

## INDEPENDENT AUDITORS' REPORT

To,  
**The Municipal Commissioner,  
Amravati Municipal Corporation.**

We have audited the accompanying financial statements of **Amravati Municipal Corporation (AMC), Amravati** which comprise the Balance Sheet as at March 31, 2021, for the year then ended, Statement of Income and expenditure For the year ending on March 31, 2021 and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for Financial Statements**

The authorities of the corporation are responsible for preparation of these financial statements that gives a true and fair view of the financial position, financial performance in accordance with the **Generally Accepted Accounting Principles (GAAP)** in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Corporation and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that gives a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements prepared under accrual Based accounting system of corporation based on **National Municipal Accounting Manual (NMAM)**.

We conducted our audit in accordance with the Standards on Auditing specified under Double entry accounting system under the NMAM. Those Standards require that we comply with the ethical requirements, plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements prepared under accrual Based accounting system of corporation. The procedures selected depend on the auditor's



judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making, those risk assessments, the auditor considers the internal control relevant to the Corporation's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Corporation, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Basis for Disclaimer of Opinion**

The matters as stated in the notes to account of the financial statements give rise to the inappropriateness of use of general accepted accounting principle that the transaction recognized in the books of account of the basis of information produce for the double entry in the computerized form. The said notes give rise to material uncertainties as regard possible material adjustment that maybe required to be made to record value of recorded assets and liabilities, which could not been recorded in the financial statements on account of bring not readily ascertainable. As result of these matters, we are unable to determine as to whether any adjustments that would have been necessary and required to be made in respect to receivables, advances, current liabilities, and contingent liabilities, as at 31<sup>st</sup> March 2021; and respect of the corresponding possible impact on such items and associated elements on the statements of profit and loss for the years ended on that date.

This matter was also disclaimed in our report on the financial statements for the year ended 31 march 2020

### **Disclaimer of opinion**

Because of the significance of matter described in the basis for disclaimer of opinion paragraphs, we have not been able to obtained sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the said statements

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

1. As required by the National Municipal Accounting Manual (NMAM), issued by the Government of India, Ministry of Urban Development November 2004 in terms of Chapter 32 of the NMAM, to the extent applicable.

2. we further report that:





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

(b) In our opinion, the Corporation not has kept proper books of account as required by law as far as it appears from our examination of those books. All books of accounts are maintained computerized. The corporation has maintained the books of account under the programme of Tally ERP9. department had tendered for accounting these books of accounts.

(c) The Balance Sheet and Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.

(d) NMAM is silent on provision for retirement benefits to be payable to employees of Corporation nor there is any legal requirement. Separate Funds may also be formed for meeting the pension and other retirement benefits such as Gratuity and Leave encashment etc.

(e) In case of Fixed Assets of the Corporation balances stated in the balance sheet are subject to physical verification, revaluation and impairment if any. The corporation had not charged the depreciation on the assets during the year. In absences of information, we are not able to quantify the financial effects if any.

(f) In case of bank balances reported Corporation have many bank accounts, which are not in operation since last few years, and the same will be required to be closed by Corporation, for details refer annexure A to our report.

(g) In case of bank reconciliation, the balance lying in the reconciliation statements are aged more than one year. All the bank accounts balance is as per books of account subject to reconciliation.

(h) In our opinion and to the best of our information and according to the explanations given to us:

a. The Corporation has some pending litigations, which would impact its financial position. And provision not recognised in the books of accounts.

b. Accounting of the municipal corporation was done based on the source document provided during the period of accounting to the tenderer. The same is change after our accounting the financial statements prepared by them are not presented true and fair view to the extent.

c. Previous year figures were regrouped or rearranged were ever required. As per corporation, the tax may have been collected in cash, but the same has been deposited in treasury account either in the same day or in next day, further there is no mention of cash in the treasury cash book, hence the entries has been passed as appears in the treasury cash book.



d In the department of Swacha Bharat yojana accounts details i.e cash books, bank books, vouchers, etc not provided while during accounting hence those transaction not recognized in the books of account. Further that management informed us that the cash books and documents are submitted to police stations.

Place Amravati  
Date 26/05/2023

For M/s Paresh R.Sahu & CO,  
Chartered Accountants



CA. Paresh R Sahu  
Proprietor

Membership No. 167438  
Firm Reg. No.: 141452W  
UDIN: 23167438BGU AFC1553



**PART I — BALANCE SHEET**

Amravati Municipal corporation ,Amravati

Balance Sheet as at ...31-03-2021

(Amount in ₹)

Particulars	Schedule No.	As on 31st March 2021	As on 31st March 2020
1	2	3	
<b>I. EQUITY AND LIABILITIES</b>			
Municipal Funds for various Schemes	1	4,22,04,07,295.73	4,84,91,87,283.72
Special reserve	2	1,04,80,92,481.10	1,04,80,92,481.10
Deficit / Surplus	3	17,58,13,154.86	(66,84,953.28)
Non-current liabilities	4	10,89,85,239.92	5,96,45,309.00
Current liabilities & Payables	5	68,84,77,797.28	65,17,85,066.66
<b>TOTAL</b>		<b>6,24,17,75,968.89</b>	<b>6,40,20,25,187.20</b>
<b>II. ASSETS</b>			
<b>Non-current assets</b>			
Fixed assets	6	3,45,58,55,892.72	3,45,58,55,892.72
Investments (FDR)		61,92,64,860.00	97,32,77,170.00
<b>Current assets</b>			
Loans and Advances		5,65,082.00	
Cash In Hand		3,82,785.00	3,27,930.00
Cash at Bank	7	2,16,57,07,349.17	1,97,25,64,194.48
<b>TOTAL</b>		<b>6,24,17,75,968.89</b>	<b>6,40,20,25,187.20</b>

Schedule 1 to 9 referred above form an integral part of Accounts

As per our Report &amp; Notes of even date

Date: 26/05/2023

For M/s Paresh R.Sahu &amp; Co

Place: Amravati

Chartered Accountants

Chief Account Officer

Proprietor



Mem.No.167438

FRN:141452W

UDIN: 23167438BGU AFC1553



**PART II – STATEMENT OF INCOME AND EXPENDITURE**

Amravati Municipal corporation ,Amravati

Income &amp; Expenditures statement for the year ended 31st March 2021

(Amount in ₹)

	Particulars	Schedule No.	As on 31st March 2021	As on 31st March 2020
	1	2	3	4
I	Revenue from operations	8	2,17,17,75,282.04	2,17,96,37,165.00
II	Other income		-	-
III	<b>Total Revenue (I + II)</b>		<b>2,17,17,75,282.04</b>	<b>2,17,96,37,165.00</b>
IV	<b>Expenses:</b>			
	Adminstrative and all exp	9	1,98,92,77,173.17	2,15,38,32,520.44
	Finance costs		-	-
	Depreciation and amortization expen	6	-	-
	<b>Total expenses</b>		<b>1,98,92,77,173.17</b>	<b>2,15,38,32,520.44</b>
V	<b>Surplus before exceptional and extraordinary items and tax (III - IV)</b>		<b>18,24,98,108.87</b>	<b>2,58,04,644.56</b>
VI	Exceptional items		-	-
VII	<b>Surplus before extraordinary items and tax (V - VI)</b>		<b>18,24,98,108.87</b>	<b>2,58,04,644.56</b>
VIII	Extraordinary items		-	-
IX	<b>Surplus Transfer to Reserve (VII- VIII)</b>		<b>18,24,98,108.87</b>	<b>2,58,04,644.56</b>

Schedule 1 to 9 referred above form an integral part of Accounts

As per our Report &amp; Notes of even date

For M/s Paresh R.Sahu &amp; Co

Chartered Accountants

Date: 26/05/2023

Place:Amravati

Chief Account Officer



Proprietor

Mem.No.167438

FRN:141452W

UDIN: 23167438BGU AFC1553





Schedules Forming Part of Balance sheets & Income Expenditures Accounts

**Schedule:-2**

**Special Reserve**

Particulars	Amount	Amount
3179 Development charges		38960155.00
3179 Development Exp		18273613.00
3179 Development fees		(2,71,21,638.00)
3179 Plot Sale Under City developments		646162.00
3179 Triveni Yojana (guntewari)		1086875.00
3179 Underground Sewage		4741731.00
Mucipal funds and reserve		1013505583.10
<b>Total</b>		<b>1048092481.10</b>

**Schedule:-3**

**(Deficit) / Surplus**

Particulars	Amount	Amount
Opeing Balance		(66,84,954.01)
Surplus during the Years		182498108.87
<b>Total</b>		<b>17,58,13,154.86</b>

**Schedule:-4**

**Non-current liabilities**

Particulars	Amount	Amount
Amount Payable to governments		
3810 All Recoveries on behalf of Governments		(5,96,58,940.00)
3812 Employment Guarantees Cess		(80,77,778.00)
3819 Other all Recoveries on behalf of Governments		(20,81,098.00)
Security deposits		4,46,30,636.92
3610 Earnest money Deposits		134172419.00
<b>Total</b>		<b>108985239.92</b>

**Schedule:-5**

**Current liabilities & Payables**

Particulars	Amount	Amount
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**Duties & Taxes**

		53295775.11
3% Below As Per Agreement	6,54,203.60	
Add&Deduct Third Party	(1,57,244.00)	
Add Material Testing Charges	78.00	
BUSINESS TAX	48,039.00	
CGST	(7,95,579.71)	
Deduct Amount for Testing Rectification	34,172.00	
Deduct for Delay Work	20,550.00	
Deposit for Test Result	60,000.00	
Deduction 20.09 Percent Below As Per Agreement	25,427.00	
GIF	5,666.00	
GPS KAPAT	50,000.00	
GST	1,13,42,596.56	
GST TDS	11,16,076.68	
IT TDS	1,96,47,030.21	
LBT	1,416.00	
Li 1%	35,08,761.87	
Recover for Not Paid Royalty	3,504.00	
Royalty Payable	93,82,844.68	
SHASKIYA KAR	80,564.00	
SHIKSHAN KAR 3 %	1,69,060.00	



Sort of Testing	15,000.00
TDS Payable	58,92,653.42
WCT	45,873.80
OFFICE REDUCTION 2222	21,45,082.00

**Provisions**

AMRAVTI JILHA MAHILA SAHKARI BANK ADVANCE	(68,355.00)
BANK LOAN NEW	11,98,530.00
CONSULTANCY CHARGES	1,04,240.07
DCPS FUND	12,59,40,955.00
EDUCATION CESS COLLECTED ON TDS PAYABLE	2,02,079.00
EMPLOYEE PROVIDENT FUND DEDUCTED ON PAYABLE	(3,92,49,895.00)
GIS DEDUCTED & PAYABLE (EMPLOYEES)	95,127.00
GST Recovery & Fill	(1,08,55,010.78)
HBA EMPLOYEES	27,552.00
INCOME TAX DEDUCTED & PAYABLE (EMPLOYEES)	(8,82,319.00)
LABOR CESS PAYABLE	1,47,23,801.08
LABOR INSURANCE PAYABLE	53,31,764.97
LIC DEDUCTED AND PAYABLE (EMPLOYEES)	(26,72,043.00)
MAHILA BANK BADNERA (EMPLOYEES)	13,85,960.00
MISCELLANEOUS DEDUCTION AND PAYABLE (EMPLOYEES)	3,21,99,112.00
NNSB DUDUCTED & PAYABLE (EMPLOYEES)	48,650.00
OTHER MISC DEDUCTED AND PAYABLE (EMPLOYEES)	8,66,709.00
PAYABLE TO DCPS	5,27,93,410.00
PROFESSIONAL TAX PAYABLE	3,54,087.00
PROFESSIONAL TAX PAYABLE (EMPLOYEES)	8,15,130.00
REFUND FROM SALARY DEDUCTED & PAYABLE (EMPLOYEE)	5,07,67,116.00
SECURITY DEPOSIT PAYABLE	4,23,92,658.20
SERVICE TAX PAYABLE	(52,34,845.63)
SOCIETY 1309 DEDUCTED AND PAYABLE (EMPLOYEES)	(39,59,680.00)
SOCIETY 171 DEDUCTED AND PAYABLE (EMPLOYEE)	(49,307.00)
Society 3022 Deducted and Payable (Employee)	(7,67,678.00)
Society 454 Deducted and Payable (Employee)	(40,81,744.00)
Society 560 Deducted and Payable (Employee)	(36,17,645.00)
Society 611 Deducted and Payable (Employee)	(27,11,504.00)
Society 624 Deducted and Payable (Employee)	(1,10,750.00)
Society Loan (New)	40,56,064.00
Sun Agrim (New) Employees	29,79,962.00
Surcharge on Tds Payable	1,971.00
Tds on Cgst Payable	10,54,981.53
Tds on Sgst Payable	10,26,513.63
Tds Payable on It	18,309.00
Union Bank Deduction (Employees)	2,100.00
Vat Payable	32,54,112.76
Welfare Fund Deducted and Payable (Employee)	(1,20,520.00)
Electric Bills Payable	22,07,29,797.00
Lic Payable	2,26,419.00
Salary Payable	71,29,618.93
Suppliers and Contractors Payable	53,580.00
Telephone Bill Payable	3,08,794.00
Testing Report Payable	95,33,295.38
Water Bill Payable	12,99,40,919.03
<b>Total</b>	<b>688477797.28</b>

**Schedule:- 7**

**Cash at Bank**

Particulars	Amount	Amount
13TH FINANCE 3274		(8,04,197.58)





15 TH FINANCE COMMISSION AMR 2544	13,08,57,936.00
Agnishaman Balkathiran (CBI) 2835	1,77,14,124.60
ALPASANKHYANK ANUDAN (PNB) 4504	27,82,780.60
AMC 14TH FINANCE 6166	(1,26,99,042.18)
AMC AMBA NALA (CBI) 2369	56,130.60
AMC AMRUT YOJNA 3137	37,32,18,247.80
AMC BRGF (CBI) 2347	45,74,377.60
AMC DALIT WASTI YOJANA 1196	(1,43,33,170.61)
AMC FUND / PROPERTY TAX / AMC 2394	14,22,50,432.58
AMC HADDWAD (IDBI) 6249	18,82,468.00
AMC JHILLA NIYOJNA SAMITI YOJNA 7878	(3,95,21,248.43)
AMC KALYAN NIDHI (IDBI) 1921	(45,512.00)
AMC KALYAN NIDHI (INDIAN BANK) 6460	2,34,385.00
AMC KHASDAR 1390	(4,53,050.00)
AMC KHASDAR AJITKUMAR SANCHE 6628	50,223.00
AMC KHASDAR NIDI (CBI) 2799	1,44,556.60
AMC NATIONAL CLEAN AIR (MOFC) 9419	8,48,266.00
AMC PMYA YOJNA 7035	(27,360.00)
AMC RAMAI AWAS YOJNA 2377	(23,68,026.00)
AMC ROAD GRANT 1298	(2,44,891.00)
AMC VIDHRBHA VIDHANIK (CBI) 2891	28,68,772.60
AMC VIKAS SHULK ELECTION (PNB) 4522	1,16,66,974.60
AMRUT GREEN SPACE 6161	47,07,399.80
AXIS 1445	8,45,573.00
AXIS 2904 (SHAHAR BUS)	7,45,523.00
AXIS 6020	4,93,819.00
AXIS 7006	2,43,733.56
AXIS 8187	13,34,525.00
AXIS 9033	41,81,288.64
AXIS BANK 4967	(12,250.00)
AXIS BANK 9950 (GIS PRANAL)	22,74,016.00
AXIS 1540 (MANAPA FUND)	(6,10,51,806.05)
AXIS 3188 ALPASANKHYANK	12,225.00
AXIS 6314 NIVORUKVIKAS SHULK	(49,342.36)
AXIS 7471 (BUS ROYALTY)	2,44,253.83
AXIS BANK 1831 (13TH FINANCE)	6,47,640.00
AXIS BANK 2833 (GHARKUL YOJNA)	(83,76,505.00)
AXISBANK 2834 (14 VITTA AYOG)	(9,97,78,682.43)
AXIS BANK 3973	55,756.57
AXIS BANK 8781 (J AND D MALL)	24,000.00
AXIS BANK 9638	17,34,539.00
AXIS BANK (BHM TEKADI GRANT) 9758	20,740.00
AXIS RELIANCE 4761	1,54,78,701.84
AXIS (RIB) 4326	(3,73,68,913.00)
BANK OF INDIA 0075 (NULM)	(9,56,481.00)
BANK OF INDIA 4735 (LBT)	(31,82,952.00)
BHIMTEKADI SAUNDARIKARAN (PNB) 4513	51,36,011.60
BHUYARI DAFAR YOJNA 2962	2,92,95,289.80
BUM ALNURAR 3002	1,42,65,098.80
CENTRAL BANK 1571 (NULM)	58,94,180.83
CENTRAL BANK 7973 (MULBHUT SOI SUVIDHA)	(1,93,40,066.00)
CENTRAL BANK (DALIT SUCHAR) 2303	10,05,54,977.80
Central Bank of India 2289 (Road Grant)	5,81,25,772.60
CHARTERED VIKAS YOJNA 3748	4,71,38,382.80
CENA BANK 2029 (GHARKUL)	1,78,44,343.00
CELESTIAL RAINFALL ROAD REPAIRING FUND (PNA) 4470	8,67,993.60
CHANNAMACHIRA VEKASTHAPNA 3071	(7,54,72,084.52)
HEFC 3072 (LBT)	1,96,100.00
HEFC 3072 CHARTERED VIKAS YOJNA	4,18,241.40



HDFC 0020 (TAX)	6,70,07,777.45
HDFC 00240(SWACHATA GROUP)	(55,762.00)
HDFC 0899	87,206.00
HDFC 1162 (ROAD DURSTI)	(1,67,129.00)
HDFC 14TH FINANCE SD 9902	1,20,78,228.00
HDFC 2996 (AMRUT YOJNA)	(5,34,61,346.00)
HDFC 3964 (PRATHMIK SOYI SUVIDHA)	20,661.00
HDFC 8723 (SBA)	1,67,81,671.00
HDFC 9590 (FIRE TAX)	(7,24,341.00)
HDFC 9679 (TRIVENI)	97,079.00
HDFC AMC ROB SD 6771	(99,490.00)
HDFC BANK 0061 (SMART CITY)	1,62,03,383.00
HDFC BANK 1152 (TREE)	(29,74,941.00)
HDFC BANK 3977 (NAGAROTTHAN YOJANA)	1,10,16,367.00
HDFC BANK 9842 (AMMRUT ABHIYAN YOJNA)	30,64,623.00
HDFC BANK AC 0910 (VIKAS SHULK)	(1,08,96,459.77)
HDFC BANK AC 8233 (BHUYARI GUATAR)	13,08,336.00
HDFC BANK (AMC FUND) 1136	(1,30,66,478.00)
HDFC BANK (PADHAN MANTRI )PMAY 0051	(2,65,607.00)
HDFC BANK RUB 6245	2,36,85,384.00
HDFC BANK SIKSHAK ANU (8591)	(39,26,287.18)
HDFC RELIANCE SD 0702	(96,141.00)
IDBI 0063	1,69,28,113.00
ICIC (PMYA)3075	2,26,48,896.00
IDBI 0115	(7,328.30)
IDBI 0374 (MNPA )	(1,22,19,563.05)
IDBI 1993 ROAD ANUDAN	80,17,304.83
IDBI 2269 (DALIT VASTI SUDHARNA)	1,87,53,081.57
IDBI 3202 (PMAY)	26,28,58,694.00
IDBI 3720 (BALKLYAN AAHAR)	12,24,324.00
IDBI 6530 (GHARKUL YOJNA)	4,50,77,305.00
IDBI 9122 ANSHDAN	8,551.00
IDBI BANK 0072	(1,31,032.10)
IDBI BANK 0106 (AGNOI BALKATI)	(39,831.00)
IDBI BANK 0548	(904.50)
IDBI BANK 0630	4,01,876.00
IDBI BANK 1970	999.28
IDBI BANK 2267	(10,970.70)
IDBI BANK 2268 (12 VITT AAYOG)	(1,228.70)
IDBI BANK (2295) (IDSMT)	3,59,661.80
IDBI BANK (2695)	(20.78)
IDBI BANK 3515	14,13,10,787.00
IDBI BANK 70063	(2,49,30,505.90)
IDBI BANK 80228	10,43,13,854.29
IDBI GHARKUL SAVING AC	(4,16,67,000.00)
IDBI HUDCO 0465	(3,88,271.20)
IDBI KHASDAR 1981	(1,309.10)
IDBI ( PMAY GOV )9829	12,12,000.00
IDSMT 2145 (Bom)	1,73,37,714.20
INDIAN BANK 2003 (AMBA)	39,38,256.00
INDIAN BANK (3452)	48,24,912.00
INDIAN BANK 7652	4,07,702.00
INDIAN BANK AGNI SURAJASHA (2850)	88,73,230.00
MAHARASHTRA BANK 3274	14,14,61,585.70
NAGROTHAN YOJNA / NAGROTHAN 3160	36,52,81,188.80
PN BANK 4760	1,71,71,704.44
PNB NAISARGIK APATTI 4461	1,72,48,010.60
PNB (ROB)4452	3,90,29,432.60
PNB (ROB) SD 4531	2,13,87,011.00



PRIMARY SCHOOL FUND 2349 BOM	2,19,56,025.80
RELIANCE & MSEB / RASTE DURUST 3057	97,21,671.63
RELIANCE SD 3932	58,51,749.80
SANITATION 3104	75,66,420.80
SBI 1815 (EMD)	(87,00,536.00)
TRIVENI YOJNA / TRIVENI YOJNA 3013	2,27,25,358.80
UNION BANK 1369 (AAMDAR)	68,30,488.72
UNION BANK 2253	19,88,999.59
UNION BANK 3860	9,29,707.00
UNION BANK 6976	2,39,43,988.17
URBAN TRANSPORT /BUS SHAHAR 2429	7,42,168.80
VIKAS SHULK 2984	18,74,96,450.64
VIKAS SHULK 39R 2372	75,08,796.50
VRUKSJAPRADHIKARAN / VRUKSHA 3024	46,83,411.75
YES BANK (GHANKACHARA VYAVSTAPAN)	3,23,263.00
<b>Total</b>	<b>2165707349.17</b>

**Schedule:-8**

**Revenue from operations**

Particulas	Amount	Amount
12%SC		801370.15
BANK INTEREST		115024075.80
Cess 1%		4399818.56
INSURANCE 1%		357088.05
Labor Deduction		5072251.00
LIC MATURITY INCOME		611494.00
MAHAONLINE (ICICI)		404511.00
MS ELECTRICITY DISTRIBUTION		380103.00
PMAV		5791122.00
Fire tax 3		19979054.75
Penalties for encroachment recovery		322550.00
Deposit 18		21424797.44
Application Registration Fee21		1345131.00
assessment of Taxes		156202.00
Tax on building		16789417.00
Industry Fees		546505.00
Combined Excise Duty		190580834.56
Contractor Registration Fee		1699044.00
marginal income		43896176.20
Covid-19 Charges 19		1896512.00
Tax on open plots		49665203.00
Missing tree guard reduction 330		271320.00
Birth and Death Certificate 1		465405.00
Land rent 12		10000.00
Land Revenue and Agriculture 49		322074.00
Go/Stamp		10824783.00
Advertisement Tax 09		89285.00
Telephone BSNL ROYALTY		2959325.00
Triveni Scheme (Gathewari) 300		2130981.00
Nursing home and biomedical waste license fee 36		283376.00
Nasig Home and Biomedical Waste License Fee 36		12500.00
Tender Fees		125694.00
LICENSE FEE 24		654640.00
Watershed tax 5		5908671.75
Income from market stalls 18		3730584.00
Underground Sewer Preload 299 1		19000936.20
Demand notice fee		3112686.00
Counting charges 36		600.00





Employment Guarantee Scheme Tax	2117978.00
Other costs of recovery	8524554.00
Warrant Fee 30	405019.00
Development Charges (Construction Permission) 296 Income	117990014.13
Electricity tax	84880.00
Marriage registration fee 34	611082.00
Medical Examination Fee / First Registration	3532430.00
Merchandise aggregate income 17	87597.00
Tree thanks 4	9670566.75
Education tax	18337008.00
general tax	51743125.00
street tax	16262124.20
Transfer Fee 33	6169585.00
Zakat /Local Tax Compensation LBT 394	1370400000.00
PRATHAMIK SHALA ANUDAN	34793197.50
<b>Total</b>	<b>2171775282.04</b>

**Schedule:-16**

**Administrative and all exp**

Particulars	Amount	Amount
Bank Charges		163579.09
Maintenance and Repair of Fire Engine 116		716690.00
Deletion 202		3379074.00
Guest expenses 91		884275.00
Nuisance Animal Husbandry Police Protection 418		1047766.00
Non-commercial power equipment and energy saving 127		745012.00
446 Toilet facilities for women in Amravati city		405990.00
Temporary Establishment 138		1687825.00
Temporary establishment 181		1786486.00
Temporary establishment 464		54547139.00
Contingency / Office Expenses 80		2456543.00
Contingency expenses 112		7289533.00
Contingent expenses 122		423918.76
Contingency expenses 168		3712162.00
Contingent expenses 188		5608887.00
Contingency expenses 199		301644.00
Contingent expenses 206		4068498.00
Contingent Expenses 211		1932687.00
Contingent expenses 216		432601.00
Contingency expenses 236		1670806.00
Contingency expenses 254		56585.00
Contingent expenses 401		174291.00
Contingency expenses 88		4878909.00
Contingent expenses 158		2350049.00
Contingent expenses 143		225904.00
Creating facilities for ourselves 232		7548806.00
Emergency Porter Wages 431		692173.00
Commissioner / Mayor Residence Fencing 435		1301239.68
208. Creating Architect Free Dar		1073135.00
Temporary establishment 111		3669734.00
Repairs to building 218		5644942.05
Building restrictions 274		11285.38
Refund of other taxes 104		30000.00
Etawara/Monday Market Reforms 411		93041.00
Building Construction (Office) 434		3433271.56
Cost of electricity consumed 123		5589975.00
Medicinal expenses 159		1936829.57



Purchase of Medicines and Materials Mortuary 419	157695.00
Tax Contingencies 101	478814.00
Tax Printing 102	963600.00
Tax Permanent Establishment 100	56534744.42
Cancer, Heart Disease, Brain Tumor, Kidney Congenital 163	335000.00
Welfare Fund 1920	88000.00
Office Permanent 79	51431538.00
Marginal Costs 233	24031.00
Minor Construction and Repairs 220	107846.00
Coupons 269	1132148.81
Purchase, other maintenance and hire of coolers 124	1427531.00
Sports Development 424	1995858.00
Group Insurance (GIS)389	530156.00
Issuance of uniforms 148	210198.00
Books and uniforms to poor students 243	826545.00
Depreciation Fund 259	42538.00
Intersection Roads and Road Dividers 283	1928240.00
Improvement of square 228	1090833.72
Chhatrapati Shivaji Maharaj statue maintenance 461	1379950.00
Water system 276	2178920.68
Internal maintenance 173	483000.00
Advertisement 83	3417451.00
Road Repair by Jet Puncher 413	419670.96
Slumless Binmagas 293	5734314.33
Slum development backward 267	3398126.41
Purchase of tires and tubes 170	3478600.00
Telephone 84	2215309.00
For Urgent Work (Parashit Pramane) 282	13111296.98
Trial audit fee 226	576900.00
Thekedaranchya Thevi 384	1548263.00
Dispensary building repair and painting expenses 164	269516.00
Claims and Litigation 263	1684952.00
Poor / Muslim Basti Ghatkasaathi 288	6993938.09
Daily cleaning and arrangement of public toilets 147	1699539.00
Daily garbage collection 156	299970.00
Dwakhana Buildings Rent 161	10579.00
Construction to develop new developments 433	1793115.00
Nagar Sevak Fund 271	91952259.15
Printing samples 82	1476206.00
Purchase of new vehicle and Yatra Samajari 284	458000.00
New fire engine 117	201309.00
New vehicle 94	77220.00
241. Repair and maintenance of new schools and old buildings	3614610.54
Purchase of new spray pump, potable machine vehicle 184	273029.00
Concierge facilities for citizens 295	40252.00
Urban Cleanliness Mission 150	85300.00
292 obtained under the Urban Cleanliness Mission	8394654.35
Drainage Workers Establishment 136	250013.00
Nala Coolie Establishment 135	205269.00
Construction and repair maintenance of drains 223	6448940.73
Election expenses 261	975472.00
Pension Contribution Dcps 109	26233086.00
Retirement pay and gratuities 105	321522790.00
412 for the development of Perkot Inner Area	334057.00
Perkot Saudaryikaran 290	1306186.00
Environment Janjagat 417	218614.00
Animal count 177	112500.00
Water shortage scheme 285	1844137.90
Water Inspection Report 398	66090.00





Maintenance, repair etc. of water supply scheme 129	10904560.90
174. Nutnikar of taker and trailer in water supply department	1487120.00
Water Supply Arrears Payment 131	326418.00
Regular payment of water supply 130	920788.00
Water bills 3002	332068.00
Installation of statue 229	218652.99
Bridge, CD Culvert Repair and Maintenance 224	1846149.37
BRIDGE CONSTRUCTION PIPE CULVER AND CIDDY 272	664288.71
Petrol and diesel oil etc. Purchase 171	9205408.00
Expenditure of Police System / Citizen Police System 203	3928556.00
Reproductive and Child Health Program 166	9783733.00
Rent of primary school building 239	272338.00
Primary school intercollegiate sports activities 249	695000.00
Pollution measuring device 416	316248.00
Travel expenses and duration 89	104214.00
Traveling Allowance 81	60162.00
Primary School Education Retirement Wage 237	124808502.00
Prof. School Education Standard Enhancement / Facilitation 252	2428935.00
Fountain Maintenance 195	57015.00
Improvement, repair and maintenance of garden 194	10349493.85
Special Fund for Badnera Development 427	5872145.00
Disposal of intestate corpse 145	97200.00
Bhimtekdi Reforms 281	1169727.00
Bhimtekdi Saudaryikaran 460	2654752.00
278 new roads under Bhuyari Gattar Scheme	2587170.00
210 for land acquisition	11693670.00
244. Retirement pay and benefits of middle school teachers	5183024.00
Electrical system of Manapa building Cost of electricity and lighting 11	2501880.59
Building a tower 204	46800.00
Mahpor Nidhi Fee 93	1171222.00
280 shares from the Municipal Fund	500206.00
Mayor Art Festival 248	497619.00
Mayor Sports Cup Competition 255	274585.00
5% reserve fund for women and child welfare programs 212	8810694.83
Backward Caste Aggregation Welfare 273	5806080.44
Backward farm grant 317	1214282.00
Secondary School Contingency Expenses 245	668193.00
Hon. Allowance of honorarium to members 92	13313312.00
169 Spare Parts & Repairs for All Vehicles Mo and Pa	2644966.00
Improvement of ground and filling of big stones 222	1599111.24
Cost of catching fat animals 191	4593761.00
Removal of silt from thick and obstructed drains 149	40854.00
Tax on large building 387	55381.00
Paving and improvement of roads Ncap 289	14621370.09
Removal of electric poles in road 227	240777.00
Traffic Control 277	352463.00
National Civil Livelihood Pride (Nulm) 373	1475271.00
Rain Water Harvesting (Water Replenishment) 230	8168598.00
Prophylactic vaccines and germicides 182	1566297.00
Employment Guarantee Tax 386	6679164.00
Cost of vaccine 179	62510.00
slaughterhouse exp 423	3475575.00
Desilting of Wadali Lake and Chhatri Lake 201	109482.00
142. Employing workers on daily wages for street cleaning	435621.00
Ward Development Fund 270	96124980.75
Hiring a vehicle 175	5871517.00
Vehicle insurance 172	1731348.00
Optional Allowance 95	3082676.00
Insurance Scheme 113	19334.00





Damage to the well 132	1622191.04
Sludge removal from wells 133	50113.00
Expenditure on Tree Authority 196	770092.00
Provision for arrears of wages 86	7804323.00
Medical Assistance Refund 391	139264.00
Electric Poles in unorganized areas, Laitlawane 125	215507.00
Shawan Utpani Control Initiative 234	2305800.00
Government Scheme with Foreign Fund (Lokvargni) 371 solid waste	73895388.36
Education tax 385	16032198.00
Shiva Hill Beautification 197	2661480.00
Cost of complete assessment 103	2700156.00
Sakout Vagaid 240	8333.00
Operation of Competitive Examination Center 214	475371.36
90 for meeting expenses	338621.00
291 for rural areas included	25041164.76
Sanganakikarana Vadekhbhal, E Governors 85	2521542.00
Expenditure from Rent of Cultural Building / Town Hall 286	100.00
Seventh Pay Commission 462	24342393.40
200 Amendment of Public Chambers	372931.82
Public Organization Grants (Sports) 258	450000.00
275 of public sandas	458585.00
Procurement of materials 146	2760.00
Procurement of materials 160	312993.00
Procurement of Materials 217	791117.00
Sicking Fund 266	67500.00
CCTV Cameras and Security System 85 A	370948.00
Security arrangements 108	25704596.00
Permanent Establishment 187	8980145.00
Permanent Establishment 153	2990462.00
Permanent Establishment 235	250032436.00
Permanent Establishment 253	154479.00
Permanent construction 180	1993693.00
Permanent establishment 178	286191.00
Permanent Establishment 128	1551625.00
Permanent establishment 110	17959562.00
Permanent establishment 119	15585533.00
Permanent establishment 137	3098240.00
Permanent establishment 157	23232443.16
Permanent establishment 167	4333726.00
Permanent establishment 176	1334348.00
Permanent establishment 186	12523947.00
Permanent establishment 189	85116.00
Permanent establishment 192	5742163.00
Permanent establishment 198	6963844.00
Permanent establishment 205	13199046.00
Permanent Establishment (Private Division) 458	1483076.00
Permanent Establishment Sweepers 134	8439181.40
463 of players participating in the competition	200000.00
Cemetery Reforms 225	2860460.11
Fishery Hub 443	49304939.47
ADD QUALITY CHARGES	181563.06
Add Royalty SAND	-639424.57
Deduction on Royalty on Sand	-131889.19
ESIC	-8276.00
GST12%	48807119.13
GST 18%	1371088.92
INPUT CGST	310479.58
INPUT SGST	293156.58
KALYANKARI YOJANA 5%	80682.23



LWF	-328481.62
RELEASE TESTING AMOUNT OF TESTING	787638.00
Rounded Off	48.54
SGST	912618.06
Contractor Fees	119689.00
Marginal income 73	4700.00
Contractors' deposits 377	274602.00
Tribeni Scheme (Guthevan) 340	521423.00
Claim Income 16	257266.00
Environmental Complementary Project Fund265	6927.00
Basic / Basic Amenities Development Grant 343	4301856.58
Tax on large building 380	1275322.00
Road Repair Fee (Revenue)	34733.00
Road Construction and Improvement Ncap 347	28655450.13
Employment Guarantee 379	614831.00
Vehicle Base Rent 42	32750.00
Development cost P 301	5074.00
Development expenditure V P 341	2838037.00
Development Fee (Construction Permission) 336	75848954.94
Development Charges (Sale of Plots) 337	7185184.00
Rent of school building 13	27496.00
Excise duty 278	30067239.00
<b>Total</b>	<b>1989277173.17</b>



**Schedule : 6: FIXED ASSETS**

Sr. No.	Particulars	Opening 01/04/2020	Addition		Deduction	Total	Depreciation	Closing WDV 31/03/2021
			Before 30/09/2020	After 30/09/2020				
1	Infrastructure assets							
	4133 Movable Road & Foot Path	1682622997.16				1682622997.16		1682622997.16
	4134 Movable Water Supply System	95119087.10				95119087.10		95119087.10
	4136 Movable Toilets	53856363.66				53856363.66		53856363.66
	Gutters & Nallas	248686480.16				248686480.16		248686480.16
	Movable Bridges	100624596.15				100624596.15		100624596.15
	Movable Sewerage System	474955647.35				474955647.35		474955647.35
	Electrical Installations	72210475.00				72210475.00		72210475.00
	Movable Streets Lighting	68425923.00				68425923.00		68425923.00
2	Other Assets							
	4139 Conference Hall Form Municipal fund	95441058.24				95441058.24		95441058.24
	Movable Assets Land All	293825249.00				293825249.00		293825249.00
	4120 Movable Building and primise	149334973.20				149334973.20		149334973.20
	Furniture and fixtures	12428985.50				12428985.50		12428985.50
	Other Assets	1406860.80				1406860.80		1406860.80
	Plants and machinery	18966973.00				18966973.00		18966973.00
	4136 Erection of ETP Plant	1235658.00				1235658.00		1235658.00
	Plants and machinery other	10237866.20				10237866.20		10237866.20
	4169 Other Vehicals	5000.00				5000.00		5000.00
	Commercial vehicals	13058354.00				13058354.00		13058354.00
	Vehicals	44187437.00				44187437.00		44187437.00
	Other Equipments, Computers and Print	19225908.20				19225908.20		19225908.20
	Total	3455855892.72	0.00	0.00	0.00	3455855892.72	0.00	3455855892.72





Schedule:- 4  
Municipal Funds for various Schemes

Particulars	Opening balance of funds	received during the years	Expended during the years	Closing balance
13 VITT DAY CARE CENTER	14,50,566.00		8,35,862.70	6,14,705.30
14 Vitta Ayoga	98,52,70,340.88		57,15,84,176.19	41,36,86,164.69
15 Vitta Ayoga		38,21,00,019.00	14,15,23,293.00	24,05,76,726.00
30 GHARKUL YOOGNA FOR SC-ST	38,69,27,308.00		2,74,99,977.00	35,94,27,331.00
3211 13 Vitta Ayog	83,89,97,610.05		85,43,716.34	83,89,97,610.05
3212 IDSMIT (EKATMIK SHAHR VIKAR YOJNA)	82,48,626.00	19,85,981.00		16,90,890.66
3219-06 USDISMT	7,38,19,819.56			7,38,19,819.56
3219 BRGF-1	37,50,958.00			37,50,958.00
3219 CITY CLEANLINES PLAN - PENDING	7,78,49,172.67			7,78,49,172.67
3221 MULBHUT SAYI SUVIDHA	48,35,88,762.03		7,00,41,896.02	48,35,88,762.03
3221 ROAD CONSTRUCTION & MAINTENANCE (ROAD GRAN	57,40,07,684.41		4,02,31,763.93	50,39,65,788.39
3222 Dait Vast Grant	27,49,71,568.84	3,33,34,000.00		26,80,73,804.71
3224 MLA FUND	5,43,26,033.00			5,43,26,033.00
3224 MP FUND GUDHE+ADSULT	5,10,366.00			5,10,366.00
3225 COMPETITIVE EXAMINATION	3,88,977.00			3,88,977.00
3225 DISTRICT PLANNING COMMITTEE	12,14,41,525.74		4,65,14,282.55	7,49,27,243.19
3225 SUPPLY OF EQUIPMENT FOR ANGANWADI PROJECT	5,05,437.00			5,05,437.00
3229 ADHR PROJECT	53,388.00			53,388.00
3229 CONSTRUCTION & MAINTAIN OF AMBANALA & UPNA	(75,011.00)			(75,011.00)
3229 CONST OF PUBLIC TOILETS UNDER NP SCHEME	48,61,000.00			48,61,000.00
3229 DEVELOPMENT OF FIRE DEPARTMENT	2,36,81,399.00			2,36,81,399.00
3229 DEV PLAN FOR SMALL & MEDIUM CITIES PENDING	2,17,73,101.00			2,17,73,101.00
3229 GIS SOFTWARE	12,75,899.00			12,75,899.00
3229 MAJOR DEVELOPMENT PENDING	29,629.00			29,629.00
3229 MH PEOPLE DEV PROJECT (SWARNA JAYANTI)	4,33,50,346.00		59,20,224.00	3,74,30,122.00
3229 NATURAL CLAMITY	(7,17,08,046.00)			(7,17,08,046.00)
3229 VIDARBHA SCIENTIST DEVELOPMENT FUND	22,19,945.00			22,19,945.00
3230 GRANT FOR MINORITY DEVELOPMENT	35,28,441.00			35,28,441.00
3230 GRANT TO AMBDEVI &EKVIRADEVI SANSTAN	(66,44,531.00)			(66,44,531.00)
3230 MINORITY STUDENT ALLOWANCE PENDING	5,05,245.00			5,05,245.00
3230 SAVTRIBA PHULE GIRLS DEV SCHEME PENDING	13,25,600.00			13,25,600.00
3230 SWARNA JAYANTI URBAN EMPLOYMENT SCHEME PEN	(4,38,47,900.00)			(4,38,47,900.00)
AMRUT YOOGNA	(4,29,955.87)			(4,29,955.87)
COVID-19 (GOV FUND)		2,01,88,906.00	64,58,124.41	1,33,00,825.72
DPDC FUND PENDING	70,40,829.00	5,96,62,830.00	2,98,80,999.27	2,97,81,830.73
				70,40,829.00



GOVERNMENT OF MAHARASHTRA (OTHER DET) ALL PENDING	2,94,38,705.00			2,94,38,705.00
GRANT FOR CHATTRI TALAV	16,49,28,779.00			20,51,26,963.00
GRANT FORM FINANCE COMMISSION PENDING	2,82,41,363.00			2,82,41,363.00
MP/MILA FUND	3,92,95,331.91		27,24,636.00	3,74,68,498.91
NCAP AMC GOVERNMENT FUND	2,89,14,889.00			8,00,000.00
OTHER GOVERNMENT OF INDIA PENDING	11,93,98,587.00			2,89,14,889.00
OTHER GOVT OF MAHARSTRA PENDING	23,47,33,235.15	15,37,20,000.00	15,33,02,942.00	11,93,98,587.00
PRADHANMANTRI AWAS YOJNA	75,69,527.00			23,51,50,293.15
PRATHMIK SOU SUVIDHA 25CR	(22,98,649.00)	3,77,11,000.00	1,95,23,620.03	75,69,527.00
RAJAPETH OVERBRIDGE	2,63,186.00			1,58,88,730.97
SHAHARBUS WAHTUK ANUDAN	2,00,00,000.00			2,63,186.00
SMART CITY GRANT	7,09,14,997.00			2,00,00,000.00
SWACCH BHARAT YOJANA				7,09,14,997.00
<b>Grand Total</b>	<b>4,61,43,94,086.17</b>	<b>74,26,28,371.00</b>	<b>1,13,66,15,161.44</b>	<b>4,22,04,07,295.73</b>



# **Notes to Accounts**

## **1. Background**

As part of financial reforms accrual based double entry accounting system under AMRUT guidelines and as per Amravati Municipal Accounting Method (AMAM), the available accounting data for the FY 2020-21 was entered into customized TALLY ERP 9.0 Software. The financial statements presented herein are the outcome of this process. The quality and reliability of the financial statements presented herewith are dependent upon and subject to the quality and reliability of available accounting input supplied by the municipal corporation.

## **2. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles, guidelines of AMAM requires municipal corporation to make estimates and assumption that effect the reported balance of assets and liabilities and also disclosures relating to contingent liabilities as at the date of financial statements and reported such estimates relied upon includes provisions on tax receivables, useful lives of fixed assets etc. Difference between the actual result and estimates are recognized in the period in which the results are known/ materialized.

## **3. Recognition of Revenue**

i) Revenue in respect of advertisement Rights/Hoardings:

In case of Revenue from advertisement rights since records are not maintained properly, same is recognized on actual receipt basis.

## **4. Recognition of Expenditure**

i) The Municipal Corporation has not maintained unpaid/ pending bills register. Hence Revenue expenditure incurred during the year but not paid for could not be included in the Financial Statements.

ii) Employee Benefits Expenses

Contribution towards Pension and other retirement benefit are recognized as expense as and when they are paid.

Municipal Corporation deducts Defined Contributory Pension Scheme (DCPS). Provident Fund (EPF) from employees salary and deposit that amount in hank. From that amount Corporation make the Fixed Deposit with various banks and earned interest. After the retirement of employee, Corporation paid the whole amount of deduction with interest to the retired employee. Those whole processes depend and prepared on the Software maintained by Municipal Corporation. The said software expired on year 2003,

It is difficult to said that Municipal Corporation complied with the various provisions of National Pension Scheme and Employees Provident Fund Scheme.





iii) Provision against Receivables

As the Municipal Corporation does not have detailed bifurcation which is required it is very difficult for us to identify the ageing.

**5. Fixed Assets & Capital Work in Progress**

i) Fixed Assets Opening Balances

Municipal Corporation has not prepared Fixed Asset Register. Therefore it is difficult to identify the Properties of Municipal Corporation. As the details of the fixed assets & Capital work in progress were not provided for the preparation of opening balance sheet. Fixed assets and capital work in progress shows only those assets which are subsequently acquired as identifiable from the records shared with us. The fixed assets are shown at lower side.

ii) Subsequent additions and deletions

Details of fixed asset additions, capital work in progress completed and put to use was not made available to us as a result only the expense which were specifically identifiable as a capital in nature were capitalized.

iii) Depreciation and Amortizations of Fixed Assets

As the adequate details regarding the fixed assets required for the provision of the depreciation like total fixed asset of corporation, estimated remaining useful life, assets scrapped during the year as on balance sheet date were not made available.

**6. Treatment of Grants**

i) Opening Balance of Grants

The corporation does not maintain grant register in a proper manner i.e. opening balance of grants are taken as the closing balance of the previous year.

ii) Additions/ deductions during the year

Grant received from government agencies are credited directly to respective Grant fund account and debited to separate bank account which is opened for each grant. Expenditure incurred there from is debited Assets/ Capital work in progress/ specific revenue expenditure accounts as the case may be. On the other side, funds equal to capital expenditure incurred during the year against grants are transferred to capital contribution from grant liability. Whereas funds equal to revenue expenditure incurred against grants are transferred to revenue grants from grant liability.

**7. Other Disclosures**



i) The Municipal Corporation has not maintained a separate register for the security deposit, Earnest Money Deposit, Retention Money, Drainge Deposit, Waterworks Deposit, Tender Money Deposit, Performance Guarantee etc. Further that it has not updated the records of whatever deposits maintained by it. Hence the liability in respect of deposits disclosed in the Balance Sheet is only to the extent of availability of information from whatever records available in that respect. Further that it has not maintained any record of Security or other deposits received in the form of Bank FDR or NSC

ii) Debit Credit balance in Loans & Advances, Balances of sundry creditors & debtors are subject to confirmation/ reconciliation and consequent modifications, if any.

iii) Bank reconciliation of few accounts is pending of account of some long unreconciled entries. Besides, the bank statement of few accounts was not made available to us. The same has been brought to the notice of administration on numerous occasions,

iv) Accounting of the municipal corporation was done based on the source document provided to us during the period of accounting. If the same is change after our accounting the financial statements prepared by us are not presented true and fair view to the extent.

v) These being the ground realities, there might be possibility that these financial statements may not cover assets/ liabilities existing at balance sheet date, if any, but unknown to the appropriate authority of the municipal corporation. Any error or omission is noticed it shall be incorporated by making an adjustment through an "Municipal Fund & Reserve A/c". To that extent, these financial statements are not showing real position of state of affairs of the municipal corporation as on reported date.

vi) The figures in the financial statements have been rounded off to the nearest Rupee.

vii) Previous year figures were regrouped or rearranged were ever required. As per corporation, the tax may have been collected in cash, but the same has been deposited in treasury account either in the same day or in next day, further there is no mention of cash in the treasury cash book, hence the entries has been passed as appears in the treasury cash book.

ix) Year wise aging details of debtors not made available hence provision for bad and doubtful debts cannot be made.

x) Work completion certificate for the assets created/ capitalized during the year has not made available to us, we have capitalized the assets on the basis of the entries in the measurement book/ scheme register/ files of contractors.

xi) In the department of Swacha Bharat yojana accounts details i.e cash books, bank books, vouchers, etc not provided to us for the accounting hence those transaction not recognized in the books of account. Further that management informed us that the cash books and documents are submitted to police stations.

#### **B. Disclaimer**



All the financial figures and comments in specific or general terms made in relation to the same or the accounting process in general in the Amravati Municipal Corporation are based on information, documents and explanations provided by officers and staff during the course of engagement and the correctness, origin comprehensiveness or veracity or comments or explanation in so far as they relate to existing practices is not the responsibility of the consulting team. It is emphasized that the amounts must be made the subject of independent audit. Although the consulting team has made every effort to obtain information from every department of Amravati Municipal Corporation and also circulated the team's requirement in this regard, it is possible that some relevant information or documents have not become available to team. This document is based upon and restricted to the set of information, comments and explanation provided by Amravati Municipal Corporation officers and staff therefore any such information, comments and explanation not provided to consulting team is excluded and the team has no responsibility whatsoever in regard to the possible present or future effects of such documents, comments, information and explanation on present documents. The consulting team is not responsible for any legal or other liability that may arise in any point of time from this documents or any interpretation whatsoever that may be put on the whole or part of it. The consulting team is not responsible for any legal consequences arising out of non-compliance by the Amravati Municipal Corporation of any of its statutory or other governmental obligation that may become apparent now or any time in the future, in whatsoever manner and whatsoever way.







**Name :- AMRAVATI MUNCHIPAL CORPORATION**

**Subject :- Audit Report**

**Year :- FY 2020-2021**

**FROM:**

**M/S PARESH R.SAHU & CO.**

**Flat No.G-2, Ground Floor,**

**Vishnu-Laxmi Appartments,**

**Balaji Plots, Rajapeth**

**Amravati-444601**

**Phone: 0721-2650405**

**Mob No:-9890982911**