



K B Chaturvedi & Associates

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To

The Executive Officer

Nagar Palika Parishad Hapur

District – Hapur

Sub. : Verification of Dual Entry work.

Dear Sir

In reference to above mentioned work, the provided data of Dual Entry Accounting System Work done at your Nagar Palika for the FY 2016-17, though the preparation of the provided data is the responsibility of palika's management but the responsibility to verify this is given to me.

As per given Cash book, bank statements etc. the work of Dual Entry seems fine in my own opinion.

Place: Mathura

Date: 20 /06/2017



(Chartered Accountants)

AUDITED FINANCIAL STATEMENT
OF
NAGAR PALIKA PARISHAD, HAPUR
DIST – HAPUR (U.P.)
FOR
THE YEAR ENDED
ON
31st MARCH, 2017



ASHISH B M AGARWAL & CO.

Chartered Accountants

80, Gupta Colony, Transport Nagar, Meerut.

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AUDITORS REPORT

TO,

THE GOVERNING BODY,
NAGAR PALIKA PARISHAD HAPUR
DIST- HAPUR

Report on the Financial Statements

- 1- We have audited the accompanying financial statements of NAGAR PALIKA PARISHAD HAPUR ("the Local body") which comprise the Balance Sheet as at 31st March, 2017, the Statement of Income & Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

- 2- The management of the local body' is responsible for preparation of these financial statements that give true and fair view of the financial position and financial performance in accordance with the accounting principles generally accepted in India, including the Accounting Standards applicable to the local bodies. I his responsibility also include maintenance of adequate accounting records and safeguarding! the assets of the local body, preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgments and estimates that are responsible and prudent and design, implementation and maintenance of adequate internal financial control, 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 10 fraud or error

Auditor's Responsibility

- 3- Our responsibility is to express an opinion on these financial statements based on our audit.
- 4- We have taken into account the accounting and auditing standards and matters which in our opinion are required to be included in the audit report.
- 5- We conducted our audit in accordance with the Standards on Auditing. Those Standards require that we oomph with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statement are free from material misstatement.



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- 6- 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 (hose risk assessments, the auditor considers internal financial control relevant to the local body's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of (he accounting estimates made by management, as evaluating the overall presentation of the financial statements.
- 7- 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

Opinion

- 8- In our opinion and to the best of our information and according to the explanations given to us. The aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the-local body as at 31st March. 2017 and its deficit for the year ended on that date.

For Ashish B.M. Agarwal & Co.
Chartered Accountant

(CA Ashish Agarwal)
Proprietor
Place: Meerut

