

## INDEPENDENT AUDITOR'S REPORT

To,  
The Commissioner,  
Nagar Parisad, Sirohi.

We have audited the accompanying financial statements of **Nagar Parisad Sirohi (Rajasthan)** which comprises the Balance Sheet as at 31 March 2013, the Income and Expenditure Account for the year ended 31 March, 2013, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements:-

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Nagar Parisad Sirohi-District-Sirohi (Rajasthan) in accordance with the Rajasthan Municipal Accounts Manual. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that 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 conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require 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 disclosures in the financial statements. The procedures selected depend on the auditor's judgement, 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 control relevant to the Nagar Parisad Sirohi District-Sirohi (Rajasthan) preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the ULB's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, 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.



In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the Rajasthan Municipal Accounts Manual:

- a) In the case of the Balance Sheet, Statement of affairs of the Nagar Parisad Sirohi District-Sirohi (Rajasthan) as at 31 March, 2013.
- b) in the case of the Income and Expenditure Account, of the surplus/ deficit for the year ended 31 March, 2013 and

We further report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion proper books of account as required by law have been kept by the Nagar Parisad Sirohi District-Sirohi so far as appears from our examination of those books.
- c) The Balance Sheet and Income & Expenditure Account Statement dealt with by this report are in agreement with the books of account.
- d) In our opinion, the Balance Sheet and Income & Expenditure account comply with the Rajasthan Municipal Accounts Manual.

**A Statement on additional matters is given in the annexure.**

Place: - Sirohi  
Date: -20.09.2016

**for Preeti Khandelwal & Associates**  
Chartered Accountants  
(Firm Regn No-018261C)



(Preeti Khandelwal)  
Partner

Membership No-414628