

Trial Balance

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

Printed Date : 05-Feb-2019 13:14:31

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	3653.00	41666819.08	0.00	41663166.08
2	1100602	Education Tax - Commercial	0.00	0.00	0.00	3300026.00	0.00	3300026.00
3	1100603	Education Tax - Industrial	0.00	0.00	659965.80	1426436.80	0.00	766471.00
4	1100604	Education Tax - Vacant Sites	0.00	0.00	2627.00	1404491.21	0.00	1401864.21
5	1408003	Misc. Recoveries	0.00	0.00	0.00	2060.00	0.00	2060.00
6	1711001	INTEREST FROM BANK	0.00	0.00	0.00	118411.00	0.00	118411.00
7	2104006	Other Contribution to Municipal Employees	0.00	0.00	38108302.00	0.00	38108302.00	0.00
8	2201101	ELECTRICITY CONSUMPTION CHARGES FOR OFFICE BUILDINGS	0.00	0.00	383799.00	121843.00	261956.00	0.00
9	2208003	OTHER EXPENSESE	0.00	0.00	10.13	0.00	10.13	0.00
10	2301003	POWER CHARGES FOR STREET LIGHTS	0.00	0.00	14999.00	0.00	14999.00	0.00
11	2305109	MAINTENANCE EXPENSES - SCHOOLS	0.00	0.00	964.00	0.00	964.00	0.00
12	2407001	BANK CHARGES	0.00	0.00	1291.70	0.00	1291.70	0.00
13	2701001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - TAXES	0.00	0.00	277428.40	0.00	277428.40	0.00
14	2722001	DEPRECIATION - BUILDINGS	0.00	0.00	10299609.00	0.00	10299609.00	0.00
15	2723001	DEPRECIATION - ROADS & BRIDGES	0.00	0.00	269108.00	0.00	269108.00	0.00
16	2724001	DEPRECIATION - PLANT & MACHINERY	0.00	0.00	57322.00	0.00	57322.00	0.00
17	2727001	DEPRECIATION - FURNITURE, FIXTURES, FITTINGS AND ELECTRICAL APPLIANCES	0.00	0.00	1811408.00	0.00	1811408.00	0.00
18	2801001	Taxes	0.00	0.00	749.00	3021965.00	0.00	3021216.00
19	3101001	MUNICIPAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
20	3109001	ACCUMULATED SURPLUS / DEFICIT	0.00	177883571.95	0.00	0.00	0.00	177883571.95
21	3111001	CONTRIBUTION FROM MUNICIPAL FUND	0.00	101270612.00	0.00	38108302.00	0.00	139378914.00
22	3121101	CAPITAL RESERVE	0.00	1.00	0.00	0.00	0.00	1.00
23	3203001	CONTRIBUTIONS FROM THE GOVERNMENT	0.00	398000.00	0.00	0.00	0.00	398000.00
24	3401001	Tender Deposit - Contractors.	0.00	3640147.00	1587049.00	1715953.00	0.00	3769051.00
25	3402001	Security Deposit - Lease	0.00	8078.00	0.00	0.00	0.00	8078.00
26	3408001	DEPOSITS - OTHERS	0.00	856.00	0.00	0.00	0.00	856.00
27	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0.00	0.00	37571019.00	37571019.00	0.00	0.00
28	3501005	ACCOUNTS PAYABLE EXPENSES	0.00	0.00	257848.00	257848.00	0.00	0.00
29	3501008	OTHERS PAYABLE	0.00	7023.00	0.00	0.00	0.00	7023.00

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30	3501106	Other Payables	0.00	0.00	964.00	964.00	0.00	0.00
31	3502012	H.B.A.SPECIAL F B.F. SUBSCRIPTION	0.00	5750.00	0.00	0.00	0.00	5750.00
32	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0.00	76488.00	810733.00	810733.00	0.00	76488.00
33	3502014	OTHER RECOVERIES	0.00	8192.00	0.00	0.00	0.00	8192.00
34	3502015	VAT - PAYABLE	0.00	0.00	485077.00	485077.00	0.00	0.00
35	3502017	SERVICE TAX PAYABLE	0.00	0.00	35848.00	35848.00	0.00	0.00
36	3502025	Manual Workers Genenral Welfare Fund	0.00	0.00	1663399.00	1663399.00	0.00	0.00
37	3502033	SGST - PAYABLE	0.00	0.00	12600.00	12600.00	0.00	0.00
38	3504101	ADVANCE COLLECTION OF PROPERTY TAX	0.00	855513.80	0.00	0.00	0.00	855513.80
39	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	0.00	1691278.00	0.00	277428.40	0.00	1968706.40
40	4101001	LAND -GROSS BLOCK	7911.01	0.00	0.00	0.00	7911.01	0.00
41	4102001	BUILDINGS - GROSS BLOCK	224010155.00	0.00	37859957.00	0.00	261870112.00	0.00
42	4103003	ROADS & PAVEMENTS - CONCRETE - GROSS BLOCK	832500.00	0.00	0.00	0.00	832500.00	0.00
43	4103005	ROADS & PAVEMENTS - OTHERS - GROSS BLOCK	0.00	0.00	990000.00	0.00	990000.00	0.00
44	4104002	TOOLS & PLANT - GROSS BLOCK	993237.00	0.00	0.00	0.00	993237.00	0.00
45	4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	9390183.00	0.00	0.00	0.00	9390183.00	0.00
46	4107003	ELECTRICAL INSTALLATIONS -OTHERS - GROSS BLOCK	1329861.00	0.00	0.00	0.00	1329861.00	0.00
47	4112001	BUILDINGS - ACCUMULATED DEPRECIATION	0.00	46081612.00	0.00	10299609.00	0.00	56381221.00
48	4113003	ROADS & PAVEMENTS - CONCRETE - ACCUMULATED DEPRECIATION	0.00	746070.00	0.00	21608.00	0.00	767678.00
49	4113005	ROADS & PAVEMENTS - OTHERS - ACCUMULATED DEPRECIATION	0.00	0.00	0.00	247500.00	0.00	247500.00
50	4114002	TOOLS & PLANT - ACCUMULATED DEPRECIATION	0.00	763949.00	0.00	57322.00	0.00	821271.00
51	4117001	FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS	0.00	2428844.00	0.00	1740335.00	0.00	4169179.00
52	4117003	ELECTRICAL INSTALLATIONS - OTHERS - ACCUMULATED DEPRECIATION	0.00	822198.00	0.00	71073.00	0.00	893271.00
53	4121001	PROJECTS - IN - PROGRESS ACCOUNT	741655.00	0.00	39690468.00	40432123.00	0.00	0.00
54	4122001	PROJECTS - IN - PROGRESS ACCOUNT	0.00	0.00	266500.00	266500.00	0.00	0.00
55	4311917	Education Tax - Recoverable - Residential - Current	0.00	0.00	42470122.90	27335098.83	15135024.07	0.00
56	4311918	Education Tax - Recoverable - Commercial - Current	0.00	0.00	3300026.00	3300026.00	0.00	0.00
57	4311919	Education Tax - Recoverable - Industrial - Current	0.00	0.00	1431856.24	1431856.24	0.00	0.00
58	4311920	Education Tax - Recoverable - Vacant Site - Current	0.00	0.00	1404491.21	394449.33	1010041.88	0.00
59	4311921	Education Tax - Recoverable - Residential - Arrears	12538259.00	0.00	-803303.82	1660089.82	10074865.36	0.00
60	4311922	Education Tax - Recoverable - Commercial - Arrears	240188.00	0.00	1740045.49	1740045.49	240188.00	0.00

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61	4311923	Education Tax - Recoverable - Industrial - Arrears	135338.00	0.00	17142.00	17142.00	135338.00	0.00
62	4311924	Education Tax - Recoverable - Vacant Sites - Arrears	435682.00	0.00	3859686.62	1898712.00	2396656.62	0.00
63	4314037	MATERIALS COST RECOVERABLE A/C - CONTRACTORS	0.00	0.00	9900.00	9900.00	0.00	0.00
64	4314040	Misc. Recovery	58475.00	0.00	0.00	0.00	58475.00	0.00
65	4501001	Cash Account	0.00	0.00	25109714.00	24616815.00	492899.00	0.00
66	4502106	PAYMENT ACCOUNT - REVENUE	0.00	0.00	22416.00	22416.00	0.00	0.00
67	4502129	ELEMENTARY EDUCATION BANK	5075407.04	0.00	64004719.00	64199759.70	4880366.34	0.00
68	4502130	ELEMENTARY EDUCATION FUND - TREASURY	615480.31	0.00	10002.00	10002.00	615480.31	0.00
69	4502154	PAYMENT ACCOUNT-RF-ZONE-4	0.00	0.00	40599.00	40599.00	0.00	0.00
70	4502173	EE-Zone-2-old-IOB14113	52728.13	0.00	0.00	0.00	52728.13	0.00
71	4502174	EE-Zone-3-old-IOB14857	0.00	7325.00	0.00	0.00	0.00	7325.00
72	4502201	COLLECTION ACCOUNT - RF COLLECTION	0.00	0.00	0.00	0.00	0.00	0.00
73	4502211	ELEMENTARY EDUCATION FUND - RECEIPT-PAY	7616861.50	0.00	23898004.00	22300000.00	9214865.50	0.00
74	4502501	Online Payment	0.00	0.00	306597.00	306597.00	0.00	0.00
75	4601001	FESTIVAL ADVANCE	73111.00	0.00	0.00	0.00	73111.00	0.00
76	4601009	MARRIAGE ADVANCE	2750.00	0.00	0.00	0.00	2750.00	0.00
77	4604003	ADVANCE TO PWD / HIGHWAYS/ T.N. CONSTRUCTION CORPN. LTD., ETC.,	960347.00	0.00	0.00	0.00	960347.00	0.00
78	4605001	HANDLOOM ADVANCE	2057.76	0.00	0.00	0.00	2057.76	0.00
79	4605010	Advance Recoverable Expenses	123332.50	0.00	0.00	0.00	123332.50	0.00
80	4606001	DEPOSITS - RECOVERABLE:	22535.00	0.00	0.00	0.00	22535.00	0.00
81	4702001	PAYABLE TO WATER SUPPLY AND DRINAGE FUND	0.00	200000.00	0.00	2500000.00	0.00	2700000.00
82	4702003	PAYABLE TO GENERAL FUND	0.00	35210428.00	0.00	13200000.00	0.00	48410428.00
83	4702006	RECEIVABLE FROM GENERAL FUND	106847882.50	0.00	10224761.23	48675.00	117023968.73	0.00
Total			372105936.75	372105936.75	350169476.90	350169476.90	489031232.44	489031232.44

11/2/19
 Assistant Commissioner
 (Accounts)
 Erode City Municipal Corporation

11/2/19
 Deputy Director
 Local Fund Audit,
 Erode City Municipal Corporation
 Erode

ERODE CITY MUNICIPAL CORPORATION

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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;

Generated Date :05-Feb-2019 16:00

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
Income				
110	Tax Revenue	<u>I-1</u>	47131527.29	0
140	Fees & User Charges	<u>I-4</u>	2060.00	0
171	Interest Earned	<u>I-8</u>	118411.00	0
Total			47251998.29	0
Expenditure				
210	Establishment Expenses	<u>I-10</u>	38108302.00	0
220	Administrative Expenses	<u>I-11</u>	261966.13	0
230	Operations & Maintenance	<u>I-12</u>	15963.00	0
240	Interest & Finance Charges	<u>I-13</u>	1291.70	0
270	Provisions and Write off	<u>I-16</u>	277428.40	0
272	Depreciation		12437447.00	0
280	Prior Period Item	<u>I-18</u>	-3021216.00	0
Total			48081182.23	0
3109002-Gross Deficit of Expenditure over Income			829183.94	0

ERODE CITY MUNICIPAL CORPORATION
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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;

Generated Date :05-Feb-2019 16:01

Code No	Description of items	Current Year Amount	Previous Year Amount
Income			
1100601	Education Tax - Residential	41663166.08	0
1100602	Education Tax - Commercial	3300026.00	0
1100603	Education Tax - Industrial	766471.00	0
1100604	Education Tax - Vacant Sites	1401864.21	0
1408003	Misc. Recoveries	2060.00	0
1711001	INTEREST FROM BANK	118411.00	0
Total		47251998.29	0
Expenditure			
2104006	Other Contribution to Municipal Employees	38108302.00	0
2201101	ELECTRICITY CONSUMPTION CHARGES FOR OFFICE BUILDINGS	261956.00	0
2208003	OTHER EXPENSESE	10.13	0
2301003	POWER CHARGES FOR STREET LIGHTS	14999.00	0
2305109	MAINTENANCE EXPENSES - SCHOOLS	964.00	0
2407001	BANK CHARGES	1291.70	0
2701001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS -	277428.40	0
2722001	DEPRECIATION - BUILDINGS	10299609.00	0
2723001	DEPRECIATION - ROADS & BRIDGES	269108.00	0
2724001	DEPRECIATION - PLANT & MACHINERY	57322.00	0
2727001	DEPRECIATION - FURNITURE, FIXTURES, FITTINGS AND ELECTRICAL	1811408.00	0
2801001	Taxes	-3021216.00	0
Total		48081182.23	0
3109002-Gross Surplus of Income over Expenditure		829183.94	0

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 : 05-Feb-2019 15:59:45

Code No	Description of items	Schedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
Liabilities				
310	Municipal (General) Fund	B-1	177054388.01	196045187.06
311	Earmarked Funds	B-2	139378914.00	101270612.00
312	Reserves	B-3	1.00	1.00
320	Grants , Contribution for specific purposes	B-4	398000.00	398000.00
340	Deposits Received	B-7	3777985.00	3649081.00
350	Other Liabilities	B-9	952966.80	952966.80
360	Provisions	B-10	1968706.40	1691278.00
Total			323530961.21	304007125.86
Assets				
410	Fixed Assets	B-11	275413804.01	236563847.00
411	Accumulated Depreciation		-63280120.00	-50842673.00
412	Capital Work - in - progress		0.00	741655.00
431	Sundry Debtors (Receivables)	B-15	29050588.93	13416714.00
450	Cash and Bank balance	B-17	15249014.28	13353151.98
460	Loans, Advances and Deposits	B-18	1184133.26	1184133.26
470	Other Assets	B-19	65913540.73	71437454.50
Total			323530961.21	285854282.74

Balance Sheet

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Printed Date : 05-Feb-2019 15:56:56

Code No	Description of items	Shedule No.	Current Year	Previous Year Amount(₹)
Liabilities				
3109001	ACCUMULATED SURPLUS / DEFICIT		177054388.01	196045187.06
3109002	INCOME AND EXPENDITURE ACCOUNT		0.00	0.00
3111001	CONTRIBUTION FROM MUNICIPAL FUND		139378914.00	101270612.00
3121101	CAPITAL RESERVE		1.00	1.00
3203001	CONTRIBUTIONS FROM THE GOVERNMENT		398000.00	398000.00
3401001	Tender Deposit - Contractors.		3769051.00	3640147.00
3402001	Security Deposit - Lease		8078.00	8078.00
3408001	DEPOSITS - OTHERS		856.00	856.00
3501001	POWER CHARGES - PAYABLE - STREET LIGHTS		0.00	0.00
3501003	ACCOUNTS PAYABLE - CONTRACTORS		0.00	0.00
3501005	ACCOUNTS PAYABLE EXPENSES		0.00	0.00
3501008	OTHERS PAYABLE		7023.00	7023.00
3501101	SALARIES & WAGES PAYABLE		0.00	0.00
3501106	Other Payables		0.00	0.00
3502012	H.B.A.SPECIAL F.B.F. SUBSCRIPTION		5750.00	5750.00
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS		76488.00	76488.00
3502014	OTHER RECOVERIES		8192.00	8192.00
3502015	VAT - PAYABLE		0.00	0.00
3502017	SERVICE TAX PAYABLE		0.00	0.00
3502025	Manual Workers Genenral Welfare Fund		0.00	0.00
3502033	SGST - PAYABLE		0.00	0.00
3504101	ADVANCE COLLECTION OF PROPERTY TAX		855513.80	855513.80
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REV		1968706.40	1691278.00
Total			323530961.21	304007125.86

Balance Sheet

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Assets			
4101001	LAND -GROSS BLOCK	7911.01	7911.01
4102001	BUILDINGS - GROSS BLOCK	261870112.00	224010155.00
4103003	ROADS & PAVEMENTS - CONCRETE - GROSS BLO	832500.00	832500.00
4103005	ROADS & PAVEMENTS - OTHERS - GROSS BLOCK	990000.00	0.00
4104002	TOOLS & PLANT - GROSS BLOCK	993237.00	993237.00
4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BL	9390183.00	9390183.00
4107003	ELECTRICAL INSTALLATIONS -OTHERS - GROSS B	1329861.00	1329861.00
4112001	BUILDINGS - ACCUMULATED DEPRECIATION	-56381221.00	-46081612.00
4113003	ROADS & PAVEMENTS - CONCRETE - ACCUMULA	-767678.00	-746070.00
4113005	ROADS & PAVEMENTS - OTHERS - ACCUMULATE	-247500.00	0.00
4114002	TOOLS & PLANT - ACCUMULATED DEPRECIATION	-821271.00	-763949.00
4117001	FURNITURE, FIXTURES & FITTINGS - ACCUMULA	-4169179.00	-2428844.00
4117003	ELECTRICAL INSTALLATIONS - OTHERS - ACCUM	-893271.00	-822198.00
4121001	PROJECTS - IN - PROGRESS ACCOUNT	0.00	741655.00
4122001	PROJECTS - IN - PROGRESS ACCOUNT	0.00	0.00
4311917	Education Tax - Recoverable - Residential - Curre	15135024.07	2809838.00
4311918	Education Tax - Recoverable - Commercial - Curre	0.00	240102.00
4311919	Education Tax - Recoverable - Industrial - Curre	0.00	68686.00
4311920	Education Tax - Recoverable - Vacant Site - Curre	1010041.88	214594.00
4311921	Education Tax - Recoverable - Residential - Arrea	10074865.36	9729395.00
4311922	Education Tax - Recoverable - Commercial - Arrea	240188.00	6507.00
4311923	Education Tax - Recoverable - Industrial - Arrear	135338.00	66652.00
4311924	Education Tax - Recoverable - Vacant Sites - Arrea	2396656.62	222465.00
4314037	MATERIALS COST RECOVERABLE A/C - CONTRAC	0.00	0.00
4314040	Misc. Recovery	58475.00	58475.00
4501001	Cash Account	492899.00	0.00

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4502106	PAYMENT ACCOUNT - REVENUE		0.00	0.00
4502117	GENERAL BANK ACCOUNT - SCHEME GRANTS - M		0.00	0.00
4502129	ELEMENTARY EDUCATION BANK		4880366.34	5075407.04
4502130	ELEMENTARY EDUCATION FUND - TREASURY		615480.31	615480.31
4502154	PAYMENT ACCOUNT-RF-ZONE-4		0.00	0.00
4502172	EE-Zone-1-old-IOB17577		0.00	0.00
4502173	EE-Zone-2-old-IOB14113		52728.13	52728.13
4502174	EE-Zone-3-old-IOB14857		-7325.00	-7325.00
4502175	EE-Zone-4-old-IOB07477		0.00	0.00
4502201	COLLECTION ACCOUNT - RF COLLECTION		0.00	0.00
4502211	ELEMENTARY EDUCATION FUND - RECEIPT-PAY		9214865.50	7616861.50
4502501	Online Payment		0.00	0.00
4601001	FESTIVAL ADVANCE		73111.00	73111.00
4601009	MARRIAGE ADVANCE		2750.00	2750.00
4604003	ADVANCE TO PWD / HIGHWAYS/ T.N. CONSTRU		960347.00	960347.00
4605001	HANDLOOM ADVANCE		2057.76	2057.76
4605010	Advance Recoverable Expenses		123332.50	123332.50
4606001	DEPOSITS - RECOVERABLE:		22535.00	22535.00
4702001	PAYABLE TO WATER SUPPLY AND DRINAGE FUN		-2700000.00	-200000.00
4702002	PAYABLE TO ELEMENTARY EDUCATION FUND		0.00	0.00
4702003	PAYABLE TO GENERAL FUND		-48410428.00	-35210428.00
4702006	RECEIVABLE FROM GENERAL FUND		117023968.73	106847882.50
Total			323530961.21	285854282.74

[Signature]
 Assistant Commissioner
 (Accounts)
 Erode City Municipal Corporation

[Signature]
 Deputy Director
 Local Fund Audit,
 Erode City Municipal Corporation