

Tambaram City Municipal Corporation EEFund

Trial Balance as On 31/03/2021

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
1100601	Education Tax				32586943.00		32586943.00
1100604	Education Tax - Vacant Sites				820590.00		820590.00
1701001	Interest on Investments / Fixed Deposits				1346617.00		1346617.00
1711001	Interest from Bank				56894.00		56894.00
2206001	Advertisement charges			26460.00		26460.00	
2305109	Maintenance expenses - Schools			1329914.00		1329914.00	
2701001	Provision for Doubtful Collection of Rev			450482.00		450482.00	
2703001	Irrecoverable Revenue Items Written off			170229.00		170229.00	
2722001	Depreciation - Buildings			5975373.00		5975373.00	
2723201	Depreciation - Waterways			45323.00		45323.00	
2724001	Depreciation - Plant & machinery			1186453.00		1186453.00	
2727001	Depreciation - Furniture, Fixtures, Fitt			2320056.00		2320056.00	
2801001	Taxes				1005499.00		1005499.00

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Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
2804001	Prior Year Income				1130793.00		1130793.00
3109001	Accumulated Surplus / Deficit		308752591.04				308752591.04
3111001	Contribution from Municipal Fund		74385.00				74385.00
3121101	Capital reserve		1.00				1.00
3401001	Tender Deposit - Contractors.			766534.00	766534.00		
3401003	Security Deposit - Contractors			2186.00	2186.00		
3501003	Accounts Payable - Contractors			11217990.00	11217990.00		
3501005	Accounts Payable - Expenses			26460.00	26460.00		
3502013	Income Tax Deductions - Contractors		25556.00	124474.00	156871.00		57953.00
3502015	VAT - Payable		220285.00				220285.00
3502025	Manual Workers Genenral Welfare Fund		24500.00	85400.00	99400.00		38500.00
3502032	CGST - PAYABLE		9169.00	72392.00	96892.00		33669.00
3502033	SGST - PAYABLE		9169.00	72392.00	96892.00		33669.00

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		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
3504101	Advance Collection of Property Tax		20041595.00	12164810.00			7876785.00
4101001	Land -GROSS BLOCK	4.00				4.00	
4102001	Buildings - GROSS BLOCK	165112669.00		7938897.00		173051566.00	
4103201	Water Supply - Head Works, OHT etc. and	1454482.00				1454482.00	
4103202	Ground Water Wells/ Deep Bore Wells - GR	33775.00				33775.00	
4104002	Tools & Plant - GROSS BLOCK	2641238.00		2389177.00		5030415.00	
4107001	Furniture Fixtures and Fittings - GROSS	6839418.00				6839418.00	
4107002	Electrical Installations - Lamps / Tube	10284504.00		778777.00		11063281.00	
4108002	Computers and Printers- GROSS BLOCK	3082372.00				3082372.00	
4112001	Buildings - Accumulated Depreciation		49126960.00		5975373.00		55102333.00
4113201	Head Works, OHT etc. Water supply Mains		174536.00		43634.00		218170.00
4113202	Ground Water Wells/ Deep Bore Wells - Ac		22018.00		1689.00		23707.00
4114002	Tools & Plant - Accumulated depreciation		1431579.00		683357.00		2114936.00

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Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
4114003	Hand Pumps - India Mark (II) - Accumulat		1127263.00	1127263.00			
4117001	Furniture, Fixtures & Fittings - Accumul		4091658.00		686940.00		4778598.00
4117002	Electircal Installations - Lamps & Tube		7562644.00		1633116.00		9195760.00
4118002	Computers and Printers - Accumlated depr		566890.00		503096.00		1069986.00
4121001	Projects - in - progress Account			11106851.00	11106851.00		
4208001	Fixed Deposit	22220483.00		1506454.00	7043355.00	16683582.00	
4311917	Education Tax - Recoverable - Residentia			32586943.00	27559866.00	5027077.00	
4311920	Education Tax - Recoverable - Vacant Sit			820590.00	211496.00	609094.00	
4311921	Education Tax - Recoverable - Residentia	17878775.00		406791.00	3502185.00	14783381.00	
4311924	Education Tax - Recoverable - Vacant Sit	1941042.00		598708.00	743021.00	1796729.00	
4314033	Interest Accrued on Fixed Deposit/ Dived	774889.00		368585.00	774889.00	368585.00	
4321001	Provision for outstanding Property Taxes		3911039.00	3530.00	450482.00		4357991.00
4501001	General Fund - Cash Account			12453968.00	12453968.00		

Tamparam City Municipal Corporation EEFund

Trial Balance as On 31/03/2021

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
4502203	Elementry Education Fund Bank	3392135.02		14764942.00	11706327.00	6450750.02	
4702006	Receivable from General fund	161516052.02		12608964.00	1007162.00	173117854.02	
	<b>Total</b>	<b>397171838.04</b>	<b>397171838.04</b>	<b>135497368.00</b>	<b>135497368.00</b>	<b>430896655.04</b>	<b>430896655.04</b>

*Srinivasan Jayaram*  
Inspector  
Local Fund Audit  
7/3/22

*[Signature]*  
Commissioner  
Tamparam City Municipal Corporation EEFund

*[Signature]*  
28/1/22  
*[Signature]*  
28/1/22




**Tambaram City Municipal Corporation EEFund**

Income and Expenditure as on **2020-2021**

A/c Code	Expenditure Particular	Amount	A/c Code	Income Particular	Amount
210	Establishment Expenses		110	Tax Revenue	
220	Administrative Expenses		1100604	Education Tax - Vacant Sites	820590.00
2206001	Advertisement charges	26460.00	1100601	Education Tax	32586943.00
<b>Total</b>	<b>Administrative Expenses</b>	<b>26460.00</b>	<b>Total</b>	<b>Tax Revenue</b>	<b>33407533.00</b>
230	Operations & Maintenance		120	Assigned Revenues & Compensations	
2305109	Maintenance expenses - Schools	1329914.00	130	Rental Income from Municipal Properties	
<b>Total</b>	<b>Operations &amp; Maintenance</b>	<b>1329914.00</b>	140	Fees & User Charges	
240	Interest & Finance Charges		150	Sale & Hire Charges	
250	Programme Expenses		160	Revenue Grants, Contribution and Subsid	
260	Grants, Contribution and Subsidies		170	Income from Investments	
270	Provisions and Write off		1701001	Interest on Investments / Fixed Deposits	1346617.00
2701001	Provision for Doubtful Collection of Revenue	450482.00	<b>Total</b>	<b>Income from Investments</b>	<b>1346617.00</b>
2703001	Irrecoverable Revenue Items Written off - T	170229.00	171	Interest Earned	
<b>Total</b>	<b>Provisions and Write off</b>	<b>620711.00</b>	1711001	Interest from Bank	56894.00
271	Miscellaneous Expenses		<b>Total</b>	<b>Interest Earned</b>	<b>56894.00</b>
272	Depreciation		180	Other Income	
2723201	Depreciation - Waterways	45323.00			

A/c Code	Expenditure Particular	Amount	A/c Code	Income Particular	Amount
2724001	Depreciation - Plant & machinery	1186453.00			
2727001	Depreciation - Furniture, Fixtures, Fittings :	2320056.00			
2722001	Depreciation - Buildings	5975373.00			
	_____				
Total	Depreciation	9527205.00			
	_____				
280	Prior Period Item				
2801001	Taxes	-1005499.00			
2804001	Prior Year Income	-1130793.00			
	_____				
Total	Prior Period Item	-2136292.00			
	_____				
290	Transfer to Reserve Funds				
3109002	Accumulated Surplus	25443046.00			
		<b>34811044.00</b>			<b>34811044.00</b>

  
 Inspector 1/3/22  
 Local Fund Audit

  
 Commissioner  
 Tambaram City Municipal Corporation  
 EEFund  
28/1/22 28/1/22 28/1/22

Tambaram City Municipal Corporation EEFund

Balance Sheet as on 31/03/2021

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
310	Municipal (General) Fund		410	Fixed Assets	
3109001	Accumulated Surplus / Deficit	334195637.04	4108002	Computers and Printers- GROSS BLOCK	3082372.00
			4101001	Land -GROSS BLOCK	4.00
Total	Municipal (General) Fund	334195637.04	4102001	Buildings - GROSS BLOCK	173051566.00
			4107001	Furniture Fixtures and Fittings - GROSS BLOC	6839418.00
311	Earmarked Funds		4107002	Electrical Installations - Lamps / Tube Light	11063281.00
3111001	Contribution from Municipal Fund	74385.00	4104002	Tools & Plant - GROSS BLOCK	5030415.00
			4103201	Water Supply - Head Works, OHT etc. and W	1454482.00
Total	Earmarked Funds	74385.00	4103202	Ground Water Wells/ Deep Bore Wells - GRO	33775.00
			Total	Fixed Assets	200555313.00
312	Reserves		411	Accumulated Depreciation	
3121101	Capital reserve	1.00	4112001	Buildings - Accumulated Depreciation	-55102333.00
Total	Reserves	1.00	4117001	Furniture, Fixtures & Fittings - Accumulated	-4778598.00
			4117002	Electrical Installations - Lamps & Tube Light	-9195760.00
350	Other Liabilities		4114002	Tools & Plant - Accumulated depreciation	-2114936.00
3502025	Manual Workers Genenral Welfare Fund	38500.00	4113201	Head Works, OHT etc. Water supply Mains - A	-218170.00
3504101	Advance Collection of Property Tax	7876785.00	4113202	Ground Water Wells/ Deep Bore Wells - Acc	-23707.00
3502013	Income Tax Deductions - Contractors	57953.00	4118002	Computers and Printers - Accumlated depr	-1069986.00
3502015	VAT - Payable	220285.00	Total	Accumulated Depreciation	-72503490.00
3502032	CGST - PAYABLE	33669.00			
3502033	SGST - PAYABLE	33669.00			



Balance Sheet as on

31/03/2021

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
			Total	Cash and Bank balance	6450750.02
			470	Other Assets	
			4702006	Receivable from General fund	173117854.02
			Total	Other Assets	173117854.02
		342530884.04			342530884.04

*Inspector*  
**Inspector**  
 Local Fund Audit  
 7/3/22

*Commissioner*  
**Commissioner**  
 Tambaram City Municipal Corporation  
 EEFund  
 28/1/22  
 28/1/22  
 28/1/22

