

Thiruvannamalai Municipality Education Fund

Trial Balance as On 31-03-2018

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 - Residential		7293174.00		7293174.00
1100604			Education Tax - Vacant Sites		362581.00		362581.00
1711001			Interest from Bank		215022.00		215022.00
2305109			Maintenance expenses - Schools	396000.00		396000.00	
2701001			Provision for Doubtful Collection of Rev	134519.00		134519.00	
2722001			Depreciation - Buildings	1197980.00		1197980.00	
2723001			Depreciation - Roads & Bridges	126571.00		126571.00	
2724001			Depreciation - Plant & machinery	313884.00		313884.00	
2727001			Depreciation - Furniture, Fixtures, Fitt	18662.00		18662.00	
2801001			Taxes		717902.00		717902.00
2804001			Prior Year Income		961020.00		961020.00
3101001		4252394.00	Municipal Fund				4252394.00
3109001		57030556.18	Accumulated Surplus / Deficit				57030556.18
3111001		14865166.00	Contribution from Municipal Fund				14865166.00
3203001		6162546.00	Contributions from the Government				6162546.00
3401001		583989.00	Tender Deposit - Contractors.	604039.00	20050.00		
3408002		24131.00	Deposits- Others				24131.00

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3501003		1468772.00	Accounts Payable - Contractors	1334513.00	1334513.00		1468772.00
3501008		257465.00	Others Payable				257465.00
3502001		10456.00	Provident Fund Recoveries				10456.00
3502013		220859.00	Income Tax Deductions - Contractors	24511.00	24511.00		220859.00
3502014		63110.00	Other Recoveries				63110.00
3502015		254438.00	VAT - Payable	3800.00	3800.00		254438.00
3502025			Manual Workers Genenral Welfare Fund		10954.00		10954.00
3502032			GST	97610.00	97610.00		
3504101		179255.00	Advance Collection of Property Tax				179255.00
4101001	27661911.00		Land -GROSS BLOCK			27661911.00	
4102001	36508088.00		Buildings - GROSS BLOCK	1095438.00		37603526.00	
4103003	3884649.00		Roads & Pavements - Concrete - GROSS BLO			3884649.00	
4104001	526806.00		Plant and Machinerries - GROSS BLOCK			526806.00	
4104002	4404620.00		Tools & Plant - GROSS BLOCK			4404620.00	
4107001	8905844.00		Furniture Fixtures and Fittings - GROSS			8905844.00	
4107002	401842.00		Electrical Installations - Lamps / Tube		401841.00	1.00	
4107003	1002035.00		Electrical Installations -Others - GROSS		1002034.00	1.00	

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4112001		12738495.00	Buildings - Accumulated Depreciation		1197980.00		13936475.00
4113003		3378365.00	Roads & Pavements - Concrete - Accumulat		126571.00		3504936.00
4114001		519724.00	Plant & Machinery - Accumulated Deprecia		1770.00		521494.00
4114002		3156164.00	Tools & Plant - Accumulated depreciation		312114.00		3468278.00
4117001		8831200.00	Furniture, Fixtures & Fittings - Accumul		18661.00		8849861.00
4117002		574749.00	Electircal Installations - Lamps & Tube	574749.00	1.00		1.00
4117003		1018686.00	Electircal Installations - Others - Acc	1018686.00			
4121001	9562123.00		Projects - in - progress Account	1095438.00	1095438.00	9562123.00	
4122001	3279840.00		Projects - in - progress Account			3279840.00	
4311917			Education Tax - Recoverable - Residentia	7293174.00	3240480.00	4052694.00	
4311920			Education Tax - Recoverable - Vacant Sit	362581.00	39548.00	323033.00	
4311921	5471084.00		Education Tax - Recoverable - Residentia		1062008.00	4409076.00	
4311924	1972469.00		Education Tax - Recoverable - Vacant Sit	717902.00	212844.00	2477527.00	
4321001		1226919.00	Provision for outstanding Property Taxes	771460.00	134519.00		589978.00
4501001	39136.00		General Fund - Cash Account	3618927.00	3587977.00	70086.00	
4502116	121996.00		Try A/c III			121996.00	
4502120	603147.18		Elementary Education - IOB - 53576	5503.00		608650.18	

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4502121	4009563.00		Elementary Education - IB - 6416459335	4682087.00	1480484.00	7211166.00	
4606001	500.00		Deposits - Recoverable:			500.00	
4702006	8461786.00		Receivable from General fund	51362.00	583989.00	7929159.00	
	116817439.18	116817439.18	Grand Total	25539396.00	25539396.00	125220824.18	125220824.18

Thiruvannamalai Municipality Education Fund

Income and Expenditure as on 2017-2018

A/c Code	Expenditure Particular	Amount	A/c Code	Income Particular	Amount
E1	Establishment Expenses		I1	Tax Revenue	
E2	Administrative Expenses		1100601	Education Tax - Residential	7293174.00
E3	Operations & Maintenance		1100604	Education Tax - Vacant Sites	362581.00
2305109	Maintenance expenses - Schools	396000.00		-----	
	-----		Total	Tax Revenue	7655755.00
Total	Operations & Maintenance	396000.00		-----	
	-----		I2	Assigned Revenues & Compensati	
E4	Interest & Finance Charges		I3	Rental Income from Municipal P	
E5	Programme Expenses		I4	Fees & User Charges	
E6	Grants, Contribution and Subsi		I5	Sale & Hire Charges	
E7	Provisions and Write off		I6	Revenue Grants, Contribution a	
2701001	Provision for Doubtful Collect	134519.00	I7	Income from Investments	
	-----		I8	Interest Earned	
Total	Provisions and Write off	134519.00	1711001	Interest from Bank	215022.00
	-----			-----	
E8	Miscellaneous Expenses		Total	Interest Earned	215022.00
E9	Depreciation			-----	
2722001	Depreciation - Buildings	1197980.00	I9	Other Income	
2723001	Depreciation - Roads & Bridges	126571.00			
2724001	Depreciation - Plant & machine	313884.00			

Thiruvannamalai Municipality Education Fund

Income and Expenditure as on

2017-2018

A/c Code	Expenditure Particular	Amount	A/c Code	Income Particular	Amount
2727001	Depreciation - Furniture, Fixt -----	18662.00			
Total	Depreciation -----	1657097.00			
E10	Prior Period Item				
2801001	Taxes	-717902.00			
2804001	Prior Year Income -----	-961020.00			
Total	Prior Period Item -----	-1678922.00			
E11	Transfer to Reserve Funds				
		7870777.00			7870777.00

Thiruvannamalai Municipality Education
Fund

Balance Sheet as on 31-03-2018

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
	RESERVES & SURPLUS			FIXED ASSETS	
310	Municipal (General) Fund	64392639.18	410	Fixed Assets	82987358.00
311	Earmarked Funds	14865166.00	411	LESS - Accumulated Depreciat	-30281045.00
312	Reserves			Net Block	52706313.00
	Total Reserves & Surplus	19117560.00	412	Capital Work - in - progress	12841963.00
320	Grants , Contribution for specific purposes	6162546.00		Total Fixed Assets	65548276.00
330	Secured Loans			INVESTMENTS	
331	Unsecured Loans		420	Investments - General Fund	
	Total Loans		421	Investments - Other Funds	
	CURRENT LIABILITIES AND PROVISIONS			Total Investments	
340	Deposits Received	24131.00		CURRENT ASSETS, LOANS and ADV	
341	Deposit works		430	Stock - in- hand	
350	Other Liabilities	2465309.00	431	Sundry Debtors (Receivables)	11262330.00
360	Provisions		432	LESS - Accumulated Provision	-589978.00
	Total Liabilities and Provisions	2489440.00		Net Amount Outstanding	10672352.00
			440	Pre-paid Expenses	
			450	Cash and Bank balance	8011898.18
			460	Loans, Advances and Deposits	500.00
			461	LESS - Accumulated Aagainst I	
				Net Amount Outstanding	500.00
				Total Current Assets, Loans a	18684750.18

Thiruvannamalai Municipality Education
Fund

Balance Sheet as on 31-03-2018

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
			470	Other Assets	7929159.00
			480	Miscellaneous Expenditure to	
		92162185.18			92162185.18

Inspector
Local Fund Audit

Commissioner
Thiruvannamalai Municipality Education Fund