

தர்மபுரி நகராட்சி

Dharmapuri Municipality

Trial Balance

Input Parameter : Financial Year : 2017-2018; Fund Name : Elementary Education Fund; From Date : 01/Apr/2017; To Date : 31/Mar/2018;

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
1	1100601	Education Tax - Residential	0.00	0.00	2200.00	5524651.00	0	5522451.00
2	1100602	Education Tax - Commercial	0.00	0.00	259278.68	259278.68	0	0
3	1100603	Education Tax - Industrial	0.00	0.00	9092.00	9092.00	0	0
4	1100604	Education Tax - Vacant Sites	0.00	0.00	7989.00	78042.00	0	70053.00
5	1701001	INTEREST ON INVESTMENTS / FIXED DEPOSITS	0.00	0.00	0.00	907577.00	0	907577.00
6	1711001	INTEREST FROM BANK	0.00	0.00	0.00	0.00	0	0
7	1801101	DEPOSITS LAPSED	0.00	0.00	0.00	1692.00	0	1692.00
8	1808001	OTHER INCOME	0.00	0.00	0.00	382695.00	0	382695.00
9	2201101	ELECTRICITY CONSUMPTION CHARGES FOR OFFICE BUILDINGS	0.00	0.00	160369.00	0.00	160369.00	0
10	2301003	POWER CHARGES FOR STREET LIGHTS	0.00	0.00	38097.00	38097.00	0	0
11	2701001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - TAXES	0.00	0.00	89366.00	0.00	89366.00	0
12	2722001	DEPRECIATION - BUILDINGS	0.00	0.00	1556935.00	0.00	1556935.00	0
13	2724001	DEPRECIATION - PLANT & MACHINERY	0.00	0.00	551817.00	0.00	551817.00	0
14	2727001	DEPRECIATION - FURNITURE, FIXTURES, FITTINGS AND ELECTRICAL APPLIANCES	0.00	0.00	61617.00	0.00	61617.00	0

Prepared By:

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
15	2801001	<u>Taxes</u>	0.00	0.00	2094.00	93629.00	0	91535.00
16	2804001	<u>PRIOR YEAR INCOME</u>	0.00	0.00	0.00	109000.00	0	109000.00
17	2808001	<u>PRIOR YEAR EXPENSES</u>	0.00	0.00	26989.92	0.00	26989.92	0
18	3109001	<u>ACCUMULATED SURPLUS / DEFICIT</u>	0.00	53363236.30	0.00	0.00	0	53363236.30
19	3111001	<u>CONTRIBUTION FROM MUNICIPAL FUND</u>	0.00	5926167.00	0.00	0.00	0	5926167.00
20	3121101	<u>CAPITAL RESERVE</u>	0.00	7096284.00	0.00	0.00	0	7096284.00
21	3203001	<u>CONTRIBUTIONS FROM THE GOVERNMENT</u>	0.00	1125000.00	0.00	0.00	0	1125000.00
22	3203002	<u>GRANTS FROM THE GOVERNMENT</u>	0.00	0.00	0.00	1100000.00	0	1100000.00
23	3401001	<u>Tender Deposit - Contractors.</u>	0.00	629344.00	101035.00	63655.00	0	591964.00
24	3401004	<u>RETENTION AMOUNT</u>	0.00	83265.00	0.00	75933.00	0	159198.00
25	3408001	<u>DEPOSITS - OTHERS</u>	0.00	1692.00	1692.00	0.00	0	0
26	3501003	<u>ACCOUNTS PAYABLE - CONTRACTORS</u>	0.00	0.00	1856232.00	1856232.00	0	0
27	3501004	<u>ACCOUNTS PAYABLE - SUPPLIERS</u>	0.00	1.00	0.00	0.00	0	1.00
28	3501005	<u>ACCOUNTS PAYABLE EXPENSES</u>	0.00	0.00	361738.00	361738.00	0	0
29	3502013	<u>INCOME TAX DEDUCTIONS - CONTRACTORS</u>	0.00	5068.00	22988.00	22988.00	0	5068.00
30	3502015	<u>VAT - PAYABLE</u>	9526.00	0.00	0.00	25294.00	0	15768.00
31	3502025	<u>Manual Workers Genenral Welfare Fund</u>	0.00	9660.00	25950.00	25950.00	0	9660.00
32	3502032	<u>CGST - PAYABLE</u>	0.00	0.00	0.00	13210.00	0	13210.00
33	3502033	<u>SGST - PAYABLE</u>	0.00	0.00	0.00	13212.00	0	13212.00
34	3504101	<u>ADVANCE COLLECTION OF PROPERTY TAX</u>	0.00	301986.00	0.00	0.00	0	301986.00

Prepared By:

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
35	3603001	<u>PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS</u>	0.00	300757.00	0.00	89366.00	0	390123.00
36	4101001	<u>LAND -GROSS BLOCK</u>	7096284.00	0.00	0.00	0.00	7096284.00	0
37	4102001	<u>BUILDINGS - GROSS BLOCK</u>	43545472.00	0.00	2298748.00	0.00	45844220.00	0
38	4104002	<u>TOOLS & PLANT - GROSS BLOCK</u>	2948823.00	0.00	0.00	0.00	2948823.00	0
39	4107001	<u>FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK</u>	1134149.00	0.00	0.00	0.00	1134149.00	0
40	4112001	<u>BUILDINGS - ACCUMULATED DEPRECIATION</u>	0.00	12406769.00	0.00	1556935.00	0	13963704.00
41	4114001	<u>PLANT & MACHINERY - ACCUMULATED DEPRECIATION</u>	0.00	189738.00	0.00	551817.00	0	741555.00
42	4117001	<u>FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS</u>	0.00	887681.00	0.00	61617.00	0	949298.00
43	4117003	<u>ELECTRICAL INSTALLATIONS - OTHERS - ACCUMULATED DEPRECIATION</u>	0.00	1200.00	0.00	0.00	0	1200.00
44	4121001	<u>PROJECTS - IN - PROGRESS ACCOUNT</u>	0.00	0.00	2298748.00	2298748.00	0	0
45	4208001	<u>FIXED DEPOSIT</u>	11410625.00	0.00	907577.00	0.00	12318202.00	0
46	4311917	<u>Education Tax - Recoverable - Residential - Current</u>	0.00	0.00	5246168.23	3670186.32	1575981.91	0
47	4311918	<u>Education Tax - Recoverable - Commercial - Current</u>	0.00	0.00	1774545.00	1774545.00	0	0
48	4311919	<u>Education Tax - Recoverable - Industrial - Current</u>	0.00	0.00	47293.00	47293.00	0	0
49	4311920	<u>Education Tax - Recoverable - Vacant Site - Current</u>	0.00	0.00	78042.00	32504.00	45538.00	0

Prepared By:

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
50	4311921	<u>Education Tax - Recoverable - Residential - Arrears</u>	4773864.00	0.00	121404.09	1457314.00	3437954.09	0
51	4311922	<u>Education Tax - Recoverable - Commercial - Arrears</u>	0.00	0.00	284183.00	284183.00	0	0
52	4311923	<u>Education Tax - Recoverable - Industrial - Arrears</u>	0.00	0.00	9197.00	9197.00	0	0
53	4311924	<u>Education Tax - Recoverable - Vacant Sites - Arrears</u>	3490.00	0.00	160386.00	105987.00	57889.00	0
54	4314033	<u>INTEREST ACCRUED ON FIXED DEPOSIT/ DIVIDEND DUE ON SHARES</u>	7981.00	0.00	0.00	0.00	7981.00	0
55	4501001	<u>Cash Account</u>	0.00	0.00	4028492.00	4028492.00	0	0
56	4502126	<u>EE-BOB-0548010000713</u>	2173964.30	0.00	5548192.00	2432842.92	5289313.38	0
57	4502501	<u>CUB-ONLINE-500101010962619</u>	0.00	0.00	4903.00	0.00	4903.00	0
58	4606001	<u>DEPOSITS - RECOVERABLE:</u>	16500.00	0.00	0.00	0.00	16500.00	0
59	4702001	<u>PAYABLE TO WATER SUPPLY AND DRINAGE FUND</u>	10491424.00	0.00	0.00	0.00	10491424.00	0
60	4702002	<u>PAYABLE TO ELEMENTARY EDUCATION FUND</u>	0.00	0.00	42000.00	0.00	42000.00	0
61	4702003	<u>PAYABLE TO GENERAL FUND</u>	0.00	1284254.00	1284254.00	0.00	0	0
62	4702006	<u>RECEIVABLE FROM GENERAL FUND</u>	0.00	0.00	1419635.00	1326254.00	93381.00	0
Total			83612102.30	83612102.30	30731246.92	30731246.92	92851637.30	92851637.30

0.00



COMMISSIONER
Dharmapuri Municipality



INSPECTOR
Local Fund Audit Department
DHARMAPURI.

Prepared By:

தர்மபுரி நகராட்சி
Dharmapuri Municipality

Income And Expenditure Statement

Input Parameter: Financial Year : 2017-2018; Fund Name : Elementary Education
Fund; From Date : 01/Apr/2017; To Date : 31/Mar/2018;

Code No	Description of Items	Schedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
Income				
110	Tax Revenue	I-1	5592504	0
170	Income from Investments	I-7	907577	0
180	Other Income	I-9	421392	0
Total			6921473	0
Expenditure				
220	Administrative Expenses	I-11	160369	0
230	Operations & Maintenance	I-12	0	0
270	Provisions and Write off	I-16	89366	0
272	Depreciation		2170369	0
280	Prior Period Item	I-18	-173545.08	0
Total			2246558.92	0
3109002-Gross Surplus of Income over Expenditure			-4674914.08	0

INSPECTOR
Local Fund Audit Department
DHARMAPURI.

COMMISSIONER
Dharmapuri Municipality

தர்மபுரி நகராட்சி

Dharmapuri Municipality

Balance Sheet

Input Parameter : Financial Year : 2017-2018; Fund Name : Elementary Education Fund; From Date : 01/Apr/2017; To Date : 31/Mar/2018;

Code	No	Description of items	Schedule	No.	Current Year Amount(₹)	Previous Year Amount(₹)
Liabilities						
310	Municipal (General) Fund	B-1	58038150.38		53167639.30	
311	Earmarked Funds	B-2	5926167.00		5926167.00	
312	Reserves	B-3	7096284.00		7096284.00	
320	Grants , Contribution for specific purposes	B-4	2225000.00		1125000.00	
340	Deposits Received	B-7	672157.00		714301.00	
350	Other Liabilities	B-9	358905.00		307189.00	
360	Provisions	B-10	390123.00		300757.00	
Total				74706786.38	68637337.30	
Assets						
410	Fixed Assets	B-11	57023476.00		54724728.00	
411	Accumulated Depreciation		-15655757.00		-13485388.00	
412	Capital Work - in - progress		0.00		0.00	
420	Investments - General Fund	B-12	12318202.00		11410625.00	
431	Sundry Debtors (Receivables)	B-15	5125344.00		4785335.00	
450	Cash and Bank balance	B-17	5294216.38		2173964.30	
460	Loans, Advances and Deposits	B-18	16500.00		16500.00	
470	Other Assets	B-19	10584805.00		9207170.00	
Total				74706786.38	68832934.30	

Inspector
Local Fund Audit Department
DHARMAPURI.

COMMISSIONER
Dharmapuri Municipality

Dharmapuri Municipality
தர்மபுரி நகராட்சி
Income And Expenditure Statement

Input Parameter: Financial Year : 2017-2018;Fund Name : Elementary Education Fund;From Date : 01/Apr/2017;To Date :
Generated Date :16-Aug-2019 11:44

Code No	Description of items	Current Year	Previous Year
Income			
1100601	Education Tax - Residential	5522451	0
1100602	Education Tax - Commercial	0	0
1100603	Education Tax - Industrial	0	0
1100604	Education Tax - Vacant Sites	70053	0
1701001	INTEREST ON INVESTMENTS / FIXED DEPOSITS	907577	0
1711001	INTEREST FROM BANK	0	0
1801101	DEPOSITS LAPSED	1692	0
1808001	OTHER INCOME	382695	0
	Total	6884468	0
Expenditure			
2201101	ELECTRICITY CONSUMPTION CHARGES FOR OFFICE BUILDINGS	160369	0
2301003	POWER CHARGES FOR STREET LIGHTS	0	0
2701001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - TAXES	89366	0
2722001	DEPRECIATION - BUILDINGS	1556935	0
2724001	DEPRECIATION - PLANT & MACHINERY	551817	0
2727001	DEPRECIATION - FURNITURE, FIXTURES, FITTINGS AND ELECTRICAL	61617	0
2801001	Taxes	-91535	0
2804001	PRIOR YEAR INCOME	-109000	0
2808001	PRIOR YEAR EXPENSES	26989.92	0
	Total	2246558.92	0
	3109002-Gross Surplus of Income over Expenditure	4637909.08	0

தர்மபுரி நகராட்சி
Dharmapuri Municipality
Balance Sheet

Input Parameter : Financial Year : 2017-2018;Fund Name : Elementary Education Fund;From Date : 01/Apr/2017;To Date : 31/Mar/2018;

Printed Date :16-Aug-2019 11:39:50

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
Liabilities				
3109001	ACCUMULATED SURPLUS / DEFICIT		58001145.38	47621804.3
3111001	CONTRIBUTION FROM MUNICIPAL FUND		5926167	5926167
3121101	CAPITAL RESERVE		7096284	7096284
3203001	CONTRIBUTIONS FROM THE GOVERNMENT		1125000	1125000
3203002	GRANTS FROM THE GOVERNMENT		1100000	0
3401001	Tender Deposit - Contractors.		591964	629344
3401002	TENDER DEPOSIT- SUPPLIERS		0	0
3401004	RETENTION AMOUNT		159198	83265
3408001	DEPOSITS - OTHERS		0	1692
3501003	ACCOUNTS PAYABLE - CONTRACTORS		0	0
3501004	ACCOUNTS PAYABLE - SUPPLIERS		1	1
3501005	ACCOUNTS PAYABLE EXPENSES		0	0
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS		5068	5068
3502015	VAT - PAYABLE		15768	-9526
3502025	Manual Workers Genenral Welfare Fund		9660	9660
3502032	CGST - PAYABLE		13210	0
3502033	SGST - PAYABLE		13212	0
3504101	ADVANCE COLLECTION OF PROPERTY TAX		301986	301986
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS		390123	300757
	Total		74748786.38	63091502.3

Code No	Description of items	Schedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
Assets				
4101001	LAND -GROSS BLOCK		7096284	7096284
4102001	BUILDINGS - GROSS BLOCK		45844220	43545472
4103003	ROADS & PAVEMENTS - CONCRETE - GROSS BLOCK		0	0
4104002	TOOLS & PLANT - GROSS BLOCK		2948823	2948823
4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK		1134149	1134149
4107003	ELECTRICAL INSTALLATIONS -OTHERS - GROSS BLOCK		0	0
4112001	BUILDINGS - ACCUMULATED DEPRECIATION		-13963704	-12406769
4114001	PLANT & MACHINERY - ACCUMULATED DEPRECIATION		-741555	-189738
4117001	FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS		-949298	-887681
4117003	ELECTRICAL INSTALLATIONS - OTHERS - ACCUMULATED DEPRECIATION		-1200	-1200
4121001	PROJECTS - IN - PROGRESS ACCOUNT		0	0
4123001	PROJECTS - IN - PROGRESS ACCOUNT		0	0
4208001	FIXED DEPOSIT		12318202	11410625
4311917	Education Tax - Recoverable - Residential - Current		1575981.91	3012234
4311918	Education Tax - Recoverable - Commercial - Current		0	-1248942
4311919	Education Tax - Recoverable - Industrial - Current		0	-37581
4311920	Education Tax - Recoverable - Vacant Sites - Current		45538	3490
4311921	Education Tax - Recoverable - Residential - Arrears		3437954.09	3247221

Code No	Description of items	Schedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
4311922	Education Tax - Recoverable - Commercial - Arrears		0	-185714
4311923	Education Tax - Recoverable - Industrial - Arrears		0	-5210
4311924	Education Tax - Recoverable - Vacant Sites - Arrears		57889	-8144
4314033	INTEREST ACCRUED ON FIXED DEPOSIT/ DIVIDEND DUE ON SHARES		7981	7981
4501001	Cash Account		0	0
4502126	EE-BOB-0548010000713		5289313.38	2173964.3
4502501	CUB-ONLINE-500101010962619		4903	0
4606001	DEPOSITS - RECOVERABLE:		16500	16500
4702001	PAYABLE TO WATER SUPPLY AND DRINAGE FUND		10491424	10491424
4702002	PAYABLE TO ELEMENTARY EDUCATION FUND		42000	0
4702003	PAYABLE TO GENERAL FUND		0	-1284254
4702006	RECEIVABLE FROM GENERAL FUND		93381	0
Total			74748786.38	68832934.3