

Audit certificate (Qualified)

We have audited the attached Balance sheet KULITHALAI MUNICIPALITY and the Income and expenditure account / Receipts and payment accounts for the year ended on 31.03.23 under section 10 of the local fund audit act 2014. The Balance sheet and income and Expenditure account/ Receipts and Payment Account dealt with by this report have been properly drawn up. In our opinion, proper books of accounts and other relevant records have been maintained in so far as it appears from our examination of the following defects/points have been observed

In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the accounting Policies and Notes on Accounts and subject to the significant matters stated in Annexure 1( Audit Report) to this Audit certificate give a true and fair view in conformity with accounting principles generally accepted in India

- a) In so far as it relates to the Balance sheet, of the state affairs of KULITHALAI MUNICIPALITY for the year ended on 31.03. 2023
- b) In so far as it relates to Income and Expenditure account of the Excess of Expenditure for the year ended on 31.03.2023

Date : 26.04.2024

Place: Karur



For and on behalf of the  
Director of local fund audit

# குளித்தலை நகராட்சி

## KULITHALAI MUNICIPALITY

### Trial Balance

Input Parameter : Financial Year : 2022-2023;Fund Name : Elementary Education Fund;From Date : 01/Apr/2022;To Date : 31/Mar/2023;

Printed Date :14-May-2024 12:35:29

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>	0.00	0.00	0.29	973954.29	0.0	973954.00
2	1100602	<a href="#">Education Tax - Commercial</a>	0.00	0.00	0.00	860236.00	0.0	860236.00
3	1100603	<a href="#">Education Tax - Industrial</a>	0.00	0.00	0.29	216.29	0.0	216.00
4	1100604	<a href="#">Education Tax - Vacant Sites</a>	0.00	0.00	0.22	60388.22	0.0	60388.00
5	1701001	<a href="#">INTEREST ON INVESTMENTS / FIXED DEPOSITS</a>	0.00	0.00	0.00	185846.00	0.0	185846.00
6	1711001	<a href="#">INTEREST FROM BANK</a>	0.00	0.00	0.00	38729.00	0.0	38729.00
7	2305104	<a href="#">SANITARY / CONSERVANCY EXPENSES</a>	0.00	0.00	506364.00	0.00	506364.00	0.0
8	2701001	<a href="#">PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - TAXES</a>	0.00	0.00	3180.00	0.00	3180.00	0.0
9	2801001	<a href="#">Taxes</a>	0.00	0.00	0.00	38059.00	0.0	38059.00
10	2804001	<a href="#">PRIOR YEAR INCOME</a>	0.00	0.00	0.00	2416.00	0.0	2416.00
11	2808001	<a href="#">PRIOR YEAR EXPENSES</a>	0.00	0.00	69722.00	0.00	69722.00	0.0
12	3109001	<a href="#">ACCUMULATED SURPLUS / DEFICIT</a>	0.00	15998295.00	0.00	0.00	0.0	15998295.00
13	3501003	<a href="#">ACCOUNTS PAYABLE - CONTRACTORS</a>	0.00	0.00	495664.00	495664.00	0.0	0.0
14	3502013	<a href="#">INCOME TAX DEDUCTIONS - CONTRACTORS</a>	0.00	0.00	10700.00	10700.00	0.0	0.0
15	3603001	<a href="#">PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS</a>	0.00	22118.00	2416.00	3180.00	0.0	22882.00
16	4208001	<a href="#">FIXED DEPOSIT</a>	9050676.00	0.00	1857494.00	0.00	10908170.00	0.0
17	4311917	<a href="#">Education Tax - Recoverable - Residential - Current</a>	0.00	0.00	1017481.29	974812.29	42669.00	0.0

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Printed Date :14-May-2024 12:35:29

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
18	4311918	<a href="#">Education Tax - Recoverable - Commercial - Current</a>	0.00	0.00	860236.00	799548.00	60688.00	0.0
19	4311919	<a href="#">Education Tax - Recoverable - Industrial - Current</a>	0.00	0.00	216.29	216.29	0.0	0.0
20	4311920	<a href="#">Education Tax - Recoverable - Vacant Sites - Current</a>	0.00	0.00	60388.22	19121.22	41267.00	0.0
21	4311921	<a href="#">Education Tax - Recoverable - Residential - Arrears</a>	176462.00	0.00	47286.00	185743.00	38005.00	0.0
22	4311922	<a href="#">Education Tax - Recoverable - Commercial - Arrears</a>	70506.00	0.00	182.00	29609.00	41079.00	0.0
23	4311923	<a href="#">Education Tax - Recoverable - Industrial - Arrears</a>	181.00	0.00	0.00	181.00	0.0	0.0
24	4311924	<a href="#">Education Tax - Recoverable - Vacant Sites - Arrears</a>	123619.00	0.00	37877.00	85261.00	76235.00	0.0
25	4314033	<a href="#">INTEREST ACCRUED ON FIXED DEPOSIT/ DIVEDEND DUE ON SHARES</a>	171648.00	0.00	0.00	171648.00	0.0	0.0
26	4501001	<a href="#">Cash Account</a>	38782.00	0.00	1525215.00	1549416.00	14581.00	0.0
27	4502132	<a href="#">EE-CB-3466101013530</a>	1002229.00	0.00	1588145.00	2061674.00	528700.00	0.0
28	4502501	<a href="#">Online Payment-CUB-500101010962597</a>	30147.00	0.00	42816.00	0.00	72963.00	0.0
29	4702003	<a href="#">PAYABLE TO GENERAL FUND</a>	0.00	0.00	366122.00	366122.00	0.0	0.0
30	4702004	<a href="#">RECEIVABLE FROM WATER SUPPLY FUND</a>	0.00	36633.00	0.00	0.00	0.0	36633.00
31	4702006	<a href="#">RECEIVABLE FROM GENERAL FUND</a>	5392796.00	0.00	421432.00	197.00	5814031.00	0.0

குளித்தலை நகராட்சி  
KULITHALAI MUNICIPALITY

Trial Balance

Input Parameter : Financial Year : 2022-2023;Fund Name : Elementary Education Fund;From Date : 01/Apr/2022;To Date : 31/Mar/2023;

Printed Date :14-May-2024 12:35:29

Total	16057046.00	16057046.00	8912937.60	8912937.60	18217654.00	18217654.00
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**KULITHALAI MUNICIPALITY**  
**குளித்தலை நகராட்சி**  
**Income And Expenditure Statement**

**Input Parameter:** Financial Year : 2022-2023;Fund Name : Elementary Education Fund;From Date : 01/Apr/2022;To Date : 31/Mar/2023;

**Generated Date :14-May-2024 12:36**

Code No	Description of items	Current Year Amount	Previous Year Amount
<b>Income</b>			
1100601	Education Tax - Residential	973954.00	0.00
1100602	Education Tax - Commercial	860236.00	0.00
1100603	Education Tax - Industrial	216.00	0.00
1100604	Education Tax - Vacant Sites	60388.00	0.00
1701001	INTEREST ON INVESTMENTS / FIXED DEPOSITS	185846.00	0.00
1711001	INTEREST FROM BANK	38729.00	0.00
<b>Total</b>		<b>2119369.00</b>	<b>0.00</b>
<b>Expenditure</b>			
2305104	SANITARY / CONSERVANCY EXPENSES	506364.00	0.00
2701001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - TAXES	3180.00	0.00
2801001	Taxes	-38059.00	0.00
2804001	PRIOR YEAR INCOME	-2416.00	0.00
2808001	PRIOR YEAR EXPENSES	69722.00	0.00
<b>Total</b>		<b>538791.00</b>	<b>0.00</b>
<b>3109002-Gross Surplus of Income over Expenditure</b>		<b>1580578.00</b>	<b>0.00</b>



குளித்தலை நகராட்சி  
KULITHALAI MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2022-2023;Fund Name : Elementary Education Fund;From Date : 01/Apr/2022;To Date : 31/Mar/2023;Printed Date : 14-May-2024 12:40:36

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
<b>Liabilities</b>				
3109001	ACCUMULATED SURPLUS / DEFICIT		17578873.00	15998295.00
3501003	ACCOUNTS PAYABLE - CONTRACTORS		0.00	0.00
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS		0.00	0.00
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS		22882.00	22118.00
<b>Total</b>			<b>17601755.00</b>	<b>16020413.00</b>
<b>Assets</b>				
4208001	FIXED DEPOSIT		10908170.00	9050676.00
4311917	Education Tax - Recoverable - Residential - Current		42669.00	83929.00
4311918	Education Tax - Recoverable - Commercial - Current		60688.00	34281.00
4311919	Education Tax - Recoverable - Industrial - Current		0.00	0.00
4311920	Education Tax - Recoverable - Vacant Sites - Current		41267.00	37473.00
4311921	Education Tax - Recoverable - Residential - Arrears		38005.00	92533.00

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Page 1 of 4

**குளித்தலை நகராட்சி**  
**KULITHALAI MUNICIPALITY**

**Balance Sheet**

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KULITHALAI MUNICIPALITY

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4311922	Education Tax - Recoverable - Commercial - Arrears		41079.00	36225.00
4311923	Education Tax - Recoverable - Industrial - Arrears		0.00	181.00
4311924	Education Tax - Recoverable - Vacant Sites - Arrears		76235.00	86146.00
4314033	INTEREST ACCRUED ON FIXED DEPOSIT/ DIVIDEND DUE ON SHARES		0.00	171648.00
4501001	Cash Account		14581.00	38782.00
4502131	EE-IB-505333583		0.00	0.00
4502132	EE-CB-3466101013530		528700.00	1002229.00
4502501	Online Payment-CUB-500101010962597		72963.00	30147.00
4702003	PAYABLE TO GENERAL FUND		0.00	0.00
4702004	RECEIVABLE FROM WATER SUPPLY FUND		-36633.00	-36633.00
4702006	RECEIVABLE FROM GENERAL FUND		5814031.00	5392796.00
<b>Total</b>			<b>17601755.00</b>	<b>16020413.00</b>

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**KULITHALAI MUNICIPALITY**

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