

AUDIT CERTIFICATE

(Qualified)

I have examined the Receipts and Payments Account / Income & Expenditure Account for the year ended 31st March 2024 and the balance sheet as on 31.03.2024 of Elementary Education Fund. I have examined all the information and explanations that I have required, and subject to the observations made in paras and as per audit conclusion arrived "Qualified Audit Certificate" is given by me as per result of audit and to the best of information and explanation given to me and as shown by books of accounts and that in my opinion and to the best of knowledge.



For Director of Local Fund Audit



SALEM CORPORATION
Consolidation
ELEMENTARY EDUCATION FUND
(2023-2024)

சேலம் மாநகராட்சி SALEM CITY MUNICIPAL CORPORATION
Balance Sheet

2023-2024 : Elementary Education Fund; From Date : 01/Apr/2023; To Date : 31/Mar/2024

CONSOLIDATION

A/C CODE	DETAILS	Current Year Amount(₹)
	LIABILITIES	
3109001	ACCUMULATED SURPLUS / DEFICIT	
3109001	ACCUMULATED SURPLUS / DEFICIT	29307575.14
3109001	ACCUMULATED SURPLUS / DEFICIT	491080240.55
3109001	ACCUMULATED SURPLUS / DEFICIT	208609590.76
3109001	ACCUMULATED SURPLUS / DEFICIT	193084326.00
3111001	CONTRIBUTION FROM MUNICIPAL FUND	1171343737.00
3202002	SCHEME GRANTS-SCHEME(COST CENTRE)CODE	78650.00
3203001	CONTRIBUTIONS FROM THE GOVERNMENT	4098687.00
3203002	GRANTS FROM THE GOVERNMENT	8177936.00
3206001	GRANTS FOR SPECIFIC PURPOSE	5400000.00
3401001	Tender Deposit - Contractors.	952305.00
3401001	Tender Deposit - Contractors.	660.00
3401003	SECURITY DEPOSIT - CONTRACTORS	806349.00
3401003	SECURITY DEPOSIT - CONTRACTORS	312247199.13
3401003	SECURITY DEPOSIT - CONTRACTORS	1668176.00
3401003	SECURITY DEPOSIT - CONTRACTORS	729485.00
3401003	SECURITY DEPOSIT - CONTRACTORS	2063356.00
3401004	RETENTION AMOUNT	139776.00
3401004	RETENTION AMOUNT	825700.00
3401004	RETENTION AMOUNT	149855.00
3401004	RETENTION AMOUNT	518899.00
3401004	RETENTION AMOUNT	180023.00
3408001	DEPOSITS - OTHERS	459245.00
3408001	DEPOSITS - OTHERS	260466.00
3408001	DEPOSITS - OTHERS	1176.00
3408001	DEPOSITS - OTHERS	550000.00
3501001	POWER CHARGES - PAYABLE - STREET LIGHTS	56176.00
		1303.00

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Balance Sheet

2023-2024 : Elementary Education Fund; From Date : 01/Apr/2023; To Date : 31/Mar/2024

CONSOLIDATION

A/C CODE	DETAILS	Current Year Amount(₹)
3501003	ACCOUNTS PAYABLE - CONTRACTORS	55000.00
3501003	ACCOUNTS PAYABLE - CONTRACTORS	25430259.00
3501003	ACCOUNTS PAYABLE - CONTRACTORS	23476930.00
3501003	ACCOUNTS PAYABLE - CONTRACTORS	29231984.00
3501003	ACCOUNTS PAYABLE - CONTRACTORS	-59227216.00
3501004	ACCOUNTS PAYABLE - SUPPLIERS	10502903.00
3501004	ACCOUNTS PAYABLE - SUPPLIERS	-5097351.00
3501005	ACCOUNTS PAYABLE EXPENSES	5960621.00
3501005	ACCOUNTS PAYABLE EXPENSES	241123.00
3501005	ACCOUNTS PAYABLE EXPENSES	987620.00
3501005	ACCOUNTS PAYABLE EXPENSES	791662.00
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	130168.00
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	439036.00
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	433777.00
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	435061.00
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	-850439.00
3502015	VAT - PAYABLE	29573.00
3502025	Manual Workers Genenral Welfare Fund - LWF	307888.00
3502025	Manual Workers Genenral Welfare Fund - LWF	301621.00
3502025	Manual Workers Genenral Welfare Fund - LWF	421186.00
3502025	Manual Workers Genenral Welfare Fund - LWF	480200.00
3502025	Manual Workers Genenral Welfare Fund - LWF	-976236.00
3502030	ESI - Recoveries	259950.00
3502030	ESI - Recoveries	902.00
3502031	EPF Recoveries Payable	902.00
3502031	EPF Recoveries Payable	14426.00
3502032	CGST - PAYABLE	14426.00

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CONSOLIDATION

A/C CODE	DETAILS	Current Year Amount(₹)
3502032	CGST - PAYABLE	235113.00
3502032	CGST - PAYABLE	216889.00
3502032	CGST - PAYABLE	275090.00
3502032	CGST - PAYABLE	-521541.00
3502033	SGST - PAYABLE	153946.00
3502033	SGST - PAYABLE	235113.00
3502033	SGST - PAYABLE	216889.00
3502033	SGST - PAYABLE	275090.00
3502033	SGST - PAYABLE	-521541.00
3504101	ADVANCE COLLECTION OF PROPERTY TAX	1134348.00
3504101	ADVANCE COLLECTION OF PROPERTY TAX	1200.00
3504101	ADVANCE COLLECTION OF PROPERTY TAX	1135548.00
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITE	153946.00
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITE	6552557.00
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITE	4758204.00
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITE	1254054.00
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITE	13956785.00
		2496098557.58
	ASSETS	
4101001	LAND -GROSS BLOCK	319304843.00
4102001	BUILDINGS - GROSS BLOCK	272585881.00
4104001	PLANT AND MACHINERIES - GROSS BLOCK	6653593.00
4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	1.00
4107003	ELECTRICAL INSTALLATIONS -OTHERS - GROSS BLOCK	1.00
4107003	ELECTRICAL INSTALLATIONS -OTHERS - GROSS BLOCK	481027.00
4112001	BUILDINGS - ACCUMULATED DEPRECIATION	-127386836.00
4117003	ELECTIRCAL INSTALLATIONS - OTHERS - ACCUMULATED D	-86585.00

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Balance Sheet

2023-2024 : Elementary Education Fund; From Date : 01/Apr/2023; To Date : 31/Mar/2024

CONSOLIDATION

A/C CODE	DETAILS	Current Year Amount(₹)
4121001	PROJECTS - IN - PROGRESS ACCOUNT	7799811.00
4121001	PROJECTS - IN - PROGRESS ACCOUNT	23898461.00
4121001	PROJECTS - IN - PROGRESS ACCOUNT	22602611.00
4121001	PROJECTS - IN - PROGRESS ACCOUNT	21767740.00
4311904	PROFESSION TAX - RECOVERABLE - ARREARS	5750338.00
4311904	PROFESSION TAX - RECOVERABLE - ARREARS	20700118.00
4311904	PROFESSION TAX - RECOVERABLE - ARREARS	6017158.00
4311904	PROFESSION TAX - RECOVERABLE - ARREARS	7017074.00
4311904	PROFESSION TAX - RECOVERABLE - ARREARS	39484688.00
4311917	Education Tax - Recoverable - Residential - Current	1832430.48
4311917	Education Tax - Recoverable - Residential - Current	2312856.95
4311917	Education Tax - Recoverable - Residential - Current	2043200.94
4311917	Education Tax - Recoverable - Residential - Current	996333.91
4311918	Education Tax - Recoverable - Commercial - Current	2838950.05
4311918	Education Tax - Recoverable - Commercial - Current	8639898.13
4311918	Education Tax - Recoverable - Commercial - Current	2724685.07
4311918	Education Tax - Recoverable - Commercial - Current	1177868.98
4311919	Education Tax - Recoverable - Industrial - Current	23207.06
4311919	Education Tax - Recoverable - Industrial - Current	13015.86
4311919	Education Tax - Recoverable - Industrial - Current	106119.16
4311919	Education Tax - Recoverable - Industrial - Current	5697.18
4311920	Education Tax - Recoverable - Vacant Sites - Current	612964.02
4311920	Education Tax - Recoverable - Vacant Sites - Current	585432.91
4311920	Education Tax - Recoverable - Vacant Sites - Current	433779.61
4311920	Education Tax - Recoverable - Vacant Sites - Current	320541.71
4311921	Education Tax - Recoverable - Residential - Arrears	3640927.29
4311921	Education Tax - Recoverable - Residential - Arrears	4409526.43

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CONSOLIDATION

A/C CODE	DETAILS	Current Year Amount(₹)
4311921	Education Tax - Recoverable - Residential - Arrears	4108787.75
4311921	Education Tax - Recoverable - Residential - Arrears	2228572.57
4311922	Education Tax - Recoverable - Commercial - Arrears	2470185.42
4311922	Education Tax - Recoverable - Commercial - Arrears	22241443.95
4311922	Education Tax - Recoverable - Commercial - Arrears	5604597.72
4311922	Education Tax - Recoverable - Commercial - Arrears	650278.49
4311923	Education Tax - Recoverable - Industrial - Arrears	25896.11
4311923	Education Tax - Recoverable - Industrial - Arrears	14241.18
4311923	Education Tax - Recoverable - Industrial - Arrears	1077605.77
4311923	Education Tax - Recoverable - Industrial - Arrears	21473.38
4311924	Education Tax - Recoverable - Vacant Sites - Arrears	1337022.73
4311924	Education Tax - Recoverable - Vacant Sites - Arrears	2321956.03
4311924	Education Tax - Recoverable - Vacant Sites - Arrears	962926.42
4311924	Education Tax - Recoverable - Vacant Sites - Arrears	1120792.23
4501001	Cash Account	71326.00
4501001	Cash Account	66886.00
4501001	Cash Account	64969.00
4501001	Cash Account	52962.00
4502120	Z1-EE-SB-62932010010625	886050.13
4502130	Z2-EE-CB-1225101043239	7065844.00
4502140	Z3-EE-CB-1601101018545	872221.16
4502150	Z4-EE-IB-446198345	152587.00
4502160	MAIN-EE-SBI-TRE-II-30507131184	16419267.00
4502501	ONLINE-HDFC-50200018517450	12079.00
4502501	ONLINE-HDFC-50200018517450	5741956.00
4702001	PAYABLE TO WATER SUPPLY AND DRINAGE FUND	37248.00
4702001	PAYABLE TO WATER SUPPLY AND DRINAGE FUND	35800.00

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CONSOLIDATION

A/C CODE	DETAILS	Current Year Amount(₹)
4702001	PAYABLE TO WATER SUPPLY AND DRINAGE FUND	73048.00
4702003	PAYABLE TO GENERAL FUND	13095416.00
4702003	PAYABLE TO GENERAL FUND	0.0
4702003	PAYABLE TO GENERAL FUND	3745933.00
4702003	PAYABLE TO GENERAL FUND	-190494976.00
4702004	RECEIVABLE FROM WATER SUPPLY FUND	66940.00
4702004	RECEIVABLE FROM WATER SUPPLY FUND	2032824.00
4702006	RECEIVABLE FROM GENERAL FUND	269759041.98
4702006	RECEIVABLE FROM GENERAL FUND	375435555.11
4702006	RECEIVABLE FROM GENERAL FUND	152190506.17
4702006	RECEIVABLE FROM GENERAL FUND	147766361.55
4702006	RECEIVABLE FROM GENERAL FUND	873292295.00
4702007	INTER ZONAL TRANSFER ACCOUNT	43383531.00
4702007	INTER ZONAL TRANSFER ACCOUNT	59728096.00
4702007	INTER ZONAL TRANSFER ACCOUNT	42032483.00
4702007	INTER ZONAL TRANSFER ACCOUNT	40219168.00
4702007	INTER ZONAL TRANSFER ACCOUNT	-71200000.00
		2496098557.58

Asst. Commissioner (Accounts)
Salem City Municipal Corporation.

19/3/24

சேலம் மாநகராட்சி SALEM CITY MUNICIPAL CORPORATION

Trial Balance

2023-2024 : Elementary Education Fund; From Date : 01/Apr/2023; To Date : 31/Mar/2024 : CONSOLIDATION

S. No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
1	1100601	Education Tax - Residential	0	0	0.00	9921329.13	0.0	9921329.13
2	1100601	Education Tax - Residential	0	0	0.00	15362147.17	0.0	15362147.17
3	1100601	Education Tax - Residential	0	0	0.00	491650.91	0.0	7936195.26
4	1100601	Education Tax - Residential	0	0	0.00	8795664.74	0.0	12443943.08
5	1100602	Education Tax - Commercial	0	0	0.00	19376204.02	0.0	19376204.02
6	1100602	Education Tax - Commercial	0	0	0.00	31403424.96	0.0	31403424.96
7	1100602	Education Tax - Commercial	0	0	0.00	1533554.65	0.0	10186489.56
8	1100602	Education Tax - Commercial	0	0	0.00	11639113.50	0.0	14429683.58
9	1100603	Education Tax - Industrial	0	0	0.00	415048.39	0.0	415048.39
10	1100603	Education Tax - Industrial	0	0	0.00	408037.28	0.0	408037.28
11	1100603	Education Tax - Industrial	0	0	0.00	6242.00	0.0	160903.61
12	1100603	Education Tax - Industrial	0	0	0.00	230770.16	0.0	274951.33
13	1100604	Education Tax - Vacant Sites	0	0	0.00	1157958.60	0.0	1157958.60
14	1100604	Education Tax - Vacant Sites	0	0	0.00	911830.14	0.0	911830.14
15	1100604	Education Tax - Vacant Sites	0	0	0.00	111146.00	0.0	594289.17
16	1100604	Education Tax - Vacant Sites	0	0	0.00	474512.60	0.0	1909185.31
17	1711001	INTEREST FROM BANK	0	0	0.00	145765.00	0.0	145765.00
18	1711001	INTEREST FROM BANK	0	0	0.00	201805.00	0.0	201805.00
19	1711001	INTEREST FROM BANK	0	0	0.00	128505.00	0.0	128505.00
20	2102006	TRAINING PROGRAMME EXPENSES			18880.00	0.00	18880.00	0.0
21	2201001	RENT FOR BUILDINGS			75000.00	0.00	75000.00	0.0
22	2201101	ELECTRICITY CONSUMPTION CHARGES FOR OFFICE BUILDING	0	0	25250.00	0.00	25250.00	0.0
23	2201101	ELECTRICITY CONSUMPTION CHARGES FOR OFFICE BUILDING	0	0	20766.00	0.00	20766.00	0.0
24	2201101	ELECTRICITY CONSUMPTION CHARGES FOR OFFICE BUILDING	0	0	987620.00	0.00	987620.00	0.0
25	2202001	BOOKS AND PERIODICALS AND MAGAZINES			34176.00	0.00	34176.00	0.0
26	2205104	LEGAL & ARBITRATION EXPENSES	0	0	3500.00	0.00	3500.00	0.0
27	2206001	ADVERTISEMENT CHARGES			16330.00	0.00	16330.00	0.0
28	2206001	ADVERTISEMENT CHARGES	0	0	192591.00	0.00	192591.00	0.0
29	2305009	MAINTENANCE EXPENSES - WATER SUPPLY	0	0	1947410.00	0.00	1947410.00	0.0
30	2305202	REPAIRS AND MAINTENANCE - BUILDINGS	0	0	2024606.00	0.00	2024606.00	0.0
31	2305202	REPAIRS AND MAINTENANCE - BUILDINGS	0	0	4269384.00	0.00	4269384.00	0.0
32	2305202	REPAIRS AND MAINTENANCE - BUILDINGS	0	0	3411444.00	0.00	3411444.00	0.0
33	2305202	REPAIRS AND MAINTENANCE - BUILDINGS	0	0	11173064.00	0.00	11173064.00	0.0
34	2407001	BANK CHARGES	0	0	6740.00	0.00	7916.00	0.0

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Trial Balance

2023-2024 : Elementary Education Fund; From Date : 01/Apr/2023; To Date : 31/Mar/2024 : CONSOLIDATION

S. No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
35	2407001	BANK CHARGES	0	0	590.00	0.00	590.00	0.0
36	2801001	Taxes	0	0	0.00	896566.00	0.0	896566.00
37	2801001	Taxes	0	0	0.00	741184.00	0.0	741184.00
38	2801001	Taxes	0	0	0.00	375545.00	0.0	375545.00
39	2801001	Taxes	0	0	0.00	420825.00	0.0	420825.00
40	3109001	ACCUMULATED SURPLUS / DEFICIT			0.00	1162474755.00	0.0	1164130830.69
41	3109001	ACCUMULATED SURPLUS / DEFICIT	0	0	0.00	312247199.13	0.0	312247199.13
42	3109001	ACCUMULATED SURPLUS / DEFICIT	0	0	0.00	446747774.00	0.0	446747774.00
43	3109001	ACCUMULATED SURPLUS / DEFICIT	0	0	0.00	193431324.16	0.0	193431324.16
44	3109001	ACCUMULATED SURPLUS / DEFICIT	0	0	0.00	182568589.00	0.0	182568589.00
45	3111001	CONTRIBUTION FROM MUNICIPAL FUND			0.00	78650.00	0.0	78650.00
46	3202002	SCHEME GRANTS-SCHEME(COST CENTRE)CODE			0.00	4098687.00	0.0	4098687.00
47	3203001	CONTRIBUTIONS FROM THE GOVERNMENT			0.00	8177936.00	0.0	8177936.00
48	3203002	GRANTS FROM THE GOVERNMENT			0.00	5400000.00	0.0	5400000.00
49	3206001	GRANTS FOR SPECIFIC PURPOSE			0.00	952305.00	0.0	952305.00
50	3401001	Tender Deposit - Contractors.			119700.00	926049.00	0.0	806349.00
51	3401001	Tender Deposit - Contractors.	0	0	0.00	660.00	0.0	660.00
52	3401003	SECURITY DEPOSIT - CONTRACTORS			172000.00	311776.00	0.0	139776.00
53	3401003	SECURITY DEPOSIT - CONTRACTORS	0	0	0.00	825700.00	0.0	825700.00
54	3401003	SECURITY DEPOSIT - CONTRACTORS	0	0	0.00	1668176.00	0.0	1668176.00
55	3401003	SECURITY DEPOSIT - CONTRACTORS	0	0	0.00	729485.00	0.0	729485.00
56	3401003	SECURITY DEPOSIT - CONTRACTORS	0	0	0.00	2063356.00	0.0	2063356.00
57	3401004	RETENTION AMOUNT			0.00	459245.00	0.0	459245.00
58	3401004	RETENTION AMOUNT	0	0	0.00	260466.00	0.0	260466.00
59	3401004	RETENTION AMOUNT	0	0	0.00	149855.00	0.0	149855.00
60	3401004	RETENTION AMOUNT	0	0	0.00	518899.00	0.0	518899.00
61	3401004	RETENTION AMOUNT	0	0	0.00	180023.00	0.0	180023.00
62	3408001	DEPOSITS - OTHERS			0.00	56176.00	0.0	56176.00
63	3408001	DEPOSITS - OTHERS	0	0	0.00	55000.00	0.0	55000.00
64	3408001	DEPOSITS - OTHERS	0	0	0.00	1176.00	0.0	1176.00
65	3408001	DEPOSITS - OTHERS	0	0	0.00	550000.00	0.0	550000.00
66	3501001	POWER CHARGES - PAYABLE - STREET LIGHTS	0	0	0.00	1303.00	0.0	1303.00
67	3501003	ACCOUNTS PAYABLE - CONTRACTORS			73570845.00	14343629.00	59227216.00	0.0
68	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0	0	0.00	10502903.00	0.0	10502903.00

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Trial Balance

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S. No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
69	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0	0	0.00	25430259.00	0.0	25430259.00
70	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0	0	0.00	23476930.00	0.0	23476930.00
71	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0	0	0.00	29231984.00	0.0	29231984.00
72	3501004	ACCOUNTS PAYABLE - SUPPLIERS			5097351.00	0.00	5097351.00	0.0
73	3501004	ACCOUNTS PAYABLE - SUPPLIERS	0	0	0.00	5960621.00	0.0	5960621.00
74	3501005	ACCOUNTS PAYABLE EXPENSES			292939.00	1084601.00	0.0	791662.00
75	3501005	ACCOUNTS PAYABLE EXPENSES	0	0	0.00	130168.00	0.0	130168.00
76	3501005	ACCOUNTS PAYABLE EXPENSES	0	0	0.00	241123.00	0.0	241123.00
77	3501005	ACCOUNTS PAYABLE EXPENSES	0	0	0.00	987620.00	0.0	987620.00
78	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS			1285520.00	435081.00	850439.00	0.0
79	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0	0	0.00	307888.00	0.0	307888.00
80	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0	0	0.00	439036.00	0.0	439036.00
81	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0	0	0.00	433777.00	0.0	433777.00
82	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0	0	0.00	435061.00	0.0	435061.00
83	3502015	VAT - PAYABLE			0.00	29573.00	0.0	29573.00
84	3502025	Manual Workers Genenral Welfare Fund - LWF			1189349.00	213113.00	976236.00	0.0
85	3502025	Manual Workers Genenral Welfare Fund - LWF	0	0	0.00	259950.00	0.0	259950.00
86	3502025	Manual Workers Genenral Welfare Fund - LWF	0	0	0.00	301621.00	0.0	301621.00
87	3502025	Manual Workers Genenral Welfare Fund - LWF	0	0	0.00	421186.00	0.0	421186.00
88	3502025	Manual Workers Genenral Welfare Fund - LWF	0	0	0.00	480200.00	0.0	480200.00
89	3502030	ESI - Recoveries			0.00	902.00	0.0	902.00
90	3502030	ESI - Recoveries	0	0	0.00	902.00	0.0	902.00
91	3502031	EPF Recoveries Payable			0.00	14426.00	0.0	14426.00
92	3502031	EPF Recoveries Payable	0	0	0.00	14426.00	0.0	14426.00
93	3502032	CGST - PAYABLE			715394.00	193853.00	521541.00	0.0
94	3502032	CGST - PAYABLE	0	0	0.00	153946.00	0.0	153946.00
95	3502032	CGST - PAYABLE	0	0	0.00	235113.00	0.0	235113.00
96	3502032	CGST - PAYABLE	0	0	0.00	216889.00	0.0	216889.00
97	3502032	CGST - PAYABLE	0	0	0.00	275090.00	0.0	275090.00
98	3502033	SGST - PAYABLE			715394.00	193853.00	521541.00	0.0
99	3502033	SGST - PAYABLE	0	0	0.00	153946.00	0.0	153946.00
100	3502033	SGST - PAYABLE	0	0	0.00	235113.00	0.0	235113.00
101	3502033	SGST - PAYABLE	0	0	0.00	216889.00	0.0	216889.00
102	3502033	SGST - PAYABLE	0	0	0.00	275090.00	0.0	275090.00

சேலம் மாநகராட்சி SALEM CITY MUNICIPAL CORPORATION

Trial Balance

2023-2024 : Elementary Education Fund; From Date : 01/Apr/2023; To Date : 31/Mar/2024 : CONSOLIDAION

S. No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)
103	3504101	ADVANCE COLLECTION OF PROPERTY TAX			0.00	1135548.00	0.0	1135548.00
104	3504101	ADVANCE COLLECTION OF PROPERTY TAX	0	0	0.00	1134348.00	0.0	1134348.00
105	3504101	ADVANCE COLLECTION OF PROPERTY TAX	0	0	0.00	1200.00	0.0	1200.00
106	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS			0.00	13956785.00	0.0	13956785.00
107	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEM	0	0	0.00	1391970.00	0.0	1391970.00
108	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEM	0	0	0.00	6552557.00	0.0	6552557.00
109	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEM	0	0	0.00	4758204.00	0.0	4758204.00
110	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEM	0	0	0.00	1254054.00	0.0	1254054.00
111	4101001	LAND -GROSS BLOCK			319304843.00	0.00	319304843.00	0.0
112	4102001	BUILDINGS - GROSS BLOCK			272585881.00	0.00	272585881.00	0.0
113	4104001	PLANT AND MACHINERIES - GROSS BLOCK	0	0	6653593.00	0.00	6653593.00	0.0
114	4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK			1.00	0.00	1.00	0.0
115	4107003	ELECTRICAL INSTALLATIONS -OTHERS - GROSS BLOCK			481027.00	0.00	481027.00	0.0
116	4107003	ELECTRICAL INSTALLATIONS -OTHERS - GROSS BLOCK	0	0	1.00	0.00	1.00	0.0
117	4112001	BUILDINGS - ACCUMULATED DEPRECIATION			0.00	127386836.00	0.0	127386836.00
118	4117003	ELECTIRCAL INSTALLATIONS - OTHERS - ACCUMULATED DEPRECIATION			0.00	86585.00	0.0	86585.00
119	4121001	PROJECTS - IN - PROGRESS ACCOUNT	0	0	7799811.00	0.00	7799811.00	0.0
120	4121001	PROJECTS - IN - PROGRESS ACCOUNT	0	0	23898461.00	0.00	23898461.00	0.0
121	4121001	PROJECTS - IN - PROGRESS ACCOUNT	0	0	22602611.00	0.00	22602611.00	0.0
122	4121001	PROJECTS - IN - PROGRESS ACCOUNT	0	0	21767740.00	0.00	21767740.00	0.0
123	4311904	PROFESSION TAX - RECOVERABLE - ARREARS			39484688.00	0.00	39484688.00	0.0
124	4311904	PROFESSION TAX - RECOVERABLE - ARREARS	0	0	5750338.00	0.00	5750338.00	0.0
125	4311904	PROFESSION TAX - RECOVERABLE - ARREARS	0	0	20700118.00	0.00	20700118.00	0.0
126	4311904	PROFESSION TAX - RECOVERABLE - ARREARS	0	0	6017158.00	0.00	6017158.00	0.0
127	4311904	PROFESSION TAX - RECOVERABLE - ARREARS	0	0	7017074.00	0.00	7017074.00	0.0
128	4311917	Education Tax - Recoverable - Residential - Current	0	0	9877777.14	8045346.66	1832430.48	0.0
129	4311917	Education Tax - Recoverable - Residential - Current	0	0	15300560.12	12987703.17	2312856.95	0.0
130	4311917	Education Tax - Recoverable - Residential - Current	0	0	478755.91	4768615.00	2043200.94	0.0
131	4311917	Education Tax - Recoverable - Residential - Current	0	0	8743783.75	7747449.84	996333.91	0.0
132	4311918	Education Tax - Recoverable - Commercial - Current	0	0	18600018.76	15761068.71	2838950.05	0.0
133	4311918	Education Tax - Recoverable - Commercial - Current	0	0	31106181.76	22466283.63	8639898.13	0.0
134	4311918	Education Tax - Recoverable - Commercial - Current	0	0	238060.57	2715307.00	2724685.07	0.0
135	4311918	Education Tax - Recoverable - Commercial - Current	0	0	11259328.90	10081459.92	1177868.98	0.0
136	4311919	Education Tax - Recoverable - Industrial - Current	0	0	415048.39	391841.33	23207.06	0.0

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Trial Balance

2023-2024 : Elementary Education Fund; From Date : 01/Apr/2023; To Date : 31/Mar/2024 : CONSOLIDATION

S. No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
137	4311919	Education Tax - Recoverable - Industrial - Current	0	0	408037.28	395021.42	13015.86	0.0
138	4311919	Education Tax - Recoverable - Industrial - Current	0	0	6242.00	18956.00	106119.16	0.0
139	4311919	Education Tax - Recoverable - Industrial - Current	0	0	230770.16	225072.98	5697.18	0.0
140	4311920	Education Tax - Recoverable - Vacant Sites - Current	0	0	1157958.60	544994.58	612964.02	0.0
141	4311920	Education Tax - Recoverable - Vacant Sites - Current	0	0	911830.14	326397.23	585432.91	0.0
142	4311920	Education Tax - Recoverable - Vacant Sites - Current	0	0	111146.00	62602.00	433779.61	0.0
143	4311920	Education Tax - Recoverable - Vacant Sites - Current	0	0	474512.60	153970.89	320541.71	0.0
144	4311921	Education Tax - Recoverable - Residential - Arrears	0	0	5312872.29	1671945.00	3640927.29	0.0
145	4311921	Education Tax - Recoverable - Residential - Arrears	0	0	24035077.05	19625550.62	4409526.43	0.0
146	4311921	Education Tax - Recoverable - Residential - Arrears	0	0	12131230.00	2342211.00	4108787.75	0.0
147	4311921	Education Tax - Recoverable - Residential - Arrears	0	0	3462387.57	1233815.00	2228572.57	0.0
148	4311922	Education Tax - Recoverable - Commercial - Arrears	0	0	7008279.26	4538093.84	2470185.42	0.0
149	4311922	Education Tax - Recoverable - Commercial - Arrears	0	0	23450305.95	1208862.00	22241443.95	0.0
150	4311922	Education Tax - Recoverable - Commercial - Arrears	0	0	8286403.08	1219550.00	5604597.72	0.0
151	4311922	Education Tax - Recoverable - Commercial - Arrears	0	0	3124749.60	2474471.11	650278.49	0.0
152	4311923	Education Tax - Recoverable - Industrial - Arrears	0	0	226440.00	200543.89	25896.11	0.0
153	4311923	Education Tax - Recoverable - Industrial - Arrears	0	0	41154.00	26912.82	14241.18	0.0
154	4311923	Education Tax - Recoverable - Industrial - Arrears	0	0	13523.00	5231.00	1077605.77	0.0
155	4311923	Education Tax - Recoverable - Industrial - Arrears	0	0	320957.00	299483.62	21473.38	0.0
156	4311924	Education Tax - Recoverable - Vacant Sites - Arrears	0	0	4771111.00	3434088.27	1337022.73	0.0
157	4311924	Education Tax - Recoverable - Vacant Sites - Arrears	0	0	3154876.03	832920.00	2321956.03	0.0
158	4311924	Education Tax - Recoverable - Vacant Sites - Arrears	0	0	1971065.00	411022.00	962926.42	0.0
159	4311924	Education Tax - Recoverable - Vacant Sites - Arrears	0	0	1481483.23	360691.00	1120792.23	0.0
160	4501001	Cash Account			684846.00	124536.00	560310.00	0.0
161	4501001	Cash Account	0	0	12244429.00	11974907.00	71326.00	0.0
162	4501001	Cash Account	0	0	19833316.00	19500728.00	66886.00	0.0
163	4501001	Cash Account	0	0	12292871.00	12258751.00	64969.00	0.0
164	4501001	Cash Account	0	0	11279632.00	11226670.00	52962.00	0.0
165	4502120	Z1-EE-SB-62932010010625	0	0	21127361.13	20584912.00	886050.13	0.0
166	4502130	Z2-EE-CB-1225101043239	0	0	35808058.00	29006740.00	7065844.00	0.0
167	4502140	Z3-EE-CB-1601101018545	0	0	21472221.16	20600000.00	872221.16	0.0
168	4502150	Z4-EE-IB-446198345	0	0	20153177.00	20000590.00	152587.00	0.0
169	4502160	MAIN-EE-SBI-TRE-II-30507131184			86405296.00	79383453.00	16419367.00	0.0
170	4502501	ONLINE-HDFC-50200018517450			5741956.00	0.00	5741956.00	0.0

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Trial Balance

2023-2024 : Elementary Education Fund; From Date : 01/Apr/2023; To Date : 31/Mar/2024 : CONSOLIDATION

S. No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
171	4502501	ONLINE-HDFC-50200018517450	0	0	12079.00	0.00	12079.00	0.0
172	4702001	PAYABLE TO WATER SUPPLY AND DRINAGE FUND			73048.00	0.00	73048.00	0.0
173	4702001	PAYABLE TO WATER SUPPLY AND DRINAGE FUND	0	0	37248.00	0.00	37248.00	0.0
174	4702001	PAYABLE TO WATER SUPPLY AND DRINAGE FUND	0	0	35800.00	0.00	35800.00	0.0
175	4702003	PAYABLE TO GENERAL FUND			0.00	190494976.00	0.0	190494976.00
176	4702003	PAYABLE TO GENERAL FUND	0	0	13095416.00	0.00	13095416.00	0.0
177	4702003	PAYABLE TO GENERAL FUND	0	0	0.00	122103.00	0.0	122103.00
178	4702003	PAYABLE TO GENERAL FUND	0	0	3745933.00	0.00	3745933.00	0.0
179	4702004	RECEIVABLE FROM WATER SUPPLY FUND			2032824.00	0.00	2032824.00	0.0
180	4702004	RECEIVABLE FROM WATER SUPPLY FUND	0	0	66940.00	0.00	66940.00	0.0
181	4702006	RECEIVABLE FROM GENERAL FUND			873292295.00	0.00	873292295.00	0.0
182	4702006	RECEIVABLE FROM GENERAL FUND	0	0	269759041.98	0.00	269759041.98	0.0
183	4702006	RECEIVABLE FROM GENERAL FUND	0	0	375435555.11	0.00	375435555.11	0.0
184	4702006	RECEIVABLE FROM GENERAL FUND	0	0	140823993.00	0.00	152190506.17	0.0
185	4702006	RECEIVABLE FROM GENERAL FUND	0	0	147766361.55	0.00	147766361.55	0.0
186	4702007	INTER ZONAL TRANSFER ACCOUNT			0.00	71200000.00	0.0	71200000.00
187	4702007	INTER ZONAL TRANSFER ACCOUNT	0	0	43383531.00	0.00	43383531.00	0.0
188	4702007	INTER ZONAL TRANSFER ACCOUNT	0	0	59728096.00	0.00	59728096.00	0.0
189	4702007	INTER ZONAL TRANSFER ACCOUNT	0	0	42032483.00	0.00	42032483.00	0.0
190	4702007	INTER ZONAL TRANSFER ACCOUNT	0	0	40219168.00	0.00	40219168.00	0.0
			0	0	3318124090.07	3318124090.07	2977230215.58	2977230215.58

Asst. Commissioner (Accounts)
Salem City Municipal Corporation.

19/3/24

SALEM CITY MUNICIPAL CORPORATIONசேலம் மாநகராட்சி

Income And Expenditure Statement

Financial Year : 2023-2024 : Elementary Education Fund;From : 01/Apr/2023;To : 31/Mar/2024

CONSOLIDATION

Code No	Description of Items	Current Year Amount	Previous Year Amount
Income			
1100601	Education Tax - Residential	9921329.13	0
1100601	Education Tax - Residential	15362147.17	0
1100601	Education Tax - Residential	7936195.26	0
1100601	Education Tax - Residential	12443943.08	0
1100602	Education Tax - Commercial	19376204.02	0
1100602	Education Tax - Commercial	31403424.96	0
1100602	Education Tax - Commercial	10186489.56	0
1100602	Education Tax - Commercial	14429683.58	0
1100603	Education Tax - Industrial	415048.39	0
1100603	Education Tax - Industrial	408037.28	0
1100603	Education Tax - Industrial	160903.61	0
1100603	Education Tax - Industrial	274951.33	0
1100604	Education Tax - Vacant Sites	1157958.60	0
1100604	Education Tax - Vacant Sites	911830.14	0
1100604	Education Tax - Vacant Sites	594289.17	0
1100604	Education Tax - Vacant Sites	1909185.31	0
1711001	INTEREST FROM BANK	145765.00	0
1711001	INTEREST FROM BANK	201805.00	0
1711001	INTEREST FROM BANK	128505.00	0
		127367695.60	
Expenditure			
2102006	TRAINING PROGRAMME EXPENSES	18880.00	0
2201001	RENT FOR BUILDINGS	75000.00	0

SALEM CITY MUNICIPAL CORPORATIONசேலம் மாநகராட்சி

Income And Expenditure Statement

Financial Year : 2023-2024 : Elementary Education Fund; From : 01/Apr/2023; To : 31/Mar/2024

CONSOLIDATION

Code No	Description of Items	Current Year Amount	Previous Year Amount
2201101	ELECTRICITY CONSUMPTION CHARGES FOR OFFICE BUILDINGS	25250.00	0
2201101	ELECTRICITY CONSUMPTION CHARGES FOR OFFICE BUILDINGS	20766.00	0
2201101	ELECTRICITY CONSUMPTION CHARGES FOR OFF	987620.00	0
2202001	BOOKS AND PERIODICALS AND MAGAZINES	34176.00	0
2205104	LEGAL & ARBITRATION EXPENSES	3500.00	0
2206001	ADVERTISEMENT CHARGES	16330.00	0
2206001	ADVERTISEMENT CHARGES	192591.00	0
2305009	MAINTENANCE EXPENSES - WATER SUPPLY	1947410.00	0
2305202	REPAIRS AND MAINTENANCE - BUILDINGS	2024606.00	0
2305202	REPAIRS AND MAINTENANCE - BUILDINGS	4269384.00	0
2305202	REPAIRS AND MAINTENANCE - BUILDINGS	3411444.00	0
2305202	REPAIRS AND MAINTENANCE - BUILDINGS	11173064.00	0
2407001	BANK CHARGES	7916.00	0
2407001	BANK CHARGES	590.00	0
2801001	Taxes	-896566.00	0
2801001	Taxes	-741184.00	0
2801001	Taxes	-375545.00	0
2801001	Taxes	-420825.00	0
3109002-Gross Surplus of Income over Expenditure		21774407.00	

Asst. Commissioner (Accounts)
Salem City Municipal Corporation.