

குடியாத்தம் நகராட்சி
GUDIYATHAM 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 | 2521584.91 | 0.0 | 2521584.91 |
| 2 | 1100602 | Education Tax - Commercial | 0.00 | 0.00 | 0.00 | 1905492.34 | 0.0 | 1905492.34 |
| 3 | 1100603 | Education Tax - Industrial | 0.00 | 0.00 | 0.00 | 47396.98 | 0.0 | 47396.98 |
| 4 | 1100604 | Education Tax - Vacant Sites | 0.00 | 0.00 | 11615.68 | 217200.01 | 0.0 | 205584.33 |
| 5 | 1711001 | INTEREST FROM BANK | 0.00 | 0.00 | 0.00 | 6750.00 | 0.0 | 6750.00 |
| 6 | 1808001 | OTHER INCOME | 0.00 | 0.00 | 0.00 | 34600.00 | 0.0 | 34600.00 |
| 7 | 2305109 | MAINTENANCE EXPENSES - SCHOOLS | 0.00 | 0.00 | 1828408.00 | 0.00 | 1828408.00 | 0.0 |
| 8 | 2701002 | PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - OTHER REVENUES | 0.00 | 0.00 | 20236.00 | 0.00 | 20236.00 | 0.0 |
| 9 | 2722001 | DEPRECIATION - BUILDINGS | 0.00 | 0.00 | 927018.00 | 0.00 | 927018.00 | 0.0 |
| 10 | 2723001 | DEPRECIATION - ROADS & BRIDGES | 0.00 | 0.00 | 44308.00 | 0.00 | 44308.00 | 0.0 |
| 11 | 2727001 | DEPRECIATION - FURNITURE, FIXTURES, FITTINGS AND ELECTRICAL APPLIANCES | 0.00 | 0.00 | 29262.00 | 0.00 | 29262.00 | 0.0 |
| 12 | 2801001 | Taxes | 0.00 | 0.00 | 0.00 | 153254.00 | 0.0 | 153254.00 |
| 13 | 2804001 | PRIOR YEAR INCOME | 0.00 | 0.00 | 0.00 | 193772.00 | 0.0 | 193772.00 |
| 14 | 2808001 | PRIOR YEAR EXPENSES | 0.00 | 0.00 | 65194.40 | 0.00 | 65194.40 | 0.0 |
| 15 | 3109001 | ACCUMULATED SURPLUS / DEFICIT | 0.00 | 112274235.41 | 0.00 | 0.00 | 0.0 | 112274235.41 |
| 16 | 3111001 | CONTRIBUTION FROM MUNICIPAL FUND | 0.00 | 8790677.00 | 0.00 | 0.00 | 0.0 | 8790677.00 |
| 17 | 3203001 | CONTRIBUTIONS FROM THE GOVERNMENT | 0.00 | 1943599.00 | 0.00 | 0.00 | 0.0 | 1943599.00 |
| 18 | 3401001 | Tender Deposit - Contractors. | 0.00 | 477500.00 | 34600.00 | 10000.00 | 0.0 | 452900.00 |
| 19 | 3401003 | SECURITY DEPOSIT - CONTRACTORS | 0.00 | 330734.00 | 35000.00 | 20494.00 | 0.0 | 316228.00 |
| 20 | 3501003 | ACCOUNTS PAYABLE - CONTRACTORS | 0.00 | 259375.00 | 2150724.00 | 2150724.00 | 0.0 | 259375.00 |
| 21 | 3502001 | PROVIDENT FUND RECOVERIES | 0.00 | 82349.00 | 0.00 | 0.00 | 0.0 | 82349.00 |
| 22 | 3502013 | INCOME TAX DEDUCTIONS - CONTRACTORS | 0.00 | 1448.00 | 44766.00 | 44766.00 | 0.0 | 1448.00 |

Prepared By:

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| S.No | Account Code | Account Head Name | Opening Balance | | Actuals | | Net Balance | |
|------|--------------|--|-----------------|-------------|------------|------------|-------------|-------------|
| | | | Debit(₹) | Credit(₹) | Debit (₹) | Credit (₹) | Debit(₹) | Credit(₹) |
| | | | 0.00 | 36331.00 | 0.00 | 0.00 | 0.0 | 36331.00 |
| 23 | 3502015 | VAT - PAYABLE | 0.00 | 92483.00 | 0.00 | 4099.00 | 0.0 | 96582.00 |
| 24 | 3502025 | Manual Workers Genenal Welfare Fund - LWF | 0.00 | 1700.00 | 4099.00 | 4099.00 | 0.0 | 1700.00 |
| 25 | 3502032 | CGST - PAYABLE | 0.00 | 1700.00 | 4099.00 | 4099.00 | 0.0 | 1700.00 |
| 26 | 3502033 | SGST - PAYABLE | 0.00 | 597502.17 | 172920.25 | 0.00 | 0.0 | 424581.92 |
| 27 | 3504101 | ADVANCE COLLECTION OF PROPERTY TAX | 0.00 | 388987.00 | 193772.00 | 20236.00 | 0.0 | 215451.00 |
| 28 | 3603001 | PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS | 84436743.00 | 0.00 | 0.00 | 0.00 | 84436743.00 | 0.0 |
| 29 | 4101001 | LAND -GROSS BLOCK | 29468610.00 | 0.00 | 409873.00 | 0.00 | 29878483.00 | 0.0 |
| 30 | 4102001 | BUILDINGS - GROSS BLOCK | 560140.00 | 0.00 | 0.00 | 0.00 | 560140.00 | 0.0 |
| 31 | 4103003 | ROADS & PAVEMENTS - CONCRETE - GROSS BLOCK | 156905.00 | 0.00 | 0.00 | 0.00 | 156905.00 | 0.0 |
| 32 | 4107001 | FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK | 0.00 | 11133186.00 | 0.00 | 927018.00 | 0.0 | 12060204.00 |
| 33 | 4112001 | BUILDINGS - ACCUMULATED DEPRECIATION | 0.00 | 382908.00 | 0.00 | 44308.00 | 0.0 | 427216.00 |
| 34 | 4113003 | ROADS & PAVEMENTS - CONCRETE - ACCUMULATED DEPRECIATION | 0.00 | 39856.00 | 0.00 | 29262.00 | 0.0 | 69118.00 |
| 35 | 4117001 | FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS | 0.00 | 0.00 | 409873.00 | 409873.00 | 0.0 | 0.0 |
| 36 | 4121001 | PROJECTS - IN - PROGRESS ACCOUNT | 0.00 | 0.00 | 2521501.91 | 2108615.68 | 412886.23 | 0.0 |
| 37 | 4311917 | Education Tax - Recoverable - Residential - Current | 0.00 | 0.00 | 1905492.34 | 1818699.43 | 86792.91 | 0.0 |
| 38 | 4311918 | Education Tax - Recoverable - Commercial - Current | 0.00 | 0.00 | 47396.98 | 46028.27 | 1368.71 | 0.0 |
| 39 | 4311919 | Education Tax - Recoverable - Industrial - Current | 0.00 | 0.00 | 217200.01 | 101532.10 | 115667.91 | 0.0 |
| 40 | 4311920 | Education Tax - Recoverable - Vacant Sites - Current | | | | | | |

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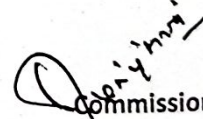
குடியாத்தம் நகராட்சி
GUDIYATHAM MUNICIPALITY

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(₹) |
| 41 | 4311921 | Education Tax - Recoverable - Residential - Arrears | 1364579.04 | 0.00 | 83.00 | 715072.88 | 649589.16 | 0.0 |
| 42 | 4311922 | Education Tax - Recoverable - Commercial - Arrears | 209081.40 | 0.00 | 397.00 | 167190.08 | 42288.32 | 0.0 |
| 43 | 4311923 | Education Tax - Recoverable - Industrial - Arrears | 4863.14 | 0.00 | 0.00 | 4085.40 | 777.74 | 0.0 |
| 44 | 4311924 | Education Tax - Recoverable - Vacant Sites - Arrears | 266996.00 | 0.00 | 156159.51 | 161246.00 | 261909.51 | 0.0 |
| 45 | 4501001 | Cash Account | 31789.00 | 0.00 | 3322222.00 | 3323874.00 | 30137.00 | 0.0 |
| 46 | 4502120 | EE-REC&PAY-CB-A/C NO.950101040478 | 489912.00 | 0.00 | 3330624.00 | 2203688.00 | 1616848.00 | 0.0 |
| 47 | 4502501 | ONLINE COLLECTION-A/C-500101010962665 - CUB | 0.00 | 0.00 | 450862.00 | 450862.00 | 0.0 | 0.0 |
| 48 | 4502601 | POS COLLECTION A/C-510909010229237 CUB | 0.00 | 0.00 | 359261.00 | 359261.00 | 0.0 | 0.0 |
| 49 | 4604003 | ADVANCE TO PWD / HIGHWAYS/ T.N. CONSTRUCTION CORPN. LTD., ETC., | 138750.00 | 0.00 | 0.00 | 0.00 | 138750.00 | 0.0 |
| 50 | 4605010 | Advance Recoverable Expenses | 48000.00 | 0.00 | 0.00 | 0.00 | 48000.00 | 0.0 |
| 51 | 4606001 | DEPOSITS - RECOVERABLE: | 132274.00 | 0.00 | 0.00 | 0.00 | 132274.00 | 0.0 |
| 52 | 4702006 | RECEIVABLE FROM GENERAL FUND | 19525928.00 | 0.00 | 1547215.00 | 35000.00 | 21038143.00 | 0.0 |
| Total | | | 136834570.58 | 136834570.58 | 20244183.08 | 20244183.08 | 142522129.89 | 142522129.89 |


INSPECTOR
LOCAL FUND AUDIT VELLORE


Commissioner
Gudiyatham Municipality.

Prepared By:

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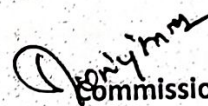
GUDIYATHAM MUNICIPALITY
குடியாத்தம் நகராட்சி

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> | 4680058.56 |
| 171 | Interest Earned | <u>I-8</u> | 6750.00 |
| 180 | Other Income | <u>I-9</u> | 34600.00 |
| Total | | | 4721408.56 |
| Expenditure | | | |
| 230 | Operations & Maintenance | <u>I-12</u> | 1828408.00 |
| 270 | Provisions and Write off | <u>I-16</u> | 20236.00 |
| 272 | Depreciation | | 1000588.00 |
| 280 | Prior Period Item | <u>I-18</u> | -281831.60 |
| Total | | | 2567400.40 |
| 3109002-Gross Surplus of Income over Expenditure | | | 2154008.16 |


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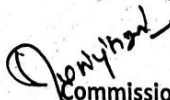
GUDIYATHAM MUNICIPALITY
குடியாத்தம் நகராட்சி

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 Amount |
|--------------------|---|---------------------|
| Income | | |
| 1100601 | Education Tax - Residential | |
| 1100602 | Education Tax - Commercial | 2521584.91 |
| 1100603 | Education Tax - Industrial | 1905492.34 |
| 1100604 | Education Tax - Vacant Sites | 47396.98 |
| 1711001 | INTEREST FROM BANK | 205584.33 |
| 1808001 | OTHER INCOME | 6750.00 |
| | | 34600.00 |
| | Total | 4721408.56 |
| Expenditure | | |
| 2305109 | MAINTENANCE EXPENSES - SCHOOLS | 1828408.00 |
| 2701002 | PROVISION FOR DOUBTFUL COLLECTION OF | 20236.00 |
| 2722001 | DEPRECIATION - BUILDINGS | 927018.00 |
| 2723001 | DEPRECIATION - ROADS & BRIDGES | 44308.00 |
| 2727001 | DEPRECIATION - FURNITURE, FIXTURES, FITTINGS | 29262.00 |
| 2801001 | Taxes | -153254.00 |
| 2804001 | PRIOR YEAR INCOME | -193772.00 |
| 2808001 | PRIOR YEAR EXPENSES | 65194.40 |
| | Total | 2567400.40 |
| | 3109002-Gross Surplus of Income over Expenditure | 2154008.16 |


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Commissioner
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குடியாத்தம் நகராட்சி
GUDIYATHAM 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 Amount(₹) | 2021-2022 Amount(₹) |
|--------------------|---|--------------|---------------------|---------------------|
| Liabilities | | | | |
| 310 | Municipal (General) Fund | <u>B-1</u> | 114428243.57 | 112274235.41 |
| 311 | Earmarked Funds | <u>B-2</u> | 8790677.00 | 8790677.00 |
| 320 | Grants , Contribution for specific purposes | <u>B-4</u> | 1943599.00 | 1943599.00 |
| 340 | Deposits Received | <u>B-7</u> | 769128.00 | 808234.00 |
| 350 | Other Liabilities | <u>B-9</u> | 904066.92 | 1072888.17 |
| 360 | Provisions | <u>B-10</u> | 215451.00 | 388987.00 |
| Total | | | 127051165.49 | 125278620.58 |
| Assets | | | | |
| 410 | Fixed Assets | <u>B-11</u> | 115032271.00 | 114622398.00 |
| 411 | Accumulated Depreciation | | -12556538.00 | -11555950.00 |
| 412 | Capital Work - in - progress | | 0.00 | 0.00 |
| 431 | Sundry Debtors (Receivables) | <u>B-15</u> | 1571280.49 | 1845519.58 |
| 450 | Cash and Bank balance | <u>B-17</u> | 1646985.00 | 521701.00 |
| 460 | Loans, Advances and Deposits | <u>B-18</u> | 319024.00 | 319024.00 |
| 470 | Other Assets | <u>B-19</u> | 21038143.00 | 19525928.00 |
| Total | | | 127051165.49 | 125278620.58 |


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Commissioner
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GUDIYATHAM 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 | | |
| 3111001 | CONTRIBUTION FROM MUNICIPAL FUND | 114428243.57 | 112274235.41 |
| 3203001 | CONTRIBUTIONS FROM THE GOVERNMENT | 8790677.00 | 8790677.00 |
| 3401001 | Tender Deposit - Contractors. | 1943599.00 | 1943599.00 |
| 3401003 | SECURITY DEPOSIT - CONTRACTORS | 452900.00 | 477500.00 |
| 3501003 | ACCOUNTS PAYABLE - CONTRACTORS | 316228.00 | 330734.00 |
| 3501005 | ACCOUNTS PAYABLE EXPENSES | 259375.00 | 259375.00 |
| 3502001 | PROVIDENT FUND RECOVERIES | 0.00 | 0.00 |
| 3502013 | INCOME TAX DEDUCTIONS - CONTRACTORS | 82349.00 | 82349.00 |
| 3502015 | VAT - PAYABLE | 1448.00 | 1448.00 |
| 3502025 | Manual Workers Genenral Welfare Fund - LWF | 36331.00 | 36331.00 |
| 3502032 | CGST - PAYABLE | 96582.00 | 92483.00 |
| 3502033 | SGST - PAYABLE | 1700.00 | 1700.00 |
| 3504101 | ADVANCE COLLECTION OF PROPERTY TAX | 1700.00 | 1700.00 |
| 3603001 | PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS | 424581.92 | 597502.17 |
| | Total | 127051165.49 | 125278620.58 |
| Assets | | | |
| 4101001 | LAND -GROSS BLOCK | 84436743.00 | 84436743.00 |
| 4102001 | BUILDINGS - GROSS BLOCK | 29878483.00 | 29468610.00 |
| 4103003 | ROADS & PAVEMENTS - CONCRETE - GROSS BLOCK | 560140.00 | 560140.00 |
| 4107001 | FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK | 156905.00 | 156905.00 |
| 4112001 | BUILDINGS - ACCUMULATED DEPRECIATION | -12060204.00 | -11133186.00 |
| 4113003 | ROADS & PAVEMENTS - CONCRETE - ACCUMULATED DEPRECIATION | -427216.00 | -382908.00 |
| 4117001 | FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS | -69118.00 | -39856.00 |
| 4121001 | PROJECTS - IN - PROGRESS ACCOUNT | 0.00 | 0.00 |

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குடியாத்தம் நகராட்சி
GUDIYATHAM 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(₹) |
|--------------|---|------------------------|------------------------|
| 4311917 | Education Tax - Recoverable - Residential - Current | 412886.23 | 418843.00 |
| 4311918 | Education Tax - Recoverable - Commercial - Current | 86792.91 | 117195.15 |
| 4311919 | Education Tax - Recoverable - Industrial - Current | 1368.71 | 3581.16 |
| 4311920 | Education Tax - Recoverable - Vacant Sites - Current | 115667.91 | 55144.98 |
| 4311921 | Education Tax - Recoverable - Residential - Arrears | 649589.16 | 945736.04 |
| 4311922 | Education Tax - Recoverable - Commercial - Arrears | 42288.32 | 91886.25 |
| 4311923 | Education Tax - Recoverable - Industrial - Arrears | 777.74 | 1281.98 |
| 4311924 | Education Tax - Recoverable - Vacant Sites - Arrears | 261909.51 | 211851.02 |
| 4501001 | Cash Account | 30137.00 | 31789.00 |
| 4502120 | EE-REC&PAY-CB-A/C NO.950101040478 | 1616848.00 | 489912.00 |
| 4502501 | ONLINE COLLECTION-A/C-500101010962665 - CUB | 0.00 | 0.00 |
| 4502601 | POS COLLECTION A/C-510909010229237 CUB | 0.00 | 0.00 |
| 4604003 | ADVANCE TO PWD / HIGHWAYS/ T.N. CONSTRUCTION CORPN. LTD., ETC., | 138750.00 | 138750.00 |
| 4605010 | Advance Recoverable Expenses | 48000.00 | 48000.00 |
| 4606001 | DEPOSITS - RECOVERABLE: | 132274.00 | 132274.00 |
| 4702006 | RECEIVABLE FROM GENERAL FUND | 21038143.00 | 19525928.00 |
| Total | | 127051165.49 | 125278620.58 |


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LOCAL FUND AUDIT
VELLORE


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