

K.A. GANESH, B.Com., F.C.A., ISA (ICAI)  
CHARTERED ACCOUNTANT  
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### AUDITOR REPORT

I have audited the attached Statements of Affairs of **ERODE CITY MUNICIPAL CORPORATION - WATER SUPPLY AND DRAINAGE FUND** as at 31<sup>st</sup> March 2018 and also the Receipts and Payments Account, Income and Expenditure Accounts of **ERODE CITY MUNICIPAL CORPORATION, No-1, Brough Road, Erode - 638001.** as on 31<sup>st</sup> March 2018, that date annexed thereto. These financial statements are the responsibility of the management of **ERODE CITY MUNICIPAL CORPORATION, No-1, Brough Road, Erode - 638001.** My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in India. Those Standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

I report that,

1. The Income and Expenditure accounts for the period ended 31-03-2018 is in agreement with the books of account maintained by the Association.
2. I have received all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of my audit.
3. In my opinion and to the best of my information and according to the explanations given to me, the said accounts read with the Notes thereon, give true and fair view:-
  - a. In case of the Statements of Affairs, the correct state of affairs of the Association 31<sup>st</sup> March 2018 and
  - b. In the case of the Income and Expenditure Accounts, of the Excess of Expenditure Over Income for the period ended 31<sup>st</sup> March 2018.



*K.A. Ganesh*

CHARTERED ACCOUNTANT

**CA. K.A. GANESH, B.Com., F.C.A., DISA (ICAI)**  
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