

AVADI CITY MUNICIPAL CORPORATION

REVENUE FUND
WATER SUPPLY & DRINAGE FUND
ELEMENTARY EDUCATION FUND
COMBINED
ANNUAL ACCOUNT
FOR THE YEAR: 2023-2024.

MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT

FROM
S.Sheik Abdul Rahman,I.A.S.,
Commissioner,
Avadi City Municipal Corporation,
Tiruvallur District.

TO
The Assistant Director,
Local Fund Audit,
Tiruvallur.

Roc No: 3182/2022/B1 dated: 30.04.2024

Sir,

Sub: Accounts- Avadi City Municipal Corporation – Revenue and Fund, Water Supply & Drainage fund and Education fund Combined Annual Accounts completed for the Year 2023 - 2024 –Submitted – Reg.

I sent here with the completion of Revenue fund, Water Supply & Drainage fund and Education fund combined Annual for the Year 2023-2024 of this Municipal Corporation

Kindly acknowledge the receipt of the same.

Encl: Annual Account


Commissioner
Avadi City Municipal Corporation

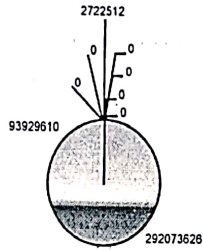
30/4-24

Copy to:

1. The Regional Deputy Director, Local Fund Audit,
Chengalpet Region,
2. The Director of Municipal Administration,
Chennai – 600 028

AVADI CITY MUNICIPAL CORPORATION
EDUCATION FUND
OPENING BALANCE SHEET AS ON 1ST APRIL 2023

PIE CHART SHOWING THE LIABILITIES AS ON 1ST APRIL 2023

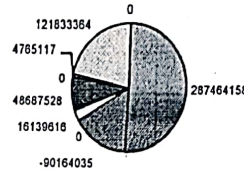


- MUNICIPAL (GENERAL FUND)
- EARMARKED FUNDS
- GRANTS, CONTRIBUTION ETC
- SECURED LOANS
- OTHER LIABILITIES

LIABILITIES

| CODE | HEAD | AMOUNT |
|------|--------------------------|------------------|
| 310 | MUNICIPAL (GENERAL FUND) | 292073626 |
| 311 | EARMARKED FUNDS | 93929610 |
| 320 | GRANTS, CONTRIBUTION ETC | 0 |
| 330 | SECURED LOANS | 0 |
| 350 | OTHER LIABILITIES | 2722512 |
| | | |
| | | |
| | | |
| | | |
| | TOTAL | 388725748 |

PIE CHART SHOWING THE ASSETS AS ON 1ST APRIL 2023



- FIXED ASSETS
- ACCUMALATED DEPRECIATION
- CAPITAL WORK IN PROGRESS
- INVESTMENTS
- SUNDRY DEBTORS(RECEIVABLE)
- ACCUMALATED PROVISION
- CASH AND BANK BALANCE
- OTHER ASSETS

ASSETS

| CODE | HEAD | AMOUNT |
|------|----------------------------|------------------|
| 410 | FIXED ASSETS | 287464158 |
| 411 | ACCUMALATED DEPRECIATION | -90164035 |
| 412 | CAPITAL WORK IN PROGRESS | 0 |
| 420 | INVESTMENTS | 16139616 |
| 431 | SUNDRY DEBTORS(RECEIVABLE) | 48687528 |
| 432 | ACCUMALATED PROVISION | 0 |
| 450 | CASH AND BANK BALANCE | 4765117 |
| 470 | OTHER ASSETS | 121833364 |
| | | |
| | | |
| | TOTAL | 388725748 |

ஆவடி மாநகராட்சி
AVADI CITY MUNICIPAL CORPORATION

Trial Balance

Input Parameter : Financial Year : 2023-2024; Fund Name : Elementary Education Fund; From Date : 01/Apr/2023; To Date : 31/Mar/2024;

| 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 | 0 | 1191557360 | 0.0 | 1191557360 |
| 2 | 1100602 | Education Tax - Commercial | 0 | 0 | 0 | 298951419 | 0.0 | 298951419 |
| 3 | 1100603 | Education Tax - Industrial | 0 | 0 | 0 | 10507059 | 0.0 | 10507059 |
| 4 | 1100604 | Education Tax - Vacant Sites | 0 | 0 | 0 | 10139612 | 0.0 | 10139612 |
| 5 | 2305109 | MAINTENANCE EXPENSES - SCHOOLS | 0 | 0 | 3552480 | 0 | 3552480 | 0.0 |
| 6 | 2308011 | RUNNING EXPENSES OF SCHOOLS | 0 | 0 | 928800 | 0 | 928800 | 0.0 |
| 7 | 2801001 | Taxes | 0 | 0 | 0 | 56070563 | 0.0 | 56070563 |
| 8 | 3109001 | ACCUMULATED SURPLUS / DEFICIT | 0 | 292073626 | 0 | 0 | 0.0 | 292073626 |
| 9 | 3111001 | CONTRIBUTION FROM MUNICIPAL FUND | 0 | 93929610 | 0 | 0 | 0.0 | 93929610 |
| 10 | 3401001 | Tender Deposit - Contractors. | 0 | 0 | 0 | 753294 | 0.0 | 753294 |
| 11 | 3501003 | ACCOUNTS PAYABLE - CONTRACTORS | 0 | 0 | 12258907 | 13822274 | 0.0 | 1563367 |
| 12 | 3501005 | ACCOUNTS PAYABLE EXPENSES | 0 | 0 | 2671326 | 1360169 | 1311157 | 0.0 |
| 13 | 3502013 | INCOME TAX DEDUCTIONS - CONTRACTORS | 0 | 16152 | 0 | 289091 | 0.0 | 305243 |
| 14 | 3502025 | Manual Workers General Welfare Fund - LWF | 0 | 4057 | 0 | 103442 | 0.0 | 107499 |
| 15 | 3502032 | CGST - PAYABLE | 0 | 4057 | 0 | 103442 | 0.0 | 107499 |
| 16 | 3502033 | SGST - PAYABLE | 0 | 4057 | 0 | 103442 | 0.0 | 107499 |
| 17 | 3504102 | ADVANCE COLLECTION - OTHER REVENUES | 0 | 238266 | 0 | 0 | 0.0 | 238266 |
| 18 | 3508001 | Others | 0 | 2455923 | 0 | 0 | 0.0 | 2455923 |
| 19 | 4101001 | LAND -GROSS BLOCK | 33896000 | 0 | 0 | 0 | 33896000 | 0.0 |
| 20 | 4102001 | BUILDINGS - GROSS BLOCK | 241295336 | 0 | 0 | 0 | 241295336 | 0.0 |
| 21 | 4107001 | FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK | 12272822 | 0 | 0 | 0 | 12272822 | 0.0 |
| 22 | 4112001 | BUILDINGS - ACCUMULATED DEPRECIATION | 0 | 79043933 | 0 | 0 | 0.0 | 79043933 |
| 23 | 4117001 | FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS | 0 | 11120102 | 0 | 0 | 0.0 | 11120102 |
| 24 | 4121001 | PROJECTS - IN - PROGRESS ACCOUNT | 0 | 0 | 8920029 | 0 | 8920029 | 0.0 |

Prepared By:

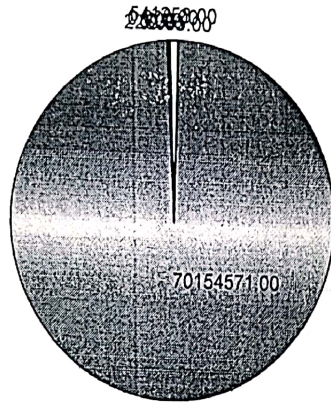
| S.No | Account Code | Account Head Name | Opening Balance | | Actuals | | Net Balance | |
|--------------|--------------|--|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| | | | Debit(₹) | Credit(₹) | Debit (₹) | Credit (₹) | Debit(₹) | Credit(₹) |
| 25 | 4122001 | PROJECTS - IN - PROGRESS ACCOUNT | 0 | 0 | 3133845 | 0 | 3133845 | 0.0 |
| 26 | 4208001 | FIXED DEPOSIT | 16139616 | 0 | 0 | 0 | 16139616 | 0.0 |
| 27 | 4311917 | Education Tax - Recoverable - Residential - Current | 0 | 0 | 801915654 | 22529314 | 779386340 | 0.0 |
| 28 | 4311918 | Education Tax - Recoverable - Commercial - Current | 0 | 0 | 298763831 | 5592585 | 293171246 | 0.0 |
| 29 | 4311919 | Education Tax - Recoverable - Industrial - Current | 0 | 0 | 10507059 | 632941 | 9874118 | 0.0 |
| 30 | 4311920 | Education Tax - Recoverable - Vacant Sites - Current | 0 | 0 | 10139612 | 878855 | 9260757 | 0.0 |
| 31 | 4311921 | Education Tax - Recoverable - Residential - Arrears | 22547391 | 0 | 389641706 | 9066897 | 403122200 | 0.0 |
| 32 | 4311922 | Education Tax - Recoverable - Commercial - Arrears | 2414875 | 0 | 52223393 | 1075964 | 53562305 | 0.0 |
| 33 | 4311923 | Education Tax - Recoverable - Industrial - Arrears | 269036 | 0 | 2116 | 86934 | 184218 | 0.0 |
| 34 | 4311924 | Education Tax - Recoverable - Vacant Sites - Arrears | 23456225 | 0 | 4032642 | 5766438 | 21722429 | 0.0 |
| 35 | 4501001 | Cash Account | 173774 | 0 | 20955899 | 21002012 | 127661 | 0.0 |
| 36 | 4502003 | POS TERMINAL - COLLECTION ACCOUNT | 40212 | 0 | 0 | 0 | 40212 | 0.0 |
| 37 | 4502106 | EE - IOB - A/C -801000100772 | 0 | 0 | 0 | 0 | 0.0 | 0 |
| 38 | 4502204 | EE - CUB - A/C - 500101011471123 | 4551131 | 0 | 21002012 | 14930233 | 10622910 | 0.0 |
| 39 | 4502501 | Online Payment - CUB - A/c -500101010962630 | 0 | 0 | 20655491 | 0 | 20655491 | 0.0 |
| 40 | 4502601 | POS-Colln A/C-CUB-500101012352578 | 0 | 0 | 4018538 | 0 | 4018538 | 0.0 |
| 41 | 4702002 | PAYABLE TO ELEMENTARY EDUCATION FUND | 121833364 | 0 | 0 | 0 | 121833364 | 0.0 |
| Total | | | 478889783 | 478889783 | 1665323340 | 1665323340 | 2049031874 | 2049031874 |

Prepared By:

AVADI CITY MUNICIPAL CORPORATION

ABSTRACT OF EDUCATION FUND
ACCOUNT ON INCOME

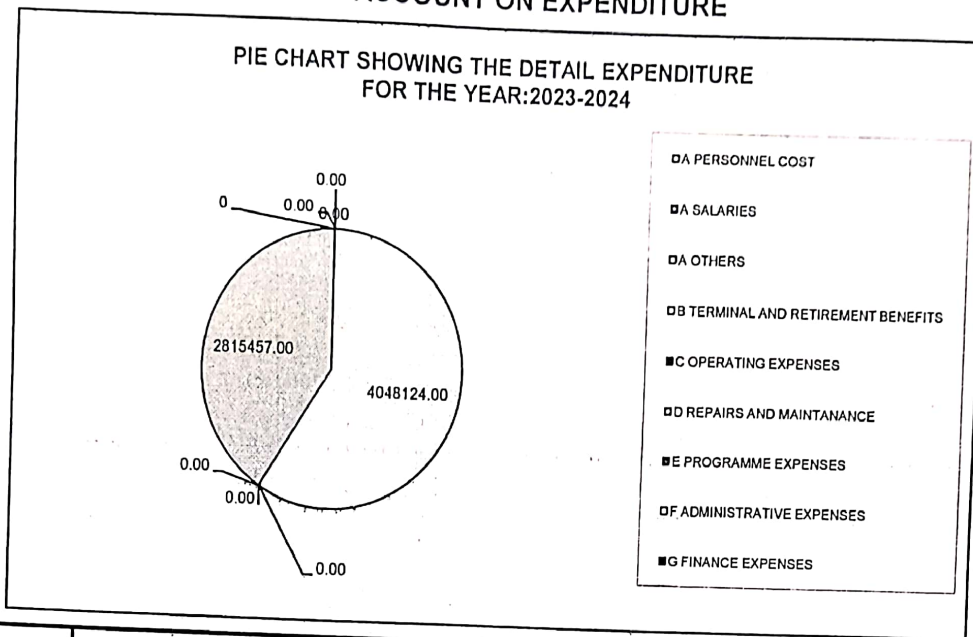
PIE CHART SHOWING THE DETAIL INCOME FOR THE YEAR:2023-2024



- A PROPERTY TAX
- B OTHER TAXES
- C ASSIGNED REVENUE
- D DEVOLUTION FUND
- E SERVICE CHARGES AND FEES
- F GRANTS AND CONTRIBUTIONS
- G SALE AND HIRE CHARGES
- H OTHER INCOME

| CODE | ACCOUNT HEAD | ACTUALS FOR 2022-2023 | ACTUALS FOR 2023-2024 |
|------|---|--------------------------|-----------------------|
| | INCOME | | |
| 110 | TAX REVENUE | 54290567.00 | 70154571.00 |
| 120 | ASSIGNED REVENUE & 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 AND HIRE CHARGES | 0.00 | 0.00 |
| 160 | REVENUE GRANTS, CONTRIBUTION AND SUBSIDIES | 0.00 | 0.00 |
| 170 | INCOME FROM INVESTMENT | 139616.00 | 226635.00 |
| 171 | INTEREST EARNED | 342529.00 | 541258.00 |
| 180 | OTHER INCOME | 0.00 | 0.00 |
| | TOTAL | 54772712.00 | 70922464.00 |

AVADI CITY MUNICIPAL CORPORATION
 ABSTRACT OF EDUCATION FUND
 ACCOUNT ON EXPENDITURE



| CODE | ACCOUNT HEAD | ACTUALS FOR 2022-2023 | ACTUALS FOR 2023-2024 |
|------|----------------------------------|--------------------------|-----------------------|
| | EXPENDITURE | | |
| 210 | ESTABLISHMENT EXPENSES | 0.00 | 0.00 |
| 220 | ADMINISTRATIVE EXPENSES | 200000.00 | 0.00 |
| 230 | OPERATION & MAINTANACE | 1660757.00 | 4048124.00 |
| 240 | INTEREST & FINANCE | 354.00 | 0.00 |
| 250 | PROGRAMME EXPENSES | 0.00 | 0.00 |
| 260 | GRANTS, CONTRIBUTION & SUBSIDIES | 0.00 | 0.00 |
| 270 | PROVISION & WRITE OFF | 3517081.00 | 2815457.00 |
| 271 | MISCELLANEOUS EXPENSES | 0.00 | 0.00 |
| 272 | DEPRECIATION | 10054697.00 | 11108654.00 |
| | TOTAL | 15432889.00 | 17972235.00 |

AVADI CITY MUNICIPAL CORPORATION

ஆவடி மாநகராட்சி

Income And Expenditure Statement

Input Parameter: Financial Year : 2023-2024;Fund Name : Elementary Education Fund;From Date : 01/Apr/2023;To Date : 31/Mar/2024;

| Code No | Description of items | Current Year Amount |
|--------------------|---|---------------------|
| Income | | |
| 1100601 | Education Tax - Residential | 40380652 |
| 1100602 | Education Tax - Commercial | 9895141 |
| 1100603 | Education Tax - Industrial | 10507059 |
| 1100604 | Education Tax - Vacant Sites | 10139612 |
| | Total | 70922464 |
| Expenditure | | |
| 2305109 | MAINTENANCE EXPENSES - SCHOOLS | 3552480 |
| 2308011 | RUNNING EXPENSES OF SCHOOLS | 928800 |
| 2722001 | Depreciation | 16947850 |
| 2801001 | Taxes | -3456895 |
| | Total | 17972235 |
| | 3109002-Gross Surplus of Income over Expenditure | 52950229 |

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AVADI CITY MUNICIPAL CORPORATION

Balance Sheet

Input Parameter : Financial Year : 2023-2024; Fund Name : Elementary Education Fund; From Date : 01/Apr/2023; To Date : 31/Mar/2024;

| Code No | Description of items | Schedule No. | Current Year Amount(₹) |
|--------------------|------------------------------|--------------|------------------------|
| Liabilities | | | |
| 310 | Municipal (General) Fund | B-1 | 1854818359 |
| 311 | Earmarked Funds | B-2 | 93929610 |
| 340 | Deposits Received | B-7 | 753294 |
| 350 | Other Liabilities | B-9 | 3574139 |
| Total | | | 1953075402 |
| Assets | | | |
| 410 | Fixed Assets | B-11 | 287464158 |
| 411 | Accumulated Depreciation | | -90164035 |
| 412 | Capital Work - in - progress | | 12053874 |
| 420 | Investments - General Fund | B-12 | 16139616 |
| 431 | Sundry Debtors (Receivables) | B-15 | 1570283613 |
| 450 | Cash and Bank balance | B-17 | 35464812 |
| 470 | Other Assets | B-19 | 121833364 |
| Total | | | 1953075402 |

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AVADI CITY MUNICIPAL CORPORATION

Balance Sheet

Input Parameter : Financial Year : 2023-2024; Fund Name : Elementary Education Fund; From Date : 01/Apr/2023; To Date : 30/Sep/2024; Printed On : 2024-09-23 11:23:56

| Code No | Description of items | Schedule No. | Current Year Amount(₹) | Previous Year Amount(₹) |
|--------------------|--|--------------|------------------------|-------------------------|
| Liabilities | | | | |
| 3109001 | ACCUMULATED SURPLUS / DEFICIT | | 1854818358.72 | 292073625.64 |
| 3111001 | CONTRIBUTION FROM MUNICIPAL FUND | | 93929610.00 | 93929610.00 |
| 3401001 | Tender Deposit - Contractors. | | 753294.00 | 0.00 |
| 3401003 | SECURITY DEPOSIT - CONTRACTORS | | 0.00 | 0.00 |
| 3501003 | ACCOUNTS PAYABLE - CONTRACTORS | | 1563367.00 | 0.00 |
| 3501004 | ACCOUNTS PAYABLE - SUPPLIERS | | 0.00 | 0.00 |
| 3501005 | ACCOUNTS PAYABLE EXPENSES | | -1311157.00 | 0.00 |
| 3502013 | INCOME TAX DEDUCTIONS - CONTRACTORS | | 305243.00 | 16152.00 |
| 3502025 | Manual Workers Genenral Welfare Fund - LWF | | 107499.00 | 4057.00 |
| 3502032 | CGST - PAYABLE | | 107499.00 | 4057.00 |
| 3502033 | SGST - PAYABLE | | 107499.00 | 4057.00 |
| 3504102 | ADVANCE COLLECTION - OTHER REVENUES | | 238266.00 | 238266.00 |
| 3508001 | Others | | 2455923.00 | 2455923.00 |
| | Total | | 1953075401.72 | 388725747.64 |

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AVADI CITY MUNICIPAL CORPORATION

Balance Sheet

Input Parameter : Financial Year : 2023-2024; Fund Name : Elementary Education Fund; From Date : 01/Apr/2023; To Date : 30/Sep/2024

| Code No | Description of items | Schedule No. | Current Year Amount(₹) | Previous Year Amount(₹) |
|---------------|--|--------------|------------------------|-------------------------|
| Assets | | | | |
| 4101001 | LAND -GROSS BLOCK | | 33896000.00 | 33896000.00 |
| 4102001 | BUILDINGS - GROSS BLOCK | | 241295336.00 | 241295336.00 |
| 4107001 | FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK | | 12272822.00 | 12272822.00 |
| 4112001 | BUILDINGS - ACCUMULATED DEPRECIATION | | -79043933.00 | -79043933.00 |
| 4117001 | FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS | | -11120102.00 | -11120102.00 |
| 4121001 | PROJECTS - IN - PROGRESS ACCOUNT | | 8920029.00 | 0.00 |
| 4122001 | PROJECTS - IN - PROGRESS ACCOUNT | | 3133845.00 | 0.00 |
| 4208001 | FIXED DEPOSIT | | 16139616.00 | 16139616.00 |
| 4311917 | Education Tax - Recoverable - Residential - Current | | 779386340.08 | 7980064.55 |
| 4311918 | Education Tax - Recoverable - Commercial - Current | | 293171246.38 | 1435514.30 |
| 4311919 | Education Tax - Recoverable - Industrial - Current | | 9874117.61 | 217073.00 |
| 4311920 | Education Tax - Recoverable - Vacant Sites - Current | | 9260756.91 | 7936299.00 |
| 4311921 | Education Tax - Recoverable - Residential | | 403122200.22 | 14567326.67 |

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AVADI CITY MUNICIPAL CORPORATION

Balance Sheet

Input Parameter : Financial Year : 2023-2024; Fund Name : Elementary Education Fund; From Date : 01/Apr/2023; To Date : 30/Sep-2024 11:23:56

| | | | |
|---------|--|----------------------|---------------------|
| 4311922 | - Arrears Education Tax - Recoverable - Commercial - Arrears | 53562304.59 | 979361.19 |
| 4311923 | Education Tax - Recoverable - Industrial - Arrears | 184218.46 | 51963.46 |
| 4311924 | Education Tax - Recoverable - Vacant Sites - Arrears | 21722428.69 | 15519925.69 |
| 4501001 | Cash Account | 127661.00 | 173774.00 |
| 4502003 | POS TERMINAL - COLLECTION ACCOUNT | 40212.00 | 40212.00 |
| 4502106 | EE - JOB - A/C - 801000100772 | -0.47 | -0.47 |
| 4502118 | SBI - SFC A/C - 10504039522 | 0.00 | 0.00 |
| 4502204 | EE - CUB - A/C - 500101011471123 | 10622910.25 | 4551131.25 |
| 4502501 | Online Payment - CUB - A/c - 500101010962630 | 20655491.00 | 0.00 |
| 4502601 | POS-Colln A/C-CUB-500101012352578 | 4018538.00 | 0.00 |
| 4702002 | PAYABLE TO ELEMENTARY EDUCATION FUND | 121833364.00 | 121833364.00 |
| | Total | 1953075401.72 | 388725747.64 |

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