

**Ranipettai Municipality Elementary Education Fund**

Opening Balance as on 01/04/2019

<b>A/C Code</b>	<b>Nature of Transaction</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
3109001	Accumulated Surplus / Deficit		76168608.44
3111001	Contribution from Municipal Fund		10863905.00
3111003	Capital fund		13757006.00
3401001	Tender Deposit - Contractors.		184480.00
3501003	Accounts Payable - Contractors		49462.00
3501008	Others Payable		9779.00
3502013	Income Tax Deductions - Contractors		6416.00
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		8050937.00
4113201	Head Works, OHT etc. Water supply Mains - Accumalated Depreciaition		59033.00
4113202	Ground Water Wells/ Deep Bore Wells - Accumalated Depreciation		271482.00

**Ranipettai Municipality Elementary Education Fund**

**Opening Balance as on 01/04/2019**

<b>A/C Code</b>	<b>Nature of Transaction</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
4117001	Furniture, Fixtures & Fittings - Accumulated Depreciations		521608.00
4208001	Fixed Deposit	21620412.00	
4311921	Education Tax - Recoverable - Residential - Arrears	9126135.00	
4311924	Education Tax - Recoverable - Vacant Sites - Arrears	505877.00	
4314033	Interest Accrued on Fixed Deposit/ Dividend due on shares	373419.00	
4321001	Provision for outstanding Property Taxes		268464.00
4501001	General Fund - Cash Account	35107.00	
4502116	Try A/c III	23748.89	
4502120	EEF -State Bank of India A/c No 1148034087	2818950.55	
4605010	Advance Recovery	3540924.00	
4606001	Deposits - Recoverable:	1600.00	
4702006	Receivable from General fund	40264055.00	
		<b>111498469.44</b>	<b>111498469.44</b>

**Inspector**  
Local Fund Audit

**Commissioner**  
Ranipettai Municipality Elementary Education Fund

**Ranipettai Municipality Elementary Education Fund**

Trial Balance as On 31-03-2020

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		5772249.00		5772249.00
1100604			Education Tax - Vacant Sites		235430.00		235430.00
1701001			Interest on Investments / Fixed Deposits		1630615.00		1630615.00
1711001			Interest from Bank		194932.00		194932.00
2407001			Bank charges	11682.00		11682.00	
2701001			Provision for Doubtful Collection of Rev	59136.00		59136.00	
2722001			Depreciation - Buildings	1036149.00		1036149.00	
2723201			Depreciation - Waterways	83569.00		83569.00	
2801001			Taxes	3955231.00	167584.00	3787647.00	
2804001			Prior Year Income		13828.00		13828.00
2808001			Prior year Expenses	1175077.00		1175077.00	
3109001		76168608.44	Accumulated Surplus / Deficit				76168608.44
3111001		10863905.00	Contribution from Municipal Fund				10863905.00
3111003		13757006.00	Capital fund				13757006.00
3401001		184480.00	Tender Deposit - Contractors.				184480.00
3501003		49462.00	Accounts Payable - Contractors				49462.00
3501008		9779.00	Others Payable				9779.00

**Ranipettai Municipality Elementary Education Fund**

Trial Balance as On 31-03-2020

A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
3502013		6416.00	Income Tax Deductions - Contractors	2514.00			3902.00
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	861035.00	1811634.00		2180724.00
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		8050937.00	Buildings - Accumulated Depreciation		1036149.00		9087086.00
4113201		59033.00	Head Works, OHT etc. Water supply Mains		7350.00		66383.00
4113202		271482.00	Ground Water Wells/ Deep Bore Wells - Ac		76219.00		347701.00
4117001		521608.00	Furniture, Fixtures & Fittings - Accumul				521608.00
4208001	21620412.00		Fixed Deposit	21530435.00	9576917.00	33573930.00	
4311917			Education Tax - Recoverable - Residentia	5772249.00	4279305.00	1492944.00	
4311920			Education Tax - Recoverable - Vacant Sit	235430.00	43090.00	192340.00	

**Ranipettai Municipality Elementary Education Fund**

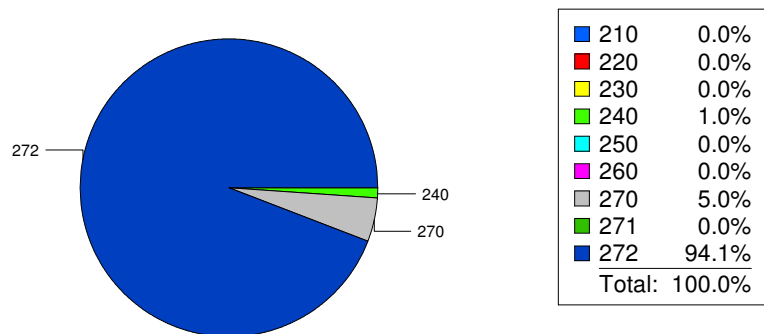
Trial Balance as On 31-03-2020

A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
4311921	9126135.00		Education Tax - Recoverable - Residentia		5791252.00	3334883.00	
4311924	505877.00		Education Tax - Recoverable - Vacant Sit	167584.00	188133.00	485328.00	
4314033	373419.00		Interest Accrued on Fixed Deposit/ Dived	413029.00	373419.00	413029.00	
4321001		268464.00	Provision for outstanding Property Taxes	13828.00	59136.00		313772.00
4501001	35107.00		General Fund - Cash Account	1917442.00	1952549.00		
4502116	23748.89		Try A/c III	528.00		24276.89	
4502120	2818950.55		EEF -State Bank of India A/c No 11480340	18245179.00	20014196.00	1049933.55	
4605010	3540924.00		Advance Recovery			3540924.00	
4606001	1600.00		Deposits - Recoverable:			1600.00	
4702006	40264055.00		Receivable from General fund	93890.00	2350000.00	38007945.00	
	111498469.44	111498469.44	<b>Grand Total</b>	55573987.00	55573987.00	121458634.44	121458634.44

## Ranipettai Municipality Elementary Educ

Income and Expenditure as on 2019-2020

### EXPENDITURE



Account Code	Particulars	Amount
210	Establishment Expenses	0.00
220	Administrative Expenses	0.00
230	Operations & Maintenance	0.00
240	Interest & Finance Charge	11682.00
250	Programme Expenses	0.00
260	Grants, Contribution and	0.00
270	Provisions and Write off	59136.00
271	Miscellaneous Expenses	0.00
272	Depreciation	1119718.00
<b>Total</b>		<b>1190536.00</b>

Income and Expenditure as on 2019-2020

Ranipettai Municipality Elementary Education Fund

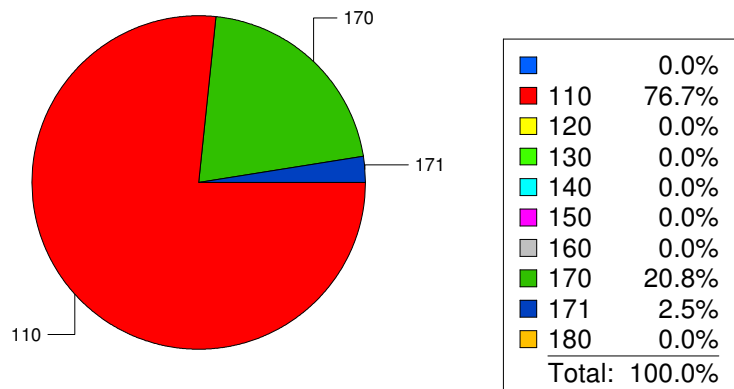
Code	INCOME	Amount
110	Tax Revenue	6007679.00
120	Assigned Revenues & Compensations	
130	Rental Income from Municipal Properties	
140	Fees & User Charges	
150	Sale & Hire Charges	
160	Revenue Grants, Contribution and Subsidies	
170	Income from Investments	1630615.00
171	Interest Earned	194932.00
180	Other Income	
<b>A</b>	<b>Total Income</b>	<b>7833226.00</b>
Code	EXPENDITURE	Amount
210	Establishment Expenses	0.00
220	Administrative Expenses	0.00
230	Operations & Maintenance	0.00
240	Interest & Finance Charges	11682.00
250	Programme Expenses	0.00
260	Grants, Contribution and Subsidies	0.00
270	Provisions and Write off	59136.00
271	Miscellaneous Expenses	0.00
272	Depreciation	1119718.00
<b>B</b>	<b>Total Expenditure</b>	<b>1190536.00</b>

<b>A - B</b>	<b>Gross Surplus/(Deficit) of Income over Expenditure</b>	<b>6,642,690.00</b>
<b>280</b>	<b>ADD : Prior Period Item</b>	<b>-4,948,896.00</b>
<b>290</b>	<b>LESS: Transfer to Reserve Funds</b>	<b>0.00</b>
	<b>Net Balance Being Surplus/Deficit Carried Over</b>	<b>1,693,794.00</b>

## Ranipettai Municipality Elementary Educat

Income and Expenditure as on 2019-2020

### Income



Account Code	Particulars	Amount
110	Tax Revenue	6007679.00
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	1630615.00
171	Interest Earned	194932.00
180	Other Income	0.00
	<b>Total</b>	<b>7833226.00</b>



Ranipettai Municipality Elementary Education Fund

Income and Expenditure as on 2019-2020

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	5772249.00
E3	Operations & Maintenance		1100604	Education Tax - Vacant Sites	235430.00
E4	Interest & Finance Charges			-----	
2407001	Bank charges	11682.00	Total	Tax Revenue	6007679.00
	-----			-----	
Total	Interest & Finance Charges	11682.00	I2	Assigned Revenues & Compensati	
	-----		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	59136.00	I7	Income from Investments	
	-----		1701001	Interest on Investments / Fixe	1630615.00
Total	Provisions and Write off	59136.00		-----	
	-----		Total	Income from Investments	1630615.00
E8	Miscellaneous Expenses			-----	
E9	Depreciation		I8	Interest Earned	
2722001	Depreciation - Buildings	1036149.00	1711001	Interest from Bank	194932.00
2723201	Depreciation - Waterways	83569.00		-----	
	-----		Total	Interest Earned	194932.00

Ranipettai Municipality Elementary Education Fund

Income and Expenditure as on

2019-2020

A/c Code	Expenditure Particular	Amount	A/c Code	Income Particular	Amount
Total	Depreciation	1119718.00		-----	
	-----		I9	Other Income	
E10	Prior Period Item				
2801001	Taxes	3787647.00			
2804001	Prior Year Income	-13828.00			
2808001	Prior year Expenses	1175077.00			
	-----				
Total	Prior Period Item	4948896.00			
	-----				
E11	Transfer to Reserve Funds				
		7833226.00			7833226.00

Ranipettai Municipality Elementary  
Education Fund

Balance Sheet as on 31-03-2020

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
	<b>RESERVES &amp; SURPLUS</b>			<b>FIXED ASSETS</b>	
310	Municipal (General) Fund	77862402.44	410	Fixed Assets	33187053.00
311	Earmarked Funds	24620911.00	411	LESS - Accumulated Depreciat	-10022778.00
312	Reserves			Net Block	23164275.00
	Total Reserves & Surplus	24620911.00	412	Capital Work - in - progress	
320	Grants , Contribution for specific purposes			Total Fixed Assets	23164275.00
330	Secured Loans			<b>INVESTMENTS</b>	
331	Unsecured Loans		420	Investments - General Fund	33573930.00
	Total Loans		421	Investments - Other Funds	
	<b>CURRENT LIABILITIES AND PROVISIONS</b>			Total Investments	33573930.00
340	Deposits Received	184480.00		<b>CURRENT ASSETS, LOANS and ADV</b>	
341	Deposit works		430	Stock - in- hand	
350	Other Liabilities	2299843.00	431	Sundry Debtors (Receivables)	5918524.00
360	Provisions		432	LESS - Accumulated Provision	-313772.00
	Total Liabilities and Provisions	2484323.00		Net Amount Outstanding	5604752.00
			440	Pre-paid Expenses	
			450	Cash and Bank balance	1074210.44
			460	Loans, Advances and Deposits	3542524.00
			461	LESS - Accumulated Aagainst I	
				Net Amount Outstanding	3542524.00
				Total Current Assets, Loans a	10221486.44

Ranipettai Municipality Elementary  
Education Fund

Balance Sheet as on 31-03-2020

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
			470	Other Assets	38007945.00
		104967636.44			104967636.44

**Inspector**  
Local Fund Audit

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Ranipettai Municipality Elementary Education Fund

Ranipettai Municipality Elementary  
Education Fund

Balance Sheet as on 31-03-2020

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
L2	<b>Earmarked Funds</b>		A1	<b>Fixed Assets</b>	
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	<b>Earmarked Funds</b>	24620911.00	4103202	Ground Water Wells/ Deep Bor	1524389.00
	-----		4107001	Furniture Fixtures and Fitti	434907.00
L7	<b>Deposits Received</b>			-----	
3401001	Tender Deposit - Contractors.	184480.00	Total	<b>Fixed Assets</b>	33187053.00
	-----			-----	
Total	<b>Deposits Received</b>	184480.00	A2	<b>Accumulated Depreciation</b>	
	-----		4112001	Buildings - Accumulated Depr	-9087086.00
L9	<b>Other Liabilities</b>		4113201	Head Works, OHT etc. Water s	-66383.00
3501003	Accounts Payable - Contractors	49462.00	4113202	Ground Water Wells/ Deep Bor	-347701.00
3501008	Others Payable	9779.00	4117001	Furniture, Fixtures & Fittin	-521608.00
3502013	Income Tax Deductions - Contractors	3902.00		-----	
3502014	Other Recoveries	-1188.00	Total	<b>Accumulated Depreciation</b>	-10022778.00
3502015	VAT - Payable	43164.00		-----	
3502025	Manual Workers Genenal Welfare Fund	14000.00	A4	<b>Investments - General Fund</b>	
3504101	Advance Collection of Property Tax	2180724.00	4208001	Fixed Deposit	33573930.00
	-----			-----	

Ranipettai Municipality Elementary  
Education Fund

Balance Sheet as on 31-03-2020

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
Total	Other Liabilities	2299843.00	Total	Investments - General Fund	33573930.00
	-----			-----	
3109001	Accumulated Surplus	77862402.44	A7	Sundry Debtors (Receivables)	
			4311917	Education Tax - Recoverable	1492944.00
			4311920	Education Tax - Recoverable	192340.00
			4311921	Education Tax - Recoverable	3334883.00
			4311924	Education Tax - Recoverable	485328.00
			4314033	Interest Accrued on Fixed De	413029.00
				-----	
			Total	Sundry Debtors (Receivables)	5918524.00
				-----	
			A8	Accumulated Provisions again	
			4321001	Provision for outstanding Pr	-313772.00
				-----	
			Total	Accumulated Provisions again	-313772.00
				-----	
			A10	Cash and Bank balance	
			4502116	Try A/c I I I	24276.89
			4502120	EEF -State Bank of India A/c	1049933.55
				-----	
			Total	Cash and Bank balance	1074210.44
				-----	

Ranipettai Municipality Elementary  
Education Fund

Balance Sheet as on 31-03-2020

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	38007945.00
				-----	
			Total	Other Assets	38007945.00
		104967636.44			104967636.44

**Inspector**  
Local Fund Audit

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Ranipettai Municipality Elementary Education Fund