

Total Balance as On 31/03/2022

Account Code	Account Head Name	Opening Balance		Actuals		Fee Package	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
1100101	Property Tax				3818087.00		3818087.00
1100104	Property Tax - Vacant Sites				157875.00		157875.00
1101001	Professional Tax				4255752.00		4255752.00
1201001	Duty on Transfer of property				3196890.00		3196890.00
1301001	Rent from Shopping				136368.00		136368.00
1301003	Market Fees - Daily Market				432000.00		432000.00
1401001	Contractors/Suppliers/Licensed				40000.00		40000.00
1401003	Building Licence Fees-DCB				371840.00		371840.00
1401101	D&O Trade Licence Fees				149848.00		149848.00
1401103	Building Licence Fees				58608.00		58608.00
1401104	Fees for Slaughter House				68750.00		68750.00
1401201	Fees for Fishery Rights				18500.00		18500.00
1401302	Birth & Death Certificate Fees				37020.00		37020.00

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
1401402	Plot Regulation Charges				1727910.00		1727910.00
1401403	Other Development Charges				7120.00		7120.00
1402004	Other penalties				18489.00		18489.00
1404001	Advertisement Fees				78000.00		78000.00
1404004	Contractors/Suppliers/Licensed				17000.00		17000.00
1405010	Swm user charges				2981220.00		2981220.00
1407017	Property Tax Name Transfer				201.00		201.00
1408003	Misc. Recoveries				41308.00		41308.00
1501003	Amma Unavagam-Sale Of Food				852480.00		852480.00
1601004	Devolution Fund (including State				31739540.00		31739540.00
1711001	Interest from Bank				769593.40		769593.40
1808001	Other Income				188381.00		188381.00
2101001	Pay			15091720.00		15091720.00	

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Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)
2101002	Grade Pay			37084.00		37084.00	
2101004	Dearness Allowance			2772276.00		2772276.00	
2101005	House Rent Allowance			722426.00		722426.00	
2101006	City Comp. Allowance			968.00		968.00	
2101007	Medical Allowance			154475.00		154475.00	
2101008	Other Allowance			6303.00		6303.00	
2101011	Bonus			108000.00		108000.00	
2102004	Supply of uniforms			98960.00		98960.00	
2102019	Conveyance Allowance			38444.00		38444.00	
2102020	Washing Allowance			60932.00		60932.00	
2102023	Uniform Stitching Charges for			17520.00		17520.00	
2103005	Pensions contribution to			8826344.00		8826344.00	
2104003	Leave salary contributions			320299.00		320299.00	

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Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)
2201201	Telephone charges			280828.00		280828.00	
2201203	Postage and Telegram and Fax			3000.00		3000.00	
2202101	Stationery and Printing			1752275.00		1752275.00	
2204001	Vehicle insurance			83063.00		83063.00	
2205001	Statutory Audit Fees			70410.00		70410.00	
2205102	Court Fees			10000.00		10000.00	
2205104	Legal & Arbitration Expenses			30000.00		30000.00	
2205105	Execution of Court Orders			62658.00		62658.00	
2206001	Advertisement charges			273604.00		273604.00	
2301003	Power Charges for Street Lights			1180.00		1180.00	
2303002	Diesel			2439510.00		2439510.00	
2303005	Sanitary Materials			654864.00		654864.00	
2305011	Maintenance Charges to TWAD			1700000.00		1700000.00	

Melwathuram Municipality Revenue Form
 Trial Balance as On 31/03/2022

Account Code	Account Head Name	Opening Balance		Actuals		NET BALANCE	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
2305301	Light Vehicles - Maintenance			491544.00		491544.00	
2305302	Heavy Vehicles - Maintenance			29680.00		29680.00	
2305906	Repairs and Maintenance -			54650.00		54650.00	
2308009	Garbage Clearance			13591305.00		13591305.00	
2308019	Maintenance for Amma			3100314.00		3100314.00	
2308020	Funeral Rites			175000.00		175000.00	
2308021	Anti Filaria/Anti Malaria			2799420.00		2799420.00	
2407001	Bank charges			15248.50		15248.50	
2501001	Election Expenses			4279388.00		4279388.00	
2502004	Health Disaster Relief			2086060.00		2086060.00	
2602006	Municipal Contribution			1004881.00		1004881.00	
2701001	Provision for Doubtful Collection			41822.00		41822.00	
2703001	Irrecoverable Revenue Items			183444.00		183444.00	

Account Code	Account Head Name	Opening Balance		Actuals		Closing Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
2722001	Depreciation - Buildings			3477016.00		3477016.00	
2723001	Depreciation - Roads & Bridges			12199094.00		12199094.00	
2723101	Depreciation - Sewerage and			4241057.00		4241057.00	
2723201	Depreciation - Waterways			9324.00		9324.00	
2724001	Depreciation - Plant & machinery			544887.00		544887.00	
2725001	Depreciation - Vehicles			715022.00		715022.00	
2727001	Depreciation - Furniture,			2105881.00		2105881.00	
2801001	Taxes				718250.00		718250.00
2804001	Prior Year Income				16431.00		16431.00
3109001	Accumulated Surplus / Deficit	583918729.76				583918729.76	
3111001	Contribution from Municipal		168049225.00				168049225.00
3202002	Scheme Grants - <<Scheme(Cost		9145000.00				9145000.00
3203001	Contributions from the		192821859.00				219317690.00

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)
3203002	Grants from the Government		103219482.00	26495831.00	27168912.00		103892563.00
3208001	Contributions From Private				1200000.00		1200000.00
3302001	Loans from State Government		503000.00				503000.00
3303001	Loan from DTPC		982082.00				982082.00
3303002	Loan from TUFIDCO		152400636.00				152400636.00
3303003	Loan from IUDP		125127407.00				125127407.00
3401001	Tender Deposit - Contractors.		4315628.00		526000.00		4841628.00
3401002	Tender Deposit- Suppliers		136238.00				136238.00
3401003	Security Deposit - Contractors		862093.00		252032.00		1114125.00
3402001	Security Deposit - Lease		1602660.00				1602660.00
3403001	Security Deposit - Staff		750.00				750.00
3408001	Deposit-Others		2778897.00		157141.00		2936038.00
3408002	Election Deposit		56500.00		266000.00		209500.00

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
3501002	Survey charges - Payable	210000.00				210000.00	
3501003	Accounts Payable - Contractors			29814440.00	30595369.00		780929.00
3501004	Accounts Payable - Suppliers			7227103.00	7227103.00		
3501005	Accounts Payable - Expenses			7228013.00	7490779.00		262766.00
3501009	Wate supply Maintenance -	8725895.00				8725895.00	
3501011	Audit fees payable		172718.00	73409.00	70410.00		169719.00
3501101	Salaries & Wages Payable			15373879.00	15251469.00	122410.00	
3501103	Pension & Leave salary		38870.00				38870.00
3501104	Group Insurance Scheme -		476025.00				476025.00
3501201	Interest Payable		2285235.00				2285235.00
3502001	Provident Fund Recoveries			676700.00	811200.00		134500.00
3502004	L.I.C. Polices Premium Recoveries			95943.00	95943.00		
3502005	Special Provident Fund-Cum-		140.00	23730.00	24710.00		1120.00

Account Code	Account Head Name	Opening Balance as On 31/03/2022		Actuals		Net Balance	
		Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)
3502006	F.B.F. / Group Insurance Scheme		1540.00	39960.00	44030.00		4070.00
3502007	External Housing Recoveries		1540.00				1540.00
3502009	It Deduction		248753.00				248753.00
3502010	Recoveries towards Loans from		15452.00				15452.00
3502012	H.B.A.Special F.B.F. Subscription		7999.00				7999.00
3502013	Income Tax Deductions -		2226920.00	341153.00	694162.00		2579929.00
3502014	Other Recoveries		1545815.00	282137.00	405185.00		1668863.00
3502015	VAT - Payable		3454117.00		321413.00		3775530.00
3502017	Service Tax Payable		249439.00		24528.00		273967.00
3502021	CPF Subscription Recoveries		6692.00	901644.00	990479.00		95527.00
3502022	Contribution to CMDA/LPA		106886.00				106886.00
3502023	Health Fund Subscription		377715.00	9144.00	131100.00		499671.00
3502025	Manual Workers General		1272375.00	472264.00	542854.00		1342965.00

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)
3502026	Flag Day Fees		18550.00				18550.00
3502031	EPF Recoveries Payable		581692.00				581692.00
3502035	One Day Salary .Recovery Payable			53688.00	54561.00		873.00
3502036	Audit Objection - Recoveries		306926.00		226712.00		533638.00
3503001	House Building Advance		7439.00				7439.00
3503002	Library Cess - Payables		1273032.00	409993.00	618310.00		1481349.00
3504001	DEPOSIT REFUNDS PAYABLE		75500.00	471330.00	110500.00	285330.00	
3504101	Advance Collection of Property		89823.00	201489.00		111666.00	
3504102	Advance Collection - other		1150695.00				1150695.00
3603001	Provision for Doubtful collection		4173940.00				4173940.00
4101001	Land -GROSS BLOCK	5670519.00				5670519.00	
4102001	Buildings - GROSS BLOCK	82941095.00		5705629.00		88646724.00	
4103003	Roads & Pavements - Concrete -	165344084.00		5536496.00		170880580.00	

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Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)
4103004	Roads & Pavements - Black	30761711.00				30761711.00	
4103005	Roads & Pavements - Others -	84.00				84.00	
4103101	Strom Water Drains, Open drains	82665644.00		3116171.00		85781815.00	
4103102	Drainage and Sewerage pipes,	4896460.00				4896460.00	
4103201	Water Supply - Head Works, OHT	310800.00				310800.00	
4104001	Plant and Machineries - GROSS	6753509.00				6753509.00	
4104002	Tools & Plant - GROSS BLOCK	533175.00		118450.00		651625.00	
4105001	Heavy Vehicles - GROSS BLOCK	4598355.00				4598355.00	
4105002	Light Vehicles - GROSS BLOCK	5707946.00		497573.00		6205519.00	
4105003	Other Vehicles - GROSS BLOCK	745200.00				745200.00	
4107001	Furniture Fixtures and Fittings -	2100543.00				2100543.00	
4107002	Electrical Installations - Lamps /	13211677.00		1065990.00		14277667.00	
4107003	Electrical Installations - Others -	1716908.00				1716908.00	

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Trial Balance as On 31/03/2022

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)
4112001	Buildings - Accumulated		18104820.00		3477016.00		21581836.00
4113003	Roads & Pavements - Concrete -		126449045.00		11070599.00		137519644.00
4113004	Roads & Pavements - Black		27940474.00		1128495.00		29068969.00
4113005	Roads & Pavements - Others -		83.00				83.00
4113101	Storm Water Drains, open Drains		62832322.00		4078005.00		66910327.00
4113102	Drainage Sewerage Pipes,		309946.00		163052.00		472998.00
4113201	Head Works, OHT etc. Water		41570.00		9324.00		50894.00
4114001	Plant & Machinery - Accumulated		4950047.00		450866.00		5400913.00
4114002	Tools & Plant - Accumulated		275543.00		94021.00		369564.00
4115001	Heavy vehicles - Accumulated		4312924.00		71358.00		4384282.00
4115002	Light vehicles - Accumulated		3406554.00		643664.00		4050218.00
4115003	Other vehicles - Accumulated		745199.00				745199.00
4117001	Furniture, Fixtures & Fittings -		1447158.00		163346.00		1610504.00

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)
4117002	Electrical Installations - Lamps &		10731038.00		1818092.00		12549130.00
4117003	Electrical Installations - Others -		828030.00		124443.00		952473.00
4121001	Projects - in - progress Account	8453565.00		16040309.00	16040309.00	8453565.00	
4301002	Stores - Public Health	209970.00				209970.00	
4311001	Property Tax - Recoverable -			3818087.00	2456315.00	1361772.00	
4311004	Property Tax - Recoverable -			157875.00	108326.00	49549.00	
4311006	Property Tax - Recoverable -	4064148.00			1711232.00	2352916.00	
4311009	Property Tax - Recoverable -	168454.00		338348.00	398052.00	108750.00	
4311903	Profession Tax - Recoverable -			4255752.00	4138950.00	116802.00	
4311904	Profession Tax - Recoverable -	502066.00		379902.00	519810.00	362158.00	
4313007	SWM USER CHARGES			2981220.00	1733373.00	1247847.00	
4313008	SWM USER CHARGES	3230621.00			1245529.00	1985092.00	
4314001	Lease Amount - Recoverable -			655618.00	655618.00		

Account Code	Account Head Name	Opening Balance		Accounts		Closing Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
4314002	Lease Amount - Recoverable -	835793.00				835793.00	
4314038	Supply Of Office Materials	36644.00				36644.00	
4314040	Misc. Recovery		34787.00				34787.00
4321201	Provision for outstanding Other		62189.00	16431.00		41822.00	87580.00
4501001	General Fund - Cash Account			11469804.00		11469804.00	
4502001	Cheques in Hand Account			6232035.00		6232035.00	
4502101	SBI-RF-Collection & Payment A/c		813203.92	22847997.00		21484092.10	550700.98
4502102	SBI-TER Deposit & Payment A/c	968081.00				968081.00	
4502103	SBI RF Library Cess A/c	484042.75		570725.00		584679.75	
4502104	SBI -Amma Unavagam A/c	17063.23		3170980.00		32013.23	
4502105	SBI-O&M -A/c 32510050307	91207.00		1500.00		2707.00	
4502201	CUB Deposit 2 A/c	43819.12		177729.00		189459.12	
4502202	CUB Deposit 1 A/c	314777.13				314777.13	

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Account Code	Account Head Name	Opening Balance		Accounts		Net Balance	
		Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)
4502203	CUB Deposit 1 A/c	189.05		11432.00		11621.05	
4502207	ICICI-Election-Arcot A/c			6094647.00	4576788.00	1517859.00	
4502501	RF-Online Collection A/c CUB		200783.28	984994.00	894271.00		11006028
4504110	SBI-SRP A/c 31466270024	2148.15		60.00		2208.15	
4504112	IB-SRP A/c 945928965	4046.00		119.00		4165.00	
4504113	IB-MP- A/c 6202460477	293109.00		8593.00		301702.00	
4504114	IB-MLA-A/c 942196456	1091134.00		2656680.00	2514955.00	1232859.00	
4504144	SBM 2.O- A/c No			425096.40	36000.40	389096.00	
4504201	SBM-SBI-A/c-35690158743	11771.50			649.00	11122.50	
4504202	SBM (IHHL) ICICI Acct -	1016228.50		11144.00	1286611.00		25923850
4504203	Amma Two Wheller ICICI BANK	1034025.00		20287.00	1052009.00	2303.00	
4504204	ICICI-Unapprov Layout	2925665.00		4441003.00	6400000.00	966668.00	
4504215	15th CFC- ICICI A/c No	24435.00		11610900.00	10200000.00	1435335.00	

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Trial Balance as On 31/03/2022

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
4506101	SBI-SFC- Develution Grant A/c	2505790.30		46970517.00	48816328.00	659979.30	
4506102	SBI-13th Finance Grant A/c	20983.56		573.00		21556.56	
4506103	SBI-IUDM-323399679443		630652.00	194.00			630458.00
4506105	TY-A/c 1	39227.15				39227.15	
4506107	NNT-GOVT GRANT-ICICI A/c			11.00		11.00	
4506108	NNT-PUBLIC-CONT-ICICI A/c			1201282.00		1201282.00	
4601001	Festival Advance	489879.00		450000.00	479000.00	460879.00	
4601006	Bicycle Advance	18000.00				18000.00	
4601009	Marriage Advance	3400.00				3400.00	
4605010	Advance Recovery	152000.00				152000.00	
4605011	General Imprest Account	500.00				500.00	
4606001	Deposits - Recoverable:	422332.00				422332.00	
4613001	Deposits		500000.00				500000.00

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Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
4702001	Payable to Water Supply and	16381664.00		4989499.00	759122.00	20612041.00	
	Total	1046725613.20	1046725613.20	345985682.90	345985682.90	1153363653.18	1153363653.18


 Inspector
 Local Fund Audit


 Commissioner
 Melvisharam Municipality
 Revenue Fund

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Code No	Description of Items	Current Year Amount	Previous Year Amount
110	Tax Revenue	8,231,714.00	0.00
120	Assigned Revenues & Compensations	3,196,890.00	0.00
130	Rental Income from Municipal Properties	568,368.00	0.00
140	Fees & User Charges	5,615,814.00	0.00
150	Sale & Hire Charges	852,480.00	0.00
160	Revenue Grants, Contribution and Subsidies	31,739,540.00	0.00
170	Income from Investments	0.00	0.00
171	Interest Earned	769,593.40	0.00
180	Other Income	188,381.00	0.00
	Total	51,162,780.40	0.00
210	Establishment Expenses	28,255,751.00	0.00
220	Administrative Expenses	2,565,838.00	0.00
230	Operations & Maintenance	25,037,467.00	0.00
240	Interest & Finance Charges	15,248.50	0.00
250	Programme Expenses	6,365,448.00	0.00
260	Grants, Contribution and Subsidies	1,004,881.00	0.00
270	Provisions and Write off	225,266.00	0.00
271	Miscellaneous Expenses	0.00	0.00
272	Depreciation	23,292,281.00	0.00
280	Prior Period Item	-734,681.00	0.00
290	Transfer to Reserve Funds	0.00	0.00
	Total	86,027,499.50	0.00
	3109002 - Gross Deficit of Expenditure over Income	34,864,719.10	0.00

Local Fund Audit

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Inspector

Commissioner
Melvisharam Municipality Revenue Fund

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Commissioner