

Ranipettai Municipality Elementary Education Fund

Opening Balance as on 01/04/ 2021

Si.No	A/C Code	Nature of Transaction	Debit Amount	Credit Amount
	3109001	Accumulated Surplus / Deficit		84895360.44
	3111001	Contribution from Municipal Fund		10863905.00
	3111003	Capital fund		13757006.00
	3401001	Tender Deposit - Contractors.		324080.00
	3501003	Accounts Payable - Contractors		49462.00
	3501008	Others Payable		9779.00
	3502013	Income Tax Deductions - Contractors		73662.00
	3502014	Other Recoveries	1188.00	
	3502025	Manual Workers Genenral Welfare Fund		53600.00
	3502032	S GST - Payable		112924.00
	3504101	Advance Collection of Property Tax		1664400.00
	4101001	Land -GROSS BLOCK	2208833.00	
	4102001	Buildings - GROSS BLOCK	32720083.00	
	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		10071428.00
	4113201	Head Works, OHT etc. Water supply Mains - Accumalated Depreciaition		73733.00
	4113202	Ground Water Wells/ Deep Bore Wells - Accumaltd Depreciation		423920.00
	4117001	Furniture, Fixtures & Fittings - Accumulated Depreciations		434906.00
	4208001	Fixed Deposit	34981141.00	
	4311921	Education Tax - Recoverable - Residential - Arrears	5873312.00	

Ranipettai Municipality Elementary Education Fund

Opening Balance as on 01/04/ 2021

Si.No	A/C Code	Nature of Transaction	Debit Amount	Credit Amount
	4311924	Education Tax - Recoverable - Vacant Sites - Arrears	589982.00	
	4314033	Interest Accrued on Fixed Deposit/ Divedend due on shares	818022.00	
	4321001	Provision for outstanding Property Taxes		410762.00
	4502116	Try A/c III	24276.89	
	4502120	EEF -State Bank of India A/c No 1148034087	2097789.55	
	4605010	Advance Recovery	3540924.00	
	4606001	Deposits - Recoverable:	1600.00	
	4702006	Receivable from General fund	38157479.00	
			123218927.44	123218927.44

**Inspector
Local Fund Audit**

**Commissioner
Ranipettai Municipality Elementary Education
Fund**

Ranipettai Municipality Elementary Education Fund

Trial Balance as On 31/03/2022

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
1100601	Education Tax - Residential				5993264.00		5993264.00
1100604	Education Tax - Vacant Sites				219334.00		219334.00
1701001	Interest on Investments / Fixed Deposits				1286227.00		1286227.00
1711001	Interest from Bank				58835.00		58835.00
2407001	Bank charges			12227.16		12227.16	
2701001	Provision for Doubtful Collection of Rev			104655.00		104655.00	
2722001	Depreciation - Buildings			1147238.00		1147238.00	
2723201	Depreciation - Waterways			83569.00		83569.00	
2801001	Taxes				106040.00		106040.00
2804001	Prior Year Income				3548.00		3548.00

Ranipettai Municipality Elementary Education Fund

Trial Balance as On 31/03/2022

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
3109001	Accumulated Surplus / Deficit		84895360.44				84895360.44
3111001	Contribution from Municipal Fund		10863905.00				10863905.00
3111003	Capital fund		13757006.00				13757006.00
3401001	Tender Deposit - Contractors.		324080.00		6000.00		330080.00
3501003	Accounts Payable - Contractors		49462.00	565255.00	565255.00		49462.00
3501008	Others Payable		9779.00				9779.00
3502013	Income Tax Deductions - Contractors		73662.00	69760.00	5241.00		9143.00
3502014	Other Recoveries	1188.00				1188.00	
3502025	Manual Workers Genenral Welfare Fund		53600.00		5241.00		58841.00
3502032	S GST - Payable		112924.00	75001.00	5241.00		43164.00

Ranipettai Municipality Elementary Education Fund

Trial Balance as On 31/03/2022

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
3502033	C GST - Payable			5241.00	5241.00		
3504101	Advance Collection of Property Tax		1664400.00	119036.00			1545364.00
4101001	Land -GROSS BLOCK	2208833.00				2208833.00	
4102001	Buildings - GROSS BLOCK	32720083.00		592219.00		33312302.00	
4103201	Water Supply - Head Works, OHT etc. and	245001.00				245001.00	
4103202	Ground Water Wells/ Deep Bore Wells - GR	1524389.00				1524389.00	
4107001	Furniture Fixtures and Fittings - GROSS	434907.00				434907.00	
4112001	Buildings - Accumulated Depreciation		10071428.00		1147238.00		11218666.00
4113201	Head Works, OHT etc. Water supply Mains		73733.00		7350.00		81083.00
4113202	Ground Water Wells/ Deep Bore Wells - Ac		423920.00		76219.00		500139.00

Ranipettai Municipality Elementary Education Fund

Trial Balance as On 31/03/2022

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
4117001	Furniture, Fixtures & Fittings - Accumul		434906.00				434906.00
4121001	Projects - in - progress Account			592219.00	592219.00		
4208001	Fixed Deposit	34981141.00		6716737.00		41697878.00	
4311917	Education Tax - Recoverable - Residentia			5993264.00	4498471.00	1494793.00	
4311920	Education Tax - Recoverable - Vacant Sit			219334.00	72471.00	146863.00	
4311921	Education Tax - Recoverable - Residentia	5873312.00			1578226.00	4295086.00	
4311924	Education Tax - Recoverable - Vacant Sit	589982.00		106040.00	187318.00	508704.00	
4314033	Interest Accrued on Fixed Deposit/ Dived	818022.00		324481.00	818022.00	324481.00	
4321001	Provision for outstanding Property Taxes		410762.00	3548.00	104655.00		511869.00
4501001	General Fund - Cash Account			2349252.00	2198070.00	151182.00	

Ranipettai Municipality Elementary Education Fund

Trial Balance as On 31/03/2022

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
4502116	Try A/c III	24276.89				24276.89	
4502120	EEF -State Bank of India A/c No 11480340	2097789.55		9387192.00	9327484.16	2157497.39	
4605010	Advance Recovery	3540924.00				3540924.00	
4606001	Deposits - Recoverable:	1600.00				1600.00	
4702006	Receivable from General fund	38157479.00		4000942.00	3600000.00	38558421.00	
	Total	123218927.44	123218927.44	32467210.16	32467210.16	131976015.44	131976015.44

**Inspector
Local Fund Audit**

**Commissioner
Ranipettai Municipality
Elementary Education Fund**

**Ranipettai Municipality Elementary Education Fund
Income and Expenditure Statement as on 2021-2022**

Code No	Description of Items	Current Year Amount	Previous Year Amount
Income			
110	Tax Revenue	6,212,598.00	0.00
120	Assigned Revenues & Compensations	0.00	0.00
130	Rental Income from Municipal Properties	0.00	0.00
140	Fees & User Charges	0.00	0.00
150	Sale & Hire Charges	0.00	0.00
160	Revenue Grants, Contribution and Subsidies	0.00	0.00
170	Income from Investments	1,286,227.00	0.00
171	Interest Earned	58,835.00	0.00
180	Other Income	0.00	0.00
	Total	7,557,660.00	0.00
Expenditure			
210	Establishment Expenses	0.00	0.00
220	Administrative Expenses	0.00	0.00
230	Operations & Maintenance	0.00	0.00
240	Interest & Finance Charges	12,227.16	0.00
250	Programme Expenses	0.00	0.00
260	Grants, Contribution and Subsidies	0.00	0.00
270	Provisions and Write off	104,655.00	0.00
271	Miscellaneous Expenses	0.00	0.00
272	Depreciation	1,230,807.00	0.00
280	Prior Period Item	-109,588.00	0.00
290	Transfer to Reserve Funds	0.00	0.00
310	Accumulated Surplus	6,319,558.84	0.00
	Total	7,557,660.00	0.00
3109002 - Gross Deficit of Expenditure over Income		0.00	

**Inspector
Local Fund Audit**

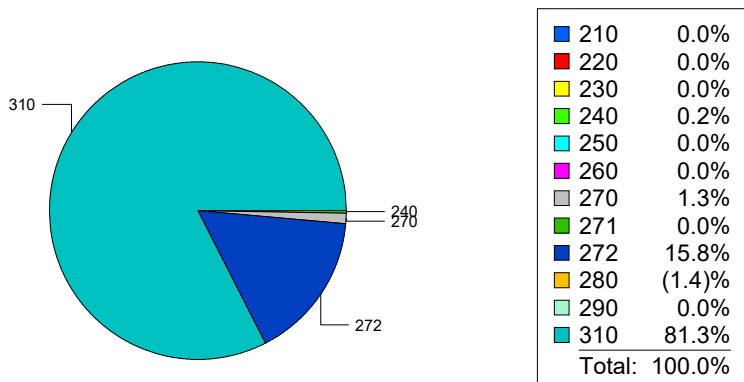
**Commissioner
Ranipettai Municipality Elementary**

Ranipettai Municipality Elementary Education Fun

Income and Expenditure as on

2021-2022

EXPENDITURE

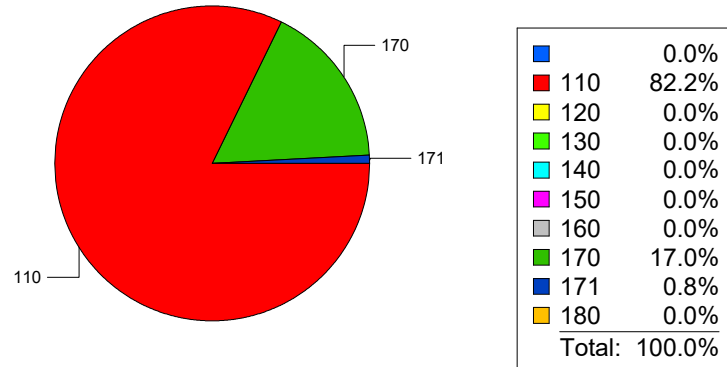


Account Code	Particulars	Amount
210	Establishment Expenses	0.00
220	Administrative Expenses	0.00
230	Operations & Maintenance	0.00
240	Interest & Finance Charges	12227.16
250	Programme Expenses	0.00
260	Grants, Contribution and Subsidies	0.00
270	Provisions and Write off	104655.00
271	Miscellaneous Expenses	0.00
272	Depreciation	1230807.00
280	Prior Period Item	(109588.00)
290	Transfer to Reserve Funds	0.00
310	Accumulated Surplus	6319558.84
Total		7557660.00

Ranipettai Municipality Elementary Education Fund

Income and Expenditure as on 2021-2022

Income



Account Code	Particulars	Amount
110	Tax Revenue	6212598.00
120	Assigned Revenues & Compensations	0.00
130	Rental Income from Municipal Propertie	0.00
140	Fees & User Charges	0.00
150	Sale & Hire Charges	0.00
160	Revenue Grants, Contribution and Subsi	0.00
170	Income from Investments	1286227.00
171	Interest Earned	58835.00
180	Other Income	0.00
	Total	7557660.00

Ranipettai Municipality Elementary Education Fund

Income and Expenditure as on **2021-2022**

A/c Code	Expenditure Particular	Amount	A/c Code	Income Particular	Amount
210	Establishment Expenses		110	Tax Revenue	
220	Administrative Expenses		1100601	Education Tax - Residential	5993264.00
230	Operations & Maintenance		1100604	Education Tax - Vacant Sites	219334.00
240	Interest & Finance Charges			_____	
2407001	Bank charges	12227.16	Total	Tax Revenue	6212598.00
	_____			_____	
Total	Interest & Finance Charges	12227.16	120	Assigned Revenues & Compensations	
	_____		130	Rental Income from Municipal Properties	
250	Programme Expenses		140	Fees & User Charges	
260	Grants, Contribution and Subsidies		150	Sale & Hire Charges	
270	Provisions and Write off		160	Revenue Grants, Contribution and Subsid	
2701001	Provision for Doubtful Collection of Revenue	104655.00	170	Income from Investments	
	_____		1701001	Interest on Investments / Fixed Deposits	1286227.00
Total	Provisions and Write off	104655.00		_____	
	_____		Total	Income from Investments	1286227.00
271	Miscellaneous Expenses			_____	

A/c Code	Expenditure Particular	Amount	A/c Code	Income Particular	Amount
272	Depreciation		171	Interest Earned	
2722001	Depreciation - Buildings	1147238.00	1711001	Interest from Bank	58835.00
2723201	Depreciation - Waterways	83569.00		_____	
	_____		Total	Interest Earned	58835.00
Total	Depreciation	1230807.00		_____	
	_____		180	Other Income	
280	Prior Period Item				
2801001	Taxes	-106040.00			
2804001	Prior Year Income	-3548.00			

Total	Prior Period Item	-109588.00			

290	Transfer to Reserve Funds				
3109002	Accumulated Surplus	6319558.84			
		7557660.00			7557660.00

**Inspector
Local Fund Audit**

**Commissioner
Ranipettai Municipality Elementary
Education Fund**

Ranipettai Municipality Elementary Education Fund

Balance Sheet as on 31/03/2022

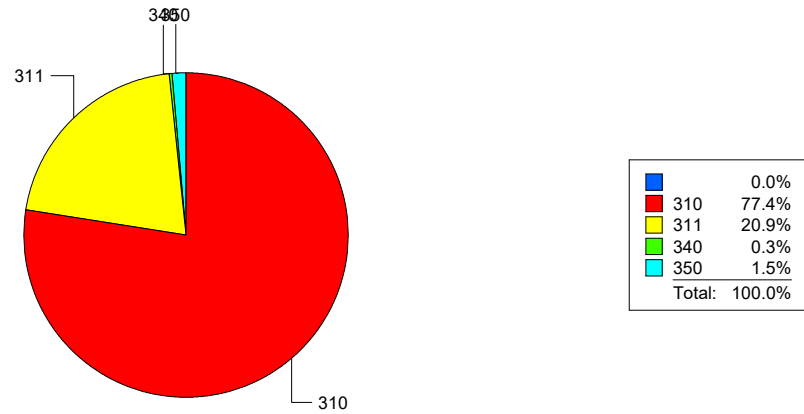
Code No	Description of Items	Current Year Amount	Previous Year Amount
	Liabilities		
310	Municipal (General) Fund	91,214,919.28	84,895,360.44
311	Earmarked Funds	24,620,911.00	24,620,911.00
340	Deposits Received	330,080.00	324,080.00
350	Other Liabilities	1,714,565.00	1,962,639.00
		117,880,475.28	111,802,990.44
	Assets		
410	Fixed Assets	37,725,432.00	37,133,213.00
411	Accumulated Depreciation	-12,234,794.00	-11,003,987.00
420	Investments - General Fund	41,697,878.00	34,981,141.00
431	Sundry Debtors (Receivables)	6,769,927.00	7,281,316.00
432	Accumulated Provisions against Debtors	-511,869.00	-410,762.00
450	Cash and Bank balance	2,332,956.28	2,122,066.44
460	Loans, Advances and Deposits	3,542,524.00	3,542,524.00
470	Other Assets	38,558,421.00	38,157,479.00
		117,880,475.28	111,802,990.44

**Inspector
Local Fund Audit****Commissioner
Ranipettai Municipality Elementary Education**

Ranipettai Municipality Elementary Education Fund

Balance Sheet as on 31/03/2022

LIABILITIES

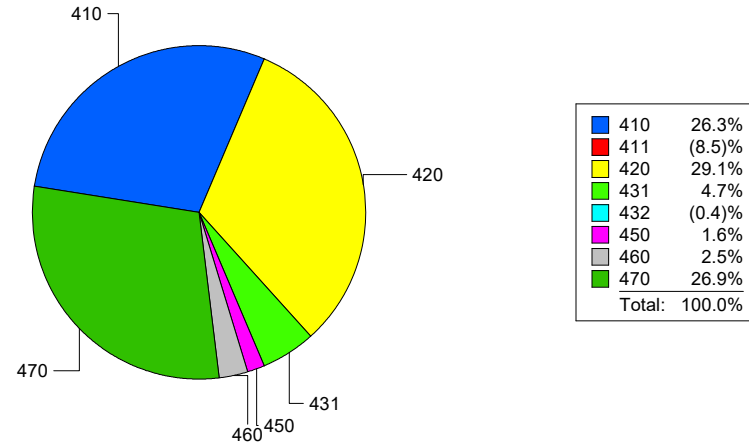


Account Code	Account Name	Amount
310	Municipal (General) Fund	91214919.28
311	Earmarked Funds	24620911.00
340	Deposits Received	330080.00
350	Other Liabilities	1714565.00
	Total	117880475.28

Ranipettai Municipality Elementary Education Fund

Balance Sheet as on 31/03/2022

ASSETS



Account Code	Account Name	Amount
410	Fixed Assets	37725432.00
411	Accumulated Depreciation	(12234794.00)
420	Investments - General Fund	41697878.00
431	Sundry Debtors (Receivables)	6769927.00
432	Accumulated Provisions agai	(511869.00)
450	Cash and Bank balance	2332956.28
460	Loans, Advances and Deposits	3542524.00
470	Other Assets	38558421.00
Total		117880475.28

Ranipettai Municipality Elementary Education Fund

Balance Sheet as on 31/03/2022

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
310	Municipal (General) Fund		410	Fixed Assets	
3109001	Accumulated Surplus / Deficit	91214919.28	4101001	Land -GROSS BLOCK	2208833.00
	_____		4102001	Buildings - GROSS BLOCK	33312302.00
Total	Municipal (General) Fund	91214919.28	4103201	Water Supply - Head Works, OHT etc. and W	245001.00
	_____		4103202	Ground Water Wells/ Deep Bore Wells - GRO	1524389.00
311	Earmarked Funds		4107001	Furniture Fixtures and Fittings - GROSS BLOC	434907.00
3111001	Contribution from Municipal Fund	10863905.00		_____	
3111003	Capital fund	13757006.00	Total	Fixed Assets	37725432.00
	_____			_____	
Total	Earmarked Funds	24620911.00	411	Accumulated Depreciation	
	_____		4112001	Buildings - Accumulated Depreciation	-11218666.00
340	Deposits Received		4113201	Head Works, OHT etc. Water supply Mains - A	-81083.00
3401001	Tender Deposit - Contractors.	330080.00	4113202	Ground Water Wells/ Deep Bore Wells - Acc	-500139.00
	_____		4117001	Furniture, Fixtures & Fittings - Accumulated I	-434906.00
Total	Deposits Received	330080.00		_____	

Ranipettai Municipality Elementary Education Fund

Balance Sheet as on 31/03/2022

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
	_____		Total	Accumulated Depreciation	-12234794.00
350	Other Liabilities			_____	
3501003	Accounts Payable - Contractors	49462.00	420	Investments - General Fund	
3501008	Others Payable	9779.00	4208001	Fixed Deposit	41697878.00
3502013	Income Tax Deductions - Contractors	9143.00		_____	
3502014	Other Recoveries	-1188.00	Total	Investments - General Fund	41697878.00
3502032	S GST - Payable	43164.00		_____	
3502025	Manual Workers Genenral Welfare Fund	58841.00	431	Sundry Debtors (Receivables)	
3504101	Advance Collection of Property Tax	1545364.00	4311917	Education Tax - Recoverable - Residential - C	1494793.00
	_____		4311920	Education Tax - Recoverable - Vacant Site - C	146863.00
Total	Other Liabilities	1714565.00	4311921	Education Tax - Recoverable - Residential - A	4295086.00
	_____		4311924	Education Tax - Recoverable - Vacant Sites - A	508704.00
			4314033	Interest Accrued on Fixed Deposit/ Dividen	324481.00

			Total	Sundry Debtors (Receivables)	6769927.00

Ranipettai Municipality Elementary Education Fund

Balance Sheet as on 31/03/2022

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
			432	Accumulated Provisions against Debtors	
			4321001	Provision for outstanding Property Taxes	-511869.00

			Total	Accumulated Provisions against Debtors	-511869.00

			450	Cash and Bank balance	
			4501001	General Fund - Cash Account	151182.00
			4502116	Try A/c I I I	24276.89
			4502120	EEF -State Bank of India A/c No 114803408	2157497.39

			Total	Cash and Bank balance	2332956.28

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

Ranipettai Municipality Elementary Education Fund

Balance Sheet as on 31/03/2022

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
			Total	Loans, Advances and Deposits	3542524.00

			470	Other Assets	
			4702006	Receivable from General fund	38558421.00

			Total	Other Assets	38558421.00

		117880475.28			117880475.28

**Inspector
Local Fund Audit**

**Commissioner
Ranipettai Municipality Elementary
Education Fund**

Ranipettai Municipality Elementary Education Fund
Accumulated Surplus/Deficit Account as on

A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
3109001	Net Surplus Transferred to Current year B/S	91214919.28	3109001	Accumulated Surplus from Previous B/S	84895360.44
			3109002	Surplus From Current Year I&E A/c	6319558.84
		91214919.28			91214919.28