

## 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, 2022, for the year then ended, Statement of Income and expenditure For the year ending on March 31, 2022 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 2022; 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 2021

### **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.

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

Place: Amravati  
Date:26/05/2023



CA. Paresh R Sahu  
Proprietor  
Membership No. 167438  
Firm Reg. No.: 141452W  
UDIN: 23167438BGUAFD7580



**PART I — BALANCE SHEET**

Amravati Municipal corporation, Amravati  
Balance Sheet as at ...31-03-2022  
(Amount in ₹)

Particulars	Schedule No.	As on 31st March 2022	As on 31st March 2021
1	2	3	4
<b>I. EQUITY AND LIABILITIES</b>			
Municipal Funds for various Schemes	1	4,19,64,03,391.09	4,22,04,07,295.73
Special reserve	2	1,04,80,92,481.10	1,04,80,92,481.10
Deficit / Surplus	3	26,75,17,924.29	17,58,13,154.86
Non-current liabilities	4	10,89,21,870.92	10,89,85,239.92
Current liabilities & Payables	5	67,14,10,175.28	68,84,77,797.28
<b>TOTAL</b>		<b>6,29,23,45,842.68</b>	<b>6,24,17,75,968.89</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)		56,31,28,774.00	61,92,64,860.00
<b>Current assets</b>			
Loans and Advances		5,75,082.00	5,65,082.00
Cash In Hand		3,82,785.00	3,82,785.00
Cash at Bank	7	2,27,24,03,308.96	2,16,57,07,349.17
<b>TOTAL</b>		<b>6,29,23,45,842.68</b>	<b>6,24,17,75,968.89</b>

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

Date: 26/05/2023

Place: Amravati

As per our Report & Notes of even date  
For M/s Paresh R.Sahu & Co  
Chartered Accountants

Chief Account Officer



Proprietor  
Mem.No.167438  
FRN:141452W

UDIN: 23167438BGUAFD7580





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

Amravati Municipal corporation ,Amravati

Income &amp; Expenditures statement for the year ended 31st March 2022

(Amount in ₹)

	Particulars	Sched ule No.	As on 31st March 2022	As on 31st March 2021
	1	2	3	4
I	Revenue from operations	8	2,78,50,90,657.41	2,17,17,75,282.04
II	Other income		-	-
III	<b>Total Revenue (I + II)</b>		2,78,50,90,657.41	2,17,17,75,282.04
IV	<b>Expenses:</b>			
	Adminstrative and all exp	9	2,69,17,39,045.53	1,98,92,77,173.17
	Finance costs		-	-
	Depreciation and amortization expen	6	-	-
	<b>Total expenses</b>		2,69,17,39,045.53	1,98,92,77,173.17
V	<b>Surplus before exceptional and extraordinary items and tax (III - IV)</b>		9,33,51,611.88	18,24,98,108.87
VI	Exceptional items		-	-
VII	<b>Surplus before extraordinary items and tax (V - VI)</b>		9,33,51,611.88	18,24,98,108.87
VIII	Extraordinary items		-	-
IX	<b>Surplus Transfer to Reserve (VII- VIII)</b>		9,33,51,611.88	18,24,98,108.87

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: 23167438BGUAFD7580



**Schedules Forming Part of Balance sheets & Income Expenditures Accounts**

**Schedule:-2**

**Special Reserve**

Particulars	Amount	Amount
3179 Development charges		38980155.00
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		17,41,66,312.41
Surplus during the Years		93351611.88
<b>Total</b>		<b>26,75,17,924.29</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		4,45,67,267.92
3610 Earnest money Deposits		134172419.00
<b>Total</b>		<b>108921870.92</b>

**Schedule:-5**

**Current liabilities & Payables**

Particulars	Amount	Amount
<b>Duties &amp; Taxes</b>		3,62,28,153.11
3% Below As Per Agreement	6,54,203.60	
Add Material Testing Charges	78.00	
BUISSNESS TAX	48,039.00	
Deduct Amout for Testing Rectification	34,172.00	
Deduct for Delay Work	20,550.00	
Deposit for Test Result	60,000.00	
Duduction 20.09 Percent Below As Per Agreement	25,427.00	
GIF	5,666.00	
GPS KAPAT	50,000.00	
GST	43,50,656.56	
GST TDS	7,80,753.68	
IT TDS	1,08,13,411.21	
LBT	1,416.00	
Li 1%	35,04,815.87	
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	





W.C.T.  
Offical Ded 2222  
Add & Deduct Third Party  
CGST

45,873.80  
12,42,288.00  
(1,57,244.00)  
(7,95,579.71)

**Provisions**

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 PAYBLE	2,02,079.00
GIS DEDUCTED & PAYBLE (EMPLOYEES)	95,127.00
HBA EMPLOYEES	27,552.00
LABOUR CESS PAYBLE	1,47,23,801.08
LABOUR INSURANCE PAYBLE	53,31,784.97
MAHILA BANK BADNERA (EMPLOYEES)	13,85,960.00
MISCELLANEOUS DEDUCTION AND PAYBLE (EMPLOYEES)	3,21,99,112.00
NNSB DUDUCTED & PAYBLE (EMPLOYEES)	48,650.00
OTHER MISC DEDUCTED AND PAYBLE (EMPLOYEES)	8,66,709.00
PAYBLE TO DCPS	5,27,93,410.00
PROFESSIONAL TAX PAYBLE	3,54,087.00
PROFESSIONAL TAX PAYBLE (EMPLOYEES)	8,15,130.00
REFUND FROM SALARY DEDUCTED & PAYBLE (EMPLOYEE)	5,07,67,116.00
SECURITY DEPOSIT PAYBLE	4,23,92,658.20
SOCIETY LOAN	40,56,064.00
NEW EMPLOYEES	29,79,962.00
SURCHCHARGE ON TDS PAYBLE	1,971.00
TDS ON CGST PAYBLE	10,54,981.53
TDS ON SGST PAYBLE	10,26,513.63
TDS PAYBLE ON IT	18,309.00
UNION BANK DEDUCTION	2,100.00
VAT PAYBLE	32,54,112.76
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
AMRAVTI JILHA MAHILA SAHKARI BANK ADVANCE	(68,355.00)
EMPOLYEE PROVIDNT FUND DEDUCTED OND PAYBLE	(3,92,49,895.00)
G.S.T Recovery & Fill	(1,08,55,010.78)
INCOME TAX DEDUCTED & PAYABLE (EMPLOYEES)	(8,82,319.00)
LIC DEDUCTED AND PAYBLE (EMPLOYEES)	(26,72,043.00)
SERVICE TAX PAYBLE	(52,34,845.63)
SOCIETY 1309 DEDUCTED AND PAYBLE (EMPLOYEES)	(39,59,680.00)
SOCIETY 171 DEDUCTED AND PAYBLE (EMPLOYEE)	(49,307.00)
Society 3022 Deducted and Payble (Employee)	(7,67,678.00)
Society 454 Deducted and Payble (Employee)	(40,81,744.00)
Society 560 Deducted and Payble (Employee)	(36,17,645.00)
Society 611 Deducted and Payble (Employee)	(27,11,504.00)
Society 624 Deducted and Payble (Employee)	(1,10,750.00)
Welfare Fund Deducted and Payble (Employee)	(1,20,520.00)
<b>Total</b>	<b>671410175.28</b>

**Schedule:- 7**

Cash at Bank	Amount	Amount
Particulas		49,71,934.00
AADHAR YOJANA INDIAN BANK 3452		





Agnishaman Balkatiran (CBI) 2835	1,26,726.60
ALPASANKHYANK ANUDAN BOM 6084	28,64,739.00
ALPASANKHYANK ANUDAN ( PNB ) 4504	0.60
AMC AGNISHAMAN BALKATIKARAN 1561	1,81,21,843.00
AMC AMBANALA 1481	57,475.00
AMC AMBA NALA (CBI) 2369	33.24
AMC AMBANALA & UPNALE 1970	1,030.28
AMC AMRUT YOJNA 3137	38,35,80,802.68
AMC BRGE 7373	46,79,663.00
AMC BRGF (CBI) 2347	32,725.60
AMC DALIT WASTI YOJANA 1196	18,08,29,540.96
AMC DCPS 0665 (BOM)	14,71,55,521.00
AMC FISHARY HUB 2195	14,40,90,931.00
AMC FUND / PROPERTY TAX/ AMC 2394	7,43,01,300.26
AMC HADDWAD (IDBI) 6249	18,82,468.00
AMC JIHILLA NIYOJNA SAMITI YOJNA 7878	24,54,86,466.57
AMC KALYAN NIDHI (INDIAN BANK) 6460	4,71,586.00
AMC KHASDAR 1390	1,13,697.00
AMC KHASDAR AJITKUMAR SANCHE 6628	50,223.00
AMC KHASDAR NIDI (CBI) 2799	752.36
AMC MULBHOOT SIVIDHA 1786	1,77,95,039.00
AMC NAISARGIK AAPATTI (BOM) 3968	98,83,436.00
AMC NULM (BOM) 5843	14,85,710.72
AMC PMAY 0092 (BOM)	25,13,27,830.00
AMC ROAD GRANT 1298	6,11,68,201.00
AMC VIDHARBHA VAIDHANIK 2065	29,34,801.00
AMC VIDHRBHA VIDHANIK (CBI) 2891	20,523.60
AMC VIKAS SHULK ELECTION (PNB) 4522	41,00,291.60
AMRUT GREEN SPACE 6161	16,17,823.68
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 9860 (GIS PRANALI)	22,74,016.00
AXIS 3188 ALPSANKHYANK	12,225.00
AXIS 7471 (BUS ROYALTY)	2,44,253.83
AXIS BANK 1831 (13 TH FAINANCE)	6,47,640.00
AXISBANK 2834 (14 VITT AYO)	86,93,251.00
AXIS BANK 3973	55,755.57
AXIS BANK 8781 (J.AND D.MALL)	24,000.00
AXIS BANK 9638	17,34,539.00
AXIS BANK (BHIM TEKADI GRANT) 9758	20,740.00
AXIS RELIANCE 4761	1,54,78,701.84
BHIMTEKADI SAUNDARIKARAN (PNB) 4513	0.60
BHIMTEKDI SAUNDARIKARAN BOM 5864	52,87,278.00
BHUYARI GATAR YOJNA 2962	4,04,35,017.40
Bom AGNIKAR 3002	1,89,47,803.68
Bom (Agnisuraksha Nidhi) 6812	58,58,937.00
CENSUS 2021 AMC (CBI) 0652	84,796.00
CENTRAL BANK (DALIT SUDHAR) 2303	4,89,549.30
Central Bank of India 2289( Road Grant)	3,83,076.45
CHATRITALV VIKAS YOJNA 3148 (Bom)	3,09,35,618.00
DENA BANK 2025 (GHARKUL)	1,57,91,843.00
EXCESS RAIN FALL (BOM) 4203	8,93,557.00
EXCESS RAINFALL ROAD REPAIRING FUND (PNA) 4470	2,110.60
GHANAKACHRA VEVASTHAPNA 3071	2,20,79,474.00
HDFC 0010 (LBT)	1,96,100.00



HDFC 0012 (CHATRI TALAW VIKAS YOINA)	4,18,653.40
HDFC 0020 (TAX)	6,94,06,362.39
HDFC 14TH FINANCE SD 9902	6,52,376.00
HDFC 3964 (PRATHMIK SOYI SUVIDHA)	21,298.00
HDFC 8723 (SBA)	90,49,044.00
HDFC 9679 (TRIVENI)	97,885.00
HDFC BANK 0061 (SMART CITY)	1,67,88,558.00
HDFC BANK 3977 (NAGAROTTHAN YOJANA)	1,10,25,303.00
HDFC BANK 9842 (AMMRUT ABHIYAN YOJNA)	62,23,201.00
HDFC BANK AC 8233 (BHUYARI GUATAR)	13,65,722.00
ICIC (PMYA)3075	2,02,24,566.00
IDBI 0063	1,69,26,015.80
IDBI 2269 (DALIT VASTI SUDHARNA)	1,87,53,081.57
IDBI 3720 (BALKLYAN AAHAR)	12,61,679.00
IDBI 6530 (GHARKUL YOJNA)	4,25,36,833.00
IDBI 9122 DCPS	8,811.00
IDBI BANK 0072	4,31,91,612.90
IDBI BANK (2295) (IDSMT)	3,63,151.50
IDBI BANK 80228	10,30,06,331.29
IDSMT 2145 (Bom)	3,20,93,342.80
INDIAN BANK 2003 (AMBA)	38,81,301.00
INDIAN BANK 7652	4,20,117.00
INDIAN BANK AGNI SURAKSHA (2850)	1,01,26,961.00
JILAH NIYOJAN (CBI)2868	15,00,641.90
NAGROTHAN YOJNA / NAGROTHAN 3160	37,52,18,815.68
NATIONAL CLEAN AIR (BOM) 4779	53,79,151.00
P.N BANK 4760	2,63,81,726.44
PNB NAISARGIK APATTI 4461	0.60
PNB (ROB)4452	2,00,453.60
PNB (ROB) SD 4531	2,278.60
PRIMARY SCHOOL FUND 2349 BOM	68,494.30
RELANCE & MSEB / RASTE DURUST 3057	13,25,399.63
RELANCE SD 3932	60,13,996.68
ROB BANK OF MAHARASHTRA 3673	4,83,75,351.00
ROB SD BANK OF MAHARASHTRA 4951	9,64,834.00
SANITATION 3104	77,76,310.68
SWEEPER WELFARE FUND 0630 (IDBI)	4,14,138.00
TRIVENI YOJNA / TRIVENI YOJNA 3013	2,35,40,248.38
UNION BANK 1369 (AAMDAR)	47,27,878.32
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	7,62,447.68
Vikash Shulk Election Bom 5489	4,16,84,149.00
VIKAS SHULK 2984	16,67,99,702.00
VIKAS SHULK 39R 2372	1,32,63,794.38
VIKAS SHULK39/R (HDFC) 0899	91,132.00
VRUKSJAPRADHIKARAN / VRUKSHA 3024	31,53,310.00
YES BANK (GHANKACHARA VYAVSTAPAN)	3,23,263.00
13TH FINANCE 3274	(8,26,447.38)
15 TH FINANCE COMMISSION AMR 2544	(8,01,46,084.43)
AMC 14 TH FINANCE 6166	(2,45,27,338.18)
AMC BRGF (IDBI) 2267	(12,117.00)
AMC KALYAN NIDHI (IDBI) 1921	(45,512.00)
AMC NATIONAL CLEAN AIR {HDFC} 9419	(10,83,774.00)
AMC PMYA YOJNA 7035	(27,360.00)
AMC RAMAI AWAS YOJNA 2377	(23,68,026.00)
AMC VIDHRBHA VAIDHANIK VIKAS MANDAL 0115 (IDBI)	(8,860.60)
AXIS 1540 (MANAPA FUND)	(6,10,51,606.05)





AXIS 6314 NIVDNUK/VIKAS SHULK	(49,342.36)
AXIS BANK 2833 (GHARKUL YOJNA)	(8,59,86,416.00)
AXIS BANK 4967 NAISARGIK AAPATTI	(12,250.00)
AXIS (ROB) 4326	(3,73,68,913.00)
BANK OF INDIA 0015 (NULM)	(37,19,730.00)
BANK OF INDIA 4735 (LBT)	(31,82,952.00)
CENTRAL BANK 1571 (NULM)	(38,87,572.17)
CENTRAL BANK 7973 (MULBHUT SOI SUVIDHA)	(6,14,95,109.00)
FISHERY HUB 3515 (IDBI)	(5,18,674.00)
HDFC 00240(SWACHATA GRUH)	(55,248.00)
HDFC 1162 (ROAD DURSTI)	(1,66,098.00)
HDFC 2996 (AMRUT YOJNA)	(5,26,91,987.00)
HDFC 9590 (FIRE TAX)	(7,20,278.00)
HDFC AMC ROB SD 6771	(90,222.00)
HDFC BANK 1152 (TREE)	(29,62,126.00)
HDFC BANK AC 0910 (VIKAS SHULK)	(1,08,96,459.77)
HDFC BANK (AMC FUND) 1136	(1,38,46,768.00)
HDFC BANK (PADHAN MANTRI )PMAY 0051	(2,62,971.00)
HDFC BANK RUB 6245	(29,229.00)
HDFC BANK SIKSHAK ANU (8591)	(39,26,287.18)
HDFC RELIANCE SD 0702	(95,728.00)
IDBI 0374 (M.N.P.A )	(1,22,23,143.35)
IDBI 1993 ROAD ANUDAN	(1,97,478.47)
IDBI 3202 (PMAY)	(3,46,41,543.00)
IDBI BANK 0106 (AGNOI BALKATI)	(38,000.30)
IDBI BANK 2268 (12 VITT AAYOG)	(1,228.70)
IDBI BANK (2695)	(665.00)
IDBI BANK 70063	(2,49,30,505.90)
IDBI GHARKUL SAVING AC	(4,16,67,000.00)
IDBI HUDCO 0465	(3,90,073.50)
IDBI KHASDAR 1981	(3,035.40)
IDBI ( PMAY GOV )9829	(1,31,45,506.00)
PUNJAB BANK 2135 (DCPS)	(3,34,31,198.00)
SBI 1815 (E.M.D)	(1,51,03,426.00)
VRUKSHA UPKAR 0548 (IDBI)	(2,680.80)
<b>Total</b>	<b>2272403308.96</b>

**Schedule:-8**

**Revenue from operations**

Particulars	Amount	Amount
BANK INTEREST		2567781.00
INDUS TOWER		6263268.00
LIC MATURITY INCOME		73206.00
MAHAONLINE (ICICI)		470026.00
Fire tax 3		7033526.00
Penalties for encroachment recovery		1148634.00
Additional payment Received		1050580.00
Deposit received 18		29379894.00
Registration Fee 27		20000.00
Application Registration Fee21		1437793.00
assessment of Taxes		89500.00
Tax on building		16448367.00
Industry Fees		3000.00
Combined Excise Duty		379856698.00
Contractor Registration Fee		523627.00
marginal income		9491137.94
Covid-19 Charges 19		3440875.00
Tax on open plots		126739469.00



Zakat /Local Tax Compensation LBT 394	1479600000.00
Birth and Death Certificate 1	669052.00
Advertisement Tax 09	10000.00
Triveni Scheme (Gathewari) 300	221680.00
Citation fee66	500.00
Nursing home and biomedical waste license fee 36	428000.00
Tender Form Fee 43	2299275.00
License Fee 24	18368.00
Watershed tax 5	261240.00
Primary School Teacher Grant 45	278554836.00
Income from market stalls 18	8646908.00
Underground Sewer Preload 299 1	36261053.72
Stamp Duty Surcharge 7	63814863.00
Employment Guarantee Scheme Tax	720.00
Other costs of recovery	49109.00
Development Charges (Construction Permission) 296 Income	297938826.50
Marriage registration fee 34	808517.00
Medical Examination Fee / First Registration	2540048.00
Merchandise aggregate income 17	1038845.00
Tree thanks 4	8509454.25
general tax	4393041.00
street tax	715646.00
Transfer Fee 33	12273293.00
<b>Total</b>	<b>2785090657.41</b>

#### Schedule:-16

##### Administrative and all exp

Particulars	Amount	Amount
Bank Charges		38593.53
Maintenance and Repair of Fire Engine 116		489958.00
Fire Department 110		19818309.00
Fire Service Fund 118		114742.00
Encroachment exp 202		4838695.00
Guest expenses 91		196056.00
Nuisance Animal Husbandry Police Protection 418		1000000.00
Non-commercial power equipment and energy saving 127		645900.00
446 Toilet facilities for women in Amravati city		500000.00
Temporary Establishment 138		4509007.00
Temporary establishment 181		1960022.00
Temporary establishment 464		85987513.92
Contingency / Office Expenses 80		6105595.92
Contingency expenses 112		1368869.00
Contingent expenses 122		1368869.00
Contingency expenses 168		180122.00
Contingent expenses 188		5184533.00
Contingency expenses 199		235263.00
Contingent expenses 206		468498.00
Contingent Expenses 211		1982235.00
Contingent expenses 216		2570000.00
Contingency expenses 236		3587378.00
Contingency expenses 254		65897.00
Contingent expenses 401		249050.00
Contingency expenses 88		1989590.00
Contingent expenses 158		276500.00
Contingent expenses 143		142420.00
Creating facilities for ourselves 232		17604661.00
Emergency Heavy Rain Relief Daily431		339144.00
Emergency Porter Wages 431		836985.00







Commissioner / Mayor Residence Fencing 435	77424.00
208. Creating Architect Free Dar	3598651.00
Temporary establishment 111	4559936.00
Temporary establishment 120	1249385.00
Repairs to building 218	5068476.00
Building restrictions 274	569854.00
Refund of other taxes 104	15500.00
Market Reforms 411	573010.00
Building Construction (Office) 434	320434.00
Park Department 192	6101500.00
Cost of electricity consumed 123	91532194.00
Medicinal expenses 159	3027919.00
Purchase of Medicines and Materials Mortuary 419	1498560.00
Tax Contingencies 101	519591.00
Tax book Printing 102	467992.00
Tax Permanent Establishment 100	59119221.87
Cancer, Heart Disease, Brain Tumor, Kidney Congenital 163	1770000.00
Workshop Section 167	4325200.92
Office Permanent 79	72300363.20
Misc Exp 233	24200.00
Minor Construction and Repairs 220	1996153.00
Coupons 269	3368874.00
Purchase, other maintenance and hire of coolers 124	150394.00
Sports Development 424	2487634.00
Group Insurance (GIS)389	495474.00
Books and uniforms to poor students 243	897238.00
Depreciation Fund 259	59854.00
Intersection Roads and Road Dividers 263	3757915.00
Improvement of square 228	4949559.00
Chhatrapati Shivaji Maharaj statue maintenance 461	448725.00
Water system 276	1579865.00
Internal maintenance 173	1089751.00
Advertisement 83	4906069.00
Road Repair by Jet Puncher 413	4658965.00
Slumless Binmagas 293	18274515.00
Slum development backward 267	8752719.00
Purchase of tires and tubes 170	45965.00
Telephone 84	2325115.00
For Urgent Work (Parashit Pramane) 282	27561321.00
Trial audit fee 226	273739.00
Dispensary building repair and painting expenses 164	144788.00
Claims and Litigation 263	3052547.00
Poor / Muslim Basti Ghatkasaathi 288	14993296.00
Daily cleaning and arrangement of public toilets 147	4104588.00
Daily garbage collection 156	4586985.00
Dwakhana Buildings Rent 161	854652.00
Construction to develop new developments 433	14779669.00
Nagar Sevak Fund 271	147978300.00
Printing samples 82	1326816.00
Purchase of new vehicle and Yatra Samajari 284	3710629.00
432 to purchase new fire fighting equipment	1220407.00
New fire engine 117	356985.00
New vehicle Exp 94	898741.00
241. Repair and maintenance of new schools and old buildings	26883829.00
Drainage Workers Establishment 136	6985421.00
Nala Coolie Establishment 135	6186944.00
Construction and repair maintenance of drains 223	12551729.00
Election expenses 261	116892.00
Pension Contribution Dcps 109	42214073.00



Retirement pay and gratuities 105	401847125.00
Arrangement of new generator for Nukhalaya 126	42240.00
412 for the development of Perkot Inner Area	4009969.00
Perkot Saudaryikaran 290	200000.00
Environment Janjagat 417	345700.00
Department of Environment 458	1852700.40
139. Preparation of Environmental Member Status Report and Salary	975879.00
Water shortage scheme 285	3245771.00
Water Inspection Report 398	66000.00
Maintenance, repair etc. of water supply scheme 129	8209500.00
Water Supply Department 128	1551218.04
174. Nutnikar of taker and trailer in water supply department	1223433.00
Water Supply Arrears Payment 131	73685.00
Water bills 3002	166072.00
Maintenance and repair of statue 221	1266497.00
Bridge, CD Culvert Repair and Maintenance 224	17586066.00
BRIDGE CONSTRUCTION PIPE CULVER AND CIDDY 272	1057340.00
Petrol and diesel oil etc. Purchase 171	17621561.00
Expenditure of Police System / Citizen Police System 203	523335.00
LIGHTING DEPARTMENT 119	10287803.04
Reproductive and Child Health Program 166	13816888.00
Rent of primary school building 239	321130.00
Pollution measuring device 416	91150.00
Travel expenses and duration 89	326760.00
Traveling Allowance 81	242819.96
Primary School Education Retirement Wage 237	329025152.00
Prof. School Education Standard Enhancement / Facilitation 252	4434733.00
Purchase of garden material and development of new garden 402	534957.00
Improvement, repair and maintenance of garden 194	23674859.00
Special Fund for Badnera Development 427	9673892.00
Construction Department 215	32331918.96
Section 187 of Market Use	6111107.04
Bhimtekdi Saudaryikaran 460	3320040.00
278 new roads under Bhuyari Gattar Scheme	2511069.00
210 for land acquisition	15751248.81
244. Retirement pay and benefits of middle school teachers	10118028.00
Municipal Electrical system & other 121	13971488.00
Electrical system of Manapa building Cost of electricity and lighting 11	7338810.00
280 shares from the Municipal Fund	25077.00
5% reserve fund for women and child welfare programs 212	3434846.00
Backward Caste Aggregation Welfare 273	24997502.00
Secondary School Contingency Expenses 245	507000.00
Hon. Allowance of honorarium to members 92	14917542.00
169 Spare Parts & Repairs for All Vehicles Mo and Pa	2686334.00
Improvement of ground and filling of big stones 222	4350506.00
Cost of catching fat animals 191	3705415.00
Mu. No. Section 198	17554266.63
Road Repair (from Nazul Upanam) 219	54787511.00
Paving and improvement of roads Ncap 289	36571287.00
Removal of electric poles in road 227	117358.00
Traffic Control 277	1470678.00
Rain Water Harvesting (Water Replenishment) 230	5193518.00
Prophylactic vaccines and germicides 182	4064932.00
Employment Guarantee Tax 386	8162229.00
Cost of vaccine 179	69354.00
Ward Development Fund 270	165797241.00
Vehicle hire.175	5587071.00
Vehicle insurance 172	1859247.00
Optional Allowance 95	2154949.33





Insurance Scheme 113	13932.00
Damage to the well 132	2480724.00
Expenditure on Tree Authority 196	6736417.00
Provision for arrears of wages 86	39888.00
Medical Assistance Refund 391	3830003.00
Electric Poles in unorganized areas, Lailawane 125	4992265.00
Shawan Utpani Control Initiative 234	2112316.00
To celebrate Teacher's Day 242	74976.00
Shiva Hill Beautification 197	4067064.00
Secretary accidentally	1171525.00
Operation of Competitive Examination Center 214	174048.00
90 for meeting expenses	1005022.00
291 for rural areas included	46523503.00
S. Section 205 of S.No	14600487.96
Sanganakikarana Vadekhbhal, E Governors 85	7512625.00
200 Amendment of Public Chambers	5864250.00
Public Organization Grants (Sports) 258	150000.00
Desilting and Cleaning of Public Septic Tanks 144	59780.00
275 of public sandas	677650.00
Procurement of materials 146	391842.00
Procurement of materials 160	810000.00
CCTV Cameras and Security System 85 A	114884.00
Revised Development Plan 403	2000000.00
Security arrangements 108	38287156.00
Permanent establishment 178	614117.00
Permanent establishment 137	33950.00
Permanent establishment 140	168589651.00
Permanent establishment 157	25978258.00
Permanent establishment 176	1000302.00
Permanent establishment 186	9748639.00
Permanent Establishment Sweepers 134	4904482.00
463 of players participating in the competition	2086792.00
Cemetery Reforms 225	3847986.00
Thekedaranchya Thevi 384	6403834.00
Natural affection/excessiveness 353	17900595.00
339 from sewer overflow	23915207.00
Maharashtra Nagrothan 362	210389.00
Basic / Basic Amenities Development Grant 343	15027846.00
Tax on large building 380	1857299.00
Road Repair Fee (Revenue)	25226.00
Development Charges (Encroachment Permit) Exp	139134405.00
Rent of school building 13	489511.00
Education tax 378	18920070.00
Fishery Hub 443	1197568.00
<b>Total</b>	<b>2691739045.53</b>



**Schedule :6:FIXED ASSETS**

Sr No.	Particulars	Opening 01/04/2021	Addition		Deduction	Total	Depreciation	Closing WDV 31/03/2022
			Before 30/09/2021	After 30/09/2021				
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 Toiletes	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:- 1**

**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	614705.30			614705.30
14 Vitta Ayog	413686164.69		38441390.00	375244774.69
15 Vitta Ayoga	240576726.00	295644529.00	401484801.00	134736454.00
3211 13 Vitta Ayog	838997610.05		33915.00	838963695.05
3212 IDSMIT (EKATMIK SHAHR VIKAR YOJNA)	1690890.66	20661179.40	10919907.00	11432163.06
3219-06 USDISMT	73819819.56			73819819.56
3219 BRGF1	3750958.00			3750958.00
3219 CITY CLEANLINESS PLAN - PENDING	77849172.67			77849172.67
3221 MULBHUT SAYI SUVIDHA	483588762.03	21048739.00	58997102.00	445640399.03
3221 ROAD CONSTRUCTION & MAINTA (ROAD GRANT)	503965788.39		6457117.00	497508671.39
3222 Dalit Vasti Grant	268073804.71	135835022.00	44243966.00	359664860.71
3224 MLA FUND	54326033.00			54326033.00
3224 MP FUND GUDHE+ADSULT	510366.00			510366.00
3225 COMPETITIVE EXAMINATION	388977.00			388977.00
3225 DISTRICT PLANNING COMMITTEE	322956653.19	102431536.00	73253114.00	352135075.19
3225 SUPPLY OF EQUIPEMENT FOR ANGANWADI PROJECT	505437.00			505437.00
3229 ADHR PROJECT	53388.00			53388.00
3229 CONSTRUCTION & MAINTAI OF AMBANALA & UPNA	(75011.00)		56955.00	(131966.00)
3229 CONST OF PUBLIC TOILETS UNDER N.P SCHEME	4861000.00			4861000.00
3229 DEVELOPMENT OF FIRE DEPARTMENT	23681399.00	56386.00		23737785.00
3229 DEV PLAN FOR SMALL & MEDIUM CITIES PENDING	21773101.00			21773101.00
3229 GIS SOFTWARE	1275899.00			1275899.00
3229 MAJOR DEVELOPMENT PENDING	29629.00			29629.00
3229 MH PEOPLE DEV PROJECT (SWARNA JAYANTI)	37430122.00			37430122.00
3229 NATURAL CLAMITY	(71708046.00)			(71708046.00)
3229 VIDARBHA SCIENTIST DEVELOPMENT FUND	2219945.00			2219945.00
3230 GRANT FOR MINORITY DEVELOPMENT	3528441.00			3528441.00
3230 GRANT TO AMBDEVI & EKVIRADEVI SANSTAN	(6644531.00)			(6644531.00)
3230 MINORITY STUDENT ALLOWACLE PENDING	505245.00			505245.00
3230 SAVITRIBAI PHULE GIRLS DEV SCHEME PENDING	1325600.00			1325600.00
3230 SWARNA JAYANTI URBAN EMPLOYMENT SCHEME PEN	(43847900.00)			(43847900.00)
AMRUT YOGNA	13300825.72		6752.00	13294073.72
BANK INTEREST		82517353.22	2567781.00	79949572.22
COVID-19 (GOV FUND)	28809314.73			28809314.73
DPDC FUND PENDING	7040828.00			7040828.00



GHANKACHRA VYAVASTAPAN					
GHARKUL YOJANA FOR SC STT 30					(43910027.18)
GOVBERMENT OF MAHARSHTA (OTHER DET) ALL PENDING					267999448.00
GRANT FOR CHATTRI TALAV					29438705.00
GRANT FORM FINANCE COMMISSION PENDING					187829278.00
MP/MLA FUND					28241363.00
NCAP AMC GAVERMENT FUND					34980220.91
OTHER GOVBERMENT OF INDIA PENDING					3888278.00
OTHER GOVT OF MAHARSTRA PENDING					28914889.00
PRADHANMANTRI AWAS YOJNA					119398587.00
PRAITHMIK SOUI SUVIDHA 25CR					165333790.15
RAJAPETH OVERBRIDGE					7569527.00
SHAHARBUS WAHTUK ANUDAN					(19911388.03)
SMART CITY GRANT					263186.00
SWACCCH BHARAT YOJANA					20000000.00
National Civil Livelihood Pride 373					48335397.00
Total					(12540925.08)
	359427331.00	38817992.82	82728020.00	4196403391.09	
	29438705.00	1346914.00	92774797.00		
	205126963.00		17297685.00		
	28241363.00		2906689.00		
	37468498.91	418411.00	8331722.00		
	800000.00	11400000.00			
	28914889.00				
	119398587.00				
	235150293.15	251060000.00	320876503.00		
	7569527.00				
	15888730.97	21535532.00	57335651.00		
	263186.00				
	20000000.00				
	70914997.00		22579600.00		
	(1475271.00)	3136500.00	14202154.08		
	4465988917.73	985910094.44	1255495621.08		





# 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 2021-22 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 bank. 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, Drainage 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.

#### **8. 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.

