

**VIRUDHACHALAM MUNICIPALITY**

**AUDIT ANNUAL ACCOUNTS**

**ELEMENTARY EDUCATION FUND**

**2022 -2023**

**VIRUDHACHALAM 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	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
			0	0	0	4685309.24	0.0	4685309.24
1	1100601	Education Tax - Residential	0	0	20108.03	2125741.13	0.0	2105633.1
2	1100602	Education Tax - Commercial	0	0	0	102128.94	0.0	102128.94
3	1100603	Education Tax - Industrial	0	0	72131.88	1171963.34	0.0	1099831.46
4	1100604	Education Tax - Vacant Sites	0	0	0	89519	0.0	89519
5	1711001	INTEREST FROM BANK	0	0	0	140424	0.0	140424
6	1808001	OTHER INCOME	0	0	88000	0	88000	0.0
7	2101010	WAGES - OTHERS	0	0	295	0	295	0.0
8	2407001	BANK CHARGES	0	0	2136349	0	2136349	0.0
9	2728001	DEPRECIATION - OTHER FIXED ASSETS	0	0	3211276.26	420685	2790591.26	0.0
10	2801001	Taxes	0	0	0	0	0.0	48760706.98
11	3109001	ACCUMULATED SURPLUS / DEFICIT	0	48760706.98	0	0	0.0	48760706.98
12	3122001	Borrowing Redemption reserve (if no sinking fund is created)	0	21000	0	0	0.0	21000
13	3401001	Tender Deposit - Contractors.	1170	0	8830	10000	0.0	0.0
14	3401003	SECURITY DEPOSIT - CONTRACTORS	0	870578	149434	39010	0.0	760154
15	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0	0	702144	702144	0.0	0.0
16	3501005	ACCOUNTS PAYABLE EXPENSES	0	0	86240	86240	0.0	0.0
17	3502009	It Deduction	0	0	0	1760	0.0	1760
18	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0	0	4015	6347	0.0	2332
19	3502015	VAT - PAYABLE	0	380430	0	0	0.0	380430
20	3502025	Manual Workers General Welfare Fund - LWF	0	175860	0	10000	0.0	185860
21	3502032	CGST - PAYABLE	0	0	4015	6347	0.0	2332
22	3502033	SGST - PAYABLE	0	0	4015	6347	0.0	2332

Prepared By:

விருததாசலம் நகராட்சி  
VIRUDHACHALAM MUNICIPALITY

Trial Balance

Input Parameter : Financial Year : 2022-2023; Fund Name : Elementary Education Fund; From Date : 01/Apr/2022; To Date : 31/Mar/2023;

23	3603001	<u>PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS</u>	0	1085882	0	0	0.0	1085882
24	4101001	<u>LAND -GROSS BLOCK</u>	4389955	0	0	0	4389955	0.0
25	4102001	<u>BUILDINGS - GROSS BLOCK</u>	44475632	0	0	0	44475632	0.0
26	4103003	<u>ROADS &amp; PAVEMENTS - CONCRETE - GROSS BLOCK</u>	560596	0	0	0	560596	0.0
27	4103201	<u>WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK</u>	194250	0	0	0	194250	0.0
28	4103202	<u>GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK</u>	4045173	0	0	103027	3942146	0.0
29	4107001	<u>FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK</u>	1771100	0	0	442775	1328325	0.0
30	4112001	<u>BUILDINGS - ACCUMULATED DEPRECIATION</u>	0	14018970	0	1522833	0.0	15541803
31	4113003	<u>ROADS &amp; PAVEMENTS - CONCRETE - ACCUMULATED DEPRECIATION</u>	0	289739	0	67714	0.0	357453
32	4113201	<u>HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECAIATION</u>	0	1814291	0	0	0.0	1814291
33	4113202	<u>GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION</u>	0	1984631	0	0	0.0	1984631
34	4116003	<u>Other equipments - Accumulated Depreciation</u>	0	2180813	0	0	0.0	2180813
35	4121001	<u>PROJECTS - IN - PROGRESS ACCOUNT</u>	0	0	780195	0	780195	0.0
36	4311917	<u>Education Tax - Recoverable - Residential - Current</u>	0	0	4345761.54	3319462.13	1026299.41	0.0
37	4311918	<u>Education Tax - Recoverable - Commercial - Current</u>	0	0	2125741.13	1937329.07	188412.06	0.0

Prepared By:

**Trial Balance**

**Input Parameter :** Financial Year : 2022-2023; Fund Name : Elementary Education Fund; From Date : 01/Apr/2022; To Date : 31/Mar/2023;

38	4311919	<u>Education Tax - Recoverable - Industrial - Current</u>	0	0	101158.74	83466.6	17692.14	0.0
39	4311920	<u>Education Tax - Recoverable - Vacant Sites - Current</u>	0	0	1171963.34	321169.28	850794.06	0.0
40	4311921	<u>Education Tax - Recoverable - Residential - Arrears</u>	4843357.94	0	3910	2618646.12	2228621.82	0.0
41	4311922	<u>Education Tax - Recoverable - Commercial - Arrears</u>	1079970.61	0	0	666267.73	413702.88	0.0
42	4311923	<u>Education Tax - Recoverable - Industrial - Arrears</u>	51662.8	0	0	38357.93	13304.87	0.0
43	4311924	<u>Education Tax - Recoverable - Vacant Sites - Arrears</u>	1593257.15	0	402845	881584.41	1114517.74	0.0
44	4501001	<u>Cash Account</u>	96671	0	6293404	6390075	0.0	0.0
45	4502120	<u>Elementary Education Fund Canara -0948101050021</u>	2025538	0	6937146	800724	8161960	0.0
46	4502501	<u>Online Payment Account</u>	11949	0	605971	457552	160368	0.0
47	4702003	<u>PAYABLE TO GENERAL FUND</u>	6442618.48	0	0	0	6442618.48	0.0
<b>Total</b>			<b>71582900.98</b>	<b>71582900.98</b>	<b>29254948.92</b>	<b>29254948.92</b>	<b>81304625.72</b>	<b>81304625.72</b>

Comptroller  
Virudhachalam Municipality

Prepared By:

20/3/24

விருத்தாசலம் நகராட்சி  
Income And Expenditure Statement

Input Parameter: Financial Year : 2022-2023;Fund Name : Elementary Education Fund;From Date :

Generated Date :29-May-2024 21:20

Code No	Description of items	Shedule No.	Current Year	Previous Year
<b>Income</b>				
110	Tax Revenue	I-1	7992902.74	0
171	Interest Earned	I-8	89519	0
180	Other Income	I-9	140424	0
<b>Total</b>			<b>8222845.74</b>	<b>0</b>
<b>Expenditure</b>				
210	Establishment Expenses	I-10	88000	0
240	Interest & Finance Charges	I-13	295	0
272	Depreciation		2136349	0
280	Prior Period Item	I-18	2790591.26	0
<b>Total</b>			<b>5015235.26</b>	<b>0</b>
<b>3109002-Gross Surplus of Income over Expenditure</b>			<b>3207610.48</b>	<b>0</b>

Commissioner  
Vidhachalam Municipality.

30/5/2024

விருத்தாசலம் நகராட்சி

Income And Expenditure Statement

Input Parameter: Financial Year : 2022-2023; Fund Name : Elementary Education Fund; From Date : 01/Apr/2022; To

Generated Date : 29-May-2024 21:26

Code No	Description of items	Current Year Amount	Previous Year
<b>Income</b>			
1100601	Education Tax - Residential	4685309.24	0
1100602	Education Tax - Commercial	2105633.1	0
1100603	Education Tax - Industrial	102128.94	0
1100604	Education Tax - Vacant Sites	1099831.46	0
1711001	INTEREST FROM BANK	89519	0
1808001	OTHER INCOME	140424	0
<b>Total</b>		<b>8222845.74</b>	<b>0</b>
<b>Expenditure</b>			
2101010	WAGES - OTHERS	88000	0
2407001	BANK CHARGES	295	0
2728001	DEPRECIATION - OTHER FIXED ASSETS	2136349	0
2801001	Taxes	2790591.26	0
<b>Total</b>		<b>5015235.26</b>	<b>0</b>
<b>3109002-Gross Surplus of Income over Expenditure</b>		<b>3207610.48</b>	<b>0</b>

Commissioner  
Vidshachalam Municipality

30.5.2024

**Balance Sheet**

**Input Parameter** : Financial Year : 2022-2023; Fund Name : Elementary Education Fund; From Date :

**Printed Date** : 29-May-2024

Code No	Description of items	Shedule No.	Current Year	Previous Year
<b>Liabilities</b>				
310	Municipal (General) Fund	<u>B-1</u>	51968317.46	48760706.98
312	Reserves	<u>B-3</u>	21000	21000
340	Deposits Received	<u>B-7</u>	760154	869408
350	Other Liabilities	<u>B-9</u>	575046	556290
360	Provisions	<u>B-10</u>	1085882	1085882
<b>Total</b>			<b>54410399.46</b>	<b>51293286.98</b>
<b>Assets</b>				
410	Fixed Assets	<u>B-11</u>	54890904	55436706
411	Accumulated Depreciation		-21878991	-20288444
412	Capital Work - in - progress		780195	0
431	Sundry Debtors (Receivables)	<u>B-15</u>	5853344.98	7568248.5
450	Cash and Bank balance	<u>B-17</u>	8322328	2134158
470	Other Assets	<u>B-19</u>	6442618.48	6442618.48
<b>Total</b>			<b>54410399.46</b>	<b>51293286.98</b>

Commissioner  
Viddnachatam 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.	Current Year Amount(₹)	Previous Year Amount(₹)
<b>Liabilities</b>				
3109001	ACCUMULATED SURPLUS / DEFICIT		51968317.46	48760706.98
3122001	Borrowing Redemption reserve (if no sinking fund is created)		21000	21000
3401001	Tender Deposit - Contractors.		0	-1170
3401002	TENDER DEPOSIT- SUPPLIERS		0	0
3401003	SECURITY DEPOSIT - CONTRACTORS		760154	870578
3501003	ACCOUNTS PAYABLE - CONTRACTORS		0	0
3501005	ACCOUNTS PAYABLE EXPENSES		0	0
3502009	It Deduction		1760	0
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS		2332	0
3502015	VAT - PAYABLE		380430	380430
3502025	Manual Workers Genenal Welfare Fund - LWF		185860	175860
3502032	CGST - PAYABLE		2332	0
3502033	SGST - PAYABLE		2332	0
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS		1085882	1085882
<b>Total</b>			<b>54410399.46</b>	<b>51293286.98</b>
<b>Assets</b>				
4101001	LAND -GROSS BLOCK		4389955	4389955
4102001	BUILDINGS - GROSS BLOCK		44475632	44475632
4103003	ROADS & PAVEMENTS - CONCRETE - GROSS BLOCK		560596	560596

GeneratedBy:



**VIRUDHACHALAM MUNICIPALITY**

**Balance Sheet**

**Input Parameter :** Financial Year : 2022-2023; Fund Name : Elementary Education Fund; From Date : 01/Apr/2022; To Date : 31/Mar/2023;

4103201	WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK		194250	194250
4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK		3942146	4045173
4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK		1328325	1771100
4112001	BUILDINGS - ACCUMULATED DEPRECIATION		-15541803	-14018970
4113003	ROADS & PAVEMENTS - CONCRETE - ACCUMULATED DEPRECIATION		-357453	-289739
4113201	HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIATION		-1814291	-1814291
4113202	GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALATED DEPRECIATION		-1984631	-1984631
4116003	Other equipments - Accumulated Depreciation		-2180813	-2180813
4121001	PROJECTS - IN - PROGRESS ACCOUNT		780195	0
4311917	Education Tax - Recoverable - Residential - Current		1026299.41	1206527.38
4311918	Education Tax - Recoverable - Commercial - Current		188412.06	301621.68
4311919	Education Tax - Recoverable - Industrial - Current		17692.14	19011.16
4311920	Education Tax - Recoverable - Vacant Sites Current		850794.06	428417

## Balance Sheet

Input Parameter : Financial Year : 2022-2023; Fund Name : Elementary Education Fund; From Date : 01/Apr/2022; To Date : 31/Mar/2023;

4311921	Education Tax - Recoverable - Residential - Arrears		2228621.82	3636830.56
4311922	Education Tax - Recoverable - Commercial - Arrears		413702.88	778348.93
4311923	Education Tax - Recoverable - Industrial - Arrears		13304.87	32651.64
4311924	Education Tax - Recoverable - Vacant Sites - Arrears		1114517.74	1164840.15
4501001	Cash Account		0	96671
4502001	Cheque Account		0	0
4502103	R.F. Deposit Canara -0948101050013		0	0
4502120	Elementary Education Fund Canara - 0948101050021		8161960	2025538
4502501	Online Payment Account		160368	11949
4702003	PAYABLE TO GENERAL FUND		6442618.48	6442618.48
	<b>Total</b>		<b>54410399.46</b>	<b>51293286.98</b>

Commissioner  
Virudhachalam Municipality