



As at 31/03/2016 Previous Year	A/c Head Description	Schedule No.	Amount Rs.
	Expenditure		
0.00	A . Personnel Cost (i) Salaries		5800.00
0.00	C . Operating Expenses		2483291.00
0.00	D . Repairs Maintenance		1065144.00
143856.36	F . Administrative Expenses		450513.00
4062712.88	G . Finance Expenses		673384.47
927219.00	H . Depreciation		1094267.00
0.00	I . EXCESS OF INCOME OVER EXPENDIT		5451066.78
5133788	Total		11223466.25
	Income		
8471582.00	A . Property Tax		9255654.00
1162122.85	H . Other Income		1967812.25
9633705	Total		11223466.25
	 INSPECTOR, LOCAL FUND AUDIT CUDDALORE		Commissioner Cuddalore Municipality

CUDDALORE MUNICIPALITY
Elementary Education
Details of Income as at 31/03/2017

As at 31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Revised Budget Estimate	Amount Rs.
		A . Property Tax		
8,471,582.00	1003	Education Tax		9255654.00
8,471,582.00		Total (A)		9255654.00
		H . Other Income		
767,784.00	1067	Interest from Investments		1142370.00
165,961.85	1068	Interest from Banks		351237.25
228,377.00	1069	Project Overhead Appropriation Expenses		474205.00
1,162,122.85		Total (II)		1967812.25
9,633,704.85		Grand Total		11223466.25
		<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i> Commissioner Cuddalore Municipality


CUDDALORE MUNICIPALITY
Elementary Education
Details of Expenditure as at 31/03/2017

As at 31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Schedule No.	Amount Rs.
CENTRAL				
		A . Personnel Cost (i) Salaries		
0.00	2001	Pay including Personal Pay		2500.00
0.00	2003	D.A		3300.00
0.00		Total (A)		5800.00
		C . Operating Expenses		
0.00	2100	Sanitary and Conservancy Expenses		2483291.00
0.00		Total (C)		2483291.00
		D . Repairs Maintenance		
0.00	2126	MAINTENANCE EXPENSES SCHOOLS		1065144.00
0.00		Total (D)		1065144.00
		F . Administrative Expenses		
0.36	2020	Other Expenses		175322.00
143,856.00	2048	Electricity Consumption Charges		275191.00
143,856.36		Total (F)		450513.00
		G . Finance Expenses		
4,062,548.00	2022	Provision for doubtful Collecn - Revenue		673349.90
164.88	2028	Bank Charges		34.57
4,062,712.88		Total (G)		673384.47
		H . Depreciation		
927,219.00	2038	Depreciation		1094267.00
927,219.00		Total (H)		1094267.00
		I . EXCESS OF INCOME OVER EXCESS OF INCOME OVER EXPENDITURE		
0.00	40021			5451066.78
0.00		Total (I)		5451066.78
5,133,788.24		Grand Total		11223466.25

Elementary Education
Balance Sheet as at 31/03/2017

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As at 31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
		<u>Assests</u>	
		A . FIXED ASSETS	
16.00	3101	Land - Gross Block	16.00
37915199.00	3102	Buildings Gross Block	42492013.00
83.00	3112	Plant & M/C - Gross Block	83.00
5060145.00	3121	Projects in Progress	5060145.00
42975443.00		Total (A)	47552257.00
		B . CURRENT ASSETS	
2966127.00	3016	Education Tax Receivable	2663271.00
20809139.98	3020	EDUCATION TAX ARREARS	20557883.98
150087.00	3059	Cash Account	261472.00
0.00	3061	Collection Account Deposit	917790.00
8898561.42	3069	Elementary Education fund - Bank	9899368.10
10317448.00	3070	Fixed Deposit	11459818.00
0.00	3089	TRAFFIC COMMITTEE SCHEME	103003.00
23834792.00	3100	TRANSFER OF FUNDS	23960290.00
0.00	3117	Tools and plant - Gross block	208592.00
66976155.40		Total (B)	70031488.08
109951598.40		Total (A+B+C)	117583745.08
		<u>Liabilities</u>	
		A . LIABILITIES	
254077.00	4010	Diversion from Other Municipal Fund	524944.00
15137055.00	4011	Contribution from Municipal Fund	15137055.00
300000.00	4013	Contributions from the Govt	300000.00
15691132.00		Total (A)	15961999.00
		A . Accumulated depreciation A/C	
19690750.00	4061	Buildings Accumulated Depreciation	20785001.00
16.00	4071	Plant & Machinery Accumulated Deprn	32.00
19690766.00		Total (A)	20785033.00
		B . CURRENT LIABILITIES	

As'at 31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
2040668.00	4016	Tender Deposit - Contractors	2177464.00
1164.00	4020	Deposit - Others	1164.00
4062548.00	4039	Prvision for Doubtful Colln of Rev. Item	4396053.70
6104380.00		Total (B)	6574681.70
C . OUTSTANDINGS			
42097.00	4035	IT Deductions Contractors	42097.00
235730.00	4036	Manual Workers Gen.Welfare Fund	235730.00
37215.00	4037	Sales Tax & Surchg. on Sales Tax Payable	37215.00
0.00	4044	Salaries Payable	5800.00
507315.00	4047	Accounts Payable Contractors	507315.00
822357.00		Total (C)	828157.00
D . ACCUMULATED SURPLUS			
0.00	4001	ACCUMULATED SURPLUS	73433874.38
0.00		Total (D)	73433874.38
42308635.00		Total (A+B+C)	117583745.08
			

Trial balance

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Financial Year : 2016-2017
To : 31/03/2017

Fund : EE
From : 01/04/2016

A/C Head	Head Description	Dr.	Cr.
1003	Education Tax	0.00	9255654.00
1067	Interest from Investments	0.00	1142370.00
1068	Interest from Banks	0.00	351237.25
1069	Project Overhead Appropriation Expenses	0.00	474205.00
1088	Prior Year Income	0.00	339844.20
2001	Pay including Personal Pay	2500.00	0.00
2003	D.A	3300.00	0.00
2020	Other Expenses	175322.00	0.00
2022	Provision for doubtful Collecn - Revenue	673349.90	0.00
2028	Bank Charges	34.57	0.00
2038	Depreciation	1094267.00	0.00
2041	Prior Year Expenses	443099.00	0.00
2048	Electricity Consumption Charges	275191.00	0.00
2100	Sanitary and Conservancy Expenses	2483291.00	0.00
2126	MAINTENANCE EXPENSES SCHOOLS	1065144.00	0.00
3016	Education Tax Receivable	2663271.00	0.00
3020	EDUCATION TAX ARREARS	20557883.98	0.00
3059	Cash Account	261472.00	0.00
3061	Collection Account Deposit	917790.00	0.00
3069	Elementary Education fund - Bank	9899368.10	0.00
3070	Fixed Deposit	11459818.00	0.00
3089	TRAFFIC COMMITTEE SCHEME	103003.00	0.00
3100	TRANSFER OF FUNDS	23960290.00	0.00
3101	Land - Gross Block	16.00	0.00
3102	Buildings Gross Block	42492013.00	0.00
3112	Plant & M/C - Gross Block	83.00	0.00
3117	Tools and plant - Gross block	208592.00	0.00
3121	Projects in Progress	5060145.00	0.00
4001	Accumulated Surplus/Deficit	0.00	68086062.10
4010	Diversion from Other Municipal Fund	0.00	524944.00
4011	Contribution from Municipal Fund	0.00	15137055.00
4013	Contributions from the Govt	0.00	300000.00
4016	Tender Deposit - Contractors	0.00	2177464.00
4020	Deposit - Others	0.00	1164.00
4035	IT Deductions Contractors	0.00	42097.00
4036	Manual Workers Gen. Welfare Fund	0.00	235730.00
4037	Sales Tax & Surchg. on Sales Tax Payable	0.00	37215.00
4039	Provision for Doubtful Colln of Rev. Item	0.00	4396053.70
4044	Salaries Payable	0.00	5800.00
4047	Accounts Payable Contractors	0.00	507315.00
4061	Buildings Accumulated Depreciation	0.00	20785001.00
4071	Plant & Machinery Accumulated Depn	0.00	32.00
		123799243.55	123799243.55

INSPECTOR
LOCAL TAX
Cuddalore

Commissioner
Cuddalore Municipality