

A. SINGHAL & ASSOCIATES
CHARTERED ACCOUNTANTS

G6, GLOBAL APPARTMENT,
KAILASH VIHAR, CITY CENTRE,
OPP. INCOME TAX OFFICE
GWALIOR -474011
Phone (0751) 4010854
MOB: 9425113566

AUDIT REPORT

We have examined the Balance Sheet as on 31st March, 2017 and Income & Expenditure A/c for the Year ended on that date of NAGAR NIGAM, FIROZABAD attached herewith.

We report the following observations/comments/discrepancies/ inconsistencies ---

- (i) These financial statements are the responsibility of the Nigam's management. Our responsibility is to express an opinion on these financial statements based on our audit.
- (ii) We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
- (iii) Our observations are annexed in Annexure 'A'.

Subject to above, we report that ----

- (A) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit.
- (B) In our opinion and to the best of our information and according to the explanations given to us, the said Balance Sheet, read with notes thereon, give a true and fair view of the state of affairs of Nagar Nigam, Firozabad as on 31.03.2017.
- (C) In our opinion and to the best of our information and according to the explanations given to us, the Income & expenditure for the year ended on 31.03.2017 give a true and fair view of Income over Expenditure/Expenditure over Income.

For A. SINGHAL & ASSOCIATES
Chartered Accountants



AJAY SINGHAL
(PARTNER)
M.No. 400190

Dated : 30.03.2019
Place : FIROZABAD

NAGAR NIGAM FIROZABAD

Annexure 'A' forming part of Audit Report

for Balance Sheet as on 31-03-2017.

- 1) **Other Liabilities Schedule- (9):-** Old sundry liabilities before 01.04.2009 is outstanding till date. In our opinion this liability should be verified from old records & parties and if there is any variation in the liability it should be adjusted and paid accordingly.
- 2) **Land schedule (11):-** A register should be maintained to show particulars of land, area, dimension, location, cost & particular of occupants for effective control and supervision.
- 3) **Public Lighting Schedule- (11):-** A register should be maintained to show particulars of Public Lighting, area, location, cost & life for effective control, supervision and calculation of depreciation.
- 4) **Plant & Machinery Schedule- (11):-** Valuation of Old Plant & machine should be assessed by engineer and if it is not usable it should be disposed off as per government guidelines. A register should be maintained to show particulars of Plant and Machinery, specification, cost, life & Location installation for effective control, supervision and calculation of depreciation.
- 5) **Vehicles Schedule- (11):-** A register should be maintained to show particulars of Vehicles, location, cost, life, Insurance & name of officers to whom vehicle is allotted for effective control, supervision and calculation of depreciation.
- 6) **Office equipments Schedule- (11):-** A register should be maintained to show particulars of Office equipments, cost, life & particular of departments where it has been installed for effective control, supervision and calculation of depreciation.
- 7) **Furniture and fixture Schedule- (11):-** A register should be maintained to show particulars of Furniture and fixtures, location, cost & life for effective control, supervision and calculation of depreciation.
- 8) **Inventory Schedule- (14):-** Old items are to be identified. If these items are not in usable condition, then these items should be disposed off as per government guidelines.



- 9) **Sundry debtors and Receivables Schedule- (15):-** Individual reconciliation is needed for assessment of receivables for various heads. Sundry debtors are to be reconciled with the Ledgers/House tax registers /Rent registers of individual's debtors/assessee/Tenants.
- 10) **Advance House Tax Received Schedule (15) :-** Individual reconciliation of each property is to be prepared with general ledger so that correct figure can be ascertain. In our opinion a survey of properties of the Firozabad should be done by expert agency and accurate demand for house tax/water tax should be ascertain.
- 11) **Valuation of Land, Building and Other Assets:-** Valuation of Assets is to be done by registered chartered valuer so that correct valuation can be reflected in Balance Sheet.
- 12) **Special Funds/Grants:-** The Balances of some Funds and grants were not kept in separate bank accounts. In our opinion these funds should be kept in separate bank accounts.



TAX INVOICE

A. SINGHAL & ASSOCIATES

G-6, Global Apartment Kailash Vihar, Oppt. Income Tax Office
City Centre, Gwalior (M.P.)

GSTIN Number : 23AATFA4154G1Z1

Bill to	Nagar Nigam & firrozabad	Place of Supply :	Invoice No. 114	Date 30/3/2019
GSTIN No. :				

Description of Services	HSN Code	Amount
Professional fees for Audit for f. 4. 2016-17.		7000/-
Total		7000/-
Taxable Value		7000/-
10% IES Add GGST 9%		8260/-
Add SGST 9%		-
Total		8260/-

Amount in words : (Eight thousand two hundred sixty only)

Firm PAN : AATFA4154G
Note : Please transfer the amount in the following :
Firm Name : A. SINGHAL & ASSOCIATES
Axis Bank, Kanwal Complex, Shrimant Madhavrao Sciandia Marg,
Gwalior (M.P.)
Account No. : 911020035548600
IFSC Code : UTIB0000158

For : A. Ajay Singhal

Auth. Signatory

कार्यालय प्रधान महालेखाकार (जी०एण्ड एस०एस०ए०) उत्तर प्रदेश, इलाहाबाद।

पत्रांक सं०- एस०एस०-1/सम्पा०-2/ग्रुप-3/प्रतिवेदन सं० 48 / 2017-18 / दिनांक-27-1-17
सेवा में, 196

✓ नगर आयुक्त
नगर निगम
जनपद- किरासाबाद

विषय: लेखा परीक्षा प्रतिवेदन (ए.आई.आर.) सं० 48 राव श्री जी. वी. सिंह, चक्रमा
अध्यक्ष, नगर निगम, किरासाबाद द्वारा दिनांक 3-5-17
से दिनांक 1-7-17 तक किये गये आपके कार्यालय के माह 4/2015 से माह 3/2017
तक के लेखा परीक्षण पर प्रतिवेदन।
महोदय,

लेखा परीक्षा प्रतिवेदन सेवा में प्रस्तुत करते हुए निवेदन है कि इस प्रतिवेदन में कुल 17
प्रस्तर हैं, जिनमें से 10 आडिट आपत्तियां प्रमुख है जिनकी कालांतर में भारत-क
नियंत्रक एवं महालेखा परीक्षक की आडिट रिपोर्ट में सम्मिलित होने की संभावना है। इस प्रमुख
आपत्तियों को प्रतिवेदन के भाग दो खण्ड "अ" में शामिल किया गया है एवं इसकी प्रति प्रमुख सचिव
नगर निगम, किरासाबाद को भी सूचना भेजी जा रही है। अन्य
आपत्तियां प्रतिवेदन के भाग दो खण्ड (ब) में सम्मिलित हैं।

खण्ड (अ) में सम्मिलित आडिट आपत्तियों के निस्तारण के लिए आपके उत्तर पर शासन
की टिप्पणी आवश्यक होगी जिसे दो माह के अन्दर इस कार्यालय को प्रेषित करने की व्यवस्था कर
खण्ड "ब" में सम्मिलित आपत्तियों पर अपने उत्तर पर उच्चाधिकारी की टिप्पणी सहित एवं माह
के अन्दर इस कार्यालय को प्रेषित करने की व्यवस्था करें। नमूना लेखापरीक्षा टिप्पणी एवं सम्पूरक
लेखा परीक्षा टिप्पणी प्रस्तरों पर अपने स्तर से कार्यवाही करते हुए कृत कार्यवाही/अनुपालन आख्या
एक माह के अन्दर प्रेषित करने की व्यवस्था करें।

AO

आ.स.ए.स. 1/17
अ.स.ए.स. 1/17

भवदीय

व० लेखा परीक्षा अधिकारी
सम्पादन-2(एस.एस.-1)

पत्रांक: एस.एस.-1/सम्पादन-2/ग्रुप-3/प्रतिवेदन सं०-48 / 2017-18 / दिनांक

प्रतिलिपि निम्नलिखित अधिकारियों को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित।

1. निदेशक स्थानीय निकाय उ०प्र० 8 वॉ तल इन्द्राभवन लखनऊ
2. निदेशक स्थानीय निधि लेखा परीक्षा उ०प्र० 6 वॉ तल संगम प्लेस इलाहाबाद
3. व०ले०प०अ० डी०पी०सेल स्थानीय एस.एस.-1

व० लेखापरीक्षा अधिकारी
सम्पादन-2(एस.एस.-1)

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We report the following observations/comments/discrepancies/ inconsistencies ---

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(ii) We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

(iii) Our observations are annexed in Annexure 'A'

Subject to above, we report that ---

(A) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit.

(B) In our opinion and to the best of our information and according to the explanations given to us, the said Balance Sheet, read with notes thereon, give a true and fair view of the state of affairs of Nagar Nigam, Firozabad as on 31.03.2015.

(C) In our opinion and to the best of our information and according to the explanations given to us, the Income & expenditure for the year ended on 31.03.2015 give a true and fair view of Income over Expenditure/Expenditure over Income.

For A. SINGHAL & ASSOCIATES
Chartered Accountants



Dated : 14.03.2017
Place : FIROZABAD

AJAY SINGHAL
(PARTNER)
M.No. 400190

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- (iii) Our observations are annexed in Annexure 'A'.

Subject to above, we report that ---

- (A) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit.
- (B) In our opinion and to the best of our information and according to the explanations given to us, the said Balance Sheet, read with notes thereon, give a true and fair view of the state of affairs of Nagar Nigam, Firozabad as on 31.03.2016.
- (C) In our opinion and to the best of our information and according to the explanations given to us, the Income & expenditure for the year ended on 31.03.2016 give a true and fair view of Income over Expenditure/Expenditure over Income.



Dated : 14.03.2017
Place : FIROZABAD

For A. SINGHAL & ASSOCIATES
Chartered Accountants

AJAY SINGHAL
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अपर नगर आयुक्त
नगर निगम
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