



	Nature of Transaction	Debit Amount	Credit Amount
3109001	ACCUMULATED SURPLUS / DEFICIT		
3111001	Contribution from Municipal Fund		20221470.17
3203001	CONTRIBUTIONS FROM THE GOVERNMENT		20524809.00
3208001	Contributions From Private Parties		1622503.00
3401001	Tender Deposit - Contractors.		12652.00
3501008	Others Payable		211581.00
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS		9682.00
3502014	Other Recoveries		17365.00
3502015	VAT - PAYABLE		4342.00
3504101	ADVANCE COLLECTION OF PROPERTY TAX		500.00
4101001	LAND - GROSS BLOCK	9080433.00	1255431.00
4102001	BUILDINGS - GROSS BLOCK	31638256.72	
4103202	GROUND WATER WELLS / DEEP BORE WELLS - GROSS BLOCK	83112.00	
4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	2670263.00	
4112001	BUILDINGS - ACCUMULATED DEPRECIATION		7601344.00
4113202	GROUND WATER WELLS / DEEP BORE WELLS - ACCUMALTED DEPRECIATION		38496.00
4117001	FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS		2240389.00
4311921	Education Tax - Recoverable - Residential - Arrears	1436531.00	

	Nature of Transaction	Debit Amount	Credit Amount
4311924	Education Tax - Recoverable - Vacant Sites - Arrears	1019839.00	
4321001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS		91396.00
4502120	EE-FUND-REC-PAY-A/C SBI 11205900485	4929504.45	
4702006	Receivable from General fund	2994021.00	
		53851960.17	53851960.17

  
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Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)
1100601	Education Tax				2484579.00		2484579.00
1100604	Education Tax - Vacant Sites				380561.00		380561.00
1701001	Interest on Investments / Fixed Deposits				11598.00		11598.00
1711001	Interest from Bank				321910.45		321910.45
2305109	Maintenance expenses - Schools			89200.00		89200.00	
2701001	Provision for Doubtful Collection of Rev			24520.00		24520.00	
2722001	Depreciation - Buildings			1211730.00		1211730.00	
2723201	Depreciation - Waterways			4156.00		4156.00	
2727001	Depreciation - Furniture, Fixtures, Fitt			107468.00		107468.00	
2801001	Taxes				328258.00		328258.00
2804001	Prior Year Income				173.00		173.00
3109001	ACCUMULATED SURPLUS / DEFICIT		20221470.17				20221470.17
3111001	Contribution from Municipal Fund		20524809.00				20524809.00

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance		
		Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)	
3203001	CONTRIBUTIONS FROM THE GOVERNMENT		1622503.00					162250
3208001	Contributions From Private Parties		12652.00					1265
3401001	Tender Deposit - Contractors.		211581.00					21158
3401003	SECURITY DEPOSIT - CONTRACTORS			19768.00	19768.00			
3501003	Accounts Payable - Contractors			452928.00	452928.00			
3501008	Others Payable		9682.00					968
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS		17365.00	3954.00	3954.00			1736
3502014	Other Recoveries		4342.00					434
3502015	VAT - PAYABLE		500.00					500
3502032	CGST - PAYABLE			3954.00	3954.00			
3502033	SGST - PAYABLE			3954.00	3954.00			
3504101	ADVANCE COLLECTION OF PROPERTY TAX		1255431.00	577771.00				677660
4101001	LAND - GROSS BLOCK	9080433.00					9080433.00	

TRIAL BALANCE AS ON 31/03/2021

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)
4102001	BUILDINGS - GROSS BLOCK	31638256.72		395358.00		32033614.72	
4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GR	83112.00				83112.00	
4107001	FURNITURE FIXTURES AND FITTINGS - GROSS	2670263.00				2670263.00	
4112001	BUILDINGS - ACCUMULATED DEPRECIATION		7601344.00		1211730.00		881307.
4113202	GROUND WATER WELLS/ DEEP BORE WELLS - AC		38496.00		4156.00		4265.
4117001	FURNITURE, FIXTURES & FITTINGS - ACCUMUL		2240389.00		107468.00		234785.
4121001	Projects - in - progress Account			395358.00	395358.00		
4208001	FIXED DEPOSIT			535892.00		535892.00	
4311917	Education Tax - Recoverable - Residentia			2484579.00	1479356.00	1005223.00	
4311920	Education Tax - Recoverable - Vacant Sit			380561.00	93333.00	287228.00	
4311921	Education Tax - Recoverable - Residentia	1436531.00		320.00	374182.00	1062669.00	
4311924	Education Tax - Recoverable - Vacant Sit	1019839.00		327938.00	314537.00	1033240.00	
4321001	PROVISION FOR DOUBTFUL COLLECTION OF REV		91396.00	173.00	24520.00		11574.

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Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)
4501001	Cash Account			1488246.00	1476590.00	11656.00	
4502120	EE-FUND-REC-PAY-A/C SBI 11205900485	4929504.45		1749698.45	1008852.00	5670350.90	
4702006	Receivable from General fund	2994021.00		244193.00		3238214.00	
	Total	53851960.17	53851960.17	10501719.45	10501719.45	58148969.62	58148965

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Code No	Description of Items	Current Year Amount	Previous Year Amount
110	Tax Revenue		
120	Assigned Revenues & Compensations	2,865,140.00	0.00
130	Rental Income from Municipal Properties	0.00	0.00
140	Fees & User Charges	0.00	0.00
150	Sale & Hire Charges	0.00	0.00
160	Revenue Grants, Contribution and Subsidies	0.00	0.00
170	Income from Investments	11,598.00	0.00
171	Interest Earned	321,910.45	0.00
180	Other Income	0.00	0.00
	<b>Total</b>	<b>3,198,648.45</b>	<b>0.00</b>
210	Establishment Expenses		
220	Administrative Expenses	0.00	0.00
230	Operations & Maintenance	0.00	0.00
240	Interest & Finance Charges	89,200.00	0.00
250	Programme Expenses	0.00	0.00
260	Grants, Contribution and Subsidies	0.00	0.00
270	Provisions and Write off	0.00	0.00
271	Miscellaneous Expenses	24,520.00	0.00
272	Depreciation	0.00	0.00
280	Prior Period Item	1,323,354.00	0.00
290	Transfer to Reserve Funds	-328,431.00	0.00
		0.00	0.00
	<b>Total</b>	<b>1,108,643.00</b>	<b>0.00</b>
	<b>3109002 - Gross Surplus of Income over Expenditure</b>	<b>-2,090,005.45</b>	<b>0.00</b>

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Arcot Municipality Elementary Education

	LIABILITIES	CURRENT YEAR AMOUNT	PREVIOUS YEAR AMOUNT
310	Municipal (General) Fund	22,311,475.62	0.00
311	Earmarked Funds	20,524,809.00	20,524,809.00
320	Grants, Contribution for specific purposes	1,635,155.00	1,635,155.00
340	Deposits Received	211,581.00	211,581.00
350	Other Liabilities	709,549.00	1,287,320.00
		45,392,569.62	23,658,865.00
	<b>Assets</b>		
410	Fixed Assets	43,867,422.72	43,472,064.72
411	Accumulated Depreciation	-11,203,583.00	-9,880,229.00
420	Investments - General Fund	535,892.00	0.00
431	Sundry Debtors (Receivables)	3,388,360.00	2,456,370.00
432	Accumulated Provisions against Debtors	-115,743.00	-91,396.00
450	Cash and Bank balance	5,682,006.90	4,929,504.45
470	Other Assets	3,238,214.00	2,994,021.00
		45,392,569.62	43,880,335.17

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Liabilities		Assets			
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
311	Earmarked Funds		410	Fixed Assets	
3111001	Contribution from Municipal Fund	20524809.00	4101001	LAND - GROSS BLOCK	9080433.00
			4102001	BUILDINGS - GROSS BLOCK	32033614.72
Total	Earmarked Funds	20524809.00	4103202	GROUND WATER WELLS / DEEP BORE WEL	83112.00
			4107001	FURNITURE FIXTURES AND FITTINGS - GRO	2670263.00
320	Grants, Contribution for specific purposes				
3203001	CONTRIBUTIONS FROM THE GOVERNMENT	1622503.00	Total	Fixed Assets	43867422.72
3208001	Contributions From Private Parties	12652.00	411	Accumulated Depreciation	
Total	Grants, Contribution for specific purposes	1635155.00	4112001	BUILDINGS - ACCUMULATED DEPRECIATIO	-8813074.00
			4113202	GROUND WATER WELLS / DEEP BORE WEL	-42652.00
340	Deposits Received		4117001	FURNITURE, FIXTURES & FITTINGS - ACCUM	-2347857.00
3401001	Tender Deposit - Contractors.	211581.00	Total	Accumulated Depreciation	-11203583.00
Total	Deposits Received	211581.00	420	Investments - General Fund	
			4208001	FIXED DEPOSIT	535892.00
350	Other Liabilities		Total	Investments - General Fund	535892.00
3501008	Others Payable	9682.00	431	Sundry Debtors (Receivables)	
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	17365.00	4311917	Education Tax - Recoverable - Residential - C	1005223.00
3502014	Other Recoveries	4342.00			
3502015	VAT - PAYABLE	500.00			
3504101	ADVANCE COLLECTION OF PROPERTY TAX	677660.00			

Liabilities		Assets			
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
	Other Liabilities	709549.00	4311920	Education Tax - Recoverable - Vacant Site - C	287228.00
			4311921	Education Tax - Recoverable - Residential - A	1062669.00
			4311924	Education Tax - Recoverable - Vacant Sites - A	1033240.00
Total			Total	Sundry Debtors (Receivables)	3388360.00
			432	Accumulated Provisions against Debtors	
			4321001	PROVISION FOR DOUBTFUL COLLECTION O	-115743.00
			Total	Accumulated Provisions against Debtors	-115743.00
			450	Cash and Bank balance	
			4501001	Cash Account	11656.00
			4502120	EE-FUND-REC-PAY-A/C SBI 11205900485	5670350.90
			Total	Cash and Bank balance	5682006.90
			470	Other Assets	
			4702006	Receivable from General fund	3238214.00
			Total	Other Assets	3238214.00

		Assets			
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
		45392569.62			45392569.62

  
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