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INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PALIKA SIRONJ

Report on the Financial Statements

We have audited the accompanying financial statements of NAGAR PALIKA SIRONJ ("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 the 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 view of the financial position and financial performance of the ULB in accordance with the applicable provisions 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



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CMO has not directed us to perform audit of any other section in his office in addition to the above scope.

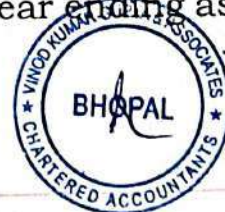
We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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.





Basis for Qualified Opinion

The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

Emphasis of Matters

We draw attention to the following matters reported in Annexure - 2, annexed to this report.

- I. Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.
 - II. Revenue department's records related to recovery of revenue taxes and other revenue dues has minor differences with accounting records maintained by accounting department.
 - III. Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2.
 - IV. Non-availability of details related with Tenders.
- Our opinion is not modified in respect of these matters.

7. We further report that

- I. 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;
- II. 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.
- III. The Receipt & Payment Account, Income & Expenditure Account and Balance Sheet deal with by this Report are in agreement with the books of account.
- IV. 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.

- V. 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.
- VI. The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.
- VII. 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 Vinod Kumar Gupta
& Associates**

Chartered Accountants

Date: 27/09/2024

UDIN: 24450228BKCFYN6574



CA Anshul Jain
(Partner)

MRN - 450228


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Reporting on Audit Paras for Financial Year 2023-24

Name of Auditor: Vinod Kumar Gupta & Associates

Name of ULB: NAGAR PALIKA SIRONJ

<u>S. no.</u>	<u>Parameters</u>	<u>Description</u>	<u>Observation in brief</u>	<u>Suggestions</u>
2	Audit of Expenditure	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	Vouchers should be adequately supported with proper documents. Scheme wise utilisation certificate should be prepared by the ULB.
3	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Required books of accounts as prescribed under MP MAM Should be maintained





		check timely recovery, Bank reconciliation statement, grant register, fixed asset register		
4	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	NA	NA.
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant register should be updated and balanced regularly with its Utilization Certificate.
7	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and		Observations related to diversion of funds has been pointed out in point	





VINOD KUMAR GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
R.N.-002377C

	from one scheme /project to another.		no. 6 (iv) of annexure 2 of report attached	
8	Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).	12,51,90,596.02 / 8,28,31,050.00 151.140%		
	Percentage of Capital expenditure wrt Total expenditure.	6,37,04,135.00 / 20,77,51,874.02 30.66%		
9	Whether all the temporary advances have been fully recovered or not.		Cases of outstanding advances have been outlined in point no. 3 (3) of report attached.	Proper records for advances given and adjusted should be maintained & the records should be certified by the person in charge.
10	Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB	NA

Annexure '1'





Report on Internal Financial Controls over Financial Reporting

1. Report on the Internal Financial Controls of the ULB ("the ULB")

We have audited the internal financial controls over financial reporting of ("the ULB") as of March 31, 2024 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.

2. Management's Responsibility for Internal Financial Controls

The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Madhya Pradesh Municipalities Act, 1961 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.




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3. Auditors' Responsibility

Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.

4. Meaning of Internal Financial Controls Over financial Reporting.

A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A



ULB's internal financial control over financial reporting includes those policies and procedures that:

- pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;
- provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted
- accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and
- Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.

5. Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.


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6. Qualified opinion

According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2024:

-The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment

-The ULB did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation, which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection.

-The ULB did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances.

-The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.


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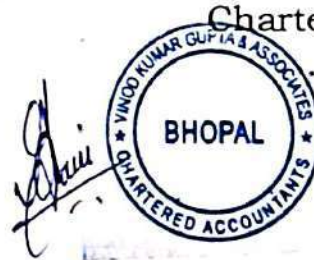
A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis.

In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2024 based on the criteria established by the ULB.

We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2024 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

**For Vinod Kumar Gupta &
Associates**
Chartered Accountants

Date: 27/09/2024



CA Anshul Jain
(Partner)
MRN - 450228


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Annexure '2'

The Annexure referred to in paragraph 5 & 6 of Our Report:

1. Audit of Revenue

- 1) The auditor is responsible for audit of revenue from various sources.

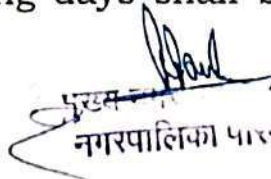
We have verified the revenue from various sources which was recognized and entered in the books of account and summarised in the financial statement produced before us for verification except for the receipts under miscellaneous income head, for which ULB did not provide any clarification about its nature. The grants were directly recorded from cashbook, however we noticed some differences with the grant register.

- 2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account.

The counter foils or revenue receipts were made available to us for verification. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.

- 3) Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report. Details are given in Annexure C attached to this report.

- 4) Delay beyond 2 working days shall be immediately brought to the notice of CMO.


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No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc.

5) The entries in Cash book shall be verified.

We have verified the entries in cash book on test check basis and we noticed some discrepancies such as:

- Some payments relating to TDS & PF were not recorded in the cashbook, which results into liability standing in books of accounts.
- The deduction of statutory and contractors dues were recorded at the time of deductions and taken in totalling in the cashbook. These deduction again separately recorded as payment when actually paid through challans.

We have provided our guidance to the accounts department regarding such issues so these can be avoided in future.

6) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.

No details with respect to quarterly & monthly targets set for the FY 2023-24 & the revenue recovery against such targets were made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets. We have noticed variation in recovery amount of revenue between accounts departments record and revenue department's records. No clarification were provided for such differences.

7) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.

As explained to us, ULB does not have FDR's during the year. Hence, we could not comment on the interest income and its accounting in cashbook.

8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the CMO.



As explained to us, ULB does not have FDR's during the year. Hence, we could not comment on lesser interest rates.

2. Audit of Expenditure:

- 1) The auditor is responsible for audit of expenditure under all the schemes.

We have verified the expenditure under various heads which was recognized and entered in the books of account and summarised in the financial statement produced before us. The scheme related transactions are also summarised in these financial statements.

- 2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.

We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out. The entries relating to deposit of statutory employees dues like TDS-IT & PF were not recorded in cashbook. The entries are directly passed through bank statements. The difference amount is taken under cashbook reconciliation statement.

- 3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.

We noticed totalling and balancing issues on various dates in the cashbook. The details of these issues were summarised in the Cashbook Reconciliation Statement annexed with the financial statement.

- 4) He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of the CMO.

Details relating to deviation of expenditure, if any, of particular scheme is specified at sub point 4 of point 6.



- 5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.

As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, ULB didn't provided such directives with written confirmation and hence it was not possible for us to verify the expenditures in accordance with such guidelines etc.

- 6) During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.

We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits.

- 7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non- compliance of audit paras shall be brought to the notice of CMO.

No such instances were noticed during the test check of such entries conducted by us.

- 8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet and creation of Fixed Asset.

Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon.





We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.

- 9) He shall verify that all temporary advances of other than employees have been fully recovered.

Details for any temporary advances were not made available by the ULB. The accounting records reflects temporary advances during the year, but no information provided regarding such advances.

3. Audit of Book Keeping

- 1) The auditor is responsible for audit of the books of accounts as well as stores.

As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has not maintained/provided for verification the Fixed Asset Registers, Security Deposit Registers, Loan Registers, as prescribed under MP MAM.

- 2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of CMO. Store register were provided for verification by the ULB and it was noticed that entries of stock received & given during the year were made. Closing value of stock not recorded only quantity recorded. ULB explained that the normally there was no stock left at year end as per ULB. The stock is issued on the date when it is received. Registers were not duly certified by the person in charge.



- 3) The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

The register of advances were not made available to us by the ULB. As per accounting records the advances given and adjusted during the year. Huge amount of advances were reflecting in the opening figures of the balance sheet. In absence of documentary records we cannot comment over any advances. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any.

- 4) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's.

Bank Reconciliation is provided to us by the ULB and attached with this report along with the receipt & payment statement. During the year bank account with Union bank of India a/c ending 8395 & HDFC a/c ending with 0078 were closed through municipal fund. It was explained that these accounts were closed in earlier years and the balances were reflecting in the financial statement. Hence, the accounts are closed in books of accounts in current year.

- 5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.

Grant registers were made available to us. The receipts and payments out of grants were verified on test check basis. Details of grants as per grant register is produced below at the point 6(1) of this report.

- 6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of CMO.

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Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.

- 7) The auditor shall reconcile the account of receipt and payment especially for project funds.

ULB does maintain separate cash books for different schemes and projects and the transactions were consolidated in the financial statement prepared for the year.

4. Audit of FDR

- 1) The auditor is responsible for audit of all fixed deposits and term deposits.

As explained to us ULB does not have any FDR during the year. Hence, we could not comment upon fixed deposit and term deposit.

- 2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.

As explained to us ULB does not have any FDR during the year. Hence, we could not comment upon renewal of FDR.

- 3) The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.

As explained to us ULB does not have any FDR during the year. Hence, we could not comment upon FDR'S / TDR are kept at low rate of interest than the prevailing rate.

- 4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.

As explained to us ULB does not have any FDR during the year. Hence, we could not comment upon FDR'S / TDR interest.

5. Audit of Tenders / Bids

- 1) The auditor is responsible for audit of all tenders / bids invited by the ULB.



No tender related documents were provided, so we can comment on procedures of tenders / bids.

Bid were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked.

- 2) He shall check whether competitive tendering procedures are followed for all bids.

No tender related documents were provided, so we can comment on whether competitive tendering procedures were followed for all bids or not.

- 3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.

No tender related documents were provided, so we cannot verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.

- 4) The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks.

No such bank guarantees were produced before us for verification.

- 5) The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of CMO.

No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.

- 6) The cases of extension of BG shall be brought to the notice of Commissioner / CMO. Proper guidance to extend the BG's shall also be given to ULB



No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.

7) The contract closure shall also be verified by the auditor.

No contract closure documents were made available to us for verification.

6. Audit of Grants and Loans

1) The auditor is responsible for audit of grants given by Central Government and its utilization.

The grant received from central and state government and their utilisation during the year as per gran registers are as follows:

Grants	Opening Balance	Received	Utilized	Closing Balance
Mulbhoat	-	1,22,63,563.00	74,97,878.00	47,65,685.00
State Finance Grant	29,35,991.00	2,71,13,000.00	2,05,63,145.00	94,85,846.00
Road Development	1,31,42,231.00	83,39,228.00	1,43,64,303.00	71,17,156.00
Facility Center	16,40,000.00	-	-	16,40,000.00
Special Purpose For Talab Sandikaran	1,54,35,232.00	-	-	1,54,35,232.00
CM Adhoarachna	-	-	15,49,253.00	(15,49,253.00)
Vidhyak Nidhi	66,78,944.00	3,76,842.00	31,96,159.00	38,59,627.00
Stamp Duty	-	37,27,326.00	-	37,27,326.00
Yatri Kar	-	-	-	-
Sambal Yojana	-	-	-	-
CM Swatchta Mission	46,51,961.00	-	-	46,51,961.00
Octori	-	5,46,47,252.00	-	5,46,47,252.00
Samekit Anudhan	-	35,70,000.00	-	35,70,000.00
Janbhagidhari	35,20,927.00	-	26,72,020.00	8,48,907.00
15th Finance	83,65,553.00	1,82,99,408.00	1,32,95,995.00	1,33,68,966.00
Revolving	2,73,29,233.00	-	-	2,73,29,233.00
Kayakalp	1,54,00,000.00	35,00,000.00	1,89,00,000.00	-
SDRF	1,38,92,000.00	60,81,000.00	-	1,99,73,000.00

- The closing balances at year end were not written in the grant registers.
- We found differences in opening balances of grant as grant register and PY financial statement.



- Utilization for PMAY, MLA LAD, Other Grant and Kanyadan not provided by ULB.
- PMAY, Sambal, Sanjeevni clinic, other grants, Kanyadan yojna related receipt were not recorded in grant register.
- Difference noticed in octroi compensation and samekit anudan amount as per grant register and cashbook entries.
- Opening balance & receipts not provided for CM adhosanrachna anudan. Hence, closing balance is reflecting negative.
- Registers were not duly certified by accounts department or CMO.

2) He is responsible for audit of grants received from State Government and its utilization.

Verification had been conducted for the total grants received from the State/Central government. Details for the same are provided in table above.

3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.

ULB has outstanding loan from HUDCO under CM adhosanrachna & IHSDP schemes. However, there was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non-generation of revenue.

Details of repayment of loan are as follows:

CM adhosanrachna scheme:

Quarter	Interest Payment by ULB	Principal Payment by ULB	Total Payment
Quarter-1	12,689.00	25,000.00	37,689.00
Quarter-2	11,812.00	25,000.00	36,812.00
Quarter-3	11,090.00	25,000.00	36,090.00
Quarter-4	10,542.00	25,000.00	35,542.00

IHSDP Scheme:



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R.N.-002377C

Quarter	Interest Payment by ULB	Principal Payment by ULB	Total Payment
Quarter-1	14,110.00	42,505.00	56,615.00
Quarter-2	12,933.00	42,505.00	55,438.00

Repayment for only two quarters were found in cashbook for this loan.

- 4) The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.

As per the records related to grants & other accounting records provided, instances of diversion of funds from one grant account to another have not been noticed. However, due to inherent limitation of internal controls over financial reporting possibilities of fund diversion cannot be ruled out completely.

Date: 27/09/2024

For Vinod Kumar Gupta & Associates
Chartered Accountant



CA Anshul Jain
(Partner)
MRN - 450228



Non recovery of taxes

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. On verification of revenue records as of 31 March 2024 a sum of Rs 298.91 Lakhs (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

Non Recovery of dues

(Amount in Lakhs)

Revenue Head	Previous year's recoverable as on 01/04/2023	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Year Demand	Current Year's Recovery	Un-Recovered due of Current Year	Total Recovery	Total unrecovered amount
Sampatti Kar	53.44	6.75	46.69	16.52	2.13	14.40	8.88	61.09
Samckit Kar	73.70	4.58	69.11	18.64	1.19	17.45	5.78	86.56
Nagar Vikas Upkar	14.07	2.57	11.50	4.85	0.69	4.16	3.26	15.66
Siksha Upkar	6.81	3.25	3.56	2.17	0.28	1.90	3.52	5.46
Shop Rent	4.28	2.87	1.41	8.41	5.30	3.12	8.16	4.52
Water Tax	103.77	3.68	100.09	41.06	20.43	20.63	24.11	120.72
Other Tax	0	0	0.00	12.00	7.10	4.90	7.10	4.90
Total	256.06	23.70	232.36	103.65	37.11	66.54	60.80	298.91
Total Un-Recovered amount								298.91

The demand and recovery figures were taken out of wasooli patrak of the revenue department of the ULB. There are variation in the opening balance of current year and closing balance of previous year wasooli patrak. Also, there are differences in the receipt amount with accounting records.

For Vinod Kumar Gupta & Associates

Date: 27/09/2024

Chartered Accountant



CA Anshul Jain
(Partner)
MRN - 450228

Name of ULB **Nagar Palika Sironj**
Name of Auditor **Vinod Kumar Gupta & Associates**

Annexure C
Amt in lakhs

S.no.	Parameters	Description		% of growth	Observation in brief				Suggestions
		Receipt in (Rs.)							
		2022-23	2023-24						
	Audit of Revenue								
	Rajaswa Kar wasooli								
1	Sampatti Kar	16.37	8.88	-45.78	Collection % w.r.t. total dues is 12.68%	which is Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.	
2	Samekit Kar	7.24	5.78	-20.21	Collection % w.r.t. total dues is 6.26%	which is Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.	
3	Nagar Vikas Upkar	4.98	3.26	-34.51	Collection % w.r.t. total dues is 17.23%	which is Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.	
4	Siksha Upkar	1.76	3.52	100.11	Collection % w.r.t. total dues is 39.23%	which is Below Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.	
	Total	30.35	21.43						
	Gair-Rajaswa wasooli								
5	Shop Rent	6.01	8.16	35.71	Collection % w.r.t. total dues is 64.33%	which is Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.	
6	Water Tax	27.93	24.11	-13.67	Collection % w.r.t. total dues is 16.65%	which is Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.	
	Total	33.94	32.27						
	Grand Total	64.28	53.70						

The above recovery figures are taken from wasooli patrak provided by the Revenue deparatment of the Palika.

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Revised abstract sheet for reporting on audit paras 2023-24

Income & Expenditure Information

S.no.	Division	District	ULB name	ULB type
1	2	3	4	5
1	Bhopal	Vidisha	Sironj	Palika

Revenue receipts						
Property Tax	Other tax revenue	Fees & user charges	Revenue from municipal property	Assigned revenue	Revenue grants, Contribution & Subsidies	Other Income
6	7	8	9	10	11	12
42,18,370.00	-	71,06,298.00	14,56,506.00	6,67,28,967.00	11,35,10,668.54	33,20,909.00

Capital receipts			Total Receipts
Capital receipts	Central Finance Commission receipts	State Finance Commission receipts	Other Grants
13	14	15	16
-	1,82,99,408.00	2,45,14,000.00	5,22,65,847.00
			29,14,20,973.54

Revenue Expenditure							Total Expenditure
Establishment Expenditure	Administrative Expenditure	Operation & Maintenance	Interest & Finance Charges	Other Expenses	Loan repayment (Principle)	Other Capital Expenditure	
18	19	20	21	22	23	24	25
7,08,15,767.00	73,68,802.00	4,20,70,918.00	95,665.02	48,39,444.00	1,85,010.00	6,37,04,135.00	18,90,79,741.02

Property tax includes samekit kar, education cess & development cess

Auditor
FRN:
MRN:

Vinod Kumar Gupta & Associates
002377C
450228



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FINANCIAL STATEMENTS

URBAN LOCAL BODY

MADHYA PRADESH

FOR THE FINANCIAL YEAR 2023-24

NAGAR PALIKA SIRONJ



FINANCIAL STATEMENTS:

BALANCE SHEET

INCOME & EXPENDITURE STATEMENT

BANK RECONCILIATION STATEMENT

RECEIPT & PAYMENT STATEMENT

CASH FLOW STATEMENT

NOTES TO ACCOUNTS




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NAGAR PALIKA SIRONJ
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Amt In INR

	HEAD OF ACCOUNT	SCHEDULE NO.	Current Year 2023 To 2024	Previous Year 2022 To 2023
A	INCOME			
	Tax Revenue	IE - 1	42,18,370.00	41,52,359.00
	Assigned Revenues And Compensation	IE - 2	6,67,28,967.00	7,05,70,496.00
	Rental Income From Municipal Properties	IE - 3	14,56,506.00	17,20,953.00
	Fees And User Charges	IE - 4	71,06,298.00	1,04,71,745.00
	Sales And Hire Charges	IE - 5	11,59,635.00	58,455.00
	Revenue Grants, Contribution And Subsidies	IE - 6	11,35,10,668.54	4,77,56,423.00
	Income From Investments	IE - 7	-	-
	Interest Earned	IE - 8	3,30,769.00	-
	Other Income	IE - 9	18,30,505.00	19,52,015.00
	TOTAL - INCOME		19,63,41,718.54	13,66,82,446.00
B	EXPENDITURE			
	Establishment Expenses	IE - 10	7,08,15,767.00	6,57,12,075.00
	Administrative Expenses	IE - 11	73,68,802.00	1,48,13,448.00
	Operations And Maintainance	IE - 12	4,20,70,918.00	3,47,96,789.00
	Interest And Finance Charges	IE - 13	95,665.02	98,831.00
	Programme Expenses	IE - 14	48,39,444.00	42,17,477.00
	Revenue Grants, Contribution And Subsidies	IE - 15	1,88,57,143.00	2,50,000.00
	Provisions And Write Off	IE - 16	-	-
	Miscellaneous Expenses	IE - 17	-	-
	Depreciation		5,15,97,356.54	1,67,55,764.00
	TOTAL - EXPENDITURE		19,56,45,095.56	13,66,44,384.00
	Gross Surplus / (Deficit) of Income over Expenditure Before Prior Period Items (A - B)		6,96,622.98	38,062.00
	Add: Prior Period Items (Net)	IE - 18	-	-
	Gross Surplus / (Deficit) of Income over Expenditure after Prior Period Items (A - B)		6,96,622.98	38,062.00
	Less: Transfer to Reserve Funds		4,31,637.00	-
	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		2,64,985.98	38,062.00

NAGAR PALIKA SIRONJ
Chief Municipal Officer

For Vinod Kumar Gupta & Associates

Accounts Officer



Anshul Jain
Partner
MRN- 450228
FRN- 002377C
UDIN- 24450228BKCFYN6574

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SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt In INR

Schedule IE-1 : Tax Revenue

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
1100100	Property Tax	35,16,171.00	34,41,171.00
1100101	Property Tax		
1100135	Samekit kar		
1100200	Water Tax (Incl. Fees & Charge)	-	-
1100200	Water Tax (Incl. Fees & Charge)	-	
1100300	Sewerage Tax		8,989.00
1100400	Conservancy Tax		
1100500	Lighting Tax		
1100600	Education Tax	2,17,477.00	-
1100601	Education Cess		
1100700	Vehicle Tax	-	
1100800	Tax On Animals		
1101000	Professional Tax		
1101100	Advertisement Tax	-	-
1101101	Land Hoardings	-	
1101109	On Others	-	
1101300	Export Tax		-
1105100	Octroi & Toll		
1108000	Other Taxes (City Development Tax)	4,84,722.00	-
1109000	Tax Recovery	-	0.00
1109011	Other Taxes	-	7,02,199.00
	Total Refund and remission of tax revenues.	42,18,370.00	41,52,359.00

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
1201000	Duties & Taxes Collected by Others	31,27,326.00	40,86,126.00
1201011	Stamp Duty on Transfer of Properties		
1202000	Compensation In lieu of Taxes & Duties	6,36,01,641.00	6,64,84,370.00
1202001	Compensation in lieu of Octroi		
1202032	Compensation Samekit anudan		
1202021	Compensation in lieu of Passenger	-	
	Total assigned revenues & Compensation	6,67,28,967.00	7,05,70,496.00



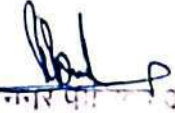
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Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
1301000	Rent From Civic Amenities	14,56,506.00	17,20,953.00
1301001	Rent From Markets 9,31,278.00		
1301003	Rent from community hall 18,000.00		
1301011	Mutation fee 2,13,028.00		
1301017	Rent Slaughter house 2,94,200.00		
1303000	Rent Guest Houses		-
1303001	Guest Houses -		
1304000	Rent from Lease of Lands	-	0.00
1304001	Consolidated Rent from Lease of Lands -		
1308000	Other Rents	-	0.00
1308002	Other -		
1309000	Remission & Refund-Rent		0.00
1309004	Remission & Refund-Rent-Lease Of Land -		
	Sub-Total	14,56,506.00	17,20,953.00
1309000	Less : Rent Remissions and Refund -	0.00	0.00
	Sub-Total	14,56,506.00	17,20,953.00
	Total Rental Income From Municipal Properties	14,56,506.00	17,20,953.00



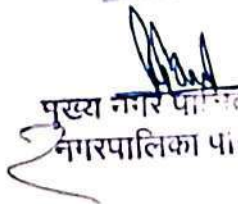

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Schedule IE-4 : Fees & User Charges-Income head-wise

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
1401000	Empanelment & Registration Charges	6,16,323.00	5,80,910.00
1401008	Registration Fee animal 6,16,323.00		
1401100	Licensing Fees	15,624.00	9,480.00
1401127	Licensing fees Sahukari 15,624.00		
1401200	Fees for Grant Of Permit	16,56,258.00	15,45,853.00
1401201	Fees from sanction of Building plans 16,56,258.00		
1401300	Fees for Certificate or Extract	72,413.00	22,222.00
1401301	Fees from copies of plan 7,276.00		
1401309	Fee copy of certificate Extract 65,137.00		
1401400	Development Charges	-	10,04,884.00
1401401	Development Charges -		
1401500	Regularisation Fees	1,900.00	
1401501	Encroachment fees 1,900.00		
1402000	Consolidated Penalties And fees	27,490.00	
1402004	Other Penalties and Fees 27,490.00		
1404000	Others Fees	5,30,423.00	31,96,259.00
1404012	Road cutting charges 2,05,150.00		
1404013	Application fees 82,700.00		
1404017	Connection charges-water supply 2,29,123.00		
1404018	Faruel charges 12,140.00		
1404019	Disconnection charges-Meter 1,310.00		




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1405000	User Charges		41,85,367.00	41,09,447.00
1405001	Litter & Debris collection charges	69,950.00		
1405008	User Charges- Water Supply	41,05,647.00		
1405009	Charges for supply of water by tanker	3,000.00		
1405028	User Charges Fire extinguisher	2,120.00		
1405030	User Charges-other	4,650.00		
1406000	Entry Fees	-		0.00
1406002	Entry Fees	-		
1407000	Consolidated Service Admin Charges		500.00	2,690.00
1407008	Charges for NOC charges	500.00		
1408000	Consolidated Others Charges		-	-
	Sub-Total		71,06,298.00	1,04,71,745.00
1409000	Less : Rent Remissions and Refund		-	0.00
	Total Income from Fees & User Charges		71,06,298.00	1,04,71,745.00




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Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
1501000	Sale of Products		58,455.00
1501001	Sale of garbage, compost & other	-	
1501100	Sale of Forms & Publications	11,59,635.00	
1501101	Sale of tenders papers		11,59,635.00
1501102	Sale of ration card & other forms		
1501200	Sale of stores & scrap	-	0.00
1501201	Obsolete Stores	-	
1503000	Sale of others		-
1504000	Hire Charges for Vehicles	-	0.00
1504100	Hire Charges for Equipments		-
	Total Income from sale & hire charges	11,59,635.00	58,455.00

Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
1601000	Revenue Grants		
1601011	Central Government	88,85,331.00	
1601001	State Government	5,30,27,981.00	
1601091	Revenue Grant- Dep.	5,15,97,356.54	11,35,10,668.54
1602000	Re- imbursement of expenses		4,77,56,423.00
1602001	State Government	-	-
1603000	Contribution towards Scheme		
1603001	State Government	-	
	Total Revenue Grants ,Contributions & Subsidies	11,35,10,668.54	4,77,56,423.00

Schedule IE-7 : Income from Investments-General Fund

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
1701000	Interest on Investments & Accured Interest	-	
1701001	Fixed Deposit		
1702000	Dividend		-
1703000	Income from projects taken up on commercial basis		-
1704000	Profit in sale of Investments		-
1708000	Others		-
1708001	Gain from Exchange Fluctuations	-	
	Total Income from Investments-General Fund	-	-

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Schedule IE-8 : Interest Earned

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
1711000	Interest from Bank Account	3,30,769.00	
1711001	Consolidated Interest from Bank Accounts 3,30,769.00		
1712000	Interest on Loans and advances to employees		
1713000	Interest on Loans to others		-
1718000	Other Interest		0.00
1718001	Interest from other Receivables -		
	Total Interest Earned	3,30,769.00	-

Schedule IE-9 : Other Income

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
1801000	Consolidated Deposits Forfeited	-	-
1801100	Consolidated Lapsed Deposits	-	-
1802000	Insurance Claim Recovery	-	-
1803000	Profit On Disposal of Fixed Assest	-	-
1804000	Recovery from Employees	2,544.00	-
1805000	Unclaimed Refund / Liabilities	-	-
1805001	Lapsed /stale cheque	-	-
1806000	Excess Provisions Written Back	-	-
1806021	Advertisement Tax	-	-
1808000	Miscellaneous Income	9,37,961.00	19,52,015.00
1808001	Penalty On Contractors -		
1808090	Miscellaneous Income 9,37,961.00		
1850000	Unclaimed Refund payable/liabilities written back	8,90,000.00	-
1853000	Maaf Rasav ki Vasuli -		
1854001	Prior period Other income 8,90,000.00		
	Total Other Income	18,30,505.00	19,52,015.00


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NAGAR PALIKA SIRONJ
SCHEDULE TO INCOME EXPENDITURE STATEMENT
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Schedule IE-10 : Establishment Expenses

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2101000	Consolidated Salaries Wages Bouns	4,91,07,566.00	6,12,82,261.00
2101011	Salaries & Allowances 3,32,51,375.00		
2101021	Wages 1,58,56,191.00		
2102000	Benefits and Allowances	2,00,95,400.00	1,32,360.00
2102002	Remuneration & Fees Councillor 10,18,310.00		
2102004	Arrears 8,64,030.00		
2102007	Dearness Allowance 1,79,69,883.00		
2102008	HRA 2,07,898.00		
2102009	Vehicle Allowance 8,361.00		
2102041	Uniform Allowance 26,918.00		
2103000	Pension	-	1,53,050.00
2103001	Pension/family pension contribution		
2104000	Other Terminal & Retirement Benefits	16,12,801.00	41,44,404.00
2104001	Death Cum Retirement Benfit 50,000.00		
2104011	Leave Encashment 15,62,801.00		
2104051	Employers Contribution to Provident Fund		
Total Establishment Expenses		7,08,15,767.00	6,57,12,075.00




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NAGAR PALIKA SIRONJ
SCHEDULE TO INCOME EXPENDITURE STATEMENT
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Schedule IE-11 : Administrative Expenses

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2201000	Rent, Rates and Taxes	-	
2201001	Rent expenses-Office building		
2201002	Rent expenses-Others		
2201100	Office Maintenance	2,77,548.00	
2201101	Electricity Expense	2,77,548.00	
2201102	Security Expense		
2201200	Communication Expenses	33,125.00	71,937.00
2201201	Telephone Expenses	26,125.00	
2201211	Web, Internet	7,000.00	
2201221	Postage Expenses		
2202000	Books & Periodicals	85,098.00	
2202001	Printing Expenses		
2202002	Newspapers	85,098.00	
2202100	Printing & Stationary	4,65,651.00	5,84,644.00
2202101	Printing Expenses	2,72,379.00	
2202102	Stationery	1,84,072.00	
2202103	Computer stationary & Consumables	9,200.00	
2203000	Travelling & Conveyance	9,915.00	43,11,880.00
2203004	Travelling & Conveyance	9,915.00	
2204000	Insurance	63,114.00	52,935.00
2204002	Vehicles	63,114.00	
2205000	Audit Fees	-	16,61,503.00
2205001	Local Fund Examiner		
2205003	Statutory Audit		


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NAGAR PALIKA SIRONJ
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
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2205100	Legal Expenses		5,00,500.00	3,06,040.00
2205101	Legal Fee	5,00,500.00		
2205200	Professional and other Fees		9,69,528.00	18,56,881.00
2205201	Technical fees	3,97,080.00		
2205221	Consultancy fees charges	4,69,135.00		
2205222	Other Professional fees	1,03,313.00		
2206000	Advertisement and Publicity		48,17,656.00	55,56,009.00
2206001	Advertisement expenses	23,27,039.00		
2206011	Publicity Expense	5,32,545.00		
2206032	National festival Celebration expense	4,23,584.00		
2206033	Religious festival celebration expense	15,34,488.00		
2206100	Membership & subscriptions			
2208000	Other Administrative Expenses		1,46,667.00	4,11,619.00
2208001	Expense for meeting of Corporation	1,33,057.00		
2208006	Refreshment	13,610.00		
Total Administrative Expenses			73,68,802.00	1,48,13,448.00

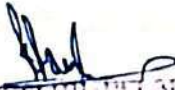



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Schedule IE-12 : Operations & Maintenance

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2301000	Power & Fuel	1,32,75,429.00	76,42,436.00
2301001	Water works 29,77,685.00		
2301002	Street Lighting 15,78,967.00		
2301010	Bulk purchase of power Electricity 13,16,494.00		
2301010	Bulk purchase of power Fuel 74,02,283.00		
2302000	Bulk Purchases	58,71,011.00	1,36,10,274.00
2302001	Bulk Purchases Raw water 10,00,000.00		
2302002	Bulk Purchase of water ways 17,82,974.00		
2302020	Bulk purchase Sanitation 19,72,808.00		
2302040	Bulk purchase Engineering store 2,19,648.00		
2302041	Bulk purchase Electrical store 4,66,132.00		
2302070	Bulk purchase other 4,29,449.00		
2303000	Consumption of Stores		
2304000	Hire Charges	24,00,253.00	14,70,433.00
2304001	Hire charges machinery 6,76,560.00		
2304002	Hire charges vehicle 4,12,625.00		
2304003	Hire charges other 1,77,502.00		
2304004	Hire charges tent 11,33,566.00		
2305000	Repairs & Maintenance - Infrastructure Assets	1,07,65,843.00	66,65,680.00
2305001	R & M-Concrete Road 18,86,218.00		
2305003	R & M-Other road 33,58,947.00		
2305004	R&M bridges & Flyovers 95,462.00		
2305007	R&M Culvet 1,38,810.00		
2305012	R & M-Building Sewerage & drainage 22,82,000.00		
2305017	R & M- Sewerage & Drainage - Sewerage & Drainage system 89,569.00		
2305021	R & M-Waterways 2,05,012.00		
2305022	R & M-Other borewell 98,648.00		
2305023	R & M-Water open well 4,62,048.00		
2305026	R & M-Water-Hand pump 19,647.00		
2305027	R & M-water pipeline 4,24,726.00		
2305028	R & M-handpump 4,43,448.00		
2305035	R & M-public light 5,56,409.00		
2305041	R & M plant & machinery 6,93,899.00		
2305053	R & M Fogging machine 11,000.00		


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2305100	Repairs & Maintenance - Civic Amenities		25,88,134.00	5,94,459.00
2305101	Parks, Nurseries & Gardens	2,73,056.00		
2305102	Lakes & Ponds	2,15,400.00		
2305103	Playground & Statidum	1,55,408.00		
2305106	Painting work	3,72,608.00		
2305121	Public toilet	4,39,822.00		
2305131	Street Light	11,31,840.00		
2305200	Repairs & Maintenance - Building		15,51,736.00	7,63,760.00
2305201	Office building	33,090.00		
2305202	Community building	5,76,023.00		
2305221	R & M Building temple	5,94,441.00		
2305227	Building school	22,215.00		
2305280	Boundry wall	1,75,707.00		
2305289	R&M other structure	1,50,260.00		
2305300	Repairs & Maintenance - Vehicles		22,54,226.00	10,69,897.00
2305305	R & M Tanker	2,538.00		
2305308	R&M Fire tender	16,81,284.00		
2305309	R&M tractor	1,19,960.00		
2305390	R&M vehicle other	4,50,444.00		
2305400	R & M-Furniture		13,900.00	5,57,446.00
2305409	R & M Other furniture	13,900.00		
2305500	Repairs & Maintenance - Office Equipments		1,85,159.00	6,27,343.00
2305501	Air conditioner	9,600.00		
2305502	Computer	55,740.00		
2305504	Photo copier	93,839.00		
2305506	Water cooler	18,700.00		
2305507	R&M tv	2,900.00		
2305509	Other Office Equipments	4,380.00		
2305600	Repairs & Maintenance - Electrical Appliances		15,200.00	
2305601	Fans	15,200.00		
2305700	Repairs & Maintenance - Plant & Machinery		22,51,861.00	3,01,404.00
2305760	R&M Motor pump	20,37,750.00		
2305761	R&M generator	2,14,111.00		
2308000	Other Operating & Maintenance Expenses		8,98,166.00	14,93,657.00
2308002	Testing and inspection charges	68,000.00		
2308003	Garbage & cleanness Expense	7,27,276.00		
2308082	O&M other	1,02,890.00		
Total Operations & Maintenance			4,20,70,918.00	3,47,96,789.00


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Schedule IE-13 : Interest & Finance Charges

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
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	86,908.00	98,831.00
2405001	Interest From Income Tax & TDS	13,732.00	
2405002	Loan from HUDCO	73,176.00	
2405001	Interest on Employee Retirement Benefits	-	-
2406000	Other Interest	-	-
2407000	Bank Charges	8,757.02	
2407001	Bank Charges	8,757.02	
2408000	Other Finance Charges		
	Total Interest & Finance Charges	95,665.02	98,831.00


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Schedule IE-14 : Programme Expenses

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2501000	Election Expenses	4,09,985.00	
2501000	Election Expenses	4,09,985.00	
2502000	Own Programs	44,29,459.00	42,17,477.00
2502001	Consolidated Own Programs	44,29,459.00	
2503000	Share in Programs of others	-	-
	Total Programme Expenses	48,39,444.00	42,17,477.00

Schedule IE-15 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2601000	Grants [specify details]	1,86,57,143.00	-
2601004	CM kanyadan	1,75,37,076.00	
2601005	Dindayal rasoi yojana	2,29,037.00	
2601056	Information eduction and communication	8,86,950.00	
2601058	SBM individual	4,080.00	
2602000	Contributions [specify details]		2,50,000.00
2603000	Subsidies [specify details]	2,00,000.00	-
2603002	Sambal yojana	2,00,000.00	
	Total Revenue Grants, Contributions & Subsidies	1,88,57,143.00	2,50,000.00

Schedule IE-16 : Provisions & Write off

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
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		-

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Schedule IE-17 : Miscellaneous Expenses

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2711000	Loss on disposal of Assets		-
2712000	Loss on disposal of Investments		-
2718000	Other Miscellaneous Expenses	-	-
2901000	Transfer to General Activity Fund		-
	Total Miscellaneous Expenses	-	-

Schedule IE-18 : Prior Period Items (Net)

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2804000	Prior Period-Other Income		-
2804001	Prior Period-Interest Investment	-	
2804002	Prior Period-Interest Bank Account	-	
	Sub Total Income (a)		-
2808000	Prior Period-Other Expense		
2808011	Prior Period- Rent, Rates and Taxes	-	-
2808039	Prior Period-Other O&M Expense	-	
2808048	Prior Period-Bank Charges	-	
	Sud Total Expense (b)		-
	Total Prior Period Items (a-b)		-




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BALANCE SHEET
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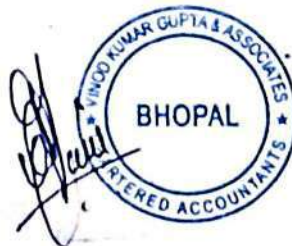
Amt In INR

	Particulars	Schedule No.	Current Year 2023 To 2024	Previous Year 2022 To 2023
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	13,44,91,546.84	13,84,44,407.86
	Earmarked Funds	B-2	10,02,818.00	5,71,181.00
	Reserves	B-3	10,87,75,329.52	9,66,68,551.06
	Total Reserves and Surplus		24,42,69,694.36	23,56,84,139.92
A-2	Grants, Contributions for Specific Purpose	B-4	29,54,55,439.00	32,55,93,631.00
A3	Loans			
	Secured Loans	B-5	71,02,776.80	72,87,786.80
	Unsecured Loans	B-6	-	-
	Total Loans		71,02,776.80	72,87,786.80
	TOTAL SOURCES OF FUNDS (A1-A3)		54,68,27,910.16	56,85,65,557.72
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		88,74,99,475.64	82,37,95,341.00
	Less : Accumulated Depreciation		67,79,05,140.12	62,63,07,784.00
	Net Block		20,95,94,335.52	19,74,87,557.00
	Capital Work in Progress		3,97,50,755.00	3,97,50,755.00
	Total Fixed Assets		24,93,45,090.52	23,72,38,312.00
B2	Investments			
	Investments-General Fund	B-12	-	-
	Investments-other Fund	B-13	-	-
	Add :-Accrued Interest		-	-
	Total Investment		-	-
B3	Current Assets, loans & Advance			
	Stock in hand (Inventories)	B-14	1,22,832.30	1,22,832.36
	Sundry Debtors (Receivables)	B-15	3,65,75,186.32	3,26,64,576.32
	Gross Amount outstanding		-	-
	Less: Accumulated Provision against bad and doubtful receivables		-	-
	Prepaid Expenses	B-16	-	-
	Cash and Bank Balance	B-17	25,85,47,555.02	29,42,84,369.04
	Loans , advances and deposits	B-18	3,79,05,398.00	3,79,16,898.00
	Total Current Assets		33,31,50,971.64	36,49,88,675.72
B4	Current Liabilities and Provisions			
	Deposits received	B-7	2,72,21,523.00	2,80,47,686.00
	Deposits Works	B-8	-	-
	Other liabilities(Sundry Creditors)	B-9	84,46,629.00	48,69,313.00
	Provisions	B-10	-	7,44,431.00
	Total Current Liabilities		3,56,68,152.00	3,36,61,430.00
B5	Net Current Assets (B3-B4)		29,74,82,819.64	33,13,27,245.72
C	Other Assets	B-19	-	-
D	Miscellaneous Expenditure (to the extent not w/off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		54,68,27,910.16	56,85,65,557.72

NAGAR PALIKA SIRONJ
Chief Municipal Officer

Accounts Officer

For Vinod Kumar Gupta & Associates



Anshul Jain
Partner
MRN- 450228
FRN- 002377C
UDIN- 24450228BKCFYN6574

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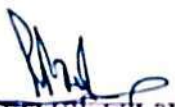
NAGAR PALIKA SIRONJ
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Schedule B-1 : Municipal (General) Fund (Rs.)

Particulars	Account Code	General Account	Excess of Income over Expenditure	TOTAL
	310	3101000	3109000	
Balance as per last account		13,84,44,407.86	-	13,84,44,407.86
Addition during the year				-
• Surplus for the year		-	2,64,985.98	2,64,985.98
• Transfers		-	-	-
Total (Rs.)	-	-	2,64,985.98	2,64,985.98
Deductions during the year				-
• Deficit for the year		-	-	-
• Transfers- Urban & Poor settlement		42,17,847.00	-	42,17,847.00
• Transfers- other		-	-	-
Total (Rs.)	-	42,17,847.00	-	42,17,847.00
Balance at the end of the Current year	-	13,42,26,560.86	2,64,985.98	13,44,91,546.84

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

Particulars	Sanchit Nidhi	Janbhagidari	Others	Total
ACCOUNT CODE				
(a) Opening Balance	5,71,181.00	-	-	5,71,181.00
(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 (Specify nature)	4,31,637.00			4,31,637.00
Total (b)	10,02,818.00	0.00	0.00	10,02,818.00
(c) Payments out of Funds				
[I] Capital Expenditure on				-
• Fixed Assets				-
[II] Revenue Expenditure on		-	-	-
• Salary, Wages and allowances etc.				-
• Rent Other administrative charges				-
[III] Other				-
• Loss on Disposal of Special Fund Investments				-
• Diminution in Value of Special Fund Investments				-
Transfer to Municipal fund				-
ADVANCE FOR EXPENSES (D)	-	-	-	0.00
Net Balance at the year end (a+b)-(c+d)	10,02,818.00	-	-	10,02,818.00


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Schedule B-3 : Reserves

Account Code	Particulars	Opening Balance	Additions during the year	Deductions during the year	Balance at the end of current year
1	2	3	4	6	3+4-6
3121000	Capital Contribution	9,66,68,551.06	6,37,04,135.00	5,15,97,356.54	10,87,75,329.52
3121100	Capital Reserve	-	-	-	-
3122000	Borrowing Redemption	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-
3124000	Statutory Reserve	-	-	-	-
3125000	General Reserve	-	-	-	-
3126000	Revaluation Reserve	-	-	-	-
	Total Reserve Funds	9,66,68,551.06	6,37,04,135.00	5,15,97,356.54	10,87,75,329.52

Schedule B-4: Grants & Contribution for Specific Purpose ACCOUNT CODE : 3200000

Particulars	Grants From Central Government (Sub Schedule B-4A)	Grants From State Government (Sub Schedule B-4B)	Grants From Government Agencies	TOTAL
Account Code	3201000	3202000	3208000	
(a) Opening Balance	13,94,43,191.00	18,61,50,440.00	-	32,55,93,631.00
(b) Additions to the Grants*				
* Grant received during the year	1,82,99,408.00	7,67,79,847.00	-	9,50,79,255.00
* Transfer from Municipal Fund	-	-	-	-
* Interest / Dividend earned on Grant	-	-	-	-
* Profit on Disposal of Special Fund Investments	-	-	-	-
* Appreciation in Value of Special Fund	-	-	-	-
* Other addition (PAMY returned)	3,00,000.00	-	-	3,00,000.00
Total (b)	1,85,99,408.00	7,67,79,847.00	-	9,53,79,255.00
Total (a+b)	15,80,42,599.00	26,29,30,287.00	-	42,09,72,886.00
(c) Payments out of Funds				
[I] Capital Expenditure on				
* Fixed Assets	44,10,664.00	5,92,93,471.00	-	6,37,04,135.00
* others	-	-	-	-
[II] Revenue Expenditure on				
* Salary, Wages and allowances etc.	-	-	-	-
* Rent Other administrative charges	-	-	-	-
* others	88,85,331.00	5,29,27,981.00	-	6,18,13,312.00
[III] Other				
* Loss on Disposal of Special Fund Investments	-	-	-	-
* Diminution in Value of Special Fund	-	-	-	-
* Transfer to Municipal Fund	-	-	-	-
Total (c)	1,32,95,995.00	11,22,21,452.00	-	12,55,17,447.00
Net Balance at the year end (a+b)-(c)	14,47,46,604.00	15,07,08,835.00	-	29,54,55,439.00


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Schedule B-4A: ACCOUNT CODE : 3201000 (Central Government) - Grants & Contribution for Specific Purpose
Amt in INR

Particulars	15th Finance Commission	Pradhan Mantri Awas Yojna	TOTAL
(a) Opening Balance	5,77,73,191.00	8,16,70,000.00	13,94,43,191.00
(b) Additions to the Grants*			
* Grant received during the year	1,82,99,408.00		1,82,99,408.00
* Interest / Dividend earned on Grant Investments			-
* Profit on Disposal of Special Fund Investments			
* Appreciation in Value of Special Fund Investments			
* Other addition (refund)		3,00,000.00	3,00,000.00
Total (b)	1,82,99,408.00	3,00,000.00	1,85,99,408.00
Total (a+b)	7,60,72,599.00	8,19,70,000.00	15,80,42,599.00
(c) Payments out of Funds			
[I] Capital Expenditure on			
* Fixed Assets	44,10,664.00	-	44,10,664.00
* others			
[ii] Revenue Expenditure on			
* Salary , Wages and allowances etc.	-	-	-
* Rent Other administrative charges			
* others	88,85,331.00		88,85,331.00
[III] Other			
* Loss on Disposal of Special Fund Investments			
* Diminution in Value of Special Fund Investments			
* Transfer to Municipal Fund & grant refund			-
Total (c)	1,32,95,995.00	-	1,32,95,995.00
Net Balance at the year end (a+b)-(c)	6,27,76,604.00	8,19,70,000.00	14,47,46,604.00




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Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Particulars	Grants from State Finance	Conso. State Finance Grant	Grant For Road Development	Kayakalp	Sanjivani Clinic	SDRF	Amt in INR	
							Grant - Mulboot	
(a) Opening Balance	1,48,22,434.00	6,44,79,954.00	1,01,98,820.00	-	-	-	83,12,120.00	
(b) Additions to the Grants*								
* Grant received during the year	2,45,14,000.00		83,39,228.00	35,00,000.00	12,80,702.00	60,81,000.00	1,22,63,563.00	
* Transfer From Municipal Fund	-		-					
* Interest / Dividend earned on Grant Investments								
* Profit on Disposal of Special Fund Investments								
* Appreciation in Value of Special Fund Investments								
* Other addition (Specify nature)								
Total (b)	2,45,14,000.00	-	83,39,228.00	35,00,000.00	12,80,702.00	60,81,000.00	1,22,63,563.00	
Total (a+b)	3,93,36,434.00	6,44,79,954.00	1,85,38,048.00	35,00,000.00	12,80,702.00	60,81,000.00	2,05,75,683.00	
(c) Payments out of Funds								
[i] Capital Expenditure on								
* Fixed Assets	1,58,90,344.00		1,18,29,086.00	24,81,807.00	12,10,395.00		3,49,350.00	
* others	-		-	-			-	
[ii] Revenue Expenditure on								
* Salary , Wages and allowances								
etc.								
* Rent Other administrative charges								
* others								
[iii] Other								
* Loss on Disposal of Special Fund Investments	46,72,801.00	1,86,13,732.00	25,35,217.00	10,18,193.00	70,307.00		71,48,528.00	
* Diminution in Value of Special Fund Investments								
* Transfer to Municipal Fund								
Total (c)	2,05,63,145.00	1,86,13,732.00	1,43,64,303.00	35,00,000.00	12,80,702.00	-	74,97,878.00	
Net Balance at the Year end (a+b)-(c)	1,87,73,289.00	4,58,66,222.00	41,73,745.00	-	-	60,81,000.00	1,30,77,805.00	



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Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Particulars	Art Kalyan Yojana	Special Purpose Grant	MLA LAD	Other Grant	Kanyadan	Sambal Yojana	Amt in INR	
							TOTAL	TOTAL
(a) Opening Balance	82,87,000.00	50,00,000.00	33,49,125.00	7,17,00,987.00	-	-	18,61,50,440.00	-
(b) Additions to the Grants	-	-	3,76,842.00	21,25,107.00	1,82,44,685.00	54,720.00	7,67,79,847.00	-
• Grant received during the year	-	-	-	-	-	-	-	-
• Transfer From Municipal Fund	-	-	-	-	-	-	-	-
• Interest / Dividend earned on Grant Investments	-	-	-	-	-	-	-	-
• Profit on Disposal of Special Fund Investments	-	-	-	-	-	-	-	-
• Appreciation in Value of Special Fund Investments	-	-	-	-	-	-	-	-
• Other addition (Specify nature)	-	-	-	-	-	-	-	-
Total (b)	82,87,000.00	50,00,000.00	3,76,842.00	21,25,107.00	1,82,44,685.00	54,720.00	7,67,79,847.00	7,67,79,847.00
Total (a+b)	82,87,000.00	50,00,000.00	37,25,967.00	7,38,26,094.00	1,82,44,685.00	54,720.00	26,29,30,287.00	26,29,30,287.00
(c) Payments out of Funds	-	-	-	-	-	-	-	-
[i] Capital Expenditure on	-	-	-	-	-	-	-	-
• Fixed Assets	-	-	-	-	-	-	-	-
• others	-	-	31,96,159.00	2,43,36,330.00	-	-	5,92,93,471.00	-
[ii] Revenue Expenditure on	-	-	-	-	-	-	-	-
• Salary , Wages and allowances etc.	-	-	-	-	-	-	-	-
• Rent Other administrative charges	-	-	-	-	-	-	-	-
• others	-	-	-	-	-	-	-	-
[iii] Other	-	-	-	-	-	-	-	-
• Loss on Disposal of Special Fund Investments	-	-	-	-	-	-	-	-
• Diminution in Value of Special Fund Investments	-	-	-	-	-	-	-	-
• Transfer to Municipal Fund	-	-	-	-	-	-	-	-
Total (c)	-	-	31,96,159.00	2,56,13,737.00	1,75,37,076.00	54,720.00	11,22,21,452.00	11,22,21,452.00
Net Balance at the year end (a+b)-(c)	82,87,000.00	50,00,000.00	5,29,808.00	4,82,12,357.00	7,07,609.00	-	15,07,08,835.00	15,07,08,835.00



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NAGAR PALIKA SIRONJ
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-5: Secured Loans

Amt in INR

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3301000	Loans From Central Govt.	-	-
3302000	Loans From State Govt.	-	-
3303000	Loans From Govt.bodies & Associations	-	-
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other FI	71,02,776.80	72,87,786.80
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans	-	-
	Total Secured Loans	71,02,776.80	72,87,786.80

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
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 FI	-	-
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3401000	From Contractors	2,71,41,023.00	2,79,67,186.00
3402000	From Revenues	80,500.00	80,500.00
3408000	From others	-	-
	Total Unsecured Loans	2,72,21,523.00	2,80,47,686.00


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Schedule B-8 : Deposits Works

Amt in INR

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

Schedule B-9: Other Liabilities

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3501000	Creditors	4,63,847.00	0.00
3501100	Employee Liabilities	45,69,999.00	48,69,313.00
3501101	Salary, Wages and Bonus	32,73,809.00	0.00
3501103	Pension	12,96,190.00	
3501107	Centralised Pension Fund & PF	-	
3501217	Dar Credit Loan	3,77,088.00	-
3502000	Recoveries Payable	30,35,695.00	-
3502003	GPF	3,67,030.00	
3502007	EPF	13,49,698.00	
3502008	Family Deduction	1,13,800.00	
3502012	Professional Tax	1,13,836.00	
3502015	Royalty	5,83,661.00	
3502017	GST	39,716.00	
350201701	GST-1	(94,980.00)	
3502022	TDS	5,62,934.00	
3503000	Govt. Dues Payable		
3504000	Refunds Payable	-	-
	Advance Collection of		
3504100	Revenues	-	-
3508000	others	-	-
	Electricity payable	-	-
	Other Misc.	-	-
3509000	Sale Proceeds		
	Total	84,46,629.00	48,69,313.00

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3601000	Provisions for Expenses	-	-
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total Provisions	-	-

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Schedule B-11 : Fixed Assets

Additional Disclosures to the Schedule

- No depreciation is to be charged on Land.**



NAGAR PALIKA SIRONJ
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-12 : Investments- General Funds

Amt in INR

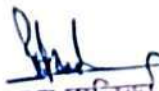
Account Code	Particulars	Account Code	With whom Invested	Current Year Carrying Cost	Previous Year Carrying Cost
4201000	- Central Govt. Securities			-	-
4202000	- State Govt. Securities			-	-
4203000	- Debentures and Bonds			-	-
4204000	- Preference Shares			-	-
4205000	- Equity Shares			-	-
4206000	- Units of Mutual Funds			-	-
4208000	- Other Investments		Banks	-	-
Total Investments General Fund				0.00	0.00

Schedule B-13 : Investments- Other Funds

Account Code	Particulars	Account Code	With whom Invested	Current Year Carrying Cost	Previous Year Carrying Cost
4211000	- Central Govt. Securities			-	-
4212000	- State Govt. Securities			-	-
4213000	- Debentures and Bonds			-	-
4214000	- Preference Shares			-	-
4215000	- Equity Shares			-	-
4216000	- Units of Mutual Funds			-	-
4218000	- Other Investments (FDR)		Banks	-	-
Total Investments Other Fund				-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
4301000	Stores Loose		1,22,832.30	1,22,832.30
4302000	Loose Tools		-	-
4308000	Others		-	-
Total Stock in hand			1,22,832.30	1,22,832.30


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NAGAR PALIKA SIRONJ
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

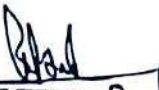
Schedule B-15 : Sundry Debtors (Receivables)

Amt in INR

Account Code	Particulars	Gross Amount	Provision for Outstanding revenues	Net Amount	Previous Year Net Amount
4311000	<u>Receivable For Property Taxes</u>				
	Less than 5 year	78,01,915.00	-	78,01,915.00	69,98,799.00
	More than 5 year	-	-	-	-
	Net Receivables of Property Taxes	78,01,915.00	-	78,01,915.00	69,98,799.00
4312000	<u>Receivable For Other Taxes</u>				
	Less than 3 year	1,19,33,295.00	-	1,19,33,295.00	1,03,92,511.00
	More than 3 year	-	-	-	-
	Net Receivables of Other Taxes	1,19,33,295.00	-	1,19,33,295.00	1,03,92,511.00
4313000	<u>Receivable For water tax</u>				
	Less than 3 year	93,09,336.00	-	93,09,336.00	77,66,848.00
	More than 3 year	-	-	-	-
	Net Receivables of Fees and User	93,09,336.00	-	93,09,336.00	77,66,848.00
4314000	<u>Receivables For Other Sources</u>				
	Less than 3 year	75,30,640.32	-	75,30,640.32	75,06,418.32
	More than 3 year	-	-	-	-
	Net Receivable of Other Sources	75,30,640.32	-	75,30,640.32	75,06,418.32
4315000	<u>Receivables From Government</u>				
	Less than 3 year	-	-	-	-
	More than 3 year	-	-	-	-
	Net Receivable of Other Sources	-	-	-	-
	Total of Sundry Debtors (Receivables)	3,65,75,186.32	-	3,65,75,186.32	3,26,64,576.32

Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
4401000	Establishment	-	-
4402000	Administrative	-	-
4403000	Operations & Maintenance	-	-
	Total prepaid Expenses	-	-


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NAGAR PALIKA SIRONJ
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-17: Cash and Bank Balances

Amt in INR

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
4501000	Cash Balance		0.00	0.00
4502000	Balance with Bank-Municipal Funds			
4502100	Nationalised Banks		25,85,47,555.02	29,42,84,369.04
	ICICI (2953)	5,785.00		
	PNB (8515)	1,15,98,817.13		
	SBI (329)	76,86,389.10		
	SBI (341)	1,61,61,603.57		
	SBI (352)	22,30,94,960.22		
4504000	Balance with bank Special/Grants Funds		0.00	0.00
4506300	Scheduled Co-operative Banks		-	-
4506400	Post Office		-	-
	Sub Total		25,85,47,555.02	29,42,84,369.04
	Total Cash and Bank Balances		25,85,47,555.02	29,42,84,369.04

Schedule B-18 : Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year	Paid during the Current year	Recovered during the year	Balance outstanding at the end of the year
4601000	Loans and advances to employees	31,59,828.00	10,62,000.00	10,73,500.00	31,48,328.00
4601031	Festival-Advance	-	7,06,000.00	5,49,500.00	1,56,500.00
4601041	Food- Advance	-	3,56,000.00	4,000.00	3,52,000.00
4601091	Miscellaneous Advances	31,59,828.00	-	5,20,000.00	26,39,828.00
4602000	Employee Provident Fund Loans	-	-	-	-
4603000	Loans to others	-	-	-	-
4604000	Advance to Suppliers and Contractors	-	-	-	-
4605000	Advance Other	3,47,28,744.00	-	-	3,47,28,744.00
4606000	Deposit with External Agencies	10,020.00	-	-	10,020.00
4606011	- Electricity Deposit	-	-	-	-
4606021	- Telephone Deposits	-	-	-	-
4608000	Other Current Assets	18,306.00	-	-	18,306.00
	Sub -Total	3,79,16,898.00	10,62,000.00	10,73,500.00	3,79,05,398.00
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	3,79,16,898.00	10,62,000.00	10,73,500.00	3,79,05,398.00


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NAGAR PALIKA SIRONJ
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-19: Other Assets

Amt in INR

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
4701000	Deposits Works	-	-
4703000	Interest Control	-	-
	Total Other Assets	-	-

Schedule B-20: Miscellaneous Expenditure (to the extent not written off)

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
4801000	Loan Issue Expenses	-	-
4802000	Deferred Discount on Issue of Loans	-	-
4803000	Deferred Revenue Expenses	-	-
	others	-	-
	Total Miscellaneous Assets	-	-




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NAGAR PALIKA SIRONJ
CASHFLOW STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Annexure III

Particulars		Current Year 2023 To 2024
Add: Non Cash Expenses & Non Operating Income :	(A) Cash flows from operating activities :- Gross surplus/ (deficit) over expenditure	2,54,985.98
	Adjustments for Depreciation	5,15,57,268.54
	Interest & finance expenses	95,665.02
Less: Non Operating Income & Gains	Adjustments for Profit on disposal of assets	-
	Net Of Adjustments Made To Municipal Funds	-
	Revenue Grants, Contribution And Subsidies	3,30,769.00
	Interest Income	-
	Investment income	-
	Other non- operating income	-
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items		5,15,27,238.54
Changes in current assets and current liabilities	(Increase) / decrease in Stock in hand	0.05
	(Increase) / decrease in Sundry debtors	(39,10,510.00)
	(Increase) / decrease in prepaid expenses	-
	(Increase) / decrease in Loans, Advances & Deposits received	11,500.00
	(Decrease) / increase in Deposits received	(3,25,153.00)
	(Decrease) / increase in Deposits works	-
	(Decrease) / increase in other current liabilities	35,77,316.00
	(Decrease) / increase in provisions	(7,44,431.00)
	Extra ordinary items (please specify)	-
Net cash generated from / (used in) operating activities (A)		4,97,34,850.50
Less:	(B) Cash flows from investing activities :- (Purchase) of fixed assets & CWIP	(5,37,04,134.54)
	(Increase) / Decrease in Special funds/grants	-
	(Increase) / Decrease in Earnmarked funds	(4,31,637.00)
	(Purchase) of Investments	-
Add:	Proceeds from disposal of assets	-
	Proceeds from disposal of investments	-
	Income from Bank's Interest	3,30,769.00
	Investment Income received	-
Net cash generated from/ (used in) investing activities (B)		(5,38,05,002.54)
Add:	(C) Cash flows from financing activities :- Net change in grant fund	(3,01,38,192.00)
	Net change in reserve fund	1,21,06,778.46
	Net change in loan fund	(1,65,010.00)
	Interest and Finance Charges	95,665.02
Net cash generated from (used in) financing activities (C)		(1,83,12,088.56)
Net increase/ (decrease) in cash and cash equivalents (A + B + C)		(3,23,82,240.60)
Add: Cash and cash equivalents at beginning of period		29,42,84,369.04
Cash and cash equivalents at end of period		25,85,47,555.02
Cash and Cash equivalents at the end of the year:		
Cash & Bank Balances		25,85,47,555.02
Total of the breakup of cash and cash equivalents		25,85,47,555.02

NAGAR PALIKA SIRONJ
Chief Municipal Officer:

Accounts Officer

For Vinod Kumar Gupta & Associates

Anshul Jain
Partner
MRN- 450228
FRN- 002377C
UDIN- 24450228BKCFYN6574



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NAGAR PALIKA SIRONJ
RECEIPT & PAYMENT STATEMENT
1-Apr-2023 TO 31-Mar-2024

Receipts	Amount	Payments	Amount
Opening Balance	29,42,84,369.04	Establishment Expenses	
Tax Revenue		Employee Liabilities-Salaries & allowances	4,52,27,441.00
Property Tax C.Y.	2,22,919.00	Wages	1,58,56,191.00
Receivable Property Tax PY	6,26,236.00	Dar Credit Loan	8,97,926.00
Samekit Kar C.Y.	1,29,069.00	Recovery Payable GPF	21,79,320.00
Samekit Kar PY	4,73,871.00	Recoveries Payable-TDS on Employees	65,566.00
Education Cess C.Y.	42,174.00	Remuneration & Fees Councillors	10,18,310.00
Education PY	70,594.00	Arrears Salary	8,64,030.00
Urban Development Cess C.Y.	86,822.00	Death Cum Retirement Benefit	50,000.00
Urban Development Cess PY	2,22,785.00	Leave Encashment	15,62,801.00
Assigned Revenues & Compensation		Administrative Expenses	
Stamp Duty on Transfer of Properties	31,27,326.00	Electricity Charges	2,77,548.00
Compensation in Lieu of Octroi	5,93,91,638.00	Communication expenses	33,125.00
Compensation-Samekit Anudan	42,10,003.00	Newspapers	85,098.00
Rental Income from Municipal Properties		Printing & Stationary	4,65,651.00
Receivable Rent-Current Year	8,06,147.00	Travelling exp- Officers	9,915.00
Receivable Rent-Previous Year	10,689.00	Vehicles Hire charges for officers	63,114.00
Rent From Markets	90,220.00	Consolidated Audit Fees	76,700.00
Rent From Community Halls	18,000.00	Legal Fee	5,00,500.00
Mutation Fee	2,13,028.00	Technical Fees	3,97,080.00
Rent-Slaughter House	2,94,200.00	Income Tax TDS	13,732.00
Fees & User Charges		Consultancy Fees, Charges	3,92,435.00
Receivable Water Tax C.Y.	20,03,059.00	Other Professional Fees	1,03,313.00
Receivable Water Tax PY	5,60,100.00	Advertisement & publicity Expenses	48,17,656.00
Registration Fee-Animal	6,16,323.00	Expenses for Meeting- Corporation/MMIC	1,33,057.00
License Fee-Sahukari	15,624.00	Refreshment	13,610.00
Fees From Sanction of Building Plans	16,56,258.00	Operations & Maintenance	
Fees From Copies of Plan	7,276.00	Water Works	29,77,685.00
Fee-Copy of Certificate/extract	65,637.00	Street Lighting	15,78,967.00
Encroachment Fees	1,900.00	Bulk Purchase of Power-Electricity	13,16,494.00
Penalty & Fine Other	27,490.00	Bulk purchase power & Fuel	74,02,283.00
Road Cutting Charges	2,05,150.00	Bulk purchase Raw water	10,00,000.00
Application Fees	82,700.00	Bulk purchase Water ways	17,82,974.00
Water Supply	2,29,123.00	Bulk purchase sanitation/conservancy Mat	19,72,808.00
Faruel Charges	12,140.00	Bulk Purchase-Engineering Store	1,69,988.00
Disconnection Chrges Metre	1,310.00	Bulk Purchase-Electrical Store	4,66,132.00
Litter & Debris Collection Charges	69,950.00	Bulk Purchase-Others	4,29,449.00
Charges for Supply of Water By Tankers	3,000.00	Hire Charges	
User Charge-Fire Extinguishing	2,120.00	Hire Charges Of Machineries	6,76,560.00
User Charge-Others	4,650.00	Hire Charges Vehicle	4,12,625.00
Sale & Hire Charges		Hire Charges-Others	1,77,502.00
Sale of Tender Papers	11,59,635.00	Tent hire charges	11,33,566.00
Interest Earned		R & M-Infrastructure Assets	
Interest-Saving Bank Account	3,30,769.00	R&M Infrastructure assets	75,94,651.00
Other Income		R&M Civic amenities	23,44,770.00
Misc Income	9,37,961.00	R & M Building	11,37,599.00
Prior period Other income	8,90,000.00	R & M Vehicles	22,54,226.00
Grants-Central Govt.		R & M-Other Furnitures	13,900.00
Central Finance Commission	1,82,99,408.00	R & M Office equipments	1,85,159.00
Grant GoI-RAY/HFA	3,00,000.00	R & M Fans	15,200.00
Grants-State Govt.		R&M Motor Pump	8,29,262.00
Grants From State Finance Commission	2,45,14,000.00	R & M-Generator	2,14,111.00
Grants for Road Development	83,39,228.00	Testing & Inspection Charges	68,000.00
Grant Go Mp Mulbhoat	1,22,63,563.00	Garbage & Clearance Expenses	6,13,263.00
Special Fund Kayakalp	35,00,000.00	O & M-Others	1,02,890.00
Sanjivni Clinic	12,80,702.00	Interest on Loan	


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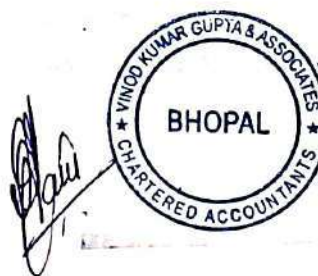


SDRF Nala Nirman	60,81,000.00	Interest-Loan from HUDCO	73,176.00
MLA LAD (Local Area Development Funds)	3,76,842.00	Consolidated Bank Charges	8,757.02
Other Grants	21,25,107.00		
Grant for Kanyadan	1,82,44,685.00	Programme Expenses	
Grant-Gomp-Sambal Yojna	54,720.00	Consolidated Election Expenses	4,09,985.00
		Consolidated Own Programme	44,18,359.00
Deposits Received			
Security Deposit	1,22,000.00	Revenue Grants, Contribution and Subsidies	
Other Liabilities		CM Kanyadan Yojna	1,75,17,076.00
Recoveries Payable-Royalty	2,63,826.00	DEENDAYAL RASOI YOJANA	2,29,037.00
GST R-1	1,32,510.00	Information, Education and Communication (IEC)	8,86,950.00
TDS On Contractor/supplier	6,032.00	SBM-Individual House Hold Toilet	4,080.00
		Sambal Yojna	1,00,000.00
		Account closure	
		Account closed and amount transfer	42,17,847.00
		Loan repayment	
		Hudco Loan	1,85,010.00
		Deposits Received	
		Security Deposit	9,82,316.00
		Recoveries payable	
		Labour Tax Deduction	5,72,968.00
		Recoveries Payable-Royalty	5,63,812.00
		Gst	9,03,140.00
		GST R-1	2,27,490.00
		TDS On Contractor/supplier	6,20,424.00
		Provisions	
		Provision Exp.-Electricity Bill	7,36,185.00
		Provision for Telephone Expenses	8,246.00
		Fixed Assets	
		Park & Gardens	29,266.00
		Other Structure	99,387.00
		Water & Hand Pump	6,89,047.00
		Fogging Machine	78,220.00
		Vehicle-Others	4,99,435.00
		Computer	98,000.00
		Photo-Copier	79,450.00
		Heater	3,360.00
		Furniture & Fixtures	1,86,625.00
		Building-Community Hall	77,821.00
		Sanjivni Clinic	6,94,812.00
		Building-Temple	35,890.00
		Building-Boundary Wall	16,500.00
		Building Shed	4,99,500.00
		Building-Chabutra	1,28,298.00
		Selfie Point	71,200.00
		Roads & Bridges-Concrete Road	6,35,634.00
		Roads & Bridges-Daamhar/Bitumen Road	4,55,536.00
		Roads & Bridges-Paving Blocks work	84,500.00
		Sewerage and Drainage-Drain-Open	1,89,667.00
		Waterways-Borewell	54,398.00
		Sanitation and SWM MRF CENTRE	11,21,212.00
		Loans, Advances and Deposits	
		Advance-Festivals	7,06,000.00
		Advance-Food/Ration	3,52,000.00
		Other liability	
		Creditors	5,90,33,534.00
		Closing Balance	25,85,47,555.02
Total	46,91,05,888.04	Total	46,91,05,888.04

NAGAR PALIKA SIRONJ
Chief Municipal Officer

For Vinod Kumar Gupta & Associates

Accounts Officer



Anshul Jain
Partner
MRN- 450228
FRN- 002377C
UDIN- 24450228BKCFYN6574

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नगरपालिका परिषद सिरोंज

NAGAR PALIKA SIRONJ
Bank Reconciliation Statement FY 2023-24

SBI/	0329	
Opening balance		
As per cashbook	72,70,281.10	
As per bank	72,24,300.10	
Difference		45,981.00
	<u>Date</u>	<u>Amount</u>
Closing bank balance		76,55,774.10
<u>Less:</u>		
<u>Amount paid as per cashbook but not as per bank</u>		
		-
<u>Less:</u>		
<u>Amount received as per bank but not in cashbook</u>		
Excess Receive	08/08/2023	3,471.00
Excess Receive	31/08/2023	60.00
Excess Receive	05/09/2023	100.00
Excess Receive	06/09/2023	3,471.00
Excess Receive	18/01/2023	3,000.00
Excess Receive	31/03/2024	5,267.00
		15,369.00
<u>ADD</u>		
<u>Amount received as per cashbook but not in bank</u>		
		-
<u>Add:</u>		
<u>Amount paid as per bank but not in cashbook</u>		
Excess paid	04/10/2023	3.00
		3.00
		76,86,389.10
Closing cashbook balance		76,86,389.10
		-

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नगरपालिका पारिषद सिरोंज



NAGAR PALIKA SIRONJ

Bank Reconciliation Statement FY 2023-24

PNB	8515	
Opening balance		
As per cashbook	1,11,34,821.03	
As per bank	1,18,22,698.41	
Difference		-6,87,877.38
	Date	Amount
Closing bank balance		1,22,54,034.67
Less:		
Amount paid as per cashbook but not as per bank		
Less:		
Amount received as per bank but not in cashbook		
LPG Subsidy	15/04/2023	6.02
LPG Subsidy	26/05/2023	6.02
LPG Subsidy	14/07/2023	6.02
LPG Subsidy	11/09/2023	6.02
LPG Subsidy	23/10/2023	6.02
LPG Subsidy	07/11/2023	6.02
LPG Subsidy	23/12/2023	6.02
LPG Subsidy	19/03/2024	6.02
Excess Receipt	31/03/2024	500.00
		548.16
ADD		
Amount received as per cashbook but not in bank		
Excess Receipt	12/02/2024	32,608.00
		32,608.00
Add:		
Amount paid as per bank but not in cashbook		
Excess Paid	31/03/2024	600.00
		600.00
		1,15,98,817.13
Closing cashbook balance		1,15,98,817.13

पुख्य नगर पालिका अधिकारी
नगरपालिका परिषद सिरोंज



NAGAR PALIKA SIRONJ
Bank Reconciliation Statement FY 2023-24

SBI	341	
Opening balance		
As per cashbook	1,37,02,742.69	
As per bank	5,07,112.01	
Difference		1,31,95,630.68
	Date	Amount
Closing bank balance		25,34,916.89
Less:		
Amount paid as per cashbook but not as per bank		
Consolidated own programe	16/05/2023	28,773.00
	17/05/2023	15,490.00
Adveristment	20/06/2023	34,797.00
hire charges vehicle	21/06/2023	4,730.00
Photo copier	30/06/2023	29,300.00
R&M handpump	05/07/2023	510.00
Bulk purchase engineering store	19/07/2023	2,016.00
Printing expense	09/08/2023	3,300.00
Printing expense	31/08/2023	63,157.00
r&m vehicle	04/09/2023	23,640.00
legal fees	14/09/2023	36,000.00
own programe	17/01/2024	26,240.00
totalling mistake	23/01/2024	5,000.00
own programe	02/02/2024	5,100.00
printing expnese	06/02/2024	5,000.00
r&m vehicle	27/02/2024	53,320.00
		3,36,373.00
Less:		
Amount received as per bank but not in cashbook		
By clearing cheque	19/04/2023	5,990.00
By transfer	28/09/2023	19,900.00
By transfer	29/09/2023	5,500.00
By transfer	29/09/2023	1.00
By transfer	30/09/2023	1.00
By transfer	19/02/2024	33,488.00
By transfer	12/03/2024	37,891.00
By transfer	14/03/2024	1,165.00
By transfer	15/03/2024	1,28,704.00
		2,32,640.00


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ADD		
Amount received as per cashbook but not in bank		
excess Receipt	22/11/2023	10,025.00
excess Receipt	29/11/2023	15,235.00
excess Receipt	30/11/2023	2,633.00
excess Receipt	13/03/2024	5,990.00
excess Receipt	19/03/2024	11,865.00
		45,748.00
Add:		
Amount paid as per bank but not in cashbook		
Transfer Amount	05/04/2023	9,300.00
Transfer Amount	05/04/2023	9,300.00
Transfer Amount	05/04/2023	9,300.00
Transfer Amount	12/04/2023	9,300.00
Transfer Amount	19/04/2023	59.00
Transfer Amount	20/04/2023	9,300.00
Transfer Amount	15/05/2023	8,920.00
Transfer Amount	29/05/2023	5,850.00
Transfer Amount	03/06/2023	4,250.00
Transfer Amount	16/06/2023	1,620.00
Transfer Amount	17/06/2023	10,182.00
Transfer Amount	19/06/2023	1,660.00
Transfer Amount	06/07/2023	3,000.00
Transfer Amount	17/07/2023	3,840.00
Transfer Amount	16/08/2023	31,218.00
Transfer Amount	17/08/2023	1,55,116.00
Transfer Amount	29/08/2023	32,987.00
Transfer Amount	02/09/2023	6,480.00
Transfer Amount	06/09/2023	7,740.00
Transfer Amount	12/09/2023	1,570.00
Transfer Amount	21/09/2023	8,363.00
Transfer Amount	04/10/2023	5,500.00
Transfer Amount	06/10/2023	19,900.00
Transfer Amount	19/10/2023	2,64,034.00
Transfer Amount	20/10/2023	41,075.00
Transfer Amount	06/11/2023	5,360.00
Transfer Amount	03/01/2023	35,559.00
Transfer Amount	17/01/2023	22,140.00
Transfer Amount	25/01/2023	82,992.00
Transfer Amount	02/02/2024	4,730.00
Transfer Amount	16/02/2024	1,17,900.00
Transfer Amount	22/02/2024	11,954.00
Transfer Amount	26/02/2024	8,722.00
excess paid	31/03/2024	5,100.00
		9,54,321.00
		1,61,61,603.57
Closing cashbook balance		1,61,61,603.57

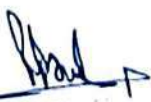

 मुख्य नगर पालिका अधिकारी
 नगरपालिका पारिषद सिरौज



NAGAR PALIKA SIRONJ

Bank Reconciliation Statement FY 2023-24

SBI	352	
Opening balance		
As per cashbook	25,79,58,677.22	
As per bank	25,36,04,204.52	
Difference		43,54,472.70
	<u>Date</u>	<u>Amount</u>
Closing bank balance		20,53,75,065.21
Less:		
Amount paid as per cashbook but not as per bank		
advertisement expense	08/05/2023	3,29,754.00
Street light	15/05/2023	10,000.00
salary wages & bonus	16/05/2023	28.00
wages	31/05/2023	1,60,578.00
Salary paid	15/06/2023	10,182.00
extra paid in cashbook	05/06/2023	8,838.00
extra paid in cashbook	07/07/2023	8,669.00
Tds	12/07/2023	394.00
Tds	12/07/2023	133.00
Salary paid amount	13/07/2023	2,360.00
Open drains	12/07/2023	9,341.00
Advertisement expense	17/07/2023	800.00
LT	01/09/2023	2,03,601.00
wages	14/09/2023	5,803.00
Hire charge	27/09/2023	15,578.00
LT	29/09/2023	5,09,228.00
Over paid	29/09/2023	136.00
SD	06/10/2023	1,07,712.00
Open Wells	06/10/2023	10,300.00
Hamiendra Sharma	10/10/2023	17,579.00
LT	10/10/2023	306.00
LT	10/10/2023	160.00
LT	10/10/2023	203.00
Royalty	10/10/2023	6,161.00
LT	16/10/2023	3,518.00
wages	16/10/2023	39,457.00
LT	17/10/2023	6,530.00
GSTR 1	18/10/2023	19,642.00
GST	18/10/2023	1,06,116.00
Consoilted own programe	06/11/2023	17,065.00
Over paid	07/11/2023	1,20,796.00


 मुख्य अधिकारी
 नगरपालिका पार्षद सिरोंज



Over paid	09/11/2023	27,442.00
Over paid	16/11/2023	47,880.00
Over paid	22/11/2023	2,07,480.00
Over paid	20/12/2023	1,78,395.00
Over paid	22/12/2023	1,64,385.00
Over paid	17/01/2024	32,815.00
Over paid	24/01/2024	99,420.00
Over paid	29/01/2024	31,142.00
Over paid	14/02/2024	392.00
Over paid	16/02/2024	52,465.00
Over paid	28/02/2024	2,12,286.00
Over paid	06/03/2024	1,472.00
Over paid	11/03/2024	9,97,246.00
Over paid	14/03/2024	69,732.00
		38,53,520.00
Less:		
Amount received as per bank but not in cashbook		
by transfer	19/04/2023	275.00
by transfer	19/05/2023	360.00
by transfer	22/05/2023	2,148.00
by transfer	24/05/2023	29,000.00
by transfer	29/05/2023	78,911.00
by transfer	30/05/2023	211.00
by transfer	26/06/2023	20.00
by transfer	01/07/2023	100.00
by transfer	01/07/2023	100.00
by transfer	07/07/2023	12,500.00
by transfer	08/08/2023	3,600.00
by transfer	08/08/2023	3,600.00
by transfer	10/08/2023	19,960.00
by transfer	22/08/2023	5,000.00
by transfer	23/08/2023	1,89,000.00
by transfer	24/08/2023	3,863.00
by transfer	05/09/2023	75.00
by transfer	12/09/2023	75.00
by transfer	12/09/2023	8,292.00
by transfer	05/10/2023	22,000.00
by transfer	20/10/2023	68,495.00
by transfer	23/10/2023	92,606.00
by transfer	27/10/2023	9,960.00
by transfer	03/11/2023	38,991.00
by transfer	10/11/2023	1,24,256.00
by transfer	13/11/2023	150.00
by transfer	20/11/2023	75,628.00
by transfer	21/11/2023	151.00
by transfer	23/11/2023	2,146.00
by transfer	29/11/2023	10.00

मुख्य नगर पालिका अधिकारी
नगरपालिका पार्षद सिराँज



by transfer	02/12/2023	5,000.00
by transfer	04/12/2023	790.00
by transfer	05/12/2023	75.00
by transfer	08/12/2023	14,450.00
by transfer	11/12/2023	75.00
by transfer	12/12/2023	3,930.00
by transfer	12/01/2024	1.00
by transfer	07/02/2024	6,00,000.00
by transfer	17/02/2024	180.00
by transfer	06/03/2024	1,369.00
		14,17,353.00
ADD		
Amount received as per cashbook but not in bank		
Excess receipt	23/08/2023	2,91,673.00
Excess receipt	03/10/2023	305.00
Excess receipt	24/11/2023	2,146.00
Excess receipt	04/12/2023	6,865.00
Excess receipt	12/12/2023	3,930.00
Excess receipt	08/01/2024	2,81,578.00
Excess receipt	29/01/2024	6,58,982.00
Excess receipt	30/01/2024	28,111.00
Excess receipt	31/01/2024	240.00
Excess receipt	20/02/2024	1,00,000.00
Excess receipt	15/02/2024	1,000.00
Excess receipt	19/02/2024	1,060.00
Excess receipt	06/03/2024	1,165.00
Excess receipt	12/03/2024	5,325.00
Excess receipt	13/03/2024	45,019.00
Excess receipt	15/03/2024	1,06,712.00
Excess receipt	22/03/2024	372.00
Excess receipt	28/03/2024	23,825.00
		15,58,308.00
Add:		
Amount paid as per bank but not in cashbook		
TDS	21/04/2023	4,66,367.00
Debite Transfer	10/05/2023	67,390.00
Debite Transfer	12/05/2023	7,918.00
Debite Transfer	16/05/2023	220.00
Debite Transfer	18/05/2023	2,420.00
Debite Transfer	22/05/2023	7,063.00
By transfer	01/06/2023	7,60,212.00
By transfer	16/06/2023	1,88,719.00
By transfer	22/06/2023	46,517.00
By transfer	29/06/2023	9,46,673.00
By transfer	30/06/2023	4,54,071.00
By transfer	07/07/2023	1,15,416.00
By transfer	14/07/2023	2,06,153.00
By transfer	17/07/2023	78,495.00

मुख्य नगर पालिका अधिकारी
नगरपालिका पारषद सिरौज



By transfer	11/08/2023	10,787.00
By transfer	03/08/2023	3,000.00
By transfer	03/08/2023	1,575.00
By transfer	03/08/2023	1,418.00
By transfer	03/08/2023	3,000.00
By transfer	05/08/2023	2,02,615.00
By transfer	07/08/2023	3,50,569.00
By transfer	07/08/2023	82,500.00
By transfer	14/08/2023	26,249.00
By transfer	16/08/2023	3,43,097.00
By transfer	21/08/2023	15,980.00
Excess amount paid	21/08/2023	8,815.00
By transfer	24/08/2023	10,366.00
By transfer	31/08/2023	15,000.00
By transfer	31/08/2023	15,000.00
By transfer	31/08/2023	9,702.00
By transfer	31/08/2023	5,39,000.00
By transfer	01/09/2023	7,975.00
By transfer	01/09/2023	26,509.00
By transfer	01/09/2023	16,325.00
By transfer	01/09/2023	9,795.00
By transfer	01/09/2023	4,897.00
By transfer	01/09/2023	13,771.00
By transfer	05/09/2023	81,136.00
By transfer	06/09/2023	21,468.00
By transfer	06/09/2023	1,28,331.00
By transfer	12/09/2023	3,53,219.00
By transfer	16/09/2023	5,29,454.00
By transfer	21/09/2023	5,352.00
By transfer	28/09/2023	11,58,721.00
By transfer	30/09/2023	1,96,000.00
Excess amount paid	05/10/2023	4,06,010.00
By transfer	03/11/2023	2,29,673.00
By transfer	06/11/2023	67,300.00
By transfer	13/11/2023	1,25,269.00
By transfer	20/11/2023	4,68,287.00
By transfer	22/11/2023	17,45,150.31
By transfer	04/12/2023	1,00,300.00
By transfer	07/12/2023	4,55,814.00
By transfer	15/12/2023	8,83,058.00
By transfer	16/12/2023	2,95,287.00
By transfer	19/12/2023	14,750.00
By transfer	21/12/2023	1,29,536.00
By transfer	03/01/2024	2,34,424.00
By transfer	05/01/2024	1,08,000.00
By transfer	09/01/2024	11,14,134.00
By transfer	10/01/2024	1,47,744.00
By transfer	12/01/2024	13,885.00
By transfer	17/01/2024	59,017.00
By transfer	18/01/2024	8,13,274.00

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By transfer	02/02/2024	14,548.00
By transfer	05/02/2024	26,132.00
By transfer	09/02/2024	826.00
By transfer	20/02/2024	1,05,616.00
By transfer	21/02/2024	2,00,000.00
By transfer	23/02/2024	1,835.00
By transfer	27/02/2024	13,09,852.00
By transfer	01/03/2024	1,63,208.00
By transfer	12/03/2024	2,32,959.00
	14/03/2024	72,839.00
		1,70,77,987.31
Closing cashbook balance		22,30,94,960.22
		22,30,94,960.22
		-




 मुख्य नगर पालिका अधिकारी
 नगरपालिका परिषद सिरौंज

NAGAR PALIKA SIRONJ

Bank Reconciliation Statement FY 2023-24

ICICI	2953	
Opening balance		
As per cashbook	-	
As per bank	7,43,936.72	
Difference		-7,43,936.72
	<u>Date</u>	<u>Amount</u>
Closing bank balance		7,49,721.72
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
ADD		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
Closing cashbook balance		5,785.00
		5,785.00
		-


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 नगरपालिका परिषद सिरोंज



NAGAR PALIKA SIRONJ
Tally Cashbook Reconciliation Statement (TCRS) FY 2023-24
MAIN CASHBOOK BANKS

Cash Book Opening balance		31,71,46,758.00	
Tally Opening balance		29,06,46,015.04	2,65,00,742.96
	Date		
Closing Tally balance			25,85,47,555.02
Less: Amount in receipt side of tally & not in cashbook			
			-
Add: Amount in Receipt side of CB & not in tally			
Totalling Mistake	01/04/2023	27,000.00	
Totalling Mistake	16/05/2023	500.00	
Totalling Mistake	25/05/2023	1,035.00	
Totalling Mistake	19/06/2023	1,12,950.00	
Totalling Mistake	28/06/2023	3,023.00	
Totalling Mistake	26/07/2023	10,000.00	
Totalling Mistake	08/08/2023	1,800.00	
Totalling Mistake	11/08/2023	1,272.00	
Totalling Mistake	11/08/2023	3,63,520.00	
Totalling Mistake	25/08/2023	430.00	
Totalling Mistake	28/08/2023	15,21,900.00	
Totalling Mistake	31/08/2023	1,64,922.00	
Totalling Mistake	04/09/2023	4,015.00	
Totalling Mistake	25/09/2023	1,96,334.00	
Totalling Mistake	10/10/2023	20,800.00	
Totalling Mistake	27/10/2023	895.00	
Totalling Mistake	27/10/2023	586.00	
Totalling Mistake	27/10/2023	7,71,248.00	
Totalling Mistake	01/11/2023	12,600.00	
Totalling Mistake	08/11/2023	2,17,703.00	
Totalling Mistake	20/11/2023	270.00	
Totalling Mistake	06/12/2023	37,242.00	
Totalling Mistake	08/12/2023	2,86,997.00	
Totalling Mistake	13/12/2023	480.00	
Totalling Mistake	03/01/2024	47,691.00	
Totalling Mistake	05/01/2024	1,480.90	
Totalling Mistake	18/01/2024	53,082.00	
Totalling Mistake	16/02/2024	27,008.00	
Totalling Mistake	29/02/2024	13,97,881.00	
Totalling Mistake	14/03/2024	18,664.00	
Totalling Mistake	31/03/2024		
			53,03,328.90
Less: Amount in payment side of CB & not in tally			
TDS On Contractor\supplier taken in totalling	21/04/2023	24,458.00	
TDS On Contractor\supplier taken in totalling	03/05/2023	1,988.00	
TDS On Contractor\supplier taken in totalling	03/05/2023	634.00	
TDS On Contractor\supplier taken in totalling	17/05/2023	320.00	
TDS On Contractor\supplier taken in totalling	17/05/2023	11,556.00	

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TDS On Contractor\supplier taken in totalling	17/05/2023	347.00	
TDS On Contractor\supplier taken in totalling	17/05/2023	352.00	
TDS On Contractor\supplier taken in totalling	18/05/2023	335.00	
TDS On Contractor\supplier taken in totalling	18/05/2023	276.00	
TDS On Contractor\supplier taken in totalling	18/05/2023	265.00	
TDS On Contractor\supplier taken in totalling	18/05/2023	290.00	
TDS On Contractor\supplier taken in totalling	19/05/2023	18,214.00	
Totalling Mistake	19/05/2023	12,80,702.00	
TDS On Contractor\supplier taken in totalling	02/06/2023	32,468.00	
TDS On Contractor\supplier taken in totalling	02/06/2023	17,000.00	
TDS On Contractor\supplier taken in totalling	02/06/2023	22,006.00	
TDS On Contractor\supplier taken in totalling	02/06/2023	11,042.00	
TDS On Contractor\supplier taken in totalling	05/06/2023	191.00	
TDS On Contractor\supplier taken in totalling	05/06/2023	400.00	
TDS On Contractor\supplier taken in totalling	05/06/2023	158.00	
TDS On Contractor\supplier taken in totalling	05/06/2023	151.00	
TDS On Contractor\supplier taken in totalling	12/06/2023	12,356.00	
TDS On Contractor\supplier taken in totalling	21/06/2023	3,930.00	
Totalling Mistake	27/06/2023	70.00	
TDS On Contractor\supplier taken in totalling	27/06/2023	400.00	
TDS On Contractor\supplier taken in totalling	27/06/2023	1,130.00	
TDS On Contractor\supplier taken in totalling	27/06/2023	147.00	
TDS On Contractor\supplier taken in totalling	27/06/2023	172.00	
TDS On Contractor\supplier taken in totalling	27/06/2023	54.00	
TDS On Contractor\supplier taken in totalling	27/06/2023	142.00	
Totalling Mistake	06/07/2023	32,737.00	
TDS On Contractor\supplier taken in totalling	07/07/2023	20,170.00	
TDS On Contractor\supplier taken in totalling	12/07/2023	354.00	
TDS On Contractor\supplier taken in totalling	12/07/2023	285.00	
TDS On Contractor\supplier taken in totalling	12/07/2023	266.00	
TDS On Contractor\supplier taken in totalling	12/07/2023	3,390.00	
TDS On Contractor\supplier taken in totalling	12/07/2023	3,428.00	
TDS On Contractor\supplier taken in totalling	12/07/2023	3,366.00	
TDS On Contractor\supplier taken in totalling	14/07/2023	399.00	
Totalling Mistake	17/07/2023	600.00	
TDS On Contractor\supplier taken in totalling	21/07/2023	17,262.00	
TDS On Contractor\supplier taken in totalling	21/07/2023	18,642.00	
TDS On Contractor\supplier taken in totalling	04/08/2023	28,216.00	
Totalling Mistake	10/08/2023	1,000.00	
TDS On Contractor\supplier taken in totalling	10/08/2023	3,254.00	
TDS On Contractor\supplier taken in totalling	10/08/2023	33,092.00	
TDS On Contractor\supplier taken in totalling	10/08/2023	3,356.00	
TDS On Contractor\supplier taken in totalling	10/08/2023	3,290.00	
TDS On Contractor\supplier taken in totalling	10/08/2023	3,244.00	
Totalling Mistake	11/08/2023	16,01,112.00	
TDS On Contractor\supplier taken in totalling	11/08/2023	193.00	
Totalling Mistake	22/08/2023	1,00,000.00	
TDS On Contractor\supplier taken in totalling	22/08/2023	17,710.00	
TDS On Contractor\supplier taken in totalling	22/08/2023	18,707.00	
TDS On Contractor\supplier taken in totalling	31/08/2023	12,650.00	
TDS On Contractor\supplier taken in totalling	31/08/2023	314.00	
TDS On Contractor\supplier taken in totalling	31/08/2023	222.00	
TDS On Contractor\supplier taken in totalling	31/08/2023	111.00	
TDS On Contractor\supplier taken in totalling	31/08/2023	370.00	
Totalling Mistake	01/09/2023	255.00	
Totalling Mistake	01/09/2023	8,11,852.00	

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TDS On Contractor\supplier taken in totalling	01/09/2023	185.00	
TDS On Contractor\supplier taken in totalling	01/09/2023	259.00	
TDS On Contractor\supplier taken in totalling	01/09/2023	150.00	
TDS On Contractor\supplier taken in totalling	01/09/2023	333.00	
TDS On Contractor\supplier taken in totalling	01/09/2023	259.00	
TDS On Contractor\supplier taken in totalling	01/09/2023	111.00	
TDS On Contractor\supplier taken in totalling	01/09/2023	222.00	
TDS On Contractor\supplier taken in totalling	01/09/2023	319.00	
Security Deposit	01/09/2023	61,925.00	
Recoveries Payable-Royalty	04/09/2023	6,307.00	
Recoveries Payable-Royalty	04/09/2023	12,593.00	
Totalling Mistake	14/09/2023	48,697.00	
Totalling Mistake	25/09/2023	20,921.00	
Totalling Mistake	25/09/2023	30,426.00	
Totalling Mistake	25/09/2023	53,008.00	
Totalling Mistake	25/09/2023	9,63,023.00	
Totalling Mistake	25/09/2023	49,539.00	
Totalling Mistake	25/09/2023	36,866.00	
Totalling Mistake	25/09/2023	1,19,540.00	
TDS On Contractor\supplier taken in totalling	27/09/2023	5,860.00	
TDS On Contractor\supplier taken in totalling	27/09/2023	12,515.00	
TDS On Contractor\supplier taken in totalling	29/09/2023	1,512.00	
TDS On Contractor\supplier taken in totalling	29/09/2023	28,024.00	
TDS On Contractor\supplier taken in totalling	03/10/2023	25,724.00	
TDS On Contractor\supplier taken in totalling	03/10/2023	22,771.00	
TDS On Contractor\supplier taken in totalling	03/10/2023	27,077.00	
TDS On Contractor\supplier taken in totalling	03/10/2023	12,511.00	
TDS On Contractor\supplier taken in totalling	05/10/2023	11,573.00	
TDS On Contractor\supplier taken in totalling	05/10/2023	27,305.00	
TDS On Contractor\supplier taken in totalling	05/10/2023	16,254.00	
TDS On Contractor\supplier taken in totalling	05/10/2023	272.00	
Totalling Mistake	06/10/2023	1,64,731.00	
Totalling Mistake	06/10/2023	10,000.00	
Totalling Mistake	06/10/2023	3,76,842.00	
Totalling Mistake	06/10/2023	23,100.00	
Totalling Mistake	06/10/2023	1,18,016.00	
TDS On Contractor\supplier taken in totalling	06/10/2023	36,690.00	
TDS On Contractor\supplier taken in totalling	06/10/2023	20,300.00	
TDS On Contractor\supplier taken in totalling	10/10/2023	396.00	
TDS On Contractor\supplier taken in totalling	10/10/2023	366.00	
TDS On Contractor\supplier taken in totalling	10/10/2023	231.00	
TDS On Contractor\supplier taken in totalling	10/10/2023	206.00	
TDS On Contractor\supplier taken in totalling	10/10/2023	399.00	
TDS On Contractor\supplier taken in totalling	10/10/2023	411.00	
TDS On Contractor\supplier taken in totalling	10/10/2023	321.00	
TDS On Contractor\supplier taken in totalling	10/10/2023	405.00	
TDS On Contractor\supplier taken in totalling	10/10/2023	389.00	
TDS On Contractor\supplier taken in totalling	10/10/2023	314.00	
TDS On Contractor\supplier taken in totalling	10/10/2023	113.00	
TDS On Contractor\supplier taken in totalling	10/10/2023	360.00	
TDS On Contractor\supplier taken in totalling	10/10/2023	392.00	
TDS On Contractor\supplier taken in totalling	10/10/2023	317.00	
TDS On Contractor\supplier taken in totalling	16/10/2023	14,070.00	
Totalling Mistake	17/10/2023	1,800.00	
Totalling Mistake	17/10/2023	27,587.00	
TDS On Contractor\supplier taken in totalling	17/10/2023	370.00	

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TDS On Contractor\supplier taken in totalling	17/10/2023	148.00	
TDS On Contractor\supplier taken in totalling	17/10/2023	370.00	
TDS On Contractor\supplier taken in totalling	17/10/2023	370.00	
TDS On Contractor\supplier taken in totalling	17/10/2023	148.00	
TDS On Contractor\supplier taken in totalling	17/10/2023	296.00	
TDS On Contractor\supplier taken in totalling	17/10/2023	333.00	
TDS On Contractor\supplier taken in totalling	17/10/2023	370.00	
TDS On Contractor\supplier taken in totalling	17/10/2023	259.00	
TDS On Contractor\supplier taken in totalling	17/10/2023	388.00	
TDS On Contractor\supplier taken in totalling	17/10/2023	397.00	
TDS On Contractor\supplier taken in totalling	17/10/2023	291.00	
TDS On Contractor\supplier taken in totalling	17/10/2023	185.00	
TDS On Contractor\supplier taken in totalling	17/10/2023	148.00	
TDS On Contractor\supplier taken in totalling	17/10/2023	365.00	
Totalling Mistake	18/10/2023	23,450.00	
TDS On Contractor\supplier taken in totalling	18/10/2023	10,440.00	
TDS On Contractor\supplier taken in totalling	27/10/2023	92,362.00	
TDS On Contractor\supplier taken in totalling	27/10/2023	3,582.00	
TDS On Contractor\supplier taken in totalling	27/10/2023	389.00	
Totalling Mistake	30/10/2023	50.00	
TDS On Contractor\supplier taken in totalling	30/10/2023	3,688.00	
TDS & GST	30/10/2023	3,502.00	
Totalling Mistake	31/10/2023	18,423.00	
TDS On Contractor\supplier taken in totalling	01/11/2023	22,238.00	
TDS On Contractor\supplier taken in totalling	01/11/2023	18,752.00	
TDS On Contractor\supplier taken in totalling	01/11/2023	28,874.00	
TDS On Contractor\supplier taken in totalling	01/11/2023	30,748.00	
TDS On Contractor\supplier taken in totalling	01/11/2023	15,674.00	
TDS On Contractor\supplier taken in totalling	01/11/2023	4,734.00	
TDS On Contractor\supplier taken in totalling	03/11/2023	9,400.00	
TDS On Contractor\supplier taken in totalling	06/11/2023	1,082.00	
TDS On Contractor\supplier taken in totalling	08/11/2023	56,128.00	
TDS On Contractor\supplier taken in totalling	09/11/2023	1,002.00	
TDS On Contractor\supplier taken in totalling	09/11/2023	72,000.00	
TDS On Contractor\supplier taken in totalling	09/11/2023	1,601.00	
TDS On Contractor\supplier taken in totalling	16/11/2023	3,644.00	
TDS On Contractor\supplier taken in totalling	22/11/2023	846.00	
TDS On Contractor\supplier taken in totalling	22/11/2023	2,852.00	
TDS On Contractor\supplier taken in totalling	24/11/2023	7,136.00	
TDS On Contractor\supplier taken in totalling	24/11/2023	8,864.00	
TDS On Contractor\supplier taken in totalling	24/11/2023	5,542.00	
Totalling Mistake	06/12/2023	6,000.00	
Totalling Mistake	07/12/2023	65.00	
TDS On Contractor\supplier taken in totalling	08/12/2023	3,352.00	
TDS On Contractor\supplier taken in totalling	13/12/2023	3,216.00	
TDS On Contractor\supplier taken in totalling	13/12/2023	3,360.00	
TDS On Contractor\supplier taken in totalling	21/12/2023	34,568.00	
Totalling Mistake	21/12/2023	28,000.00	
TDS On Contractor\supplier taken in totalling	21/12/2023	13,786.00	
TDS On Contractor\supplier taken in totalling	21/12/2023	34,276.00	
TDS On Contractor\supplier taken in totalling	21/12/2023	29,592.00	
Totalling Mistake	26/12/2023	80,406.00	
Totalling Mistake	02/01/2024	2,040.00	
Totalling Mistake	04/01/2024	17,466.00	
TDS On Contractor\supplier taken in totalling	05/01/2024	2,280.00	
TDS On Contractor\supplier taken in totalling	10/01/2024	35,976.00	

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TDS On Contractor\supplier taken in totalling	10/01/2024	19,182.00	
TDS On Contractor\supplier taken in totalling	12/01/2024	31,614.00	
Totalling Mistake	18/01/2024	79,834.00	
TDS On Contractor\supplier taken in totalling	18/01/2024	3,310.00	
TDS On Contractor\supplier taken in totalling	18/01/2024	3,286.00	
TDS On Contractor\supplier taken in totalling	18/01/2024	3,296.00	
TDS On Contractor\supplier taken in totalling	18/01/2024	3,196.00	
Totalling Mistake	18/01/2024	3,30,769.00	
Totalling Mistake	24/01/2024	60.00	
TDS On Contractor\supplier taken in totalling	30/01/2024	15,402.00	
TDS On Contractor\supplier taken in totalling	30/01/2024	37,552.00	
TDS On Contractor\supplier taken in totalling	31/01/2024	30,772.00	
TDS On Contractor\supplier taken in totalling	06/02/2024	2,114.00	
TDS On Contractor\supplier taken in totalling	06/02/2024	2,028.00	
TDS On Contractor\supplier taken in totalling	06/02/2024	8,038.00	
TDS On Contractor\supplier taken in totalling	06/02/2024	8,000.00	
TDS On Contractor\supplier taken in totalling	06/02/2024	815.00	
Totalling Mistake	07/02/2024	9,000.00	
Totalling Mistake	07/02/2024	22,30,072.00	
TDS On Contractor\supplier taken in totalling	07/02/2024	2,064.00	
TDS On Contractor\supplier taken in totalling	07/02/2024	2,016.00	
TDS On Contractor\supplier taken in totalling	07/02/2024	2,053.00	
TDS On Contractor\supplier taken in totalling	07/02/2024	2,040.00	
TDS On Contractor\supplier taken in totalling	08/02/2024	15,100.00	
TDS & GST	08/02/2024	77,632.00	
TDS On Contractor\supplier taken in totalling	09/02/2024	3,266.00	
TDS On Contractor\supplier taken in totalling	14/02/2024	785.00	
TDS On Contractor\supplier taken in totalling	16/02/2024	53,960.00	
TDS On Contractor\supplier taken in totalling	16/02/2024	38,946.00	
Totalling Mistake	19/02/2024	36,430.00	
TDS On Contractor\supplier taken in totalling	23/02/2024	7,342.00	
Totalling Mistake	26/02/2024	85,98,992.00	
Totalling Mistake	27/02/2024	3,26,202.00	
TDS On Contractor\supplier taken in totalling	27/02/2024	2,078.00	
TDS On Contractor\supplier taken in totalling	27/02/2024	1,626.00	
TDS On Contractor\supplier taken in totalling	27/02/2024	1,767.00	
TDS On Contractor\supplier taken in totalling	27/02/2024	642.00	
TDS On Contractor\supplier taken in totalling	27/02/2024	552.00	
TDS On Contractor\supplier taken in totalling	27/02/2024	494.00	
TDS On Contractor\supplier taken in totalling	27/02/2024	754.00	
TDS On Contractor\supplier taken in totalling	27/02/2024	558.00	
TDS On Contractor\supplier taken in totalling	27/02/2024	250.00	
TDS On Contractor\supplier taken in totalling	29/02/2024	8,770.00	
TDS On Contractor\supplier taken in totalling	29/02/2024	12,702.00	
TDS On Contractor\supplier taken in totalling	29/02/2024	26,422.00	
Totalling Mistake	01/03/2024	999.00	
TDS On Contractor\supplier taken in totalling	04/03/2024	652.00	
TDS On Contractor\supplier taken in totalling	04/03/2024	756.00	
TDS On Contractor\supplier taken in totalling	04/03/2024	664.00	
Totalling Mistake	06/03/2024	64,310.00	
TDS On Contractor\supplier taken in totalling	06/03/2024	1,805.00	
TDS On Contractor\supplier taken in totalling	11/03/2024	558.00	
TDS On Contractor\supplier taken in totalling	12/03/2024	39,444.00	
TDS On Contractor\supplier taken in totalling	12/03/2024	61,322.00	
TDS On Contractor\supplier taken in totalling	12/03/2024	1,841.00	
TDS On Contractor\supplier taken in totalling	12/03/2024	1,988.00	

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TDS On Contractor\supplier taken in totalling	12/03/2024	1,259.00	
TDS On Contractor\supplier taken in totalling	14/03/2024	1,977.00	
TDS On Contractor\supplier taken in totalling	14/03/2024	1,876.00	
TDS On Contractor\supplier taken in totalling	14/03/2024	2,014.00	
TDS On Contractor\supplier taken in totalling	14/03/2024	2,004.00	
TDS On Contractor\supplier taken in totalling	14/03/2024	1,406.00	
TDS On Contractor\supplier taken in totalling	14/03/2024	1,218.00	
TDS On Contractor\supplier taken in totalling	14/03/2024	59,094.00	
TDS On Contractor\supplier taken in totalling	14/03/2024	10,694.00	
TDS On Contractor\supplier taken in totalling	14/03/2024	7,752.00	
TDS On Contractor\supplier taken in totalling	14/03/2024	12,544.00	
TDS On Contractor\supplier taken in totalling	14/03/2024	8,454.00	
TDS On Contractor\supplier taken in totalling	14/03/2024	2,000.00	
TDS On Contractor\supplier taken in totalling	14/03/2024	653.00	
TDS On Contractor\supplier taken in totalling	14/03/2024	19,126.00	
TDS On Contractor\supplier taken in totalling	14/03/2024	12,046.00	
TDS On Contractor\supplier taken in totalling	14/03/2024	1,650.00	
TDS On Contractor\supplier taken in totalling	14/03/2024	1,948.00	
TDS On Contractor\supplier taken in totalling	14/03/2024	2,028.00	
TDS On Contractor\supplier taken in totalling	14/03/2024	463.00	
TDS On Contractor\supplier taken in totalling	14/03/2024	1,982.00	
GST	14/03/2024	1,018.00	
Totalling Mistake	22/03/2024	51.00	
Totalling Mistake	28/03/2024	10.00	
Totalling Mistake	28/03/2024	4,589.88	
Totalling Mistake	31/03/2024	3.00	
			1,96,95,043.88
Add: Amount in payment side of tally & not in CB			
Income Tax TDs	22/11/2023	1,29,191.00	
Income Tax TDs	20/01/2024	4,93,247.00	
HDFC 0078 Closed amount Transfer to MF	31/03/2024	5,79,493.00	
			12,01,931.00
Carry forward error			
Closing CB balance			27,18,58,514.00


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NOTES TO ACCOUNTS FY 2023-24

NAGAR PALIKA SIRONJ

ABOUT THE ULB

SIRONJ NAGAR PALIKA (the ULB) was formed with responsibility to undertake maintenance and operations of various civic amenities like ensuring cleanliness, sanitation, water supply, street lights, parks and other amusement places, shopping area, bus stand, parking place, safety and shelter of visitor, burial ground, healthcare facilities, development and regulation of construction of houses, commercial complexes, permission and regulation of hoardings and many other things in connection with civic amenities

REVENUE

These activities requires funds to be deployed. Hence the ULB generally has following sources of funds:

Taxes and Rental: Levied in the form of Property Tax, Water Tax, Sewerage Tax, Market Rent, Shop Rent etc.

Grants: These are received from various institutions such as State Government, Central Government, NGOs, Other funding agencies

Loans: These are received from State Government, Central Government, PSUs, other bilateral agencies

Fees: Such as approval fees parking fees, ride fees, mela fees, etc.

CREATION OF ASSETS

Amount spent on acquiring, constructing any asset which is of enduring nature and benefit of which go beyond any one accounting year. The assets can further be bifurcated into:

- Immovable Assets such as land, building, parks, hospital, library, roads etc.
- Movable assets such as vehicle, furniture fixtures, office equipment's, Gadgets, cash and bank balances, fixed deposit receipts, revenue receivables, prepaid expenses etc.

FINANCIAL FRAMEWORK

After the adoption of double entry accounting concepts and principles, the ULB's were able to measure the financial performance and status. The initiative of GoMP to converge accounting from single entry to new systems is an appreciable step towards the economic reforms in the state. The ULB's now have to strictly follow some accounting concepts like Accrual, Accounting Period,


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NOTES TO ACCOUNTS FY 2023-24

NAGAR PALIKA SIRONJ

Materiality, Consistency, Going Concern and has to prepare, in addition to prevailing statements, the Balance Sheet, Income and Expenditure and Cash flow statement.

FINANCIAL STATEMENT

BALANCE SHEET

An organization prepares a balance sheet at the year-end comprising of those account heads, which are having a balance at that year-end. It is a statement of affairs of the financial position of the ULB as at a reporting date.

INCOME AND EXPENDITURE STATEMENT

An Income and Expenditure Account is statement of financial performance of the ULB and shows the excess of income over expenditure or vice-versa i.e. surplus or deficit for the reporting period

CASHFLOW STATEMENT

A statement wherein the use and source of funds is summarised. It provides the clear picture of flow of funds of the ULB.

BANK RECONCILIATION STATEMENT

A statement to reconcile the differences between cashbook and bank account transactions.

RECEIPT & PAYMENT STATEMENT

Receipt and payment during the year under various heads/scheme along with the balance at year end as per bank account or cash balance.

TALLY CASHBOOK RECONCILIATION STATEMENT ("TCRS")

A statement depicting the difference between the closing balance as per the manual cashbook and balance as per ERP software. This is statement also captures the mistake made like, totalling & carried forward of balances, while preparing the manual cashbook.


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NOTES TO ACCOUNTS FY 2023-24

NAGAR PALIKA SIRONJ

ACCOUNTING CONCEPTS

ACCRUAL

Under the cash system of accounting, the revenues and expenses are recorded only if they are actually received or paid in cash, irrespective of the accounting period to which they belong. But under the accrual concept, occurrence of claims and obligations in respect of incomes or expenditures, assets or liabilities based on happening of any event, passage of time, rendering of services, fulfilment (partially or fully) of contracts, diminution in values, etc., are recorded even though actual receipts or payments of money may not have taken place.

ACCOUNTING PERIOD

Although the 'going concern' concept stresses the continuing nature of the entity, it is necessary for an organisation (e.g. ULB) to review how it is performing. The preparation of financial statements at periodic intervals helps in taking timely corrective action and developing appropriate strategies. The accounting period is normally considered to be of twelve months.

MATERIALITY

The accounts and the financial statements should impart importance to all material information so that true and fair view of the state of affairs of the entity is given to its beneficiaries. unimportant items are not disclosed separately and are merged with other items

CONSISTENCY

The convention of consistency facilitates comparison of financial performance of an entity from one accounting period to another. This means that the accounting principles followed by an entity should be consistently applied by it over the years.

GOING CONCERN

It is assumed that the organisation will continue for a long time, unless and until it has entered into a state of liquidation. It is as per this concept, that the accountant does not take into consideration the market value of the assets while valuing them, irrespective of whether the market value is higher or lower than the book value.


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BACKGROUND

The financial statement of the SIRONJ NAGAR PALIKA (the ULB), are prepared following the principles and procedures prescribed under MPMAM. The accounts were prepared electronically using ERP software-Tally on the basis of information and documents maintained by the different department, specifically accounts department, of the ULB. The ULB simultaneously also prepares its accounts manually in the form of cashbook, registers and vouchers. These manual accounts forms the basis of accounting in ERP software. It is the prime responsibility of the management of the ULB to keep authentic and reliable documents.

The Income & Expenditure and Receipt & Payment Statements are prepared for the period covering from 1st April 2023 to 31st March 2024. The Balance Sheet is prepared depicting financial status of the ULB as on 31st March 2024.


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MUNICIPAL FUND

Schedule B-1

This fund represents accumulated amount of assets over liabilities. In accordance with the Madhya Pradesh Municipal Accounts Manual (MPMAM) assets and liabilities existing as on 31.03.2024 have been identified after following detailed process of compilation of data and information. Thereafter the excess of assets over liabilities have been treated as the closing balance of the Municipal Fund

Considering the long period covered in the present exercise, chances of omission cannot be fully overlooked. Hence it is proposed that in future, in case it is found that any assets or liabilities was either missed or stated at a lesser/higher value then corresponding adjustment would be made in that subsequent period in the Municipal Fund Account and due disclosure would be made in the notes on accounts. Two bank accounts were closed in previous financial years itself but the balances were still carried in the financial statement. Hence, in current year the accounts were closed and the balance was adjusted through municipal fund.

EARMARKED FUND

Schedule B-2

Funds appropriated or created for some specific purpose or under some scheme. The ULB has appropriated sanchit nidhi during the year.

RESERVES

Schedule B-3

Assets under Building, Roads, Bridges, Sewerage and Drainage, Public Lighting, Plant and Machinery, Vehicle, Office and Other Equipment's, Furniture & Fixtures, Parks and Playgrounds etc. were identified to have been built from Grant funds, from the government and have been separately reflected in the Fixed Assets Schedule and the Balance sheet and the corresponding figure, after taking effect of the Accumulated Depreciation, has been duly shown as "Grant Against Fixed Assets" in the Balance Sheet


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GRANT AND CONTRIBUTION

Schedule B-4 & 4A

Grants and contributions (hereinafter jointly referred as Grants) are one of major source of funds, particularly for fixed assets.

As per the accounting policy framed under the MPMAM, value of assets created out of specific grant are to be reduced from such grant amount. Any asset received in form of grant is to be shown at nominal value of Rs. 1/- in the financial statements. Any amount which remains unutilized from the grant is to be treated as liability. Accordingly, with the help of available records in the ULB and based on information so obtained from various documents, amount of unutilized grants are reflected under this financial statement.

Grants received or receivable in respect of specific revenue expenditure are recognized as income in the accounting year in which the corresponding revenue expenditure is charged to the Income and Expenditure Account. Grant register opening balances are not as per previous year accounting records. Balancing in the grant register was not found, hence the balance as per accounting records is considered final. PMAY, Sambal, Sanjeevni clinic, Other grants, Kanyadan yojna related receipt were not recorded in grant register. Difference noticed in octroi compensation and samekit anudan amount as per grant register and cashbook entries

LOANS

Schedule B-5 & B-6

During the year ULB has outstanding loan from HUDCO under CM adhosanrachna scheme and IHSDP scheme. The repayment of CM adhosanrachna was made quarterly during the year, but only two loan repayment under IHSDP scheme were found during the year.

FIXED ASSETS, CWIP AND DEPRECIATION

Schedule B-11

Fixed assets are created where there is an outright purchase and having value more than Rs 5000/-. All assets costing less than Rs.5,000 (Rupees Five thousands) is treated as expense/charged to Income & Expenditure Account.

Generally the assets constructed during the year for which completion has been approved by the respective department of the ULB is transferred to Fixed Assets.


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Depreciation is provided at Straight Line Method on the basis of useful life of the assets as prescribed under MPMAM. Depreciation is provided at full rates for assets, which are purchased/constructed before October 1 of an Accounting Year. Depreciation is provided at half the rates for assets, which are purchased/constructed on or after October 1 of an Accounting Year. Depreciation on opening balance of the assets is charged based on useful life of the assets at full rates considering the carrying value as cost of acquisition.

DEPOSITS

Schedule B-7 & B-8

The schedule records security deposits, PG, EMD, other withheld amount along with revenue deposits related to water, electricity and sewerage connections.

INVESTMENTS

Schedule B-13

ULB keeps certain un-immediate amount as investment with agencies financial institutions or banks. During the year ULB has no investments.

STOCK/STORES

Schedule B-14

Stock of regularly used items were kept by the ULB and the balances at year end were carried forward to next year.

DEBTORS

Schedule B-15

Income of the ULB from taxes and rentals were booked in the basis of targets prepared by the revenue department each year. Against such targets the recoveries were made and the unrecovered amount were carried forward to the next year.

CASH AND BANK BALANCE

Schedule B-17

Income such as taxes and charges are generally received in cash by the ULB. This cash was deposited regularly in the bank accounts. There was no cash balance maintained by the ULB at


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year end. However, cash at most for one or two days was maintained which was duly deposited in bank accounts.

Bank balance was duly reconciled and Bank Reconciliation Statement is prepared to identify the differences in cashbook balance with bank balance. Grant led PFMS accounts were not provided by the ULB. Hence, BRS could not be prepared.

CURRENT LIABILITIES

Schedule B-18, B-7, B-8, B-9

Amount payable by the ULB within 12 months is classified under current liabilities. This includes creditors for expenses, Deposits received for work contract, deductions, government dues, employee related dues etc

MISCELLANEOUS ASSETS NOT WRITTEN OFF

B-20

Any amount which was not payable or receivable is written off with the permission of the chief officer of the ULB.

INCOME

IE-1 to IE-9

Following are accounted on due basis (when demand is raised)

Property and Other Related Taxes including Surcharge.

Water Tax.

Rent form Municipal Properties.

Water Supply Charges, Meter Rent, Sewerage charges, and Disposal charges.

Renewal Trade License Fees.

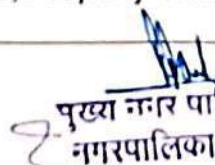
Notice Fee, Warrant Fee, Other Fees

Other income, in respect of which demand is ascertainable

Following are accounted on cash basis (when recovery made)

Connection Charges for Water Supply, Water Tanker Charges, and Road Damage recovery Charges, Penalties.

One time Trade License Fees, Property Transfer Charges


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Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations.

Permission Fees, Permit Fees, Fees for Issuing Certificates, etc., Building Construction Regularization Fees, Penalties and Fine.

Collection charges or shares in collection made by ULB or any other agency on behalf of State Government.

Revenue in respect of rent and/or hire charges in respect of fire fighter, hearse, suction unit, vehicle, sale of waste and scrap

All 'Assigned Revenues' like compensation in lieu of octroi, state finance commission, stamp duty, Surcharge on transfer of Immovable properties, is accounted during the year on actual receipt basis

EXPENDITURE

Employees Related Expenditures:

Expenses on Salaries (for regular and daily wages staff) and other allowances are recognized as and when they are due for payment.

Statutory deductions from salaries including those for income tax, profession tax, provident fund contribution, are recognized as liability in the period in which the corresponding salary is recognized

Leave encashment / pension are recognized as and when they are due for payment.

Contribution due towards pension and other retirement benefit funds is recognized as an expense and a liability.


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