

## Tiruvallur Municipality Elementary Edu Fund

Trial Balance as On

31/03/2018

A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
1100601			Education Tax - Residential		4367207.00		4367207.00
1100604			Education Tax - Vacant Sites		157271.00		157271.00
1408003			Misc. Recoveries		25497.00		25497.00
1701001			Interest on Investments / Fixed Deposits		415003.00		415003.00
1711001			Interest from Bank		15329.00		15329.00
2101009			Wages - NMR	173328.00		173328.00	
2101010			Wages - Others	261760.00		261760.00	
2305109			Maintenance expenses - Schools	411238.00		411238.00	
2722001			Depreciation - Buildings	979228.00		979228.00	
2724001			Depreciation - Plant & machinery	1123133.00		1123133.00	
2801001			Taxes		664396.00		655456 <del>664396.00</del>
3109001		42700466.00	ACCUMULATED SURPLUS/DEFICIT				42700466.00
3401001		950694.00	TENDER DEPOSIT-CONTRACTORS	355047.00	112600.00		708247.00
3501003			Accounts Payable - Contractors	1737714.00	1737714.00		
3501004			Accounts Payable - Suppliers	218840.00	218840.00		
3501005			Accounts Payable - Expenses	426387.00	426387.00		
3502009			Income Tax Deduction At Source From Empl	8701.00	8701.00		

## Tiruvallur Municipality Elementary Edu Fund

Trial Balance as On 31/03/2018

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A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
3502013		54221.00	INCOME TAX DEDUCTIONS-CONTRACTORS	38524.00	38524.00		54221.00
3502014		3516.00	OTHER RECOVERIES				3516.00
3502015		12974.00	SALES TAX AND SURCHARGE ON SALES TAX-PAY	9600.00	9600.00		12974.00
3502025			Manual Workers Genenral Welfare Fund	18300.00	18300.00		
3502032			C GST		24450.00		24450.00
3502033			S GST		24450.00		24450.00
4101001	6.00		LAND -GROSS BLOCK			6.00	
4102001	25079567.00		BUILDINGS -GROSS BLOCK	1528000.00		26607567.00	
4104002	5803740.00		Tools And Plant - Gross Blocks	245240.00		6048980.00	
4112001		5904454.00	BUILDINGS-ACCUMULATED DEPRECIATION		979228.00		6883682.00
4114002			Tools & Plant - Accumalated Depreciation		1123133.00		1123133.00
4117001		1556449.00	FURNITURES AND FIXTURES				1556449.00
4121001			Projects - In - Progress Account	1773240.00	1773240.00		
4208001	12453881.00		INVESTMENTS	337683.00		12791564.00	
4311917			Education Tax - Recoverable - Residentia	4367207.00	2331242.00	2035965.00	
4311920			Education Tax - Recoverable - Vacant Sit	157271.00	53918.00	103353.00	
4311921	3759813.00		EDUCATION TAX RECEIVABLE -ARREARS	91147.00	1276258.00	2574702.00	



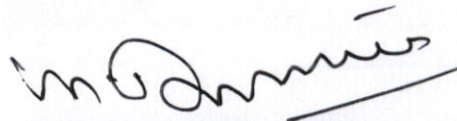
## Tiruvallur Municipality Elementary Edu Fund

Trial Balance as On

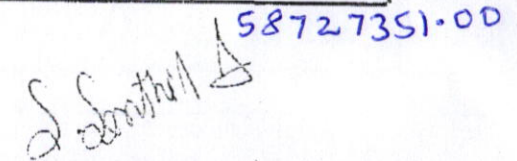
31/03/2018

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A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
4311924			Education Tax - Recoverable - Vacant Sit	573249.00	342937.00	230312.00	
4314033			Interest Accrued On Fixed Deposit / Div	77320.00		77320.00	
4501001			Cash Account	2575030.00	2575030.00		
4502102	817344.00		ELEMENTRY EDUCATION FUND.....BANK	2583207.00	2795116.00	605435.00	
4702006	3268423.00		INTERFUND TRANSFERS	1435037.00		4703460.00	
	51182774.00	51182774.00	Grand Total	21505431.00	21514371.00	58727351.00	58736291.00



**INSPECTOR  
LOCAL FUND AUDIT  
TIRUVALLUR.**

58727351.00  


**Commissioner  
Tiruvallur Municipality.**



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Income and Expenditure as on 2017-2018 Tiruvallur Municipality Elementary

Code	INCOME	Amount
110	Tax Revenue	4524478.00
120	Assigned Revenues & Compensations	
130	Rental Income from Municipal Properties	
140	Fees & User Charges	25497.00
150	Sale & Hire Charges	
160	Revenue Grants, Contribution and Subsidies	
170	Income from Investments	415003.00
171	Interest Earned	15329.00
180	Other Income	
<b>A</b>	<b>Total Income</b>	<b>4980307.00</b>

Code	EXPENDITURE	Amount
210	Establishment Expenses	435088.00
220	Administrative Expenses	0.00
230	Operations & Maintenance	411238.00
240	Interest & Finance Charges	0.00
250	Programme Expenses	0.00
260	Grants, Contribution and Subsidies	0.00
270	Provisions and Write off	0.00
271	Miscellaneous Expenses	0.00
272	Depreciation	2102361.00
<b>B</b>	<b>Total Expenditure</b>	<b>2948687.00</b>

A - B	Gross Surplus/(Deficit) of Income over Expenditure	2,031,620.00
280	ADD : Prior Period Item	664,396.00
290	LESS: Transfer to Reserve Funds	0.00
	<b>Net Balance Being Surplus/Deficit Carried Over</b>	<b>2,696,016.00</b>

*S. Senthil*  
Commissioner

Tiruvallur Municipality.

*M. D. Anni*  
**INSPECTOR  
LOCAL FUND AUDIT  
TIRUVALLUR.**



## Tiruvallur Municipality Elementary Edu

Balance Sheet as on 31/03/2018

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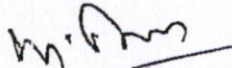
Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
	RESERVES & SURPLUS			FIXED ASSETS	
310	Municipal (General) Fund	45387542.00	410	Fixed Assets	32656553.00
311	Earmarked Funds		411	LESS - Accumulated Depreciat	-9563264.00
312	Reserves			Net Block	23093289.00
	Total Reserves & Surplus		412	Capital Work - in - progress	
320	Grants, Contribution for specific purposes			Total Fixed Assets	23093289.00
330	Secured Loans			INVESTMENTS	
331	Unsecured Loans		420	Investments - General Fund	12791564.00
	Total Loans		421	Investments - Other Funds	
	CURRENT LIABILITIES AND PROVISIONS			Total Investments	12791564.00
340	Deposits Received	708247.00		CURRENT ASSETS, LOANS and ADV	
341	Deposit works		430	Stock - in- hand	
350	Other Liabilities	119611.00	431	Sundry Debtors (Receivables)	5021652.00
360	Provisions		432	LESS - Accumulated Provision	
	Total Liabilities and Provisions	827858.00		Net Amount Outstanding	5021652.00
			440	Pre-paid Expenses	
			450	Cash and Bank balance	605435.00
			460	Loans, Advances and Deposits	
			461	LESS - Accumulated Against I	
				Net Amount Outstanding	
				Total Current Assets, Loans a	5627087.00

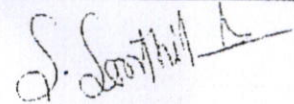
Tiruvallur Municipality Elementary Edu  
Fund

Balance Sheet as on 31/03/2018

b

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
			470	Other Assets	4703460.00
		46215400.00			46215400.00

  
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## Tiruvallur Municipality Elementary Edu

Balance Sheet as on 31/03/2018

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Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
L7	Deposits Received		A1	Fixed Assets	
3401001	TENDER DEPOSIT-CONTRACTORS	708247.00	4101001	LAND -GROSS BLOCK	6.00
	-----		4102001	BUILDINGS -GROSS BLOCK	26607567.00
Total	Deposits Received	708247.00	4104002	Tools And Plant - Gross Blo	6048980.00
	-----			-----	
L9	Other Liabilities		Total	Fixed Assets	32656553.00
3502013	INCOME TAX DEDUCTIONS-CONTRACTORS	54221.00		-----	
3502014	OTHER RECOVERIES	3516.00	A2	Accumulated Depreciation	
3502015	SALES TAX AND SURCHARGE ON SALES TAX-PAYABLE	12974.00	4112001	BUILDINGS-ACCUMULATED DEPREC	-6883682.00
3502032	C GST	24450.00	4114002	Tools & Plant - Accumalated D	-1123133.00
3502033	S GST	24450.00	4117001	FURNITURES AND FIXTURES	-1556449.00
	-----			-----	
Total	Other Liabilities	119611.00	Total	Accumulated Depreciation	-9563264.00
	-----			-----	
3109001	Accumulated Surplus	45387542.00	A4	Investments - General Fund	
			4208001	INVESTMENTS	12791564.00
				-----	
			Total	Investments - General Fund	12791564.00
				-----	
			A7	Sundry Debtors (Receivables)	
			4311917	Education Tax - Recoverable	2035965.00

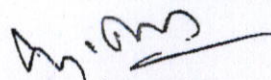


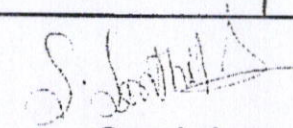
Tiruvallur Municipality Elementary Edu  
Fund

Balance Sheet as on 31/03/2018

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Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
			4311920	Education Tax - Recoverable	103353.00
			4311921	EDUCATION TAX RECEIVABLE -AR	2574702.00
			4311924	Education Tax - Recoverable	230312.00
			4314033	Interest Accrued On Fixed De	77320.00
				-----	
			Total	Sundry Debtors (Receivables)	5021652.00
				-----	
			A10	Cash and Bank balance	
			4502102	ELEMENTRY EDUCATION FUND...BA	605435.00
				-----	
			Total	Cash and Bank balance	605435.00
				-----	
			A13	Other Assets	
			4702006	INTERFUND TRANSFERS	4703460.00
				-----	
			Total	Other Assets	4703460.00
				-----	
		46215400.00			46215400.00

  
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Tiruvallur Municipality Elementary Edu Fund





Tiruvallur Municipality Elementary Edu Fund Accumulated Surplus/Deficit Account

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A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
3109001	Net Surplus Transferred to Current year B/S	45396482.00	3109001	Accumulated Surplus from Previous B/S	42700466.00
			3109001	Surplus From Current Year I&E A/c	2696016.00
		45396482.00			45396482.00

*M. Am*  
 Inspector  
 Local Fund Audit

*S. Senthil A*  
 Commissioner  
 Tiruvallur Municipality Elementary Edu Fund

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