

VANIYAMBADY MUNICIPALITY

2022-2023

ELEMENTARY EDUCATION FUND

ANNUAL ACCOUNTS



வாணியம்பாடி நகராட்சி
VANIYAMBADI MUNICIPALITY

Trial Balance

Input Parameter : Financial Year : 2022-2023; Fund Name : Elementary Education Fund; From Date : 01/Apr/2022; To Date : 31/Mar/2023;

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
1	1100601	Education Tax - Residential	0.00	0.00	0.00	2674366.27	0.00	2674366.27
2	1100602	Education Tax - Commercial	0.00	0.00	627811.28	3739828.54	0.00	3112017.26
3	1100603	Education Tax - Industrial	0.00	0.00	1051765.13	2286239.69	0.00	1234474.56
4	1100604	Education Tax - Vacant Sites	0.00	0.00	460.98	220683.78	0.00	220222.80
5	1711001	INTEREST FROM BANK	0.00	0.00	0.00	73870.00	0.00	73870.00
6	2101010	WAGES - OTHERS	0.00	0.00	31500.00	0.00	31500.00	0.00
7	2201001	RENT FOR BUILDINGS	0.00	0.00	320000.00	0.00	320000.00	0.00
8	2308025	OPERATING EXPENSES -COMMON KITCHEN	0.00	0.00	154440.00	15750.00	138690.00	0.00
9	2407001	BANK CHARGES	0.00	0.00	378.00	0.00	378.00	0.00
10	2701001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - TAXES	0.00	0.00	38096.00	0.00	38096.00	0.00
11	2722001	DEPRECIATION - BUILDINGS	0.00	0.00	1516325.00	0.00	1516325.00	0.00
12	2727001	DEPRECIATION - FURNITURE, FIXTURES, FITTINGS AND ELECTRICAL APPLIANCES	0.00	0.00	54591.00	0.00	54591.00	0.00
13	2801001	Taxes	0.00	0.00	0.00	728636.28	0.00	728636.28
14	2804001	PRIOR YEAR INCOME	0.00	0.00	0.00	91269.00	0.00	91269.00
15	2808001	PRIOR YEAR EXPENSES	0.00	0.00	733251.55	0.00	733251.55	0.00
16	3109001	ACCUMULATED SURPLUS / DEFICIT	0.00	53263917.86	0.00	0.00	0.00	53263917.86
17	3111001	CONTRIBUTION FROM MUNICIPAL FUND	0.00	13132247.00	0.00	0.00	0.00	13132247.00
18	3203001	CONTRIBUTIONS FROM THE GOVERNMENT	0.00	3419293.00	0.00	0.00	0.00	3419293.00

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VANIYAMBADI MUNICIPALITY

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S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
19	3401001	Tender Deposit - Contractors.	0.00	0.00	36460.00	36460.00	0.0	0.0
20	3401004	RETENTION AMOUNT	0.00	0.00	182304.00	182304.00	0.0	0.0
21	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0.00	0.00	3285116.00	3285116.00	0.0	0.0
22	3501005	ACCOUNTS PAYABLE EXPENSES	0.00	0.00	623562.00	623562.00	0.0	0.0
23	3502006	F.B.F. / GROUP INSURANCE SCHEME RECOVERIES	0.00	8300.00	0.00	0.00	0.0	8300.00
24	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0.00	0.00	40658.00	40658.00	0.0	0.0
25	3502014	OTHER RECOVERIES	0.00	235411.00	0.00	0.00	0.0	235411.00
26	3502015	VAT - PAYABLE	0.00	92457.00	0.00	0.00	0.0	92457.00
27	3502025	Manual Workers Genenral Welfare Fund - LWF	0.00	129981.00	36460.00	36460.00	0.0	129981.00
28	3502032	CGST - PAYABLE	0.00	0.00	34660.00	34660.00	0.0	0.0
29	3502033	SGST - PAYABLE	0.00	0.00	34660.00	34660.00	0.0	0.0
30	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	0.00	97586.00	91269.00	38096.00	59.17	0.0
31	4101001	LAND -GROSS BLOCK	25444803.00	0.00	0.00	0.00	25444803.00	0.0
32	4102001	BUILDINGS - GROSS BLOCK	44287448.00	0.00	3767940.00	0.00	182321.71	0.0
33	4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	1314911.00	0.00	0.00	1.00	223044.05	0.0
34	4112001	BUILDINGS - ACCUMULATED DEPRECIATION	0.00	17113775.00	0.00	17113775.00	0.0	0.0

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S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
19	3401001	Tender Deposit - Contractors,	0.00	0.00	36460.00	36460.00	0.0	0.0
20	3401004	RETENTION AMOUNT	0.00	0.00	182304.00	182304.00	0.0	0.0
21	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0.00	0.00	3285116.00	3285116.00	0.0	0.0
22	3501005	ACCOUNTS PAYABLE EXPENSES	0.00	0.00	623562.00	623562.00	0.0	0.0
23	3502006	F.B.F. / GROUP INSURANCE SCHEME RECOVERIES	0.00	8300.00	0.00	0.00	0.0	8300.00
24	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0.00	0.00	40658.00	40658.00	0.0	0.0
25	3502014	OTHER RECOVERIES	0.00	235411.00	0.00	0.00	0.0	235411.00
26	3502015	VAT - PAYABLE	0.00	92457.00	0.00	0.00	0.0	92457.00
27	3502025	Manual Workers General Welfare Fund - LWF	0.00	129981.00	36460.00	36460.00	0.0	129981.00
28	3502032	CGST - PAYABLE	0.00	0.00	34660.00	34660.00	0.0	0.0
29	3502033	SGST - PAYABLE	0.00	0.00	34660.00	34660.00	0.0	0.0
30	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	0.00	97586.00	91269.00	38096.00	0.0	44413.00
31	4101001	LAND -GROSS BLOCK	25444803.00	0.00	0.00	0.00	25444803.00	0.0
32	4102001	BUILDINGS - GROSS BLOCK	44287448.00	0.00	3767940.00	0.00	48055388.00	0.0
33	4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	1314911.00	0.00	0.00	0.00	1314911.00	0.0
34	4112001	BUILDINGS - ACCUMULATED DEPRECIATION	0.00	17113775.00	0.00	1516325.00	0.0	18630100.00

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S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
35	4117001	<u>FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS</u>	0.00	1096548.00	0.00	54591.00	0.0	1151139.00
36	4121001	<u>PROJECTS - IN - PROGRESS ACCOUNT</u>	0.00	0.00	3767940.00	3767940.00	0.0	0.0
37	4311917	<u>Education Tax - Recoverable - Residential - Current</u>	0.00	0.00	2666895.27	2154780.73	512114.54	0.0
38	4311918	<u>Education Tax - Recoverable - Commercial - Current</u>	0.00	0.00	3112017.26	2598534.29	513482.97	0.0
39	4311919	<u>Education Tax - Recoverable - Industrial - Current</u>	0.00	0.00	2285936.28	2149751.16	136185.12	0.0
40	4311920	<u>Education Tax - Recoverable - Vacant Sites - Current</u>	0.00	0.00	220683.78	86032.12	134651.66	0.0
41	4311921	<u>Education Tax - Recoverable - Residential - Arrears</u>	1252096.56	0.00	505843.43	1310065.00	447874.99	0.0
42	4311922	<u>Education Tax - Recoverable - Commercial - Arrears</u>	1801474.99	0.00	627811.28	1710777.10	718509.17	0.0
43	4311923	<u>Education Tax - Recoverable - Industrial - Arrears</u>	550236.39	0.00	303.41	368218.09	182321.71	0.0
44	4311924	<u>Education Tax - Recoverable - Vacant Sites - Arrears</u>	254546.65	0.00	144348.40	175851.00	223044.05	0.0

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S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
45	4501001	Cash Account	65239.00	0.00	4334130.00	4344640.00	54729.00	0.00
46	4502108	EE-COLLN-PAY-A/C-IB-899055456	3174043.27	0.00	7567497.00	5067771.00	5673769.27	0.00
47	4502501	RF-ONLINE COLL-CUB-500101010962703	0.00	0.00	515342.00	515342.00	0.00	0.00
48	4502601	RF-POS- COLL-CUB-A/C-500101011702528	0.00	0.00	228177.00	228177.00	0.00	0.00
49	4504119	CMBFS-505768220-IB	0.00	0.00	200000.00	200000.00	0.00	0.00
50	4606001	DEPOSITS - RECOVERABLE:	3000.00	0.00	0.00	0.00	3000.00	0.00
51	4702003	PAYABLE TO GENERAL FUND	0.00	6702000.00	0.00	0.00	0.00	6702000.00
52	4702006	RECEIVABLE FROM GENERAL FUND	17143717.00	0.00	1552782.00	0.00	18696499.00	0.00
Total			95291515.86	95291515.86	40391415.05	40391415.05	104944115.03	104944115.03

INSPECTOR
LOCAL FUND AUDIT
VELLORE


[Handwritten Signature]
COMMISSIONER
VANIYAMBADI MUNICIPALITY
THIRUPPATHUR. DT

VANIYAMBADI MUNICIPALITY
வாணியம்பாடி நகராட்சி
Income And Expenditure Statement

Input Parameter: Financial Year : 2022-2023; Fund Name : Elementary Education
Fund; From Date : 01/Apr/2022; To Date : 31/Mar/2023;

Code No	Description of items	Shedule No.	2022-2023 Amount(₹)
Income			
110	Tax Revenue	<u>I-1</u>	7241080.89
171	Interest Earned	<u>I-8</u>	73870.00
Total			7314950.89
Expenditure			
210	Establishment Expenses	<u>I-10</u>	31500.00
220	Administrative Expenses	<u>I-11</u>	320000.00
230	Operations & Maintenance	<u>I-12</u>	138690.00
240	Interest & Finance Charges	<u>I-13</u>	378.00
270	Provisions and Write off	<u>I-16</u>	38096.00
272	Depreciation		1570916.00
280	Prior Period Item	<u>I-18</u>	-86653.73
Total			2012926.27
3109002-Gross Surplus of Income over Expenditure			5302024.62

INSPECTOR
LOCAL FUND AUDIT
VELLORE


COMMISSIONER
VANIYAMBADI MUNICIPALITY
THIRUPPATHUR. DT

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Income And Expenditure Statement

Input Parameter: Financial Year : 2022-2023; Fund Name : Elementary Education Fund; From Date : 01/Apr/2022; To Date : 31/Mar/2023;

Code No	Description of Items	2022 -2023 Amount
Income		
1100601	Education Tax - Residential	2674366.27
1100602	Education Tax - Commercial	3112017.26
1100603	Education Tax - Industrial	1234474.56
1100604	Education Tax - Vacant Sites	220222.80
1711001	INTEREST FROM BANK	73870.00
Total		7314950.89
Expenditure		
2101010	WAGES - OTHERS	31500.00
2201001	RENT FOR BUILDINGS	320000.00
2308025	OPERATING EXPENSES -COMMON KITCHEN	138690.00
2407001	BANK CHARGES	378.00
2701001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE	38096.00
2722001	DEPRECIATION - BUILDINGS	1516325.00
2727001	DEPRECIATION - FURNITURE, FIXTURES, FITTINGS AND	54591.00
2801001	Taxes	-728636.28
2804001	PRIOR YEAR INCOME	-91269.00
2808001	PRIOR YEAR EXPENSES	733251.55
Total		2012926.27
3109002-Gross Surplus of Income over Expenditure		5302024.62

(Handwritten Signature)
5/10/2023

COMMISSIONER
VANIYAMBADI MUNICIPALITY
THIRUPPATHUR. DT

INSPECTOR
LOCAL FUND AUDI
VELLORE

வாணியம்பாடி நகராட்சி
VANIYAMBADI MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2022-2023; Fund Name : Elementary Education Fund; From Date : 01/Apr/2022; To Date : 31/Mar/2023;

Code No	Description of items	Shedule No.	2022-2023 Amount(₹)	2021-2022 Amount(₹)
Liabilities				
310	Municipal (General) Fund	<u>B-1</u>	58565942.48	53263917.86
311	Earmarked Funds	<u>B-2</u>	13132247.00	13132247.00
320	Grants , Contribution for specific purposes	<u>B-4</u>	3419293.00	3419293.00
340	Deposits Received	<u>B-7</u>	0.00	0.00
350	Other Liabilities	<u>B-9</u>	466149.00	466149.00
360	Provisions	<u>B-10</u>	44413.00	97586.00
Total			75628044.48	70379192.86
Assets				
410	Fixed Assets	<u>B-11</u>	74815102.00	71047162.00
411	Accumulated Depreciation		-19781239.00	-18210323.00
412	Capital Work - in - progress		0.00	0.00
431	Sundry Debtors (Receivables)	<u>B-15</u>	2868184.21	3858354.59
450	Cash and Bank balance	<u>B-17</u>	5728498.27	3239282.27
460	Loans, Advances and Deposits	<u>B-18</u>	3000.00	3000.00
470	Other Assets	<u>B-19</u>	11994499.00	10441717.00
Total			75628044.48	70379192.86

(Handwritten Signature)

INSPECTOR
LOCAL FUND AUDIT
VELLORE

COMMISSIONER
VANIYAMBADI MUNICIPALITY
THIRUPPATHUR. DT

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VANIYAMBADI MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2022-2023; Fund Name : Elementary Education
Fund; From Date : 01/Apr/2022; To Date : 31/Mar/2023;

Code No	Description of items	2022-2023 Amount(₹)	2021-2022 Amount(₹)
Liabilities			
3109001	ACCUMULATED SURPLUS / DEFICIT	58565942.48	53263917.86
3111001	CONTRIBUTION FROM MUNICIPAL FUND	13132247.00	13132247.00
3203001	CONTRIBUTIONS FROM THE GOVERNMENT	3419293.00	3419293.00
3401001	Tender Deposit - Contractors.		
3401004	RETENTION AMOUNT	0.00	0.00
3501003	ACCOUNTS PAYABLE - CONTRACTORS	0.00	0.00
3501005	ACCOUNTS PAYABLE EXPENSES	0.00	0.00
3502006	F.B.F. / GROUP INSURANCE SCHEME RECOVERIES	8300.00	8300.00
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0.00	0.00
3502014	OTHER RECOVERIES	235411.00	235411.00
3502015	VAT - PAYABLE	92457.00	92457.00
3502025	Manual Workers Genenal Welfare Fund - LWF	129981.00	129981.00
3502032	CGST - PAYABLE	0.00	0.00
3502033	SGST - PAYABLE	0.00	0.00
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	44413.00	97586.00
Total		75628044.48	70379192.86
Assets			
4101001	LAND -GROSS BLOCK	25444803.00	25444803.00
4102001	BUILDINGS - GROSS BLOCK	48055388.00	44287448.00
4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	1314911.00	1314911.00
4112001	BUILDINGS - ACCUMULATED DEPRECIATION	-18630100.00	-17113775.00
4117001	FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS	-1151139.00	-1096548.00
4121001	PROJECTS - IN - PROGRESS ACCOUNT	0.00	0.00
4311917	Education Tax - Recoverable - Residential - Current	512114.54	569014.13

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VANIYAMBADI MUNICIPALITY

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Fund; From Date : 01/Apr/2022; To Date : 31/Mar/2023;

Code No	Description of items	2022-2023 Amount(₹)	2021-2022 Amount(₹)
4311918	Education Tax - Recoverable - Commercial - Current	513482.97	557976.10
4311919	Education Tax - Recoverable - Industrial - Current	136185.12	221099.76
4311920	Education Tax - Recoverable - Vacant Sites - Current	134651.66	74776.04
4311921	Education Tax - Recoverable - Residential - Arrears	447874.99	683082.43
4311922	Education Tax - Recoverable - Commercial - Arrears	718509.17	1243498.89
4311923	Education Tax - Recoverable - Industrial - Arrears	182321.71	329136.63
4311924	Education Tax - Recoverable - Vacant Sites - Arrears	223044.05	179770.61
4501001	Cash Account	54729.00	65239.00
4502108	EE-COLLN-PAY-A/C-IB-899055456	5673769.27	3174043.27
4502501	RF-ONLINE COLL-CUB-500101010962703	0.00	0.00
4502601	RF-POS- COLL-CUB-A/C-500101011702528	0.00	0.00
4504119	CMBFS-505768220-IB	0.00	0.00
4606001	DEPOSITS - RECOVERABLE:	3000.00	3000.00
4702003	PAYABLE TO GENERAL FUND	-6702000.00	-6702000.00
4702006	RECEIVABLE FROM GENERAL FUND	18696499.00	17143717.00
	Total	75628044.48	70379192.86

INSPECTOR
LOCAL FUND AUDIT
VELLORE

COMMISSIONER
VANIYAMBADI MUNICIPALITY
THIRUPPATHUR. DT

[Handwritten Signature]
9/10/22

VANIYAMBADI MUNICIPALITY

EDUCATION TAX Demand Collection Balance Statement for the year 2022-2023

SL NO	Component Type	Demand					Collection			Balance		
		Arrear	Add	Less	Net Arrear	Current	Arrear	Current	Total	Arrear	Current	Total
1	Education Tax											
	RESIDENTIAL	1252096.56	0.00	2015.57	1250080.99	2674366.27	802206.00	2162251.73	2964457.73	447874.99	512114.54	959989.53
	COMMERCIAL	1801474.99	0.00	9128.16	1792346.83	3112017.26	1073837.66	2598534.29	3672371.95	718509.17	513482.97	1231992.14
	INDUSTRIAL	550236.39	0.00	0.01	550236.38	1234474.56	367914.67	1098289.44	1466204.11	182321.71	136185.12	318506.83
	TOTAL	3603807.94	0.00	11143.74	3592664.20	7020858.09	2243958.33	5859075.46	8103033.79	1348705.87	1161782.63	2510488.50
2	VLT											
	Education Tax	254546.65	100733.46	0.00	355280.11	220222.80	132236.06	85571.14	217807.20	223044.05	134651.66	357695.71
	TOTAL	254546.65	100733.46	0.00	355280.11	220222.80	132236.06	85571.14	217807.20	223044.05	134651.66	357695.71
	GRAND TOTAL	3858354.59	100733.46	11143.74	3947944.31	7241080.89	2376194.39	5944646.60	8320840.99	1571749.92	1296434.29	2868184.21

INSPECTOR
LOCAL FUND AUDIT
VELLORE

11/11/23
COMMISSIONER
VANIYAMBADI MUNICIPALITY
THIRUPATHUR. DT