

Ranipettai Municipality Elementary Education Fund

Opening Balance as on 01/04/2018

A/C Code	Nature of Transaction	Debit Amount	Credit Amount
3109001	Accumulated Surplus / Deficit		64723369.44
3111001	Contribution from Municipal Fund		10863905.00
3111003	Capital fund		13757006.00
3401001	Tender Deposit - Contractors.		124181.00
3408002	Deposits- Others		1247911.00
3501008	Others Payable		9779.00
3502013	Income Tax Deductions - Contractors		3233.00
3502014	Other Recoveries	1188.00	
3502015	VAT - Payable		43164.00
3502025	Manual Workers Genenral Welfare Fund		14000.00
3504101	Advance Collection of Property Tax		1230125.00
4101001	Land -GROSS BLOCK	2208833.00	
4102001	Buildings - GROSS BLOCK	28773923.00	
4103201	Water Supply - Head Works, OHT etc. and Water Supply Mains - GROSS BLOCK	245001.00	
4103202	Ground Water Wells/ Deep Bore Wells - GROSS BLOCK	1524389.00	
4107001	Furniture Fixtures and Fittings - GROSS BLOCK	434907.00	
4112001	Buildings - Accumulated Depreciation		6960254.00
4113201	Head Works, OHT etc. Water supply Mains - Accumalated Depreciaition		51683.00
4113202	Ground Water Wells/ Deep Bore Wells - Accumalated Depreciation		195263.00

Ranipettai Municipality Elementary Education Fund

Opening Balance as on 01/04/2018

A/C Code	Nature of Transaction	Debit Amount	Credit Amount
4117001	Furniture, Fixtures & Fittings - Accumulated Depreciations		521608.00
4208001	Fixed Deposit	13834248.00	
4311921	Education Tax - Recoverable - Residential - Arrears	3704981.00	
4311924	Education Tax - Recoverable - Vacant Sites - Arrears	351727.00	
4314033	Interest Accrued on Fixed Deposit/ Dividend due on shares	282556.00	
4321001	Provision for outstanding Property Taxes		211823.00
4501001	General Fund - Cash Account	82829.00	
4502116	Try A/c III	22719.89	
4502120	EEF -State Bank of India A/c No 1148034087	4683423.55	
4605010	Advance Recovery	3540924.00	
4606001	Deposits - Recoverable:	1600.00	
4702006	Receivable from General fund	40264055.00	
		99957304.44	99957304.44

Inspector
Local Fund Audit

Commissioner
Ranipettai Municipality Elementary Education Fund

Ranipettai Municipality Elementary Education Fund

Trial Balance as On 31/03/19

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		10553868.00		10553868.00
1100604			Education Tax - Vacant Sites		211062.00		211062.00
1701001			Interest on Investments / Fixed Deposits		877027.00		877027.00
1711001			Interest from Bank		168009.00		168009.00
2308011			Running expenses of schools	582920.00		582920.00	
2407001			Bank charges	13840.00		13840.00	
2701001			Provision for Doubtful Collection of Rev	60198.00		60198.00	
2722001			Depreciation - Buildings	1090683.00		1090683.00	
2723201			Depreciation - Waterways	83569.00		83569.00	
2801001			Taxes		275314.00		275314.00
2804001			Prior Year Income		1251468.00		1251468.00
2808001			Prior year Expenses	60299.00		60299.00	
3109001		64723369.44	Accumulated Surplus / Deficit				64723369.44
3111001		10863905.00	Contribution from Municipal Fund				10863905.00
3111003		13757006.00	Capital fund				13757006.00
3401001		124181.00	Tender Deposit - Contractors.		60299.00		184480.00
3408002		1247911.00	Deposits- Others	1247911.00			

Ranipettai Municipality Elementary Education Fund

Trial Balance as On 31/03/19

A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
3501003			Accounts Payable - Contractors	527630.00	577092.00		49462.00
3501008		9779.00	Others Payable				9779.00
3502013		3233.00	Income Tax Deductions - Contractors	2645.00	5828.00		6416.00
3502014	1188.00		Other Recoveries			1188.00	
3502015		43164.00	VAT - Payable				43164.00
3502025		14000.00	Manual Workers Genenral Welfare Fund				14000.00
3504101		1230125.00	Advance Collection of Property Tax				1230125.00
4101001	2208833.00		Land -GROSS BLOCK			2208833.00	
4102001	28773923.00		Buildings - GROSS BLOCK			28773923.00	
4103201	245001.00		Water Supply - Head Works, OHT etc. and			245001.00	
4103202	1524389.00		Ground Water Wells/ Deep Bore Wells - GR			1524389.00	
4107001	434907.00		Furniture Fixtures and Fittings - GROSS			434907.00	
4112001		6960254.00	Buildings - Accumulated Depreciation		1090683.00		8050937.00
4113201		51683.00	Head Works, OHT etc. Water supply Mains		7350.00		59033.00
4113202		195263.00	Ground Water Wells/ Deep Bore Wells - Ac		76219.00		271482.00
4117001		521608.00	Furniture, Fixtures & Fittings - Accumul				521608.00
4208001	13834248.00		Fixed Deposit	7786164.00		21620412.00	

Ranipettai Municipality Elementary Education Fund

Trial Balance as On 31/03/19

A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
4311917			Education Tax - Recoverable - Residentia	10553868.00	4317070.00	6236798.00	
4311920			Education Tax - Recoverable - Vacant Sit	211062.00	42196.00	168866.00	
4311921	3704981.00		Education Tax - Recoverable - Residentia	128618.00	944262.00	2889337.00	
4311924	351727.00		Education Tax - Recoverable - Vacant Sit	146696.00	161412.00	337011.00	
4314033	282556.00		Interest Accrued on Fixed Deposit/ Dived	373419.00	282556.00	373419.00	
4321001		211823.00	Provision for outstanding Property Taxes	3557.00	60198.00		268464.00
4501001	82829.00		General Fund - Cash Account	2114889.00	2162611.00	35107.00	
4502116	22719.89		Try A/c III	1029.00		23748.89	
4502120	4683423.55		EEF -State Bank of India A/c No 11480340	5662893.00	7527366.00	2818950.55	
4605010	3540924.00		Advance Recovery			3540924.00	
4606001	1600.00		Deposits - Recoverable:			1600.00	
4702006	40264055.00		Receivable from General fund			40264055.00	
	99957304.44	99957304.44	Grand Total	30651890.00	30651890.00	113389978.44	113389978.44

Income and Expenditure as on 2018-2019

Ranipettai Municipality Elementary Education Fund

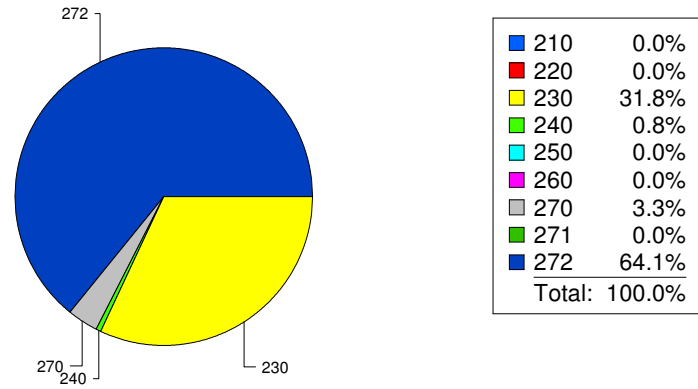
Code	INCOME	Amount
110	Tax Revenue	10764930.00
120	Assigned Revenues & Compensations	
130	Rental Income from Municipal Properties	
140	Fees & User Charges	
150	Sale & Hire Charges	
160	Revenue Grants, Contribution and Subsidies	
170	Income from Investments	877027.00
171	Interest Earned	168009.00
180	Other Income	
A	Total Income	11809966.00
Code	EXPENDITURE	Amount
210	Establishment Expenses	0.00
220	Administrative Expenses	0.00
230	Operations & Maintenance	582920.00
240	Interest & Finance Charges	13840.00
250	Programme Expenses	0.00
260	Grants, Contribution and Subsidies	0.00
270	Provisions and Write off	60198.00
271	Miscellaneous Expenses	0.00
272	Depreciation	1174252.00
B	Total Expenditure	1831210.00

A - B	Gross Surplus/(Deficit) of Income over Expenditure	9,978,756.00
280	ADD : Prior Period Item	1,466,483.00
290	LESS: Transfer to Reserve Funds	0.00
	Net Balance Being Surplus/Deficit Carried Over	11,445,239.00

Ranipettai Municipality Elementary Educ

Income and Expenditure as on 2018-2019

EXPENDITURE

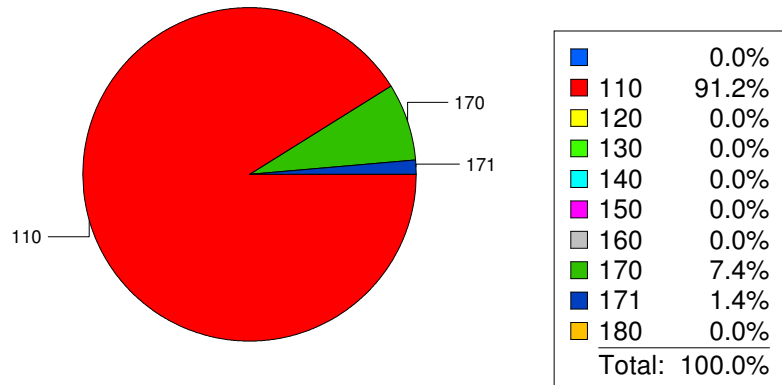


Account Code	Particulars	Amount
210	Establishment Expenses	0.00
220	Administrative Expenses	0.00
230	Operations & Maintenance	582920.00
240	Interest & Finance Charge	13840.00
250	Programme Expenses	0.00
260	Grants, Contribution and	0.00
270	Provisions and Write off	60198.00
271	Miscellaneous Expenses	0.00
272	Depreciation	1174252.00
Total		1831210.00

Ranipettai Municipality Elementary Educat

Income and Expenditure as on 2018-2019

Income



Account Code	Particulars	Amount
110	Tax Revenue	10764930.00
120	Assigned Revenues & Comp	0.00
130	Rental Income from Munic	0.00
140	Fees & User Charges	0.00
150	Sale & Hire Charges	0.00
160	Revenue Grants, Contribu	0.00
170	Income from Investments	877027.00
171	Interest Earned	168009.00
180	Other Income	0.00
	Total	11809966.00

Ranipettai Municipality Elementary Education Fund

Income and Expenditure as on 2018-2019

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	10553868.00
E3	Operations & Maintenance		1100604	Education Tax - Vacant Sites	211062.00
2308011	Running expenses of schools	582920.00		-----	
	-----		Total	Tax Revenue	10764930.00
Total	Operations & Maintenance	582920.00		-----	
	-----		I2	Assigned Revenues & Compensati	
E4	Interest & Finance Charges		I3	Rental Income from Municipal P	
2407001	Bank charges	13840.00	I4	Fees & User Charges	
	-----		I5	Sale & Hire Charges	
Total	Interest & Finance Charges	13840.00	I6	Revenue Grants, Contribution a	
	-----		I7	Income from Investments	
E5	Programme Expenses		1701001	Interest on Investments / Fixe	877027.00
E6	Grants, Contribution and Subsi			-----	
E7	Provisions and Write off		Total	Income from Investments	877027.00
2701001	Provision for Doubtful Collect	60198.00		-----	
	-----		I8	Interest Earned	
Total	Provisions and Write off	60198.00	1711001	Interest from Bank	168009.00
	-----			-----	
E8	Miscellaneous Expenses		Total	Interest Earned	168009.00

Ranipettai Municipality Elementary Education Fund

Income and Expenditure as on

2018-2019

A/c Code	Expenditure Particular	Amount	A/c Code	Income Particular	Amount
E9	Depreciation			-----	
2722001	Depreciation - Buildings	1090683.00	I9	Other Income	
2723201	Depreciation - Waterways	83569.00			

Total	Depreciation	1174252.00			

E10	Prior Period Item				
2801001	Taxes	-275314.00			
2804001	Prior Year Income	-1251468.00			
2808001	Prior year Expenses	60299.00			

Total	Prior Period Item	-1466483.00			

E11	Transfer to Reserve Funds				
3109001	Accumulated Surplus	11445239.00			
		11809966.00			11809966.00

Ranipettai Municipality Elementary
Education Fund

Balance Sheet as on 31/03/19

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
	RESERVES & SURPLUS			FIXED ASSETS	
310	Municipal (General) Fund	76168608.44	410	Fixed Assets	33187053.00
311	Earmarked Funds	24620911.00	411	LESS - Accumulated Depreciat	-8903060.00
312	Reserves			Net Block	24283993.00
	Total Reserves & Surplus	24620911.00	412	Capital Work - in - progress	
320	Grants , Contribution for specific purposes			Total Fixed Assets	24283993.00
330	Secured Loans			INVESTMENTS	
331	Unsecured Loans		420	Investments - General Fund	21620412.00
	Total Loans		421	Investments - Other Funds	
	CURRENT LIABILITIES AND PROVISIONS			Total Investments	21620412.00
340	Deposits Received	184480.00		CURRENT ASSETS, LOANS and ADV	
341	Deposit works		430	Stock - in- hand	
350	Other Liabilities	1351758.00	431	Sundry Debtors (Receivables)	10005431.00
360	Provisions		432	LESS - Accumulated Provision	-268464.00
	Total Liabilities and Provisions	1536238.00		Net Amount Outstanding	9736967.00
			440	Pre-paid Expenses	
			450	Cash and Bank balance	2877806.44
			460	Loans, Advances and Deposits	3542524.00
			461	LESS - Accumulated Aagainst I	
				Net Amount Outstanding	3542524.00
				Total Current Assets, Loans a	16157297.44

Ranipettai Municipality Elementary
Education Fund

Balance Sheet as on 31/03/19

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
			470	Other Assets	40264055.00
		102325757.44			102325757.44

Inspector
Local Fund Audit

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Ranipettai Municipality Elementary Education Fund

Ranipettai Municipality Elementary
Education Fund

Balance Sheet as on 31/03/19

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
L2	Earmarked Funds		A1	Fixed Assets	
3111001	Contribution from Municipal Fund	10863905.00	4101001	Land -GROSS BLOCK	2208833.00
3111003	Capital fund	13757006.00	4102001	Buildings - GROSS BLOCK	28773923.00
	-----		4103201	Water Supply - Head Works, O	245001.00
Total	Earmarked Funds	24620911.00	4103202	Ground Water Wells/ Deep Bor	1524389.00
	-----		4107001	Furniture Fixtures and Fitti	434907.00
L7	Deposits Received			-----	
3401001	Tender Deposit - Contractors.	184480.00	Total	Fixed Assets	33187053.00
	-----			-----	
Total	Deposits Received	184480.00	A2	Accumulated Depreciation	
	-----		4112001	Buildings - Accumulated Depr	-8050937.00
L9	Other Liabilities		4113201	Head Works, OHT etc. Water s	-59033.00
3501003	Accounts Payable - Contractors	49462.00	4113202	Ground Water Wells/ Deep Bor	-271482.00
3501008	Others Payable	9779.00	4117001	Furniture, Fixtures & Fittin	-521608.00
3502013	Income Tax Deductions - Contractors	6416.00		-----	
3502014	Other Recoveries	-1188.00	Total	Accumulated Depreciation	-8903060.00
3502015	VAT - Payable	43164.00		-----	
3502025	Manual Workers Genenral Welfare Fund	14000.00	A4	Investments - General Fund	
3504101	Advance Collection of Property Tax	1230125.00	4208001	Fixed Deposit	21620412.00
	-----			-----	

Ranipettai Municipality Elementary
Education Fund

Balance Sheet as on 31/03/19

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
Total	Other Liabilities	1351758.00	Total	Investments - General Fund	21620412.00
	-----			-----	
3109001	Accumulated Surplus	76168608.44	A7	Sundry Debtors (Receivables)	
			4311917	Education Tax - Recoverable	6236798.00
			4311920	Education Tax - Recoverable	168866.00
			4311921	Education Tax - Recoverable	2889337.00
			4311924	Education Tax - Recoverable	337011.00
			4314033	Interest Accrued on Fixed De	373419.00

			Total	Sundry Debtors (Receivables)	10005431.00

			A8	Accumulated Provisions again	
			4321001	Provision for outstanding Pr	-268464.00

			Total	Accumulated Provisions again	-268464.00

			A10	Cash and Bank balance	
			4501001	General Fund - Cash Account	35107.00
			4502116	Try A/c I I I	23748.89
			4502120	EEF -State Bank of India A/c	2818950.55

			Total	Cash and Bank balance	2877806.44

Ranipettai Municipality Elementary
Education Fund

Balance Sheet as on 31/03/19

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount

			A11	Loans, Advances and Deposits	
			4605010	Advance Recovery	3540924.00
			4606001	Deposits - Recoverable:	1600.00

			Total	Loans, Advances and Deposits	3542524.00

			A13	Other Assets	
			4702006	Receivable from General fund	40264055.00

			Total	Other Assets	40264055.00

		102325757.44			102325757.44

Inspector
Local Fund Audit

Commissioner
Ranipettai Municipality Elementary Education Fund

Ranipettai Municipality Elementary Education Fund Accumulated Surplus/Deficit Account

A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
3109001	Net Surplus Transferred to Current year B/S	76168608.44	3109001	Accumulated Surplus from Previous B/S	64723369.44
			3109001	Surplus From Current Year I&E A/c	11445239.00
		76168608.44			76168608.44

Inspector
Local Fund Audit

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