

**விழுப்புரம் நகராட்சி**  
**VILLUPURAM 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      | <a href="#">Education Tax - Residential</a>              | 0               | 0         | 210927.98  | 5904251.18 | 0.0         | 5693323.2   |
| 2     | 1100602      | <a href="#">Education Tax - Commercial</a>               | 0               | 0         | 17481.01   | 2480529.75 | 0.0         | 2463048.74  |
| 3     | 1100603      | <a href="#">Education Tax - Industrial</a>               | 0               | 0         | 0          | 3261.55    | 0.0         | 3261.55     |
| 4     | 1100604      | <a href="#">Education Tax - Vacant Sites</a>             | 0               | 0         | 45497.31   | 281163.63  | 0.0         | 235666.32   |
| 5     | 1701001      | <a href="#">INTEREST ON INVESTMENTS / FIXED DEPOSITS</a> | 0               | 0         | 0          | 1495603    | 0.0         | 1495603     |
| 6     | 1711001      | <a href="#">INTEREST FROM BANK</a>                       | 0               | 0         | 191315     | 529602     | 0.0         | 338287      |
| 7     | 1801101      | <a href="#">DEPOSITS LAPSED</a>                          | 0               | 0         | 0          | 5000       | 0.0         | 5000        |
| 8     | 2308011      | <a href="#">RUNNING EXPENSES OF SCHOOLS</a>              | 0               | 0         | 117000     | 0          | 117000      | 0.0         |
| 9     | 2308019      | <a href="#">AMMA UNAVAGAM</a>                            | 0               | 0         | 111664     | 0          | 111664      | 0.0         |
| 10    | 2407001      | <a href="#">BANK CHARGES</a>                             | 0               | 0         | 344.9      | 342.2      | 2.7         | 0.0         |
| 11    | 2728001      | <a href="#">DEPRECIATION - OTHER FIXED ASSETS</a>        | 0               | 0         | 3367221    | 0          | 3367221     | 0.0         |
| 12    | 2801001      | <a href="#">Taxes</a>                                    | 0               | 0         | 4842720.62 | 552665.3   | 4290055.32  | 0.0         |
| 13    | 3109001      | <a href="#">ACCUMULATED SURPLUS / DEFICIT</a>            | 0               | 119028254 | 0          | 0          | 0.0         | 119028253.9 |
| 14    | 3111001      | <a href="#">CONTRIBUTION FROM MUNICIPAL FUND</a>         | 0               | 44231425  | 0          | 0          | 0.0         | 44231425    |
| 15    | 3401001      | <a href="#">Tender Deposit - Contractors.</a>            | 0               | 142200    | 5000       | 85000      | 0.0         | 222200      |
| 16    | 3401002      | <a href="#">TENDER DEPOSIT- SUPPLIERS</a>                | 0               | 9500      | 0          | 0          | 0.0         | 9500        |
| 17    | 3401003      | <a href="#">SECURITY DEPOSIT - CONTRACTORS</a>           | 0               | 257578    | 45000      | 205760     | 0.0         | 418338      |
| 18    | 3403001      | <a href="#">SECURITY DEPOSIT - STAFF</a>                 | 0               | 14537     | 0          | 0          | 0.0         | 14537       |
| 19    | 3501003      | <a href="#">ACCOUNTS PAYABLE - CONTRACTORS</a>           | 0               | 158760    | 5254724    | 5254724    | 0.0         | 158760      |

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|----|---------|--|----------|----------|---------|---------|----------|----------|
| 20 | 3501004 | <u>ACCOUNTS PAYABLE - SUPPLIERS</u>                      | 0        | 0        | 0       | 111664  | 0.0      | 111664   |
| 21 | 3501005 | <u>ACCOUNTS PAYABLE EXPENSES</u>                         | 0        | 366083   | 0       | 0       | 0.0      | 366083   |
| 22 | 3502013 | <u>INCOME TAX DEDUCTIONS - CONTRACTORS</u>               | 0        | 34300    | 49387   | 49387   | 0.0      | 34300    |
| 23 | 3502015 | <u>VAT - PAYABLE</u>                                     | 0        | 118608   | 0       | 0       | 0.0      | 118608   |
| 24 | 3502025 | <u>Manual Workers General Welfare Fund - LWF</u>         | 0        | 19500    | 85000   | 85000   | 0.0      | 19500    |
| 25 | 3502032 | <u>CGST - PAYABLE</u>                                    | 0        | 17150    | 49387   | 49387   | 0.0      | 17150    |
| 26 | 3502033 | <u>SGST - PAYABLE</u>                                    | 0        | 17150    | 49387   | 49387   | 0.0      | 17150    |
| 27 | 3503001 | <u>Recoveries - Payable to Other Municipalities</u>      | 0        | 15225436 | 0       | 0       | 0.0      | 15225436 |
| 28 | 3504101 | <u>ADVANCE COLLECTION OF PROPERTY TAX</u>                | 0        | 84572    | 0       | 0       | 0.0      | 84572    |
| 29 | 4101001 | <u>LAND -GROSS BLOCK</u>                                 | 43146128 | 0        | 0       | 0       | 43146128 | 0.0      |
| 30 | 4102001 | <u>BUILDINGS - GROSS BLOCK</u>                           | 63511587 | 0        | 1498709 | 0       | 65010296 | 0.0      |
| 31 | 4103202 | <u>GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK</u> | 678120   | 0        | 0       | 0       | 678120   | 0.0      |
| 32 | 4104001 | <u>PLANT AND MACHINERIES - GROSS BLOCK</u>               | 4699900  | 0        | 0       | 0       | 4699900  | 0.0      |
| 33 | 4104002 | <u>TOOLS &amp; PLANT - GROSS BLOCK</u>                   | 415695   | 0        | 0       | 0       | 415695   | 0.0      |
| 34 | 4107001 | <u>FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK</u>     | 3048556  | 0        | 0       | 0       | 3048556  | 0.0      |
| 35 | 4112001 | <u>BUILDINGS - ACCUMULATED DEPRECIATION</u>              | 0        | 17920087 | 0       | 2437021 | 0.0      | 20357108 |

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|----|---------|---|----------|---------|------------|------------|------------|---------|
| 36 | 4113201 | <u>HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIATION</u>                     | 0        | 138356  | 0          | 0          | 0.0        | 138356  |
| 37 | 4113202 | <u>GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION</u>                          | 0        | 152367  | 0          | 27671      | 0.0        | 180038  |
| 38 | 4114001 | <u>PLANT &amp; MACHINERY - ACCUMULATED DEPRECIATION</u>                                       | 0        | 3341797 | 0          | 452701     | 0.0        | 3794498 |
| 39 | 4114002 | <u>TOOLS &amp; PLANT - ACCUMULATED DEPRECIATION</u>   | 0        | 329380  | 0          | 28772      | 0.0        | 358152  |
| 40 | 4117001 | <u>FURNITURE, FIXTURES &amp; FITTINGS - ACCUMULATED DEPRECIATIONS</u>                         | 0        | 1785389 | 0          | 421056     | 0.0        | 2206445 |
| 41 | 4117002 | <u>ELECTIRCAL INSTALLATIONS - LAMPS &amp; TUBE LIGHTS FITTINGS - ACCUMULATED DEPRECIATION</u> | 0        | 874120  | 0          | 0          | 0.0        | 874120  |
| 42 | 4121001 | <u>PROJECTS - IN - PROGRESS ACCOUNT</u>   | 0        | 0       | 5616645    | 1498709    | 4117936    | 0.0     |
| 43 | 4208001 | <u>FIXED DEPOSIT</u>  | 40792393 | 0       | 687074     | 11292244   | 30187223   | 0.0     |
| 44 | 4311917 | <u>Education Tax - Recoverable - Residential - Current</u>                                    | 0        | 0       | 5903632.18 | 3796756.72 | 2106875.46 | 0.0     |
| 45 | 4311918 | <u>Education Tax - Recoverable - Commercial - Current</u>                                     | 0        | 0       | 2480529.75 | 1700559.03 | 779970.72  | 0.0     |
| 46 | 4311919 | <u>Education Tax - Recoverable - Industrial - Current</u>                                     | 0        | 0       | 3261.55    | 2945.27    | 316.28     | 0.0     |
| 47 | 4311920 | <u>Education Tax - Recoverable - Vacant Sites - Current</u>                                   | 0        | 0       | 281163.63  | 123123.68  | 158039.95  | 0.0     |

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|--------------|---------|--|--------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| 48           | 4311921 | <a href="#">Education Tax - Recoverable - Residential - Arrears</a>  | 9063995.08         | 0                | 619                | 2526945.7          | 6537668.38         | 0.0                |
| 49           | 4311922 | <a href="#">Education Tax - Recoverable - Commercial - Arrears</a>   | 2085749.38         | 0                | 89                 | 745791.25          | 1340047.13         | 0.0                |
| 50           | 4311923 | <a href="#">Education Tax - Recoverable - Industrial - Arrears</a>   | 2245.35            | 0                | 2.37               | 1857               | 390.72             | 0.0                |
| 51           | 4311924 | <a href="#">Education Tax - Recoverable - Vacant Sites - Arrears</a> | 373084.94          | 0                | 280849.66          | 301138             | 352796.6           | 0.0                |
| 52           | 4501001 | <a href="#">Cash Account</a>   | 0                  | 0                | 4378268            | 4378268            | 0.0                | 0.0                |
| 53           | 4502103 | <a href="#">RF-DEPOSITS A/C-PNB-0488000109009256</a>                 | 203760             | 0                | 203760             | 203760             | 203760             | 0.0                |
| 54           | 4502120 | <a href="#">ELE.EDUCATION FUND A/C-PNB-0488000100126383</a>          | 8403776.14         | 0                | 4812861            | 5532887.7          | 7683749.44         | 0.0                |
| 55           | 4502501 | <a href="#">RF-ONLINE PAYMENT A/C-CUB-500101010962704</a>            | 130712             | 0                | 178955             | 0                  | 309667             | 0.0                |
| 56           | 4502601 | <a href="#">POS COLLECTION ACCOUNT</a>                               | 13052              | 0                | 1502               | 751                | 13803              | 0.0                |
| 57           | 4601001 | <a href="#">FESTIVAL ADVANCE</a>                                     | 15000              | 0                | 0                  | 0                  | 15000              | 0.0                |
| 58           | 4604001 | <a href="#">ADVANCE TO SUPPLIERS</a>                                 | 2529735            | 0                | 0                  | 0                  | 2529735            | 0.0                |
| 59           | 4605006 | <a href="#">TANSI ADVANCE</a>  | 894102             | 0                | 0                  | 0                  | 894102             | 0.0                |
| 60           | 4702002 | <a href="#">PAYABLE TO ELEMENTARY EDUCATION FUND</a>                 | 0                  | 25000            | 0                  | 0                  | 0.0                | 25000              |
| 61           | 4702006 | <a href="#">RECEIVABLE FROM GENERAL FUND</a>                         | 0                  | 0                | 12145773           | 300066             | 11845707           | 0.0                |
| 62           | 4702007 | <a href="#">INTER ZONAL TRANSFER ACCOUNT</a>                         | 24283958           | 0                | 0                  | 0                  | 24283958           | 0.0                |
| <b>Total</b> |         |  | <b>204291548.9</b> | <b>204291549</b> | <b>52915750.96</b> | <b>52915750.96</b> | <b>218245383.7</b> | <b>218245383.7</b> |

  
INSPECTOR  
LOCAL FUND AUDIT  
VILLUPURAM

  
Commissioner,  
Villupuram Municipality.