

**GUDIYATTAM MUNICIPALITY**

**2025-26**

**ELEMENTARY EDUCATION FUND**

**ANNUAL ACCOUNTS**

**குடியாத்தம் நகராட்சி**  
GUDIYATHAM MUNICIPALITY

Trial Balance

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

S.No	Account	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit (₹)	Credit (₹)	Debit (₹)	Credit (₹)	Debit (₹)	Credit (₹)
1	1100601	Education Tax - Residential	0	0	0	3455581.13	0.0	3455581.13
2	1100602	Education Tax - Commercial	0	0	0	3064740.17	0.0	3064740.17
3	1100603	Education Tax - Industrial	0	0	0	59475.3	0.0	59475.3
4	1100604	Education Tax - Vacant Sites	0	0	0	335127.6	0.0	335127.6
5	2305109	MAINTENANCE EXPENSES - SCHOOLS	0	0	5223090	0	5223090	0.0
6	2801001	Taxes	0	0	0	118140	0.0	118140
7	3109001	ACCUMULATED SURPLUS / DEFICIT	0	118836867	0	0	0.0	118836867
8	3111001	CONTRIBUTION FROM MUNICIPAL FUND	0	12609286	0	0	0.0	12609286
9	3203001	CONTRIBUTIONS FROM THE GOVERNMENT	0	1943599	0	0	0.0	1943599
10	3401001	Tender Deposit - Contractors.	0	486400	0	73040	0.0	559440
11	3401003	SECURITY DEPOSIT - CONTRACTORS	0	495120	0	332137	0.0	827257
12	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0	259375	4583297	5944417	0.0	1620495
13	3501005	ACCOUNTS PAYABLE EXPENSES	0	0	1032280	0	0.0	0.0
14	3502001	PROVIDENT FUND RECOVERIES	0	82349	0	0	0.0	82349
15	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0	1448	78736	97218	0.0	19930
16	3502015	VAT - PAYABLE	0	36331	0	0	0.0	36331
17	3502025	Manual Workers Geneneral Welfare Fund - LWF	0	139263	0	65306	0.0	204569
18	3502032	CGST - PAYABLE	0	1700	50125	65306	0.0	16881
19	3502033	SGST - PAYABLE	0	1700	50125	65306	0.0	16881
20	3504101	ADVANCE COLLECTION OF PROPERTY TAX	0	335553.01	0	0	0.0	335553.01
21	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	0	68793	0	0	0.0	68793
22	4101001	LAND - GROSS BLOCK	84436743	0	0	0	84436743	0.0
23	4102001	BUILDINGS - GROSS BLOCK	34366019	0	0	0	34366019	0.0
24	4103003	ROADS & PAVEMENTS - CONCRETE - GROSS BLOCK	560140	0	0	0	560140	0.0
25	4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	156905	0	0	0	156905	0.0
26	4112001	BUILDINGS - ACCUMULATED DEPRECIATION	0	14194257	0	0	0.0	14194257
27	4113003	ROADS & PAVEMENTS - CONCRETE - ACCUMULATED DEPRECIATION	0	485370	0	0	0.0	485370

28	4117001	FURNITURE, FIXTURES & FITTINGS - ACCUMULATED	0	107525	0	0.0	0	0.0	107525
		DEPRECIATIONS	0	0	0	0	0	0	0
29	4121001	PROJECTS - IN - PROGRESS ACCOUNT	0	0	2451920	2451920	0	2451920	0.0
30	4311917	Education Tax - Recoverable - Residential - Current	0	0	3450603.1	1141310.13	2309293	1141310.13	0.0
31	4311918	Education Tax - Recoverable - Commercial - Current	0	0	3058915.2	504206.17	2554709	504206.17	0.0
32	4311919	Education Tax - Recoverable - Industrial - Current	0	0	59475.3	8817.3	50658	8817.3	0.0
33	4311920	Education Tax - Recoverable - Vacant Sites - Current	0	0	335127.6	275036.6	60091	275036.6	0.0
34	4311921	Education Tax - Recoverable - Residential - Arrears	783228.86	0	4978	482871.86	305335	482871.86	0.0
35	4311922	Education Tax - Recoverable - Commercial - Arrears	212556.04	0	16566	120703.04	108419	120703.04	0.0
36	4311923	Education Tax - Recoverable - Industrial - Arrears	3308.58	0	0	2145.58	1163	2145.58	0.0
37	4311924	Education Tax - Recoverable - Vacant Sites - Arrears	456286.78	0	107399	378959.78	184726	378959.78	0.0
38	4501001	Cash Account	0	0	4221782	47099	4174683	47099	0.0
39	4502120	EE-REC&PAY-CB-A/C NO.950101040478	4365063	0	4174683	2745183	5794563	2745183	0.0
40	4502501	ONLINE COLLECTION-A/C-500101010962665 - CUB	0	0	518821	518821	0	518821	0.0
41	4502601	POS COLLECTION A/C-510909010229237 CUB	0	0	829187	829187	0	829187	0.0
42	4502701	BBPS- COLLECTION-AXIS BANK-A/C	0	0	16604	16604	0	16604	0.0
43	4604003	NO.925020005190766 ADVANCE TO PWD / HIGHWAYS/ T.N.	138750	0	0	138750	0	138750	0.0
44	4605010	CONSTRUCTION CORPN. LTD., ETC., Advance Recoverable Expenses	48000	0	0	48000	0	48000	0.0
45	4606001	DEPOSITS - RECOVERABLE:	132274	0	0	132274	0	132274	0.0
46	4702002	PAYABLE TO ELEMENTARY EDUCATION FUND	0	0	0	0	12000	0.0	12000
47	4702003	PAYABLE TO GENERAL FUND	0	1718500	0	0	0	0.0	1718500
48	4702006	RECEIVABLE FROM GENERAL FUND	26144162	0	0	26144162	0	26144162	0.0
		Total	151803436	151803436	30263714	160728947	30263714.2	160728947	160728947

Commissioner,  
Gudiyattam Municipality

31/12/15  
27/09/16

GUDIYATHAM MUNICIPALITY  
குடியாத்தம் நகராட்சி

Income And Expenditure Statement

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

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
Income				
110	Tax Revenue	I-1	6914924.2	0
Total			6914924.2	0
Expenditure				
230	Operations & Maintenance	I-12	5223090	0
280	Prior Period Item	I-18	-118140	0
Total			5104950	0
3109002-Gross Surplus of Income over Expenditure			1809974.20	0

*[Signature]*  
Commissioner, 31/3  
Gudiyattam Municipality

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21/3/26

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31/3/26

GUDIYATHAM MUNICIPALITY  
குடியாத்தம் நகராட்சி

Income And Expenditure Statement

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

Code No	Description of	Current Year Amount	Previous Year Amount
Income			
1100601	Education Tax - Residential	3455581.13	0
1100602	Education Tax - Commercial	3064740.17	0
1100603	Education Tax - Industrial	59475.3	0
1100604	Education Tax - Vacant Sites	335127.6	0
Total		6914924.2	0
Expenditure			
2305109	MAINTENANCE EXPENSES - SCHOOLS	5223090	0
2801001	Taxes	-118140	0
Total		5104950	0
3109002-Gross Surplus of Income over Expenditure		1809974.20	0

*Commissioner*  
Commissioner,  
Gudiyattam Municipality

*31/3/24*

*31/3/24*

குடியாத்தம் நகராட்சி  
GUDIYATHAM MUNICIPALITY

Balance Sheet

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

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
<b>Liabilities</b>				
310	Municipal (General) Fund	B-1	120646841.5	118836867.3
311	Earmarked Funds	B-2	12609286	12609286
320	Grants , Contribution for specific	B-4	1943599	1943599
340	Deposits Received	B-7	1386697	981520
350	Other Liabilities	B-9	2324421.01	857719.01
360	Provisions	B-10	68793	68793
<b>Total</b>			<b>138979637.5</b>	<b>135297784.3</b>
<b>Assets</b>				
410	Fixed Assets	B-11	119519807	119519807
411	Accumulated Depreciation		-14787152	-14787152
412	Capital Work - in - progress		2451920	0
431	Sundry Debtors (Receivables)	B-15	2914050.46	1455380.26
450	Cash and Bank balance	B-17	4148326	4365063
460	Loans, Advances and Deposits	B-18	319024	319024
470	Other Assets	B-19	24413662	24425662
<b>Total</b>			<b>138979637.5</b>	<b>135297784.3</b>

Commissioner, 31/3/26  
Gudiyattam Municipality

31/3/26

31/3/26

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GUDIYATHAM MUNICIPALITY

Balance Sheet

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

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
<b>Liabilities</b>				
3109001	ACCUMULATED SURPLUS / DEFICIT		120646841.5	118836867.3
3111001	CONTRIBUTION FROM MUNICIPAL FUND		12609286	12609286
3203001	CONTRIBUTIONS FROM THE GOVERNMENT		1943599	1943599
3401001	Tender Deposit - Contractors.		559440	486400
3401003	SECURITY DEPOSIT - CONTRACTORS		827257	495120
3501003	ACCOUNTS PAYABLE - CONTRACTORS		1620495	259375
3501005	ACCOUNTS PAYABLE EXPENSES		0	0
3502001	PROVIDENT FUND RECOVERIES		82349	82349
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS		11362	1448
3502015	VAT - PAYABLE		36331	36331
3502025	Manual Workers Genenal Welfare Fund - LWF		204569	139263
3502032	CGST - PAYABLE		16881	1700
3502033	SGST - PAYABLE		16881	1700
3504101	ADVANCE COLLECTION OF PROPERTY TAX		335553.01	335553.01
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS		68793	68793
<b>Total</b>			<b>138979637.5</b>	<b>135297784.3</b>
<b>Assets</b>				
4101001	LAND -GROSS BLOCK		84436743	84436743
4102001	BUILDINGS - GROSS BLOCK		34366019	34366019
4103003	ROADS & PAVEMENTS - CONCRETE - GROSS		560140	560140
4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK		156905	156905
4112001	BUILDINGS - ACCUMULATED DEPRECIATION		-14194257	-14194257
4113003	ROADS & PAVEMENTS - CONCRETE - ACCUMULATED DEPRECIATION		-485370	-485370
4117001	FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS		-107525	-107525
4121001	PROJECTS - IN - PROGRESS ACCOUNT		2451920	0
4311917	Education Tax - Recoverable - Residential -		1141310.13	418642.75
4311918	Education Tax - Recoverable - Commercial -		504206.17	144967.82
4311919	Education Tax - Recoverable - Industrial - Current		8817.3	1892.75
4311920	Education Tax - Recoverable - Vacant Sites - Current		275036.6	121160.82
4311921	Education Tax - Recoverable - Residential -		482871.86	364586.1
4311922	Education Tax - Recoverable - Commercial -		120703.04	67588.2
4311923	Education Tax - Recoverable - Industrial - Arrears		2145.58	1415.8
4311924	Education Tax - Recoverable - Vacant Sites -		378959.78	335125.9
4501001	Cash Account		47099	
4502120	EE-REC&PAY-CB-A/C NO.950101040478		2736615	436506
4502501	ONLINE COLLECTION-A/C-500101010962665 - CUB		518821	
4502601	POS COLLECTION A/C-510909010229237 CUB		829187	
4502701	BBPS- COLLECTION-AXIS BANK-A/C NO.925020005190766		16604	

4604003	ADVANCE TO PWD / HIGHWAYS/ T.N. CONSTRUCTION CORPN. LTD., ETC.,		138750	138750
4605010	Advance Recoverable Expenses		48000	48000
4606001	DEPOSITS - RECOVERABLE:		132274	132274
4702002	PAYABLE TO ELEMENTARY EDUCATION FUND		-12000	0
4702003	PAYABLE TO GENERAL FUND		-1718500	-1718500
4702006	RECEIVABLE FROM GENERAL FUND		26144162	26144162
		Total	138979637.5	135297784.3

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Commissioner, 3/13  
Gudiyattam Municipality

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3/12/26

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3/12/26

