

Chengalpattu Municipality Elementary Education Fund

Trial Balance as On 31/03/20

A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
1100601			Education Tax		4348882.00		4348882.00
1100604			Education Tax - Vacant Sites		173411.00		173411.00
1701001			Interest on Investments / Fixed Deposits		232940.00		232940.00
1711001			Interest from Bank		77535.00		77535.00
2407001			Bank charges	1711.00		1711.00	
2703001			Irrecoverable Revenue Items Written off	277770.00		277770.00	
2722001			Depreciation - Buildings	1267521.00		1267521.00	
2727001			Depreciation - Furniture, Fixtures, Fitt	122318.00		122318.00	
2801001			Taxes	3550291.00	125251.00	3425040.00	
3109001	53684383.46		Accumulated Surplus / Deficit				53684383.46
3111001	166500.00		Contribution From Municipal Fund				166500.00
3121101	9.00		Capital Reserve				9.00
3203001	255000.00		Contributions Form The Government				255000.00
3401001	689874.00		Tender Deposit - Contractors	253215.00	122387.00		559046.00
3501003			Accounts Payable - Contractors	3426059.00	3426059.00		
3502013	22004.00		Income Tax Deductions-contractors	60126.00	63445.00		25323.00
3502014	209685.00		Other Recoveries				209685.00

A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
3502015		80087.00	Sales Tax And Surcharge On Sales Tax-pay				80087.00
3502022		16707.00	Contribution To The Cnda/ Lpa Payable				16707.00
3502025		8100.00	Manual Workers Geneneral Welfare Fund		26331.00		34431.00
3502033		29927.00	GST - PAYABLE	24406.00	32077.00		37598.00
3504101			Advance Collection of Property Tax	1042410.00	3036049.00		1993639.00
3509001		64004.00	Inter Fund Transfer Zone To Main			9.00	64004.00
4101001	9.00		Land - Gross Block				
4102001	33151902.00		Buildings - Gross Block	3670299.00		36822201.00	
4107001	2124554.00		Furniture, Fixtures And Office Equipmen		1267521.00		11847577.04
4112001		10580056.04	Buildings - Accumalated Depreciation		122318.00		1757600.00
4117001		1635282.00	Furniture, Fixtures & Office Equipments		3670299.00		
4121001			Projects - in - progress Account	3670299.00		16316422.00	
4208001			Fixed Deposits	5000000.00			
4311917		11316422.00	Education Tax - Recoverable - Residentia	4348882.00	3189329.00	1159553.00	
4311920			Education Tax - Recoverable - Vacant Sit	173411.00	52020.00	121391.00	
4311921		7871726.00	Education Tax - Receivable - Arrears	7597.00	2960652.00	4918671.00	
4311924		294261.00	Education Tax - Recoverable - Vacant Sit	117654.00	149624.00	262291.00	

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4314033			Interest Accrued On Fixed Deposit	232940.00		232940.00	
4501001	35748.00		General Fund - Cash Account	2972332.00	3008080.00		
4502001			Cheques in Hand Account	1381441.00	1381441.01		0.01
4502106	6479943.03		Canara Bank Account No 2696101007887 Educ	4241250.01	8765517.00	1955676.04	
4502115	32157.47		Try A/c 111			32157.47	
4502116	15078.00		Old Bank Account Education Fund			15078.00	
4702006	6060911.00		Interfund Transfers	389236.00		6450147.00	
4803001	58907.00		Defered Revenue Expenditure			58907.00	
	67441618.50	67441618.50	Grand Total	36231168.01	36231168.01	75564357.51	75564357.51

A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
1100601			Education Tax		4348882.00		4348882.00
1100604			Education Tax - Vacant Sites		173411.00		173411.00
1701001			Interest on Investments / Fixed Deposits		232940.00		232940.00
1711001			Interest from Bank		77535.00		77535.00
2407001			Bank charges	1711.00		1711.00	
2703001			Irrecoverable Revenue Items Written off	277770.00		277770.00	
2722001			Depreciation - Buildings	1267521.00		1267521.00	
2727001			Depreciation - Furniture, Fixtures, Fitt	122318.00		122318.00	
2801001			Taxes	3550291.00	125251.00	3425040.00	
3109001	53684383.46		Accumulated Surplus / Deficit				53684383.46
3111001	166500.00		Contribution From Municipal Fund				166500.00
3121101	9.00		Capital Reserve				9.00
3203001	255000.00		Contributions Form The Government				255000.00
3401001	689874.00		Tender Deposit - Contractors	253215.00	122387.00		559046.00
3501003			Accounts Payable - Contractors	3426059.00	3426059.00		
3502013	22004.00		Income Tax Deductions-contractors	60126.00	63445.00		25323.00
3502014	209685.00		Other Recoveries				209685.00

A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
3502015		80087.00	Sales Tax And Surcharge On Sales Tax-pay				80087.00
3502022		16707.00	Contribution To The Cmnda/ Lpa Payable				16707.00
3502025		8100.00	Manual Workers Geneneral Welfare Fund		26331.00		34431.00
3502033		29927.00	GST - PAYABLE	24406.00	32077.00		37598.00
3504101			Advance Collection of Property Tax	1042410.00	3036049.00		1993639.00
3509001		64004.00	Inter Fund Transfer Zone To Main				64004.00
4101001	9.00		Land - Gross Block			9.00	
4102001	33151902.00		Buildings - Gross Block	3670299.00		3682201.00	
4107001	2124554.00		Furniture, Fixtures And Office Equipmen		1267521.00	2124554.00	
4112001		10580056.04	Buildings - Accumalated Depreciation				11847577.04
4117001		1635282.00	Furniture, Fixtures & Office Equipments		122318.00		1757600.00
4121001			Projects - in - progress Account	3670299.00	3670299.00		
4208001			Fixed Deposits	5000000.00		16316422.00	
4311917			Education Tax - Recoverable - Residential	4348882.00	3189329.00	1159553.00	
4311920			Education Tax - Recoverable - Vacant Sit	173411.00	52020.00	121391.00	
4311921			Education Tax - Receivable - Arrears	7597.00	2960652.00	4918671.00	
4311924			Education Tax - Recoverable - Vacant Sit	117654.00	149624.00	262291.00	

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A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
4314033			Interest Accrued On Fixed Deposit	232940.00		232940.00	
4501001	35748.00		General Fund - Cash Account	2972332.00	3008080.00		
4502001			Cheques in Hand Account	1381441.00	1381441.01		0.01
4502106	6479943.03		Canara Bank Account No 2696101007887 Educ	4241250.01	8765517.00	1955676.04	
4502115	32157.47		Try A/c 111			32157.47	
4502116	15078.00		Old Bank Account Education Fund			15078.00	
4702006	6060911.00		Interfund Transfers	389236.00		6450147.00	
4803001	58907.00		Deferred Revenue Expenditure			58907.00	
	67441618.50	67441618.50	Grand Total	36231168.01	36231168.01	75564357.51	75564357.51

Chengalpattu Municipality Elementary
Education Fund

Balance Sheet as on 31/03/20

Liabilities		Assets			
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
	RESERVES & SURPLUS			FIXED ASSETS	
310	Municipal (General) Fund	53422791.46	410	Fixed Assets	38946764.00
311	Earmarked Funds	166500.00	411	LESS - Accumulated Depreciat	-13605177.00
312	Reserves	9.00		Net Block	25341586.00
	Total Reserves & Surplus	166509.00	412	Capital Work - in - progress	
320	Grants , Contribution for specific purposes	255000.00		Total Fixed Assets	25341586.96
330	Secured Loans			INVESTMENTS	
331	Unsecured Loans		420	Investments - General Fund	16316422.00
	Total Loans		421	Investments - Other Funds	
	CURRENT LIABILITIES AND PROVISIONS			Total Investments	16316422.00
340	Deposits Received	559046.00		CURRENT ASSETS, LOANS and ADV	
341	Deposit works		430	Stock - in- hand	
350	Other Liabilities	2461474.00	431	Sundry Debtors (Receivables)	6694846.00
360	Provisions		432	LESS - Accumulated Provision	
	Total Liabilities and Provisions	3020520.00		Net Amount Outstanding	6694846.00
			440	Pre-paid Expenses	
			450	Cash and Bank balance	2002911.50
			460	Loans, Advances and Deposits	
			461	LESS - Accumulated Against I	
				Net Amount Outstanding	
				Total Current Assets, Loans a	8697757.50

Balance Sheet as on 31/03/20

Liabilities		Assets			
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount

		56864820.46			56864820.46

Y. S. Srinivasan
Inspector
Local Fund Audit

S. Srinivasan
Commissioner
Chengalpattu Municipality Elementary Education Fund

Liabilities		Assets			
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
L2	Earmarked Funds		A1	Fixed Assets	9.00
3111001	Contribution From Municipal Fund	166500.00	4101001	Land - Gross Block	3682201.00
	-----		4102001	Buildings - Gross Block	2124554.00
Total	Earmarked Funds	166500.00	4107001	Furniture , Fixtures And Off	
	-----			-----	
L3	Reserves	9.00	Total	Fixed Assets	38946764.00
3121101	Capital Reserve			-----	
	-----		A2	Accumulated Depreciation	
Total	Reserves	9.00	4112001	Buildings - Accumulated Depr	-11847577.04
	-----		4117001	Furniture , Fixtures & Offic	-1757600.00
L4	Grants , Contribution for specific purposes			-----	
3203001	Contributions Form The Government	255000.00	Total	Accumulated Depreciation	-13605177.04
	-----			-----	
Total	Grants , Contribution for specific purposes	255000.00	A4	Investments - General Fund	
	-----		4208001	Fixed Deposits	16316422.00
L7	Deposits Received			-----	
3401001	Tender Deposit - Contractors	559046.00	Total	Investments - General Fund	16316422.00
	-----			-----	
Total	Deposits Received	559046.00	A7	Sundry Debtors (Receivables)	
	-----		4311917	Education Tax - Recoverable	1159553.00

Balance Sheet as on 31/03/20

Liabilities		Assets			
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
L9	Other Liabilities		4311920	Education Tax - Recoverable	121391.00
3502013	Income Tax Deductions-contractors	25323.00	4311921	Education Tax - Receivable	4918671.00
3502014	Other Recoveries	209685.00	4311924	Education Tax - Recoverable	262291.00
3502015	Sales Tax And Surcharge On Sales Tax-pay	80087.00	4314033	Interest Accrued On Fixed De	232940.00
3502022	Contribution To The Cnda/ Lpa Payable	16707.00		-----	
3502025	Manual Workers Genenral Welfare Fund	34431.00	Total	Sundry Debtors (Receivables)	6694846.00
3504101	Advance Collection of Property Tax	1993639.00	A10	Cash and Bank balance	
3509001	Inter Fund Transfer Zone To Main	64004.00	4502001	Cheques in Hand Account	-0.01
3502033	GST - PAYABLE	37598.00	4502106	Canara Bank Account No 269610	1955676.04
Total		2461474.00	4502115	Try A/c I I I	32157.47
			4502116	Old Bank Account Education F	15078.00
3109001	Accumulated Surplus	53422791.46	Total	Cash and Bank balance	2002911.50
			A13	Other Assets	
			4702006	Interfund Transfers	6450147.00
			4803001	Deferred Revenue Expenditure	58907.00
			Total	Other Assets	6509054.00

Balance Sheet as on 31/03/20

Liabilities		Assets			
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
		56864820.46			56864820.46

U. George (B. F. S. S. S.)
Inspector
Local Fund Audit

S. S. S. S. S.
Commissioner

Chengalpattu Municipality Elementary Education Fund

S. S. S. S. S.