	Other Fixed Assets	5,21,15,16,026.00	5,05,72,54,705.00
	2640	Plant & Machineries	59,38,307.00	1,74,79,605.00
	2650	Electrical Installations	11,55,32,031.00	8,45,31,738.00
	2660	Vehicles	-	-
	2670	Office Equipments, Computer & peripherals	1,01,61,615.00	85,18,533.00
	2680	Furniture & Fixture	2,12,37,327.00	1,34,01,720.00
	2690	Intangible & Other Assets	-	-
		<b>Total</b>	<b>6,68,79,58,821.00</b>	<b>6,37,67,42,271.00</b>

**XVII Revenue Grants, Contribution and Subsidies**

	Account Code	Item/Head	2020-21	2019-20
			Amount Rs.	Amount Rs.
	2710	Grants	-	-
	2720	Contribution	2,71,86,34,914.00	3,04,94,30,312.00
	2730	Subsidies	-	-
	2740	Welfare Activities for Public	2,46,89,26,508.00	68,10,26,899.00
	2790	Others	1,96,62,94,092.00	2,10,70,600.00
		<b>Total</b>	<b>7,15,38,55,514.00</b>	<b>3,75,15,27,811.00</b>

## Schedule

## XVIII Provisions &amp; Write-off

Account Code	Item/Head	2020-21	2019-20
		Amount Rs.	Amount Rs.
	Provisions for Doubtful Receivables of		
2810	Tax Revenue	1,41,26,61,097.00	1,08,71,12,975.00
2820	Revenues written off	-	-
2830	Fixed Assets Written off	-	-
2840	Movable Assets written off	-	-
2850	Miscellaneous Income written off	-	-
2860	Miscellaneous expenses	-	-
2890	Others	-	-
	<b>Total</b>	<b>1,41,26,61,097.00</b>	<b>1,08,71,12,975.00</b>

## XIX Reserve Fund and Miscellaneous Expenses

Account Code	Item/Head	2020-21	2019-20
		Amount Rs.	Amount Rs.
2910	Loss on Disposal of Fixed Assets	-	-
2920	Loss on Disposals of Movable Assets	-	-
2930	Loss on Disposals of Investments	-	-
2940	Transfer to Reserve fund	-	-
2950	Refunds	85,654.00	3,59,60,491.00
2990	Others	-	-
2991	Facilitation & Welcome Function	1,16,76,810.00	1,62,20,054.00
	<b>Total</b>	<b>1,17,62,464.00</b>	<b>5,21,80,545.00</b>

## Prior period Items

Account Code	Item/Head	2020-21	2019-20
		Amount Rs.	Amount Rs.
	Income	-	-
	Taxes	-	-
	Other Revenues	-	-
	Recovery of Revenue Written off	-	-
	Other Income	-	-
	<b>Sub Total</b>	<b>-</b>	<b>-</b>
	Expenses	-	-
	Refund of Taxes	-	-
	Refund of Other Revenues	-	-
	Other Expenses	-	-
	<b>Sub-Total</b>	<b>-</b>	<b>-</b>
	<b>Total</b>	<b>-</b>	<b>-</b>