

**Thiruvannamalai Municipality Education Fund**

Trial Balance as On 31/03/20

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		6049507.00		6049507.00
1100604			Education Tax - Vacant Sites		443373.00		443373.00
1711001			Interest from Bank		1412812.00		1412812.00
2305009			Maintenance Expenses - Water Supply	154770.00		154770.00	
2305109			Maintenance expenses - Schools	1112983.00		1112983.00	
2407001			Bank charges	28.99		28.99	
2701001			Provision for Doubtful Collection of Rev	246276.00		246276.00	
2703001			Irrecoverable Revenue Items Written off	97831.00		97831.00	
2722001			Depreciation - Buildings	1409562.00		1409562.00	
2723001			Depreciation - Roads & Bridges	8544.00		8544.00	
2724001			Depreciation - Plant & machinery	175763.00		175763.00	
2727001			Depreciation - Furniture, Fixtures, Fitt	10497.00		10497.00	
2801001			Taxes	9732266.00	367369.00	9364897.00	
2804001			Prior Year Income		4003.00		4003.00
3109001		75265444.63	Accumulated Surplus / Deficit				75265444.63
3111001		19117560.00	Contribution from Municipal Fund				19117560.00
3203001		6162546.00	Contributions from the Government				6162546.00

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3401001			Tender Deposit - Contractors.	36250.00	36250.00		
3408002		24131.00	Deposits- Others				24131.00
3501003		1116704.00	Accounts Payable - Contractors	5084309.00	4065067.00		97462.00
3501008		257465.00	Others Payable				257465.00
3502001		10456.00	Provident Fund Recoveries				10456.00
3502013		231544.00	Income Tax Deductions - Contractors	78208.00	96463.00		249799.00
3502014		63110.00	Other Recoveries				63110.00
3502015		254438.00	VAT - Payable				254438.00
3502025		23930.00	Manual Workers Genenral Welfare Fund		45059.00		68989.00
3502031			EPF		3100.00		3100.00
3502032		80323.00	GST	61006.00	70074.00		89391.00
3502033			CGST - PAYABLE		8274.00		8274.00
3504101		179255.00	Advance Collection of Property Tax	1318507.00	4367420.00		3228168.00
4101001	27661911.00		Land -GROSS BLOCK			27661911.00	
4102001	40374974.00		Buildings - GROSS BLOCK	3069374.00		43444348.00	
4103003	3884649.00		Roads & Pavements - Concrete - GROSS BLO			3884649.00	
4104001	526806.00		Plant and Machineries - GROSS BLOCK			526806.00	

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A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
4104002	4404620.00		Tools & Plant - GROSS BLOCK			4404620.00	
4107001	8905844.00		Furniture Fixtures and Fittings - GROSS			8905844.00	
4107002	1.00		Electrical Installations - Lamps / Tube			1.00	
4107003	1.00		Electrical Installations -Others - GROSS			1.00	
4112001		15253117.00	Buildings - Accumulated Depreciation		1409562.00		16662679.00
4113003		3599864.00	Roads & Pavements - Concrete - Accumulat		8544.00		3608408.00
4114001		522822.00	Plant & Machinery - Accumulated Deprecia		199.00		523021.00
4114002		3702364.00	Tools & Plant - Accumulated depreciation		175564.00		3877928.00
4117001		8863857.00	Furniture, Fixtures & Fittings - Accumul		10497.00		8874354.00
4117002		1.00	Electircal Installations - Lamps & Tube				1.00
4121001	9562123.00		Projects - in - progress Account	3069374.00	3069374.00	9562123.00	
4122001	3279840.00		Projects - in - progress Account			3279840.00	
4311917			Education Tax - Recoverable - Residentia	6049507.00	3252005.00	2797502.00	
4311920			Education Tax - Recoverable - Vacant Sit	443373.00	68984.00	374389.00	
4311921	15690804.00		Education Tax - Recoverable - Residentia	61417.00	9459137.00	6293084.00	
4311924	3092556.00		Education Tax - Recoverable - Vacant Sit	305952.00	293018.00	3105490.00	
4321001		787552.00	Provision for outstanding Property Taxes	4003.00	246276.00		1029825.00

**Thiruvannamalai Municipality Education Fund**

Trial Balance as On 31/03/20

A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
4501001	11758.00		General Fund - Cash Account	4964957.00	4976715.00		
4502116	121996.00		Try A/c III			121996.00	
4502120	8181325.00		Elementary Education - IB - 6416459335	7800765.00	5259773.00	10722317.00	
4502121	461137.13		Elementary Education - IOB - 53576	29.00	28.99	461137.14	
4606001	500.00		Deposits - Recoverable:			500.00	
4702006	9355638.50		Receivable from General fund	438768.00	535872.00	9258534.50	
	135516483.63	135516483.63	<b>Grand Total</b>	45734319.99	45734319.99	147386244.63	147386244.63

Thiruvannamalai Municipality 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	6049507.00
E3	Operations & Maintenance		1100604	Education Tax - Vacant Sites	443373.00
2305009	Maintenance Expenses - Water S	154770.00		-----	
2305109	Maintenance expenses - Schools	1112983.00	Total	Tax Revenue	6492880.00
	-----			-----	
Total	Operations & Maintenance	1267753.00	I2	Assigned Revenues & Compensati	
	-----		I3	Rental Income from Municipal P	
E4	Interest & Finance Charges		I4	Fees & User Charges	
2407001	Bank charges	28.99	I5	Sale & Hire Charges	
	-----		I6	Revenue Grants, Contribution a	
Total	Interest & Finance Charges	28.99	I7	Income from Investments	
	-----		I8	Interest Earned	
E5	Programme Expenses		1711001	Interest from Bank	1412812.00
E6	Grants, Contribution and Subsi			-----	
E7	Provisions and Write off		Total	Interest Earned	1412812.00
2701001	Provision for Doubtful Collect	246276.00		-----	
2703001	Irrecoverable Revenue Items Wr	97831.00	I9	Other Income	
	-----		3109001	Accumulated Deficit	4671456.99
Total	Provisions and Write off	344107.00			

## Thiruvannamalai Municipality Education Fund

Income and Expenditure as on 2019-2020

A/c Code	Expenditure Particular	Amount	A/c Code	Income Particular	Amount
	-----				
E8	Miscellaneous Expenses				
E9	Depreciation				
2722001	Depreciation - Buildings	1409562.00			
2723001	Depreciation - Roads & Bridges	8544.00			
2724001	Depreciation - Plant & machine	175763.00			
2727001	Depreciation - Furniture, Fixt	10497.00			
	-----				
Total	Depreciation	1604366.00			
	-----				
E10	Prior Period Item				
2801001	Taxes	9364897.00			
2804001	Prior Year Income	-4003.00			
	-----				
Total	Prior Period Item	9360894.00			
	-----				
E11	Transfer to Reserve Funds				
		12577148.99			12577148.99

Thiruvannamalai Municipality Education

Fund

Balance Sheet as on 31/03/20

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
L2	Earmarked Funds		A1	Fixed Assets	
3111001	Contribution from Municipal Fund	19117560.00	4101001	Land -GROSS BLOCK	27661911.00
	-----		4102001	Buildings - GROSS BLOCK	43444348.00
Total	Earmarked Funds	19117560.00	4103003	Roads & Pavements - Concrete	3884649.00
	-----		4104001	Plant and Machinerics - GROS	526806.00
L4	Grants , Contribution for specific purposes		4104002	Tools & Plant - GROSS BLOCK	4404620.00
3203001	Contributions from the Government	6162546.00	4107001	Furniture Fixtures and Fitti	8905844.00
	-----		4107002	Electrical Installations - L	1.00
Total	Grants , Contribution for specific purposes	6162546.00	4107003	Electrical Installations -Ot	1.00
	-----			-----	
L7	Deposits Received		Total	Fixed Assets	88828180.00
3408002	Deposits- Others	24131.00		-----	
	-----		A2	Accumulated Depreciation	
Total	Deposits Received	24131.00	4112001	Buildings - Accumulated Depr	-16662679.00
	-----		4113003	Roads & Pavements - Concrete	-3608408.00
L9	Other Liabilities		4114001	Plant & Machinery - Accumula	-523021.00
3501003	Accounts Payable - Contractors	97462.00	4114002	Tools & Plant - Accumulated d	-3877928.00
3501008	Others Payable	257465.00	4117001	Furniture, Fixtures & Fittin	-8874354.00
3502001	Provident Fund Recoveries	10456.00	4117002	Electircal Installations - L	-1.00
3502013	Income Tax Deductions - Contractors	249799.00		-----	

## Thiruvannamalai Municipality Education

Fund

Balance Sheet as on 31/03/20

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
3502014	Other Recoveries	63110.00	Total	Accumulated Depreciation	-33546391.00
3502015	VAT - Payable	254438.00		-----	
3502025	Manual Workers Genenral Welfare Fund	68989.00	A3	Capital Work - in - progress	
3504101	Advance Collection of Property Tax	3228168.00	4121001	Projects - in - progress Acc	9562123.00
3502032	GST	89391.00	4122001	Projects - in - progress Acc	3279840.00
3502033	CGST - PAYABLE	8274.00		-----	
3502031	EPF	3100.00	Total	Capital Work - in - progress	12841963.00
	-----			-----	
Total	Other Liabilities	4330652.00	A7	Sundry Debtors (Receivables)	
	-----		4311917	Education Tax - Recoverable	2797502.00
3109001	Accumulated Surplus	66263335.64	4311920	Education Tax - Recoverable	374389.00
			4311921	Education Tax - Recoverable	6293084.00
			4311924	Education Tax - Recoverable	3105490.00
				-----	
			Total	Sundry Debtors (Receivables)	12570465.00
				-----	
			A8	Accumulated Provisions again	
			4321001	Provision for outstanding Pr	-1029825.00
				-----	
			Total	Accumulated Provisions again	-1029825.00
				-----	

## Thiruvannamalai Municipality Education

Fund

Balance Sheet as on 31/03/20

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
			A10	Cash and Bank balance	
			4502116	Try A/c I I I	121996.00
			4502120	Elementary Education - IB - 6	10722317.00
			4502121	Elementary Education - IOB -	461137.14
				-----	
			Total	Cash and Bank balance	11305450.14
				-----	
			A11	Loans, Advances and Deposits	
			4606001	Deposits - Recoverable:	500.00
				-----	
			Total	Loans, Advances and Deposits	500.00
				-----	
			A13	Other Assets	
			4702006	Receivable from General fund	9258534.50
				-----	
			Total	Other Assets	9258534.50
				-----	
			A15	Other Liabilities	
			3501003	Accounts Payable - Contract	-97462.00
			3501008	Others Payable	-257465.00
			3502001	Provident Fund Recoveries	-10456.00
			3502013	Income Tax Deductions - Cont	-249799.00

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Fund

Balance Sheet as on 31/03/20

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
			3502014	Other Recoveries	-63110.00
			3502015	VAT - Payable	-254438.00
			3502025	Manual Workers Genenral Welf	-68989.00
			3504101	Advance Collection of Proper	-3228168.00
			3502032	GST	-89391.00
			3502033	CGST - PAYABLE	-8274.00
			3502031	EPF	-3100.00
				-----	
			Total	Other Liabilities	-4330652.00
				-----	
		95898224.64			95898224.64

**Inspector**  
Local Fund Audit

**Commissioner**  
Thiruvannamalai Municipality Education Fund