



**AMARAVATI MUNICIPAL CORPORATION**  
**AUDIT REPORT F.Y 2023-2024**

**SAWALKAR & BONDE CO.**

Chartered Accountants

2<sup>ND</sup> FLOOR GULSHAN PLAZA,

FRONT OF KUSHAL AUTO,

BADNERA ROAD AMARAVTI,



## SAWALKAR & BONDE

CHARTERED ACCOUNTANTS

H.O. Sawalkar Bhawan, 3rd Floor, Opp. Jhulelal Mandir, Mahal, Nagpur-440 018

### 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, 2024, for the year then ended, Statement of Income and expenditure For the year ending on March 31, 2024 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)**.



NAGPUR ■ PUSAD

Phone : 0712-6612300, 2720081 E-mail : sawalkarnbonde@gmail.com, anil.sawalkar@yahoo.com, rambonde@yahoo.com

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 principal 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 2024; 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 2024

#### **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:28/07/2025



For Sawalkar & Bonde  
Chartered Accountants

CA. Ram Bonde  
Partner

Membership No. 115917

Firm Reg. No.: 100475 W

UDIN: 25115917BMJHTA9353

Chief Accounts Officer  
Municipal Corporation, Amravati



Commissioner  
Municipal Corporation  
Amravati

**AMARAVATI MUNICIPAL CORPORATION**

Balance Sheet

as on 31st March 2024

	Amount	Amount	Assets	Amount	Amount
<b>Liabilities</b>					
Capital Account		5081639131.44	Fixed Assets		3917681493.72
Loans (Liability)		158462667.92	Investments		353196444.00
Current Liabilities		721462457.06	Current Assets		1690686318.70
<b>Excess of expenditure over income</b>					
Transfer to capitla Account	60612833.06				
<b>Total</b>		<b>5961564256.42</b>	<b>Total</b>		<b>5961564256.42</b>

UDIN: 25115917BMJHTA9353

Place : Amravati

Date : 28/07/2025



*[Signature]*  
**Chief Accounts Officer**  
 Municipal Corporation, Amravati

*[Signature]*  
**Commissioner**  
 Municipal Corporation  
 Amravati

SAWALKAR & BONDE  
 Chartered Accountants  
 FRN 100475W



*[Signature]*  
 Partner

C.A. RAM BONDE  
 M.No : 115917

**AMARAVATI MUNICIPAL CORPORATION**  
Income and Expenditure Statement for the Years ending 31st March 2024

Particulars	Amount	Amount	
		Particulars	Amount
Indirect Expenses	313469955.32	Indirect Incomes	1396306486.60
Direct Expenses	3234758531.38	Direct Incomes	2212534833.16
Excess of income over expenditure	60612833.06		
<b>Total</b>	<b>3608841319.76</b>	<b>Total</b>	<b>3608841319.76</b>

UDIN: 25115917BMJHTA9353

Place : Amravati

Date : 28/07/2025

SAWALKAR & BONDE  
Chartered Accountants

FRN 100475 W



*Ram Bonde*  
Partner

Partner

C.A. RAM BONDE

M.No : 115917



*[Signature]*

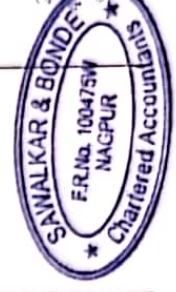
Chief Accounts Officer  
Municipal Corporation, Amravati

*[Signature]*

Commissioner  
Municipal Corporation  
Amravati

**Schedule 1 : Capital Account**  
**AMARAVATI MUNICIPAL CORPORATION**  
 1-Apr-2023 to 31-Mar-2024

Particulars	Reserve And Surplus Funds			
	Opening Balance	Transactions		Closing Balance
		Deduction	Additions	
<b>Reserves &amp; Surplus</b>	1836882533	68653215.00	182945276.06	1951174593.60
<b>STATE</b>				0.00
3219 CITY CLEANLINESS PLAN - PENDING	77849172.64			77849172.64
3221 MULBHUT SOYI SUVIDHA	432818199		27000000.00	454667918.03
3221 ROAD CONSTRUCTION & MAINTA (ROAD GRANT)	437684693.4		30673147.00	466904273.39
3222 Dalit Vasti Grant	354723009.7		100000000.00	306782304.71
3224 MIA FUNDD	54326033			54326033.00
3224 MP FUND GUDHE+ADSULT	510366			510366.00
3225 COMPETITIVE EXAMINATION	388977			388977.00
3225 DISTRICT PLANNING COMMITTE	209046955.2		528270634.00	484034229.19
3225 SUPPLY OF EQUIPEMENT FOR ANGANWADI PROJECT	505437			505437.00
3229 ADHR PROJECT	53388			53388.00
3229 CONST OF PUBLIC TOILETS UNDER N.P SCHEME	4861000			4861000.00
3229 DEVELOPMENT OF FIRE DEPARTMENT	23737785			23737785.00
3212 IDSMT (EKATMIK SHAHR VIKAS YOJNA)	2005234.06	1587493.00		417741.06
3219 BRGFL	3750958.00			3750958.00
3219-06 USDISMT	73819819.56			73819819.56
3229 GIS SOFTWAR	1275899			1275899.00
3229 MAJOR DEVELOPMENT PENDING	29629			29629.00
3229 MH PEOPLE DEV PROJECT (SWARNA JAYANTI)	37430122			37430122.00
3229 VIDARBHA SCIENTIST DEVELOPMENT FUNDD	2219945			2219945.00
3230 GRANT FOR MINORITY DEVELOPMENT	3528441			3528441.00
3230 MINORITY STUDENT ALLOWACLE PENDING	505245			505245.00
3230 SAVITRIBAI PHULE GIRLS DEV SCHEME PENDING	1325600			1325600.00
AMRUT YOJANA	299541751.7	192800466.00		106741285.72
COVID-19 (GOV FUND)	28809314.73			28809314.73
DPDC FUND PENDING	7040829			7040829.00
FISHARY HUB 443	119398587			107092035.00
GHARKUL YOJANA FOR SC-STT 30	264766437		125000.00	264726119.00
Grand for Alpasankhyank anudan 1006			10000000.00	5040203.00
Majhi Vasundhara Abhiyan Grand			40000000.00	39979000.00
PRATHMIK SOUI SUVIDHA 25CR	7569527			7569527.00
RAJAPETH OVERBRIDGE	11240741		9290.00	11231451.00
SHAHARBUS WAHTUK ANUDAN	263186			263186.00
SMART CITY GRANT	20000000		17600000.00	2400000.00
SWACCH BHARAT YOJANA	48335397			335197.00
VIKAS SHULK	28241363	18427550.70		913812.30
	0			0



<b>CENTRAL</b>						
14 VITTA Ayog	56681418.69	52526458.00	0	4154960.69		0.00
15 VITTA AYOG	27338859.00	289820314.00		6322338.00	258803793.00	
3229 DEV PLAN FOR SMALL & MEDIUM CITIES PENDING	21773101			21773101.00		
GHANKACHRA VYAVASTAPAN	8875339.82			8875339.82		
NCAP AMC GOVERNMENT FUND	144597084	123714051.00		221083033.00	200200000.00	
OTHER GOVERNMENT OF INDIA PENDING	28914889	194993464.00		28914889.00	194993464.00	
PRADHANNANITRI AWAS YOJNA	0	4477846.00		0.00	4477846.00	
NUML	0			0.00		
<b>OTHER</b>						
GOVERNMENT OF MAHARSHTA (OTHER DET) ALL PENDING	29438705	5533815.00		29438705.00		
GRANT FOR CHATTRI TALAV	177458513			171924698.00	7000.00	
Hutatma Smarakanche	4000					11000.00
<b>Grand Total</b>	<b>4889567484.08</b>	<b>1803071965.18</b>	<b>1587496160.06</b>	<b>5081639133.44</b>		



Schedules Forming Part of Balance sheets &  
Profit & Loss Accounts

Schedule 2 : LOANS AND ADVANCES

Particulars	Amount	Amount
<b>Secured Loans (IDBI FD LOAN)</b>		50000000.00
<b>Unsecured Loans</b>		108462667.92
Unsecured Loans		
Earnest Money Deposit All 3610	108462667.92	
<b>Total</b>		<b>158462667.92</b>

Schedule 3 :- CURRENT LIABILITIES

Particulars	Amount	Amount
<b>Duties &amp; Taxes</b>		36228153.11
3% Below As Per Agreement	654203.60	
Add Material Testing Charges	78.00	
Professional Tax	48039.00	
Deduct Amout for Testing Rectification	34172.00	
Deduct for Delay Work	20550.00	
Deposit for Test Result	60000.00	
Deduction 20.09 Percent Below As Per Agreemen	25427.00	
General Insurance Fund (GIF)	5666.00	
GPS KAPAT	50000.00	
GST	4350656.56	
GST TDS	780753.68	
IT TDS	10813411.21	
LBT	1416.00	
Lic 1%	3504815.87	
Recovery for Not Paid Royalty	3504.00	
Royalty Payable	9382844.68	
SHASKIYA KAR	80564.00	
SHIKSHAN KAR 3 %	169060.00	
Sort of Testing	15000.00	
TDS Payable	5892653.42	
W.C.T.	45873.80	
कार्यालयी कपात 2222	1242288.00	
Add & Deduct Third Party	-157244.00	
CGST	-795579.71	
<b>Provisions</b>		685234303.95
BANK LOAN NEW	1198530.00	
CONSULTANCY CHARGES	104240.07	
DCPS FUND	125940955.00	
EDUCATION CESS COLLECTED ON TDS PAYABLE	202079.00	
GIS DEDUCTED & PAYABLE (EMPLOYEES)	95127.00	
HBA EMPLOYEES	27552.00	
LABOUR CESS PAYABLE	14723801.08	
LABPOUR INSURANCE PAYABLE	5331764.97	
MAHILA BANK BADNERA (EMPLOYEES)	1385960.00	
MISCELLANEOUS DEDUCTION AND PAYBLE (EMPLYEES)	32199112.00	
NNSB DIDUCTED & PAYBLE (EMPLOYEES)	48650.00	
OTHER MISC DEDUCTED AND PAYBLE (EMPLOYES)	866709.00	
PAYBLE TO DCPS	52793410.00	
PROFESSIONAL TAX PAYBLE	354087.00	
PROFESSIONAL TAX PAYBLE (EMPLOYEES)	815130.00	
REFUND FROM SALARY DEDUCTED & PAYBLE (EMPLOYEE)	50767116.00	
SECURITY DEPOSIT PAYABLE	42392658.20	
Society Loan (New)	4056064.00	
Festival Advance (New) Employees	2979962.00	



Surcharge on Tds Payble	1971.00	
Tds on Cgst Payble	1054981.53	
Tds on Sgst Payble	1026513.63	
Tds Payble on It	18309.00	
Union Bank Deduction (Employees)	2100.00	
Vat Payble	3254112.76	
AMRAVTI JILHA MAHILA SAHKARI BANK ADVANCE	-68355.00	
INCOME TAX DEDUCTED & PAYABLE (EMPLOYEES)	-882319.00	
LIC DEDUCTED AND PAYBLE (EMPLOYEES)	-2672043.00	
SERVICE TAX PAYBLE	-5234845.63	
SOCIETY 1309 DEDUCTED AND PAYBLE (EMPLYEES)	-3959680.00	
SOCIETY 171 DEDUCTED AND PAYBLE (EMPLOYEE)	-49307.00	
Society 3022 Deducted and Payble (Employee)	-767678.00	
Society 454 Deducted and Payble (Employee)	-4081744.00	
Society 560 Deducted and Payble (Employee)	-3617645.00	
Society 611 Deducted and Payble (Employee)	-2711504.00	
Society 624 Deducted and Payble (Employee)	-110750.00	
Welfare Fund Deducted and Payble (Employee)	-120520.00	
Electric Bills Payable	220729797.00	
Lic Payable	226419.00	
Salary Payable	7129618.93	
Suppliers and Contractors Payable	53580.00	
Telephone Bill Payable	256170.00	
Testing Report Payable	9533295.38	
Water Bill Payable	129940919.03	
<b>Total</b>		<b>721462457.06</b>

**Schedule 5: Investment**

Particulas		Amount
<b>Investment</b>		353196444.00
Deposit (Thekedar)	10000000.00	
Fixed Deposite (Fd No. 15923 Idbi)	5792599.00	
Fixed Deposite (Fd No. 15932 Idbi)	5792598.00	
Fixed Deposite (Fd No. 48310 Idbi)	6431508.00	
Fixed Deposite (Fd No. 48329 Idbi)	6431508.00	
Fixed Deposite for Employees Pf	189089792.00	
Fixed Deposite with Idbi Bank	12275427.00	
Fixed Deposite with Idbi (Dcps)	106047847.00	
Idbi Bank Fd 82667008	5667582.00	
Idbi Bank Fd (82667009)	5667583.00	
<b>Total</b>		<b>353196444.00</b>



**Schedule 6 : CURRENT ASSETS**

Particulars	Amount	Amount
<b>Closing Stock (As Certified by Proprietor)</b>		
<b>Cash and cash equivalents</b>		
Cash		382785.00
<b>Bank Account</b>	382785.00	
14 TH FINANCE (IDBI) 9063		1690303533.70
15 TH FINANCE COMMISSION AMR 2544	31795.10	
AGNIKAR (HDFC) 9590	3122214.00	
AGNI SURAKSHA (Idbi) 9087	1137.00	
ALPASANKHYANK ANUDAN BOM 6084	8136916.82	
AMC 14 TH FINANCE SD 6869	4086749.00	
AMC AGNIKAR (IDBI) 4057	4737.00	
AMC AGNISHAMAN BALKATIKARAN 1561	15249891.10	
AMC AGNISHAMAN BALKATIKARN (IDBBI) 4767	47328.00	
AMC ALPASANKHYANKA ANUDAAN (Idbi) 9117	121978.10	
AMC AMBANALA 1481	4093806.10	
AMC AMRUT GREEN SPACE (IDBI) 9131	60717.00	
AMC AMRUT YOJANA (IDBI) 9148	274891.10	
AMC AMRUT YOJNA 3137	413877.10	
AMC BHIMTEKDI SAUNDARIKARAN (IDBI) 9155	486.64	
AMC BRGF (CBI) 2347	3419760.10	
Amc Brgf (Idbi) 9179	6921.48	
AMC CONSTRUCTION AND DEMOLITION WASTE NAGEMEN	14105.10	
AMC DALIT WASTI YOJANA 1196	4453.00	
AMC DALIT WASTI YOJANA HDFC 2112	5536733.00	
AMC DCPS 0665 (BOM)	146274436.00	
AMC FISHARY HUB 2195	106060.00	
AMC FISHARY HUB (IDBI) 4064	74545.00	
Amc Fund (HDFC) (TAX)0020	565279.10	
AMC FUND (IDBI)5368	45211963.19	
AMC FUND / PROPERTY TAX/ AMC 2394 Bom	45879667.00	
AMC HADDWAD (IDBI) 6249	34211143.08	
AMC HUTATMA SMARAKANCHE PARIKSHAN AND NI GA 5	442855.64	
Amc Idsmt (Idbi) 9285	11351.00	
AMC JIHILLA NIYOJNA SAMITI YOJNA 7878	126521.10	
AMC KHASDAR 1390	84997.57	
AMC KHASDAR AJITKUMAR SANCHETI (IDBI) 9308	370.00	
AMC MAJHI VASUNDHARA ABHIYAN (BOM) 3012	54213.10	
AMC MARKET AND LICENCE DEPT 4152	30274156.00	
AMC MULBHOOT SIVIDHA 1786	208889.00	
AMC NAGROTHAN YOJANA (Idbi) 9339	25508.00	
AMC NAISARGIK AAPATTI (BOM) 3968	73346.10	
AMC NAISARGIK AAPATTI (IDBI) 9353	2188.00	
AMC NULM (BOM) 5843	977097.10	
AMC PMAY 0092 (BOM)	99807.10	
AMC PM SWANIDHI AMRAVATI 7222	759992.00	
	16673.00	



AMC PRIMARY SCHOOL FUND (IDBI) 4384	291818.10
AMC RAILWAY UNDER BRIDGE (IDBI) 4391	221243.10
AMC RELIANCE AND MSED (IDBI) 4414	1343190.10
AMC RELIANCE SD (IDBI) 4421	60000.10
AMC ROAD GRANT 1248	6106.00
AMC SAHJAGRIB DURUSTI BANOHARAN 1221 (Bom)	9044.00
AMC SANITATION (IDBI) 4544	10047.10
AMC SHIVSHRUSHTI PROJECT 1918	11356.00
AMC SHIVSHRUSHTI PROJECT (IDBI) 4828	11860312.10
AMC TAB BASED PROPERTY TAX COLLECTION HDFC111	13537427.06
AMC VIDHARBHA VAIDHANIK 2065	179.00
AMC VIDHARBHA VAIDHANIK (IDBI) 9476	37183.10
AMRUT GREEN SPACE 6161	5.07
AXISBANK 2834 (14 VITT AYOG)	36.00
AXIS BANK 3973	55755.57
AXIS BANK 8781 (J.AND D.MALL)	11750.00
BHIMTEKADI SAUNDARIKARAN (PNB) 4513	0.60
BHIMTEKDI SAUNDARIKARAN BOM 5864	7219.00
BHUYARI GATAR YOJANA (IDBI) 9162	8043573.90
BHUYARI GATAR YOJNA 2962	3436073.29
Bom AGNIKAR 3002	1949270.02
Bom (Agnisuraksha Nidhi) 6812	1923036.00
BOM GHAR GHAR TIRANGA 9214	94536.00
Bom NAGROTHAN YOJNA / NAGROTHAN 3160	1.73
CENSUS 2021 AMC (CBI) 0652	84796.00
CENTRAL BANK 1571 (NULM)	-8365418.17
CENTRAL BANK (DALIT SUDHAR) 2303	489549.30
Central Bank of India 2289( Road Grant)	76400.25
CHATRITALV VIKAS YOJNA 3148 (Bom)	4016.82
City Beautification Prize ( Hdfc) 1060	45000000.00
DALIT VASTI SUDHARNA (IDBI) 9209	988571.10
EXCESS RAIN FALL (BOM) 4203	943971.00
EXCESS RAINFALL ROAD REPAIRING FUND (PNA) 447	2110.60
FISHARY HUB (HDFC) 2125	105500000.00
GHANAKACHRA VEVASTHAPNA 3071	8255097.50
HDFC 0012 (CHATRI TALAW VIKAS YOINA)	14848.74
HDFC 14TH FINANCE SD 9902	570962.00
HDFC 2996 (AMRUT YOJNA)	197511.00
HDFC 3964 (PRATHMIK SOYI SUVIDHA)	21806.00
HDFC BANK 3977 (NAGAROTTHAN YOJANA)	353951.32
HDFC BANK AC 0910 (VIKAS SHULK)	137511.00
HDFC BANK (AMC FUND) 1136	4089005.00
HDFC DCPS 2102	326964656.00
HDFC RELIANCE SD 0702	14869.00
ICIC (PMYA)3075	5825318.16
IDBI 14TH FINANCE SD 9056	240812.10
IDBI 3202 (PMAY)	1669.20
IDBI 3720 (BALKLYAN AAHAR)	1298905.00
IDBI 6530 (GHARKUL YOJNA)	3059927.35
IDBI 9122 DCPS	8811.00
IDBI DCPS 9223	15636370.10
IDBI ELECTION VIKAS SHULIK 9490	84582.10
IDBI JILHA NIYOGAN 4019	2039430.10
IDSMT 2145 (Bom)	58267.56
JILHA NIYOJAN HDFC 0007	387549696.00
KHASDAR (Idbi) 9315	151397.10
MAJHI VASUNDHARA ABHIYAN (IDBI) 4835	10225859.10
MC CHATRI TALAW VIKAS YOJANA (Idbi) 9186	16417996.10
MULBHOOT SUVIDHA (Idbi) 9100	30527190.20
NATIONAL CLEAN AIR (BOM) 4779	96976367.00
NCAP (HDFC) 2091	203985803.00
NCAP(IDBI)9360	1105181.10
PNB NAISARGIK APATTI 4461	0.60
PNB (ROB) SD 4531	2278.60
PRIMARY SCHOOL FUND 2349 BOM	8992593.29



RELIANCE & MSEB / RASTE DURUST 3057	142340.63
RELIANCE SD 3932	5.06
ROAD GRANT (Idbi) 9438	3506803.10
ROB BANK OF MAHARASHTRA 3673	204.00
ROB SD BANK OF MAHARASHTRA 4951	1019272.00
SANITATION 3104	7.06
SBI 1815 (E.M.D)	-31506040.09
SWEEPER WELFARE FUND 0630 (IDBI)	414138.00
TRIVENI YOJNA ( IDBI ) 9452	754025.10
TRIVENI YOJNA / TRIVENI YOJNA 3013	54769.94
URBAN TRANSPORT /BUS SHAHAR 2429	804485.98
Vikash Shulk Election Bom 5489	9557.00
VIKAS SHULK 2984	10149392.88
VIKAS SHULK 39R 2372	1863354.61
VIKAS SHULK39/R (HDFC) 0899	599.00
VIKAS SHULK 39 R (Idbi) 9483	678676.10
VIKAS SHULK (IDBI) 9506	34293997.77
VRUKSHAPRADHIKARAN (IDBI)9513	322413.10
VRUKSJAPRADHIKARAN / VRUKSHA 3024	1284391.48
<b>Total</b>	<b>1690686318.70</b>

**Schedule 7: INDIRECT INCOME**

Particulas	Amount	Amount
<b>INDIRECT INCOME</b>		1396306486.60
अग्नि कर 3	18108070.72	
अतिक्रमण वसुली दंड	611439.00	
अनामत सा. स न र 73	14605212.00	
अर्ज नोंदणी फी स. स. न. र 73	216853.00	
असेसमेंट 27	19411.00	
उद्योग शुल्क	72011.80	
कंत्रदार नोंदणी फी 92	1939748.00	
किरकोळ उत्पन्न 74	289694.00	
कोंडवाडे फी 10	91950.00	
कोविड-19 चार्जसदवाखान उत्पन्न 16	138312.00	
खुला भूखंड वरील कर	109293476.41	
घर घर तिरंगा निधी किरकोळ 73	41725.00	
चिल्लर वसुली ठेका 28	4781811.80	
जन्म मृतु दाखलाफी 66	656591.00	
जाहिरात कर 09	377510.00	



टॉवर भाडे 0622	3329104.00
त्रिदोषी योजना (गाडेवारी) 300	408521.00
दाखला देण्याची फी 66	443880.00
नसिना होम व बायोमेडिकल वेस्ट परवाना फी 36	498980.00
निविदा फार्म फी 430	1574526.00
परवाना फी 24	387431.00
पाणीपट्टी कर 5	418270.00
बाजारपेठ व दुकानापासून उत्पन्न 18	1164732.00
भुवारी गटार आधीभार 299 1	11994125.76
मनपा शिक्षण कर	2453464.00
म न पा स्वनिधी (भा) 78	195669719.91
मानणी नोटीस फी 06	3157903.00
मोठे इमारतीवरील कर 77	770241.00
रास्ता फोडण्याची परवांगी फी 29	3872744.00
रोजगार हमी योजना कर	1474449.00
कारंट फी 30	61526.00
विकास शुल्क (बांधकाम परवानगी) 296 Income	338226127.12
विवाह नोंदणी फी 34	500494.00
वृक्ष पधिकरण 40	1799443.00
वैद्यकीय तपासणी शुल्क / प्रथम नोंदणी 16	1445020.50
व्यापारी संकल उत्पन्न 16	333550.00
वृक्ष उपकार 8	7827890.00
शासकीय योजनेतील व्याज मनपा फंदात जमा 64	39579352.00
शिक्षण कर	47920596.00
सांडपाणी	1991155.00
सामान्यकर	311271370.87
सेप्टिक टाके सफाई 64	1769823.00
स्ट्रीट कर	588775.00
स्वछता कर	19584936.00
हस्तांतरण फी 33	16626802.71
<b>Total</b>	<b>1396306486.60</b>

**Schedule 8: DIRECT INCOME**

Particulas	Amount	Amount
<b>DIRECT INCOME</b>		2212534833.16
जकात / स्थानीय कर नुकसान भरपाई LBT 394	1725600000.00	
प्राथमिक शाळा शिक्षक अनुदान 45	250899015.16	
महानगरपालिकेस प्राप्त पुरस्कार राशी	100000000.00	
मुद्रांक शुल्क अधिभार 7	136035818.00	
<b>Total</b>		<b>2212534833.16</b>

**Schedule 9: DIRECT EXPENSES**

Particulas	Amount	Amount
		3234758531.38
Bank Charges	52776.65	
अग्निशमन गाडी देखभाल व दुरुस्ती 116	2123049.00	
अग्निशमन विभाग स्थाई अस्थापन 110	23165792.78	
अग्नी सेवा निधी 118	2071930.00	
अतिक्रम हटविणे 202	4965352.00	
अतिथी खर्च 91	88525.00	
अपारपरीक उर्जा उपकरणे आणि उर्जा बचत 127	4925158.00	
अमरावती शहरात महिलाकरिता टोयलेट सुविधा 446	8203884.00	
अस्थाई आस्थापना पर्यावरण/ पर्यावेक्षण 138	1889045.00	
अस्थायी आस्थापना 399	44800.00	
अस्थायी आस्थापना (साथीचे रोग) 181	1413667.00	
आकस्मिक / कार्यालय खर्च 80	8550982.00	
आकस्मिक खर्च अग्निशमन वि. 112	5775841.00	
आकस्मिक खर्च कार्यकारी अभियंता-2- 199	360410.00	
आकस्मिक खर्च दवाखाना 158	2463340.00	
आकस्मिक खर्च नगर सचिव कार्या. 88	974103.00	
आकस्मिक खर्च प्रकाश विभाग - 122	1953937.00	
आकस्मिक खर्च बगीचा विभाग 401	99419.00	
आकस्मिक खर्च बांधकाम विभाग 216	336404.00	



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 कर स्थायी आस्थापना 100  
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प्रवास भता 81	858921.00
प्राथमिक शाळा शिक्षण निवृत्ती वेतन 237	218768285.00
पा शाळा शिक्षण दर्जा वाढ / सोयी सुविधा 252	51202386.00
बगीचा सुधारणा,दुरुस्ती व निगा राखणे 194	26580568.00
बडनेरा विकासासाठी विशेष निधी 427	4339519.00
बांधकाम विभाग स्थाई आस्थापना 215	40256321.00
बाजार वपरवाना विभाग स्थाई आस्थापना 187	8547045.00
बेवारस पेताची विल्हेवाट 145	73500.00
भांडारस्वागत समारंभ 82 A	709019.00
भीमटेकडी सौदाग्यीकरण 460	2099443.00
भुयारी गटार योजना अंतर्गत नवीन रस्ते 278	923348.00
भूसंपादनाकरिता 210	91500.00
मध्य शाळा शिक्षक निवृत्ती वेतन व उपादने 244	3559520.00
म न पा इमारती विधुत व्यवस्था वीजेच दिवे 121	25340205.00
म. न पा कर्मचा-यास वैधकीय सहाय 87	4818800.00
मनपा प्राप्त पारीतोषीक मधील कामे	62963831.00
महिला व बालकल्याण कार्यक्रमासाठी ५% राखीव निधी 212	12452586.00
मागास जाती जन्तीकारिता कल्याणकारी 273	19676578.00
माध्यमिक शाळा आकस्मिक खर्च 245	601261.00
मु न पा सर्व वाहनाकरिता सुटे भाग व दुरुस्ती 169	7648598.00
मैदानाची सुधारणा व मोठे खडडे बुजविणे 222	13236870.00
मोटक जनावरे पकडण्याचा खर्च 191	2054764.00
मोठ्या अडचनिच्या नात्यातील गाळ काढणे 149	278676.00
रहदारी नियंत्रण 277	12504976.00
रेन वाटर हार्वेस्टिंग ( जल पुर्णभरण ) 230	837069.00
रोगप्रतीबंधक लसी व जंतूनाशक औषधी 182	221000.00
रोजंदारी बदली सफाई कामगार 141	28780240.00
रोजगार हमीकर 386	727412.00
लहान जानावराच्या काताल्खना यंत्रणा 423	185376.00
वाई विकास निधी 270	41628552.00
वाहन भाड्याने घेणे.175	12323610.00
वाहनाचा विमा 172	1280418.00
विमा योजना 113	826608.00
विहिरीची दुरुस्ती 132	608886.00
विहिरीतील गाळ काढणे 133	965345.00
वृक्ष प्राधिकरण वरील खर्च 196	2770033.00
वेतन थकबाकी तरतूद 86	36904652.00
वैद्यकीय सहाय्यता परतावा 391	711952.00
व्यवस्था नसलेल्या ठिकाणी विद्युत खांब, लईटलावने 125	33418090.00
शवान उत्पानी नियंत्रण उपक्रम 234	3616557.00
शिव टेकडी सौंदर्यीकरण 197	3605951.00
संपूर्ण असेसमेंट करण्याचा खर्च 103	102337356.00
सपर्धा परीक्षा केंद्र चालविणे 214	3745996.00
सभेचा सादिल खर्च 90	473490.00
समाविष्ट ग्रामीण भागासाठी 291	23154832.00
सांगणकीकारण वदेखभाल , ई गव्हनर्स 85	22165597.00
सार्वजनिक संडासाची दुरुस्ती 200	1383158.00
सार्वजनिक संस्था अनुदाने (क्रिडा) 258	25318.00
साहित्य खरेदी (दवाखाना) 160	3198684.00
साहित्य खरेदी साफसफाई विभाग 146	203332.00
सुरक्षा व्यवस्था 108	44876238.00
स्थायी आस्थापना लस टोचणी 178	798697.00
स्थायी आस्थापना कुटुंब कल्याण 186	10261223.00
स्थायी आस्थापना जन्ममृत्यु विभाग 176	1219771.00
स्थायी आस्थापना दवाखाना - 157	25149054.00
स्थायी आस्थापना पर्यवेक्षण 137	20184284.00
स्थायी आस्थापना प्रा.शिक्षक व कार्या.कर्म .235	299318420.95
स्थायी आस्थापना सफाई कामगार 134	160692311.00
स्थायी आस्थापना स.सं.न.र. 205	18915484.00
स्थायी आस्थापना साफसफाई विभाग 140	138375931.00
स्थायी आस्थापना सामान्य प्रशा.विभाग 79	98402590.00
स्पर्धामध्ये भाग घेणाऱ्या खेळाडू प्रोसाहन 463	126085.00
स्मशान भूमी सुधारणा 225	7418155.00

Total

3234758531.38



## Schedule 10: INDIRECT EXPENSES

INDIRECT EXPENSES	Amount	Amount
ELECTIS Exp 261		313469955.32
ठेकेदाराच्या ठेवी (परत) 384	107520.00	
नैसर्गिक आपत्ती /कोव्हीड -१९ 353	4622742.00	
भुयारी गटार अधिमार 406	49918.00	
महाराष्ट्र नगरोत्थान महाअभियान 362	1943207.00	
मोठ्या इमारतीवर कर 387	2018188.00	
विकास शुल्क (बाधकाम परवानगी )Exp 336	301274.00	
शाळा इमारतीचे भाडे 239	205316004.32	
शासन योजनेसाठी पुरक निधी(पर्यावरण पु.निधी अंतर्ग371	307200.00	
शिक्षण कर 385	53909595.00	
Total	44894307.00	313469955.32



**Particulars**

**Amravati Municipal Corporation (22-23)**

1-Apr-2022 to 31-Mar-2023

Particulars	Opening Balance	Transactions	Closing Balance
		Addition 2023	
4120 IMMOVABLE Building & Premises SCHOOL	160012718.20		160012718.20
4133 IM MOVABLE Road & Foot Path	1746091418.16	47991557.00	1794082975.16
4134 MOVABLE Water Supply System	95119087.10	2097121.00	97216208.10
4136 MOVABLE Toilets	53856363.66		53856363.66
4139 Conference Hall Form Munciple Fund	195652811.24		195652811.24
4139 Election of Etp Plantt	1235658.00		1235658.00
4169 Other Vechiles Fix & Mov Asset	5000.00		5000.00
Electrical Installations	133987431.00		133987431.00
FIRE INSTUMENT AND Vechiles	69095606.00	27629474.00	96725080.00
Furniture and Fixture All	12428985.50		12428985.50
GARDEN Intangible & Other Asset All	15974705.80	16676504.00	32651209.80
Gutters & Nalls	274404364.16		274404364.16
IMMOVABLE Asset Land All..	314759158.00		314759158.00
IMMOVABLE Bridges	122260522.15		122260522.15
Movable	68425923.00		68425923.00
Movable Plant and Machinery	18966973.00		18966973.00
Movable Sewerage System	474955647.35		474955647.35
Office Equipment Computer and Peri All	19225908.20		19225908.20
Plant & Machinery Other	10237866.20		10237866.20
WORKSHOP Commercial Vehicles Fix & Mov Asset	36590691.00		36590691.00
<b>Grand Total</b>	<b>3823286837.72</b>	<b>94394656.00</b>	<b>3917681493.72</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 2023-24 was entered into customized TALLY 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 of 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.

