

DHARMAPURI MUNICIPALITY

2019-2020

ELEMENTARY EDUCATION FUND

ANNUAL ACCOUNTS

தர்மபுரி நகராட்சி
DHARMAPURI MUNICIPALITY
Trial Balance

Input Parameter : Financial Year : 2019-2020; Fund Name : Elementary Education Fund; From Date : 01/Apr/2019; To Date : 31/Mar/2020;

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
1	1100601	<u>Education Tax - Residential</u>	0.00	0.00	1216450.38	4618000.38	0.0	3401550.00
2	1100602	<u>Education Tax - Commercial</u>	0.00	0.00	1808991.70	4906375.70	0.0	3097384.00
3	1100603	<u>Education Tax - Industrial</u>	0.00	0.00	78916.62	183770.62	0.0	104854.00
4	1100604	<u>Education Tax - Vacant Sites</u>	0.00	0.00	6282.56	86199.56	0.0	79917.00
5	1701001	<u>INTEREST ON INVESTMENTS / FIXED DEPOSITS</u>	0.00	0.00	0.00	1371751.00	0.0	1371751.00
6	1711001	<u>INTEREST FROM BANK</u>	0.00	0.00	0.00	91530.00	0.0	91530.00
7	1808001	<u>OTHER INCOME</u>	0.00	0.00	0.00	3000.00	0.0	3000.00
8	2201001	<u>RENT FOR BUILDINGS</u>	0.00	0.00	325200.00	0.00	325200.00	0.0
9	2301003	<u>POWER CHARGES FOR STREET LIGHTS</u>	0.00	0.00	116721.00	0.00	116721.00	0.0
10	2305109	<u>MAINTENANCE EXPENSES - SCHOOLS</u>	0.00	0.00	1809470.00	0.00	1809470.00	0.0
11	2308016	<u>LAPSED DEPOSIT REFUND</u>	0.00	0.00	19264.00	0.00	19264.00	0.0
12	2407001	<u>BANK CHARGES</u>	0.00	0.00	3866.00	0.00	3866.00	0.0
13	2701001	<u>PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - TAXES</u>	0.00	0.00	90176.00	0.00	90176.00	0.0
14	2722001	<u>DEPRECIATION - BUILDINGS</u>	0.00	0.00	2063997.00	0.00	2063997.00	0.0
15	2724001	<u>DEPRECIATION - PLANT & MACHINERY</u>	0.00	0.00	353163.00	0.00	353163.00	0.0
16	2726001	<u>DEPRECIATION - OFFICE & OTHER EQUIPMENTS</u>	0.00	0.00	34660.00	0.00	34660.00	0.0
17	2801001	<u>Taxes</u>	0.00	0.00	0.00	37288.00	0.0	37288.00
18	2804001	<u>PRIOR YEAR INCOME</u>	0.00	0.00	0.00	360259.00	0.0	360259.00

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DHARMAPURI MUNICIPALITY
Trial Balance

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S.No	Account No	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
19	2808001	<u>PRIOR YEAR EXPENSES</u>	0.00	0.00	2319950.00	0.00	2319950.00	0.00
20	3109001	<u>ACCUMULATED SURPLUS / DEFICIT</u>	0.00	65519879.38	0.00	0.00	0.00	65519879.38
21	3111001	<u>CONTRIBUTION FROM MUNICIPAL FUND</u>	0.00	5926167.00	0.00	0.00	0.00	5926167.00
22	3121101	<u>CAPITAL RESERVE</u>	0.00	7096284.00	0.00	0.00	0.00	7096284.00
23	3203001	<u>CONTRIBUTIONS FROM THE GOVERNMENT</u>	0.00	1125000.00	0.00	0.00	0.00	1125000.00
24	3203002	<u>GRANTS FROM THE GOVERNMENT</u>	0.00	1100000.00	0.00	0.00	0.00	1100000.00
25	3401001	<u>Tender Deposit - Contractors.</u>	0.00	481751.00	149749.00	257651.00	0.00	589653.00
26	3401002	<u>TENDER DEPOSIT- SUPPLIERS</u>	0.00	0.00	3000.00	3000.00	0.00	0.00
27	3401004	<u>RETENTION AMOUNT</u>	0.00	159198.00	0.00	75498.00	0.00	234696.00
28	3501003	<u>ACCOUNTS PAYABLE - CONTRACTORS</u>	0.00	0.00	5615786.00	5615786.00	0.00	0.00
29	3501005	<u>ACCOUNTS PAYABLE EXPENSES</u>	0.00	0.00	101540.00	116721.00	0.00	15181.00
30	3502013	<u>INCOME TAX DEDUCTIONS - CONTRACTORS</u>	0.00	12318.00	46589.00	51905.00	0.00	17634.00
31	3502015	<u>VAT - PAYABLE</u>	0.00	15768.00	0.00	0.00	0.00	15768.00
32	3502025	<u>Manual Workers General Welfare Fund</u>	0.00	16910.00	7250.00	30650.00	0.00	40310.00
33	3502032	<u>CGST - PAYABLE</u>	0.00	131116.00	266423.00	143508.00	0.00	8201.00
34	3502033	<u>SGST - PAYABLE</u>	0.00	152835.00	288144.00	143511.00	0.00	8202.00
35	3504101	<u>ADVANCE COLLECTION OF PROPERTY TAX</u>	0.00	301986.00	15130.00	730734.00	0.00	1017590.00
36	3603001	<u>PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS</u>	0.00	453262.00	100232.00	90176.00	0.00	443206.00

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S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)
37	4101001	<u>LAND -GROSS BLOCK</u>	7096284.00	0.00	0.00	0.00	7096284.00	0.00
38	4102001	<u>BUILDINGS - GROSS BLOCK</u>	53695932.00	0.00	3994419.00	0.00	57690351.00	0.00
39	4104002	<u>TOOLS & PLANT - GROSS BLOCK</u>	2948823.00	0.00	0.00	0.00	2948823.00	0.00
40	4107001	<u>FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK</u>	1134149.00	0.00	0.00	0.00	1134149.00	0.00
41	4112001	<u>BUILDINGS - ACCUMULATED DEPRECIATION</u>	0.00	15860459.00	0.00	2063997.00	0.00	17924456.00
42	4114001	<u>PLANT & MACHINERY - ACCUMULATED DEPRECIATION</u>	0.00	1183009.00	0.00	353163.00	0.00	1536172.00
43	4117001	<u>FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS</u>	0.00	995511.00	0.00	34660.00	0.00	1030171.00
44	4117003	<u>ELECTRICAL INSTALLATIONS - OTHERS - ACCUMULATED DEPRECIATION</u>	0.00	1200.00	0.00	0.00	0.00	1200.00
45	4121001	<u>PROJECTS - IN - PROGRESS ACCOUNT</u>	0.00	0.00	5803889.00	5803889.00	0.00	0.00
46	4208001	<u>FIXED DEPOSIT</u>	13609816.00	0.00	1371751.00	0.00	14981567.00	0.00
47	4311917	<u>Education Tax - Recoverable - Residential - Current</u>	0.00	0.00	4714752.38	3968628.38	746124.00	0.00
48	4311918	<u>Education Tax - Recoverable - Commercial - Current</u>	0.00	0.00	4906375.70	4316104.70	590271.00	0.00
49	4311919	<u>Education Tax - Recoverable - Industrial - Current</u>	0.00	0.00	185852.62	166558.62	19294.00	0.00
50	4311920	<u>Education Tax - Recoverable - Vacant Sites - Current</u>	0.00	0.00	86199.56	44546.56	41653.00	0.00
51	4311921	<u>Education Tax - Recoverable - Residential - Arrears</u>	3853193.00	0.00	164515.00	1865511.00	2152197.00	0.00
52	4311922	<u>Education Tax - Recoverable - Commercial - Arrears</u>	4628896.00	0.00	563369.00	3558284.00	1633981.00	0.00
53	4311923	<u>Education Tax - Recoverable - Industrial - Arrears</u>	228286.00	0.00	6570.00	92015.00	142841.00	0.00


Prepared By:


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S.No	Account No	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit (₹)	Credit (₹)	Debit (₹)	Credit (₹)	Debit (₹)	Credit (₹)
54	4311924	<u>Education Tax - Recoverable - Vacant Sites - Arrears</u>	140183.00	0.00	65827.00	88560.00	117450.00	0.00
55	4501001	<u>Cash Account</u>	0.00	0.00	6294590.00	6294590.00	0.00	0.00
56	4502108	<u>RF-DEPOSIT-BOB-05480100025100</u>	0.00	0.00	19264.00	19264.00	0.00	0.00
57	4502126	<u>EE-BOB-0548010000713</u>	2565492.38	0.00	8946698.00	6498611.00	5013579.38	0.00
58	4502501	<u>CUB-ONLINE-500101010962619</u>	30831.00	0.00	78173.00	0.00	109004.00	0.00
59	4606001	<u>DEPOSITS - RECOVERABLE:</u>	16500.00	0.00	0.00	0.00	16500.00	0.00
60	4702001	<u>PAYABLE TO WATER SUPPLY AND DRINAGE FUND</u>	10491424.00	0.00	0.00	10491424.00	0.00	0.00
61	4702002	<u>PAYABLE TO ELEMENTARY EDUCATION FUND</u>	42000.00	0.00	2329090.00	2371090.00	0.00	0.00
62	4702003	<u>PAYABLE TO GENERAL FUND</u>	0.00	42537.00	0.00	0.00	0.00	42537.00
63	4702004	<u>RECEIVABLE FROM WATER SUPPLY FUND</u>	0.00	0.00	10491424.00	0.00	10491424.00	0.00
64	4702006	<u>RECEIVABLE FROM GENERAL FUND</u>	93381.00	0.00	84500.00	0.00	177881.00	0.00
Total			100575190.38	100575190.38	66967474.52	66967474.52	112239840.38	112239840.38


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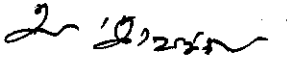

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DHARMAPURI MUNICIPALITY**தர்மபுரி நகராட்சி****Income And Expenditure Statement**

Input Parameter: Financial Year : 2019-2020; Fund Name : Elementary Education
Fund; From Date : 01/Apr/2019; To Date : 31/Mar/2020;

Code No	Description of items	Shedule No.	2019-2020
Income			
110	Tax Revenue	<u>I-1</u>	6683705.00
170	Income from Investments	<u>I-7</u>	1371751.00
171	Interest Earned	<u>I-8</u>	91530.00
180	Other Income	<u>I-9</u>	3000.00
Total			8149986.00
Expenditure			
220	Administrative Expenses	<u>I-11</u>	325200.00
230	Operations & Maintenance	<u>I-12</u>	1945455.00
240	Interest & Finance Charges	<u>I-13</u>	3866.00
270	Provisions and Write off	<u>I-16</u>	90176.00
272	Depreciation		2451820.00
280	Prior Period Item	<u>I-18</u>	1922403.00
Total			6738920.00
3109002-Gross Surplus of Income over Expenditure			1411066.00


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Input Parameter: Financial Year : 2019-2020; Fund Name : Elementary Education Fund; From Date : 01/Apr/2019; To Date : 31/Mar/2020;

Code No	Description of Items	2019-2020
Income		
1100601	Education Tax - Residential	3401550.00
1100602	Education Tax - Commercial	3097384.00
1100603	Education Tax - Industrial	104854.00
1100604	Education Tax - Vacant Sites	79917.00
1701001	INTEREST ON INVESTMENTS / FIXED DEPOSITS	1371751.00
1711001	INTEREST FROM BANK	91530.00
1808001	OTHER INCOME	3000.00
Total		8149986.00
Expenditure		
2201001	RENT FOR BUILDINGS	325200.00
2301003	POWER CHARGES FOR STREET LIGHTS	116721.00
2305109	MAINTENANCE EXPENSES - SCHOOLS	1809470.00
2308016	LAPSED DEPOSIT REFUND	19264.00
2407001	BANK CHARGES	3866.00
2701001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE	90176.00
2722001	DEPRECIATION - BUILDINGS	2063997.00
2724001	DEPRECIATION - PLANT & MACHINERY	353163.00
2726001	DEPRECIATION - OFFICE & OTHER EQUIPMENTS	34660.00
2801001	Taxes	-37288.00
2804001	PRIOR YEAR INCOME	-360259.00
2808001	PRIOR YEAR EXPENSES	2319950.00
Total		6738920.00
3109002-Gross Surplus of Income over Expenditure		1411066.00


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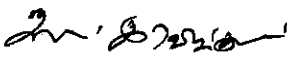


தர்மபுரி நகராட்சி
DHARMAPURI MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2019-2020; Fund Name : Elementary Education Fund; From Date :
01/Apr/2019; To Date : 31/Mar/2020;

Code No	Description of items	Schedule No.	2019-2020	2018-2019
Liabilities				
310	Municipal (General) Fund	<u>B-1</u>	66930945.38	65519879.38
311	Earmarked Funds	<u>B-2</u>	5926167.00	5926167.00
312	Reserves	<u>B-3</u>	7096284.00	7096284.00
320	Grants , Contribution for specific purposes	<u>B-4</u>	2225000.00	2225000.00
340	Deposits Received	<u>B-7</u>	824349.00	640949.00
350	Other Liabilities	<u>B-9</u>	1122886.00	630933.00
360	Provisions	<u>B-10</u>	443206.00	453262.00
Total			84568837.38	82492474.38
Assets				
410	Fixed Assets	<u>B-11</u>	68869607.00	64875188.00
411	Accumulated Depreciation		-20491999.00	-18040179.00
412	Capital Work - in - progress		0.00	0.00
420	Investments - General Fund	<u>B-12</u>	14981567.00	13609816.00
431	Sundry Debtors (Receivables)	<u>B-15</u>	5443811.00	8850558.00
450	Cash and Bank balance	<u>B-17</u>	5122583.38	2596323.38
460	Loans, Advances and Deposits	<u>B-18</u>	16500.00	16500.00
470	Other Assets	<u>B-19</u>	10626768.00	10584268.00
Total			84568837.38	82492474.38


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Balance Sheet

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01/Apr/2019; To Date : 31/Mar/2020;

Code No	Description of items	2019-2020	2018-19
Liabilities			
3109001	ACCUMULATED SURPLUS / DEFICIT	66930945.38	65519879.38
3111001	CONTRIBUTION FROM MUNICIPAL FUND	5926167.00	5926167.00
3121101	CAPITAL RESERVE	7096284.00	7096284.00
3203001	CONTRIBUTIONS FROM THE GOVERNMENT	1125000.00	1125000.00
3203002	GRANTS FROM THE GOVERNMENT	1100000.00	1100000.00
3401001	Tender Deposit - Contractors.	589653.00	481751.00
3401002	TENDER DEPOSIT- SUPPLIERS	0.00	0.00
3401004	RETENTION AMOUNT	234696.00	159198.00
3501003	ACCOUNTS PAYABLE - CONTRACTORS	0.00	0.00
3501004	ACCOUNTS PAYABLE - SUPPLIERS	0.00	0.00
3501005	ACCOUNTS PAYABLE EXPENSES	15181.00	0.00
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	17634.00	12318.00
3502015	VAT - PAYABLE	15768.00	15768.00
3502025	Manual Workers Genenal Welfare Fund	40310.00	16910.00
3502032	CGST - PAYABLE	8201.00	131116.00
3502033	SGST - PAYABLE	8202.00	152835.00
3504101	ADVANCE COLLECTION OF PROPERTY TAX	1017590.00	301986.00
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	443206.00	453262.00
Total		84568837.38	82492474.38
Assets			
4101001	LAND -GROSS BLOCK	7096284.00	7096284.00
4102001	BUILDINGS - GROSS BLOCK	57690351.00	53695932.00
4104002	TOOLS & PLANT - GROSS BLOCK	2948823.00	2948823.00
4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	1134149.00	1134149.00
4112001	BUILDINGS - ACCUMULATED DEPRECIATION	-17924456.00	-15860459.00
4114001	PLANT & MACHINERY - ACCUMULATED DEPRECIATION	-1536172.00	-1183009.00
4117001	FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS	-1030171.00	-995511.00

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DHARMAPURI MUNICIPALITY

Balance Sheet

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Code No	Description of items	2019-2020	2018-19
4117003	ELECTIRCAL INSTALLATIONS - OTHERS - ACCUMULATED DEPRECIATION	-1200.00	-1200.00
4121001	PROJECTS - IN - PROGRESS ACCOUNT	0.00	0.00
4208001	FIXED DEPOSIT	14981567.00	13609816.00
4311917	Education Tax - Recoverable - Residential - Current	746124.00	2045335.00
4311918	Education Tax - Recoverable - Commercial - Current	590271.00	2419290.00
4311919	Education Tax - Recoverable - Industrial - Current	19294.00	93681.00
4311920	Education Tax - Recoverable - Vacant Sites - Current	41653.00	43770.00
4311921	Education Tax - Recoverable - Residential - Arrears	2152197.00	1807858.00
4311922	Education Tax - Recoverable - Commercial - Arrears	1633981.00	2209606.00
4311923	Education Tax - Recoverable - Industrial - Arrears	142841.00	134605.00
4311924	Education Tax - Recoverable - Vacant Sites - Arrears	117450.00	96413.00
4314033	INTEREST ACCRUED ON FIXED DEPOSIT/ DIVEDEND DUE ON SHARES	0.00	0.00
4501001	Cash Account	0.00	0.00
4502108	RF-DEPOSIT-BOB-05480100025100	0.00	0.00
4502126	EE-BOB-0548010000713	5013579.38	2565492.38
4502501	CUB-ONLINE-500101010962619	109004.00	30831.00
4606001	DEPOSITS - RECOVERABLE:	16500.00	16500.00
4702001	PAYABLE TO WATER SUPPLY AND DRINAGE FUND	0.00	10491424.00
4702002	PAYABLE TO ELEMENTARY EDUCATION FUND	0.00	42000.00
4702003	PAYABLE TO GENERAL FUND	-42537.00	-42537.00
4702004	RECEIVABLE FROM WATER SUPPLY FUND	10491424.00	0.00
4702006	RECEIVABLE FROM GENERAL FUND	177881.00	93381.00
Total		84568837.38	82492474.38

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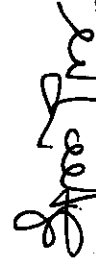
Page 2 of 2

DHARMAPURI MUNICIPALITY

EDUCATION TAX DEMAND COLLECTION BALANCE STATEMENT FOR THE YEAR 2019-2020

SL.NO	ITEMS	DEMAND			CERRENT	COLLECTION		WRITTEN OFF		BALANCE					
		ARREAR	ADD	Deletion		TOTAL	ARREAR	CERRENT	ARREAR	CERRENT	ARREAR	CERRENT	TOTAL		
1	EDUCATION TAX														
	RESIDENTIAL	3853193.00	0.00	214847.00	3638346.00	1486149.00	2655426.00	0.00	0.00	2152197.00	746124.00	2898321.00			
	COMMERCIAL	4628896.00	0.00	2041971.00	2586925.00	952944.00	2507113.00	0.00	0.00	1633981.00	590271.00	2224252.00			
	INDUSTRIAL	228286.00	0.00	63132.00	165154.00	22313.00	85560.00	0.00	0.00	142841.00	19294.00	162135.00			
	TOTAL	8710375.00	0.00	2319950.00	6390425.00	2461406.00	5248099.00	0.00	0.00	3929019.00	1355689.00	5284708.00			
2	EDUCATION TAX VLT	140183.00	28539.00	0.00	168722.00	51272.00	38264.00	0.00	0.00	117450.00	41653.00	159103.00			
	TOTAL (A) (14.60+0.82)	8850558.00	28539.00	2319950.00	6559147.00	2512678.00	5286363.00	0.00	0.00	4046469.00	1397342.00	5443811.00			


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