Local Fund Audit

Nagapattinam District

Sirkazhi First Grade Municipality

2024-2025 Year of

Audit Report

To,

Municipal Commissioner
Municipality Office Sirkazhi

Subject: Audit Report for the Financial Year 2024-2025

1. Introduction

This report is issued in connection with the annual accounts of **Sirkazhi First Grade Municipality** for the Financial Year **2024-2025**.
We have examined the accompanying financial statements, which include:

- The Annual Accounts Statement for the financial years ended 31/03/2025 as well as Records/Registers and work plan as per CAMS.

2. Management's Responsibility

The Management of the **Sirkazhi First Grade Municipality** is solely responsible for the preparation and presentation of the Statement. This responsibility includes:

- Maintaining all necessary accounting records and supporting documents.
- Designing, implementing, and maintaining internal controls relevant to the accurate preparation of the Statement.
- Ensuring that the information provided to the auditors complies fully with the statutory requirements of the relevant Act, Rules, Manuals and Govt Orders prescribed in this regard.
- Making accounting estimates that are reasonable in the circumstances.

3. Auditor's Responsibility

As required by the relevant Rules and Manuals, our responsibility is to conduct an independent examination and provide reasonable assurance on the following matters:

- Whether the annual accounts are maintained in the prescribed manner so as to give a true and fair view of the affairs of the institution audited.

- Whether the Assets and Liability figures arrived are true and fair.

We audited the accounts of the auditee institution in accordance with the source of authority of audit as well as the prescribed manuals and standards and in compliance with the orders and circulars issued by the Government / Director General Audit.

5. Opinion

Qualified Opinion

6. Intended Use

This certificate is issued solely for the use of the auditee institution concerned for the specific purpose as per the source of authority of audit. The auditee institution shall take necessary remedial action at the earliest to rectify the defects pointed out, if any, in this report and shall place the audit report before the Board / Council / Governing Body etc., and also file necessary action taken report on this audit report with the Head of Department / Government / Legislative Assembly as per the Act and/or Rules concerned.

Team Head
T Prakash
(Inspector)

Team Members
1. M Balamurugan
(Deputy Inspector)

Date: 25/02/2026

PART - I

AUDIT CERTIFICATE

Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, **except for the effects of the matter described in the Basis for Qualified Opinion section** (given below), the aforesaid annual accounts including the receipts and payments and schedule of accounts, balance sheet etc give the information required in the manner so required and give a **true and fair view** in conformity with the for the year ended on 31/03/2025.

Basis for Qualified Opinion

1. Serious mistakes in the annual account, such as uncertainty with amount not tallying with the subsidiary book of accounts and other relevant records

1. deposit registers are not properly maintained.
2. Provident fund abstract register not properly maintained
3. water supply and educational fund vouchers and m book are submitted.
4. miscellenous demand are not generated.
5. epf contribution are not remitted in specific head.