MRMK & ASSOCIATES
CHARTERED ACCOUNTANTS

Building Name / No – 77
Street/Locality/Area – Mukund
Bagh Marg, Bagli
City - Pincode - 455227
State- Madhya Pradesh
Ph. 9109598989, 8269223860

AUDITOR'S REPORT

NAGAR PARISHAD HATPIPLIYA DISTRICT-DEWAS FINANCIAL YEAR 2023-24

मु.लि. एवं लेखापाल
नगर परिषद, हाटपीपल्या

मुख्य नगर पालिका अधिकारी
नगर परिषद, हाटपीपल्या
जिला देवास (म.प्र.)

MRMK & ASSOCIATES CHARTERED ACCOUNTANTS FRN 023411C

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INDEPENDENT AUDITOR'S REPORT

To,
The Stakeholders of NAGAR PARISHAD HATPIPLIYA
DISTRICT. DEWAS

Report on the Financial Statements	We have audited the accompanying financial statements of NAGAR PARISHAD HATPIPLIYA ("the ULB"), which comprise the Receipt &Payment Account 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 provisions of Municipal Corporation Act, 1956 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 . However, in this case ULB is not in practice of maintaining balance sheet & Income and expenditure account, so receipt and payment account shall be considered as final statement on which we express our opinion.

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Auditor's Responsibility	Our responsibility is to express an opinion on these financialstatements based on our audit. We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are requiredto be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The Commissioner/CMO has not directed us to perform audit of any other section in his office in addition to the above scope. We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

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Opinion	In our opinion and to the best of our information and according to theexplanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account 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 Opinion	The details which form the basis of qualified opinion are reported inthe 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 the report. 1)Accounts prepared as per manual in lieu of accounting standards of local bodies as issued by ICAI. 2)Revenue department's records related to recovery of revenue taxes and other revenue dues has minor differences with accounting records and maintained by accounting departments. 3)Non-maintenance of incomplete registers as prescribed under manual and mentioned as per Municipal manuals. 4)Government dues like Karmkar shulk, labour welfare tax, Royalty, Upkar etc. are deducted but not deposited to govt. showing as current liabilities in Balance Sheet.

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Annexure '1'

Report on Internal Financial Controls over Financial Reporting

Report on the Internal Financial Controls of the ULB	We have audited the internal financial controls over financial reportingof NAGAR PARISHAD HATPIPLIYA ("the ULB") as of March 31, 2024 in Conjunction with our audit of the financial statements of the ULB forthe year ended on that date.
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 financialinformation, as required in accordance with the Municipal Corporation Act, 1956 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.
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

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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 a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB; b) 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 c) 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.
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 erroror 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 inconditions, or that the degree of compliance with the policies or Procedures may deteriorate.
Opinion	In our opinion and to the best of our information ad according to the explanations given to us the aforesaid receipt and payment accounts give a true and fair view Our observation and suggestion are mentioned in the annexure "A" Enclosed

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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.	Verification of revenue from various sources has been made, and the same has been recognized and enteredin the books of account produced before us.
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.	It was informed to us that the revenue/tax collector/officer directly deposits the amountcollected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. ULB also collects its revenue through online modes. The counter foils or revenue receipts were made available to us for verification and we are relying on the same. A register is beingmaintained 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 usby the concerned department duly certified by the concerned officer.
3)	Delay beyond 2 working days shall be immediately brought to The notice of commissioner/CMO.	As per our random sample based checking, "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".
4)	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.	Details relating to revenue recovery against thequarterly and monthly No recovery target is available.
5)	The auditor shall verify the interest income fromFDR' sand verify thatinterest is duly andtimely accounted for in cash book.	No Investment in FDR
6)	The case where, the Investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO	No Investment in FDR

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2. Audit of Expenditure:

1)	The auditor is responsible for audit of expenditure under all the schemes.	Expenditure under various heads which was recognized and entered in the books of account produced before us for verification.
2)	He is also responsible for checking the entries in cash book and verifyingthem relevant vouchers.	We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets.
3)	He should also checkmonthly balance of the cash book and guide the accountant to rectify errors, if any.	Issued relating to totaling mistakes during the year were noticed and same were duly communicated to the responsible person, which is corrected at the end of the year at cash book and reconciled.
4)	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.
5)	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.
6)	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 Commissioner / CMO.	No such instances were noticed during the test check of such entries conducted by us.
7)	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 and Creation of Fixed Asset.	Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were provided to us by the ULB. Hence same cannot be commented upon.

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8)	He shall verify that all Temporary advances of other than employees have been fully recovered.	Details regarding temporary advances were checked on sample basis.

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
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 Commissioner / CMO.	As stated in point no. 1 above, as the books stores are not provided for verification, so it was not possible for us to verify whether the same is maintained as per Accounting Rules applicable to the urban local Bodies.
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.	As per the information and explanation provided to us by the management of the ULB, no specific condition related to advances are placed. And no advances found,
4)	Bank reconciliation statement (BRS) shallbe verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditorwill help in the preparation of BRS's	Bank Reconciliation as provide by the UBL is crossverified.

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 receipt & payments out of grants were verified on test check basis and found to be correct. A summarized statement of grants maintained by the ULB has been provided to us and same has been provided in the point 6(1) of this report.
6)	The auditor shall verify the fixed assets registerfrom other records and discrepancies shall be brought to the notices of	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.

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7)	The auditor shall reconcile the account of receipt and payment especially for project funds.	ULB has maintained separate cash books for different schemes and projects and the receipt & payment statement were prepared on consolidated basis.

4) Audit of FDR

1)	The auditor is responsible for audit ofall fixed deposits and term deposits.	As explained to us the ULB having not invest in any FDR during the year, and no previous FDR is pending for maturity. Hence not reportable.
2)	It shall be ensured that proper record of FDR's are maintained and renewals are timely done.	As explained to us the ULB having not invest in any FDR during the year, and no previous FDR is pending for maturity. Hence not reportable.
3)	The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shallbe immediately brought to the notice of Commissioner/CMO.	As explained to us the ULB having not invest in any FDR during the year, and no previous FDR is pending for maturity. Hence not reportable.
4)	Interest earned on FDR/TDR Shall be verified from entries in the cash book.	As explained to us the ULB having not invest in any FDR during the year, and no previous FDR is pending for maturity. Hence not reportable.

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5) Audit of Tenders / Bids

1)	The auditor is responsible for audit of all tenders / bids invited by the ULB.	Tender related documents were provided to us on testcheck basis. On verification of produced documents we can conclude that procedure of tendering was followed by the ULB. 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.	Tender related documents were provided to us on sampling basis, and except few minor irregularities wefound them complete and appropriate. Competitive Tendering procedures were followed for all bids, which we checked on random basis.
3)	He shall verify the receipts of tender fee /bid processing fee / performance guarantee both duringthe construction and maintenance period.	Tender related documents were provided on test check basis, and we have verified the receipts oftender fee / bid processing fee / performance guarantee etc. No major irregularities were found during our verification in the produced documents.
4)	The bank guarantees, if received in lieu of bid processing fee /performance guarantee shall beverified from theissuing banks	No such bank guarantees were produced before us for verification. In some cases ULB takes FDR on offline bases, which was not recorded in cash books, and on completion of project, FDR released to the contractors,
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 Commissioner/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 BC'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	No contract closure documents were made available

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6) Audit of Grants and Loans

1)	The auditor is responsible for audit ofgrants given by Central Government and its utilization.	Verification had been conducted for the grants Received from the Central/state government. Details of grant receipt and utilized as per rules and regulation
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 of grant receipt and utilized as per rules and regulation.
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 desired revenue or not. He shall also comment on the possible reasons for non-generation of	As per information provided by the ULB and according to our verification, ULB has accorded loan. The loan repayment has been timely made at each quarterly/annually (as applicable) rest. 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. Loan installments are deducted from chungi kshatipurti and directly paid to bank/financial institution, interest charged and outstanding related no statement was make available for verification, hence we are unable to verify the same.
4)	The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.	As per the information made available to us, and as per our verification, no such case found.

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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 of grant receipt and utilized as per rules and regulation.
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 desired revenue or not. He shall also comment on the possible reasons for non-generation of	As per information provided by the ULB and according to our verification, ULB has accorded loan. The loan repayment has been timely made at each quarterly/annually (as applicable) rest. 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. Loan installments are deducted from chungi kshatipurti and directly paid to bank/financial institution, interest charged and outstanding related no statement was make available for verification, hence we are unable to verify the same.
4)	The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.	As per the information made available to us, and as per our verification, no such case found.

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Reporting on Other matters for Financial Year 2021-22

NAGAR PARISHAD HATPIPLIYA DISTT. DEWAS

Auditor: **MRMK & ASSOCIATES, Chartered Accountants**

S. no.	**Parameters**	**Description**	**Observation in brief**	**Suggestions**
1	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 utilization certificate.	In some of the instances tax rates are not properly charged by the Palika futher due to totaling errors in the bills excess payment has been observed .	The municipality should cut out the worthless expenditures like over advertisement in news paper than the occasion demands & conveyance by public transport should be encouraged .
2	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	The municipality is following cash basis of accounting which is not prescribed as per MPMAM, Currently keeping manual records only	Double entry system accounting system should be adopted by the municipality . Accounting software must be used continually, Also start keeping fixed assets registers updated.
3	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Not invested in FDR	NA.

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Ph. 9109598989, 8269223860

4	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	While vouching the Tender/Bids files it was observed that theevidence proofs such as PAN card, Firm Registration Certificate, Tax Returns of the assesse were not self-certified nor certified by the Chartered Accountant	Procedure for Tenders opening and Performance review shouldbe Carefully monitored.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilization	The grants received by nagarPalika is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by government. The staff of the Palika is not sureof the head under which some grants are received as the same are directly without mentioning	Grant registeris be updated and balanced regularly with its Utilization Certificate. Loan is deducted from grants(Chungi kshatipurti) no loan ledger is updated, we had relay on opening balance(certified by previous auditor) and chungi kshatipurti statements for deductions(repayment of loans) and no record on interest charged was found.

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MRMK & ASSOCIATES CHARTERED ACCOUNTANTS FRN 023411C

7	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Checked on random basis and We didn't came across any such diversion of fund.	
8	aa)Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).	35910462/ 49503991=73%	Total expenses(Income and expenditure)/Total Income(Income and expenditure)	
	b) Percentage of Capital expenditure wrt Total expenditure.	16187528/ 49503991=33%	Assets(Receipt and Payment)/Total Income(Income and expenditure)	
9	Whether all the temporary advances have been fully recovered or not.	No such outstanding found		
10	Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB	NA

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MRMK & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 023411C

NAGAR PARISHAD HATPIPLIYA

RECEIPTS AND PAYMENT ACCOUNT

FOR THE PERIOD OF 01-04-2023 TO 31-03-2024

RECEIPTS	AMOUNT	
OPENING BAL.		**33033822**
TAX INCOME		**2206879**
WATER TAX	335977	
SAMEKIT KAR & ABPASS	948645	
PROPERTY TAX	922257	
OTHER INCOMES		**2475341**
TENDER FEE	50000	
TENDER FORM	98000	
TENKAR CHARGES	110770	
TRADE LICENCE	29325	
NEW WATER CONNECTION	230180	
BAJAR BETHAK	108060	
BHAVAN NIRMAN ANUMATI	5475	
MELA CHARGES	32000	
DUKAN KIRAYA	294300	
FIRE BRIGADE CHARGES	12000	
PASHU PANJIYAN	30710	
PERMISSION FEES	958100	
PMAY	100000	
OTHER INCOMES	400902	
AUDIT AAPATI	15519	
DEPOSIT		**1258550**
AASHRAY NIDHI	934354	
AMANAT RASHI	16188	
COLONY VIKAS	136408	
SUPER VISSION	171600	
GRANT		**44081283**
15TH FINANCE	6043731	
CHUNGI CHATIPURTI	18255200	
DISST	300000	
MLA FUNDS	838000	
MUDRANK SHULK	2653696	
MULBHUT GRANT	4072036	
RAJYVITT GRANT	6502000	
ROAD MAINTENANCE GRANT	2768986	
SAMBAL YOJAN	95000	
SANSAD NIDHI	300000	
SDRF	1696000	
OTHER GRANTS	556634	
INTREST		**740488**
DEDUCT		**2264319**
FAMILY BENEFIT PLAN	29600	
GPF	4000	
GOODS AND SERVIS TAX TDS	343541	
TAX DEDUCTION AT SOURCE	401665	
KARMKAR SHULK DEDUCTION	9546	
LABOUR WELWARE TAX	138780	
NETIONAL PENSION SCHEME	175202	
PROFESSIONAL TAX	37350	
ROYALTI TAX DEDUCTIONS	26088	
SECURITY DEPOSITES	1093221	
UPKAR	5326	
TOTAL		**86060682**

PAYMENTS	AMOUNT	
ASSETS		**16187528**
FURNITURE PURCHASE	62500	
JOSHI JI SMARAK NIRMAN	4907937	
KABITPURA SHED NIRMAN	192555	
MINI BUS STAND NIRMAN	449561	
NARSIG GHAT NIRMAN	6949819	
NEW OFFICE ADDITIONS	87452	
SHED NIRMAN	564554	
TENKAR PURCHASE	156733	
TUBE WELL INSTALLATION	1671988	
CC NALI-WARD 12 GOPAL PURA	272139	
CC NALI-WARD 15 GOPAL PURA	356290	
SHOPING COMPLEX-WARD 6	516000	
EXPENSES		**35910462**
BANK CHARGES	15422	
FUEL(DISEL)	1918324	
LEGAL AND TEQUNICAL CONSULTANCY CHARGES	211800	
NEWS PEPAR	8830	
OTHER EXP.	217668	
PRINTING & STATIONERY	184357	
PROGRAM EXP. OTHERS	2155611	
PROGRAM EXP.-DOL GYARAS	351000	
PROGRAM EXP.-ELECTION	96250	
PROGRAM-15 AUGUST	68800	
PROGRAM-26 JAN	91205	
PROGRAM-AAYUSMAN CARD VITRAN	1450	
PROGRAM-KISAN SAMMELAN	25200	
PROGRAM-LADLI BAHNA	7380	
PROGRAM-RAM MANDIR STHAPNA	13000	
PROGRAM-ROAD REPARING	132200	
PROGRAM-SAMARASTA YATRA	38400	
PROGRAM-SAMRASTA YATRA SANT SIROMANI	26250	
REPAIR & MAINTENANCE ELECTRICITY	2356280	
REPAIR & MAINTENANCE-JALPRADAY	2111672	
REPAIR & MAINTENANCE-OTHERS	891612	
REPAIR & MAINTENANCE-COMPUTER	74950	
SAMBAL YOJNA	80000	
SANITATION EXP.	904809	
VIDHAYAK NIDHI SWECHTA ANUDAN	725345	
SALARY	22444203	
RENT	758444	
OTHERS		**2682199**
GRANT RETURN TO GOVT.(KAYAKALP RASHI WAP	2000000	
AMANAT WAPSI	48720	
GPF	206208	
INCOME TAX	351244	
PROFESSIONAL TAX	20648	
REPAYMENT OF LOANS	55379	
CLOSING BAL.		**31280493**
TOTAL		**86060682**

FOR-NAGAR PARISHAD HATPIPLIYA

FOR-MRMK & ASSOCIATES
CHARTERED ACCOUNTANTS

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नगर परिषद, हाटपीपल्या

CMO ACCOUNTANT

मुख्य नगर पालिका अधिकारी
नगर परिषद, हाटपीपल्या
जिला देवास (म.प्र.)

UDIN-

CA MANGLESH SHARMA
PLACE-BAGLI
DATE-26-09-2024

MRMK & ASSOCIATES
FRN 023411C
CHARTERED ACCOUNTANTS

NAGAR PARISHAD HATPIPLIYA

INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD OF 01-04-2023 TO 31-03-2024

EXPENDITURES	AMOUNT		INCOME	AMOUNT	
EXPENSES		35910462	TAX INCOME		2206879
BANK CHARGES	15422		WATER TAX	335977	
FUEL(DISEL)	1918324		SAMEKIT KAR & ABPASS	948645	
LEGAL AND TEQUNICAL CONSULTANCY CHARGES	211800		PROPERTY TAX	922257	
NEWS PEPAR	8830				
OTHER EXP.	217668		OTHER INCOMES		2475341
PRINTING & STATIONERY	184357		TENDER FEE	50000	
PROGRAM EXP. OTHERS	2155611		TENDER FORM	98000	
PROGRAM EXP.-DOL GYARAS	351000		TENKAR CHARGES	110770	
PROGRAM EXP.-ELECTION	96250		TRADE LICENCE	29325	
PROGRAM-15 AUGUST	68800		NEW WATER CONNECTION	230180	
PROGRAM-26 JAN	91205		BAJAR BETHAK	108060	
PROGRAM-AAYUSMAN CARD VITRAN	1450		BHAVAN NIRMAN ANUMATI	5475	
PROGRAM-KISAN SAMMELAN	25200		MELA CHARGES	32000	
PROGRAM-LADLI BAHNA	7380		DUKAN KIRAYA	294300	
PROGRAM-RAM MANDIR STHAPNA	13000		FIRE BRIGADE CHARGES	12000	
PROGRAM-ROAD REPARING	132200		PASHU PANJIYAN	30710	
PROGRAM-SAMARASTA YATRA	38400		PERMISSION FEES	958100	
PROGRAM-SAMRASTA YATRA SANT SIROMANI	26250		PMAY	100000	
REPAIR & MAINTENANCE ELECTRICITY	2356280		OTHER INCOMES	400902	
REPAIR & MAINTENANCE-JALPRADAY	2111672		AUDIT AAPATI	15519	
REPAIR & MAINTENANCE-OTHERS	891612				
REPAIR & MAINTENANCE-COMPUTER	74950		GRANT		44081283
SAMBAL YOJNA	80000		15TH FINANCE	6043731	
SANITATION EXP.	904809		CHUNGI CHATIPURTI	18255200	
VIDHAYAK NIDHI SWECHTA ANUDAN	725345		DISST	300000	
SALARY	22444203		MLA FUNDS	838000	
RENT	758444		MUDRANK SHULK	2653696	
			MULBHUT GRANT	4072036	
			RAJYVITT GRANT	6502000	
			ROAD MAINTENANCE GRANT	2768986	
			SAMBAL YOJAN	95000	
			SANSAD NIDHI	300000	
			SDRF	1696000	
			OTHER GRANTS	556634	
SURPLUS		13593529	INTREST		740488
TOTAL		49503991	TOTAL		49503991

FOR-NAGAR PARISHAD HATPIPLIYA

FOR-MRMK & ASSOCIATES
CHARTERED ACCOUNTANTS

CA MANGLESH SHARMA
PLACE-BAGLI
DATE-26-09-2024

CMO ACCOUNTANT

UDIN-

मुख्य नगर पालिका अधिकारी
नगर परिषद, हाटपीपल्या
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MRMK & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 023411C

NAGAR PARISHAD HATPIPLIYA

BALANCE SHEET

AS AT 31-03-2024

LIABILITIES		AMOUNT	ASSETS	AMOUNT
OPENING BALANCE	80730824		FA	68877674
GRANT RETURN TO GOVT.(KAYAKALP RASHI WAPSI)	-2000000			
SURPLUS	13593529	92324353	STAMP DUTY	381158
MPUDC		2175381	CASH & BANK	31280493
OTHER LIABILITIES		6039591		
AASHRAY NIDHI	934354			
AMANAT	-487132			
EXTRA PG	300679			
EPF	81072			
FAMILY BENEFIT PLAN	64450			
GPF	-186180			
GST TDS	340867			
TAX DEDUCTION AT SOURCE	-31797			
LABOUR WELWARE TAX	243964			
OTHER DEDUCTIONS	11200			
OTHER LIABILITIES	148419			
PROFESSIONAL TAX	37350			
ROYALTI TAX DEDUCTIONS	268215			
SECURITY DEPOSITS	3816048			
COLONY VIKAS	136408			
SUPER VISSION	171600			
NETIONAL PENSION SCHEME	175202			
KARMKAR SHULK DEDUCTION	9546			
UPKAR	5326			
TOTAL		100539325	TOTAL	100539325

FOR-NAGAR PARISHAD HATPIPLIYA

CMO

मुख्य नगर पालिका अधिकारी
नगर परिषद, हाटपीपल्या
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ACCOUNTANT

मु.लिपिक एवं लेखापाल
नगर परिषद, हाटपीपल्या

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FOR-MRMK & ASSOCIATES
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