

**THENI - ALLINAGARAM MUNICIPALITY**  
**ELEMENTARY EDUCATION FUND ACCOUNT**  
**ANNUAL ACCOUNT**  
**2020 - 2021**

**தேனி அல்லிநகரம் நகராட்சி**  
**THENI-ALLINAGARAM MUNICIPALITY**

**Trial Balance**

**Input Parameter :** Financial Year : 2020-2021;Fund Name : Elementary Education Fund;From Date : 01/Apr/2020;To Date : 31/Mar/2021;

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	17654	2671251	0.0	2653597
2	1100602	Education Tax - Commercial	0	0	76427.01	2836914.01	0.0	2760487
3	1100603	Education Tax - Industrial	0	0	3446.21	93549.21	0.0	90103
4	1100604	Education Tax - Vacant Sites	0	0	35319.26	140123.26	0.0	104804
5	1701001	INTEREST ON INVESTMENTS / FIXED DEPOSITS	0	0	0	1406197	0.0	1406197
6	1711001	INTEREST FROM BANK	0	0	0	331543	0.0	331543
7	2305109	MAINTENANCE EXPENSES - SCHOOLS	0	0	416628	0	416628	0.0
8	2407001	BANK CHARGES	0	0	10868	59	10809	0.0
9	2502004	Health Disaster Relief Programme	0	0	1872620	0	1872620	0.0
10	2703001	IRRECOVERABLE REVENUE ITEMS WRITTEN OFF - TAXES	0	0	50479	0	50479	0.0
11	2722001	DEPRECIATION - BUILDINGS	0	0	300350	0	300350	0.0
12	2723001	DEPRECIATION - ROADS & BRIDGES	0	0	713201	0	713201	0.0
13	2727001	DEPRECIATION - FURNITURE, FIXTURES, FITTINGS AND ELECTRICAL APPLIANCES	0	0	234920	0	234920	0.0
14	2801001	Taxes	0	0	86922	86922	0.0	0.0
15	2804001	PRIOR YEAR INCOME	0	0	0	62497	0.0	62497

Prepared By:



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16	3109001	ACCUMULATED SURPLUS / DEFICIT	0	57985130	0	0	0	0.0	57985130
17	3203002	GRANTS FROM THE GOVERNMENT	0	72500	0	0	0	0.0	72500
18	3401002	TENDER DEPOSIT- SUPPLIERS	0	1820	0	0	0	0.0	1820
19	3401004	RETENTION AMOUNT	0	57992	0	0	0	0.0	57992
20	3408001	DEPOSITS - OTHERS	0	384392	0	0	0	0.0	384392
21	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0	22317	443362	443362	0	0.0	22317
22	3501005	ACCOUNTS PAYABLE EXPENSES	0	0	1838260	1838260	0	0.0	0
23	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0	15838	12644	42694	0	0.0	45888
24	3502015	VAT - PAYABLE	0	112851	0	0	0	0.0	112851
25	3502025	Manual Workers Geneneral Welfare Fund - LWF	0	93348	0	0	0	0.0	93348
26	3502032	CGST - PAYABLE	0	31427	0	0	0	0.0	31427
27	3502033	SGST - PAYABLE	0	31427	0	0	0	0.0	31427
28	4101001	LAND -GROSS BLOCK	1514630	0	0	0	0	1514630	0.0
29	4102001	BUILDINGS - GROSS BLOCK	10006449	0	0	0	0	10006449	0.0
30	4103003	ROADS & PAVEMENTS - CONCRETE - GROSS BLOCK	10851973	0	0	0	0	10851973	0.0
31	4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	2025022	0	0	0	0	2025022	0.0
32	4112001	BUILDINGS - ACCUMULATED DEPRECIATION	0	3999442	0	300350	0	0.0	4299792

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**Trial Balance**

**Input Parameter :** Financial Year : 2020-2021; Fund Name : Elementary Education Fund; From Date : 01/Apr/2020; To Date : 31/Mar/2021;

33	4113003	<u>ROADS &amp; PAVEMENTS - CONCRETE - ACCUMULATED DEPRECIATION</u>	0	7999169	0	713201	0.0	8712370
34	4117001	<u>FURNITURE, FIXTURES &amp; FITTINGS - ACCUMULATED DEPRECIATIONS</u>	0	1085344	0	234920	0.0	1320264
35	4208001	<u>FIXED DEPOSIT</u>	16344941	0	1406197	0	17751138	0.0
36	4311917	<u>Education Tax - Recoverable - Residential - Current</u>	0	0	2671251	2295828	375423	0.0
37	4311918	<u>Education Tax - Recoverable - Commercial - Current</u>	0	0	2836914.01	2690545.01	146369	0.0
38	4311919	<u>Education Tax - Recoverable - Industrial - Current</u>	0	0	93549.21	82480.21	11069	0.0
39	4311920	<u>Education Tax - Recoverable - Vacant Sites - Current</u>	0	0	202620.26	164236.26	38384	0.0
40	4311921	<u>Education Tax - Recoverable - Residential - Arrears</u>	1173650	0	491	573322	600819	0.0
41	4311922	<u>Education Tax - Recoverable - Commercial - Arrears</u>	438726	0	334	362546	76514	0.0
42	4311923	<u>Education Tax - Recoverable - Industrial - Arrears</u>	12441	0	0	7422	5019	0.0
43	4311924	<u>Education Tax - Recoverable - Vacant Sites - Arrears</u>	89550	0	92555	136010	46095	0.0

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**Input Parameter :** Financial Year : 2020-2021; Fund Name : Elementary Education Fund; From Date : 01/Apr/2020; To Date : 31/Mar/2021;

44	4501001	Cash Account	25868	0	3425263	3416632	34499	0.0
45	4502002	Online Transaction	6617	0	0	0	6617	0.0
46	4502119	EE EE Fund - 4373000100011343	5273441	0	181623	6621	5448443	0.0
47	4502129	EE EE Fund - 3339101013168	7836603	0	11579255	10263445	9152413	0.0
48	4502134	RF Payment - 3339101013173	0	0	35068	35068	0.0	0.0
49	4502501	RF - ONLINE TAX COLLECTION - 500101010962711	45235	0	78948	0	124183	0.0
50	4702003	PAYABLE TO GENERAL FUND	0	0	8000000	8000000	0.0	0.0
51	4702005	RECEIVABLE FROM ELEMENTARY EDUCATION FUND	0	0	8000000	8000000	0.0	0.0
52	4702006	RECEIVABLE FROM GENERAL FUND	16247851	0	2618395	99566	18766680	0.0
		<b>Total</b>	<b>71892997</b>	<b>71892997</b>	<b>47335563.96</b>	<b>47335563.96</b>	<b>80580746</b>	<b>80580746</b>

  
Commissioner  
Theni - Allinagaram Municipality

  
03/12/2021

**INSPECTOR**  
**LOCAL FUND AUDIT**  
**THENI**

Prepared By:

THENI-ALLINAGARAM MUNICIPALITY  
தேனி அல்லிநகரம் நகராட்சி

Income And Expenditure Statement

Input Parameter: Financial Year : 2020-2021; Fund Name : Elementary Education Fund; From Date : 01/Apr/2020; To Date : 31/Mar/2021;

Code No	Description of items	Schedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
<b>Income</b>				
110	Tax Revenue	I-1	5608991	0
170	Income from Investments	I-7	1406197	0
171	Interest Earned	I-8	331543	0
	<b>Total</b>		<b>7346731</b>	<b>0</b>
<b>Expenditure</b>				
230	Operations & Maintenance	I-12	416628	0
240	Interest & Finance Charges	I-13	10809	0
250	Programme Expenses	I-14	1872620	0
270	Provisions and Write off	I-16	50479	0
272	Depreciation		1248471	0
280	Prior Period Item	I-18	-62497	0
	<b>Total</b>		<b>3536510</b>	<b>0</b>
	<b>3109002-Gross Surplus of Income over Expenditure</b>		<b>3810221.00</b>	<b>0</b>

  
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THENI-ALLINAGARAM MUNICIPALITY  
தேனி அல்லிநகரம் நகராட்சி

Income And Expenditure Statement

Input Parameter: Financial Year : 2020-2021; Fund Name : Elementary Education Fund; From Date : 01/Apr/2020; To Date : 31/Mar/2021;

Code No	Description of items	Current Year Amount	Previous Year Amount
<b>Income</b>			
1100601	Education Tax - Residential	2653597	0
1100602	Education Tax - Commercial	2760487	0
1100603	Education Tax - Industrial	90103	0
1100604	Education Tax - Vacant Sites	104804	0
1701001	INTEREST ON INVESTMENTS / FIXED DEPOSITS	1406197	0
1711001	INTEREST FROM BANK	331543	0
	<b>Total</b>	<b>7346731</b>	<b>0</b>
<b>Expenditure</b>			
2305109	MAINTENANCE EXPENSES - SCHOOLS	416628	0
2407001	BANK CHARGES	10809	0
2502004	Health Disaster Relief Programme	1872620	0
2703001	IRRECOVERABLE REVENUE ITEMS WRITTEN OFF - TAXES	50479	0
2722001	DEPRECIATION - BUILDINGS	300350	0
2723001	DEPRECIATION - ROADS & BRIDGES	713201	0
2727001	DEPRECIATION - FURNITURE, FIXTURES, FITTINGS AND ELECTRICAL	234920	0
2801001	Taxes	0	0
2804001	PRIOR YEAR INCOME	-62497	0
	<b>Total</b>	<b>3536510</b>	<b>0</b>
	<b>3109002-Gross Surplus of Income over Expenditure</b>	<b>3810221.00</b>	<b>0</b>

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Inspector  
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**தேனி அல்லிநகரம் நகராட்சி**  
**THENI-ALLINAGARAM MUNICIPALITY**

Balance Sheet

Input Parameter : Financial Year : 2020-2021; Fund Name : Elementary Education Fund; From Date : 01/Apr/2020; To Date : 31/Mar/2021;

Code No	Description of items	Schedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
<b>Liabilities</b>				
310	Municipal (General) Fund	B-1	61795351	57985130
320	Grants , Contribution for specific purposes	B-4	72500	72500
340	Deposits Received	B-7	444204	444204
350	Other Liabilities	B-9	337258	307208
	<b>Total</b>		<b>62649313</b>	<b>58809042</b>
<b>Assets</b>				
410	Fixed Assets	B-11	24398074	24398074
411	Accumulated Depreciation		-14332426	-13083955
420	Investments - General Fund	B-12	17751138	16344941
431	Sundry Debtors (Receivables)	B-15	1299692	1714367
450	Cash and Bank balance	B-17	14766155	13187764
470	Other Assets	B-19	18766680	16247851
	<b>Total</b>		<b>62649313</b>	<b>58809042</b>

*mm*  
**INSPECTOR**  
**LOCAL FUND AUDIT**  
**THENI**

*[Signature]*  
Commissioner  
Theni - Allinagaram Municipality



**தேனி அல்லிநகரம் நகராட்சி**  
**THENI-ALLINAGARAM MUNICIPALITY**

**Balance Sheet**

**Input Parameter :** Financial Year : 2020-2021; Fund Name : Elementary Education Fund; From Date : 01/Apr/2020; To Date : 31/Mar/2021;

Code No	Description of items	Schedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
<b>Liabilities</b>				
3109001	ACCUMULATED SURPLUS / DEFICIT		61795351	57985130
3203002	GRANTS FROM THE GOVERNMENT		72500	72500
3401001	Tender Deposit - Contractors.		0	0
3401002	TENDER DEPOSIT- SUPPLIERS		1820	1820
3401004	RETENTION AMOUNT		57992	57992
3408001	DEPOSITS - OTHERS		384392	384392
3501003	ACCOUNTS PAYABLE - CONTRACTORS		22317	22317
3501004	ACCOUNTS PAYABLE - SUPPLIERS		0	0
3501005	ACCOUNTS PAYABLE EXPENSES		0	0
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS		45888	15838
3502015	VAT - PAYABLE		112851	112851
3502025	Manual Workers General Welfare Fund - LWF		93348	93348
3502032	CGST - PAYABLE		31427	31427
3502033	SGST - PAYABLE		31427	31427
	<b>Total</b>		<b>62649313</b>	<b>58809042</b>
<b>Assets</b>				
4101001	LAND -GROSS BLOCK		1514630	1514630

**தேனி அல்லிநகரம் நகராட்சி**  
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**Balance Sheet**

**Input Parameter :** Financial Year : 2020-2021; Fund Name : Elementary Education Fund; From Date : 01/Apr/2020; To Date : 31/Mar/2021;

4102001	BUILDINGS - GROSS BLOCK	10006449	10006449
4103003	ROADS & PAVEMENTS - CONCRETE - GROSS BLOCK	10851973	10851973
4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	2025022	2025022
4112001	BUILDINGS - ACCUMULATED DEPRECIATION	-4299792	-3999442
4113003	ROADS & PAVEMENTS - CONCRETE - ACCUMULATED DEPRECIATION	-8712370	-7999169
4117001	FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS	-1320264	-1085344
4208001	FIXED DEPOSIT	17751138	16344941
4311917	Education Tax - Recoverable - Residential - Current	375423	572494
4311918	Education Tax - Recoverable - Commercial - Current	146369	311614
4311919	Education Tax - Recoverable - Industrial - Current	11069	9037
4311920	Education Tax - Recoverable - Vacant Sites - Current	38384	46294
4311921	Education Tax - Recoverable - Residential - Arrears	600819	601156



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4311922	Education Tax - Recoverable - Commercial - Arrears	76514	127112
4311923	Education Tax - Recoverable - Industrial - Arrears	5019	3404
4311924	Education Tax - Recoverable - Vacant Sites - Arrears	46095	43256
4501001	Cash Account	34499	25868
4502002	Online Transaction	6617	6617
4502119	EE EE Fund - 4373000100011343	5448443	5273441
4502129	EE EE Fund - 3339101013168	9152413	7836603
4502134	RF Payment - 3339101013173	0	0
4502501	RF - ONLINE TAX COLLECTION - 500101010962711	124183	45235
4702003	PAYABLE TO GENERAL FUND	0	0
4702005	RECEIVABLE FROM ELEMENTARY EDUCATION FUND	0	0
4702006	RECEIVABLE FROM GENERAL FUND	18766680	16247851
	<b>Total</b>	<b>62649313</b>	<b>58809042</b>

*Inspector*  
**INSPECTOR**  
**LOCAL FUND AUDIT**  
**THENI**

*Commissioner*  
**Commissioner**  
**Theni - Allinagaram Municipality**

*03/02/2021*