

LOCAL FUND AUDIT DEPARTMENT - AUDITED ANNUAL ACCOUNTS 2024-2025

SIRKALI MUNICIPALITY

Trial Balance

Input Parameter : Financial Year : 2024-2025;Fund Name : Elementary Education Fund;From Date : 01/Apr/2024;To Date : 31/Mar/2025;

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
1	1100601	Education Tax - Residential	0	0	1993.98	3287796.98	0.0	3285803
2	1100602	Education Tax - Commercial	0	0	3773.27	2788228.27	0.0	2784455
3	1100604	Education Tax - Vacant Sites	0	0	0	663766.69	0.0	663766.69
4	1711001	INTEREST FROM BANK	0	0	0	135214	0.0	135214
5	2201001	RENT FOR BUILDINGS	0	0	8400	0	8400	0.0
6	2201101	ELECTRICITY CONSUMPTION CHARGES FOR OFFICE BUILDINGS	0	0	9922	0	9922	0.0
7	2206001	ADVERTISEMENT CHARGES	0	0	4268	0	4268	0.0
8	2305202	REPAIRS AND MAINTENANCE - BUILDINGS	0	0	203987	0	203987	0.0
9	2308025	OPERATING EXPENSES -COMMON KITCHEN	0	0	148500	0	148500	0.0
10	2701001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - TAXES	0	0	35706	0	35706	0.0
11	2728001	DEPRECIATION - OTHER FIXED ASSETS	0	0	1319594	0	1319594	0.0
12	2801001	Taxes	0	0	1343081.99	1944662.25	0.0	601580.26
13	3109001	ACCUMULATED SURPLUS / DEFICIT	0	31433993.34	0	0	0.0	31433993.34
14	3111001	CONTRIBUTION FROM MUNICIPAL FUND	0	2764773	0	0	0.0	2764773
15	3203002	GRANTS FROM THE GOVERNMENT	0	143763	0	9767000	0.0	9910763

16	3401001	Tender Deposit - Contractors.	0	195028	0	27352	0.0	222380
17	3401003	SECURITY DEPOSIT - CONTRACTORS	0	99944	0	125040	0.0	224984
18	3401004	RETENTION AMOUNT	0	430553	0	215175	0.0	645728
19	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0	0	6348366	6348366	0.0	0.0
20	3501005	ACCOUNTS PAYABLE EXPENSES	0	0	171090	171090	0.0	0.0
21	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0	0	64741	64741	0.0	0.0
22	3502025	Manual Workers Genenral Welfare Fund - LWF	0	0	28800	28800	0.0	0.0
23	3502032	CGST - PAYABLE	0	0	58535	58535	0.0	0.0
24	3502033	SGST - PAYABLE	0	0	58535	58535	0.0	0.0
25	3503002	LIBRARY CESS - PAYABLES	0	0	5940000	5940000	0.0	0.0
26	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	0	117932	0	35706	0.0	153638
27	4102001	BUILDINGS - GROSS BLOCK	28115904	0	6926544	0	35042448	0.0
28	4103201	WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK	202358	0	0	0	202358	0.0
29	4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK	827249	0	0	0	827249	0.0
30	4104001	PLANT AND MACHINERIES - GROSS BLOCK	411952	0	0	0	411952	0.0
31	4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	1557790	0	0	0	1557790	0.0
32	4112001	BUILDINGS - ACCUMULATED DEPRECIATION	0	9457347	0	1240066	0.0	10697413
33	4113201	HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIATION	0	41657	0	8035	0.0	49692
34	4113202	GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION	0	747025	0	20056	0.0	767081
35	4114001	PLANT & MACHINERY - ACCUMULATED DEPRECIATION	0	370711	0	10310	0.0	381021

36	4117001	FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS	0	1393282	0	41127	0.0	1434409
37	4121001	PROJECTS - IN - PROGRESS ACCOUNT	0	0	6722557	6926544	0.0	203987
38	4208001	FIXED DEPOSIT	5000000	0	0	0	5000000	0.0
39	4311917	Education Tax - Recoverable - Residential - Current	0	0	2344922	2044505	300417	0.0
40	4311918	Education Tax - Recoverable - Commercial - Current	0	0	2444377.87	2158428.87	285949	0.0
41	4311920	Education Tax - Recoverable - Vacant Sites - Current	0	0	663766.69	198966.69	464800	0.0
42	4311921	Education Tax - Recoverable - Residential - Arrears	928999.15	0	13497.27	466854.42	475642	0.0
43	4311922	Education Tax - Recoverable - Commercial - Arrears	695088.3	0	33340.4	431628.7	296800	0.0
44	4311924	Education Tax - Recoverable - Vacant Sites - Arrears	1491065.6	0	367662.4	437624	1421104	0.0
45	4501001	Cash Account	118949	0	5018803	5126679	11073	0.0
46	4502120	ELEMENTARY EDUCATION FUND A/C EE IOB 8301000017390	1785219.29	0	15785807	6730067	10840959.3	0.0
47	4502501	4502501 ONLINE PAYMENT CUB	243543	0	516848	756914	3477	0.0
48	4502701	4502701 BBPS COLLECTN AXIS 67249	0	0	12385	0	12385	0.0
49	4702003	PAYABLE TO GENERAL FUND	0	80235	0	0	0.0	80235
50	4702006	RECEIVABLE FROM GENERAL FUND	5898126	0	1658010	0	7556136	0.0
Total			47276243.34	47276243.34	58257813.87	58257813.87	66440916.3	66440916.29

SIRKALI MUNICIPALITY

Income And Expenditure Statement

Input Parameter: Financial Year : 2024-2025;Fund Name : Elementary Education Fund;From Date : 01/Apr/2024;To Date : 31/Mar/2025;

Code No	Description of items		Current Year Amount	Previous Year Amount
Income				
1100601	Education Tax - Residential		3285803	0
1100602	Education Tax - Commercial		2784455	0
1100604	Education Tax - Vacant Sites		663766.69	0
1711001	INTEREST FROM BANK		135214	0
Total			6869238.69	0
Expenditure				
2201001	RENT FOR BUILDINGS		8400	0
2201101	ELECTRICITY CONSUMPTION CHARGES FOR OFFICE BUILDINGS		9922	0
2206001	ADVERTISEMENT CHARGES		4268	0
2305202	REPAIRS AND MAINTENANCE - BUILDINGS		203987	0
2308025	OPERATING EXPENSES -COMMON KITCHEN		148500	0
2701001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - TAXES		35706	0
2728001	DEPRECIATION - OTHER FIXED ASSETS		1319594	0
2801001	Taxes		-601580.26	0
Total			1128796.74	0
3109002-Gross Surplus of Income over Expenditure			5740441.95	0

SIRKALI MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2024-2025;Fund Name : Elementary Education Fund;From Date : 01/Apr/2024;To Date : 31/Mar/2025;

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
Liabilities				
3109001	ACCUMULATED SURPLUS / DEFICIT	-	37174435.29	31433993.34
3111001	CONTRIBUTION FROM MUNICIPAL FUND	-	2764773	2764773
3203002	GRANTS FROM THE GOVERNMENT	-	9910763	143763
3401001	Tender Deposit - Contractors.	-	222380	195028
3401003	SECURITY DEPOSIT - CONTRACTORS	-	224984	99944
3401004	RETENTION AMOUNT	-	645728	430553
3501003	ACCOUNTS PAYABLE - CONTRACTORS	-	0	0
3501005	ACCOUNTS PAYABLE EXPENSES	-	0	0
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	-	0	0
3502025	Manual Workers Genenral Welfare Fund - LWF	-	0	0
3502032	CGST - PAYABLE	-	0	0
3502033	SGST - PAYABLE	-	0	0
3503002	LIBRARY CESS - PAYABLES	-	0	0
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	-	153638	117932
Total			51096701.29	35185986.34
Assets				
4102001	BUILDINGS - GROSS BLOCK	-	35042448	28115904

4103201	WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK	-	202358	202358
4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK	-	827249	827249
4104001	PLANT AND MACHINERIES - GROSS BLOCK	-	411952	411952
4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	-	1557790	1557790
4112001	BUILDINGS - ACCUMULATED DEPRECIATION	-	-10697413	-9457347
4113201	HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIAITION	-	-49692	-41657
4113202	GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION	-	-767081	-747025
4114001	PLANT & MACHINERY - ACCUMULATED DEPRECIATION	-	-381021	-370711
4117001	FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS	-	-1434409	-1393282
4121001	PROJECTS - IN - PROGRESS ACCOUNT	-	-203987	0
4208001	FIXED DEPOSIT	-	5000000	5000000
4311917	Education Tax - Recoverable - Residential - Current	-	300417	467717.19
4311918	Education Tax - Recoverable - Commercial - Current	-	285949	370387.58
4311920	Education Tax - Recoverable - Vacant Sites - Current	-	464800	378396.04

4311921	Education Tax - Recoverable - Residential - Arrears	-	475642	461281.96
4311922	Education Tax - Recoverable - Commercial - Arrears	-	296800	324700.72
4311924	Education Tax - Recoverable - Vacant Sites - Arrears	-	1421104	1112669.56
4501001	Cash Account	-	11073	118949
4502107	REVENUE FUND PAYMENT A/C RF IOB 8301000016623	-	0	0
4502120	ELEMENTARY EDUCATION FUND A/C EE IOB 8301000017390	-	10840959.29	1785219.29
4502134	4502134-CM BREAKFAST -IOB-43793	-	0	0
4502501	4502501 ONLINE PAYMENT CUB	-	3477	243543
4502701	4502701 BBPS COLLECTN AXIS 67249	-	12385	0
4702003	PAYABLE TO GENERAL FUND	-	-80235	-80235
4702006	RECEIVABLE FROM GENERAL FUND	-	7556136	5898126
Total			51096701.29	35185986.34



COMMISSIONER

SIRKALI MUNICIPALITY