

**DHARMAPURI MUNICIPALITY**

**2021-2022**

**ELEMENTARY EDUCATION FUND**

**ANNUAL ACCOUNTS**

**தர்மபுரி நகராட்சி**  
**DHARMAPURI MUNICIPALITY**

Trial Balance

Input Parameter : Financial Year : 2021-2022; Fund Name : Elementary Education Fund; From Date : 01/Apr/2021; To Date : 31/Mar/2022;

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	21751.89	3625222.24	0.00	3603470.35
2	1100602	<u>Education Tax - Commercial</u>	0.00	0.00	47231.60	3466769.73	0.00	3419538.13
3	1100603	<u>Education Tax - Industrial</u>	0.00	0.00	194.22	106832.04	0.00	106637.82
4	1100604	<u>Education Tax - Vacant Sites</u>	0.00	0.00	22668.65	141997.24	0.00	119328.59
5	1701001	<u>INTEREST ON INVESTMENTS / FIXED DEPOSITS</u>	0.00	0.00	0.00	1366607.00	0.00	1366607.00
6	1711001	<u>INTEREST FROM BANK</u>	0.00	0.00	0.00	256641.00	0.00	256641.00
7	2301003	<u>POWER CHARGES FOR STREET LIGHTS</u>	0.00	0.00	31725.00	0.00	31725.00	0.00
8	2308011	<u>RUNNING EXPENSES OF SCHOOLS</u>	0.00	0.00	1590700.00	0.00	1590700.00	0.00
9	2407001	<u>BANK CHARGES</u>	0.00	0.00	90.00	0.00	90.00	0.00
10	2501001	<u>ELECTION EXPENSES</u>	0.00	0.00	921073.00	0.00	921073.00	0.00
11	2701001	<u>PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - TAXES</u>	0.00	0.00	102428.00	0.00	102428.00	0.00
12	2722001	<u>DEPRECIATION - BUILDINGS</u>	0.00	0.00	2282350.00	0.00	2282350.00	0.00
13	2724001	<u>DEPRECIATION - PLANT &amp; MACHINERY</u>	0.00	0.00	226024.00	0.00	226024.00	0.00
14	2727001	<u>DEPRECIATION - FURNITURE, FIXTURES, FITTINGS AND ELECTRICAL APPLIANCES</u>	0.00	0.00	19496.00	0.00	19496.00	0.00
15	2801001	<u>Taxes</u>	0.00	0.00	25159.94	119223.00	0.00	94063.06

Prepared By:

**தர்மபுரி நகராட்சி**  
**DHARMAPURI MUNICIPALITY**

Trial Balance

Input Parameter : Financial Year : 2021-2022;Fund Name : Elementary Education Fund;From Date : 01/Apr/2021;To Date : 31/Mar/2022;

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit (₹)	Credit (₹)	Debit (₹)	Credit (₹)	Debit (₹)	Credit (₹)
16	3109001	<u>ACCUMULATED SURPLUS / DEFICIT</u>	0.00	69120780.38	0.00	0.00	0.00	69120780.38
17	3111001	<u>CONTRIBUTION FROM MUNICIPAL FUND</u>	0.00	5926167.00	0.00	0.00	0.00	5926167.00
18	3121101	<u>CAPITAL RESERVE</u>	0.00	7096284.00	0.00	0.00	0.00	7096284.00
19	3203001	<u>CONTRIBUTIONS FROM THE GOVERNMENT</u>	0.00	1125000.00	0.00	0.00	0.00	1125000.00
20	3203002	<u>GRANTS FROM THE GOVERNMENT</u>	0.00	1100000.00	0.00	0.00	0.00	1100000.00
21	3401001	<u>Tender Deposit - Contractors.</u>	0.00	467953.00	14302.00	137158.00	0.00	590809.00
22	3401003	<u>SECURITY DEPOSIT - CONTRACTORS</u>	0.00	0.00	0.00	2770.00	0.00	2770.00
23	3401004	<u>RETENTION AMOUNT</u>	0.00	239042.00	35757.00	297061.00	0.00	500346.00
24	3501003	<u>ACCOUNTS PAYABLE - CONTRACTORS</u>	0.00	0.00	10527998.00	10527998.00	0.00	0.00
25	3501005	<u>ACCOUNTS PAYABLE EXPENSES</u>	0.00	0.00	31725.00	31725.00	0.00	0.00
26	3502013	<u>INCOME TAX DEDUCTIONS - CONTRACTORS</u>	0.00	5673.00	129549.00	123876.00	0.00	0.00
27	3502015	<u>VAT - PAYABLE</u>	0.00	15768.00	0.00	0.00	0.00	15768.00
28	3502025	<u>Manual Workers General Welfare Fund - LWF</u>	0.00	9660.00	64843.00	105211.00	0.00	50028.00
29	3502032	<u>CGST - PAYABLE</u>	0.00	8201.00	103500.00	97300.00	0.00	2001.00
30	3502033	<u>SGST - PAYABLE</u>	0.00	8202.00	105403.00	97301.00	0.00	100.00
31	3504101	<u>ADVANCE COLLECTION OF PROPERTY TAX</u>	0.00	211338.00	2632.00	0.00	0.00	208706.00

prepared By:

**தர்மபுரி நகராட்சி**  
**DHARMAPURI MUNICIPALITY**

Trial Balance

Input Parameter : Financial Year : 2021-2022; Fund Name : Elementary Education Fund; From Date : 01/Apr/2021; To Date : 31/Mar/2022;

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)
32	3603001	<u>PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS</u>	0.00	553522.00	0.00	102428.00	0.00	655950.00
33	4101001	<u>LAND -GROSS BLOCK</u>	7096284.00	0.00	0.00	0.00	7096284.00	0.00
34	4102001	<u>BUILDINGS - GROSS BLOCK</u>	58984183.00	0.00	8064192.00	0.00	67048375.00	0.00
35	4104002	<u>TOOLS &amp; PLANT - GROSS BLOCK</u>	2948823.00	0.00	0.00	0.00	2948823.00	0.00
36	4107001	<u>FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK</u>	1134149.00	0.00	0.00	0.00	1134149.00	0.00
37	4112001	<u>BUILDINGS - ACCUMULATED DEPRECIATION</u>	0.00	19945097.00	0.00	2282350.00	0.00	2227447.00
38	4114001	<u>PLANT &amp; MACHINERY - ACCUMULATED DEPRECIATION</u>	0.00	1818702.00	0.00	226024.00	0.00	2044726.00
39	4117001	<u>FURNITURE, FIXTURES &amp; FITTINGS - ACCUMULATED DEPRECIATIONS</u>	0.00	1056166.00	0.00	19496.00	0.00	1075662.00
40	4117003	<u>ELECTRICAL INSTALLATIONS - OTHERS - ACCUMULATED DEPRECIATION</u>	0.00	1200.00	0.00	0.00	0.00	1200.00
41	4121001	<u>PROJECTS - IN - PROGRESS ACCOUNT</u>	0.00	0.00	9795546.00	9795546.00	0.00	0.00
42	4208001	<u>FIXED DEPOSIT</u>	14165181.00	0.00	379756.00	11589389.00	2955548.00	0.00
43	4311917	<u>Education Tax - Recoverable - Residential - Current</u>	0.00	0.00	3625222.24	2821258.73	803963.51	0.00
44	4311918	<u>Education Tax - Recoverable - Commercial - Current</u>	0.00	0.00	3466769.73	2789766.19	677003.54	0.00

repared By:

**தர்மபுரி நகராட்சி**  
**DHARMAPURI MUNICIPALITY**

**Trial Balance**

Input Parameter : Financial Year : 2021-2022; Fund Name : Elementary Education Fund; From Date : 01/Apr/2021; To Date : 31/Mar/2022;

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)
45	4311919	Education Tax - Recoverable - Industrial - Current	0.00	0.00	106934.92	88748.22	18186.70	0.00
46	4311920	Education Tax - Recoverable - Vacant Sites - Current	0.00	0.00	141997.24	85323.73	56673.51	0.00
47	4311921	Education Tax - Recoverable - Residential - Arrears	4228600.00	0.00	2183.69	1894223.96	2336559.73	0.00
48	4311922	Education Tax - Recoverable - Commercial - Arrears	2900276.00	0.00	1770.79	1217273.40	1684773.39	0.00
49	4311923	Education Tax - Recoverable - Industrial - Arrears	183823.00	0.00	26.49	19988.39	163861.10	0.00
50	4311924	Education Tax - Recoverable - Vacant Sites - Arrears	251828.00	0.00	148708.60	233201.13	167335.47	0.00
51	4501001	Cash Account	0.00	0.00	5293305.00	5293305.00	0.00	0.00
52	4502126	EE-BOB-0548010000713	6003141.38	0.00	21097339.00	10425253.00	16675227.38	0.00
53	4502501	CUB-ONLINE-500101010962619	0.00	0.00	732118.00	732118.00	0.00	0.00
54	4606001	DEPOSITS - RECOVERABLE:	16500.00	0.00	0.00	0.00	16500.00	0.00
55	4702003	PAYABLE TO GENERAL FUND	0.00	113851.00	0.00	0.00	0.00	113851.00
56	4702004	RECEIVABLE FROM WATER SUPPLY FUND	10491424.00	0.00	224796.00	0.00	10716220.00	0.00
57	4702006	RECEIVABLE FROM GENERAL FUND	418394.00	0.00	732118.00	0.00	1150512.00	0.00
		<b>Total</b>	<b>108822606.38</b>	<b>108822606.38</b>	<b>70119385.00</b>	<b>70119385.00</b>	<b>120823881.33</b>	<b>120823881.33</b>

0.00

repared By:

**DHARMAPURI MUNICIPALITY**  
**தர்மபுரி நகராட்சி**

**Income And Expenditure Statement**

Input Parameter: Financial Year : 2021-2022; Fund Name : Elementary Education  
Fund; From Date : 01/Apr/2021; To Date : 31/Mar/2022;

Code No	Description of items	Shedule No.	2021-2022 Amount(₹)
<b>Income</b>			
110	Tax Revenue	<u>I-1</u>	7248974.89
170	Income from Investments	<u>I-7</u>	1366607.00
171	Interest Earned	<u>I-8</u>	256641.00
<b>Total</b>			<b>8872222.89</b>
<b>Expenditure</b>			
230	Operations & Maintenance	<u>I-12</u>	1622425.00
240	Interest & Finance Charges	<u>I-13</u>	90.00
250	Programme Expenses	<u>I-14</u>	921073.00
270	Provisions and Write off	<u>I-16</u>	102428.00
272	Depreciation		2527870.00
280	Prior Period Item	<u>I-18</u>	-94063.06
<b>Total</b>			<b>5079822.94</b>
<b>3109002-Gross Surplus of Income over Expenditure</b>			<b>3792399.95</b>

  
ஆய்வாளர்  
உள்ளாட்சி நிதி தணிக்கை  
தருமபுரி

  
ஆய்வாளர்  
தருமபுரி நகராட்சி  
தருமபுரி

**DHARMAPURI MUNICIPALITY**  
**தர்மபுரி நகராட்சி**


**Income And Expenditure Statement**

Input Parameter: Financial Year : 2021-2022; Fund Name : Elementary Education Fund; From  
Date : 01/Apr/2021; To Date : 31/Mar/2022;

Code No	Description of items	2021-2022 Amount
<b>Income</b>		
1100601	Education Tax - Residential	3603470.35
1100602	Education Tax - Commercial	3419538.13
1100603	Education Tax - Industrial	106637.82
1100604	Education Tax - Vacant Sites	119328.59
1701001	INTEREST ON INVESTMENTS / FIXED DEPOSITS	1366607.00
1711001	INTEREST FROM BANK	256641.00
<b>Total</b>		<b>8872222.89</b>
<b>Expenditure</b>		
2301003	POWER CHARGES FOR STREET LIGHTS	31725.00
2308011	RUNNING EXPENSES OF SCHOOLS	1590700.00
2407001	BANK CHARGES	90.00
2501001	ELECTION EXPENSES	921073.00
2701001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - TAXES	102428.00
2722001	DEPRECIATION - BUILDINGS	2282350.00
2724001	DEPRECIATION - PLANT & MACHINERY	226024.00
2727001	DEPRECIATION - FURNITURE, FIXTURES, FITTINGS AND ELECTRICAL APPLIANCES	19496.00
2801001	Taxes	-94063.06
<b>Total</b>		<b>5079822.94</b>
<b>3109002-Gross Surplus of Income over Expenditure</b>		<b>3792399.95</b>

  
ஆய்வாளர்

உள்ளாட்சி நிதி தணிக்கை  
தருமபுரி

  
ஆணையாளர்  
தருமபுரி நகராட்சி  
தருமபுரி

**தர்மபுரி நகராட்சி**  
**DHARMAPURI MUNICIPALITY**

**Balance Sheet**

Input Parameter : Financial Year : 2021-2022; Fund Name : Elementary Education Fund; From Date : 01/Apr/2021; To Date : 31/Mar/2022;

Code No	Description of items	Schedule No.	2021-2022 Amount(₹)	2020-2021 Amount(₹)
<b>Liabilities</b>				
310	Municipal (General) Fund	<u>B-1</u>	72913180.33	69120780.38
311	Earmarked Funds	<u>B-2</u>	5926167.00	5926167.00
312	Reserves	<u>B-3</u>	7096284.00	7096284.00
320	Grants , Contribution for specific purposes	<u>B-4</u>	2225000.00	2225000.00
340	Deposits Received	<u>B-7</u>	1093925.00	706995.00
350	Other Liabilities	<u>B-9</u>	276603.00	258842.00
360	Provisions	<u>B-10</u>	655950.00	553522.00
<b>Total</b>			<b>90187109.33</b>	<b>85887590.38</b>
<b>Assets</b>				
410	Fixed Assets	<u>B-11</u>	78227631.00	70163439.00
411	Accumulated Depreciation		-25349035.00	-22821165.00
412	Capital Work - in - progress		0.00	0.00
420	Investments - General Fund	<u>B-12</u>	2955548.00	14165181.00
431	Sundry Debtors (Receivables)	<u>B-15</u>	5908356.95	7564527.00
450	Cash and Bank balance	<u>B-17</u>	16675227.38	6003141.38
460	Loans, Advances and Deposits	<u>B-18</u>	16500.00	16500.00
470	Other Assets	<u>B-19</u>	11752881.00	10795967.00
<b>Total</b>			<b>90187109.33</b>	<b>85887590.38</b>

  
 தலைவர்  
 உள்ளாட்சி நிதி தணிக்கை  
 தருமபுரி

  
 ஆணையாளர்  
 தருமபுரி நகராட்சி  
 தருமபுரி

0.00



**தர்மபுரி நகராட்சி**  
**DHARMAPURI MUNICIPALITY**

**Balance Sheet**

Input Parameter : Financial Year : 2021-2022; Fund Name : Elementary Education Fund; From  
Date : 01/Apr/2021; To Date : 31/Mar/2022;

Code No	Description of items	2021-2022 Amount(₹)	2020-2021 Amount(₹)
<b>Liabilities</b>			
3109001	ACCUMULATED SURPLUS / DEFICIT	72913180.33	69120780.38
3111001	CONTRIBUTION FROM MUNICIPAL FUND	5926167.00	5926167.00
3121101	CAPITAL RESERVE	7096284.00	7096284.00
3203001	CONTRIBUTIONS FROM THE GOVERNMENT	1125000.00	1125000.00
3203002	GRANTS FROM THE GOVERNMENT	1100000.00	1100000.00
3401001	Tender Deposit - Contractors.	590809.00	467953.00
3401003	SECURITY DEPOSIT - CONTRACTORS	2770.00	0.00
3401004	RETENTION AMOUNT	500346.00	239042.00
3501003	ACCOUNTS PAYABLE - CONTRACTORS	0.00	0.00
3501005	ACCOUNTS PAYABLE EXPENSES	0.00	0.00
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0.00	5673.00
3502015	VAT - PAYABLE	15768.00	15768.00
3502025	Manual Workers Genenal Welfare Fund - LWF	50028.00	9660.00
3502032	CGST - PAYABLE	2001.00	8201.00
3502033	SGST - PAYABLE	100.00	8202.00
3504101	ADVANCE COLLECTION OF PROPERTY TAX	208706.00	211338.00
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	655950.00	553522.00
<b>Total</b>		<b>90187109.33</b>	<b>85887590.38</b>
<b>Assets</b>			
4101001	LAND -GROSS BLOCK	7096284.00	7096284.00
4102001	BUILDINGS - GROSS BLOCK	67048375.00	58984183.00
4104002	TOOLS & PLANT - GROSS BLOCK	2948823.00	2948823.00
4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	1134149.00	1134149.00
4112001	BUILDINGS - ACCUMULATED DEPRECIATION	-22227447.00	-19945097.00
4114001	PLANT & MACHINERY - ACCUMULATED DEPRECIATION	-2044726.00	-1818702.00
4117001	FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS	-1075662.00	-1056166.00
4117003	ELECTIRCAL INSTALLATIONS - OTHERS - ACCUMULATED DEPRECIATION	-1200.00	-1200.00
4121001	PROJECTS - IN - PROGRESS ACCOUNT	0.00	0.00
4122001	PROJECTS - IN - PROGRESS ACCOUNT	0.00	0.00
4208001	FIXED DEPOSIT	2955548.00	14165181.00

**தர்மபுரி நகராட்சி**  
**DHARMAPURI MUNICIPALITY**

**Balance Sheet**

Input Parameter : Financial Year : 2021-2022; Fund Name : Elementary Education Fund; From  
Date : 01/Apr/2021; To Date : 31/Mar/2022;

Code No	Description of Items	2021-2022 Amount(₹)	2020-2021 Amount(₹)
4311917	Education Tax - Recoverable - Residential - Current	803963.51	1599358.00
4311918	Education Tax - Recoverable - Commercial - Current	677003.54	1046274.00
4311919	Education Tax - Recoverable - Industrial - Current	18186.70	27446.00
4311920	Education Tax - Recoverable - Vacant Sites - Current	56673.51	75410.00
4311921	Education Tax - Recoverable - Residential - Arrears	2336559.73	2629242.00
4311922	Education Tax - Recoverable - Commercial - Arrears	1684773.39	1854002.00
4311923	Education Tax - Recoverable - Industrial - Arrears	163861.10	156377.00
4311924	Education Tax - Recoverable - Vacant Sites - Arrears	167335.47	176418.00
4501001	Cash Account	0.00	0.00
4502126	EE-BOB-0548010000713	16675227.38	6003141.38
4502501	CUB-ONLINE-500101010962619	0.00	0.00
4606001	DEPOSITS - RECOVERABLE:	16500.00	16500.00
4702003	PAYABLE TO GENERAL FUND	-113851.00	-113851.00
4702004	RECEIVABLE FROM WATER SUPPLY FUND	10716220.00	10491424.00
4702006	RECEIVABLE FROM GENERAL FUND	1150512.00	418394.00
<b>Total</b>		<b>90187109.33</b>	<b>85887590.38</b>

  
ஆய்வாளர்  
உள்ளாட்சி நிதி தணிக்கை  
தருமபுரி

0.00  
  
ஆணையாளர்  
தருமபுரி நகராட்சி  
தருமபுரி

DHARMAPURI MUNICIPALITY - ELEMANDERY EDUCATION FUND RECEIPTS AND EXPENDITURE ABSTRACT FOR THE YEAR - 2021-2022													
SL.NO	AC HEAD	FUND DETAILS	OB	RECEIPTS	EXPENDITURE	CB AS PER CASH BOOK	LESS: CASH ON HAND	NET CB	ADD	LESS	TOTAL	BANK AC NO	AS PER BANK CB
1	4502126	EDCATION FUND	6003141.38	21097339.00	10425253.00	16675227.38	0.00	16675227.38	330740.00	288120.00	16717847.38	BOB.9713	16650146.38
		Total	6003141.38	21097339.00	10425253.00	16675227.38	0.00	16675227.38	330740.00	288120.00		try	67701.00
													16717847.38

  
ஆய்வாளர்

உள்ளாட்சி நிதி தணிக்கை  
தருமபுரி

ஆணையாளர்  
தருமபுரி நகராட்சி  
தருமபுரி