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 2024-25

MRMK & ASSOCIATES
CHARTERED ACCOUNTANTS

Building Name / No. - 77
Street/Locality/Area - Mukund
Bagh Marg, Bagli
City - Pincode - 455227
State- Madhya Pradesh
Ph. [illegible] [illegible]

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.

MRMK & ASSOCIATES
FRN 023411C
Chartered Accountants

मु.न.पा. लेखापाल
नगर परिषद, हाटपीपल्या

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

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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, 2025.
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 not prepared as per municipal manual nor of accounting standards of local bodies as issued by ICAI. Prepared on cash basis accounting. 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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नगर परिषद, हाटपीपल्या

मुख्य नगर पालिका अधिकारी
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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, 2025 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 appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.

RMK & ASSOCIATES Chartered Accountants FRN 023411C

मु. नि. प्रशासपाल
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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.

RMK & ASSOCIATES Chartered Accountants FRN 025411C

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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 register from other records and discrepancies shall be brought to the notices of Commissioner / CMO.	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 paymentespecially 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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नगर परिषद हाटपीपल्या

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नगर परिषद, हाटपीपल्या
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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 be verified by the auditor.	No contract closure documents were made available to us for verification.

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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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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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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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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.

For-MRMK & Associates
Chartered Accountants

MRMK & ASSOCIATES FRN 023411C Chartered Accountants

CA Manglesh Sharma
Partner
Frn. No-023411C
Date-17-09-2025
Place-Bagli
Udin-25435479BMIPKT5397

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नगर परिषद, हाटपीपल्या

मुख्य नगर पालिका अधिकारी
नगर परिषद, हाटपीपल्या
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Nagar Parishad Hatpipliya

Receipts & Payment Account

For The Period Of 01-04-2024 To-31-3-2025

Receipts	Amount	Payments	Amount
Opening Balance	31280493		
Tax		**Establishment Exp.**	
Adhibhar Bakaya	4235	Salary	24628530
Jalkar Bakaya	224952	Parishad Bhatta	590400
Jalkar Chalu	56500		
Kachra Shulk Bakaya	87840	**Assets**	
Kachra Shulk Chalu	45360	Bhagat Sing Chourha To Kanyasala	2865443
Nagriya Vikas Upkar Bakaya	18013	Joshi Ji Smarak Sthal	3826009
Nagriya Vikas Upkar Chalu	8711	Kayakalp	4135394
Samekitkar Bakaya	83880	Mini Bus Stand	1094869
Samekit Kar Chalu Bakaya	744977	Narsingh Ghat	2726590
Sampatikar	797551	Nali Nirman-Ward 10	234062
Sampatti Kar Bakaya	79007	Nala-Sdrf	2741256
Shiksha Upkar Bakaya	32724	Nali Nirman-Ward 02	65120
Shiksha Upkar Chalu	17456	Cc Road-Ward 02 Rajendra Nagar	428141
		Cc Road-Ward 07 Bohra Majjid	415437
Grant		Cc Road-Ward 1	47064
Abpas	335681	Nirman	770598
Ashray Nidhi	477705	Shed Nirman-Ward 11 Akhada	141200
Chungi	15192005	Boundrywall	20000
Cm Infra 4Th	7000000		
Distt	96100	**Deductions**	
Kayakalp	7540000	Gst	439555
Mla Fund	763000	Income Tax	544770
Mudrank	2127712	Amanat Rashi	122538
Mulbhut	3421000	Nps	587841
PMAY	100000		
Rajyvitt	2401000	**Expenses**	
Sadak Marmmat Anudan	2769000	Advertisement	693284
Sansad Nidhi	698000	Election Exp.	161365
SBM	281000	Festival	2136326
Smekit Anudan	602000	Insurance	250846
State Finance	6179000	Internet	16874
Other Grants	3267000	Jalpraday	3650921
Peyjal	2160000	Labor	28800
		Legal And Professional Consultancy Charges	389400
Other Incomes		Material Purchased	2494031
Aavedan Patra Shulk	31200	Meeting	11600
Bajar Bethak	6580	Mela Exp.	779147
Building Permission	3180	Office Exp.	304135
Colony Vikas Anumati	642100	Pepar Bil	15590
Diwali Pathaka Dukan	24050	Power Anf Fuel	4149653
Dukan Kiraya	1315097	R&M	1571473
Fire Vahan Fee	4020	R&M- Vehicle	286297
Mela Fees	38800	R&M-Office Equipments	158135
Nal Connection	3300	Sanitation	1140250
Others	450997	Stationary & Printing	512254
Pashu Panjiyan	67215	Swachchta	792712
Search Report	1300	Tea And Refreshment	193523
Tankar Charges	99387	Vehical Rent	165140
Tendor Form Fee	139000	Vigypti	91330
Trade Licen	73285		
Vividh Praman Patra	4630	**Grant**	
		Sambal Yojna	155000
Intrest	639107	Vidhyak Swechhanudan	736000

MRMA & ASSOCIATES Chartered Accountants FRN [illegible]

मु.लि. एवं लेखापाल
नगर परिषद, हाटपीपल्या

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

Deposit			
Amanat Rashi	192536		
Shop Deposits	300000		
Supervision	403900		
Other	67400		
Deductions			
Amanat Rashi	20000		
Leave Deduction	10690		
Cl	11244		
Cras Design	40000		
Ct	2824		
Fbp	27400		
Gad	25200		
Gst	232905		
It	628978		
Iw	52858		
Lw	109535		
Nps	169374		
Pt	39436		
Royalty	245694		
Others	7950		
Sd	1220399	**Closing Balance**	28934570
Total	96243473	**Total**	96243473

For-Nagar Parishad Hatpipliya

For-MRMK & Associates
Chartered Accountants

CA Mangiesh Sharma
Partner
Frn. No-023411c
Date-17-09-2025
Place-Bagli
Udin-25435479BMIPKT5397

MRMK & ASSOCIATES FRN 023411C Chartered Accountants

मु. लिपिक एवं लेखापाल
नगर परिषद, हाटपीपल्या

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

Nagar Parishad Hatpipliya

Income & Expenditure Account

For The Period Of 01-04-2024 To 31-3-2025

Expenses	Amount	Incomes	Amount
Establishment Exp.		**Tax**	
Salary	24628530	Adhibhar Bakaya	4735
Parishad Bhatta	590400	Jalkar Bakaya	224952
		Jalkar Chalu	56500
Expenses		Kachra Shulk Bakaya	87840
Advertisement	693284	Kachra Shulk Chalu	45360
Election Exp.	161365	Nagriya Vikas Upkar Bakaya	18013
Festival	2136326	Nagriya Vikas Upkar Chalu	8711
Insurance	250846	Samekitkar Bakaya	83880
Internet	16874	Samekit Kar Chalu Bakaya	744977
Jalpraday	3650921	Sampatikar	797551
Labor	28800	Sampatti Kar Bakaya	79007
Legal And Professional Consultancy Charges	389400	Shiksha Upkar Bakaya	32724
Material Purchased	2494031	Shiksha Upkar Chalu	17456
Meeting	11600		
Mela Exp.	779147	**Grant**	
Office Exp.	304135	ABPASS	335681
Pepar Bil	15590	Ashray Nidhi	477705
Power Anf Fuel	4149653	Chungi	15192005
R&M	1571473	Distt	96100
R&M- Vehicle	286297	Mla Fund	763000
R&M-Office Equipments	158135	Mudrank	2127712
Sanitation	1140250	Mulbhut	3421000
Stationary & Printing	512254	Pmay	100000
Swachchta	792712	Rajyvitt	2401000
Tea And Refreshment	193523	Sadak Marmmat Anudan	2769000
Vehical Rent	165140	Sansad Nidhi	698000
Vigypti	91330	Sbm	281000
		Smekit Anudan	602000
Grant		State Finance	6179000
Sambal Yojna	155000	Other Grants	3267000
Vidhyak Swechchnudan	736000	Peyjal	2160000
		Other Incomes	
		Aavedan Patra Shulk	31200
		Bajar Bethak	6580
		Building Permission	3180
		Colony Vikas Anumati	642100
		Diwali Pathaka Dukan	24050
		Dukan Kiraya	1315097
		Fire Vahan Fee	4020
		Mela Fees	38800
		Nal Connection	3300
		Others	450997
		Pashu Panjiyan	67215
		Search Report	1300
		Tankar Charges	99387
		Tendor Form Fee	139000
		Trade Licen	73285
		Vividh Praman Patra	4630
Surplus	511641	**Intrest**	639107
Total	46614657	**Total**	46614657

For-Nagar Parishad Hatpipliya

For-MRMK & Associates
Chartered Accountants

MRMK & ASSOCIATES Chartered Accountants FRN 023411C

CA Mangesh Sharma
Partner
Frn No-023411C
Date-17-09-2025
Place-Bagli
Udin-25435479BMIPKT5397

मु. लि. एवं लेखापाल
नगर परिषद, हाटपीपल्या

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