



**VELLORE CITY MUNICIPAL
CORPORATION**

ELEMENTARY EDUCATION FUND

ANNUAL ACCOUNTS

2024 - 2025

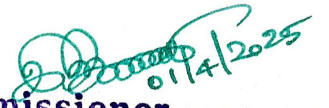
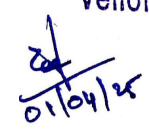
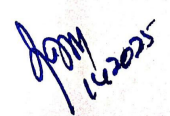
வேலூர் மாநகராட்சி
VELLORE CITY MUNICIPAL CORPORATION
Trial Balance

Input Parameter : Financial Year : 2024-2025;Fund Name : Elementary Education Fund;From Date : 01/Apr/2024;To Date : 31/Mar/2025;

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	37947273.62	0.00	37947273.62
2	1100602	Education Tax - Commercial	0.00	0.00	0.00	39423606.67	0.00	39423606.67
3	1100603	Education Tax - Industrial	0.00	0.00	0.00	80567.76	0.00	80567.76
4	1100604	Education Tax - Vacant Sites	0.00	0.00	0.00	4857649.68	0.00	4857649.68
5	1711001	INTEREST FROM BANK	0.00	0.00	0.00	2801914.00	0.00	2801914.00
6	2101010	WAGES - OTHERS	0.00	0.00	2234850.00	0.00	2234850.00	0.00
7	2201001	RENT FOR BUILDINGS	0.00	0.00	816000.00	0.00	816000.00	0.00
8	2208003	OTHER EXPENSES	0.00	0.00	201570.00	0.00	201570.00	0.00
9	2801001	Taxes	0.00	0.00	0.00	2180432.00	0.00	2180432.00
10	3109001	ACCUMULATED SURPLUS / DEFICIT	0.00	360916610.18	0.00	0.00	0.00	360916610.18
11	3111001	CONTRIBUTION FROM MUNICIPAL FUND	0.00	92023561.00	0.00	0.00	0.00	92023561.00
12	3203001	CONTRIBUTIONS FROM THE GOVERNMENT	0.00	3790806.00	0.00	0.00	0.00	3790806.00
13	3401001	Tender Deposit - Contractors.	0.00	8265152.00	584702.00	341075.00	0.00	8021525.00
14	3401003	SECURITY DEPOSIT - CONTRACTORS	0.00	0.00	0.00	93720.00	0.00	93720.00
15	3401004	RETENTION AMOUNT	0.00	75000.00	775043.00	833490.00	0.00	133447.00
16	3408001	DEPOSITS - OTHERS	0.00	464155.00	0.00	0.00	0.00	464155.00
17	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0.00	0.00	24576275.00	26831609.00	0.00	2255334.00
18	3501005	ACCOUNTS PAYABLE EXPENSES	0.00	73332.00	3177140.00	2874570.00	229238.00	0.00
19	3501008	OTHERS PAYABLE	0.00	1858108.00	0.00	0.00	0.00	1858108.00
20	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0.00	103387.00	341106.00	362168.00	0.00	124449.00
21	3502014	OTHER RECOVERIES	0.00	243859.00	0.00	0.00	0.00	243859.00
22	3502025	Manual Workers Genenral Welfare Fund - LWF	0.00	16100.00	299332.00	333832.00	0.00	50600.00
23	3502032	CGST - PAYABLE	0.00	0.00	221035.50	242097.50	0.00	21062.00
24	3502033	SGST - PAYABLE	0.00	0.00	221035.50	242096.50	0.00	21061.00
25	3502036	Audit Objection - Recoveries payable	0.00	0.00	0.00	243627.00	0.00	243627.00
26	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	0.00	4319082.94	0.00	0.00	0.00	4319082.94
27	4101001	LAND -GROSS BLOCK	60067445.00	0.00	0.00	0.00	60067445.00	0.00

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
28	4102001	BUILDINGS - GROSS BLOCK	191036979.00	0.00	0.00	0.00	191036979.00	0.00
29	4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	25451480.00	0.00	0.00	0.00	25451480.00	0.00
30	4112001	BUILDINGS - ACCUMULATED DEPRECIATION	0.00	54023745.00	0.00	0.00	0.00	54023745.00
31	4117001	FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS	0.00	23212843.00	0.00	0.00	0.00	23212843.00
32	4121001	PROJECTS - IN - PROGRESS ACCOUNT	0.00	0.00	26447877.00	0.00	26447877.00	0.00
33	4122001	PROJECTS - IN - PROGRESS ACCOUNT	0.00	0.00	2454361.00	0.00	2454361.00	0.00
34	4311917	Education Tax - Recoverable - Residential - Current	0.00	0.00	35058773.48	25999569.00	9059204.48	0.00
35	4311918	Education Tax - Recoverable - Commercial - Current	0.00	0.00	36972803.34	25959824.00	11012979.34	0.00
36	4311919	Education Tax - Recoverable - Industrial - Current	0.00	0.00	80567.76	57763.00	22804.76	0.00
37	4311920	Education Tax - Recoverable - Vacant Sites - Current	0.00	0.00	4857649.68	484535.00	4373114.68	0.00
38	4311921	Education Tax - Recoverable - Residential - Arrears	25114154.58	0.00	2888500.14	11231280.00	16771374.72	0.00
39	4311922	Education Tax - Recoverable - Commercial - Arrears	9711010.49	0.00	3009838.33	3134876.00	9585972.82	0.00
40	4311923	Education Tax - Recoverable - Industrial - Arrears	8653.45	0.00	0.00	1245.00	7408.45	0.00
41	4311924	Education Tax - Recoverable - Vacant Sites - Arrears	15474008.03	0.00	1621397.00	2427298.00	14668107.03	0.00
42	4501001	Cash Account	92176.00	0.00	25518961.00	25227997.00	383140.00	0.00
43	4502102	WATER SUPPLY RECEIPT A/C-IBB-435921267	0.00	0.00	0.00	29450.00	0.00	29450.00
44	4502125	SOLID WASTE MANAGEMENT RECEIPT A/C -IBB-435918914	0.00	0.00	732.00	0.00	732.00	0.00
45	4502151	E. E FUND- RECEIPT FUND-IBB-43592134	114914837.52	0.00	63961102.00	14855775.00	164020164.52	0.00
46	4502501	ONLINE PAYMENT - CITY UNION BANK-50010101062625	0.00	0.00	5655582.00	0.00	5655582.00	0.00
47	4502601	POS COLLECTION	0.00	0.00	2289780.00	0.00	2289780.00	0.00
48	4502701	THE COMMISSIONER VCMC BBPS	0.00	0.00	347112.00	0.00	347112.00	0.00
49	4506123	SFC O&M	0.00	0.00	4431606.00	7858834.00	0.00	3427228.00
50	4506124	SFC-School Improvement Grant– Infrastructure works	0.00	0.00	17309150.00	7984547.00	9324603.00	0.00

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
51	4702001	PAYABLE TO WATER SUPPLY AND DRINAGE FUND	0.00	44163.00	327354.00	0.00	283191.00	0.00
52	4702003	PAYABLE TO GENERAL FUND	0.00	39175265.55	282259.00	0.00	0.00	38893006.55
53	4702004	RECEIVABLE FROM WATER SUPPLY FUND	498097.84	0.00	108014.00	4041.00	602070.84	0.00
54	4702006	RECEIVABLE FROM GENERAL FUND	146236327.76	0.00	58937.00	22183683.00	124111581.76	0.00
Total			588605169.67	588605169.67	267130445.73	267130445.73	681458723.40	681458723.40


Commissioner
 Vellore City Municipal Corporation
 01/04/25
 01/4/25
 14/2025

VELLORE CITY MUNICIPAL CORPORATION**வேலூர் மாநகராட்சி****Income And Expenditure Statement**

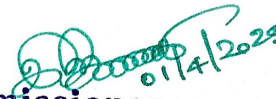
Input Parameter: Financial Year : 2024-2025;Fund Name : Elementary Education Fund;From Date : 01/Apr/2024;To Date : 31/Mar/2025;

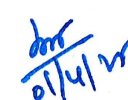
Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
Income				
110	Tax Revenue	I-1	82309097.73	0.00
171	Interest Earned	I-8	2801914.00	0.00
Total			85111011.73	0.00
Expenditure				
210	Establishment Expenses	I-10	2234850.00	0.00
220	Administrative Expenses	I-11	1017570.00	0.00
280	Prior Period Item	I-18	-2180432.00	0.00
Total			1071988.00	0.00
3109002-Gross Surplus of Income over Expenditure			84039023.73	0.00

VELLORE CITY MUNICIPAL CORPORATION**வேலூர் மாநகராட்சி****Income And Expenditure Statement**

Input Parameter: Financial Year : 2024-2025;Fund Name : Elementary Education Fund;From Date : 01/Apr/2024;To Date : 31/Mar/2025;

Code No	Description of items	Current Year Amount	Previous Year Amount
Income			
1100601	Education Tax - Residential	37947273.62	0.00
1100602	Education Tax - Commercial	39423606.67	0.00
1100603	Education Tax - Industrial	80567.76	0.00
1100604	Education Tax - Vacant Sites	4857649.68	0.00
1711001	INTEREST FROM BANK	2801914.00	0.00
Total		85111011.73	0.00
Expenditure			
2101010	WAGES - OTHERS	2234850.00	0.00
2201001	RENT FOR BUILDINGS	816000.00	0.00
2208003	OTHER EXPENSES	201570.00	0.00
2801001	Taxes	-2180432.00	0.00
Total		1071988.00	0.00
3109002-Gross Surplus of Income over Expenditure		84039023.73	0.00


Commissioner
Vellore City Municipal Corporation




வேலூர் மாநகராட்சி
VELLORE CITY MUNICIPAL CORPORATION
Balance Sheet

Input Parameter : Financial Year : 2024-2025; Fund Name : Elementary Education Fund; From Date : 01/Apr/2024; To Date : 31-
 03-2025

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
Liabilities				
310	Municipal (General) Fund	B-1	444955633.91	360916610.18
311	Earmarked Funds	B-2	92023561.00	92023561.00
320	Grants , Contribution for specific purposes	B-4	3790806.00	3790806.00
340	Deposits Received	B-7	8712847.00	8804307.00
350	Other Liabilities	B-9	4588862.00	2294786.00
360	Provisions	B-10	4319082.94	4319082.94
Total			558390792.85	472149153.12
Assets				
410	Fixed Assets	B-11	276555904.00	276555904.00
411	Accumulated Depreciation		-77236588.00	-77236588.00
412	Capital Work - in - progress		28902238.00	0.00
431	Sundry Debtors (Receivables)	B-15	65500966.28	50307826.55
450	Cash and Bank balance	B-17	178564435.52	115007013.52
470	Other Assets	B-19	86103837.05	107514997.05
Total			558390792.85	472149153.12

வேலூர் மாநகராட்சி
VELLORE CITY MUNICIPAL CORPORATION

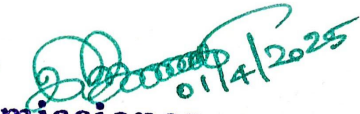
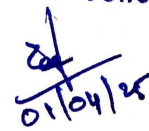
Balance Sheet

Input Parameter : Financial Year : 2024-2025; Fund Name : Elementary Education Fund; From Date : 01/Apr/2024; To Date : 31-Mar-2025;

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
Liabilities				
3109001	ACCUMULATED SURPLUS / DEFICIT		444955633.91	360916610.18
3111001	CONTRIBUTION FROM MUNICIPAL FUND		92023561.00	92023561.00
3203001	CONTRIBUTIONS FROM THE GOVERNMENT		3790806.00	3790806.00
3401001	Tender Deposit - Contractors.		8021525.00	8265152.00
3401003	SECURITY DEPOSIT - CONTRACTORS		93720.00	0.00
3401004	RETENTION AMOUNT		133447.00	75000.00
3408001	DEPOSITS - OTHERS		464155.00	464155.00
3501003	ACCOUNTS PAYABLE - CONTRACTORS		2255334.00	0.00
3501005	ACCOUNTS PAYABLE EXPENSES		-229238.00	73332.00
3501008	OTHERS PAYABLE		1858108.00	1858108.00
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS		124449.00	103387.00
3502014	OTHER RECOVERIES		243859.00	243859.00
3502015	VAT - PAYABLE		0.00	0.00
3502025	Manual Workers Genenral Welfare Fund - LWF		50600.00	16100.00
3502032	CGST - PAYABLE		21062.00	0.00
3502033	SGST - PAYABLE		21061.00	0.00
3502036	Audit Objection - Recoveries payable		243627.00	0.00
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS		4319082.94	4319082.94
Total			558390792.85	472149153.12

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
Assets				
4101001	LAND -GROSS BLOCK		60067445.00	60067445.00
4102001	BUILDINGS - GROSS BLOCK		191036979.00	191036979.00
4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK		25451480.00	25451480.00
4112001	BUILDINGS - ACCUMULATED DEPRECIATION		-54023745.00	-54023745.00
4117001	FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS		-23212843.00	-23212843.00
4121001	PROJECTS - IN - PROGRESS ACCOUNT		26447877.00	0.00
4122001	PROJECTS - IN - PROGRESS ACCOUNT		2454361.00	0.00
4311917	Education Tax - Recoverable - Residential - Current		9059204.48	6371216.33
4311918	Education Tax - Recoverable - Commercial - Current		11012979.34	3239902.12
4311919	Education Tax - Recoverable - Industrial - Current		22804.76	2974.03
4311920	Education Tax - Recoverable - Vacant Sites - Current		4373114.68	3463588.76
4311921	Education Tax - Recoverable - Residential - Arrears		16771374.72	18742938.25
4311922	Education Tax - Recoverable - Commercial - Arrears		9585972.82	6471108.37
4311923	Education Tax - Recoverable - Industrial - Arrears		7408.45	5679.42
4311924	Education Tax - Recoverable - Vacant Sites - Arrears		14668107.03	12010419.27
4501001	Cash Account		383140.00	92176.00
4502102	WATER SUPPLY RECEIPT A/C-IBB-435921267		-29450.00	0.00
4502125	SOLID WASTE MANAGEMENT RECEIPT A/C - IBB-435918914		732.00	0.00

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
4502151	E. E FUND- RECEIPT FUND-IBB-43592134		164020164.52	114914837.52
4502501	ONLINE PAYMENT - CITY UNION BANK- 50010101062625		5655582.00	0.00
4502601	POS COLLECTION		2289780.00	0.00
4502701	THE COMMISSIONER VCMC BBPS		347112.00	0.00
4504119	CMBS - Chief Minister Breakfast Scheme		0.00	0.00
4506123	SFC O&M		-3427228.00	0.00
4506124	SFC-School Improvement Grant- Infrastructure works		9324603.00	0.00
4702001	PAYABLE TO WATER SUPPLY AND DRINAGE FUND		283191.00	-44163.00
4702003	PAYABLE TO GENERAL FUND		-38893006.55	-39175265.55
4702004	RECEIVABLE FROM WATER SUPPLY FUND		602070.84	498097.84
4702006	RECEIVABLE FROM GENERAL FUND		124111581.76	146236327.76
Total			558390792.85	472149153.12


Commissioner
 Vellore City Municipal Corporation
 01/04/25
  01/4/25
  14/2025