

SALEM CITY MUNICIPAL CORPORATION



ELEMENTARY EDUCATION FUND

**ANNUAL ACCOUNTS**

*2017 - 2018*

**SALEM CITY MUNICIPAL CORPORATION**  
**OPENING BALANCE AS ON 01.04.2017**  
**ELEMENTARY EDUCATION FUND**

| CODE NO | LIABILITY                                 | AMOUNT       | CODE NO | ASSETS                                   | AMOUNT       |
|---------|-------------------------------------------|--------------|---------|------------------------------------------|--------------|
| 4001    | Accumulated Surplus/Deficit               | 816806767.84 | 3016    | Education Tax Receivable                 | 12266952.00  |
| 4010    | Diversion from Zone Fund                  | 63157013.00  | 3020    | Education Tax                            | 53482914.00  |
| 4011    | Contribution from Municipal Fund          | 78650.00     | 3054    | Employee Advance - Recoverable           | 140000.00    |
| 4013    | Contributions from the Govt               | 6750474.00   | 3055    | Other Advances - Recoverable             | 65000.00     |
| 4014    | Grants from the Govt                      | 4260640.00   | 3059    | Cash Account                             | 754977.00    |
| 4016    | Tender Deposit - Contractors              | 3196136.00   | 3069    | Elementary Education fund - Bank         | 6742238.00   |
| 4035    | IT Deductions Contractors                 | 69217.00     | 3100    | TRANSFER OF FUNDS                        | 225726478.00 |
| 4036    | Manual Workers Gen.Welfare Fund           | 71315.00     | 31001   | TRANSFER OF FUNDS                        | 194890073.00 |
| 4037    | Sales Tax & Surchg. on Sales Tax Payable  | 141674.00    | 3101    | Land - Gross Block                       | 319304843.00 |
| 4039    | Provision for Doubtful Colln of Rev. Item | 6870515.16   | 3102    | Buildings Gross Block                    | 180250542.00 |
| 4047    | Accounts Payable Contractors              | 519962.00    | 3109    | Furniture Fixtures & Off.Equip.-Gross Bl | 1.00         |
| 4061    | Buildings Accumulated Depreciation        | 91830247.00  | 3111    | Elect.Instlln Others - Gross Block       | 1.00         |
| 40771   | Inter Zonal Transfer Account - Zone 1     | -128592.00   |         |                                          |              |
|         |                                           |              |         |                                          |              |
|         | GRAND TOTAL                               | 993624019.00 |         | GRAND TOTAL                              | 993624019.00 |

Leg. 22/06/19  
**DEPUTY DIRECTOR**  
 Local Fund Audit,  
 Salem Corporation, Salem-1

29/5/19

Asst. Commissioner (Accounts)  
 Salem Corporation.

29/5/19

# SALEM CITY MUNICIPAL CORPORATION

ELEMENTARY EDUCATION FUND :: OPENING BALANCE AS ON 01.04.2017

| A/C<br>CODE<br>NO | ACCOUNT HEAD                              | MAIN OFFICE      |                  | ZONE 1           |                  | ZONE 2           |                  | ZONE 3           |                  | ZONE 4           |                  | BALANCE          |                  |
|-------------------|-------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                   |                                           | DEBIT            | CREDIT           | DEBIT            | CREDIT           | DEBIT            | CREDIT           | DEBIT            | CREDIT           | DEBIT            | CREDIT           | DEBIT            | CREDIT           |
| 3016              | Education Tax Receivable                  |                  |                  | 2235680          |                  | 5790782          |                  | 3031133          |                  | 1209357          |                  | 12266952         |                  |
| 3020              | Education Tax                             |                  |                  | 7661157          |                  | 25622939         |                  | 14940414         |                  | 5258394          |                  | 53482914         |                  |
| 3054              | Employee Advance - Recoverable            | 140000           |                  |                  |                  |                  |                  |                  |                  |                  |                  | 140000           |                  |
| 3055              | Other Advances - Recoverable              | 65000            |                  |                  |                  |                  |                  |                  |                  |                  |                  | 65000            |                  |
| 3059              | Cash Account                              |                  |                  | 174400           |                  | 130580           |                  | 277898           |                  | 172099           |                  | 754977           |                  |
| 3059              | Elementary Education fund - Bank          | 1727078          |                  | 1142141          |                  | 1634409          |                  | 1113550          |                  | 1125060          |                  | 6742238          |                  |
| 3100              | TRANSFER OF FUNDS                         |                  | 185518307        | 103551119        |                  | 162754040        |                  | 60379784         |                  | 84559842         |                  | 225726478        |                  |
| 31001             | TRANSFER OF FUNDS                         | 35919073         |                  | 44370000         |                  | 57665000         |                  | 42396000         |                  | 14540000         |                  | 194890073        |                  |
| 3101              | Land - Gross Block                        | 319304843        |                  |                  |                  |                  |                  |                  |                  |                  |                  | 319304843        |                  |
| 3102              | Buildings Gross Block                     | 180250542        |                  |                  |                  |                  |                  |                  |                  |                  |                  | 180250542        |                  |
| 3109              | Furniture Fixtures & Off.Equip.-Gross Bl  | 1                |                  |                  |                  |                  |                  |                  |                  |                  |                  | 1                |                  |
| 3111              | Elect.Instln Others - Gross Block         |                  |                  |                  |                  | 1                |                  |                  |                  |                  |                  | 1                |                  |
| 4001              | Accumulated Surplus/Deficit               |                  | 182033253        |                  | 158249815        |                  | 250585252        |                  | 119777955        |                  | 106160493        |                  | 816806768        |
| 4010              | Diversion from Zone Fund                  |                  | 63068141         |                  |                  |                  | 2860             |                  |                  |                  | 86012            |                  | 63157013         |
| 4011              | Contribution from Municipal Fund          |                  | 78650            |                  |                  |                  |                  |                  |                  |                  |                  |                  | 78650            |
| 4013              | Contributions from the Govt               |                  | 6750474          |                  |                  |                  |                  |                  |                  |                  |                  |                  | 6750474          |
| 4014              | Grants from the Govt                      |                  | 4260640          |                  |                  |                  |                  |                  |                  |                  |                  |                  | 4260640          |
| 4016              | Tender Deposit - Contractors              |                  | 3195476          |                  |                  |                  | 660              |                  |                  |                  |                  |                  | 3196136          |
| 4035              | IT Deductions Contractors                 |                  | 68293            |                  |                  |                  | 924              |                  |                  |                  |                  |                  | 69217            |
| 4036              | Manual Workers Gen.Welfare Fund           |                  | 71315            |                  |                  |                  |                  |                  |                  |                  |                  |                  | 71315            |
| 4037              | Sales Tax & Surchg. on Sales Tax Payable  |                  | 140371           |                  |                  |                  | 1303             |                  |                  |                  |                  |                  | 141674           |
| 4039              | Provision for Doubtful Colln of Rev. Item |                  |                  |                  | 1013284          |                  | 2878160          |                  | 2360824          |                  | 618247           |                  | 6870515          |
| 4047              | Accounts Payable Contractors              |                  | 391370           |                  |                  |                  | 128592           |                  |                  |                  |                  |                  | 519962           |
| 4061              | Buildings Accumulated Depreciation        |                  | 91830247         |                  |                  |                  |                  |                  |                  |                  |                  |                  | 91830247         |
| 40771             | Inter Zonal Transfer Account - Zone 1     |                  |                  | 128592           |                  |                  |                  |                  |                  |                  |                  | 128592           |                  |
|                   | <b>TOTAL</b>                              | <b>537406537</b> | <b>537406537</b> | <b>159263099</b> | <b>159263099</b> | <b>253597751</b> | <b>253597751</b> | <b>122138779</b> | <b>122138779</b> | <b>106864752</b> | <b>106864752</b> | <b>993752611</b> | <b>993752611</b> |

# SALEM CITY MUNICIPAL CORPORATION

## ELEMENTARY EDUCATION FUND :: TRIAL BALANCE AS ON 31.03.2018

| A/C<br>CODE<br>NO | ACCOUNT HEAD                             | BALANCE      |             |
|-------------------|------------------------------------------|--------------|-------------|
|                   |                                          | DEBIT        | CREDIT      |
| 1003              | Education Tax                            |              | 64627954.00 |
| 1045              | Other Income                             |              | 6199.00     |
| 1068              | Interest from Banks                      |              | 98063.00    |
| 1069              | Project Overhead Appropriation Expenses  |              | 1337864.00  |
| 1074              | Deposits Lapsed                          |              | 181742.00   |
| 1088              | Prior Year Income                        |              | 2003244.00  |
| 2020              | Other Expenses                           | 88450.00     |             |
| 2022              | Provision for doubtful Collecn - Revenue | 1075671.00   |             |
| 2028              | Bank Charges                             | 1904.00      |             |
| 2038              | Depreciation                             | 5069042.00   |             |
| 2041              | Prior Year Expenses                      | 3795509.00   |             |
| 2073              | Repairs & Maint. Buildings               | 687666.00    |             |
| 2108              | Rent of Buildings                        | 226500.00    |             |
| 3016              | Education Tax Receivable                 | 15970267.50  |             |
| 3020              | Education Tax                            | 51184831.00  |             |
| 3054              | Employee Advance - Recoverable           | 40000.00     |             |
| 3055              | Other Advances - Recoverable             | 65000.00     |             |
| 3059              | Cash Account                             | 355978.00    |             |
| 3069              | Elementary Education fund - Bank         | 16010096.00  |             |
| 3100              | TRANSFER OF FUNDS                        | 262857915.50 |             |
| 31001             | TRANSFER OF FUNDS                        | 194890073.00 |             |
| 3101              | Land - Gross Block                       | 319304843.00 |             |

**ELEMENTARY EDUCATION FUND :: TRIAL BALANCE AS ON 31.03.2018**

| A/C<br>CODE<br>NO | ACCOUNT HEAD                              | BALANCE              |                      |
|-------------------|-------------------------------------------|----------------------|----------------------|
|                   |                                           | DEBIT                | CREDIT               |
| 3102              | Buildings Gross Block                     | 194887797.00         |                      |
| 3109              | Furniture Fixtures & Off.Equip.-Gross Bl  | 1.00                 |                      |
| 3111              | Elect.Instln Others - Gross Block         | 1.00                 |                      |
| 4001              | Accumulated Surplus/Deficit               |                      | 816806767.84         |
| 4010              | Diversion from Zone Fund                  |                      | 63184313.00          |
| 4011              | Contribution from Municipal Fund          |                      | 78650.00             |
| 4013              | Contributions from the Govt               |                      | 8177936.00           |
| 4014              | Grants from the Govt                      |                      | 2833178.00           |
| 4016              | Tender Deposit - Contractors              |                      | 2034059.00           |
| 4020              | Deposit - Others                          |                      | 1176.00              |
| 4035              | IT Deductions Contractors                 | 9089.00              |                      |
| 4036              | Manual Workers Gen.Welfare Fund           |                      | 8807.00              |
| 4037              | Sales Tax & Surchg. on Sales Tax Payable  |                      | 29573.00             |
| 4038              | Power Charges - Street Light - Payable    |                      | 1303.00              |
| 4039              | Provision for Doubtful Colln of Rev. Item |                      | 7809351.16           |
| 4047              | Accounts Payable Contractors              |                      | 529757.00            |
| 4061              | Buildings Accumulated Depreciation        |                      | 96899289.00          |
| 40771             | Inter Zonal Transfer Account - Zone 1     | 128592.00            |                      |
|                   | <b>TOTAL</b>                              | <b>1066649226.00</b> | <b>1066649226.00</b> |

  
**DEPUTY DIRECTOR**  
 Local Fund Audit,  
 Salem Corporation, Salem-1

  
 29/5/19

  
**Asst. Commissioner (Accounts)**  
 Salem Corporation.

29/5/19

# SALEM CITY MUNICIPAL CORPORATION

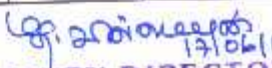
ELEMENTARY EDUCATION FUND :: TRIAL BALANCE AS ON 31.03.2018

| A/C<br>CODE<br>NO | ACCOUNT HEAD                             | MAIN OFFICE |           | ZONE 1    |          | ZONE 2    |          | ZONE 3   |          | ZONE 4   |         | BALANCE   |          |
|-------------------|------------------------------------------|-------------|-----------|-----------|----------|-----------|----------|----------|----------|----------|---------|-----------|----------|
|                   |                                          | DEBIT       | CREDIT    | DEBIT     | CREDIT   | DEBIT     | CREDIT   | DEBIT    | CREDIT   | DEBIT    | CREDIT  | DEBIT     | CREDIT   |
| 1003              | Education Tax                            |             |           |           | 19411241 |           | 24496524 |          | 10732156 |          | 9988033 |           | 64627954 |
| 1045              | Other Income                             |             | 6199      |           |          |           |          |          |          |          |         |           | 6199     |
| 1068              | Interest from Banks                      |             |           |           | 16591    |           | 53944    |          | 13842    |          | 13686   |           | 98063    |
| 1069              | Project Overhead Appropriation Expenses  |             | 1337864   |           |          |           |          |          |          |          |         |           | 1337864  |
| 1074              | Deposits Lapsed                          |             | 181742    |           |          |           |          |          |          |          |         |           | 181742   |
| 1088              | Prior Year Income                        |             |           |           | 882363   |           | 510824   |          | 381691   |          | 228366  |           | 2003244  |
| 2020              | Other Expenses                           | 88450       |           |           |          |           |          |          |          |          |         | 88450     |          |
| 2022              | Provision for doubtful Collec - Revenue  |             |           | 153075    |          | 312568    |          | 498005   |          | 112025   |         | 1075671   |          |
| 2028              | Bank Charges                             |             |           |           |          | 1904      |          |          |          |          |         | 1904      |          |
| 2038              | Depreciation                             | 5069042     |           |           |          |           |          |          |          |          |         | 5069042   |          |
| 2041              | Prior Year Expenses                      | 137603      |           |           |          | 3247956   |          |          |          | 409950   |         | 3795509   |          |
| 2073              | Repairs & Maint. Buildings               | 687666      |           |           |          |           |          |          |          |          |         | 687666    |          |
| 2108              | Rent of Buildings                        | 226500      |           |           |          |           |          |          |          |          |         | 226500    |          |
| 3016              | Education Tax Receivable                 |             |           | 3969369   |          | 6745910   |          | 3817757  |          | 1437233  |         | 15970268  |          |
| 3020              | Education Tax                            |             |           | 7846254   |          | 22806844  |          | 15617429 |          | 4914304  |         | 51184831  |          |
| 3054              | Employee Advance - Recoverable           | 40000       |           |           |          |           |          |          |          |          |         | 40000     |          |
| 3055              | Other Advances - Recoverable             | 65000       |           |           |          |           |          |          |          |          |         | 65000     |          |
| 3059              | Cash Account                             |             |           | 101707    |          | 80463     |          | 115731   |          | 58077    |         | 355978    |          |
| 3069              | Elementary Education fund - Bank         | 7217615     |           | 1976045   |          | 3175991   |          | 2002532  |          | 1637913  |         | 16010096  |          |
| 3100              | TRANSFER OF FUNDS                        |             | 185518307 | 116460403 |          | 177785174 |          | 64585534 |          | 89545112 |         | 262857916 |          |
| 31001             | TRANSFER OF FUNDS                        | 35919073    |           | 44370000  |          | 57665000  |          | 42396000 |          | 14540000 |         | 194890073 |          |
| 3101              | Land - Gross Block                       | 319304843   |           |           |          |           |          |          |          |          |         | 319304843 |          |
| 3102              | Buildings Gross Block                    | 194887797   |           |           |          |           |          |          |          |          |         | 194887797 |          |
| 3109              | Furniture Fixtures & Off.Equip.-Gross Bl | 1           |           |           |          |           |          |          |          |          |         | 1         |          |
| 3111              | Elect.InstlIn Others - Gross Block       |             |           |           |          | 1         |          |          |          |          |         | 1         |          |

**ELEMENTARY EDUCATION FUND :: TRIAL BALANCE AS ON 31.03.2018**

| A/C<br>CODE<br>NO | ACCOUNT HEAD                              | MAIN OFFICE      |                  | ZONE 1           |                  | ZONE 2           |                  | ZONE 3           |                  | ZONE 4           |                  | BALANCE           |                   |
|-------------------|-------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
|                   |                                           | DEBIT            | CREDIT           | DEBIT            | CREDIT           | DEBIT            | CREDIT           | DEBIT            | CREDIT           | DEBIT            | CREDIT           | DEBIT             | CREDIT            |
| 4001              | Accumulated Surplus/Deficit               |                  | 182033253        |                  | 158249815        |                  | 250585252        |                  | 119777955        |                  | 106160493        |                   | 816806768         |
| 4010              | Diversion from Zone Fund                  |                  | 63095441         |                  |                  |                  | 2860             |                  |                  |                  | 86012            |                   | 63164313          |
| 4011              | Contribution from Municipal Fund          |                  | 78650            |                  |                  |                  |                  |                  |                  |                  |                  |                   | 78650             |
| 4013              | Contributions from the Govt               |                  | 8177936          |                  |                  |                  |                  |                  |                  |                  |                  |                   | 8177936           |
| 4014              | Grants from the Govt                      |                  | 2833178          |                  |                  |                  |                  |                  |                  |                  |                  |                   | 2833178           |
| 4016              | Tender Deposit - Contractors              |                  | 2032199          |                  |                  |                  | 660              |                  | 1200             |                  |                  |                   | 2034059           |
| 4020              | Deposit - Others                          |                  |                  |                  |                  |                  | 1176             |                  |                  |                  |                  |                   | 1176              |
| 4035              | IT Deductions Contractors                 | 10013            |                  |                  |                  |                  | 924              |                  |                  |                  |                  | 9089              |                   |
| 4036              | Manual Workers Gen.Welfare Fund           |                  | 8807             |                  |                  |                  |                  |                  |                  |                  |                  |                   | 8807              |
| 4037              | Sales Tax & Surchg. on Sales Tax Payable  |                  | 29573            |                  |                  |                  |                  |                  |                  |                  |                  |                   | 29573             |
| 4038              | Power Charges - Street Light - Payable    |                  |                  |                  |                  |                  | 1303             |                  |                  |                  |                  |                   | 1303              |
| 4039              | Provision for Doubtful Colln of Rev. Item |                  |                  |                  | 1145434          |                  | 3139749          |                  | 2806144          |                  | 718024           |                   | 7809351           |
| 4047              | Accounts Payable Contractors              |                  | 401165           |                  |                  |                  | 128592           |                  |                  |                  |                  |                   | 529757            |
| 4061              | Buildings Accumulated Depreciation        |                  | 96899289         |                  |                  |                  |                  |                  |                  |                  |                  |                   | 96899289          |
| 40771             | Inter Zonal Transfer Account - Zone 1     |                  | 4700000          | 4628592          |                  |                  |                  |                  |                  |                  |                  | 128592            |                   |
| 40772             | Inter Zonal Transfer Account - Zone 2     |                  | 7100000          |                  |                  | 7100000          |                  |                  |                  |                  |                  |                   |                   |
| 40773             | Inter Zonal Transfer Account - Zone 3     |                  | 4680000          |                  |                  |                  |                  | 4680000          |                  |                  |                  |                   |                   |
| 40774             | Inter Zonal Transfer Account - Zone 4     |                  | 4540000          |                  |                  |                  |                  |                  |                  | 4540000          |                  |                   |                   |
|                   | <b>TOTAL</b>                              | <b>563653603</b> | <b>563653603</b> | <b>179705444</b> | <b>179705444</b> | <b>278921808</b> | <b>278921808</b> | <b>133712988</b> | <b>133712988</b> | <b>117194614</b> | <b>117194614</b> | <b>1066649226</b> | <b>1066649226</b> |

| SALEM CITY MUNICIPAL CORPORATION                      |          |                               |             |
|-------------------------------------------------------|----------|-------------------------------|-------------|
| ELEMENTARY EDUCATION FUND                             |          |                               |             |
| INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR 2017 - 18 |          |                               |             |
| SCHEDULE OF EXPENDITURE                               |          |                               |             |
| Prior year                                            | A/C Head | ACCOUNT HEAD                  | AMOUNT      |
|                                                       | A.       | PERSONNEL COST                |             |
| 0.00                                                  |          | (A) SALARIES                  | 0.00        |
| 0.00                                                  |          | (II) OTHERS                   | 0.00        |
| 0.00                                                  | B.       | TERMINAR & RETIRMENT BENEFITS | 0.00        |
| 0.00                                                  | C        | OPERATING EXPENSES            | 226500.00   |
| 0.00                                                  | D        | REPAIRS AND MAINTENANCE       | 687666.00   |
| 0.00                                                  | E        | PROGRAMME EXPENSES            | 0.00        |
| 0.00                                                  | F        | ADMINISTRATIVE EXPENSES       | 88450.00    |
| 0.00                                                  | G        | FINANCE CHARGES               | 1077575.00  |
| 0.00                                                  | H        | DEPRECIATION                  | 5069042.00  |
| 0.00                                                  |          | TOTAL EXPENDITURE             | 7149233.00  |
| 0.00                                                  |          | NET SURPLS FOR THE YEAR       | 58920847.00 |
| 0.00                                                  |          | GRAND TOTAL                   | 66070080.00 |
| SCHEDULE OF INCOME                                    |          |                               |             |
| Prior year                                            | A/C Head | ACCOUNT HEAD                  | AMOUNT      |
| 0.00                                                  | A        | PROPERTY TAX                  | 64627954.00 |
| 0.00                                                  | B.       | OTHER TAXES                   | 0.00        |
| 0.00                                                  | C        | ASSIGNET REVENUE              | 0.00        |
| 0.00                                                  | D        | DEVOLUTION FUND               | 0.00        |
| 0.00                                                  | E        | SERVICE CAHRGES AND FEES      | 0.00        |
| 0.00                                                  | F        | GRANTS CHARGES AND FEES       | 0.00        |
| 0.00                                                  | G        | SALE AND HIRE CHRAGES         | 0.00        |
| 0.00                                                  | H        | OTHER INCOME                  | 1442126.00  |
| 0.00                                                  |          | TOTAL INCOME                  | 66070080.00 |
|                                                       |          | NET DEFICIT FOR THE YEAR      |             |
|                                                       |          | GRAND TOTAL                   | 66070080.00 |

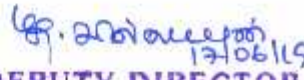
  
 DEPUTY DIRECTOR  
 Local Fund Audit,  
 Salem Corporation, Salem-1

  
 Asst. Commissioner (Accounts)  
 Salem Corporation.

| SALEM CITY MUNICIPAL CORPORATION                      |          |                                              |                    |
|-------------------------------------------------------|----------|----------------------------------------------|--------------------|
| ELEMENTARY EDUCATION FUND                             |          |                                              |                    |
| INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR 2017 - 18 |          |                                              |                    |
| SCHEDULE OF EXPENDITURE                               |          |                                              |                    |
| Prior year                                            | A/c Code | Head Description                             | Amount             |
|                                                       |          | <b>A. Personnal Cost(Salaries)</b>           |                    |
|                                                       |          | <b>B. Terminal &amp; Retirement Benefits</b> |                    |
|                                                       |          | <b>C. Operating Expenses</b>                 |                    |
|                                                       | 2088     | Power Charges for Street Lights              | 0.00               |
|                                                       | 2089     | Street Light Maintenance                     | 0.00               |
|                                                       | 2108     | Rent of Buildings                            | 226500.00          |
|                                                       | 2126     | MAINTENANCE EXPENSES SCHOOLS                 | 0.00               |
| 0                                                     |          | <b>Total</b>                                 | <b>226500.00</b>   |
|                                                       |          | <b>D. Repairs and Maintenance</b>            |                    |
|                                                       | 2073     | Repirs & Maint. Buildings                    | 687666.00          |
| 0                                                     |          | <b>Total</b>                                 | <b>687666.00</b>   |
|                                                       |          | <b>F. Administrative Expenses</b>            |                    |
|                                                       | 2020     | Other Expenses                               | 88450.00           |
| 0                                                     |          | <b>Total</b>                                 | <b>88450.00</b>    |
|                                                       |          | <b>G. Finance Expenses</b>                   |                    |
|                                                       | 2022     | Provision for doubtful Collecn - Revenue     | 1075671.00         |
|                                                       | 2027     | Interest Charged by the Bank                 | 0.00               |
|                                                       | 2028     | Bank Charges                                 | 1904.00            |
|                                                       | 2040     | Contribution to other Funds                  | 0.00               |
| 0                                                     |          | <b>Total</b>                                 | <b>1077575.00</b>  |
|                                                       |          | <b>H. Depreciation</b>                       |                    |
| 0                                                     | 2038     | Depreciation                                 | 5069042.00         |
| 0                                                     |          | <b>Total</b>                                 | <b>5069042.00</b>  |
|                                                       |          | <b>Net Surplus for the year</b>              | <b>58920847.00</b> |
| 0                                                     |          | <b>TOTAL EXPENDITURE</b>                     | <b>66070080.00</b> |

| SALEM CITY MUNICIPAL CORPORATION                      |          |                                          |                    |
|-------------------------------------------------------|----------|------------------------------------------|--------------------|
| ELEMENTARY EDUCATION FUND                             |          |                                          |                    |
| INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR 2017 - 18 |          |                                          |                    |
| SCHEDULE OF INCOME                                    |          |                                          |                    |
| Prior year                                            | A/c Code | Head Description                         | Amount             |
|                                                       |          | <b>A. Property Tax</b>                   |                    |
|                                                       | 1003     | EDUCATION TAX                            | 64627954.00        |
|                                                       | 1004     | Vacant land Tax                          | 0.00               |
| 0                                                     |          | <b>Total</b>                             | <b>64627954.00</b> |
|                                                       |          | <b>B. Other Taxes</b>                    |                    |
|                                                       |          | <b>C. Assinged Revenue</b>               |                    |
|                                                       | 1016     | Fees under Places of Public Resorts Act  | 0.00               |
|                                                       | 1080     | Drainage fees collected from Flat Promot | 0.00               |
|                                                       | 1081     | Initial Amt for New Water Connection     | 0.00               |
|                                                       | 1082     | Income for giving new Water Connections  | 0.00               |
|                                                       | 1083     | Metered / Tap Rate Charges               | 0.00               |
|                                                       | 1086     | Sewerage Connection Charges              | 0.00               |
| 0                                                     |          | <b>Total</b>                             | <b>0.00</b>        |
|                                                       |          | <b>D. Devolution Fund</b>                |                    |
|                                                       |          | <b>E. Service Charges and Fees</b>       |                    |
|                                                       |          | <b>F. Grants and Contribution</b>        |                    |
|                                                       |          | <b>G. Sale and Hire Charges</b>          |                    |
|                                                       | 1063     | Sale of Products                         | 0.00               |
| 0                                                     |          | <b>Total</b>                             | <b>0.00</b>        |
|                                                       |          | <b>H. Other Income</b>                   |                    |
|                                                       | 1045     | Other Income                             | 6199.00            |
|                                                       | 1068     | Interest from Banks                      | 98063.00           |
|                                                       | 1069     | Project Overhead Appropriation Expenses  | 1337864.00         |
|                                                       | 1084     | Charges for Water Supply through Lorries | 0.00               |
| 0                                                     |          | <b>Total</b>                             | <b>1442126.00</b>  |
| 0                                                     | 4002     | <b>Net Deficit for the year</b>          | <b>0.00</b>        |
| 0                                                     |          | <b>TOTAL INCOME</b>                      | <b>66070080.00</b> |

| SALEM CITY MUNICIPAL CORPORATION |           |                                          |                      |
|----------------------------------|-----------|------------------------------------------|----------------------|
| ELEMENTARY EDUCATION FUND        |           |                                          |                      |
| BALANCE SHEET AS ON 31.03.2018   |           |                                          |                      |
| ASSETS                           |           |                                          |                      |
| PRIOR YEAR                       | A/c Code  | Head Description                         | Amount               |
|                                  | A         | <b>FIXED ASSETS</b>                      |                      |
|                                  | 3101      | Land - Gross Block                       | 319304843.00         |
|                                  | 3102      | Buildings Gross Block                    | 194887797.00         |
|                                  | 3109      | Furniture Fixtures & Off.Equip.-Gross Bl | 1.00                 |
|                                  | 3110      | Elect.Instln Lamps & Fittings -Gross Bl  | 0.00                 |
|                                  | 3111      | Elect.Instln Others - Gross Block        | 1.00                 |
| 0                                |           | <b>Total</b>                             | <b>514192642.00</b>  |
|                                  |           | <b>CURRENT ASSETS</b>                    |                      |
|                                  | 3016      | Education Tax Receivable                 | 15970267.50          |
|                                  | 3020      | Education Tax                            | 51184831.00          |
|                                  | 3100      | TRANSFER OF FUNDS                        | 262857915.50         |
|                                  | 31001     | TRANSFER OF FUNDS ZONE-4                 | 194890073.00         |
| 0                                |           | <b>Total</b>                             | <b>524903087.00</b>  |
|                                  | 3054      | Employee Advance - Recoverable           | 40000.00             |
|                                  | 3055      | Other Advances - Recoverable             | 65000.00             |
| 0                                |           | <b>Total</b>                             | <b>105000.00</b>     |
|                                  | 3059      | Cash Account                             | 355978.00            |
|                                  | 3060-3152 | Bank A/C                                 | 16010096.00          |
| 0                                |           | <b>Total</b>                             | <b>16366074.00</b>   |
| 0                                |           | <b>Grand Total</b>                       | <b>1055566803.00</b> |

  
**DEPUTY DIRECTOR**  
 Local Fund Audit,  
 Salem Corporation, Salem-1  
 29/5/18

  
**Asst. Commissioner (Accounts)**  
 Salem Corporation.  
 29/5/18

| SALEM CITY MUNICIPAL CORPORATION |          |                                           |                      |
|----------------------------------|----------|-------------------------------------------|----------------------|
| ELEMENTARY EDUCATION FUND        |          |                                           |                      |
| BALANCE SHEET AS ON 31.03.2018   |          |                                           |                      |
| LIABILITIES                      |          |                                           |                      |
| PRIOR YEAR                       | A/c Code | Head Description                          | Amount               |
|                                  | A        | LIABILITIES                               |                      |
| 0                                | 4011     | CONTRIBUTION FROM MUNICIPAL FUND          | 78650.00             |
| 0                                |          | <b>Total</b>                              | <b>78650.00</b>      |
|                                  | 4013     | Contributions from the Govt               | 8177936.00           |
|                                  | 4014     | Grants from the Govt                      | 2833178.00           |
| 0                                |          | <b>Total</b>                              | <b>11011114.00</b>   |
|                                  | 4061     | Buildings Accumulated Depreciation        | 96899289.00          |
|                                  |          | <b>Total</b>                              | <b>96899289.00</b>   |
|                                  | B        | CURRENT LIABILITY                         |                      |
|                                  | 4016     | Tender Deposit - Contractors              | 2034059.00           |
|                                  | 4020     | Deposit - Others                          | 1176.00              |
| 0                                |          | <b>Total</b>                              | <b>2035235.00</b>    |
|                                  | 4034     | Adv of Pay on Transfer - Recov - Payable  | 181742.00            |
|                                  | 4035     | IT Deductions Contractors                 | -9089.00             |
|                                  | 4036     | Manual Workers Gen.Welfare Fund           | 8807.00              |
|                                  | 4037     | Sales Tax & Surchg. on Sales Tax Payable  | 29573.00             |
|                                  | 4039     | Provision for Doubtful Colln of Rev. Item | 7809351.16           |
|                                  | 4047     | Accounts Payable Contractors              | 529757.00            |
|                                  | 4038     | Power Charges - Street Light - Payable    | 1303.00              |
| 0                                |          | <b>Total</b>                              | <b>8551444.16</b>    |
|                                  | 40771    | Inter Zonal Transfer Account - Zone 1     | -128592.00           |
|                                  | 4010     | Diversion from Zone Fund                  | 63184313.00          |
| 0                                |          |                                           | <b>63055721.00</b>   |
| 0                                | 4001     | Accumulated Surplus/Deficit               | 873935349.84         |
| 0                                |          | <b>Grand Total</b>                        | <b>1055566803.00</b> |

DEPUTY DIRECTOR  
Local Fund Audit,  
Salem Corporation, Salem-1

Asst. Commissioner (Accounts)  
Salem Corporation.

29/5/19

# SALEM CITY MUNICIPAL CORPORATION

ELEMENTARY EDUCATION FUND :: BALANCE SHEET AS ON 31.03.2018

| A/C<br>CODE<br>NO | ACCOUNT HEAD                              | MAIN OFFICE |           | ZONE 1    |           | ZONE 2    |           | ZONE 3   |           | ZONE 4   |           | BALANCE   |           |
|-------------------|-------------------------------------------|-------------|-----------|-----------|-----------|-----------|-----------|----------|-----------|----------|-----------|-----------|-----------|
|                   |                                           | DEBIT       | CREDIT    | DEBIT     | CREDIT    | DEBIT     | CREDIT    | DEBIT    | CREDIT    | DEBIT    | CREDIT    | DEBIT     | CREDIT    |
| 3016              | Education Tax Receivable                  |             |           | 3969368   |           | 6745910   |           | 3817757  |           | 1437233  |           | 15970268  |           |
| 3020              | Education Tax                             |             |           | 7846254   |           | 22806844  |           | 15617429 |           | 4914304  |           | 51184831  |           |
| 3054              | Employee Advance - Recoverable            | 40000       |           |           |           |           |           |          |           |          |           | 40000     |           |
| 3055              | Other Advances - Recoverable              | 65000       |           |           |           |           |           |          |           |          |           | 65000     |           |
| 3059              | Cash Account                              |             |           | 101707    |           | 80463     |           | 115731   |           | 58077    |           | 355978    |           |
| 3069              | Elementary Education fund - Bank          | 7217615     |           | 1976045   |           | 3175991   |           | 2002532  |           | 1637913  |           | 16010096  |           |
| 3100              | TRANSFER OF FUNDS                         |             | 185518307 | 116460403 |           | 177785174 |           | 64585534 |           | 89545112 |           | 262857916 |           |
| 31001             | TRANSFER OF FUNDS                         | 35919073    |           | 44370000  |           | 57665000  |           | 42395000 |           | 14540000 |           | 194890073 |           |
| 3101              | Land - Gross Block                        | 319304843   |           |           |           |           |           |          |           |          |           | 319304843 |           |
| 3102              | Buildings Gross Block                     | 194887797   |           |           |           |           |           |          |           |          |           | 194887797 |           |
| 3109              | Furniture Fixtures & Off. Equip.-Gross Bl | 1           |           |           |           |           |           |          |           |          |           | 1         |           |
| 3111              | Elect.Instln Others - Gross Block         |             |           |           |           | 1         |           |          |           |          |           | 1         |           |
| 4001              | Accumulated Surplus/Deficit               |             | 198369797 |           | 173706935 |           | 264984118 |          | 125727639 |          | 111328603 |           | 874117092 |
| 4010              | Diversion from Zone Fund                  |             | 63095441  |           |           |           | 2860      |          |           |          | 86012     |           | 63184513  |
| 4011              | Contribution from Municipal Fund          |             | 79650     |           |           |           |           |          |           |          |           |           | 78650     |
| 4013              | Contributions from the Govt               |             | 8177936   |           |           |           |           |          |           |          |           |           | 8177935   |
| 4014              | Grants from the Govt                      |             | 2533178   |           |           |           |           |          |           |          |           |           | 2833178   |
| 4016              | Tender Deposit - Contractors              |             | 2032199   |           |           |           | 660       |          | 1200      |          |           |           | 2034059   |
| 4020              | Deposit - Others                          |             |           |           |           |           | 1176      |          |           |          |           |           | 1176      |
| 4035              | IT Deductions Contractors                 | 10013       |           |           |           |           | 924       |          |           |          |           | 9089      |           |

**ELEMENTARY EDUCATION FUND :: BALANCE SHEET AS ON 31.03.2018**

| A/C<br>CODE<br>NO | ACCOUNT HEAD                              | MAIN OFFICE |           | ZONE 1    |           | ZONE 2    |           | ZONE 3    |           | ZONE 4    |           | BALANCE    |            |
|-------------------|-------------------------------------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|
|                   |                                           | DEBIT       | CREDIT    | DEBIT     | CREDIT    | DEBIT     | CREDIT    | DEBIT     | CREDIT    | DEBIT     | CREDIT    | DEBIT      | CREDIT     |
| 4026              | Manual Workers Gen.Welfare Fund           |             | 8807      |           |           |           |           |           |           |           |           |            | 8807       |
| 4037              | Sales Tax & Surchg. on Sales Tax Payable  |             | 29573     |           |           |           |           |           |           |           |           |            | 29573      |
| 4038              | Power Charges - Street Light - Payable    |             |           |           |           |           | 1303.00   |           |           |           |           |            | 1303.00    |
| 4039              | Provision for Doubtful Colln of Rev. Item |             |           |           | 1145434   |           | 3139749   |           | 2806144   |           | 718024    |            | 7809351    |
| 4047              | Accounts Payable Contractors              |             | 401165    |           |           |           | 128592    |           |           |           |           |            | 529757     |
| 4061              | Buildings Accumulated Depreciation        |             | 96899289  |           |           |           |           |           |           |           |           |            | 96899289   |
| 40771             | Inter Zonal Transfer Account - Zone 1     |             |           | 128592    |           |           |           |           |           |           |           | 128592     |            |
|                   | <b>TOTAL</b>                              | 557444342   | 557444342 | 174852369 | 174852369 | 268259382 | 268259382 | 128534983 | 128534983 | 112132639 | 112132639 | 1055704484 | 1055704484 |

**SALEM CITY MUNICIPAL CORPORATION  
ELEMENTARY EDUCATION FUND**

| Details                      | BANK RECONSILATION STATEMENT FOR YEAR 2017-18 |                   |                    |                   |                   |                    |
|------------------------------|-----------------------------------------------|-------------------|--------------------|-------------------|-------------------|--------------------|
|                              | Main Office                                   | Zone 1            | Zone 2             | Zone 3            | Zone 4            | Total              |
| Opening Balance              | 1727077.81                                    | 1316541.03        | 1764989.00         | 1391448.16        | 1297159.00        | 7497215.00         |
|                              |                                               |                   |                    |                   |                   |                    |
| Receipts- Cash               | 67749.00                                      | 5444619.00        | 8539425.00         | 5347074.00        | 4925145.00        | 24324012.00        |
| Receipt - Cheque             | 0.00                                          |                   |                    | 45899.00          |                   | 45899.00           |
| Receipts - Fund Transfer     | 21020000.00                                   |                   |                    |                   |                   | 21020000.00        |
| FT from Main Office & Swipe  |                                               |                   |                    |                   |                   | 0.00               |
| Receipts - Others            | 0.00                                          | 16592.00          | 53944.00           | 13842.00          | 13686.00          | 98064.00           |
| Receipt Total                | 21087749.00                                   | 5461211.00        | 8593369.00         | 5406815.00        | 4938831.00        | 45487975.00        |
| <b>Total</b>                 | <b>22814826.81</b>                            | <b>6777752.03</b> | <b>10358358.00</b> | <b>6798263.16</b> | <b>6235990.00</b> | <b>52985190.00</b> |
|                              |                                               |                   |                    |                   |                   |                    |
| Payments - thro ' Voucher    | 15597212.00                                   | 0.00              | 0.00               | 0.00              | 0.00              | 15597212.00        |
| Fund Transfer to OUT         |                                               | 4700000.00        | 7100000.00         | 4680000.00        | 4540000.00        | 21020000.00        |
| Payments - Others            |                                               | 0.00              | 1904.00            | 0.00              | 0.00              | 1904.00            |
| Payment Total                | 15597212.00                                   | 4700000.00        | 7101904.00         | 4680000.00        | 4540000.00        | 36619116.00        |
| <b>Closing Balance</b>       | <b>7217614.81</b>                             | <b>2077752.03</b> | <b>3256454.00</b>  | <b>2118263.16</b> | <b>1695990.00</b> | <b>16366074.00</b> |
| <b>Add:</b>                  | 0.00                                          | 0.00              | 0.00               | 0.00              | 0.00              |                    |
| Uncashed Cheques             | 42600.00                                      | 0.00              | 0.00               | 0.00              | 0.00              | 42600.00           |
| Wrong Credit                 | 0.00                                          | 52752.06          | 0.00               | 0.00              | 0.00              | 52752.06           |
| <b>Less:</b>                 |                                               |                   |                    |                   |                   |                    |
| Uncollected Cheques          | 0.00                                          | 0.00              | 1176.00            | 0.00              | 0.00              | 1176.00            |
| Wrong Debit                  | 0.00                                          | 155092.00         | 0.00               | 0.00              | 0.00              | 155092.00          |
| Cash in Hand                 | 0.00                                          | 101707.00         | 80463.00           | 115731.00         | 58077.00          | 355978.00          |
| <b>Total</b>                 | <b>7260214.81</b>                             | <b>1873705.09</b> | <b>3174815.00</b>  | <b>2002532.16</b> | <b>1637913.00</b> | <b>15949180.06</b> |
| <b>Bank Passbook Balance</b> | <b>7260214.81</b>                             | <b>1873705.09</b> | <b>3174815.00</b>  | <b>2002532.16</b> | <b>1637913.00</b> | <b>15949180.06</b> |

  
**DEPUTY DIRECTOR**  
 Local Fund Audit,  
 Salem Corporation, Salem-1  
 29/5/19

  
**Asst. Commissioner (Accounts,**  
**Salem Corporation.**  
 29/5/19

**SALEM CITY MUNICIPAL CORPORATION**  
**APPROPRIATION STATEMENT FOR THE YEAR 2017 - 2018**  
**A/C CODE 4001**

| Previous Year | Description              | Debit      | Credit       |
|---------------|--------------------------|------------|--------------|
| 0.00          | As per Ledger CB         |            | 816806767.84 |
| 0.00          | ADD                      |            |              |
| 0.00          | 1088 PRIOR YEAR INCOME   |            | 2003244.00   |
|               | LESS                     |            |              |
| 0.00          | 2041 PRIOR YEAR EXPENSES | 3795509.00 |              |
|               | ADD                      |            |              |
| 0.00          | Net Surplus for the year |            | 58920847.00  |
|               | Transaction Total        | 3795509.00 | 877730858.84 |
| 816806767.84  | 4001 CLOSING BALANCE     |            | 873935349.84 |

*Leg. 2018/19*  
*29/5/19*  
**DEPUTY DIRECTOR**  
 Local Fund Audit,  
 Salem Corporation, Salem-1

*29/5/19*  
**Asst. Commissioner (Accounts)**  
 Salem Corporation.

## SALEM CITY MUNICIPAL CORPORATION

### ELEMENTARY EDUCATION FUND

A/C CODE : 1088 : PRIOR YEAR INCOME

| S.No | Zone | Particulars                                            | AMOUNT            |
|------|------|--------------------------------------------------------|-------------------|
| 1    | 1    | SINCE ADD EDUCATION TAX                                | 861438.00         |
| 2    | 1    | COLLECTION MADE UPTO 2004-2005 DURING THE YEAR 2017-18 | 20925.00          |
| 3    | 2    | SINCE ADD EDUCATION TAX                                | 459847.00         |
| 4    | 2    | COLLECTION MADE UPTO 2004-2005 DURING THE YEAR 2017-18 | 50977.00          |
| 5    | 3    | SINCE ADD EDUCATION TAX                                | 329006.00         |
| 6    | 3    | COLLECTION MADE UPTO 2004-2005 DURING THE YEAR 2017-18 | 52685.00          |
| 7    | 4    | SINCE ADD EDUCATION TAX                                | 216118.00         |
| 7    | 4    | COLLECTION MADE UPTO 2004-2005 DURING THE YEAR 2017-18 | 12248.00          |
|      |      | <b>Total</b>                                           | <b>2003244.00</b> |

### DETAILS OF AC CODE 2041 - PRIOR YEAR EXPENSES

| S.No | Zone | Particulars                                   | AMOUNT            |
|------|------|-----------------------------------------------|-------------------|
| 1    | MO   | V PAY COMMISSION ARREAR& INTEREST-C6/24912/12 | 137603.00         |
| 2    | 2    | Decrease - Profession Tax                     | 3247956.00        |
| 3    | 4    | Decrease - Profession Tax                     | 409950.00         |
|      |      | <b>Total</b>                                  | <b>3795509.00</b> |

# SALEM CITY MUNICIPAL CORPORATION

## DETAILS OF GRANT RF AC CODE 4014 RECEIPT & UTILIZATION STATEMENT - 2017 - 2018

| S.No. | PARTCULARS              | OPENING<br>BALANCE | RECEIPT | TOTAL      | EXPENDITURE | CLOSING<br>BALANCE |
|-------|-------------------------|--------------------|---------|------------|-------------|--------------------|
|       |                         |                    |         |            | Grant       |                    |
|       | OPENING BALANCE         | 0.00               |         | 0.00       |             | 0.00               |
| 1     | MGR NOON MEAL GRANT     | 556240.00          |         | 556240.00  |             | 556240.00          |
| 2     | GRANT FROM NEW ANGAVADI | 3704400.00         |         | 3704400.00 | 1427462.00  | 2276938.00         |
|       | TOTAL                   | 4260640.00         | 0.00    | 4260640.00 | 1427462.00  | 2833178.00         |

  
**DEPUTY DIRECTOR**  
 Local Fund Audit,  
 Salem Corporation, Salem-1

  
 29/5/19

  
**Asst. Commissioner (Accounts)**  
 Salem Corporation.

  
 27/5/19

**SALEM CITY MUNICIPAL CORPORATION**  
**4039 Doubtful Collection Statement**

**2017 - 18**

| Fund                            | Zone  | Net Provision<br>as on<br>01.04.2017 | Collection<br>made during<br>for period upto<br>2004-05 | Balance of<br>Provision as on<br>31.03.2018 | Provision made<br>for during the<br>year -2005-06 | Balance as on<br>31.03.2018 | Remarks |
|---------------------------------|-------|--------------------------------------|---------------------------------------------------------|---------------------------------------------|---------------------------------------------------|-----------------------------|---------|
| Revenue Fund-<br>Property Tax   | 1     | 7369576                              | 64857                                                   | 7304719                                     | 535534                                            | 7840253                     |         |
|                                 | 2     | 25404581                             | 157789                                                  | 25246792                                    | 3312386                                           | 28559178                    |         |
|                                 | 3     | 19821060                             | 163282                                                  | 19657778                                    | 2120028                                           | 21777806                    |         |
|                                 | 4     | 3385578                              | 37939                                                   | 3347639                                     | 767886                                            | 4115525                     |         |
|                                 | Total | 55980795                             | 423867                                                  | 55556928                                    | 6735834                                           | 62292762                    |         |
| Water Supply &<br>Drainage Fund | 1     | 44434997                             | 25794195                                                | 18640802                                    | 32637339                                          | 51276141                    |         |
|                                 | 2     | 56361835                             | 17562218                                                | 38799617                                    | 23107772                                          | 61907389                    |         |
|                                 | 3     | 63538210                             | 19129957                                                | 44408253                                    | 26802761                                          | 71211014                    |         |
|                                 | 4     | 18280645                             | 5459334                                                 | 12821311                                    | 11339867                                          | 24161178                    |         |
|                                 | Total | 182615687                            | 67945704                                                | 114669983                                   | 93887739                                          | 208557722                   |         |
| Education Tax                   | 1     | 1013284                              | 20925                                                   | 992359                                      | 153075                                            | 1145434                     |         |
|                                 | 2     | 2878160                              | 50977                                                   | 2827183                                     | 312566                                            | 3139749                     |         |
|                                 | 3     | 2360824                              | 52685                                                   | 2308139                                     | 498005                                            | 2806144                     |         |
|                                 | 4     | 618247                               | 12248                                                   | 605999                                      | 112025                                            | 718024                      |         |
|                                 | Total | 6870515                              | 136835                                                  | 6733680                                     | 1075671                                           | 7809351                     |         |

# SALEM CITY MUNICIPAL CORPORATION

## ELEMENTARY EDUCATION FUND

### DEPRECIATION STATEMENT DURING THE YEAR 2017-2018

|          |             |                                                 | OPENING                              |                                                    |                                           | ADDITION DURING THE YEAR    |                                        |                     |          |                                        | DEPRECIATION |                    |                              |                                                 |                                                           |                                             |                                                  |
|----------|-------------|-------------------------------------------------|--------------------------------------|----------------------------------------------------|-------------------------------------------|-----------------------------|----------------------------------------|---------------------|----------|----------------------------------------|--------------|--------------------|------------------------------|-------------------------------------------------|-----------------------------------------------------------|---------------------------------------------|--------------------------------------------------|
| S.N<br>o | A/C<br>HEAD | DETAILS OF<br>ASSET                             | OPENING<br>AS ON<br>01.04.2017<br>GB | ACCUMALTED<br>DEPRECIATIO<br>N AS ON<br>31.03.2017 | ASSET NET<br>BLOCK AS<br>ON<br>01.04.2017 | ASSET<br>UPTO<br>30.09.2017 | FROM<br>01.10.2017<br>TO<br>28.02.2018 | IN<br>MARCH<br>2018 | TOTAL    | TOTAL<br>ASSET<br>INCLUDING<br>OPENING | RATE         | OPENING<br>BALANCE | UPTO<br>30.09.201<br>7(100%) | FROM<br>01.10.2017<br>TO<br>28.02.2018<br>(50%) | DURING<br>THE YEAR<br>DEPRECIATI<br>ON (A/C<br>CODE 2038) | ACCU<br>MULA<br>TED<br>DEPR<br>ECIAT<br>ION | ACCUMUL<br>ATED<br>DEPRECA<br>TION 2017-<br>2018 |
| 1        | 3101        | Land - Gross<br>Block                           | 319304843                            |                                                    | 319304843                                 |                             |                                        |                     | 0        | 319304843                              |              |                    |                              |                                                 |                                                           | 4061                                        |                                                  |
| 2        | 3102        | Buildings Gross<br>Block                        | 180250542                            | 91830247                                           | 88420295                                  | 11283825                    | 3353430                                |                     | 14637255 | 194887797                              | 5            | 4421015            | 564191                       | 83836                                           | 5069042                                                   | 4061                                        | 96899289                                         |
| 3        | 3109        | Furniture Fixtures<br>& Off.Equip.-<br>Gross Bl | 1                                    | 0                                                  | 1                                         |                             |                                        |                     | 0        | 1                                      | 25           | 0                  | 0                            | 0                                               | 0                                                         | 4068                                        | 0                                                |
| 3        | 3111        | Elect.Instlln<br>Others - Gross<br>Block        | 1                                    | 0                                                  | 1                                         |                             |                                        |                     | 0        | 1                                      | 25           | 0                  | 0                            | 0                                               | 0                                                         | 4071                                        | 0                                                |
|          |             | <b>Total</b>                                    | 499555387                            | 91830247                                           | 407725140                                 | 11283825                    | 3353430                                | 0                   | 14637255 | 514192642                              |              | 4421015            | 564191                       | 83836                                           | 5069042                                                   |                                             | 96899289                                         |

# SALEM CITY MUNICIPAL CORPORATION

## ELEMENTARY EDUCATION FUND

### DEMAND, COLLECTION AND BALANCE STATEMENT FOR THE YEAR 2017 - 2018

| Account<br>Code No | Tax Head       | Demand   |           |          |          |          |           | Collection |          |          | Balance  |          |          |
|--------------------|----------------|----------|-----------|----------|----------|----------|-----------|------------|----------|----------|----------|----------|----------|
|                    |                | Arrear   | Since Add | Decrease | Total    | Current  | Total     | Arrear     | Current  | Total    | Arrear   | Current  | Total    |
| 3016/3020          | Property Tax   | 53352817 | 1684105   | 0        | 55036922 | 47850171 | 102887093 | 11340110   | 93819240 | 45159350 | 43696812 | 14030931 | 57727743 |
|                    | Profession Tax | 12387049 | 182304    | 3657906  | 8808954  | 16777783 | 25566738  | 1320935    | 14838446 | 16159383 | 7488019  | 1939337  | 9427356  |
|                    | Total          | 65749866 | 1866409   | 3657906  | 63845876 | 64627954 | 128473831 | 12561045   | 48657686 | 61318733 | 51184831 | 15970268 | 67155099 |

  
 17/06/19  
**DEPUTY DIRECTOR**  
 Local Fund Audit,  
 Salem Corporation, Salem-1

  
 29/5/19

  
**Asst. Commissioner (Accounts)**  
 Salem Corporation.

  
 29/5/19