SIRALI NAGAR PARISHAD

ANNUAL FINANCIAL STATEMENT

For The Financial Year

2023-24

Balance Sheet, Income & Expenditure Account, Receipts & Payments Account, Cash-Flow Notes to Accounts & Bank Reconciliation Statements

SIRALI NAGAR PARISHAD (M.P.)
AS ON 31.03.2024
BALANCE SHEET

	Particulars	Schedule No.	Current Year (2023-24)	Previous Year (2022-23)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	69,676,218.57	84,565,842.59
	Earmarked Funds	B-2	-	-
	Reserves	B-3	50,779,587.35	44,377,118.35
	Total Reserves and Surplus		120,455,805.92	128,942,960.94
A-2	Grants, Contributions for Specific Purpose	B-4	31,800,392.00	24,923,372.00
A3	Loans			
	Secured Loans	B-5	-	-
	Unsecured Loans	B-6	-	-
	Total Loans		-	-
	TOTAL SOURCES OF FUNDS (A1-A3)		152,256,197.92	153,866,332.94
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		114,910,201.00	95,809,920.00
	Less : Accaumulated Depriciation		11,634,732.00	2,171,420.00
	Net Block		103,275,469.00	93,638,500.00
	Capital Work in Progress		5,614,973.00	-
	Total Fixed Assets		108,890,442.00	93,638,500.00
B2	Investments			
	Investments-General Fund	B-12	-	-
	Investments-other Fund	B-13	-	-
	Total Investment		-	-
B3	Current Assets, loans & Advance			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	1,059,533.00	1,282,312.00
	Gross Amount outstanding		-	-
	Less: Accumulated Provision against bad and doubtful receivables		-	-
	Deposit Assets			
	Loans & Advances		-	-
	Prepaid Expenses	B-16	67,061.92	-
	Cash and Bank Balance	B-17	44,373,786.00	58,945,520.94
	Loans , advances and deposits	B-18	500,000.00	-
	Total Current Assets		46,000,380.92	60,227,832.94
B4	Current Liabilities and Provisions			
	Deposits received	B-7	1,038,280.00	-
	Deposits Works	B-8	-	-
	Other liabilities(Sundry Creditors)	B-9	1,596,345.00	-
	Provisions	B-10	-	-
	Total Current Liabilities		2,634,625.00	-
B5	Net Current Assets (B3-B4)		43,365,755.92	60,227,832.94
C	Other Assets.	B-19	-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		152,256,197.92	153,866,332.94

Chartered Accountants
FRN 4030[illegible]

CA Ashim Sharma
Partner
M. No. 424861
Dated: 30.06.2025
Place: Bhopal
UDIN: 25424861BMGZAN4919

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SIRALI NAGAR PARISHAD (M.P.)

AS ON 31.03.2024

Schedule B-1 : Municipal (General) Fund (Rs.)

Account Code	Particulars		General Account
3100000.00	Balance as per last account		84,565,842.59
	Addition during the year		
	. Surplus for the year		
	. Transfers		-
	Total (Rs.)		-
	Deductions during the year		
	. Deficit for the year		10,108,063.39
	. Transfers		4,781,560.63
	Balance at the end of the Current year		69,676,218.57

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SIRALI NAGAR PARISHAD (M.P.)

AS ON 31.03.2024

Schedule B-2: Earmarked Fund (Special Funds / Sinking Fund/Trust or Agency Fund)

Particulars	Indra Gandhi samajik suraksha pension Fund	National Family Benefit Fund	Indira Gandhi National Widow Pension	Indira Gandhi Nishakt Pension	Old age pension	Sanchit Nidhi	Total
ACCOUNT CODE	3117000	3117000	3117000	3117000	3117000		
(a) Opening Balance	743,402.00	-	696,259.00	487,061.00	15,042.50	4,435,704.20	6,377,468.70
(b) Additions to the Special Fund						-	-
Grant Received from Govt.	-	-					-
* Transfer From Municipal Fund	-	-					-
* Interest / Dividend earned on Special Fund Investments			-	-		-	-
* Profit on disposal of Special Fund Investments							
* Appreciation in Value of Special Fund Investments							
* Other Addition (Transfer from GPF Deductions)	-						-
Total (b)	-	-	-	-	-	-	-
(c) Payments out of Funds							
[I] Capital Expemditure on							
* Fixed Assets	-	-					-
* others							
[ii] Revenue Expenditure on							
* Salary , Wages and allowances etc.							
* Rent other administrative Charges	-					-	-
* [iii] Other: (Paid To Benefeciaries)						-	-
* Loss on disposal of Special fund Investments							
* Diminution in Value of Special Fund Investments							
* Grant Refunded		-					-
Total (c)	-	-	-	-	-	-	-
ADVANCE FOR EXPENSES (D)	-	-					-
Net Balance at the year end (a+b)-(c+d)	743,402.00	-	696,259.00	487,061.00	15,042.50	4,435,704.20	6,377,468.70

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SIRALI NAGAR PARISHAD (M.P.)

AS ON 31.03.2024

Schedule B-3: Reserves

Accounting Code 3120000

Account Code	Particulars	Opening Balance	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5=(3+4)	6	7=(5-6)
3121000	Capital Contribution	44,377,118.35	19,088,821.00	63,465,939.35	12,686,352.00	50,779,587.35
31210	Capital contribution-Grant Receivables	-	-	-		-
3121100	Capital Reserve	-	-	-	-	-
3122000	Borrowing Redemption	-	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-	-
3124000	Statutory Reserve	-	-	-	-	-
3125000	General Reserve P&L					
3126000	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	44,377,118.35	19,088,821.00	63,465,939.35	12,686,352.00	50,779,587.35

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SIRALI NAGAR PARISHAD (M.P.)
AS ON 31.03.2024

Schedule B-4: Grants & Contribution for Specific Purpose

Particulars	Grants From Central Government	Grants From State Government	Grants-Welfare Bodies	Grant-Others	TOTAL
Account Code	32010	32020	32050	32080	
(a) Opening Balance	10,168,716.00	14,754,656.00	-	-	24,923,372.00
(b) Additions to the Grants*					
* Grant received during the year	3,147,242.00	8,522,253.00	-	15,708,752.00	27,378,247.00
* Interest / Dividend earned on Grant Investments	-	-			-
* Profit on disposal of Grant Investments					
* Appreciation in Value of Grant Investments					
* Grant adjustment		-			
* Other Addition (MPUSP Opening Balance Regrouped))					
Total (b)	3,147,242.00	8,522,253.00	-	15,708,752.00	27,378,247.00
Total (a+b)	13,315,958.00	23,276,909.00	-	15,708,752.00	52,301,619.00
(c) Payments out of Funds					
* Capital Expemditure on Fixed Assets	-	-	-		-
* Capital Expemditure on other	-	1,997,351.00			1,997,351.00
* Revenue Expenditure on	3,446,426.00	-	-	15,057,450.00	3,446,426.00
* Salary , Wages and allowances etc.					
* Rent					
* Other: Beneficiary	-		-		-
* Loss on disposal of Special fund Investments					
* Diminution in Value of Special Fund Investments					
* Grants Refunded	-	-			
* Other administrative Charges	-				-
	3,446,426.00	1,997,351.00	-	15,057,450.00	5,443,777.00
Net Balance at the year end (a+b)-(c)	9,869,532.00	21,279,558.00	-	651,302.00	31,800,392.00

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SIRALI NAGAR PARISHAD (M.P.)

AS ON 31.03.2024

Schedule B-5: Secured Loans

Accounting Code 3300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3301000	Loans From Central Govt.	-	-
3302000	Loans From State Govt. & Associations UIDSSMT	-	-
3303000	Loans From Govt.bodies	-	-
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other financial Institutions	-	-
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans	-	-
	Total Secured Loans	-	-

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SIRALI NAGAR PARISHAD (M.P.)

AS ON 31.03.2024

Schedule B-6: Unsecured Loans

Accounting Code 3310000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3311000	Loans From Central Govt.	-	-
3312000	Loans From State Govt.		-
3313000	Loans From Govt.bodies & Associations	-	-
3314000	Loans From International Agencies	-	-
3315000	Loans From banks & other financial Institutions (LIC)	-	-
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans	-	-

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SIRALI NAGAR PARISHAD (M.P.)

AS ON 31.03.2024

Schedule B-7: Deposits Received

Accounting Code 3400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3401000	Earnest Money Deposit	(34,000.00)	-
3401031	Security Deposit	1,072,280.00	-
3401021	Performance Guarantee	-	-
3401011	Water Deposit	-	-
	Total Unsecured Loans	1,038,280.00	-

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AS ON 31.03.2024

Schedule B-8 : Deposits Works

Accounting Code 3410000

Account Code	Particulars	Opening Balance as the beginning of the year (Rs.)	Additions during the Current year (Rs.)	TOTAL	Utiliazation/ expenditure (Rs.)	Balance outstanding at the end of current year (Rs.)
3411000	Civil Works		-	-		-
3412000	Electrical Works	-	-	-	-	-
3418000	Others	-	-	-	-	-
	Total Reserve Funds	-	-	-	-	-

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SIRALI NAGAR PARISHAD (M.P.)
AS ON 31.03.2024

Schedule B-9: Other Liabilities

Accounting Code 3500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors	1,596,345.00	-
3501100	Employee Liabilities	-	-
3501200	Loan	-	-
3502000	Recoveries Payable	-	-
3503000	Government Dues Payable	-	-
3504000	Refund Payable	-	-
3504100	Advance Collection of Revenues	-	-
3508000	others		-
	Total	1,596,345.00	-

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SIRALI NAGAR PARISHAD (M.P.)
AS ON 31.03.2024

Schedule B-10: Provisions

Accounting Code 3600000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses	-	-
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total	-	-

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R.C. BAHETI & CO. BHOPAL CHARTERED ACCOUNTANTS

SIRALI NAGAR PARISHAD (M.P.)

AS ON 31.03.2024

hedule B-11 : Fixed Assets

Accounting Code 4100000

ccount Code	Particulars	Gross Block				Accumulated Depreciation				Net Block
		Opening Balance	Additions during the period	Deduction during the year	Cost at the end of the year	Opening Balance	Additions during the period	Total Dep. at the end of the year	At the end of current year	At the end of the Previous year
1	2	3	4	5	6	7	8	10	11	12
4101000	Land	8,000,000.00	-	-	8,000,000.00	-	-	-	8,000,000.00	8,000,000.00
4102000	Building	35,015,000.00	443,005.00	-	35,458,005.00	-	1,761,825.00	1,761,825.00	33,696,180.00	35,015,000.00
4103000	Roads and Bridge	31,675,000.00	9,127,328.00	-	40,802,328.00	-	5,391,249.00	5,391,249.00	35,411,079.00	31,675,000.00
4103100	Sewerage and Drainage	-	6,187,895.00	-	6,187,895.00	-	249,509.00	249,509.00	5,938,386.00	-
4103200	Water Ways	14,150,000.00	132,526.00	-	14,282,526.00	-	1,424,868.00	1,424,868.00	12,857,658.00	14,150,000.00
4103300	Public Lighting	-	-	-	-	-	-	-	-	-
4103400	Sanitation & SWM	-	198,535.00	-	198,535.00	-	9,927.00	9,927.00	188,608.00	-
4104000	Plants & Machinary Vehicles	-	-	-	-	-	-	-	-	-
4106000	Office & other Equipments	143,568.00	142,642.00	-	286,210.00	155,439.00	15,356.00	170,795.00	115,415.00	(11,871.00)
4107000	Furniture , Fixture, Fittings	196,016.00	73,501.00	-	269,517.00	32,252.00	20,802.00	53,054.00	216,463.00	163,764.00
4108000	Other Fixed Assets	2,130,000.00	-	-	2,130,000.00	-	-	-	2,130,000.00	2,130,000.00
4105000	Vehicle	4,500,336.00	2,794,849.00	-	7,295,185.00	1,983,729.00	589,776.00	2,573,505.00	4,721,680.00	2,516,607.00
	Total	95,809,920.00	19,100,281.00	-	114,910,201.00	2,171,420.00	9,463,312.00	11,634,732.00	103,275,469.00	93,638,500.00
4120000	Capital WIP	-	20,775,727.00	15,160,754.00	5,614,973.00				5,614,973.00	-

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R.C. BAJETI & CO. BHOPAL CHARTERED ACCOUNTANTS

SIRALI NAGAR PARISHAD (M.P.)

AS ON 31.03.2024

Schedule B-12 : Investments- General Funds

Accounting Code 4200000

Account Code	Particulars	With whom invested	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
	- Central Govt. Securities		-	-
	- State Govt. Securities		-	-
	- Debentures and Bonds		-	-
	- Preference Shares		-	-
	- Equity Shares		-	-
	- Units of Mutual Funds		-	-
	- Other Investments (Fixed Deposits)	Bank	-	-
	Total Investments General Fund		-	-

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SIRALI NAGAR PARISHAD (M.P.)

AS ON 31.03.2024

Schedule B-13 : Investments- Other Funds

Accounting Code 42100000

Account Code	Particulars	With whom invested	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
	- Central Govt. Securities		-	-
	- State Govt. Securities		-	-
	- Debentures and Bonds		-	-
	- Preference Shares		-	-
	- Equity Shares		-	-
	- Units of Mutual Funds		-	-
	- Other Investments		-	-
	-Fixed Deposit	Banks	-	-
	Total		-	-

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R.G. BAJETI & CO. BHOPAL CHARTERED ACCOUNTANTS

SIRALI NAGAR PARISHAD (M.P.)

AS ON 31.03.2024

Schedule B-14: Stock In Hand (Inventories)

Accounting Code 4300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose	-	-
4302000	Loose Tools	-	-
4308000	Others	-	-
	Total Stock in hand	-	-

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R.C. BAHETI & CO.
BHOPAL
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SIRALI NAGAR PARISHAD (M.P.)
AS ON 31.03.2024

Schedule B-15 : Sundry Debtors(Receivables)

Accounting Code 43100000

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
43110	Receivables for Property Taxes				
	Less than 3 years *	356,926.00	-	356,926.00	493,499.00
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	356,926.00	-	356,926.00	493,499.00
	Net Receivables for Property Taxes	356,926.00	-	356,926.00	493,499.00
43110	Receivables for Other Taxes	702,607.00		702,607.00	788,813.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	702,607.00	-	702,607.00	788,813.00
	Net Receivables for Other Taxes	702,607.00	-	702,607.00	788,813.00
	Receivables for Fees & User Charges	-	-	-	-
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	-	-	-	-
	Net Receivables for Fees & User Charges	-	-	-	-
43111	Total Receivable Form Other Sources	-	-	-	-
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	-	-	-	-
	Net Receivable Form Other Sources	-	-	-	-
43150	Receivable from Government				
4315001000	Grants-Receivable	-		-	-
	Sub -Total	-		-	-
	Total Sundry Debtors(Receivables)	1,059,533.00	-	1,059,533.00	1,282,312.00

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R.C. BHATI & CO. CHARTERED ACCOUNTANTS BHOPAL

SIRALI NAGAR PARISHAD (M.P.)
AS ON 31.03.2024

Schedule B-16: Prepaid Expenses | **Accounting Code 4400000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4401000	Establishment		-
4402000	Administrative	67,061.92	-
4403000	Operations & Maintenance	-	-
	Total prepaid Expenses	67,061.92	-

P.C. BAHETI & CO. BHOPAL CHARTERED ACCOUNTANTS

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नगर परिषद, सिराली

SIRALI NAGAR PARISHAD (M.P.)
AS ON 31.03.2024

Schedule B-17: Cash and Bank Balances

Accounting Code 4500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4501000	Cash Balance		-
4502000	Balance with Bank-Municipal Funds		
4502100	Nationalised Banks	44,373,786.00	58,945,520.94
4502200	Other Schedule Banks		-
4502300	Scheduled Co-operative Banks		-
4502400	Post Office		-
	Sub Total	44,373,786.00	58,945,520.94
4504000	Balance with Bank-Special Funds (EMPLOYEE GPF BANK)		
4504101	Nationalised Banks	-	-
4504200	Other Schedule Banks	-	-
4504300	Scheduled Co-operative Banks	-	-
4504400	Post Office	-	-
	Sub Total	-	-
4506000	Balance with Bank-Grant Funds		
4506100	Nationalised Banks	-	-
4506200	Other Schedule Banks	-	-
4506300	Scheduled Co-operative Banks	-	-
4506400	Post Office	-	-
	Sub Total	-	-
	TOTAL	44,373,786.00	58,945,520.94

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SIRALI NAGAR PARISHAD (M.P.)

AS ON 31.03.2024

Schedule B-18 : Loans, advances, and deposits | **Accounting Code 4600000**

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the Current year (Rs.)	Interest	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
4601000	- Loans and advances to employees	-	-	-	-	-
4602000	Employee Provident Fund Loans	-	-	-	-	-
4603000	- Loans to others	-	-	-	-	-
4604000	- Advance to Suppliers and Contractors	-	500,000.00	-	-	500,000.00
4605000	Advance to Others					
4606000	- Deposit with External Agencies	-	-	-	-	-
4608000	-Other Current Assets	-				
	Sub -Total	-	500,000.00		-	-
	Less: Accumulated Provisions against	-	-	-	-	-
	Loans, Advances and Deposits	-	-	-	-	-
	[Schedule B-18 (a)]	-	-	-	-	-
	Total Loans, advances, and deposits	-	500,000.00	-	-	500,000.00

R.G. BAKETI & CO. BHOPAL CHARTERED ACCOUNTANTS

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AS ON 31.03.2024

Schedule B-19: Other Assets

Accounting Code 4700000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4701000	Deposits Works	-	-
4703000	Total Other Assets (TDS)	-	-
	Total Other Assets	-	-

R.C. BAHETI & CO. BHOPAL CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद, सिराली

SIRALI NAGAR PARISHAD (M.P.)
AS ON 31.03.2024

Schedule B-20: Miscellaneous Expenditure

Accounting Code 4800000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4801000	Loan Issue Expenses	-	-
4802000	Deferred Discount on Issue of Loans	-	-
	Deferred Revenue Expenses	-	-
4803000	others	-	-
	Total Miscellaneous Assets	-	-

R.C. BAHETI & CO. BHOPAL CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद, सिराली

TABLE :1

SIRALI NAGAR PARISHAD (M.P.)
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st April 2024 to 31st March 2024

	ITEM/ HEAD OF ACCOUNT	Schedule No.	Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
A	**INCOME**			
	Tax Revenue	IE-1	1,145,626.00	1,242,844.00
	Assigned Revenues & Compensation	IE-2	15,385,657.00	16,354,546.00
	Rental Income From Municipal Properties	IE-3	318,865.00	382,450.00
	Fees & User Charges	IE-4	2,878,815.00	1,181,342.00
	Sale & Hire Charges	IE-5	2,000.00	-
	Revenue Grants, Contributions & Subsidies	IE-6	14,098,758.00	29,781,009.00
	Income From investments	IE-7	1,287.00	203,732.73
	Interest Earned	IE-8	81,344.69	-
	Other Income	IE-9	8,358.00	-
	TOTAL -INCOME		**33,920,710.69**	**49,145,923.73**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	14,377,245.00	11,471,427.00
	Administrative Expenses	IE-11	6,789,902.08	5,942,423.60
	Operations & Maintenance	IE-12	11,555,192.00	8,585,044.16
	Interest & Finance Expenses	IE-13	100.00	1,119.00
	Programme Expenses	IE-14	444,023.00	480,047.00
	Revenue Grants, Contributions & Subsidies	IE-15	1,399,000.00	-
	Provisions & Write Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	B-11	9,463,312.00	1,391,720.00
	TOTAL - EXPENDITURE		**44,028,774.08**	**27,871,780.76**
C	**Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)**		(10,108,063.39)	21,274,142.97
D	**Add/Less : Prior Period items (Net)**	IE-18	-	-
E	**Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)**		(10,108,063.39)	21,274,142.97
F	**Less : Transfer to Reserve Funds**		-	-
G	**Net Balance being surplus / deficit carried over to Municipal Fund (E-F)**		**(10,108,063.39)**	**21,274,142.97**

Chartered Accountants
FRN 403034C

CA Ashish Sharma
Partner
M. No. 424861
Dated: 30.06.2025
Place: Bhopal
UDIN: 25424861BMGZAN4919

मुख्य नगरपालिका अधिकारी
नगर परिषद, सिराली

SIRALI NAGAR PARISHAD (M.P.)
SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
2023-24

Schedule IE-1 : Tax Revenue				
Account Code	**Particulars**		**Current Year (2023-24) (Rs.)**	**Previous Year (2022-23) (Rs.)**
1100100	Property Tax		270,000.00	430,403.00
1100200	Water Tax		720,000.00	716,411.00
1100300	Sewerage Tax		56,751.00	
1100400	Conservancy Tax			
1100500	Lighting Tax			
1100600	Education Tax		42,000.00	59,101.00
1100700	Vehicle Tax			
1100800	Tax on Animals		56,875.00	
1100900	Electricity Tax			
1101000	Professional Tax			
1101100	Advertisement Tax			
1101200	Pilgrimage Tax			
1101300	Export Tax			-
1105100	Octroi & Toll			
	Cess			
1108000	Other Taxes		-	36,929.00
	Sub-Total		1,145,626.00	1,242,844.00
1109000	Less : Tax Remissions and Refund (Schedule IE-1(a)]		-	-
	Sub-Total		1,145,626.00	1,242,844.00
	Total Tax Revenue		**1,145,626.00**	**1,242,844.00**

Schedule IE-1 (a) : Tax Revenue				
Account Code	**Particulars**		**Current Year (Rs.)**	**Previous Year (Rs.)**
1109001	Property Tax		-	-
	Octroi and Toll		-	-
	Cess Income		-	-
	Advertisement Tax		-	-
1109011	Others		-	-
	Total Refund and remission of tax revenues		-	-
	Total Tax Revenue		**0.00**	**0.00**

Schedule IE-2 : Assigned Revenues & Compensation				
Account Code	**Particulars**		**Current Year (Rs.)**	**Previous Year (Rs.)**
1201000	Taxes and Duties collected by others		971,642.00	
1202000	Compensation in lieu of Taxes/ duties		14,414,015.00	16,354,546.00
1203000	Compensation in lieu of Concessions			
	Total assigned revenues & Compensation		**15,385,657.00**	**16,354,546.00**

Schedule IE-3 : Rental Income from Municipal Properties				
Account Code	**Particulars**		**Current Year (Rs.)**	**Previous Year (Rs.)**
1301000	Rent from civic Amenities		315,865.00	382,450.00
1302000	Rent From Office Buildings			
1303000	Rent From Guest House			
1304000	Lease Rent		3,000.00	
1308000	Other Rents			
	Sub-Total		318,865.00	382,450.00
1309000	Less : Rent Remissions and Refund		-	-
	Sub-Total		318,865.00	382,450.00
	Total Rental Income From Municipal Properties		**318,865.00**	**382,450.00**

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Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
	Schedule IE-4 : Fees & User Charges-Income head-wise			
1401000	Empanelment & Registration Charges			47,679.00
1401100	Licensing Fees			
1401200	Fees for Grant Permit		1,811,928.00	2,400.00
1401300	Fees for Certificate or Extract			2,000.00
1401400	Development Charges			
1401500	Regularisation fees			
1402000	Penalties and Fines			
1404000	other Fees		821,166.00	1,074,118.00
1405000	User Charges		177,790.00	
1406000	Entry Fees			
1407000	Service/ Administrative Charges		60.00	
1408000	Other Charges		67,871.00	55,145.00
	Sub-Total		2,878,815.00	1,181,342.00
1409000	Less : Rent Remissions and Refund			
	Sub-Total		2,878,815.00	1,181,342.00
	Total Income from Fees & User Charges		**2,878,815.00**	**1,181,342.00**

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
	Schedule IE-5 : Sale & Hire Charges			
1501000	Sale of Products			
1501100	Sale of Forms & Publications		2,000.00	
1501200	Sale of stores & scrap			
1503000	Sale of others			-
1504000	Hire Charges for Vehicles			-
1504100	Hire Charges for Equipments			-
				-
	Total Income from sale & hire charges-income head wise		**2,000.00**	**-**

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
	Schedule IE-6 : Revenue Grants , Contributions & Subsidies			
1601001	Grant State Govt.		2,135,351.00	16,752,421.00
1601021	Grant From MDM			
1601011	Grant From Central Govt.		3,446,426.00	13,028,588.00
1601091	Grant Revenue - Depreciation on Grant Assets		8,516,981.00	
	Total Revenue Grants ,Contributions & Subsidies		**14,098,758.00**	**29,781,009.00**

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
	Schedule IE-7 : Income from Investments-General Fund			
1701001	Interest on FDRs		1,287.00	203,732.73
1702000	Dividend		-	-
1703000	Income from projects taken up on commercial basis		-	-
1704000	Profit on sale of Investments		-	-
1708000	others		-	-
	Total Income from Investments		**1,287.00**	**203,732.73**

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
	Schedule IE-8 : Interest Earned			
1711000	Interest From Bank Accounts		81,344.69	-
1712000	Interest on Loans and advances to Employees		-	-
1713000	Interest on Loans to others		-	-
1718000	other Interest		-	-
	Total Interest Earned		**81,344.69**	**-**

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Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
	Schedule IE-9 : Other Income			
1801000	Deposits Forfeited		-	-
1801100	Lapsed Deposits		-	-
1801200	Depreciation of Fixed Assets from Special fund		-	-
1802000	Insurance Claim Recovery		-	-
1803000	Profit On Disposal of Fixed Assest		-	-
1804000	Recovery from Employees		-	-
1805000	Unclaimed Refund / Liabilities			
1806000	Excess Provisions Written Back		-	-
1808000	Miscellaneous Income		8,358.00	-
	Total other Income		**8,358.00**	**-**

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
	Schedule IE-10 : Establishment Expenses			
2101000	Salaries, Wages and Bonus		14,345,141.00	11,314,147.00
2102000	Benefits and Allowances		1,520.00	
2103000	Pension			
2104000	Other Terminal & Retirement Benefits		30,584.00	157,280.00
	Total Establishment Expenses		**14,377,245.00**	**11,471,427.00**

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
	Schedule IE-11 : Administrative Expenses			
2201000	Rent, Rates and Taxes		-	
2201100	Office Maintenance		2,695,888.00	2,140,224.60
2201200	Communication Expenses		20,624.00	
2202000	Books & Periodicals		26,720.00	
2202100	Printing & Stationary		331,265.00	199,317.00
2203000	Travelling & Conveyance		1,207,186.00	
2204000	Insurance		63,138.08	
2205000	Audit Fees		70,000.00	
2205100	Legal Expenses			249,089.00
2205200	Professional and other Fees		924,252.00	
2206000	Advertisement and Publicity		968,173.00	471,132.00
2206100	Membership & subscriptions			
2208000	Other Administrative Expenses		482,656.00	2,882,661.00
	Total Administrative Expenses		**6,789,902.08**	**5,942,423.60**

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
	Schedule IE-12 : Operations & Maintenance			
2301000	Power & Fuel			1,081,154.00
2302000	Bulk Purchase		7,324,231.00	1,649,509.06
2303000	Consumption of Stores		24,660.00	
2304000	Hire Charges		963,596.00	
2305000	Repairs & Maintenance - Infrastructure Assets		706,508.00	5,245,556.10
2305100	Repairs & Maintenance - Civic Amenities		37,500.00	197,585.00
2305200	Repairs & Maintenance - Building		1,975,456.00	
2305300	Repairs & Maintenance - Vehicles		311,607.00	
2305400	Repairs & Maintenance - Furniture		40,904.00	
2305500	Repairs & Maintenance - Office Equipments		34,793.00	
2305600	Repairs & Maintenance - Electrical Appliances			
2305700	Repairs & Maintenance - Plant & Machinery		135,837.00	358,544.00
2305900	Repairs & Maintenance - Others		100.00	52,696.00
2308000	Other Operating & Maintenance Expenses			
	Total Operations & Maintenance		**11,555,192.00**	**8,585,044.16**

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Schedule IE-13 : Interest & Finance Charges				
Account Code	**Particulars**		**Current Year (Rs.)**	**Previous Year (Rs.)**
2401000	Interest on Loans From Central Govt.			
2402000	Interest on Loans From State Govt.		-	
2403000	Interest on Loans From Govt.Bodies & Associations			
2404000	Interest on Loans From International Agencies		-	
2405000	Interest on Loans From Banks & other Financial Institutions		-	
2406000	Other Interest			
2407000	Bank Charges		100.00	1,119.00
2408000	Other Finance Charges			
	Total Interest & Finance Charges		**100.00**	**1,119.00**

Schedule IE-14 : Programme Expenses				
Account Code	**Particulars**		**Current Year (Rs.)**	**Previous Year (Rs.)**
2501000	Election Expenses		89,620.00	
2502000	Own Programmes		354,403.00	480,047.00
2503000	Share in Programs of others			
	Total Programme Expenses		**444,023.00**	**480,047.00**

Schedule IE-15 : Revenue Grants , Contributions & Subsidies				
Account Code	**Particulars**		**Current Year (Rs.)**	**Previous Year (Rs.)**
2601000	Grants [specify details]		-	-
2602000	Contributions [specify details]		1,399,000.00	-
2603000	Subsidies [specify details]		-	-
	Total Revenue Grants, Contributions & Subsidies		**1,399,000.00**	**-**

Schedule IE-16 : Provisions & Write off				
Account Code	**Particulars**		**Current Year (Rs.)**	**Previous Year (Rs.)**
2701000	Provisions for doubtful receivables		-	-
2702000	Provision for other assets		-	-
2703000	Revenues written off		-	-
2704000	Assets Written off		-	-
2705000	Miscellaneous Expenses Written Off		-	-
	Total Provisions & Write off		**-**	**-**

Schedule IE-17 : Miscellaneous Expenses				
Account Code	**Particulars**		**Current Year (Rs.)**	**Previous Year (Rs.)**
2711000	Loss on disposal of Assets		-	-
2712000	Interest & Penalty On Tax		-	-
2718000	Other Miscellaneous Expenses		-	-
	Total Miscellaneous Expenses		**-**	**-**

Schedule IE-18 : Prior Period Items (Net)				
Account Code	**Particulars**		**Current Year (Rs.)**	**Previous Year (Rs.)**
1850000	Income		-	-
1851001	Taxes		-	-
1852001	Other- Revenues		-	-
1853001	Recovery of revenues written off		-	-
1854001	Other Income		-	-
	Sub Total Income (a)		-	-
2850000	Expenses		-	-
2855001	Refund of Taxes		-	-
2856001	Refund of other Revenues		-	-
2858080	other Expenses		-	-
	Sub Total Income (b)		**-**	**-**
	Total Prior Period (Net) (a-b)		**-**	**-**

R.C. BAISTI & CO. PIPAL

मुख्य नगर पालिका अधिकारी
नगर परिषद, सिराली

INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PARISHAD SIRALI

Report on the Financial Statements	We have audited the accompanying financial statements of NAGAR PARISHAD SIRALI ("the ULB"), which comprise the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet for the year then ended, and other explanatory information.
Management's Responsibility for Financial Statements	The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair the view of the financial position and financial performance of the ULB in accordance with the provisions of Municipal Corporation Act, 1961 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB 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 give a true and fair view and are free from material misstatement, whether due to fraud or error.
Auditor's Responsibility	Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The Commissioner/CMO has not directed us to perform audit of any other section in his office in addition to the above scope. We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and 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. 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 internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in

	order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, 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 on the financial statements.
Qualified Opinion	In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2024,subject to the observations given below.
Basis for Qualified	The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report
Opinion	
Emphasis of Matters	We draw attention to the following matters reported, annexed to this report. Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India. Revenue department's records related to recovery of revenue taxes and other revenue dues has minor differences with accounting records maintained by accounting department. Our opinion is not modified in respect of these matters.
We further report that:	a) We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit; b) Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books. c) The Receipt & Payment Account, Income & Expenditure Account and Balance Sheet deal with by this Report are in agreement with the books of account. d) Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.

	e) The matter described in the basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB. f) The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Data for Qualified Opinion paragraph above. With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.

For R C Baheti & Co.
Chartered Accountants
FRN 403034C

CA Ashish Sharma
Partner
M. No. 424861
Dated: 30.06.2025
Place: Bhopal
UDIN: 25424861BMGZAN4919

मुख्य नगर पालिका अधिकारी
नगर परिषद, सिराली

SIRALI NAGAR PARISHAD (M.P.)
STATEMENT OF CASHFLOW
(As On 31 March 2024)

Particulars	Current Year (Rs.) 2023-24		Previous Year (Rs.) 2022-23	
[A] Cash Flows from Operating Activities				
Gross Surplus Over Expenditure		10,108,063.39		14,806,820.97
Add: Adjustments For				
Depreciation	9,463,312.00		1,391,720.00	
Interest And Finance Expenses	100.00		131,119.00	1,522,839.00
	-	9,463,412.00		
Less: Adjustments For				
Profit On Disposal Of Assets	-		-	
Net Of Adjustments Made To Municipal Funds	4,712,635.73		-	
Investment Income	(1,287.00)		(203,732.73)	
Transfer To Reserves	-		-	
Interest Income Received	198,177.10	4,909,525.83	-	(203,732.73)
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		**14,661,949.56**		**16,125,927.24**
Changes In Current Assets And Current Liabilities				
(Increase)/Decrease In Sundry Debtors	222,779.00		(1,093,688.00)	
(Increase)/Decrease In Stock In Hand				
(Increase)/Decrease In Prepaid Expenses	(67,061.92)			
(Increase)/Decrease In Other Current Assets	(500,000.00)	(344,282.92)		(1,093,688.00)
(Decrease)/Increase In Deposits Received	1,038,280.00			
(Decrease)/Increase In Deposits Work				
(Decrease)/Increase In Other Current Liabilities	1,596,345.00		-	
(Decrease)/Increase In Provisions	-	2,634,625.00	-	-
Extra ordinary items (please specify)				
Capital contribution				
Net Cash Generated from / (Used In) Operating Activities [A]		**16,952,291.64**		**15,032,239.24**
[B] Cash Flows from Investing Activities				
Purchase Of Fixed Assets And Cwip	(15,251,942.00)		(12,650,741.67)	
(Increase)/Decrease In Special Funds/ Grants	(6,877,020.00)		11,314,385.00	
(Increase)/Decrease In Earmarked Funds			-	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	(6,402,469.00)		2,620,785.00	
(Purchase) Of Investments	-	(28,531,431.00)		1,284,428.33
Add:				
Proceeds From Disposal Of Assets			-	
Proceeds From Disposal Of Investments	-		-	
Investment Income Received	(1,287.00)			
Interest Income Received	-	(1,287.00)	203,732.73	203,732.73
Net cash generated from/(used in) investing activities [B]		**(28,532,718.00)**		1,488,161.06
[C] Cash flows from Financing Activities				
Less:				
Loans From Banks/Others Received	-		-	
Less:				
Interest & Finance Expenses	100.00	(100.00)	(1,119.00)	(1,119.00)
Net Cash Generated From/(Used In) Financing Activities [C]		**(100.00)**		(1,119.00)
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		**(11,580,526.36)**		16,519,281.30
Cash And Cash Equivalent At Beginning Of The Period		**58,945,520.94**		42,426,239.64
Cash and cash equivalent at end of the period		47,364,994.58		58,945,520.94
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:		**47,364,994.58**		**58,945,520.94**
Cash in hand	-		-	
Bank balances	47,364,994.58		58,945,520.94	
Total Of The Breakup Of Cash And Cash Equivalents				

Chartered Accountants
FRN 403034C

CA Ashish Sharma
Partner
M. No. 424861
Dated: 30.06.2025
Place: Bhopal
UDIN: 25424861BMGZAN4919

मुख्य नगर पालिका अधिकारी
नगर परिषद, सिराली

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NAGAR PARISHAD BERASIA

RECEIPT AND PAYMENT ACCOUNT

(FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024)

MOUNT IN RUPEES)

HEAD OF ACCOUNT	Schedules	Current Year	HEAD OF ACCOUNT	Schedules	Current Year
Opening Balances					
Cash Balances (Including Imprest)		-			
Balances with Banks		58,945,520.91			
OPERATING RECEIPTS			**OPERATING PAYMENTS**		
Tax Revenue	RP - 1	1,252,803.00	Establishment Expenses	RP - 10	-
Assigned Revenues And Compensation	RP - 2	15,385,657.00	Administrative Expenses	RP - 11	
Rental Income From Municipal Properties	RP - 3	302,065.00	Operations And Maintainance	RP - 12	100.00
Fees And User Charges	RP - 4	2,778,815.00	Interest And Finance Charges	RP - 13	100.00
Sales And Hire Charges	RP - 5	2,000.00	Programme Expenses	RP - 14	
Revenue Grants, Contibution And Subsidies	RP - 6		Revenue, Grant & Contributions	RP - 15	
Income From Investments	RP - 7	1,287.00	Purchase of Stores	RP - 16	
Interest Earned	RP - 8	81,344.69	Other Misc Expenses	RP - 17	
Other Income	RP - 9	8,358.00			
NON-OPERATING RECEIPTS			**NON-OPERATING PAYMENTS**		
Municipal Fund			Municipal Fund		4,777,996.63
Loans Received Net	RP - 18		Other Payables - Sundry Creditors	RP - 24	41,351,080.00
Deposits Received	RP - 19	-	Employee Liabilities	RP - 25	14,314,841.00
Grant and Contribution for Specific Purposes	RP - 20	27,378,247.00	Acquisition / Purchase of Fixed Assets	RP - 26	
Earmarked Funds	RP - 21		Deposits Received	RP - 19	44,000.00
Realisation of Investment- General Fund		-	Grant and Contribution for Specific Purposes	RP - 27	
Realisation of Investment- Special Fund			Repayment of Loans	RP - 18	-
Deposit Works Net		-	Current Asset	RP - 29	
Other Payables		239,256.00	Loans and Advances to Contractors (Net)		
Realisation of Sundry Debtors	RP - 23	228,838.03	Investment	RP-28	
Reserve Funds			Deposit Works Net	RP - 22	
Recovery of loan Net	RP - 29		Prepaid Expenses		
Closing Bank credit balance			Earmarked Funds		
			Recoveries Payable		1,742,288.00
			Closing Cash balance	-	-
			Closing Bank balance (net)		44,373,786.00
TOTAL		**106,604,191.63**	**TOTAL**		**106,604,191.63**

R.C. BAHETI & CO. CHARTERED ACCOUNTANTS BHOPAL

Chartered Accountants
FRN 403034C

CA Ashish Sharma
Partner
M. No. 424861
Dated: 30.06.2025
Place: Bhopal
UDIN: 25424861BMGZAN4919

मुख्य नगर पालिका अधिकारी
नगर परिषद, सिरोंज

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