

3

DHARMAPURI MUNICIPALITY

2022-2023

ELEMENTARY EDUCATION FUND

ANNUAL ACCOUNTS

தர்மபுரி நகராட்சி
DHARMAPURI 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	Education Tax - Residential	0.00	0.00	0.00	5454101.43	0.00	5454101.43
2	1100602	Education Tax - Commercial	0.00	0.00	0.00	7109133.82	0.00	7109133.82
3	1100603	Education Tax - Industrial	0.00	0.00	1192.90	175665.91	0.00	174473.01
4	1100604	Education Tax - Vacant Sites	0.00	0.00	65621.48	276711.75	0.00	211090.27
5	1711001	INTEREST FROM BANK	0.00	0.00	0.00	442394.00	0.00	442394.00
6	1801101	DEPOSITS LAPSED	0.00	0.00	0.00	706995.00	0.00	706995.00
7	1808001	OTHER INCOME	0.00	0.00	0.00	0.00	0.00	0.00
8	2301003	POWER CHARGES FOR STREET LIGHTS	0.00	0.00	96881.00	0.00	96881.00	0.00
9	2308011	RUNNING EXPENSES OF SCHOOLS	0.00	0.00	3832292.00	0.00	3832292.00	0.00
10	2501001	ELECTION EXPENSES	0.00	0.00	917256.00	0.00	917256.00	0.00
11	2722001	DEPRECIATION - BUILDINGS	0.00	0.00	2333871.00	0.00	2333871.00	0.00
12	2724001	DEPRECIATION - PLANT & MACHINERY	0.00	0.00	180819.00	0.00	180819.00	0.00
13	2727001	DEPRECIATION - FURNITURE, FIXTURES, FITTINGS AND ELECTRICAL APPLIANCES	0.00	0.00	14622.00	0.00	14622.00	0.00
14	2801001	Taxes	0.00	0.00	0.00	129411.00	0.00	129411.00
15	2804001	PRIOR YEAR INCOME	0.00	0.00	0.00	498194.00	0.00	498194.00
16	2808001	PRIOR YEAR EXPENSES	0.00	0.00	420032.60	0.00	420032.60	0.00
17	3109001	ACCUMULATED SURPLUS / DEFICIT	0.00	72913180.33	0.00	0.00	0.00	72913180.33
18	3111001	CONTRIBUTION FROM MUNICIPAL FUND	0.00	5926167.00	0.00	0.00	0.00	5926167.00
19	3121101	CAPITAL RESERVE	0.00	7096284.00	0.00	0.00	0.00	7096284.00
20	3203001	CONTRIBUTIONS FROM THE GOVERNMENT	0.00	1125000.00	0.00	0.00	0.00	1125000.00
21	3203002	GRANTS FROM THE GOVERNMENT	0.00	1100000.00	0.00	0.00	0.00	1100000.00
22	3401001	Tender Deposit - Contractors.	0.00	590809.00	930754.00	754304.00	0.00	414359.00

Prepared By:

தர்மபுரி நகராட்சி
DHARMAPURI MUNICIPALITY

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S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
23	3401003	SECURITY DEPOSIT - CONTRACTORS	0.00	2770.00	2770.00	0.00	0.00	0.00
24	3401004	RETENTION AMOUNT	0.00	500346.00	500346.00	0.00	0.00	0.00
25	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0.00	0.00	6509139.00	6509139.00	0.00	0.00
26	3501005	ACCOUNTS PAYABLE EXPENSES	0.00	0.00	96881.00	96881.00	0.00	0.00
27	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0.00	0.00	62990.00	69139.00	0.00	6149.00
28	3502015	VAT - PAYABLE	0.00	15768.00	0.00	0.00	0.00	15768.00
29	3502025	Manual Workers Genentral Welfare Fund - LWF	0.00	50028.00	65100.00	22400.00	0.00	7328.00
30	3502032	CGST - PAYABLE	0.00	2001.00	24663.00	30812.00	0.00	8150.00
31	3502033	SGST - PAYABLE	0.00	100.00	24663.00	30812.00	0.00	6249.00
32	3504101	ADVANCE COLLECTION OF PROPERTY TAX	0.00	208706.00	171565.88	0.00	0.00	37140.12
33	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	0.00	655950.00	498194.00	0.00	0.00	157756.00
34	4101001	LAND -GROSS BLOCK	7096284.00	0.00	0.00	0.00	7096284.00	0.00
35	4102001	BUILDINGS - GROSS BLOCK	67048375.00	0.00	2163942.00	0.00	69212317.00	0.00
36	4104002	TOOLS & PLANT - GROSS BLOCK	2948823.00	0.00	0.00	0.00	2948823.00	0.00
37	4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	1134149.00	0.00	0.00	0.00	1134149.00	0.00
38	4112001	BUILDINGS - ACCUMULATED DEPRECIATION	0.00	22227447.00	0.00	2333871.00	0.00	24561318.00
39	4114001	PLANT & MACHINERY - ACCUMULATED DEPRECIATION	0.00	2044726.00	0.00	180819.00	0.00	2225545.00
40	4117001	FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS	0.00	1075662.00	0.00	14622.00	0.00	1090284.00

தர்மபுரி நகராட்சி
DHARMAPURI MUNICIPALITY

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S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)
41	4117003	ELECTRICAL INSTALLATIONS - OTHERS -	0.00	1200.00	0.00	0.00	0.00	1200.00
42	4121001	ACCUMULATED DEPRECIATION	0.00	0.00	3081198.00	3081198.00	0.00	0.00
43	4208001	PROJECTS - IN - PROGRESS ACCOUNT	2955548.00	0.00	0.00	0.00	2955548.00	0.00
44	4311917	FIXED DEPOSIT	0.00	0.00	5453826.43	4593119.48	860706.95	0.00
45	4311918	Education Tax - Recoverable - Residential - Current	0.00	0.00	7109133.82	6619821.66	489312.16	0.00
46	4311919	Education Tax - Recoverable - Commercial - Current	0.00	0.00	175857.89	167248.90	8608.99	0.00
47	4311920	Education Tax - Recoverable - Industrial - Current	0.00	0.00	276711.75	230501.73	46210.02	0.00
48	4311921	Education Tax - Recoverable - Vacant Sites - Current	3140523.24	0.00	275.00	1485667.41	1655130.83	0.00
49	4311922	Education Tax - Recoverable - Residential - Arrears	2361776.93	0.00	0.00	1826948.05	534828.88	0.00
50	4311923	Education Tax - Recoverable - Commercial - Arrears	182047.80	0.00	0.00	132536.14	49511.66	0.00
51	4311924	Education Tax - Recoverable - Industrial - Arrears	224008.98	0.00	0.00	304750.47	48669.51	0.00
52	4501001	Cash Account	0.00	0.00	9101085.00	9101085.00	0.00	0.00
					6811922.00	6811922.00	23503844.38	0.00

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S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)
54	4502501	CUB-ONLINE-5001010962619	0.00	0.00	1298896.00	1298896.00	0.00	0.00
55	4606001	DEPOSITS - RECOVERABLE:	16500.00	0.00	0.00	0.00	16500.00	0.00
56	4702003	PAYABLE TO GENERAL FUND	0.00	113851.00	0.00	195273.00	0.00	309124.00
57	4702004	RECEIVABLE FROM WATER SUPPLY FUND	10716220.00	0.00	0.00	0.00	10716220.00	0.00
58	4702006	RECEIVABLE FROM GENERAL FUND	1150512.00	0.00	1503844.00	0.00	*2654356.00	0.00
		Total	115649995.33	115649995.33	60684373.75	60684373.75	131726793.98	131726793.98

(Signature)
COMMISSIONER
Dharmapuri Municipality

(Signature)
31/3/23

DHARMAPURI MUNICIPALITY
தர்மபுரி நகராட்சி
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>	12948798.53
171	Interest Earned	<u>I-8</u>	442394.00
180	Other Income	<u>I-9</u>	706995.00
Total			14098187.53
Expenditure			
230	Operations & Maintenance	<u>I-12</u>	3929173.00
250	Programme Expenses	<u>I-14</u>	917256.00
272	Depreciation		2529312.00
280	Prior Period Item	<u>I-18</u>	-207572.40
Total			7168168.60
3109002-Gross Surplus of Income over Expenditure			6930018.93

[Signature]
COMMISSIONER
Dharmapuri Municipality
1/2/23 6/2
1/2/23

DHARMAPURI MUNICIPALITY
தர்மபுரி நகராட்சி

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 Year Amount
Income		
		5454101.43
1100601	Education Tax - Residential	7109133.82
1100602	Education Tax - Commercial	174473.01
1100603	Education Tax - Industrial	211090.27
1100604	Education Tax - Vacant Sites	442394.00
1711001	INTEREST FROM BANK	706995.00
1801101	DEPOSITS LAPSED	0.00
1808001	OTHER INCOME	0.00
	Total	14098187.53
Expenditure		
		96881.00
2301003	POWER CHARGES FOR STREET LIGHTS	3832292.00
2308011	RUNNING EXPENSES OF SCHOOLS	917256.00
2501001	ELECTION EXPENSES	2333871.00
2722001	DEPRECIATION - BUILDINGS	180819.00
2724001	DEPRECIATION - PLANT & MACHINERY	14622.00
2727001	DEPRECIATION - FURNITURE, FIXTURES, FITTINGS AND	-129411.00
2801001	Taxes	-498194.00
2804001	PRIOR YEAR INCOME	420032.60
2808001	PRIOR YEAR EXPENSES	0.00
	Total	7168168.60
	3109002-Gross Surplus of Income over Expenditure	6930018.93

(Signature)
COMMISSIONER
Dharmapuri Municipality

(Signature) 1/12/23
(Signature) 1/12/23

தர்மபுரி நகராட்சி
DHARMAPURI 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	Schedule No.	2022-2023	2021-2022
Liabilities				
310	Municipal (General) Fund	<u>B-1</u>	79843199.26	72913180.33
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>	414359.00	1093925.00
350 /	Other Liabilities	<u>B-9</u>	80784.12	276603.00
360	Provisions	<u>B-10</u>	157756.00	655950.00
Total			95743549.38	90187109.33
Assets				
410	Fixed Assets	<u>B-11</u>	80391573.00	78227631.00
411	Accumulated Depreciation		-27878347.00	-25349035.00
412	Capital Work - in - progress		0.00	0.00
420	Investments - General Fund	<u>B-12</u>	2955548.00	2955548.00
431	Sundry Debtors (Receivables)	<u>B-15</u>	3692979.00	5908356.95
450 /	Cash and Bank balance	<u>B-17</u>	23503844.38	16675227.38
460	Loans, Advances and Deposits	<u>B-18</u>	16500.00	16500.00
470	Other Assets	<u>B-19</u>	13061452.00	11752881.00
Total			95743549.38	90187109.33

(Signature)
COMMISSIONER
Dharmapuri Municipality

1/12/23 1/12/23

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DHARMAPURI 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	2022-2023 AMOUNT	2021-2022 AMOUNT
Liabilities			
3109001	ACCUMULATED SURPLUS / DEFICIT	79843199.26	72913180.33
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.	414359.00	590809.00
3401003	SECURITY DEPOSIT - CONTRACTORS	0.00	2770.00
3401004	RETENTION AMOUNT	0.00	500346.00
3501003	ACCOUNTS PAYABLE - CONTRACTORS	0.00	0.00
3501005	ACCOUNTS PAYABLE EXPENSES	0.00	0.00
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	6149.00	0.00
3502015	VAT - PAYABLE	15768.00	15768.00
3502025	Manual Workers Genenral Welfare Fund - LWF	7328.00	50028.00
3502032	CGST - PAYABLE	8150.00	2001.00
3502033	SGST - PAYABLE	6249.00	100.00
3504101	ADVANCE COLLECTION OF PROPERTY TAX	37140.12	208706.00
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	157756.00	655950.00
Total		95743549.38	90187109.33
Assets			
4101001	LAND -GROSS BLOCK	7096284.00	7096284.00
4102001	BUILDINGS - GROSS BLOCK	69212317.00	67048375.00
4104002	TOOLS & PLANT - GROSS BLOCK	2948823.00	2948823.00
4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	1134149.00	1134149.00
4112001	BUILDINGS - ACCUMULATED DEPRECIATION	-24561318.00	-22227447.00

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COMMISSIONER
Dharmapuri Municipality

(M) 1/12/22 (S) 1/12/22