


## AUDIT CERTIFICATE

I have examined the Receipts and Payments Account/Income and Expenditure Account for the year ended **31<sup>st</sup> March 2018** and Balance Sheet as on **31<sup>st</sup> March 2018**. I have obtained all the information and explanations that I have required, and subject to the observations in the appended Audit Report. I certify, as a result of my audit, that in my opinion these accounts and Balance Sheet are properly drawn up so as to exhibit true and fair view of the state of affairs of the **ELEMENTARY EDUCATION FUND, UDHAGAMANDALAM, THE NILGIRIS DISTRICT** according to the best of information and explanation given to me and as shown by the books of the Organisation.

  
Assistant Director of Local Fund Audit  
Udhagamandalam

  
27/3/18

**உதகமண்டலம் நகராட்சி**  
**Udhagamandalam Municipality**  
**Balance Sheet**

**Input Parameter** : Financial Year : 2017-2018; Fund Name : Elementary Education Fund; From Date : 01/Apr/2017; To Date : 31/Mar/2018;

Printed Date :02-Feb-2019 11:15:28

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
<b>Liabilities</b>				
310	Municipal (General) Fund	<a href="#">B-1</a>	230252416	18487010
340	Deposits Received	<a href="#">B-7</a>	0	0
350	Other Liabilities	<a href="#">B-9</a>	432504.56	0
360	Provisions	<a href="#">B-10</a>	1092804	0
<b>Total</b>			<b>231777724.6</b>	<b>18487010</b>
<b>Assets</b>				
410	Fixed Assets	<a href="#">B-11</a>	128090463	0
411	Accumulated Depreciation		-37128532	0
412	Capital Work - in - progress		144819	0
420	Investments - General Fund	<a href="#">B-12</a>	0	0
431	Sundry Debtors (Receivables)	<a href="#">B-15</a>	8827620	0
450	Cash and Bank balance	<a href="#">B-17</a>	54050685.56	0
470	Other Assets	<a href="#">B-19</a>	77792669	0
<b>Total</b>			<b>231777724.6</b>	<b>0</b>

**Udhagamandalam Municipality**  
**உதகமண்டலம் நகராட்சி**  
**Income And Expenditure Statement**

**Input Parameter:** Financial Year : 2017-2018;Fund Name : Elementary Education Fund;From Date : 01/Apr/2017;To Date : 31/Mar/2018;

**Generated Date :02-Feb-2019 11:11**

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
<b>Income</b>				
110	Tax Revenue	I-1	18504296	0
170	Income from Investments	I-7	509752	0
171	Interest Earned	I-8	699120	0
<b>Total</b>			<b>19713168</b>	<b>0</b>
<b>Expenditure</b>				
220	Administrative Expenses	I-11	50076	0
240	Interest & Finance Charges	I-13	298	0
270	Provisions and Write off	I-16	237802	0
272	Depreciation		13945000	0
280	Prior Period Item	I-18	-13007018	0
<b>Total</b>			<b>1226158</b>	<b>0</b>
<b>3109002-Gross Deficit of Expenditure over Income</b>			<b>-18487010.00</b>	<b>0</b>

**உதகமண்டலம் நகராட்சி**  
**Udhagamandalam Municipality**  
**Trial Balance**

**Input Parameter** : Financial Year : 2017-2018;Fund Name : Elementary Education Fund;From Date : 01/Apr/2017;To Date : 31/Mar/2018;

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S. No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
1	1100601	<a href="#">Education Tax - Residential</a>	0	0	1136170.1	19640466.1	0.0	18504296
2	1100602	<a href="#">Education Tax - Commercial</a>	0	0	0	0	0.0	0.0
3	1100603	<a href="#">Education Tax - Industrial</a>	0	0	96	96	0.0	0.0
4	1100604	<a href="#">Education Tax - Vacant Sites</a>	0	0	31701	31701	0.0	0.0
5	1701001	<a href="#">INTEREST ON INVESTMENTS / FIXED DEPOSITS</a>	0	0	0	509752	0.0	509752
6	1711001	<a href="#">INTEREST FROM BANK</a>	0	0	0	699120	0.0	699120
7	1808001	<a href="#">OTHER INCOME</a>	0	0	0	0	0.0	0.0
8	2201101	<a href="#">ELECTRICITY CONSUMPTION CHARGES FOR OFFICE BUILDINGS</a>	0	0	50076	0	50076	0.0
9	2407001	<a href="#">BANK CHARGES</a>	0	0	298	0	298	0.0
10	2701001	<a href="#">PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - TAXES</a>	0	0	237802	0	237802	0.0
11	2722001	<a href="#">DEPRECIATION - BUILDINGS</a>	0	0	3466682	0	3466682	0.0
12	2727001	<a href="#">DEPRECIATION - FURNITURE, FIXTURES, FITTINGS AND ELECTRICAL APPLIANCES</a>	0	0	126280	0	126280	0.0
13	2728001	<a href="#">DEPRECIATION - OTHER FIXED ASSETS</a>	0	0	10352038	0	10352038	0.0
14	2801001	<a href="#">Taxes</a>	0	0	641	128036	0.0	127395
15	2804001	<a href="#">PRIOR YEAR INCOME</a>	0	0	353915	13233538	0.0	12879623
16	3109001	<a href="#">ACCUMULATED SURPLUS / DEFICIT</a>	0	0	0	211765406	0.0	211765406
17	3401003	<a href="#">SECURITY DEPOSIT - CONTRACTORS</a>	0	0	787080	787080	0.0	0.0
18	3501003	<a href="#">ACCOUNTS PAYABLE - CONTRACTORS</a>	0	0	12395855	12395855	0.0	0.0
19	3501005	<a href="#">ACCOUNTS PAYABLE EXPENSES</a>	0	0	0	25038	0.0	25038
20	3502013	<a href="#">INCOME TAX DEDUCTIONS - CONTRACTORS</a>	0	0	146552	146552	0.0	0.0
21	3502015	<a href="#">VAT - PAYABLE</a>	0	0	0	407466.56	0.0	407466.56
22	3502025	<a href="#">Manual Workers General Welfare Fund</a>	0	0	117300	117300	0.0	0.0
23	3603001	<a href="#">PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS</a>	0	0	0	1092804	0.0	1092804
24	4101001	<a href="#">LAND -GROSS BLOCK</a>	0	0	13	0	13	0.0

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25	4102001	<a href="#">BUILDINGS - GROSS BLOCK</a>	0	0	92654709	0	92654709	0.0
26	4103003	<a href="#">ROADS &amp; PAVEMENTS - CONCRETE - GROSS BLOCK</a>	0	0	10060273	0	10060273	0.0
27	4103004	<a href="#">ROADS &amp; PAVEMENTS - BLACK TOPPED - GROSS BLOCK</a>	0	0	1315350	0	1315350	0.0
28	4103005	<a href="#">ROADS &amp; PAVEMENTS - OTHERS - GROSS BLOCK</a>	0	0	17426569	0	17426569	0.0
29	4103101	<a href="#">STROM WATER DRAINS, OPEN DRAINS AND CULVERTS - GROSS BLOCK</a>	0	0	5894100	0	5894100	0.0
30	4107001	<a href="#">FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK</a>	0	0	739449	0	739449	0.0
31	4112001	<a href="#">BUILDINGS - ACCUMULATED DEPRECIATION</a>	0	0	0	24752869	0.0	24752869
32	4113003	<a href="#">ROADS &amp; PAVEMENTS - CONCRETE - ACCUMULATED DEPRECIATION</a>	0	0	0	2833592	0.0	2833592
33	4113004	<a href="#">ROADS &amp; PAVEMENTS - BLACK TOPPED - ACCUMULATED DEPRECIATION</a>	0	0	0	893905	0.0	893905
34	4113005	<a href="#">ROADS &amp; PAVEMENTS - OTHERS - ACCUMULATED DEPRECIATION</a>	0	0	0	6713811	0.0	6713811
35	4113101	<a href="#">STORM WATER DRAINS, OPEN DRAINS AND CULVERTS - ACCUMULATED DEPRECIATION</a>	0	0	0	1573745	0.0	1573745
36	4117001	<a href="#">FURNITURE, FIXTURES &amp; FITTINGS - ACCUMULATED DEPRECIATIONS</a>	0	0	0	360610	0.0	360610
37	4121001	<a href="#">PROJECTS - IN - PROGRESS ACCOUNT</a>	0	0	4869598	4724779	144819	0.0
38	4122001	<a href="#">PROJECTS - IN - PROGRESS ACCOUNT</a>	0	0	9033769	9033769	0.0	0.0
39	4208001	<a href="#">FIXED DEPOSIT</a>	0	0	47653852	47653852	0.0	0.0
40	4311917	<a href="#">Education Tax - Recoverable - Residential - Current</a>	0	0	17328227.76	15193461.1	2134766.66	0.0

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41	4311918	<a href="#">Education Tax - Recoverable - Commercial - Current</a>	0	0	1135386	1135386	0.0	0.0
42	4311919	<a href="#">Education Tax - Recoverable - Industrial - Current</a>	0	0	265	265	0.0	0.0
43	4311920	<a href="#">Education Tax - Recoverable - Vacant Site - Current</a>	0	0	38804	38804	0.0	0.0
44	4311921	<a href="#">Education Tax - Recoverable - Residential - Arrears</a>	0	0	9002426.34	2309573	6692853.34	0.0
45	4311922	<a href="#">Education Tax - Recoverable - Commercial - Arrears</a>	0	0	629050.45	629050.45	0.0	0.0
46	4311924	<a href="#">Education Tax - Recoverable - Vacant Sites - Arrears</a>	0	0	116909	116909	0.0	0.0
47	4314033	<a href="#">INTEREST ACCRUED ON FIXED DEPOSIT/ DIVEDEND DUE ON SHARES</a>	0	0	5964295	5964295	0.0	0.0
48	4501001	<a href="#">Cash Account</a>	0	0	8089613	8031481	58132	0.0
49	4502110	<a href="#">CAPITAL FUND AXIS BANK</a>	0	0	921200	921200	0.0	0.0
50	4502120	<a href="#">ELEMENTARY EDUCATION FUND</a>	0	0	66962548	15446787	51515761	0.0
51	4502127	<a href="#">ELEMENTARY-AXIS</a>	0	0	3294899	3294899	0.0	0.0
52	4502131	<a href="#">EE-IB-463146067</a>	0	0	8983920	6507127.44	2476792.56	0.0
53	4702002	<a href="#">PAYABLE TO ELEMENTARY EDUCATION FUND</a>	0	0	79547133.45	1754464.45	77792669	0.0
<b>Total</b>			<b>0</b>	<b>0</b>	<b>420864845.1</b>	<b>420864845.1</b>	<b>283139432.6</b>	<b>283139432.6</b>