

**Thiruvannamalai Municipality**

**Elementary Education Fund**

**Opening Balance Sheet as on 01.04.16**

<b>A/c Code</b>	<b>Account Description</b>	<b>Amount (Dr)</b>	<b>Amount (Cr)</b>
3016	Education Tax Receivable - Current	-	
3020	Education Tax Receivable - Arrears	6,252,317.00	
3056	Deposits Recoverable	500.00	
3059	Cash Account	71,938.00	
3069	Elementary Education Fund A/c	4,998,638.18	
3100	Transfer of Funds	8,461,786.00	
3101	Land - Gross Block	27,661,911.00	
3102	Buildings - Gross Block	34,084,819.00	
3109	Furnitures & Fixtures - Gross Block	8,905,844.00	
3110	Electrical Installations - Lamps & Fittings - Gross Block	401,842.00	
3111	Electrical Installations - Others - Gross Block	1,002,035.00	
3112	Plant & Machinery - Gross Block	526,806.00	
3113	Roads & Pavements - Concrete - Gross Block	3,884,649.00	
3117	Tools & Plants - Gross Block	3,458,649.00	
3121	Projects in Progress	8,025,253.00	
3122	Projects in Progress - Govt. Grants	3,279,840.00	
4001	Accumulated Surplus / Deficit		52,875,658.18
4010	Diversion from Other Municipal Fund		4,252,394.00
4011	Contribution from Municipal Fund		14,865,166.00
4013	Contribution from the Govt		6,162,546.00
4015	Advance Collection of Property Tax		179,255.00
4016	Tender Deposit - Contractors		525,123.00
4020	Deposits - others		24,131.00
4021	Provident Fund Recoveries		
4034	Adv. Of Pay on Transfer-Recov-payable		10,456.00
4035	IT Deductions - Contractors		220,859.00

A/c Code	Account Description	Amount (Dr)	Amount (Cr)
4036	Other Recoveries		63,110.00
4037	Sales Tax & Surcharges on Sales Tax Payable		254,438.00
4039	Provision for Doubtful Collection of Revenue Items		1,101,414.00
4047	Accounts Payable - Contractors		1,468,772.00
4061	Buildings - Accumulated Depreciation		11,615,004.00
4068	Furnitures & Fixtures - Acc. Depreciation		8,806,319.00
4069	Electrical Installation - Acc. Depreciation		574,749.00
4070	Electrical Installations - Others - Acc. Depreciation		1,018,686.00
4071	Plant & Machinery - Acc. Depreciation		517,363.00
4072	Roads & Pavements - Concrete - Acc. Depreciation		3,209,603.00
4074	Roads & Pavements - Others - Acc. Depreciation		-
4079	Tools & Plants - Acc. Depreciation		3,055,335.00
4080	Public Fountains - A.D		-
4099	Labour Welfare Fund - TNCWWF		216,446.00
	<b>Total</b>	<b>111,016,827.18</b>	<b>111,016,827.18</b>

*[Signature]*  
Inspector 23/3/18

Local Fund Audit  
Thiruvannamalai

*[Signature]*  
23/3/18  
Municipal Commissioner  
Thiruvannamalai

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23/3/18  
*[Signature]*  
23/3/18

**Thiruvannamalai Municipality**  
**Elementary Education Fund**  
**Trial Balance as on 31.03.17**

PREVIOUS YEAR	A/C CODE	ACCOUNT HEAD	Amount (Rs.)	
			Dr	Cr
5,208,321.00	1003	Education Tax		5,481,355.00
	1045	Other Income		2,360.00
	1066	Miscellaneous Recoveris		
109,687.00	1068	Interest from Banks		155,410.00
450,085.00	1069	Project Overhead Appropriation Expenses		-
	1088	Prior Year Income		663,907.00
<b>5,768,093.00</b>		<b>Total</b>		<b>6,303,032.00</b>

PREVIOUS YEAR	A/C CODE	ACCOUNT HEAD	Amount (Rs.)	
			Dr	Cr
	2019	Advertisement Charges		
10,098.00	2020	Other Expenses	187,847.00	
115,245.00	2022	Provision for Doubtful Collection - Revenue Items	125,505.00	
150.00	2028	Bank Charges	210.00	
2,896,258.00	2038	Depreciation	1,817,322.00	
	2040	Contribution to Other Funds		
	2041	Prior Year Expenses		
	2048	Electricity Consumption charges		
	2073	Repairs and Maintenance - Buildings	379,042.00	
<b>3,021,751.00</b>		<b>Total</b>	<b>2,509,926.00</b>	<b>-</b>

PREVIOUS YEAR	A/C CODE	ACCOUNT HEAD	Amount (Rs.)	
			Dr	Cr
-	3016	Education Tax Receivable - Current	1,957,758.00	
6,252,317.00	3020	Education Tax Receivable - Arrears	5,485,795.00	
500.00	3056	Deposit - Recoverable	500.00	
71,938.00	3059	Cash A/c	26,373.00	
4,998,638.18	3069	Elementary Education Fund A/c	4,782,675.18	
8,461,786.00	3100	Transfer of Funds	8,461,786.00	
27,661,911.00	3101	Land - Gross Block	27,661,911.00	
34,084,819.00	3102	Buildings - Gross Block	36,508,088.00	
8,905,844.00	3109	Furnitures , Fixtures & Office Equipments - Gross Block	8,905,844.00	

401,842.00	3110	Electrical Installations - Lamps & Fittings - Gross Block	401,842.00	
1,002,035.00	3111	Electrical Installations - Others - Gross Block	1,002,035.00	
526,806.00	3112	Plant & Machinery - Gross Block	526,806.00	
3,884,649.00	3113	Roads & Pavements - Concrete - Gross Block	3,884,649.00	
3,458,649.00	3117	Tools & Plants - Gross Block	4,404,620.00	
8,025,253.00	3121	Projects in Progress	9,562,123.00	
3,279,840.00	3122	Projects in Progress - Govt. Grants	3,279,840.00	
<b>111,016,827.18</b>		<b>Total</b>	<b>116,852,645.18</b>	

PREVIOUS YEAR	A/C CODE	ACCOUNT HEAD	Amount (Rs.)	
			Dr	Cr
52,875,658.18	4001	Accumulated Surplus/Defecit		52,875,658.18
4,252,394.00	4010	Diversion from Other Municipal Fund		4,252,394.00
14,865,166.00	4011	Contribution from Municipal Fund		14,865,166.00
6,162,546.00	4013	Contribution from the Govt		6,162,546.00
179,255.00	4015	Advance Collection of Property Tax		179,255.00
525,123.00	4016	Tender Deposit - Contractors		583,989.00
24,131.00	4020	Deposits - others		24,131.00
-	4021	Provident Fund Recoveries		
10,456.00	4034	Adv. Of Pay on Transfer-Recov-payable		10,456.00
220,859.00	4035	IT Deductions Contractors		220,859.00
63,110.00	4036	Manual Workers Gen.Welfare Fund		63,110.00
254,438.00	4037	Sales Tax & Surchg. on Sales Tax Payable		254,438.00
1,101,414.00	4039	Provision for Doubtful Collection of Revenue Items		1,226,919.00
1,468,772.00	4047	Accounts Payable - Contractors		1,468,772.00
-	4049	Accounts Payable - Expenses		-

11,615,004.00	4061	Buildings Accumulated Depreciation		12,872,986.00
8,806,319.00	4068	Furniture Fixture & off. Equip. Acc.Depn		8,831,200.00
574,749.00	4069	Elect. Installn Lamps & Fittings - Accum. Deprecn		574,749.00
1,018,686.00	4070	Elect. Installn others Accum. Deprecn		1,018,686.00
517,363.00	4071	Plant & Machinery - Accum. Depreciation		519,724.00
3,209,603.00	4072	Roads & Pavements - Concrete - Acc. Depreciation		3,378,365.00
-	4074	Roads & Pavements - Others - Acc. Depreciation		-
3,055,335.00	4079	Tools & Plants - Accum Depreciation		3,418,671.00
-	4080	Tools & Plants - Accum Depreciation		-
216,446.00	4099	Labour Welfare Fund - TNCWWF		257,465.00
111,016,827.18		<b>Total</b>	-	<b>113,059,539.18</b>

**ELEMENTARY EDUCATION FUND**

**ABSTRACT OF TRIAL BALANCE AS ON 31.03.17**

Previous Year	A/c Code	Details	Dr	Cr
5,768,093.00	1001 - 1100	Income		6,303,032.00
3,021,751.00	2001 - 2100	Expenditure	2,509,926.00	
111,016,827.18	3001 - 3150	Asset	116,852,645.18	
111,016,827.18	4001 - 4150	Liabilities	-	113,059,539.18
		<b>Total</b>	<b>119,362,571.18</b>	<b>119,362,571.18</b>

  
 Inspector 23/3/18  
 Local Fund Audit  
 Thiruvannamalai

  
 23/3/18  
 Municipal Commissioner  
 Thiruvannamalai

  
 23/3/18

  
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Thiruvannamalai Municipality

Elementary Education Fund

Abstract of Income and Expenditure Statement for the Year Ended 31.3.2017

INCOME

PREVIOUS YEAR		ACCOUNT HEAD	Revised Budget Estimate (in Rs. Thousands)	INCOME
				Amount (Rs.)
5,208,321.00	A	PROPERTY TAX		5,481,355.00
	B	OTHER TAXES		
	C	ASSIGNED REVENUE		
	D	DEVOLUTION FUND		
	E	SERVICE CHARGES AND FEES		
	F	GRANTS AND CONTRIBUTION		
	G	SALE AND HIRE CHARGES		
559,772.00	H	OTHER INCOME		157,770.00
5,768,093.00		Total	-	5,639,125.00
	4002	Deficit for the Year		-
5,768,093.00		Grand Total		5,639,125.00

EXPENDITURE

PREVIOUS YEAR		ACCOUNT HEAD	Revised Budget Estimate (in Rs. Thousands)	EXPENDITURE
				Amount (Rs.)
	A	PERSONNEL COST		
		(i) Salaries		
		(ii) Others		
	B	TERMINAL AND RETIREMENT BENEFITS		
	C	OPERATING EXPENSES		
-	D	REPAIRS AND MAINTENANCE		379,042.00
	E	PROGRAM EXPENSES		
-	F	ADMINISTRATIVE EXPENSES		187,847.00
115,480.00	G	FINANCE EXPENSES		125,715.00
2,896,258.00	H	DEPRECIATION		1,817,322.00
3,011,738.00		Total	-	2,509,926.00
2,756,355.00	4002	Surplus for the Year		3,129,199.00
5,768,093.00		Grand Total	-	5,639,125.00

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Inspector  
Local Fund Audit  
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23/3/18  
Municipal Commissioner  
Thiruvannamalai

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23/3/18

**Thiruvannamalai Municipality**  
**Elementary Education Fund**  
**Balance Sheet as at 31.03.2017**

Actuals as on 31.03.2016	CODE NO	LIABILITIES	Amount (Rs.)
	<b>Liabilities</b>		
4,252,394.00	4010	Diversion from Other Municipal Fund	4,252,394.00
14,865,166.00	4011	Contribution from Municipal Fund	14,865,166.00
28,797,059.00	4061-	Accumulated Depreciation - Schedule A	30,614,381.00
52,875,658.18	4001	Accumulated Surplus/Defecit	56,668,764.18
6162546	4013	Contribution from the Govt	6,162,546.00
<b>102,700,429.18</b>		<b>Total</b>	<b>112,563,251.18</b>
	<b>Current Liabilities</b>		
179,255.00	4015	Advance Collection of Property Tax	179,255.00
525,123.00	4016	Tender Deposit - Contractors	583,989.00
24,131.00	4020		24,131.00
-	4021 -	Recoveries from Staff Bills Payable - Schedule B	10,456.00
1,101,414.00	4039	Provision for Doubtful Collection of Revenue Items	1,226,919.00
216,446.00	4099	Labour Welfare Fund - TNCWWF	257,465.00
<b>2,046,369.00</b>		<b>Total</b>	<b>2,282,215.00</b>
	<b>Outstandings</b>		
220,859.00	4035	IT Deductions Contractors	220,859.00
63,110.00	4036	Manual Workers Gen.Welfare Fund	63,110.00
254,438.00	4037	Sales Tax & Surchg. on Sales Tax Payable	254,438.00
1,468,772.00	4047	Accounts Payable - Contractors	1,468,772.00
-	4049	Accounts Payable - Expenses	-
<b>2,007,179.00</b>		<b>Total</b>	<b>2,007,179.00</b>
<b>106,753,977.18</b>		<b>GRAND TOTAL</b>	<b>116,852,645.18</b>

*Inspector*  
Inspector 23/3/18  
Local Fund Audit  
Thiruvannamalai

*Municipal Commissioner*  
Municipal Commissioner  
Thiruvannamalai

*23/3/18*  
*23/3/18*

**Thiruvannamalai Municipality**  
**Elementary Education Fund**  
**Balance Sheet as at 31.03.2017**

AS ON 31.03.16	CODE NO	ASSETS	Rs
		<b>Fixed Assets</b>	
27,661,911.00	3101	Land - Gross Block	27,661,911.00
34,084,819.00	3102	Buildings - Gross Block	36,508,088.00
8,905,844.00	3109	Furnitures , Fixtures & Office Equipments - Gross Block	8,905,844.00
401,842.00	3110	Electrical Installations - Lamps & Fittings - Gross Block	401,842.00
1,002,035.00	3111	Electrical Installations - Others - Gross Block	1,002,035.00
526,806.00	3112	Plant & Machinery - Gross Block	526,806.00
3,884,649.00	3113	Roads & Pavements - Concrete - Gross Block	3,884,649.00
3,458,649.00	3117	Tools & Plants - Gross Block	4,404,620.00
8,025,253.00	3121	Projects in Progress	9,562,123.00
3,279,840.00	3122	Projects in Progress - Govt. Grants	3,279,840.00
<b>91,231,648.00</b>		<b>Total</b>	<b>96,137,758.00</b>
		<b>Current Assets</b>	
-	3016	Education Tax Receivable - Current	1,957,758.00
6,252,317.00	3020	Education Tax Receivable - Arrears	5,485,795.00
-	3028-3042	Staff Advances - Schedule C	-
500.00	3056	Deposit - Recoverable	500.00
71,938.00	3059	Cash A/c	26,373.00
4,998,638.18	3069	Balance in the Banks as per Day Book- Schedule D	4,782,675.18
8,461,786.00	3100	Transfer of Funds	8,461,786.00
<b>19,785,179.18</b>		<b>Total</b>	<b>20,714,887.18</b>
<b>111,016,827.18</b>		<b>GRAND TOTAL</b>	<b>116,852,645.18</b>

*[Signature]*  
Inspector  
23/3/18  
Local Fund Audit  
Thiruvannamalai

*[Signature]*  
23/3/18  
Municipal Commissioner  
Thiruvannamalai

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