

**சேலம் மாநகராட்சி**  
**SALEM CITY MUNICIPAL CORPORATION**

Trial Balance

Input Parameter : Financial Year : 2025-2026; Fund Name : Elementary Education Fund; From Date : 01/Apr/2025; To Date : 31/Mar/2026;

Printed Date : 01-Apr-2026 15:35:18

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	108622903.1	0.0	108622903.1
2	1100602	Education Tax - Commercial	0	0	0	182949863.9	0.0	182949863.9
3	1100603	Education Tax - Industrial	0	0	0	10218073.41	0.0	10218073.41
4	1100604	Education Tax - Vacant Sites	0	0	0	6482267.16	0.0	6482267.16
5	2101010	WAGES - OTHERS	0	0	42212	0	42212	0.0
6	2201001	RENT FOR BUILDINGS	0	0	410000	0	410000	0.0
7	2201101	ELECTRICITY CONSUMPTION CHARGES FOR OFFICE BUILDINGS	0	0	9840012	0	9840012	0.0
8	2202001	BOOKS AND PERIODICALS AND MAGAZINES	0	0	101737	0	101737	0.0
9	2305202	REPAIRS AND MAINTENANCE - BUILDINGS	0	0	5560812	929307	4631505	0.0
10	2308015	TESTING & INSPECTION CHARGES	0	0	1652000	0	1652000	0.0
11	2801001	Taxes	0	0	0	2466738	0.0	2466738
12	3109001	ACCUMULATED SURPLUS / DEFICIT	0	5731516884	0	796443358.3	0.0	6527960242
13	3111001	CONTRIBUTION FROM MUNICIPAL FUND	0	314600	0	0	0.0	314600
14	3202002	SCHEME GRANTS-SCHEME(COST CENTRE)CODE	0	16394748	0	0	0.0	16394748
15	3203001	CONTRIBUTIONS FROM THE GOVERNMENT	0	32711744	0	0	0.0	32711744
16	3203002	GRANTS FROM THE GOVERNMENT	0	21600000	0	0	0.0	21600000
17	3206001	GRANTS FOR SPECIFIC PURPOSE	0	3809220	0	0	0.0	3809220
18	3401001	Tender Deposit - Contractors.	0	3904022	0	0	0.0	3904022
19	3401003	SECURITY DEPOSIT - CONTRACTORS	0	17356418	475500	416305	0.0	17297223
20	3401004	RETENTION AMOUNT	0	3835992	0	464818	0.0	4300810
21	3408001	DEPOSITS - OTHERS	0	224704	0	0	0.0	224704
22	3501001	POWER CHARGES - PAYABLE - STREET LIGHTS	0	5212	0	0	0.0	5212
23	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0	165953502	63701403	36889354	0.0	139141453
24	3501004	ACCOUNTS PAYABLE - SUPPLIERS	0	14524052	876270	0	0.0	13647782
25	3501005	ACCOUNTS PAYABLE EXPENSES	0	7410464	8764678	12017961	0.0	10663747
26	3501101	SALARIES & WAGES PAYABLE	0	0	52826	0	52826	0.0
27	3502009	It Deduction	0	293	0	0	0.0	293
28	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0	4739736	1220890	690639	0.0	4209485
29	3502015	VAT - PAYABLE	0	118292	0	0	0.0	118292

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30	3502025	Manual Workers Genenral Welfare Fund - LWF	0	3390968	684957	466002	0.0	3172013
31	3502030	ESI - Recoveries	0	2706	0	0	0.0	2706
32	3502031	EPF Recoveries Payable	0	43278	0	0	0.0	43278
33	3502032	CGST - PAYABLE	0	1847805	610234	331321	0.0	1568892
34	3502033	SGST - PAYABLE	0	2318031	610234	331321	0.0	2039118
35	3504101	ADVANCE COLLECTION OF PROPERTY TAX	0	2273496	0	0	0.0	2273496
36	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	0	45068696.84	0	0	0.0	45068696.84
37	4101001	LAND -GROSS BLOCK	1277219372	0	0	0	1277219372	0.0
38	4102001	BUILDINGS - GROSS BLOCK	1298158346	0	34699550	0	1332857896	0.0
39	4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK	0	0	768313	0	768313	0.0
40	4104001	PLANT AND MACHINERIES - GROSS BLOCK	13307186	0	0	0	13307186	0.0
41	4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	969244	0	0	0	969244	0.0
42	4107003	ELECTRICAL INSTALLATIONS -OTHERS - GROSS BLOCK	1443083	0	0	0	1443083	0.0
43	4112001	BUILDINGS - ACCUMULATED DEPRECIATION	0	537879086	0	0	0.0	537879086
44	4114001	PLANT & MACHINERY - ACCUMULATED DEPRECIATION	0	3223396	0	0	0.0	3223396
45	4117003	ELECTRICAL INSTALLATIONS - OTHERS - ACCUMULATED DEPRECIATION	0	453188	0	0	0.0	453188
46	4121001	PROJECTS - IN - PROGRESS ACCOUNT	65365941	0	34930255	35467863	64828333	0.0
47	4311903	PROFESSION TAX - RECOVERABLE - CURRENT	0	0	0	11374838	0.0	11374838
48	4311904	PROFESSION TAX - RECOVERABLE - ARREARS	148749787.5	0	0	28109850	120639937.5	0.0
49	4311917	Education Tax - Recoverable - Residential - Current	0	0	107948134.5	43080552	64867582.51	0.0
50	4311918	Education Tax - Recoverable - Commercial - Current	0	0	182843846.5	43935730	138908116.5	0.0
51	4311919	Education Tax - Recoverable - Industrial - Current	0	0	10218073.41	1513740	8704333.41	0.0
52	4311920	Education Tax - Recoverable - Vacant Sites - Current	0	0	6482267.16	2787485	3694782.16	0.0

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53	4311921	<u>Education Tax - Recoverable - Residential - Arrears</u>	302519737	0	674768.54	51427123	251767382.5	0.0
54	4311922	<u>Education Tax - Recoverable - Commercial - Arrears</u>	316504537.6	0	160543.39	4819154	311845926.9	0.0
55	4311923	<u>Education Tax - Recoverable - Industrial - Arrears</u>	8076154.63	0	5244	451833	7629565.63	0.0
56	4311924	<u>Education Tax - Recoverable - Vacant Sites - Arrears</u>	38070796.74	0	2406968	8702724	31775040.74	0.0
57	4501001	<u>Cash Account</u>	0	2371818	62838667	59543943	922906	0.0
58	4502120	<u>Z1-EE-SB-62932010010625</u>	24380074.52	0	13160024	2000000	35540098.52	0.0
59	4502130	<u>Z2-EE-CB-1225101043239</u>	51222335	0	22577528	3000000	70799863	0.0
60	4502140	<u>Z3-EE-CB-1601101018545</u>	20685707.48	0	10838508	2800000	28724215.48	0.0
61	4502150	<u>Z4-EE-IB-446198345</u>	17583082	0	12967883	2000000	28550965	0.0
62	4502160	<u>MAIN-EE-SBI-TRE-II-30507131184</u>	35852208.81	0	58505236.29	0	94357445.1	0.0
63	4502501	<u>ONLINE-HDFC-50200018517450</u>	44888403	0	12891762	0	57780165	0.0
64	4504181	<u>MAIN-Education Fund-IB-7997224970</u>	0	0	27300000	75078003	0.0	47778003
65	4504267	<u>MAIN-SALEM SMART CITY LIMITED-HDFC-50100489985992</u>	0	0	0	1816969	0.0	1816969
66	4506101	<u>RF-SFC-RECEIPT-SBI-10593920914</u>	0	0	4800000	0	4800000	0.0
67	4506102	<u>RF-SFC-PAYMENT-SBI-10593924078</u>	0	0	0	102020	0.0	102020
68	4702001	<u>PAYABLE TO WATER SUPPLY AND DRINAGE FUND</u>	292192	0	0	73048	219144	0.0
69	4702002	<u>PAYABLE TO ELEMENTARY EDUCATION FUND</u>	0	122103	0	700000	0.0	822103
70	4702003	<u>PAYABLE TO GENERAL FUND</u>	0	783505132.5	0	16841349	0.0	800346481.5
71	4702004	<u>RECEIVABLE FROM WATER SUPPLY FUND</u>	0	182669076	2032824	0	0.0	180636252
72	4702006	<u>RECEIVABLE FROM GENERAL FUND</u>	3711835821	0	873292295	0	4585128116	0.0
73	4702007	<u>INTER ZONAL TRANSFER ACCOUNT</u>	212464653.8	0	9800000	31400000	190864653.8	0.0
<b>Total</b>			<b>7589588663</b>	<b>7589588663</b>	<b>1586746456</b>	<b>1586746456</b>	<b>8745643959</b>	<b>8745643959</b>

**SALEM CITY MUNICIPAL CORPORATION**  
**சேலம் மாநகராட்சி**  
**Income And Expenditure Statement**

Input Parameter: Financial Year : 2025-2026;Fund Name : Elementary Education Fund;From Date : 01/Apr/2025;To Date :

Generated Date :01-Apr-2026 15:29

Code No	Description of Items	Current Year	Previous Year Amount
<b>Income</b>			
1100601	Education Tax - Residential	108622903.1	0
1100602	Education Tax - Commercial	182949863.9	0
1100603	Education Tax - Industrial	10218073.41	0
1100604	Education Tax - Vacant Sites	6482267.16	0
<b>Total</b>		<b>308273107.5</b>	<b>0</b>
<b>Expenditure</b>			
2101010	WAGES - OTHERS	42212	0
2201001	RENT FOR BUILDINGS	410000	0
2201101	ELECTRICITY CONSUMPTION CHARGES FOR OFFICE BUILDINGS	9840012	0
2202001	BOOKS AND PERIODICALS AND MAGAZINES	101737	0
2305202	REPAIRS AND MAINTENANCE - BUILDINGS	4631505	0
2308015	TESTING & INSPECTION CHARGES	1652000	0
2801001	Taxes	-2466738	0
<b>Total</b>		<b>14210728</b>	<b>0</b>
<b>3109002-Gross Surplus of Income over Expenditure</b>		<b>294062379.48</b>	<b>0</b>

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**Income And Expenditure Statement**

Input Parameter: Financial Year : 2025-2026;Fund Name : Elementary Education Fund;From Date : 01/Apr/2025;To

Generated Date :01-Apr-2026 15:28

Code No	Description of Items	Shedule No.	Current Year Amount(₹)	Previous Year
<b>Income</b>				
110	Tax Revenue	<u>I-1</u>	308273107.5	0
<b>Total</b>			<b>308273107.5</b>	<b>0</b>
<b>Expenditure</b>				
210	Establishment Expenses	<u>I-10</u>	42212	0
220	Administrative Expenses	<u>I-11</u>	10351749	0
230	Operations & Maintenance	<u>I-12</u>	6283505	0
280	Prior Period Item	<u>I-18</u>	-2466738	0
<b>Total</b>			<b>14210728</b>	<b>0</b>
<b>3109002-Gross Surplus of Income over Expenditure</b>			<b>294062379.48</b>	<b>0</b>

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Code No	Description of Items	Shedule No.	Current Year Amount(₹)	Previous Year
<b>Income</b>				
110	Tax Revenue	<u>I-1</u>	308273107.5	0
<b>Total</b>			<b>308273107.5</b>	<b>0</b>
<b>Expenditure</b>				
210	Establishment Expenses	<u>I-10</u>	42212	0
220	Administrative Expenses	<u>I-11</u>	10351749	0
230	Operations & Maintenance	<u>I-12</u>	6283505	0
280	Prior Period Item	<u>I-18</u>	-2466738	0
<b>Total</b>			<b>14210728</b>	<b>0</b>
<b>3109002-Gross Surplus of Income over Expenditure</b>			<b>294062379.48</b>	<b>0</b>

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**Balance Sheet**

Input Parameter : Financial Year : 2025-2026; Fund Name : Elementary Education Fund; From Date : 01/Apr/2025; To Date : 31/Mar/2026;

Printed Date : 01-Apr-2026 15:11:31

Code No	Description of Items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
	<b>Liabilities</b>			
3109001	ACCUMULATED SURPLUS / DEFICIT			
3111001	CONTRIBUTION FROM MUNICIPAL FUND		6822022622	5731516884
3202002	SCHEME GRANTS-SCHEME(COST CENTRE)CODE		314600	314600
3203001	CONTRIBUTIONS FROM THE GOVERNMENT		16394748	16394748
3203002	GRANTS FROM THE GOVERNMENT		32711744	32711744
3206001	GRANTS FOR SPECIFIC PURPOSE		21600000	21600000
3401001	Tender Deposit - Contractors.		3809220	3809220
3401003	SECURITY DEPOSIT - CONTRACTORS		3904022	3904022
3401004	RETENTION AMOUNT		17297223	17356418
3408001	DEPOSITS - OTHERS		4300810	3835992
3501001	POWER CHARGES - PAYABLE - STREET LIGHTS		224704	224704
3501003	ACCOUNTS PAYABLE - CONTRACTORS		5212	5212
3501004	ACCOUNTS PAYABLE - SUPPLIERS		139141453	165953502
3501005	ACCOUNTS PAYABLE EXPENSES		13647782	14524052
3501101	SALARIES & WAGES PAYABLE		10663747	7410464
3502009	It Deduction		-52826	0
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS		293	293
3502015	VAT - PAYABLE		4209485	4739736
3502025	Manual Workers Genenral Welfare Fund - LWF		118292	118292
3502030	ESI - Recoveries		3172013	3390968
			2706	2706

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3502031	EPF Recoveries Payable		43278	43278
3502032	CGST - PAYABLE		1568892	1847805
3502033	SGST - PAYABLE		2039118	2318031
3504101	ADVANCE COLLECTION OF PROPERTY TAX		2273496	2273496
3601001	Provisions for Expenses		0	0
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS		45068696.84	45068696.84
<b>Total</b>			<b>7144481331</b>	<b>6079364864</b>
<b>Assets</b>				
4101001	LAND -GROSS BLOCK		1277219372	1277219372
4102001	BUILDINGS - GROSS BLOCK		1332857896	1298158346
4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK		768313	0
4104001	PLANT AND MACHINERIES - GROSS BLOCK		13307186	13307186
4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK		969244	969244
4107003	ELECTRICAL INSTALLATIONS -OTHERS - GROSS BLOCK		1443083	1443083
4112001	BUILDINGS - ACCUMULATED DEPRECIATION		-537879086	-537879086
4114001	PLANT & MACHINERY - ACCUMULATED DEPRECIATION		-3223396	-3223396
4117003	ELECTRICAL INSTALLATIONS - OTHERS - ACCUMULATED DEPRECIATION		-453188	-453188
4121001	PROJECTS - IN - PROGRESS ACCOUNT		64828333	65365941
4122001	PROJECTS - IN - PROGRESS ACCOUNT		0	0

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4311903	PROFESSION TAX - RECOVERABLE - CURRENT		-11374838	7127190.75
4311904	PROFESSION TAX - RECOVERABLE - ARREARS		120639937.5	141622596.8
4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current		0	0
4311917	Education Tax - Recoverable - Residential - Current		64867582.51	70748514.3
4311918	Education Tax - Recoverable - Commercial - Current		138908116.5	105209962
4311919	Education Tax - Recoverable - Industrial - Current		8704333.41	3382670.61
4311920	Education Tax - Recoverable - Vacant Sites - Current		3694782.16	5043450.16
4311921	Education Tax - Recoverable - Residential - Arrears		251767382.5	231771222.7
4311922	Education Tax - Recoverable - Commercial - Arrears		311845926.9	211294575.6
4311923	Education Tax - Recoverable - Industrial - Arrears		7629565.63	4693484.02
4311924	Education Tax - Recoverable - Vacant Sites - Arrears		31775040.74	33027346.58
4501001	Cash Account		922906	-2371818
4502120	Z1-EE-SB-62932010010625		35540098.52	24380074.52
4502130	Z2-EE-CB-1225101043239		70799863	51222335
4502140	Z3-EE-CB-1601101018545		28724215.48	20685707.48
4502146	Z4-WS-RECEIPT-IB-446198334		0	0
4502150	Z4-EE-IB-446198345		28550965	17583082
4502160	MAIN-EE-SBI-TRE-II-30507131184		94357445.1	35852208.81

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4502501	ONLINE-HDFC-50200018517450		57780165	44888403
4504181	MAIN-Education Fund-IB-7997224970		-47778003	0
4504267	MAIN-SALEM SMART CITY LIMITED-HDFC-50100489985992		-1816969	0
4506101	RF-SFC-RECEIPT-SBI-10593920914		4800000	0
4506102	RF-SFC-PAYMENT-SBI-10593924078		-102020	0
4702001	PAYABLE TO WATER SUPPLY AND DRINAGE FUND		219144	292192
4702002	PAYABLE TO ELEMENTARY EDUCATION FUND		-822103	-122103
4702003	PAYABLE TO GENERAL FUND		-800346481.5	-783505132.5
4702004	RECEIVABLE FROM WATER SUPPLY FUND		-180636252	-182669076
4702006	RECEIVABLE FROM GENERAL FUND		4585128116	3711835821
4702007	INTER ZONAL TRANSFER ACCOUNT		190864653.8	212464653.8
<b>Total</b>			<b>7144481331</b>	<b>6079364864</b>

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**Printed Date :01-Apr-2026 15:10:53**

Code No	Description of Items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
<b>Liabilities</b>				
310	Municipal (General) Fund	<u>B-1</u>	6822022622	5731516884
311	Earmarked Funds	<u>B-2</u>	314600	314600
320	Grants , Contribution for specific purposes	<u>B-4</u>	74515712	74515712
340	Deposits Received	<u>B-7</u>	25726759	25321136
350	Other Liabilities	<u>B-9</u>	176832941	202627835
360	Provisions	<u>B-10</u>	45068696.84	45068696.84
<b>Total</b>			<b>7144481331</b>	<b>6079364864</b>
<b>Assets</b>				
410	Fixed Assets	<u>B-11</u>	2626565094	2591097231
411	Accumulated Depreciation		-541555670	-541555670
412	Capital Work - in - progress		64828333	65365941
431	Sundry Debtors (Receivables)	<u>B-15</u>	928457829.9	813921013.4
450	Cash and Bank balance	<u>B-17</u>	271778666.1	192239992.8
470	Other Assets	<u>B-19</u>	3794407078	2958296356
<b>Total</b>			<b>7144481331</b>	<b>6079364864</b>