

AMBUR MUNICIPALITY

2022-2023

ELEMENTARY EDUCATION FUND

ANNUAL ACCOUNTS

ஆம்பூர் நகராட்சி
AMBUR MUNICIPALITY

Trial Balance

Input Parameter : Financial Year : 2022-2023;Fund Name : Elementary Education Fund;From Date : 01/Apr/2022;To Date : 31/Mar/2023;

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
1	1100601	<u>Education Tax - Residential</u>	0.00	0.00	3528.55	3568695.79	0.0	3565167.24
2	1100602	<u>Education Tax - Commercial</u>	0.00	0.00	0.00	1453065.07	0.0	1453065.07
3	1100603	<u>Education Tax - Industrial</u>	0.00	0.00	13180.84	649683.42	0.0	636502.58
4	1100604	<u>Education Tax - Vacant Sites</u>	0.00	0.00	3669.36	134651.23	0.0	130981.87
5	1711001	<u>INTEREST FROM BANK</u>	0.00	0.00	0.00	144863.00	0.0	144863.00
6	2201001	<u>RENT FOR BUILDINGS</u>	0.00	0.00	196500.00	0.00	196500.00	0.0
7	2202001	<u>BOOKS AND PERIODICALS AND MAGAZINES</u>	0.00	0.00	16000.00	0.00	16000.00	0.0
8	2208003	<u>OTHER EXPENSEE</u>	0.00	0.00	199352.07	0.00	199352.07	0.0
9	2305202	<u>REPAIRS AND MAINTENANCE - BUILDINGS</u>	0.00	0.00	1279906.00	0.00	1279906.00	0.0
10	2308011	<u>RUNNING EXPENSES OF SCHOOLS</u>	0.00	0.00	1152102.00	0.00	1152102.00	0.0
11	2308025	<u>OPERATING EXPENSES -COMMON KITCHEN</u>	0.00	0.00	182032.00	0.00	182032.00	0.0
12	2407001	<u>BANK CHARGES</u>	0.00	0.00	2420.00	0.00	2420.00	0.0
13	2701002	<u>PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - OTHER REVENUES</u>	0.00	0.00	45143.00	0.00	45143.00	0.0
14	2722001	<u>DEPRECIATION - BUILDINGS</u>	0.00	0.00	1294707.00	0.00	1294707.00	0.0
15	2801001	<u>Taxes</u>	0.00	0.00	1013694.99	103626.00	910068.99	0.0
16	2804001	<u>PRIOR YEAR INCOME</u>	0.00	0.00	0.00	24792.00	0.0	24792.00
17	3109001	<u>ACCUMULATED SURPLUS / DEFICIT</u>	0.00	34067672.56	0.00	0.00	0.0	34067672.56
18	3111001	<u>CONTRIBUTION FROM MUNICIPAL FUND</u>	0.00	10476336.00	0.00	0.00	0.0	10476336.00
19	3203001	<u>CONTRIBUTIONS FROM THE GOVERNMENT</u>	0.00	1537927.00	0.00	0.00	0.0	1537927.00
20	3401001	<u>Tender Deposit - Contractors.</u>	0.00	102615.00	23345.00	70453.00	0.0	149723.00
21	3401003	<u>SECURITY DEPOSIT - CONTRACTORS</u>	0.00	339919.00	133084.00	295467.00	0.0	502302.00

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S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
22	3401004	<u>RETENTION AMOUNT</u>	0.00	11622.00	11622.00	23758.00	0.0	23758.00
23	3501003	<u>ACCOUNTS PAYABLE - CONTRACTORS</u>	0.00	0.00	5568917.00	5568917.00	0.0	0.0
24	3501005	<u>ACCOUNTS PAYABLE EXPENSES</u>	0.00	0.00	392211.00	392211.00	0.0	0.0
25	3501008	<u>OTHERS PAYABLE</u>	0.00	265225.00	0.00	0.00	0.0	265225.00
26	3502013	<u>INCOME TAX DEDUCTIONS - CONTRACTORS</u>	0.00	72944.00	20877.00	67917.00	0.0	119984.00
27	3502014	<u>OTHER RECOVERIES</u>	0.00	232283.00	0.00	0.00	0.0	232283.00
28	3502025	<u>Manual Workers Genenral Welfare Fund - LWF</u>	0.00	114395.00	0.00	50480.00	0.0	164875.00
29	3502031	<u>EPF Recoveries Payable</u>	0.00	76969.00	0.00	48738.00	0.0	125707.00
30	3502032	<u>CGST - PAYABLE</u>	0.00	63965.00	50480.00	50480.00	0.0	63965.00
31	3502033	<u>SGST - PAYABLE</u>	0.00	63965.00	50480.00	50480.00	0.0	63965.00
32	3504101	<u>ADVANCE COLLECTION OF PROPERTY TAX</u>	0.00	72420.19	0.00	0.00	0.0	72420.19
33	3603001	<u>PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS</u>	0.00	354851.00	24792.00	45143.00	0.0	375202.00
34	4101001	<u>LAND -GROSS BLOCK</u>	5334140.00	0.00	0.00	0.00	5334140.00	0.0
35	4102001	<u>BUILDINGS - GROSS BLOCK</u>	41441440.00	0.00	3768061.00	0.00	45209501.00	0.0
36	4103003	<u>ROADS & PAVEMENTS - CONCRETE - GROSS BLOCK</u>	777000.00	0.00	0.00	0.00	777000.00	0.0
37	4107001	<u>FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK</u>	256573.00	0.00	0.00	0.00	256573.00	0.0
38	4108002	<u>Computers and Printers</u>	897350.00	0.00	0.00	0.00	897350.00	0.0
39	4112001	<u>BUILDINGS - ACCUMULATED DEPRECIATION</u>	0.00	18015571.00	0.00	1294707.00	0.0	19310278.00

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S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
40	4113003	<u>ROADS & PAVEMENTS - CONCRETE - ACCUMULATED DEPRECIATION</u>	0.00	907546.00	0.00	0.00	0.0	907546.00
41	4117001	<u>FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS</u>	0.00	116720.00	0.00	0.00	0.0	116720.00
42	4121001	<u>PROJECTS - IN - PROGRESS ACCOUNT</u>	0.00	0.00	3768061.00	3768061.00	0.0	0.0
43	4311917	<u>Education Tax - Recoverable - Residential - Current</u>	0.00	0.00	3568695.79	2262894.92	1305800.87	0.0
44	4311918	<u>Education Tax - Recoverable - Commercial - Current</u>	0.00	0.00	1453065.07	1167481.94	285583.13	0.0
45	4311919	<u>Education Tax - Recoverable - Industrial - Current</u>	0.00	0.00	649683.42	621731.88	27951.54	0.0
46	4311920	<u>Education Tax - Recoverable - Vacant Sites - Current</u>	0.00	0.00	134651.23	52402.24	82248.99	0.0
47	4311921	<u>Education Tax - Recoverable - Residential - Arrears</u>	5132108.78	0.00	2318.94	2395601.51	2738826.21	0.0
48	4311922	<u>Education Tax - Recoverable - Commercial - Arrears</u>	499375.27	0.00	0.00	334358.31	165016.96	0.0
49	4311923	<u>Education Tax - Recoverable - Industrial - Arrears</u>	132993.17	0.00	0.00	123695.80	9297.37	0.0
50	4311924	<u>Education Tax - Recoverable - Vacant Sites - Arrears</u>	147810.52	0.00	126053.92	130498.00	143366.44	0.0
51	4401001	<u>PREPAID EXPENSES</u>	5152.00	0.00	0.00	0.00	5152.00	0.0

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S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
52	4501001	Cash Account	146462.00	0.00	3855278.00	3933720.00	68020.00	0.0
53	4502120	ELE EDU-REC-PAY-A/C-SYND-62542210005702	5960942.01	0.00	5574701.00	6577327.07	4958315.94	0.0
54	4502501	RF-ONLINE COLL-CUB-A/C-510909010039582	0.00	0.00	424883.00	424883.00	0.0	0.0
55	4502601	POS COLLECTION ACCOUNT	0.00	0.00	253565.00	253565.00	0.0	0.0
56	4604001	ADVANCE TO SUPPLIERS	167902.00	0.00	0.00	0.00	167902.00	0.0
57	4606001	DEPOSITS - RECOVERABLE:	670.00	0.00	0.00	0.00	670.00	0.0
58	4702003	PAYABLE TO GENERAL FUND	0.00	242491.00	0.00	0.00	0.0	242491.00
59	4702006	RECEIVABLE FROM GENERAL FUND	6235518.00	0.00	827287.00	0.00	7062805.00	0.0
Total			67135436.75	67135436.75	36084348.18	36084348.18	74773751.51	74773751.51


INSPECTOR
LOCAL FUND AUDIT
INSPECTOR
VELLORE
LOCAL FUND AUDIT DEPT
VELLORE


COMMISSIONER
AMBUR MUNICIPALITY
THIRUPPATHUR (DT)



AMBUR MUNICIPALITY


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Income And Expenditure Statement

Input Parameter: Financial Year : 2022-2023;Fund Name : Elementary Education
Fund;From Date : 01/Apr/2022;To Date : 31/Mar/2023;

Code No	Description of items	Shedule No.	2022-2023 Amount(₹)
Income			
110	Tax Revenue	<u>I-1</u>	5785716.76
171	Interest Earned	<u>I-8</u>	144863.00
Total			5930579.76
Expenditure			
220	Administrative Expenses	<u>I-11</u>	411852.07
230	Operations & Maintenance	<u>I-12</u>	2614040.00
240	Interest & Finance Charges	<u>I-13</u>	2420.00
270	Provisions and Write off	<u>I-16</u>	45143.00
272	Depreciation		1294707.00
280	Prior Period Item	<u>I-18</u>	885276.99
Total			5253439.06
3109002-Gross Surplus of Income over Expenditure			677140.70


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Income And Expenditure Statement

Input Parameter: Financial Year : 2022-2023; Fund Name : Elementary Education Fund; From Date : 01/Apr/2022; To Date : 31/Mar/2023;

Code No	Description of items	2022-2023 Amount
Income		
1100601	Education Tax - Residential	3565167.24
1100602	Education Tax - Commercial	1453065.07
1100603	Education Tax - Industrial	636502.58
1100604	Education Tax - Vacant Sites	130981.87
1711001	INTEREST FROM BANK	144863
Total		5930579.76
Expenditure		
2201001	RENT FOR BUILDINGS	196500.00
2202001	BOOKS AND PERIODICALS AND MAGAZINES	16000.00
2208003	OTHER EXPENSES	199352.07
2305202	REPAIRS AND MAINTENANCE - BUILDINGS	1279906.00
2308011	RUNNING EXPENSES OF SCHOOLS	1152102.00
2308025	OPERATING EXPENSES -COMMON KITCHEN	182032.00
2407001	BANK CHARGES	2420.00
2701002	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - OTHER REVENUES	45143.00
2722001	DEPRECIATION - BUILDINGS	1294707.00
2801001	Taxes	910068.99
2804001	PRIOR YEAR INCOME	-24792.00
Total		5253439.06
3109002-Gross Surplus of Income over Expenditure		677140.70


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THIRUPATHUR (DT)




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AMBUR MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2022-2023; Fund Name : Elementary Education Fund; From Date : 01/Apr/2022; To Date : 31/Mar/2023;

Code No	Description of items	Shedule No.	2022-2023 Amount(₹)	2022-2023 Amount(₹)
Liabilities				
310	Municipal (General) Fund	B-1	34744813.26	34067672.56
311	Earmarked Funds	B-2	10476336.00	10476336.00
320	Grants , Contribution for specific purposes	B-4	1537927.00	1537927.00
340	Deposits Received	B-7	675783.00	454156.00
350	Other Liabilities	B-9	1108424.19	962166.19
360	Provisions	B-10	375202.00	354851.00
Total			48918485.45	47853108.75
Assets				
410	Fixed Assets	B-11	52474564.00	48706503.00
411	Accumulated Depreciation		-20334544.00	-19039837.00
412	Capital Work - in - progress		0.00	0.00
431	Sundry Debtors (Receivables)	B-15	4758091.51	5912287.74
440	Pre-paid Expenses	B-16	5152.00	5152.00
450	Cash and Bank balance	B-17	5026335.94	6107404.01
460	Loans, Advances and Deposits	B-18	168572.00	168572.00
470	Other Assets	B-19	6820314.00	5993027.00
Total			48918485.45	47853108.75


INSPECTOR
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VELLORE
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THIRUPATHUR (DT)

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Balance Sheet

Input Parameter : Financial Year : 2022-2023; Fund Name : Elementary Education
Fund; From Date : 01/Apr/2022; To Date : 31/Mar/2023;

Code No	Description of items	2022-2023 Amount(₹)	2021-2022 Amount(₹)
Liabilities			
3109001	ACCUMULATED SURPLUS / DEFICIT	34744813.26	34067672.56
3111001	CONTRIBUTION FROM MUNICIPAL FUND	10476336.00	10476336.00
3203001	CONTRIBUTIONS FROM THE GOVERNMENT	1537927.00	1537927.00
3401001	Tender Deposit - Contractors.	149723.00	102615.00
3401003	SECURITY DEPOSIT - CONTRACTORS	502302.00	339919.00
3401004	RETENTION AMOUNT	23758.00	11622.00
3501003	ACCOUNTS PAYABLE - CONTRACTORS	0.00	0.00
3501005	ACCOUNTS PAYABLE EXPENSES	0.00	0.00
3501008	OTHERS PAYABLE	265225.00	265225.00
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	119984.00	72944.00
3502014	OTHER RECOVERIES	232283.00	232283.00
3502015	VAT - PAYABLE	0.00	0.00
3502025	Manual Workers Genenral Welfare Fund - LWF	164875.00	114395.00
3502031	EPF Recoveries Payable	125707.00	76969.00
3502032	CGST - PAYABLE	63965.00	63965.00
3502033	SGST - PAYABLE	63965.00	63965.00
3504101	ADVANCE COLLECTION OF PROPERTY TAX	72420.19	72420.19
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	375202.00	354851.00
Total		48918485.45	47853108.75
Assets			
4101001	LAND -GROSS BLOCK	5334140.00	5334140.00
4102001	BUILDINGS - GROSS BLOCK	45209501.00	41441440.00
4103003	ROADS & PAVEMENTS - CONCRETE - GROSS BLOCK	777000.00	777000.00
4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	256573.00	256573.00
4108002	Computers and Printers	897350.00	897350.00
4112001	BUILDINGS - ACCUMULATED DEPRECIATION	-19310278.00	-18015571.00
4113003	ROADS & PAVEMENTS - CONCRETE - ACCUMULATED DEPRECIATION	-907546.00	-907546.00
4117001	FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS	-116720.00	-116720.00
4121001	PROJECTS - IN - PROGRESS ACCOUNT	0.00	0.00

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Fund; From Date : 01/Apr/2022; To Date : 31/Mar/2023;

Code No	Description of items	2022-2023 Amount(₹)	2021-2022 Amount(₹)
4311917	Education Tax - Recoverable - Residential - Current	1305800.87	1266689.86
4311918	Education Tax - Recoverable - Commercial - Current	285583.13	201001.20
4311919	Education Tax - Recoverable - Industrial - Current	27951.54	43483.55
4311920	Education Tax - Recoverable - Vacant Sites - Current	82248.99	35738.63
4311921	Education Tax - Recoverable - Residential - Arrears	2738826.21	3865418.92
4311922	Education Tax - Recoverable - Commercial - Arrears	165016.96	298374.07
4311923	Education Tax - Recoverable - Industrial - Arrears	9297.37	89509.62
4311924	Education Tax - Recoverable - Vacant Sites - Arrears	143366.44	112071.89
4401001	PREPAID EXPENSES	5152.00	5152.00
4501001	Cash Account	68020.00	146462.00
4502120	ELE EDU-REC-PAY-A/C-SYND-62542210005702	4958315.94	5960942.01
4502501	RF-ONLINE COLL-CUB-A/C-510909010039582	0.00	0.00
4502601	POS COLLECTION ACCOUNT	0.00	0.00
4604001	ADVANCE TO SUPPLIERS	167902.00	167902.00
4606001	DEPOSITS - RECOVERABLE:	670.00	670.00
4702003	PAYABLE TO GENERAL FUND	-242491.00	-242491.00
4702006	RECEIVABLE FROM GENERAL FUND	7062805.00	6235518.00
Total		48918485.45	47853108.75


INSPECTOR
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APPROPRIATION STATEMENT FOR THE YEAR 2022-2023 A/C CODE 3109001		
Elementary Education Fund		
3109001	As per Ledger OB	34067672.56
	ADD/LESS	
3109002	Net Deficit for the current year 2022-2023	677140.70
3109001	ACCUMULATED DEFICIT	34744813.26


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