

R 577
SALEM CITY MUNICIPAL CORPORATION

**ELEMENTARY EDUCATION
FUND**

ANNUAL ACCOUNTS

2022 - 23

SALEM CITY MUNICIPAL CORPORATION

ELEMENTARY EDUCATION FUND 2022-2023

OPENING TRIAL BALANCE AS ON 1.4.2022

S.No	Account Head Code	Description	MAIN OFFICE		SURAMANGALAM		HASTHAMPATTY		AMMAPETTAI		KONDALAMPATTY		OVERALL TOTAL	
			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1	3109001	ACCUMULATED SURPLUS / DEFICIT		17,71,20,438.81	0.0	27,37,76,734.13		38,62,32,880		17,30,15,902		16,01,99,405	0.00	1,17,03,45,359.94
2	3111001	CONTRIBUTION FROM MUNICIPAL FUND		78,650									0.00	78,650
3	3202002	SCHEME GRANTS-SCHEME(COST CENTRE)CODE		40,98,687									0.00	40,98,687
4	3203001	CONTRIBUTIONS FROM THE GOVERNMENT		81,77,936									0.00	81,77,936
5	3203002	GRANTS FROM THE GOVERNMENT		54,00,000									0.00	54,00,000
6	3206001	GRANTS FOR SPECIFIC PURPOSE		9,52,305									0.00	9,52,305
7	3401001	Tender Deposit - Contractors.		13,64,615				660.00					0.00	13,65,275
8	3401003	SECURITY DEPOSIT - CONTRACTORS		4,53,382									0.00	4,53,382
9	3501003	ACCOUNTS PAYABLE - CONTRACTORS		38,00,716									0.00	38,00,716
10	3501005	ACCOUNTS PAYABLE EXPENSES		8,82,147	0.0	0.00							0.00	8,82,147
11	3408001	DEPOSIT - OTHERS			0.0	55,000		1,176					0.00	56,176
12	3502013	POWER CHARGES - PAYABLE - STREET LIGHTS						1,303					0.00	1,303
13	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS		2,60,603				924					0.00	2,61,527
14	3502015	VAT - PAYABLE		29,573									0.00	29,573
15	3502025	Manual Workers General Welfare Fund - LWF		1,99,513									0.00	1,99,513
16	3502032	CGST - PAYABLE		81,364	0.0	0.00							0.00	81,364
17	3502033	SGST - PAYABLE		81,364	0.0	0.00							0.00	81,364
18	3504101	ADVANCE COLLECTION OF PROPERTY TAX			0.0	0.0		1134348		1200			0.00	11,35,548
19	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS			0.0	36,96,022		5142346		4364556		10,78,174	0.00	1,42,81,098
20	4101001	LAND - GROSS BLOCK	31,93,04,843										31,93,04,843	0.00
21	4102001	BUILDINGS - GROSS BLOCK	25,47,11,746										25,47,11,746	0.00
22	4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	1										1.00	0.00
23	4107003	ELECTRICAL INSTALLATIONS - OTHERS - GROSS BLOCK	1				1.00						2.00	0.00
24	4112001	BUILDINGS - ACCUMULATED DEPRECIATION		12,01,12,682									0.00	12,01,12,682
25	4311903	PROFESSION TAX - RECOVERABLE - CURRENT				0.0							0	0.00
26	4311904	PROFESSION TAX - RECOVERABLE - ARREARS			59,47,542	0.0	1,05,90,483		57,84,599		59,82,108		2,83,04,732	0.00
27	4311917	Education Tax - Recoverable - Residential - Current				0.0							0	0.00
28	4311918	Education Tax - Recoverable - Commercial - Current				0.0							0	0.00
29	4311919	Education Tax - Recoverable - Industrial - Current				0.0							0	0.00
30	4311920	Education Tax - Recoverable - Vacant Sites - Current				0.0							0	0.00
31	4311921	Education Tax - Recoverable - Residential - Arrears			96,74,443	0.0	2,58,06,528		1,33,31,816		38,59,260		5,31,72,047	0.00
32	4311922	Education Tax - Recoverable - Commercial - Arrears			27,11,826	0.0	51,87,897		38,24,396		8,79,498		1,26,03,617	0.00
33	4311923	Education Tax - Recoverable - Industrial - Arrears			2,18,839	0.0	2,932		14,548		1,79,970		4,16,289	0.00
34	4311924	Education Tax - Recoverable - Vacant Sites - Arrears			30,02,411	0.0	16,07,684		12,77,992		9,03,727		67,91,814	0.00

35	4501001	Cash Account			1,04,797	0.0	1,12,530		2,30,356		59,911		5,07,594	0
36	4502001	Cheque Account			0.0	0.0							0	0
37	4502120	Z1-EE-SB-62932010010625			93,26,896.13	0.0							93,26,896.13	0
38	4502130	Z2-EE-CB-1225101043239					2,06,93,998						2,06,93,998	0
39	4502140	Z3-EE-CB-1601101018545							99,20,168				99,20,168	0
40	4502150	Z4-EE-IB-446198345									80,05,826		80,05,826	0
41	4502160	MAIN-EE-SBI-TRE-II-30507131184	41,24,357.81										41,24,357.81	0
42	4702001	PAYABLE TO WATER SUPPLY AND DRINAGE FUND			0.0	0.0	37248.00				35,800.00		73,048	0
43	4702003	PAYABLE TO GENERAL FUND		21,33,22,558	1,30,84,768	0.0	18177288		122103		37,45,933		3,50,07,989	2,1,34,44,
44	4702004	RECEIVABLE FROM WATER SLIPPLY FUND							66940				66,940	0
45	4702006	RECEIVABLE FROM GENERAL FUIND	7,75,585		22,29,56,234	0.0	298297048		133052946		12,71,25,546		78,22,07,359	0
			57,89,16,533.81	57,89,16,533.81	27,75,27,756.13	27,75,27,756.13	39,25,13,637	39,25,13,637	17,75,03,761	17,75,03,761	16,12,77,579	16,12,77,579	1,54,52,39,266.94	1,54,52,39,266.94
			0.00		0.00		0.00		0.00		0.00		0.00	

DEPUTY DIRECTOR (F.A.C)
 LOCAL FUND AUDIT
 SALEM CITY MUNICIPAL CORPORATION

15/11/24

ASSISTANT COMMISSIONER (ACCOUNTS)
 SALEM CITY MUNICIPAL CORPORATION

15/11/24

SALEM CITY MUNICIPAL CORPORATION
ELEMENTARY EDUCATION FUND 2022-2023
OPENING TRIAL BALANCE AS ON 1.4.2022

S.No	Account Head Code	Description	OVERALL TOTAL	
			DEBIT	CREDIT
1	3109001	ACCUMULATED SURPLUS / DEFICIT	0.00	1,17,03,45,359.94
2	3111001	CONTRIBUTION FROM MUNICIPAL FUND	0.00	78,650.00
3	3202002	SCHEME GRANTS-SCHEME(COST CENTRE)CODE	0.00	40,98,687.00
4	3203001	CONTRIBUTIONS FROM THE GOVERNMENT	0.00	81,77,936.00
5	3203002	GRANTS FROM THE GOVERNMENT	0.00	54,00,000.00
6	3206001	GRANTS FOR SPECIFIC PURPOSE	0.00	9,52,305.00
7	3401001	Tender Deposit - Contractors.	0.00	13,65,275.00
8	3401003	SECURITY DEPOSIT - CONTRACTORS	0.00	4,53,382.00
9	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0.00	38,00,716.00
10	3501005	ACCOUNTS PAYABLE EXPENSES	0.00	8,82,147.00
11	3408001	DEPOSIT- OTHERS	0.00	56,176.00
12	3502013	POWER CHARGES - PAYABLE - STREET LIGHTS	0.00	1,303.00
13	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0.00	2,61,527.00
14	3502015	VAT - PAYABLE	0.00	29,573.00
15	3502025	Manual Workers Genenral Welfare Fund - LWF	0.00	1,99,513.00
16	3502032	CGST - PAYABLE	0.00	81,364.00
17	3502033	SGST - PAYABLE	0.00	81,364.00
18	3504101	ADVANCE COLLECTION OF PROPERTY TAX	0.00	11,35,548.00
19	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	0.00	1,42,81,098.00
20	4101001	LAND -GROSS BLOCK	31,93,04,843.00	0.00
21	4102001	BUILDINGS - GROSS BLOCK	25,47,11,746.00	0.00
22	4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	1.00	0.00
23	4107003	ELECTRICAL INSTALLATIONS -OTHERS - GROSS BLOCK	2.00	0.00
24	4112001	BUILDINGS - ACCUMULATED DEPRECIATION	0.00	12,01,12,682.00
25	4311903	PROFESSION TAX - RECOVERABLE - CURRENT	85,37,711.00	0.00
26	4311904	PROFESSION TAX - RECOVERABLE - ARREARS	1,97,67,021.00	0.00
27	4311917	Education Tax - Recoverable - Residential - Current	1,21,26,743.00	0.00
28	4311918	Education Tax - Recoverable - Commercial - Current	33,52,248.00	0.00
29	4311919	Education Tax - Recoverable - Industrial - Current	96,586.00	0.00
30	4311920	Education Tax - Recoverable - Vacant Sites - Current	13,14,794.00	0.00
31	4311921	Education Tax - Recoverable - Residential - Arrears	4,10,45,304.00	0.00
32	4311922	Education Tax - Recoverable - Commercial - Arrears	92,51,369.00	0.00
33	4311923	Education Tax - Recoverable - Industrial - Arrears	3,19,703.00	0.00
34	4311924	Education Tax - Recoverable - Vacant Sites - Arrears	54,77,020.00	0.00
35	4501001	Cash Account	5,07,594.00	0.00
36	4502001	Cheque Account	0.00	0.00
37	4502120	Z1-EE-SB-62932010010625	93,26,896.13	0.00
38	4502130	Z2-EE-CB-1225101043239	2,06,93,998.00	0.00
39	4502140	Z3-EE-CB-1601101018545	99,20,168.00	0.00
40	4502150	Z4-EE-IB-446198345	80,05,826.00	0.00
41	4502160	MAIN-EE-SBI-TRE-II-30507131184	41,24,357.81	0.00
42	4702001	PAYABLE TO WATER SUPPLY AND DRINAGE FUND	73,048.00	0.00
43	4702003	PAYABLE TO GENERAL FUND	3,50,07,989.00	21,34,44,661.00
44	4702004	RECEIVABLE FROM WATER SUPPLY FUND	66,940.00	0.00
45	4702006	RECEIVABLE FROM GENERAL FUND	78,22,07,359.00	0.00
		TOTAL	1,54,52,39,266.94	1,54,52,39,266.94

0.00

DEPUTY DIRECTOR (F.A.C)
 LOCAL FUND AUDIT
 SALEM CITY MUNICIPAL CORPORATION

ASSISTANT COMMISSIONER(ACCOUNTS)

SALEM CORPORATION

16/11/22

15/11/22

SALEM CITY MUNICIPAL CORPORATION
ELEMENTARY EDUCATION FUND 2022-2023
TRIAL BALANCE AS ON 31.3.2023

Printed Date :26-Apr-2024 17:24:00

Printed Date :26-Apr-2024 17:24:00

S.No	Account Head Code	Description	MAIN OFFICE		SURAMANGALAM		HASTHAMPATTY		AMMAPETTAI		KONDALAMPATTY		OVERALL TOTAL	
			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1	1100601	Education Tax - Residential				1,02,72,534		2,11,73,833		71,96,836		92,61,591	0	4,79,04,794
2	1100602	Education Tax - Commercial				1,52,40,560		2,07,69,436		95,72,526		84,55,415	0	5,40,38,037
3	1100603	Education Tax - Industrial				5,28,725		1,45,351		11,128		3,02,985	0	9,88,189
4	1100604	Education Tax - Vacant Sites				15,55,421		8,21,940		5,47,569		3,87,634	0	33,12,56,634
5	1101001	PROFESSIONAL TAX				1,04,62,203		1,35,80,876		29,09,173		35,75,952	0	3,05,28,204
6	1402004	other penalties						14,006				0.0	0	14,006
7	1711001	INTEREST FROM BANK				1,55,627.00		3,42,083		2,03,247.16		1,60,861	0.00	8,61,818.16
8	2101001	PAY											0.00	0.00
9	2201001	RENT FOR BUILDINGS	175000										1,75,000.00	0.00
10	2202001	BOOKS AND PERIODICALS AND MAGAZINES	4320										4,320.00	0.00
11	2206001	ADVERTISEMENT CHARGES						28,476					28,476.00	0.00
12	2101010	WAGES - OTHERS			1,20,246								1,20,246.00	0.00
13	2305202	REPAIRS AND MAINTENANCE - BUILDINGS	18067002					42,97,928					2,23,64,930.00	0.00
14	2308011	RUNNING EXPENSES OF SCHOOLS	8252857					10,64,745					93,17,602.00	0.00
15	2407001	BANK CHARGES	0.81		13,034		4,225		590.00				17,849.81	0.00
16	2701001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - TAXES			2,33,472		16,16,553		7,14,524.00		1,91,715.00		27,56,264.00	0.00
17	2722001	DEPRECIATION - BUILDINGS	7274154										72,74,154.00	0.00
18	2727001	DEPRECIATION - FURNITURE, FIXTURES, FITTINGS AND	86585										86,585.00	0.00
19	2801001	Taxes			0.0	5,49,539		5,58,771		2,95,244		3,21,161	0	17,24,715
20	2804001	PRIOR YEAR INCOME			0.0	30,46,789		1,01,20,525		6,87,913		1,45,712	0	1,40,00,939
21	2808001	PRIOR YEAR EXPENSES			29,74,281	0.0	0	0.0	2,93,100		50,412		33,17,793	0
22	3109001	ACCUMULATED SURPLUS / DEFICIT		17,71,20,438.81	0.0	27,37,76,734.13		38,62,32,880		17,30,15,902		16,01,99,405	0.00	1,17,03,45,359.94
23	3111001	CONTRIBUTION FROM MUNICIPAL FUND		78,650									0.00	78,650
24	3202002	SCHEME GRANTS-SCHEME(COST CENTRE)CODE		40,98,687									0.00	40,98,687
25	3203001	CONTRIBUTIONS FROM THE GOVERNMENT		81,77,936									0.00	81,77,936
26	3203002	GRANTS FROM THE GOVERNMENT		54,00,000									0.00	54,00,000
27	3206001	GRANTS FOR SPECIFIC PURPOSE		9,52,305									0.00	9,52,305
28	3401001	Tender Deposit - Contractors.		9,25,389				660.00					0.00	9,26,049
29	3401003	SECURITY DEPOSIT - CONTRACTORS		24,500				2,87,276.00					0.00	3,11,776
30	3401004	RETENTION AMOUNT		4,59,245									0.00	4,59,245
31	3501003	ACCOUNTS PAYABLE - CONTRACTORS		1,43,42,326									0.00	1,43,42,326
32	3501005	ACCOUNTS PAYABLE EXPENSES		8,07,363	0.0	1,04,918.00		27,934.00					0.00	9,40,215.00
33	3408001	DEPOSIT- OTHERS			0.0	55,000.00		1,176.00					0.00	56,176.00
34	3501001	POWER CHARGES - PAYABLE - STREET LIGHTS						1,303.00					0.00	1,303.00
35	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS		4,34,697				384.00					0.00	4,35,081
36	3502015	VAT - PAYABLE		29,573									0.00	29,573
37	3502025	Manual Workers Genenral Welfare Fund - LWF		2,13,113									0.00	2,13,113
38	3502030	ESI -RECOVERIES				902.00							0.00	902.00

39	3502031	EPF- Recoveries				14,426.00							0.00	14,426
40	3502032	CGST - PAYABLE		1,93,853	0.0	0.00							0.00	1,93,853
41	3502033	SGST - PAYABLE		1,93,853	0.0	0.00							0.00	1,93,853
42	3504101	ADVANCE COLLECTION OF PROPERTY TAX			0.0	0.0		11,34,348.00		1,200.00			0.00	11,35,548
43	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS			0.0	13,91,970		65,52,557		47,58,204		12,54,054	0	1,39,56,785.5
44	4101001	LAND - GROSS BLOCK	31,93,04,843										31,93,04,843	0.00
45	4102001	BUILDINGS - GROSS BLOCK	27,25,85,881										27,25,85,881	0.00
46	4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	1.00										1	0.00
47	4107003	ELECTRICAL INSTALLATIONS - OTHERS - GROSS BLOCK	4,81,026				1.00						4,81,027	0.00
48	4112001	BUILDINGS - ACCUMULATED DEPRECIATION		12,73,86,836									0	12,73,86,836
49	4117003	ELECTRICAL INSTALLATIONS - OTHERS - ACCUMULATED DEPRECIATION		86,585									0	86,585
50	4311903	PROFESSION TAX - RECOVERABLE - CURRENT		0.0	21,00,283	0.0	44,87,338		18,45,596		29,41,621		1,13,74,838	0.00
51	4311904	PROFESSION TAX - RECOVERABLE - ARREARS			36,50,055	0.0	1,62,12,780		41,71,562		40,75,453		2,81,09,850	0.00
52	4311917	Education Tax - Recoverable - Residential - Current			11,69,704	0.0	42,54,796		14,86,912		8,87,438		77,98,850	0.00
53	4311918	Education Tax - Recoverable - Commercial - Current			41,14,971	0.0	78,98,025		42,77,806		23,12,691		1,86,03,493	0.00
54	4311919	Education Tax - Recoverable - Industrial - Current			69,458	0.0	36,598		4,067		1,57,272		2,67,395	0.00
55	4311920	Education Tax - Recoverable - Vacant Sites - Current			12,04,159	0.0	6,07,560		4,06,898		2,58,058		24,76,675	0.00
56	4311921	Education Tax - Recoverable - Residential - Arrears			35,04,634	0.0	1,97,18,694		1,06,31,423		20,52,263		3,59,07,014	0.00
57	4311922	Education Tax - Recoverable - Commercial - Arrears			20,93,195	0.0	46,46,108		27,12,383		3,59,061		98,10,747	0.00
58	4311923	Education Tax - Recoverable - Industrial - Arrears			1,56,982	0.0	4,556		9,456		1,63,685		3,34,679	0.00
59	4311924	Education Tax - Recoverable - Vacant Sites - Arrears			26,94,314	0.0	17,74,908		11,89,342		8,27,420		64,85,984	0.00
60	4501001	Cash Account			1,98,196	0.0	1,92,373		1,99,377		94,900		6,84,846	0.00
61	4502001	Cheque Account				0.0							0.00	0.00
62	4502120	Z1-EE-SB-62932010010625			91,52,094.13	0.0							91,52,094.13	0.00
63	4502130	Z2-EE-CB-1225101043239					1,63,07,330						1,63,07,330	0.00
64	4502140	Z3-EE-CB-1601101018545						90,42,514.16					90,42,514.16	0.00
65	4502150	Z4-EE-IB-446198345								87,98,002			87,98,002	0.00
66	4502160	MAIN-EE-SBI-TRE-II-30507131184	1,52,05,296										1,52,05,296	0.00
67	4502501	ONLINE-HDFC-50200018517450						12,079					12,079	0.00
68	4702001	PAYABLE TO WATER SUPPLY AND DRINAGE FUND			0.0	0.0	37,248		0		35,800		73,048	0.00
69	4702003	PAYABLE TO GENERAL FUND		20,72,14,222	1,30,95,416	0.0	0			1,22,103.00	37,45,933		1,68,41,349	20,73,36,325
70	4702004	RECEIVABLE FROM WATER SUPPLY FUND	19,65,884						66,940				20,32,824	0.00
71	4702006	RECEIVABLE FROM GENERAL FUND	0		24,77,27,423	0.0	34,78,47,001		14,08,23,993		13,68,93,878		87,32,92,295	0.00
72	4702007	INTER ZONAL TRANSFER ACCOUNT		9,52,63,278	2,28,83,531	0.0	3,07,28,096		2,14,32,483		2,02,19,168		9,52,63,278	9,52,63,278
			0										0	0.00
			64,34,02,849.81	64,34,02,849.81	31,71,55,448.13	31,71,55,448.13	46,17,65,339.00	46,17,65,339.00	19,93,21,045.16	19,93,21,045.16	18,40,64,770.00	18,40,64,770.00	1,80,57,09,452.10	1,80,57,09,452.10
	30.4.2024			0.00		0.00		0.00		0.00			0.00	

DEPUTY DIRECTOR (F.A.C.)
LOCAL FUND AUDIT
SALEM CITY MUNICIPAL CORPORATION

30/4/24

ASSISTANT COMMISSIONER (ACCOUNTS)
SALEM CITY MUNICIPAL CORPORATION

15/4/24

SALEM CITY MUNICIPAL CORPORATION
ELEMENTARY EDUCATION FUND 2022-2023
TRIAL BALANCE AS ON 31.3.2023

Printed Date :26-Apr-2024 17:24:00

S.No	Account Head Code	Description	OVERALL TOTAL	
			DEBIT	CREDIT
1	1100601	Education Tax - Residential	0	4,79,04,794
2	1100602	Education Tax - Commercial	0	5,40,38,037
3	1100603	Education Tax - Industrial	0	9,88,189
4	1100604	Education Tax - Vacant Sites	0	33,12,564
5	1101001	PROFESSIONAL TAX	0	3,05,28,204
6	1402004	other penalties	0	14,006
7	1711001	INTEREST FROM BANK	0.00	8,61,818.16
8	2101001	PAY	0.00	0.00
9	2201001	RENT FOR BUILDINGS	1,75,000.00	0.00
10	2202001	BOOKS AND PERIODICALS AND MAGAZINES	4,320.00	0.00
11	2206001	ADVERTISEMENT CHARGES	28,476.00	0.00
12	2101010	WAGES - OTHERS	1,20,246.00	0.00
13	2305202	REPAIRS AND MAINTENANCE - BUILDINGS	2,23,64,930.00	0.00
14	2308011	RUNNING EXPENSES OF SCHOOLS	93,17,602.00	0.00
15	2407001	BANK CHARGES	17,849.81	0.00
16	2701001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE	27,56,264.00	0.00
17	2722001	DEPRECIATION - BUILDINGS	72,74,154.00	0.00
18	2727001	DEPRECIATION - FURNITURE, FIXTURES, FITTINGS AND	86,585.00	0.00
19	2801001	Taxes	0	17,24,715
20	2804001	PRIOR YEAR INCOME	0	1,40,00,939
21	2808001	PRIOR YEAR EXPENSES	33,17,793	0
22	3109001	ACCUMULATED SURPLUS / DEFICIT	0.00	1,17,03,45,359.94
23	3111001	CONTRIBUTION FROM MUNICIPAL FUND	0.00	78,650
24	3202002	SCHEME GRANTS-SCHEME(COST CENTRE)CODE	0.00	40,98,687
25	3203001	CONTRIBUTIONS FROM THE GOVERNMENT	0.00	81,77,936
26	3203002	GRANTS FROM THE GOVERNMENT	0.00	54,00,000
27	3206001	GRANTS FOR SPECIFIC PURPOSE	0.00	9,52,305
28	3401001	Tender Deposit - Contractors.	0.00	9,26,049
29	3401003	SECURITY DEPOSIT - CONTRACTORS	0.00	3,11,776
30	3401004	RETENTION AMOUNT	0.00	4,59,245
31	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0.00	1,43,42,326
32	3501005	ACCOUNTS PAYABLE EXPENSES	0.00	9,40,215
33	3408001	DEPOSIT- OTHERS	0.00	56,176
34	3501001	POWER CHARGES - PAYABLE - STREET LIGHTS	0.00	1,303
35	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0.00	4,35,081
36	3502015	VAT - PAYABLE	0.00	29,573
37	3502025	Manual Workers Genenral Welfare Fund - LWF	0.00	2,13,113
38	3502030	ESI -RECOVERIES	0.00	902
39	3502031	EPF- Recoveries	0.00	14,426
40	3502032	CGST - PAYABLE	0.00	1,93,853
41	3502033	SGST - PAYABLE	0.00	1,93,853
42	3504101	ADVANCE COLLECTION OF PROPERTY TAX	0.00	11,35,548
43	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE	0	1,39,56,785
44	4101001	LAND -GROSS BLOCK	31,93,04,843	0.00
45	4102001	BUILDINGS - GROSS BLOCK	27,25,85,881	0.00
46	4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	1	0.00

48	4112001	BUILDINGS - ACCUMULATED DEPRECIATION	0	12,73,86,836
49	4117003	ELECTIRCAL INSTALLATIONS - OTHERS - ACCUMULAT	0	86,585
50	4311903	PROFESSION TAX - RECOVERABLE - CURRENT	1,13,74,838	0.00
51	4311904	PROFESSION TAX - RECOVERABLE - ARREARS	2,81,09,850	0.00
52	4311917	Education Tax - Recoverable - Residential - Current	77,98,850	0.00
53	4311918	Education Tax - Recoverable - Commercial - Current	1,86,03,493	0.00
54	4311919	Education Tax - Recoverable - Industrial - Current	2,67,395	0.00
55	4311920	Education Tax - Recoverable - Vacant Sites - Current	24,76,675	0.00
56	4311921	Education Tax - Recoverable - Residential - Arrears	3,59,07,014	0.00
57	4311922	Education Tax - Recoverable - Commercial - Arrears	98,10,747	0.00
58	4311923	Education Tax - Recoverable - Industrial - Arrears	3,34,679	0.00
59	4311924	Education Tax - Recoverable - Vacant Sites - Arrears	64,85,984	0.00
60	4501001	Cash Account	6,84,846	0.00
61	4502001	Cheque Account	0.00	0.00
62	4502120	Z1-EE-SB-62932010010625	91,52,094.13	0.00
63	4502130	Z2-EE-CB-1225101043239	1,63,07,330	0.00
64	4502140	Z3-EE-CB-1601101018545	90,42,514.16	0.00
65	4502150	Z4-EE-IB-446198345	87,98,002	0
66	4502160	MAIN-EE-SBI-TRE-II-30507131184	1,52,05,296	0
67	4502501	ONLINE-HDFC-50200018517450	12,079	0
68	4702001	PAYABLE TO WATER SUPPLY AND DRINAGE FUND	73,048	0
69	4702003	PAYABLE TO GENERAL FUND	1,68,41,349	20,73,36,325
70	4702004	RECEIVABLE FROM WATER SUPPLY FUND	20,32,824	0
71	4702006	RECEIVABLE FROM GENERAL FUND	87,32,92,295	0
72	4702007	INTER ZONAL TRANSFER ACCOUNT	9,52,63,278	9,52,63,278
			1,80,57,09,452.10	1,80,57,09,452.10
	30.4.2024			

DEPUTY DIRECTOR (C.F.A.O)
LOCAL FUND AUDIT
SALEM CITY MUNICIPAL CORPORATION

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16/4/24

ASSISTANT COMMISSIONER(ACCOUNTS)
SALEM CITY MUNICIPAL CORPORATION

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SALEM CITY MUNICIPAL CORPORATION

ELEMENTARY EDUCATION FUND

2022-2023

ABSTRACT OF INCOME AND EXPEDITURES FOR THE YEAR 2022-2023

DETAILS OF EXPENSES		AMOUNT in Rs	DETAILS OF INCOME		Amount in Rs
A	A- PERSONNEL COSTS- i- ESTABLISHMENT EXPENSES	0.00	A-	TAX REVENUE	106243584.00
	ii- OTHERS	0.00		Other Taxes-	30528204.00
B	B-Terminal& Retirement Benefits	0.00	B-	Assigned Revenue	0.00
C	C-Operating Expenses	9645644.00	C-	Other Income	875824.16
D	D-REPAIRS AND MAINTANENCIES	22364930.00	D-	Service Charges and Fees	0.00
E	E-Administrative Expenses	0.00			
F	F-Interest And Finance Charges	2774113.81			
G	H-Depreciation	7360739.00			
	TOTAL	42145426.81		TOTAL	137647612.16
	NET SURPLUS FOR THE YEAR 2022-2023	95502185.35			
	GRAND TOTAL	137647612.16		GRAND TOTAL	137647612.16

DEPUTY DIRECTOR (F.A.C)
 LOCAL FUND AUDIT
 SALEM CITY MUNICIPAL CORPORATION

16/11/22


 ASSISTANT COMMISSIONER (ACCOUNTS)
 SALEM CITY MUNICIPAL CORPORATION


SALEM CITY MUNICIPAL CORPORATION

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2023

ELEMENTARY EDUCATION FUND

SCHEDULE OF INCOME

2022-2023

Acct Code	ACCOUNT HEAD		Amount in Rs
	A- TAX REVENUE		
1100601	Education Tax - Residential		4,79,04,794.00
1100602	Education Tax - Commercial		5,40,38,037.00
1100603	Education Tax - Industrial		9,88,189.00
1100604	Education Tax - Vacant Sites		33,12,564.00
	TOTAL		10,62,43,584.00
	Other Taxes-		
1101001	PROFESSIONAL TAX	0	3,05,28,204.00
	TOTAL		30528204.00
	B- Assigned Revenue		
	TOTAL		0.00
	C- Other Income		
1701001	INTEREST ON INVESTMENT/FIXED DEPOSIT		
1711001	INTEREST FROM BANK		8,61,818.16
1402004	other penalties		14,006.00
	TOTAL		875824.16
	D- Service Charges and Fees		
	TOTAL		0.00
	TOTAL INCOME FOR THE YEAR =(A,B,C,D,)		13,76,47,612.16
			0.00
	Grant Total		13,76,47,612.16
			13,76,47,612.16

DEPUTY DIRECTOR (F.A.C)
LOCAL FUND AUDIT
SALEM CITY MUNICIPAL CORPORATION

ASSISTANT COMMISSIONER(ACCOUNTS)
SALEM CITY MUNICIPAL CORPORATION

16/4/24


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SALEM CITY MUNICIPAL CORPORATION
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2023
ELEMENTARY EDUCATION FUND **2022-2023**
SCHEDULE OF EXPENSES

	A- PERSONNEL COSTS- i- ESTABLISHMENT EXPENSES	
2101001	PAY	0.00
	TOTAL	0.00
	ii- OTHERS	
	TOTAL	0
	B-Terminal & Retirement Benefits	
	TOTAL	0
	C-Operating Expenses	
2201001	RENT FOR BUILDINGS	1,75,000
2202001	BOOKS AND PERIODICALS AND MAGAZINES	4,320
2101010	WAGES - OTHERS	1,20,246
2308011	RUNNING EXPENSES OF SCHOOLS	93,17,602
2206001	ADVERTISEMENT CHARGES	28,476
	TOTAL	9645644
	D-REPAIRS AND MAINTANENCES	
2305202	REPAIRS AND MAINTENANCE - BUILDINGS	2,23,64,930
	TOTAL	2,23,64,930
	E-Administrative Expenses	
	TOTAL	0
	F-Interest And Finance Charges	
2407001	BANK CHARGES	17,849.81
2701001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	27,56,264.00
	TOTAL	2774113.81
	H-Depreciation	
2722001	DEPRECIATION - BUILDINGS	72,74,154.00
2727001	DEPRECIATION - FURNITURE, FIXTURES, FITTINGS AND ELECT	86,585
	TOTAL	7360739.00
	TOTAL EXPENDITURES=(A,B,C,D,E,F,G,H,)	4,21,45,426.81
3109002	NET SURPLUS FOR THE YEAR	9,55,02,185.35
	Grant Total	13,76,47,612.16

DEPUTY DIRECTOR (F.A.)
 LOCAL FUND AUDIT
 SALEM CITY MUNICIPAL CORPORATION


 ASSISTANT COMMISSIONER (ACCOUNTS)
 SALEM CITY MUNICIPAL CORPORATION

SALEM CITY MUNICIPAL CORPORATION

ACCOUNT CODE 3109001

2022-2023

ELEMENTARY EDUCATION FUND

APPROPRIATION STATEMENT FOR THE YEAR

2022-2023

AS ON						Debit	Credit
1.4.2022	3109001			Upto 2021-22	ACCUMULATED DIFFICIT		1,17,03,45,359.94
	3109002	ADD			NET SURPLUS FOR THE YEAR 2022-2023		9,55,02,185.35
					PRIOR YEAR INCOMES		
	2801001	LESS	1	Taxes			17,24,715.00
	2804001	LESS	2	PRIOR YEAR INCOMES			1,40,00,939.00
	2808001	ADD	1	PRIOR YEAR EXPENSES		33,17,793.00	
					TOTAL FOR THE YEAR	33,17,793.00	1,28,15,73,199.29
31.3.2023					NET SURPLUS AS ON 31.3.2023	TOTAL	1,27,82,55,406.29

DEPUTY DIRECTOR (F.F.A.)
 LOCAL FUND AUDIT
 SALEM CITY MUNICIPAL CORPORATION

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ASSISTANT COMMISSIONER (ACCOUNTS)
 SALEM CITY MUNICIPAL CORPORATION

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SALEM CITY MUNICIPAL CORPORATION
ELEMENTARY EDUCATION FUND

2022-2023

BALANCE SHEET As on 31.3.2023


ASSETS

A	FIXED ASSETS	<i>Amount in Rs.</i>
	4101001 LAND -GROSS BLOCK	31,93,04,843.00
	4102001 BUILDINGS - GROSS BLOCK	27,25,85,881.00
	4107001 FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	1.00
	4107003 ELECTRICAL INSTALLATIONS -OTHERS - GROSS BLOCK	4,81,027.00
	TOTAL	59,23,71,752.00
B	4112001to 8001 <i>Accumulated Depreciation Schedule -- A</i>	12,74,73,421.00
C	NET TOTAL (A-B)	46,48,98,331.00
D	<i>works in progress</i>	0.00
E	TOTAL (C+D)	46,48,98,331.00
F	CURRENT ASSETS	
	4311903 <i>PROFESSION TAX - RECOVERABLE - CURRENT</i>	1,13,74,838.00
	4311904 <i>PROFESSION TAX - RECOVERABLE - ARREARS</i>	2,81,09,850.00
	4311917 <i>Education Tax - Recoverable - Residential - Current</i>	77,98,850.00
	4311918 <i>Education Tax - Recoverable - Commercial - Current</i>	1,86,03,493.00
	4311919 <i>Education Tax - Recoverable - Industrial - Current</i>	2,67,395.00
	4311920 <i>Education Tax - Recoverable - Vacant Sites - Current</i>	24,76,675.00
	4311921 <i>Education Tax - Recoverable - Residential - Arrears</i>	3,59,07,014.00
	4311922 <i>Education Tax - Recoverable - Commercial - Arrears</i>	98,10,747.00
	4311923 <i>Education Tax - Recoverable - Industrial - Arrears</i>	3,34,679.00
	4311924 <i>Education Tax - Recoverable - Vacant Sites - Arrears</i>	64,85,984.00
	TOTAL	12,11,69,525.00
G	STAFF ADVANCES SCHEDULE - C	0.00
	TOTAL	0.00
H	Cash on Hand- Cash at Banks	
	4501001 <i>Cash Account</i>	6,84,846.00
	4502501 <i>ONLINE-HDFC-50200018517450</i>	12,079.00
	4502116- To 4252 <i>Cash at Banks - Schedule -D</i>	5,85,05,236.29
	TOTAL	5,92,02,161.29
	4702001 <i>PAYABLE TO WATER SUPPLY AND DRINAGE FUND</i>	73,048.00
	4702003 <i>PAYABLE TO GENERAL FUND</i>	1,68,41,349.00
	4702004 <i>RECEIVABLE FROM WATER SUPPLY FUND</i>	20,32,824.00
	4702006 <i>RECEIVABLE FROM GENERAL FUND</i>	87,32,92,295.00
	4702007 <i>INTER ZONAL TRANSFER ACCOUNT</i>	9,52,63,278.00
	TOTAL	98,75,02,794.00
	3109001 <i>Accumulated Surplus / Deficit</i>	0.00
	GRAND TOTAL	1,63,27,72,811.29

DEPUTY DIRECTOR (F.A.C)

LOCAL FUND AUDIT

SALEM CITY MUNICIPAL CORPORATION


 ASSISTANT
 COMMISSIONER
 (ACCOUNTS)
 SALEM CITY MUNICIPAL
 CORPORATION


 14/4/23

SALEM CITY MUNICIPAL CORPORATION

ELEMENTARY EDUCATION FUND

BALANCE SHEET As on 31.3.2023

2022-2023

LIABILITIES

A	LIABILITIES	Amount in Rs.
Account code	ACCOUNT HEAD DESCRIPTION	
3303004	LOAN FROM TNUIFSL	0.00
	TOTAL	0.00
3203001	CONTRIBUTION FROM GOVERNMENT	0.00
	TOTAL	0.00
3111001	CONTRIBUTION FROM MUNICIPAL FUND	78,650.00
3202002	SCHEME GRANTS-SCHEME(COST CENTRE)CODE	40,98,687.00
3203001	CONTRIBUTIONS FROM THE GOVERNMENT	81,77,936.00
3203002	GRANTS FROM THE GOVERNMENT	54,00,000.00
3206001	GRANTS FOR SPECIFIC PURPOSE	9,52,305.00
	TOTAL	1,87,07,578.00
B	CURRENT LIABILITIES	
3401001	Tender Deposit - Contractors.	9,26,049.00
3401003	SECURITY DEPOSIT - CONTRACTORS	3,11,776.00
3401004	RETENTION AMOUNT	4,59,245.00
3501003	ACCOUNTS PAYABLE - CONTRACTORS	1,43,42,326.00
3501005	ACCOUNTS PAYABLE EXPENSES	9,40,215.00
3408001	DEPOSIT- OTHERS	56,176.00
	TOTAL	1,70,35,787.00
C	Staff Recoveries SCHEDULE - B	0.00
3501001	POWER CHARGES - PAYABLE - STREET LIGHTS	1,303.00
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	4,35,081.00
3502015	VAT - PAYABLE	29,573.00
3502025	Manual Workers Genenral Welfare Fund - LWF	2,13,113.00
3502030	ESI -RECOVERIES	902.00
3502031	EPF- Recoveries	14,426.00
3502032	CGST - PAYABLE	1,93,853.00
3502033	SGST - PAYABLE	1,93,853.00
3504101	ADVANCE COLLECTION OF PROPERTY TAX	11,35,548.00
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	1,39,56,785.00
	TOTAL	1,61,74,437.00
D	FUND TRANSFERS	
4702003	PAYABLE TO GENERAL FUND	20,73,36,325.00
4702004	RECEIVABLE FROM WATER SUPPLY FUND	0.00
4702007	INTER ZONAL TRANSFER ACCOUNT	9,52,63,278.00
	TOTAL	30,25,99,603.00
E	Accumulated Deficit	
3109001	Accumulated Surplus / Deficit	1,27,82,55,406.29
	GRAND TOTAL (A+B+C+D+E)	1,63,27,72,811.29

0.00

DEPUTY DIRECTOR (F.A.C)
LOCAL FUND AUDIT
SALEM CITY MUNICIPAL CORPORATION

ASSISTANT COMMISSIONER
(ACCOUNTS)
SALEM CITY MUNICIPAL
CORPORATION

16/4/24

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SALEM CITY MUNICIPAL CORPORATION
ELEMENTARY EDUCATION FUND
SCHEDULE -A TO BALANCE SHEET

2022-2023

31.3.2023 ACCUMULATED DEPRECIATION			
Sno	Account code	ACCOUNT HEAD	Amount in Rs.
1	4112001	BUILDINGS - ACCUMULATED DEPRECIATION	12,73,86,836.00
2	4107003	ELECTRICAL INSTALLATIONS - OTHERS - ACCUMULATED DEPRECIATION	86,585.00
		TOTAL	12,74,73,421.00

DEPUTY DIRECTOR
 LOCAL FUND AUDIT
 SALEM CITY MUNICIPAL CORPORATION

ASSISTANT
 COMMISSIONER(ACCOUNTS)
 SALEM CITY MUNICIPAL
 CORPORATION

SALEM CITY MUNICIPAL CORPORATION
ELEMENTARY EDUCATION FUND
SCHEDULE -D TO BALANCE SHEET

2022-2023

31.3.2023 BANK BALANCE AS PER GENERAL LEDGER

Account Code	ACCOUNT HEAD	AMOUNT IN Rs
1	4502120 Z1-EE-SB-62932010010625	91,52,094.13
2	4502130 Z2-EE-CB-1225101043239	1,63,07,330.00
3	4502140 Z3-EE-CB-1601101018545	90,42,514.16
4	4502150 Z4-EE-IB-446198345	87,98,002.00
5	4502160 MAIN-EE-SBI-TRE-II-30507131184	1,52,05,296.00
	TOTAL	5,85,05,236.29

DEPUTY DIRECTOR (P.A.C.)
 LOCAL FUND AUDIT
 SALEM CITY MUNICIPAL CORPORATION

ASSISTANT COMMISSIONER
 (ACCOUNTS)
 SALEM CITY MUNICIPAL
 CORPORATION

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SALEM CITY MUNICIPAL CORPORATION				
ELEMENTARY EDUCATION FUND				2022-2023
ACCOUNT CODE 2804001			PRIOR YEAR INCOME	
S.NO	DETAILS			Amount in Rs.
	ZONE 1	SURAMANGALAM		30,46,789.00
	ZONE 2	HASTHAMPATTI		1,01,20,525.00
	ZONE 3	AMMAPETTAI		6,87,913.00
	ZONE 4	KONDALAMPATTI		1,45,712.00
		TOTAL		1,40,00,939.00
ACCOUNT CODE 2808001			PRIOR YEAR EXPENSES	
S.NO	DETAILS			Amount in Rs.
	ZONE 1	SURAMANGALAM		29,74,281.00
	ZONE 2	HASTHAMPATTI		0.00
	ZONE 3	AMMAPETTAI		2,93,100.00
	ZONE 4	KONDALAMPATTI		50,412.00
		TOTAL		33,17,793.00

DEPUTY DIRECTOR (F.F.A.)
LOCAL FUND AUDIT
SALEM CITY MUNICIPAL CORPORATION

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16/1/24

ASSISTANT COMMISSISONER

SALEM CITY MUNICIPAL CORPORATION

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15/1/24

**SALEM CITY MUNICIPAL CORPORATION
ELEMENTARY EDUCATION FUND**

Details	BANK RECONSILATION STATEMENT FOR YEAR 2022-2023					
	Main Office	Zone 1	Zone 2	Zone 3	Zone 4	Total
	4502160	4502120	4502130	4502140	4502150	
1.4.2022 Opening Balance as per General Ledger	41,24,357.81	93,26,896.13	2,06,93,998.00	99,20,168.00	80,05,826.00	5,20,71,245.94
Receipts-	0.00	1,06,13,253.00	1,67,35,474.00	99,31,690.16	97,32,315.00	4,70,12,732.16
Receipts - Fund Transfer from zone offices	5,24,93,000.00					5,24,93,000.00
Bank Interest		1,55,627.00	3,42,083.00	2,03,246.00	1,60,861.00	8,61,817.00
Other Receipts						0.00
Receipts Total	5,24,93,000.00	1,07,68,880.00	1,70,77,557.00	1,01,34,936.16	98,93,176.00	10,03,67,549.16
Total	5,66,17,357.81	2,00,95,776.13	3,77,71,555.00	2,00,55,104.16	1,78,99,002.00	15,24,38,795.10
Payments -	4,14,12,061.00					4,14,12,061.00
Fund Transfer to Main Office		1,09,20,000.00	2,14,60,000.00	1,10,12,000.00	91,01,000.00	5,24,93,000.00
BANK CHARGES	0.81	13,034.00	4,225.00	590.00		17,849.81
Payments - Others		10,648.00				10,648.00
Payment Total	4,14,12,061.81	1,09,43,682.00	2,14,64,225.00	1,10,12,590.00	91,01,000.00	9,39,33,558.81
31.3.2023 Closing Balance as per Ledger	1,52,05,296.00	91,52,094.13	1,63,07,330.00	90,42,514.16	87,98,002.00	5,85,05,236.29
Add:						
Uncashed Cheques		52,752.06	0.00	0.00	18,910.00	71,662.06
Less:				0.00	0.00	
Uncollected Cheques	0.00	1,55,100.00	1,176.00	0.00	13,621.00	1,69,897.00
Wrong Debit	0.00			0.00		0.00
Total	1,52,05,296.00	90,49,746.19	1,63,06,154.00	90,42,514.16	88,03,291.00	5,84,07,001.35
Bank Passbook Balance as on 31.3.2023	1,52,05,296.00	90,49,746.19	1,63,06,154.00	90,42,514.16	88,03,291.00	5,84,07,001.35

DEPUTY DIRECTOR (A.D.C.)
LOCAL FUND AUDIT
SALEM CITY MUNICIPAL CORPORATION

ASSISTANT COMMISSIONER (ACCOUNTS)

SALEM CITY MUNICIPAL CORPORATION

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SALEM CITY MUNICIPAL CORPORATION
REVENUE AND CAPITAL FUND
DEMAND, COLLECTION AND BALANCE STATEMENT FOR THE YEAR 2022-2023

Account Head	Account Code					Demand			Collection			Balance as on 31.3.2023		
		Opening Balance 1.4.22	2801001	ADD	LESS	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
Property Tax -Education tax - Residential	I	96,74,443	0	0	26,96,396	69,78,047	1,02,72,534	1,72,50,581	34,73,413	91,02,830	1,25,76,243	35,04,634	11,69,704	46,74,338
	II	2,58,06,528	1,56,656	11,47,408	0	2,71,10,592	2,11,73,833	4,82,84,425	73,91,898	1,69,19,037	2,43,10,935	1,97,18,694	42,54,796	2,39,73,490
	III	1,38,31,816	68,672		2,93,100	1,36,07,388	71,96,836	2,08,04,224	29,75,965	57,09,924	86,85,889	1,06,31,423	14,86,912	1,21,18,335
	IV	38,59,260		39,789		38,99,049	92,61,591	1,31,60,640	18,46,786	77,28,923	95,75,709	20,52,263	15,32,668	35,84,931
Property Tax -Education tax - Residential	4311001/ 4311006	5,31,72,047	2,25,328	11,87,197	29,89,496	5,15,95,076	4,79,04,794	9,94,99,870	1,56,88,062	3,94,60,714	5,51,48,776	3,59,07,014	84,44,080	4,43,51,094
Property Tax -Education Tax - COMMERCIAL	I	27,11,826	4,877	0		27,16,703	1,52,40,660	1,79,57,363	6,23,508	1,11,25,689	1,17,49,197	20,93,195	41,14,971	62,08,166
	II	51,87,897	0	4,02,115		55,90,012	2,07,69,436	2,63,59,448	9,43,904	1,28,71,411	1,38,15,315	46,46,108	78,98,025	1,25,44,133
	III	38,24,396		0		38,24,396	95,72,526	1,33,96,922	11,12,013	52,94,720	64,06,733	27,12,383	42,77,806	69,90,189
	IV	8,79,498	55,378	0		9,34,876	84,55,415	93,90,291	5,75,815	67,87,954	73,63,769	3,59,061	16,67,461	20,26,522
Property Tax -Education Tax - COMMERCIAL	4311002/ 4311007	1,26,03,617	60,255	4,02,115	0	1,30,65,987	5,40,38,037	6,71,04,024	32,55,240	3,60,79,774	3,93,35,014	98,10,747	1,79,58,263	2,77,69,010
Property Tax -Education Tax - Industrial	I	2,18,839		0		2,18,839	5,28,725	7,47,564	61,857	4,59,267	5,21,124	1,56,982	69,458	2,26,440
	II	2,932		5,000		7,932	1,45,351	1,53,283	3,376	1,08,753	1,12,129	4,556	36,598	41,154
	III	14,548				14,548	11,128	25,676	5,092	7,061	12,153	9,456	4,067	13,523
	IV	1,79,970		0		1,79,970	3,02,985	4,82,955	16,285	1,45,713	1,61,998	1,63,685	1,57,272	3,20,957
Property Tax -Education Tax - Industrial	4311003/ 4311008	4,16,289	0	5,000	0	4,21,289	9,88,189	14,09,478	86,610	7,20,794	8,07,404	3,34,679	2,67,395	6,02,074
TOTAL		6,61,91,953	2,85,583	15,94,312	29,89,496	6,50,82,352	10,29,31,020	16,80,13,372	1,90,29,912	7,62,61,282	9,52,91,194	4,60,52,440	2,66,69,738	7,27,22,178
Vacant Land Tax-Education Tax	I	30,02,411	5,44,662		2,77,885	32,69,188	15,55,421	48,24,609	5,74,874	3,51,262	9,26,136	26,94,314	12,04,159	38,98,473
	II	16,07,684	4,02,115	2,71,049	0	22,80,848	8,21,940	31,02,788	5,05,940	2,14,380	7,20,320	17,74,908	6,07,560	23,82,468
	III	12,77,992	2,26,575			15,04,567	5,47,569	20,52,136	3,15,225	1,40,671	4,55,896	11,89,342	4,06,898	15,96,240

	IV	9,03,727	2,65,783		50,412	11,19,098	3,87,634	15,06,732	2,91,678	1,29,576	4,21,254	8,27,420	2,58,058	10,85,478
Vacant Land Tax- Education Tax	4311004/ 4311009	67,91,814	14,39,135	2,71,049	3,28,297	81,73,701	33,12,564	1,14,86,265	16,87,717	8,35,889	25,23,606	64,85,984	24,76,675	89,62,659
GRAND TOTAL	Total	7,29,83,767	17,24,718	18,65,361	33,17,793	7,32,56,053	10,62,43,584	17,94,99,637	2,07,17,629	7,70,97,171	9,78,14,800	5,25,38,424	2,91,46,413	8,16,84,837
PROFESSIONAL TAX - Education Tax	I	59,47,542		5,09,265	0	64,56,807	1,04,62,203	1,69,19,010	28,06,752	83,61,920	1,11,68,672	36,50,055	21,00,283	57,50,338
	II	1,05,90,483		80,88,611		1,86,79,094	1,35,80,876	3,22,59,970	24,66,314	90,93,538	1,15,59,852	1,62,12,780	44,87,338	2,07,00,118
	III	57,84,599	7,725	3,59,312		61,51,636	29,09,173	90,60,809	10,63,577	19,80,074	30,43,651	50,88,059	9,29,099	60,17,158
	IV	59,82,108	90,088			60,72,196	35,75,952	96,48,148	6,34,331	19,96,743	26,31,074	54,37,865	15,79,209	70,17,074
PROFESSIONAL TAX - Education Tax	4311903/ 1904	2,83,04,732	97,813	89,57,188	0	3,73,59,733	3,05,28,204	6,78,87,937	69,70,974	2,14,32,275	2,84,03,249	3,03,88,759	90,95,929	3,94,84,688
TOTAL		10,12,88,499	18,22,531	1,08,22,549	33,17,793	11,06,15,786	13,67,71,788	24,73,87,574	2,76,88,603	9,85,29,446	12,62,18,049	8,29,27,183	3,82,42,342	12,11,69,525

DEPUTY DIRECTOR (F.A.C)
 LOCAL FUND AUDIT
 SALEM CITY MUNICIPAL CORPORATION

16/1/24

ASSISTANT COMMISSIONER

SALEM CITY MUNICIPAL CORPORATION

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SALEM CITY MUNICIPAL CORPORATION
ELEMENTARY EDUCATION FUND STATEMENT FOR DEPOSITS

I	3401001	TENDER DEPOSITS CONTRACTORS			Schedule No : 22		31.3.2023
Sl.No	Account Head	1.4.2022 Opening Balance	Receipt During this year	Total	Refund During this year	1801101(1074) Taken to Lapsed Deposit	Closing Balance
1	MAIN OFFICE	13,64,615	-	13,64,615	4,39,226		9,25,389
2	ZONE 1	-	-	-	-	-	-
3	ZONE 2	660	-	660		-	660
4	ZONE 3	-	-	-	-	-	-
5	ZONE 4	-	-	-	-	-	-
	TOTAL	13,65,275	-	13,65,275	4,39,226	-	9,26,049

II	3401003	SECURITY DEPOSITS CONTRACTORS			Schedule No : 22		31.3.2023
Sl.No	Account Head	1.4.2022 Opening Balance	Receipt During this year	Total	Refund During this year	Taken to 3401001 Deposit	Closing Balance
1	MAIN OFFICE	4,53,382	12,49,626	17,03,008	16,78,508	-	24,500
2	ZONE 1	-	-	-	-	-	-
3	ZONE 2	-	2,87,276	2,87,276		-	2,87,276
4	ZONE 3	-	-	-	-	-	-
5	ZONE 4	-	-	-	-	-	-
	TOTAL	4,53,382	15,36,902	19,90,284	16,78,508	-	3,11,776

DEPUTY DIRECTOR (F.A.C.)
LOCAL FUND AUDIT
SALEM CITY MUNICIPAL CORPORATION

16/4/24

ASSISTANT COMMISSIONER (ACCOUNTS)
SALEM CITY MUNICIPAL CORPORATION

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SALEM CITY MUNICIPAL CORPORATION

ELEMENTARY EDUCATION FUND

STATEMENT FOR DEPOSITS

III		3401004	RETENTION MONEY - CONTRACTORS		Schedule No : 22		31.3.2023
Sl.No	Account Head	1.4.2022 Opening Balance	Receipt During this year	Total	Refund During this year	Taken to 3401001 Deposit	Closing Balance
1	MAIN OFFICE	-	4,59,245	4,59,245	-	-	4,59,245
2	ZONE 1	-	-	-	-	-	-
3	ZONE 2	-	-	-	-	-	-
4	ZONE 3	-	-	-	-	-	-
5	ZONE 4	-	-	-	-	-	-
TOTAL		-	4,59,245	4,59,245	-	-	4,59,245

SALEM CITY MUNICIPAL CORPORATION

ELEMENTARY EDUCATION FUND

STATEMENT FOR DEPOSITS

IV		3408001	DEPOSIT- OTHERS		Schedule No : 22		31.3.2023
Sl.No	Account Head	1.4.2022 Opening Balance	Receipt During this year	Total	Refund During this year	3401003 Taken to Sec. Deposit	Closing Balance
1	MAIN OFFICE	-	-	-	-	-	-
2	ZONE 1	55,000	-	55,000	-	-	55,000
3	ZONE 2	1,176	-	1,176	-	-	1,176
4	ZONE 3	-	-	-	-	-	-
5	ZONE 4	-	-	-	-	-	-
TOTAL		56,176	-	56,176	-	-	56,176

DEPUTY DIRECTOR (F.A.C.)
LOCAL FUND AUDIT

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16/4/24

ASSISTANT COMMISSIONER (ACCOUNTS)
SALEM CITY MUNICIPAL CORPORATION

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SALEM CITY MUNICIPAL CORPORATION
ELEMENTARY EDUCATION FUND
DEPRECIATION STATEMENT FOR THE YEAR 2022-23

S.NO	DETAILS OF ASSET	A/C HEAD	Assets diminished value as on 1.4.2022	ASSET NET BLOCK AS ON 01.04.2022	ADDITIONS DURING THE YEAR			DELETIONS DURING THE YEAR	Assets book value as on 31.3.2023	ACCUMALTED DEPRECIATION AS ON 31.03.2022	RATE OF DEPRECA	DEPRECIATION				ACCUMULATED DEPRECIATION AS ON 31.3.2023	ACCUMULATED DEPRECIATION ACCOUNT CODE	ASSET NET BLOCK
					Additions up to 30.9.2022	FROM 01.10.22 TO 31.3.23	TOTAL (6+7)					ON DIMINISED VALUE AS ON 1.4.2022	FOR THE PERIOD 4-9/2022	FOR THE PERIOD 10-3/2022	TOTAL (13+14+15)			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1	LAND-G.B	4101001	319304843	319304843	0	0	0	0	319304843	0		0	0	0	0	0	0	3193
2	BUILDINGS-G.B	4102001	134599064	254711746	3893879	13980256	17874135	0	272585881	120112682	5%	6729953	194694	349506	7274154	127386336	4112001	1451
3	FURNITURE-G.B	4107001	1	1	0	0		0	1	0	18%	0	0	0	0	0	4117001	
4	ELECTRICAL INSTALLATIONS - OTHERS - GB	4107003	1	1	481025				481026		18%	0	86585	0	86585	86585		3
	மொத்தம்		453903909	574016591	4374904	13980256	17874135	0	592371751	120112682		6729954	281278	349506	7360738	127473420	0	4648

DEPUTY DIRECTOR (F.A.C)
 LOCAL FUND AUDIT
 SALEM CITY MUNICIPAL CORPORATION

CP
 16/4/24

ASSISTANT COMMISSIONER (ACCOUNTS)
 SALEM CITY MUNICIPAL CORPORATION

15/4/24

SALEM CITY MUNICIPAL CORPORATION

ELEMENTARY EDUCATION FUND

DETAILS OF GRANT RECEIPT & UTILIZATION STATEMENT - 2022-2023

A/C CODE 3202002

S.No.	PARTICULARS	1.4.2022 OPENING BALANCE	Grand Received during the year	TOTAL	EXPENDITURE		31.3.2023 CLOSING BALANCE
					Grant	ULB Contribution	
1	ICDS GRANT	40,98,687.00		40,98,687.00			40,98,687.00
	PO ICDS,SALEM RC.No.....	54,00,000.00		54,00,000.00			54,00,000.00
	TOTAL	94,98,687.00	0.00	94,98,687.00	0.00	0.00	94,98,687.00

DEPUTY DIRECTOR (F.A.O)
LOCAL FUND AUDIT
SALEM CITY MUNICIPAL CORPORATION

ASSISTANT COMMISSIONER(ACCOUNTS)
SALEM CITY MUNICIPAL CORPORATION

16/4/24

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SALEM CITY MUNICIPAL CORPORATION
3603001 (4039) Doubtful Collection Statement

2022 - 23

<i>Fund</i>	<i>Zone</i>	<i>Net Provision as on 01.04.2022</i>	<i>Collection made during the year for period upto 2009-10</i>	<i>Balance of Provision as on 31.03.23</i>	<i>Provision made for the year for (2010-11) 2701001</i>	<i>2808001</i>	<i>Balance as on 31.03.2023</i>
<i>Education Tax</i>	<i>1</i>	36,96,022.00	25,37,524.00	11,58,498.00	2,33,472.00	0.00	13,91,970.00
	<i>2</i>	51,42,346.00	2,06,342.00	49,36,004.00	16,16,553.00		65,52,557.00
	<i>3</i>	43,64,656.00	3,20,976.00	40,43,680.00	7,14,524.00		47,58,204.00
	<i>4</i>	10,78,174.00	15,835.00	10,62,339.00	1,91,715.00		12,54,054.00
	<i>Total</i>		1,42,81,198.00	30,80,677.00	1,12,00,521.00	27,56,264.00	0.00

SALEM CITY MUNICIPAL CORPORATION

MAIN

ELEMENTARY EDUCATION FUND

ACCT . CODE 3603001 PROVISION FOR DOUBTFUL COLLECTION 2022-2023

S.No	INCOME HEAD	3603001/1.4.2022 Openig Balance		2804001/Amount received during the year		NET BALANCE	2701001 Provisions made during the year		3603001 / 31.03.2023 - Closing Balance (6+8)	
		YEAR	AMOUNT Rs	YEAR	AMOUNT Rs	(3-5)	YEAR	AMOUNT Rs	YEAR	AMOUNT Rs
1	2		3	4	5	6	7	8	9	
ZONE 1	Education tax	Upto 2009-10	35,60,859	Upto 2009-10	2,11,505	10,39,864	2010-11	1,98,932		12,38,796
	UPTO 2009-10 Arrear Demand decreased				23,09,490					
	Professional Tax 25%	Upto 2009-10	1,09,912	Upto 2009-10	16,124	93,788	2010-11	34,540		1,28,328
	VLT- Edu. Tax	Upto 2009-10	25,252		406		2010-11	-		24,846
	UPTO 2009-10 Arrear Demand decreased					-	24,846			
	TOTAL			36,96,023		25,37,525	11,58,498		2,33,472	
ZONE 2	Education tax	Upto 2009-10	44,83,263	Upto 2009-10	47,286	44,35,977	2010-11	14,51,789		59,20,897
	UPTO 2008-09 SHORT PROVISION NOW PROVIDED							33,131		
	Professional Tax 25%	Upto 2009-10	6,07,573	Upto 2009-10	1,59,056	4,48,517	2010-11	95,584		5,44,101
	VLT- Edu. Tax	Upto 2009-10	51,510		-	51,510	2010-11	20,695		87,559
	UPTO 2008-09 SHORT PROVISION NOW PROVIDED							15,354		
TOTAL			51,42,346		2,06,342	49,36,004		16,16,553		65,52,557
ZONE 3	Education tax	Upto 2009-10	35,60,858	Upto 2009-10	2,56,617	32,52,881	2010-11	5,55,549		38,08,430
	UPTO 2009-10 Arrear Demand decreased				51,360					
	Professional Tax 25%	Upto 2009-10	7,34,533	Upto 2009-10	12,899	7,21,634	2010-11	1,51,659		8,73,293
	VLT- Edu. Tax	Upto 2009-10	69,265		100	69,165	2010-11	7,316		76,481
	TOTAL			43,64,656		3,20,976	40,43,680		7,14,524	
ZONE 4	Education tax	Upto 2009-10	5,80,154	Upto 2009-10	13,384	5,66,770	2010-11	85,007		6,55,248
	UPTO 2008-09 SHORT PROVISION NOW PROVIDED							3,471		
	Professional Tax 25%	Upto 2009-10	3,11,643	Upto 2009-10	2,268	3,09,375	2010-11	91,330		4,01,137
								432		
	VLT- Edu. Tax	Upto 2009-10	1,86,377		183	1,86,194	2010-11	11,475		1,97,669
TOTAL			10,78,174		15,835	10,62,339		1,91,715		12,54,054
TOTAL			1,42,81,199		30,80,678	1,12,00,521		27,56,264		1,39,56,785

DEPUTY DIRECTOR (F.A.C)

LOCAL FUND AUDIT

8/16/24

[Handwritten Signature]

ASSISTANT COMMISSIONER (ACCOUNTS)

SALEM CITY MUNICIPAL CORPORATION

15/11/24