

**Melvisharan Municipality Revenue Fund**  
**Opening Balance as on 01/04/ 2022**

| Sl.No | A/C Code | Nature of Transaction                        | Debit Amount | Credit Amount |
|-------|----------|--|--------------|---------------|
| 1     | 3109001  | Accumulated Surplus / Deficit                | 618783448.86 |               |
| 2     | 3111001  | Contribution from Municipal Fund             |              | 168049225.00  |
| 3     | 3202002  | Scheme Grants - <<Scheme(Cost Centre) Code>> |              | 9145000.00    |
| 4     | 3203001  | Contributions from the Government            |              | 219317690.00  |
| 5     | 3203002  | Grants from the Government                   |              | 103892563.00  |
| 6     | 3208001  | Contributions From Private Parties           |              | 1200000.00    |
| 7     | 3302001  | Loans from State Government                  |              | 503000.00     |
| 8     | 3303001  | Loan from DTPC                               |              | 982082.00     |
| 9     | 3303002  | Loan from TUFIDCO                            |              | 152400636.00  |
| 10    | 3303003  | Loan from IUDP                               |              | 125127407.00  |
| 11    | 3401001  | Tender Deposit - Contractors.                |              | 4841628.00    |
| 12    | 3401002  | Tender Deposit- Suppliers                    |              | 136238.00     |
| 13    | 3401003  | Security Deposit - Contractors               |              | 1114125.00    |
| 14    | 3402001  | Security Deposit - Lease                     |              | 1602660.00    |

| Si.No | A/C Code | Nature of Transaction   | Debit Amount | Credit Amount |
|-------|----------|---|--------------|---------------|
| 15    | 3403001  | Security Deposit - Staff  |              | 750.00        |
| 16    | 3408001  | Deposit-Others  |              | 2936038.00    |
| 17    | 3408002  | Election Deposit  |              | 209500.00     |
| 18    | 3501002  | Survey charges - Payable  | 210000.00    |               |
| 19    | 3501003  | Accounts Payable - Contractors  |              | 780929.00     |
| 20    | 3501005  | Accounts Payable - Expenses   |              | 262766.00     |
| 21    | 3501009  | Wate supply Maintenance - Payable to TWAD Board / Metro Water Board   | 8725895.00   |               |
| 22    | 3501011  | Audit fees payable  |              | 169719.00     |
| 23    | 3501101  | Salaries & Wages Payable  | 122410.00    |               |
| 24    | 3501103  | Pension & Leave salary contributions payable.                         |              | 38870.00      |
| 25    | 3501104  | Group Insurance Scheme - Management Contribution Payable              |              | 476025.00     |
| 26    | 3501201  | Interest Payable  |              | 2285235.00    |
| 27    | 3502001  | Provident Fund Recoveries   |              | 134500.00     |
| 28    | 3502005  | Special Provident Fund-Cum- Gratuity Scheme - Recoveries              |              | 1120.00       |
| 29    | 3502006  | F.B.F. / Group Insurance Scheme Recoveries                            |              | 4070.00       |
| 30    | 3502007  | External Housing Recoveries including H.B.A. sanctioned by the C.M.A. |              | 1540.00       |
| 31    | 3502009  | It Deduction  |              | 248753.00     |
| 32    | 3502010  | Recoveries towards Loans from Banks                                   |              | 15452.00      |
| 33    | 3502012  | H.B.A.Special F.B.F. Subscription                                     |              | 7999.00       |

| Sl.No | A/C Code | Nature of Transaction                              | Debit Amount | Credit Amount |
|-------|----------|--|--------------|---------------|
| 34    | 3502013  | Income Tax Deductions - Contractors                |              | 2579929.00    |
| 35    | 3502014  | Other Recoveries                                   |              | 1668863.00    |
| 36    | 3502015  | VAT - Payable                                      |              | 3775530.00    |
| 37    | 3502017  | Service Tax Payable                                |              | 273967.00     |
| 38    | 3502021  | CPF Subscription Recoveries                        |              | 95527.00      |
| 39    | 3502022  | Contribution to CMDA/LPA Payable                   |              | 106886.00     |
| 40    | 3502023  | Health Fund Subscription                           |              | 499671.00     |
| 41    | 3502025  | Manual Workers Genenal Welfare Fund                |              | 1342965.00    |
| 42    | 3502026  | Flag Day Fees                                      |              | 18550.00      |
| 43    | 3502031  | EPF Recoveries Payable                             |              | 581692.00     |
| 44    | 3502035  | One Day Salary .Recovery Payable                   |              | 873.00        |
| 45    | 3502036  | Audit Objection - Recoveries payable               |              | 533638.00     |
| 46    | 3503001  | House Building Advance                             |              | 7439.00       |
| 47    | 3503002  | Library Cess - Payables                            |              | 1481349.00    |
| 48    | 3504001  | DEPOSIT REFUNDS PAYABLE                            | 285330.00    |               |
| 49    | 3504101  | Advance Collection of Property Tax                 | 111666.00    |               |
| 50    | 3504102  | Advance Collection - other revenues                |              | 1150695.00    |
| 51    | 3603001  | Provision for Doubtful collection of Revenue items |              | 4173940.00    |
| 52    | 4101001  | Land -GROSS BLOCK                                  | 5670519.00   |               |

## Opening Balance as on 01/04/ 2022

| Sl.No | A/C Code | Nature of Transaction  | Debit Amount | Credit Amount |
|-------|----------|--|--------------|---------------|
| 53    | 4102001  | Buildings - GROSS BLOCK  | 88646724.00  |               |
| 54    | 4103003  | Roads & Pavements - Concrete - GROSS BLOCK                               | 170880580.00 |               |
| 55    | 4103004  | Roads & Pavements - Black Topped - GROSS BLOCK                           | 30761711.00  |               |
| 56    | 4103005  | Roads & Pavements - Others - GROSS BLOCK                                 | 84.00        |               |
| 57    | 4103101  | Strom Water Drains, Open drains and Culverts - GROSS BLOCK               | 85781815.00  |               |
| 58    | 4103102  | Drainage and Sewerage pipes , Conduits, Channels etc. - GROSS BLOCK      | 4896460.00   |               |
| 59    | 4103201  | Water Supply - Head Works, OHT etc. and Water Supply Mains - GROSS BLOCK | 310800.00    |               |
| 60    | 4104001  | Plant and Machineries - GROSS BLOCK                                      | 6753509.00   |               |
| 61    | 4104002  | Tools & Plant - GROSS BLOCK  | 651625.00    |               |
| 62    | 4105001  | Heavy Vehicles - GROSS BLOCK   | 4598355.00   |               |
| 63    | 4105002  | Light Vehicles - GROSS BLOCK   | 6205519.00   |               |
| 64    | 4105003  | Other Vehicles - GROSS BLOCK   | 745200.00    |               |
| 65    | 4107001  | Furniture Fixtures and Fittings - GROSS BLOCK                            | 2100543.00   |               |
| 66    | 4107002  | Electrical Installations - Lamps / Tube Light Fittings - GROSS BLOCK     | 14277667.00  |               |
| 67    | 4107003  | Electrical Installations -Others - GROSS BLOCK                           | 1716908.00   |               |
| 68    | 4112001  | Buildings - Accumulated Depreciation                                     |              | 21581836.00   |
| 69    | 4113003  | Roads & Pavements - Concrete - Accumulated Depreciation                  |              | 137519644.00  |
| 70    | 4113004  | Roads & Pavements - Black Topped - Accumulated Depreciation              |              | 29068969.00   |
| 71    | 4113005  | Roads & Pavements - Others - Accumulated Depreciation                    |              | 83.00         |



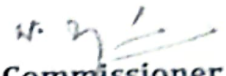
| LINE | ACCOUNT | DESCRIPTION  | AMOUNT | AMOUNT      |
|------|---------|--|--------|-------------|
| 72   | 4113101 | Storm Water Drains, open Drains and Curbwork - Accumulated Depreciation            |        | 4729998.00  |
| 73   | 4113102 | Drainage Sewerage Pipes, Conduits etc. - Accumulated Depreciation                  |        | 50894.00    |
| 74   | 4113201 | Head Works, OHP, etc. Water supply Mains - Accumulated Depreciation                |        | 5400913.00  |
| 75   | 4114001 | Plant & Machinery - Accumulated Depreciation                                       |        | 369564.00   |
| 76   | 4114002 | Tools & Plant - Accumulated depreciation   |        | 4384282.00  |
| 77   | 4115001 | Heavy vehicles - Accumulated Depreciation  |        | 4050218.00  |
| 78   | 4115002 | Light vehicles - Accumulated Depreciation  |        | 745199.00   |
| 79   | 4115003 | Other vehicles - Accumulated Depreciation  |        | 1610504.00  |
| 80   | 4117001 | Furniture, Fixtures & Fittings - Accumulated Depreciations                         |        | 12549130.00 |
| 81   | 4117002 | Electrical installations - Lamps & Tube Lights Fittings - Accumulated Depreciation |        | 952473.00   |
| 82   | 4117003 | Electrical installations - Others - Accumulated Depreciation                       |        | 8453565.00  |
| 83   | 4121001 | Projects - In - progress Account   |        | 209970.00   |
| 84   | 4301002 | Stores - Public Health   |        | 3714688.00  |
| 85   | 4311006 | Property Tax - Recoverable - Residential - Arrears                                 |        | 158299.00   |
| 86   | 4311009 | Property Tax - Recoverable - Vacant sites - Arrears                                |        | 478960.00   |
| 87   | 4311904 | Profession Tax - Recoverable - Arrears   |        | 3232939.00  |
| 88   | 4313008 | SWM USER CHARGES RECOVERABLE - ARREAR  |        | 835793.00   |
| 89   | 4314002 | Lease Amount - Recoverable - Arrears   |        |             |

| Sl.No | A/C Code | Nature of Transaction                        | Debit Amount | Credit Amount |
|-------|----------|--|--------------|---------------|
| 90    | 4314038  | Supply Of Office Materials                   | 36644.00     | 34787.00      |
| 91    | 4314040  | Misc. Recovery                               |              | 87580.00      |
| 92    | 4321201  | Provision for outstanding Other Taxes        |              |               |
| 93    | 4502101  | SBI-RF-Collection & Payment A/c 31135450220  | 550700.98    |               |
| 94    | 4502102  | SBI-TER Deposit & Payment A/c 10917594908    | 968081.00    |               |
| 95    | 4502103  | SBI RF Library Cess A/c 32510033880          | 584679.75    |               |
| 96    | 4502104  | SBI -Amma Unavagam A/c 35015510541           | 32013.23     |               |
| 97    | 4502105  | SBI-O&M -A/c 32510050307                     | 2707.00      |               |
| 98    | 4502201  | CUB Deposit 2 A/c 500101010408786            | 189459.12    |               |
| 99    | 4502202  | CUB Deposit 1 A/c 500101010408012            | 314777.13    |               |
| 100   | 4502203  | CUB Deposit 1 A/c                            | 11621.05     |               |
| 101   | 4502207  | ICICI-Election-Arcot A/c No-80701001632      | 1517859.00   |               |
| 102   | 4502501  | RF-Online Collection A/c CUB 500101010962644 |              | 110060.28     |
| 103   | 4504110  | SBI-SRP A/c 31466270024                      | 2208.15      |               |
| 104   | 4504112  | IB-SRP A/c 945928966                         | 4165.00      |               |
| 105   | 4504113  | IB-MP- A/c 6202460477                        | 301702.00    |               |
| 106   | 4504114  | IB-MLA-A/c 942196456                         | 1232859.00   |               |
| 107   | 4504144  | SBM 2.O- A/c No 921010056448444              | 389096.00    |               |
| 108   | 4504201  | SBM-SBI-A/c-35690158743                      | 11122.50     |               |

| Sl.No | A/C Code | Nature of Transaction                           | Debit Amount | Credit Amount |
|-------|----------|---|--------------|---------------|
|       |          |   |              | 259238.50     |
| 109   | 4504202  | SBM ( IHHL) ICICI Acct - 80701000765            | 2303.00      |               |
| 110   | 4504203  | Amma Two Wheller ICICI BANK Acct - 080701001627 | 966668.00    |               |
| 111   | 4504204  | ICICI-Unapprov Layout -80701000974              | 1435335.00   |               |
| 112   | 4504215  | 15th CFC- ICICI A/c No 80701001871              | 659979.30    |               |
| 113   | 4506101  | SBI-SFC- Develution Grant A/c 10917403960       | 21556.56     |               |
| 114   | 4506102  | SBI-13th Finance Grant A/c 10917403971          |              | 630458.00     |
| 115   | 4506103  | SBI-IUDM-323399679443                           | 39227.15     |               |
| 116   | 4506105  | Try-A/c 1                                       | 11.00        |               |
| 117   | 4506107  | NNT-GOVT GRANT-ICICI A/c No-80701001502         | 1201282.00   |               |
| 118   | 4506108  | NNT-PUBLIC-CONT-ICICI A/c No-80701001503        | 460879.00    |               |
| 119   | 4601001  | Festival Advance                                | 18000.00     |               |
| 120   | 4601006  | Bicycle Advance                                 | 3400.00      |               |
| 121   | 4601009  | Marriage Advance                                | 152000.00    |               |
| 122   | 4605010  | Advance Recovery                                | 500.00       |               |
| 123   | 4605011  | General Imprest Account                         | 422332.00    |               |
| 124   | 4606001  | Deposits - Recoverable:                         |              | 500000.00     |
| 125   | 4613001  | Deposits  |              |               |
| 126   | 4702001  | Payable to Water Supply and Drinage Fund        | 20612041.00  |               |

| Sl.No | A/C Code | Nature of Transaction | Debit Amount  | Credit Amount |
|-------|----------|-----------------------|---------------|---------------|
|       |          |                       | 1101466191.78 | 1101466191.78 |

  
**Inspector**  
**Local Fund Audit**

  
**Commissioner**  
**Melvisharam Municipality Revenue Fund**



**Melvisharam Municipality Revenue Fund**

**Trial Balance as On 31/03/2023**

| Account Code | Account Head Name                          | Opening Balance |             | Actuals    |              | Net Balance |             |
|--------------|--|-----------------|-------------|------------|--------------|-------------|-------------|
|              |  | Debit (Rs)      | Credit (Rs) | Debit (Rs) | Credit (Rs)  | Debit (Rs)  | Credit (Rs) |
| 1100101      | Property Tax                               |                 |             |            | 6498826.00 ✓ |             | 6498826.00  |
| 1100104      | Property Tax - Vacant Sites                |                 |             |            | 362787.00 ✓  |             | 362787.00   |
| 1101001      | Professional Tax                           |                 |             |            | 4958523.00 ✓ |             | 4958523.00  |
| 1201001      | Duty on Transfer of property               |                 |             |            | 3301155.00 ✗ |             | 3301155.00  |
| 1301001      | Rent from Shopping Complex/Markets         |                 |             |            | 136368.00 ✗  |             | 136368.00   |
| 1301003      | Market Fees - Daily Market                 |                 |             |            | 453600.00    |             | 453600.00   |
| 1401001      | Contractors/Suppliers/Licensed Surveyors ✓ |                 |             |            | 27540.00 ✓   |             | 27540.00    |
| 1401003      | Building Licence Fees-DCB ✓                |                 |             |            | 102930.00 ✓  |             | 102930.00   |
| 1401101      | D&O Trade Licence Fees ✓                   |                 |             |            | 193710.00 ✓  |             | 193710.00   |
| 1401103      | Building Licence Fees ✓                    |                 |             |            | 69105.00 ✓   |             | 69105.00    |

**Melvisharam Municipality Revenue Fund**

**Trial Balance as On 31/03/2023**

| Account Code | Account Head Name                          | Opening Balance |             | Actuals    |             | Net Balance |             |
|--------------|--|-----------------|-------------|------------|-------------|-------------|-------------|
|              |  | Debit (Rs)      | Credit (Rs) | Debit (Rs) | Credit (Rs) | Debit (Rs)  | Credit (Rs) |
| 1401104      | Fees for Slaughter House ✓                 |                 |             |            | 72188.00    |             | 72188.00    |
| 1401302      | Birth & Death Certificate Fees ✓           |                 |             |            | 35260.00    |             | 35260.00    |
| 1401402      | Plot Regulation Charges ✕                  |                 |             |            | 372121.00   |             | 372121.00   |
| 1402004      | Other penalties ✕                          |                 |             |            | 20553.00    |             | 20553.00    |
| 1404004      | Contractors/Suppliers/Licensed Surveyors ✕ |                 |             |            | 21000.00    |             | 21000.00    |
| 1405010      | Swm user charges ✕                         |                 |             |            | 2999640.00  |             | 2999640.00  |
| 1407017      | Property Tax Name Transfer Charges ✕       |                 |             |            | 7200.00     |             | 7200.00     |
| 1408003      | Misc. Recoveries                           |                 |             |            | 4000.00     |             | 4000.00     |
| 1501003      | Amma Unavagam-Sale Of Food                 |                 |             |            | 846120.00   |             | 846120.00   |
| 1601004      | Devolution Fund (including State Finance   |                 |             |            | 71226176.00 |             | 71226176.00 |

*Fees - 500733-  
charges - 3399514-*

**Melvisharam Municipality Revenue Fund**

**Trial Balance as On 31/03/2023**

| Account Code | Account Head Name    | Opening Balance |             | Actuals     |             | Net Balance |             |
|--------------|----------------------|-----------------|-------------|-------------|-------------|-------------|-------------|
|              |                      | Debit (Rs)      | Credit (Rs) | Debit (Rs)  | Credit (Rs) | Debit (Rs)  | Credit (Rs) |
| 1711001      | Interest from Bank   |                 |             |             | 3949200.77  |             | 3949200.77  |
| 1808001      | Other Income         |                 |             |             | 399568.00   |             | 399568.00   |
| 2101001      | Pay                  |                 |             | 18136509.00 |             | 18136509.00 |             |
| 2101002      | Grade Pay            |                 |             | 35306.00    |             | 35306.00    |             |
| 2101004      | Dearness Allowance   |                 |             | 5815751.00  |             | 5815751.00  |             |
| 2101005      | House Rent Allowance |                 |             | 873980.00   |             | 873980.00   |             |
| 2101006      | City Comp. Allowance |                 |             | 1920.00     |             | 1920.00     |             |
| 2101007      | Medical Allowance    |                 |             | 170297.00   |             | 170297.00   |             |
| 2101008      | Other Allowance      |                 |             | 149088.00   |             | 149088.00   |             |
| 2101010      | Wages - Others       |                 |             | 9828.00     |             | 9828.00     |             |

**Melvisharam Municipality Revenue Fund**

**Trial Balance as On 31/03/2023**

| Account Code | Account Head Name                        | Opening Balance |             | Actuals    |             | Net Balance |             |
|--------------|--|-----------------|-------------|------------|-------------|-------------|-------------|
|              |  | Debit (Rs)      | Credit (Rs) | Debit (Rs) | Credit (Rs) | Debit (Rs)  | Credit (Rs) |
| 2101011      | Bonus                                    |                 |             | 138000.00  |             | 138000.00   |             |
| 2102004      | Supply of uniforms                       |                 |             | 44733.00   |             | 44733.00    |             |
| 2102010      | Health Insurance Local body contribution |                 |             | 6243.00    |             | 6243.00     |             |
| 2102019      | Conveyance Allowance                     |                 |             | 46031.00   |             | 46031.00    |             |
| 2102020      | Washing Allowance                        |                 |             | 58951.00   |             | 58951.00    |             |
| 2103005      | Pensions contribution to Municipal Emplo |                 |             | 4906993.00 |             | 4906993.00  |             |
| 2104001      | Leave encashment                         |                 |             | 520206.00  |             | 520206.00   |             |
| 2104003      | Leave salary contributions               |                 |             | 300000.00  |             | 300000.00   |             |
| 2201201      | Telephone charges                        |                 |             | 456202.00  |             | 456202.00   |             |
| 2201203      | Postage and Telegram and Fax Charges     |                 |             | 3000.00    |             | 3000.00     |             |



**Melvisharam Municipality Revenue Fund**

**Trial Balance as On 31/03/2023**

| Account Code | Account Head Name                        | Opening Balance |             | Actuals    |             | Net Balance |             |
|--------------|--|-----------------|-------------|------------|-------------|-------------|-------------|
|              |  | Debit (Rs)      | Credit (Rs) | Debit (Rs) | Credit (Rs) | Debit (Rs)  | Credit (Rs) |
| 2202101      | Stationery and Printing                  |                 |             | 279830.00  |             | 279830.00   |             |
| 2204001      | Vehicle insurance                        |                 |             | 94096.00   |             | 94096.00    |             |
| 2205001      | Statutory Audit Fees                     |                 |             | 81860.00   |             | 81860.00    |             |
| 2205102      | Court Fees                               |                 |             | 15000.00   |             | 15000.00    |             |
| 2205203      | Other Professional Charges               |                 |             | 82600.00   |             | 82600.00    |             |
| 2206001      | Advertisement charges                    |                 |             | 386970.00  |             | 386970.00   |             |
| 2208004      | Sitting Fees/ honorarium for the council |                 |             | 108600.00  |             | 108600.00   |             |
| 2208005      | E-governance Expenses                    |                 |             | 198000.00  |             | 198000.00   |             |
| 2301003      | Power Charges for Street Lights          |                 |             | 2980801.00 |             | 2980801.00  |             |
| 2303001      | Petrol                                   |                 |             | 191750.00  |             | 191750.00   |             |

**Melvisharam Municipality Revenue Fund**

**Trial Balance as On 31/03/2023**

| Account Code | Account Head Name                    | Opening Balance |             | Actuals     |             | Net Balance |             |
|--------------|--------------------------------------|-----------------|-------------|-------------|-------------|-------------|-------------|
|              |                                      | Debit (Rs)      | Credit (Rs) | Debit (Rs)  | Credit (Rs) | Debit (Rs)  | Credit (Rs) |
| 2303002      | Diesel                               |                 |             | 3007717.00  |             | 3007717.00  |             |
| 2303005      | Sanitary Materials                   |                 |             | 555012.00   |             | 555012.00   |             |
| 2305201      | Office Building - Maintenance        |                 |             | 54000.00    |             | 54000.00    |             |
| 2305301      | Light Vehicles - Maintenance         |                 |             | 503445.00   |             | 503445.00   |             |
| 2305906      | Repairs and Maintenance - Computers  |                 |             | 47000.00    |             | 47000.00    |             |
| 2308009      | Garbage Clearance                    |                 |             | 14678350.00 |             | 14678350.00 |             |
| 2308019      | Maintenance for Amma Unavagam        |                 |             | 3349281.00  |             | 3349281.00  |             |
| 2308020      | Funeral Rites                        |                 |             | 170000.00   |             | 170000.00   |             |
| 2308021      | Anti Filaria/Anti Malaria Operations |                 |             | 2930221.00  |             | 2930221.00  |             |
| 2308023      | IEC Expenses                         |                 |             | 32420.00    |             | 32420.00    |             |

**Melvisharam Municipality Revenue Fund**

**Trial Balance as On 31/03/2023**

| Account Code | Account Head Name                        | Opening Balance |             | Actuals     |             | Net Balance |             |
|--------------|--|-----------------|-------------|-------------|-------------|-------------|-------------|
|              |  | Debit (Rs)      | Credit (Rs) | Debit (Rs)  | Credit (Rs) | Debit (Rs)  | Credit (Rs) |
| 2403001      | Interest on Loans from TNUFIDCO          |                 |             | 843187.00   |             | 843187.00   |             |
| 2407001      | Bank charges                             |                 |             | 15043.73    |             | 15043.73    |             |
| 2501001      | Election Expenses                        |                 |             | 856062.00   |             | 856062.00   |             |
| 2502004      | Health Disaster Relief Programme         |                 |             | 444800.00   |             | 444800.00   |             |
| 2602006      | Municipal Contribution                   |                 |             | 1262839.00  |             | 1262839.00  |             |
| 2701001      | Provision for Doubtful Collection of Rev |                 |             | 44504.00    |             | 44504.00    |             |
| 2722001      | Depreciation - Buildings                 |                 |             | 3676729.00  |             | 3676729.00  |             |
| 2723001      | Depreciation - Roads & Bridges           |                 |             | 16410569.00 |             | 16410569.00 |             |
| 2723101      | Depreciation - Sewerage and Drainage     |                 |             | 4514512.00  |             | 4514512.00  |             |
| 2723201      | Depreciation - Waterways                 |                 |             | 269650.00   |             | 269650.00   |             |

**Melvisharam Municipality Revenue Fund**

**Trial Balance as On 31/03/2023**

| Account Code | Account Head Name                        | Opening Balance |              | Actuals     |             | Net Balance  |              |
|--------------|--|-----------------|--------------|-------------|-------------|--------------|--------------|
|              |  | Debit (Rs)      | Credit (Rs)  | Debit (Rs)  | Credit (Rs) | Debit (Rs)   | Credit (Rs)  |
| 2724001      | Depreciation - Plant & machinery         |                 |              | 676057.00   |             | 676057.00    |              |
| 2725001      | Depreciation - Vehicles                  |                 |              | 660930.00   |             | 660930.00    |              |
| 2727001      | Depreciation - Furniture, Fixtures, Fitt |                 |              | 2289393.00  |             | 2289393.00   |              |
| 2801001      | Taxes                                    |                 |              |             | 312942.00   |              | 312942.00    |
| 2804001      | Prior Year Income                        |                 |              |             | 4460.00     |              | 4460.00      |
| 3109001      | Accumulated Surplus / Deficit            | 618783448.86    |              |             |             | 618783448.86 |              |
| 3111001      | Contribution from Municipal Fund         |                 | 168049225.00 |             |             |              | 168049225.00 |
| 3202002      | Scheme Grants - <<Scheme(Cost Centre) Co |                 | 9145000.00   |             |             |              | 9145000.00   |
| 3203001      | Contributions from the Government        |                 | 219317690.00 | 46347.00    | 47000140.00 |              | 266271483.00 |
| 3203002      | Grants from the Government               |                 | 103892563.00 | 47000140.00 | 50975521.00 |              | 107867944.00 |



**Melvisharam Municipality Revenue Fund**

**Trial Balance as On 31/03/2023**

| Account Code | Account Head Name                  | Opening Balance |              | Actuals    |             | Net Balance |              |
|--------------|------------------------------------|-----------------|--------------|------------|-------------|-------------|--------------|
|              |                                    | Debit (Rs)      | Credit (Rs)  | Debit (Rs) | Credit (Rs) | Debit (Rs)  | Credit (Rs)  |
| 3206001      | Grants for specific purpose /      |                 |              |            | 685848.00   |             | 685848.00    |
| 3208001 /    | Contributions From Private Parties |                 | 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 | 863470.00  | 17826000.00 |             | 169363166.00 |
| 3303003      | Loan from IUDP                     |                 | 125127407.00 |            |             |             | 125127407.00 |
| 3401001      | Tender Deposit - Contractors.      |                 | 4841628.00   | 275000.00  | 2199517.00  |             | 6766145.00   |
| 3401002      | Tender Deposit- Suppliers          |                 | 136238.00    |            |             |             | 136238.00    |
| 3401003      | Security Deposit - Contractors     |                 | 1114125.00   |            | 2315314.00  |             | 3429439.00   |
| 3402001      | Security Deposit - Lease           |                 | 1602660.00   | 620430.00  |             |             | 982230.00    |

**Melvisharam Municipality Revenue Fund**

**Trial Balance as On 31/03/2023**

| Account Code | Account Head Name                         | Opening Balance |             | Actuals     |             | Net Balance |             |
|--------------|---|-----------------|-------------|-------------|-------------|-------------|-------------|
|              |   | Debit (Rs)      | Credit (Rs) | Debit (Rs)  | Credit (Rs) | Debit (Rs)  | Credit (Rs) |
| 3403001      | Security Deposit - Staff                  |                 | 750.00      |             |             |             | 750.00      |
| 3408001      | Deposit-Others                            |                 | 2936038.00  |             | 23000.00    |             | 2959038.00  |
| 3408002      | Election Deposit                          |                 | 209500.00   |             |             |             | 209500.00   |
| 3408005      | Display Board Deposit                     |                 |             |             | 19500.00    |             | 19500.00    |
| 3408006      | Infrastructure Development and Amenity F  |                 |             |             | 90428.00    |             | 90428.00    |
| 3501002      | Survey charges - Payable                  | 210000.00       |             |             |             | 210000.00   |             |
| 3501003      | Accounts Payable - Contractors            |                 | 780929.00   | 71375262.00 | 71031070.00 |             | 436737.00   |
| 3501004      | Accounts Payable - Suppliers              |                 |             | 7319184.00  | 7410113.00  |             | 90929.00    |
| 3501005      | Accounts Payable - Expenses               |                 | 262766.00   | 6095123.00  | 6133541.00  |             | 301184.00   |
| 3501009      | Water supply Maintenance - Payable to TWA | 8725895.00      |             |             |             | 8725895.00  |             |

**Melvisharam Municipality Revenue Fund**

**Trial Balance as On 31/03/2023**

| Account Code | Account Head Name                        | Opening Balance |             | Actuals     |             | Net Balance |             |
|--------------|--|-----------------|-------------|-------------|-------------|-------------|-------------|
|              |  | Debit (Rs)      | Credit (Rs) | Debit (Rs)  | Credit (Rs) | Debit (Rs)  | Credit (Rs) |
| 3501011      | Audit fees payable                       |                 | 169719.00   |             | 81860.00    |             | 251579.00   |
| 3501101      | Salaries & Wages Payable                 | 122410.00       |             | 21966056.00 | 22088466.00 |             |             |
| 3501103      | Pension & Leave salary contributions pay |                 | 38870.00    |             |             |             | 38870.00    |
| 3501104      | Group Insurance Scheme - Management Cont |                 | 476025.00   |             |             |             | 476025.00   |
| 3501201      | Interest Payable                         |                 | 2285235.00  | 843187.00   | 843187.00   |             | 2285235.00  |
| 3502001      | Provident Fund Recoveries                |                 | 134500.00   | 1375619.00  | 1429019.00  |             | 187900.00   |
| 3502004      | L.I.C. Polices Premium Recoveries        |                 |             | 96653.00    | 96653.00    |             | 0           |
| 3502005      | Special Provident Fund-Cum- Gratuity Sch |                 | 1120.00     | 29190.00    | 28070.00    |             | 0           |
| 3502006      | F.B.F. / Group Insurance Scheme Recoveri |                 | 4070.00     | 59950.00    | 64130.00    |             | 8250.00     |
| 3502007      | External Housing Recoveries including H. |                 | 1540.00     |             |             |             | 1540.00     |

**Trial Balance as On 31/03/2023**

| Account Code | Account Head Name                   | Opening Balance |             | Actuals    |             | Net Balance |             |
|--------------|-------------------------------------|-----------------|-------------|------------|-------------|-------------|-------------|
|              |                                     | Debit (Rs)      | Credit (Rs) | Debit (Rs) | Credit (Rs) | Debit (Rs)  | Credit (Rs) |
| 3502009      | It Deduction                        |                 | 248753.00   |            |             |             | 248753.00   |
| 3502010      | Recoveries towards Loans from Banks |                 | 15452.00    |            |             |             | 15452.00    |
| 3502012      | H.B.A.Special F.B.F. Subscription   |                 | 7999.00     |            |             |             | 7999.00     |
| 3502013      | Income Tax Deductions - Contractors |                 | 2579929.00  | 860164.00  | 1398188.00  |             | 3117953.00  |
| 3502014      | Other Recoveries                    |                 | 1668863.00  | 13500.00   | 262032.00   |             | 1917395.00  |
| 3502015      | VAT - Payable                       |                 | 3775530.00  |            | 1076725.00  |             | 4852255.00  |
| 3502017      | Service Tax Payable                 |                 | 273967.00   |            | 117637.00   |             | 391604.00   |
| 3502021      | CPF Subscription Recoveries         |                 | 95527.00    | 1212839.00 | 1307360.00  |             | 190048.00   |
| 3502022      | Contribution to CMDA/LPA Payable    |                 | 106886.00   |            |             |             | 106886.00   |
| 3502023      | Health Fund Subscription            |                 | 499671.00   | 336881.00  | 164400.00   |             | 327190.00   |



## Melvisharam Municipality Revenue Fund

### Trial Balance as On 31/03/2023

| Account Code | Account Head Name                     | Opening Balance |             | Actuals    |             | Net Balance |             |
|--------------|---------------------------------------|-----------------|-------------|------------|-------------|-------------|-------------|
|              |                                       | Debit (Rs)      | Credit (Rs) | Debit (Rs) | Credit (Rs) | Debit (Rs)  | Credit (Rs) |
| 3502025      | Marual Workers Geneneral Welfare Fund |                 | 1342965.00  |            | 911200.00   |             | 2254165.00  |
| 3502026      | Flag Day Fees                         |                 | 18550.00    |            | 11500.00    |             | 30050.00    |
| 3502031      | EPF Recoveries Payable                |                 | 581692.00   |            |             |             | 581692.00   |
| 3502033      | GST                                   |                 |             |            | 384.00      |             | 384.00      |
| 3502035      | One Day Salary .Recovery Payable      |                 | 873.00      |            |             |             | 873.00      |
| 3502036      | Audit Objection - Recoveries payable  |                 | 533638.00   |            | 180762.00   |             | 714400.00   |
| 3503001      | House Building Advance                |                 | 7439.00     |            |             |             | 7439.00     |
| 3503002      | Library Cess - Payables               |                 | 1481349.00  |            | 870435.00   |             | 2351784.00  |
| 3504001      | DEPOSIT REFUNDS PAYABLE               |                 | 285330.00   |            | 285330.00   |             |             |
| 3504101      | Advance Collection of Property Tax    | 111666.00       |             |            | 111666.00   |             |             |

## Melvisharam Municipality Revenue Fund

### Trial Balance as On 31/03/2023

| Account Code | Account Head Name                        | Opening Balance |             | Actuals     |             | Net Balance  |             |
|--------------|--|-----------------|-------------|-------------|-------------|--------------|-------------|
|              |  | Debit (Rs)      | Credit (Rs) | Debit (Rs)  | Credit (Rs) | Debit (Rs)   | Credit (Rs) |
| 3504102      | Advance Collection - other revenues      |                 | 1150695.00  | 272579.00   |             |              | 878116.00   |
| 3603001      | Provision for Doubtful collection of Rev |                 | 4173940.00  |             |             |              | 4173940.00  |
| 4101001      | Land -GROSS BLOCK                        | 5670519.00      |             | 8139286.00  |             | 5670519.00   |             |
| 4102001      | Buildings - GROSS BLOCK                  | 88646724.00     |             | 1310839.00  |             | 96786010.00  |             |
| 4103003      | Roads & Pavements - Concrete - GROSS BLO | 170880580.00    |             | 1310839.00  |             | 172191419.00 |             |
| 4103004      | Roads & Pavements - Black Topped - GROSS | 30761711.00     |             | 21529593.00 |             | 52291304.00  |             |
| 4103005      | Roads & Pavements - Others - GROSS BLOCK | 84.00           |             |             |             | 84.00        |             |
| 4103101      | Strom Water Drains, Open drains and Culv | 85781815.00     |             | 7483492.00  |             | 93265307.00  |             |
| 4103102      | Drainage and Sewerage pipes, Conduits, ✓ | 4896460.00      |             |             |             | 4896460.00   |             |
| 4103201      | Water Supply - Head Works, OHT etc. and  | 310800.00       |             | 18562715.00 |             | 18873515.00  |             |

**Melvissharam Municipality Revenue Fund**

**Trial Balance as on 31/03/2023**

| Account Code | Account Head Name                        | Opening Balance |              | Actuals    |             | Net Balance |              |
|--------------|--|-----------------|--------------|------------|-------------|-------------|--------------|
|              |  | Debit (Rs)      | Credit (Rs)  | Debit (Rs) | Credit (Rs) | Debit (Rs)  | Credit (Rs)  |
| 4104001      | Plant and Machineries - GROSS BLOCK      | 6753509.00      |              | 149319.00  |             | 6902828.00  |              |
| 4104002      | Tools & Plant - GROSS BLOCK              | 651625.00       |              | 940180.00  |             | 1591805.00  |              |
| 4105001      | Heavy Vehicles - GROSS BLOCK             | 4598355.00      |              | 274347.00  |             | 4598355.00  |              |
| 4105002      | Light Vehicles - GROSS BLOCK             | 6205519.00      |              |            |             | 6479866.00  |              |
| 4105003      | Other Vehicles - GROSS BLOCK             | 745200.00       |              |            |             | 745200.00   |              |
| 4107001      | Furniture Fixtures and Fittings - GROSS  | 2100543.00      |              | 354128.00  |             | 2454671.00  |              |
| 4107002      | Electrical Installations - Lamps / Tube  | 14277667.00     |              | 2283625.00 |             | 16561292.00 |              |
| 4107003      | Electrical Installations -Others - GROSS | 1716908.00      |              |            |             | 1716908.00  |              |
| 4112001      | Buildings - Accumulated Depreciation     |                 | 21581836.00  |            | 3676729.00  |             | 25258565.00  |
| 4113003      | Roads & Pavements - Concrete - Accumulat |                 | 137519644.00 |            | 8667943.00  |             | 146187587.00 |

**Melvishararam Municipality Revenue Fund**

**Trial Balance as On 31 / 03 / 2023**

| Account Code | Account Head Name                        | Opening Balance |             | Actuals    |             | Net Balance |             |
|--------------|--|-----------------|-------------|------------|-------------|-------------|-------------|
|              |  | Debit (Rs)      | Credit (Rs) | Debit (Rs) | Credit (Rs) | Debit (Rs)  | Credit (Rs) |
| 4113004      | Roads & Pavements - Black Topped - Accum |                 | 29068969.00 |            | 7742626.00  |             | 36811595.00 |
| 4113005      | Roads & Pavements - Others - Accumulated |                 | 83.00       |            |             |             | 83.00       |
| 4113101      | Storm Water Drains, open Drains and Culv |                 | 66910327.00 |            | 4351460.00  |             | 71261787.00 |
| 4113102      | Drainage Sewerage Pipes, Conduits etc. - |                 | 472998.00   |            | 163052.00   |             | 636050.00   |
| 4113201      | Head Works, OHT etc. Water supply Mains  |                 | 50894.00    |            | 269650.00   |             | 320544.00   |
| 4114001      | Plant & Machinery - Accumulated Deprecia |                 | 5400913.00  |            | 370497.00   |             | 5771410.00  |
| 4114002      | Tools & Plant - Accumulated depreciation |                 | 369564.00   |            | 305560.00   |             | 675124.00   |
| 4115001      | Heavy vehicles - Accumulated Depreciatio |                 | 4384282.00  |            | 53518.00    |             | 4437800.00  |
| 4115002      | Light vehicles - Accumulated Depreciatio |                 | 4050218.00  |            | 607412.00   |             | 4657630.00  |
| 4115003      | Other vehicles - Accumulated Depreciatio |                 | 745199.00   |            |             |             | 745199.00   |



**Melvisbaram Municipality Revenue Fund**

**Trial Balance as On 31/03/2023**

| Account Code | Account Head Name                        | Opening Balance |             | Actuals     |             | Net Balance |             |
|--------------|--|-----------------|-------------|-------------|-------------|-------------|-------------|
|              |  | Debit (RS)      | Credit (RS) | Debit (RS)  | Credit (RS) | Debit (RS)  | Credit (RS) |
| 4117001      | Furniture, Fixtures & fittings - Account |                 | 1610504.00  |             | 169351.00   |             | 1779855.00  |
| 4117002      | Electrical Installations - Lamps & Tube  |                 | 12549130.00 |             | 2013021.00  |             | 14562151.00 |
| 4117005      | Electrical Installations - Others - Acc  |                 | 952473.00   |             | 107021.00   |             | 1059494.00  |
| 4121001      | Projects - in - progress Account         | 8453565.00      |             | 60654196.00 | 60654196.00 | 8453565.00  |             |
| 4301002      | Stores - Public Health                   | 209970.00       |             |             |             | 209970.00   |             |
| 4311001      | Property Tax - Recoverable - Residential |                 |             | 6498826.00  | 4714477.00  | 1784349.00  |             |
| 4311004      | Property Tax - Recoverable - Vacant site |                 |             | 362787.00   | 116535.00   | 246252.00   |             |
| 4311006      | Property Tax - Recoverable - Residential | 3714688.00      |             |             | 1279749.00  | 2434939.00  |             |
| 4311009      | Property Tax - Recoverable - Vacant site | 158299.00       |             | 154740.00   | 167597.00   | 145442.00   |             |
| 4311903      | Profession Tax - Recoverable - Current   |                 |             | 4958523.00  | 4824958.00  | 133565.00   |             |

**Melvisharam Municipality Revenue Fund**

**Trial Balance as On 31/03/2023**

| Account Code | Account Head Name                      | Opening Balance |             | Actuals    |             | Net Balance |             |
|--------------|--|-----------------|-------------|------------|-------------|-------------|-------------|
|              |  | Debit (Rs)      | Credit (Rs) | Debit (Rs) | Credit (Rs) | Debit (Rs)  | Credit (Rs) |
| 4311904      | Profession Tax - Recoverable - Arrears | 478960.00       |             | 158202.00  | 196008.00   | 441154.00   |             |
| 4313007      | SWM USER CHARGES RECOVERABLE - CURRENT |                 |             | 2999640.00 | 1938644.00  | 1060996.00  |             |
| 4313008      | SWM USER CHARGES RECOVERABLE - ARREAR  | 3232939.00      |             |            | 1300026.00  | 1932913.00  |             |
| 4314001      | Lease Amount - Recoverable - Current   |                 |             | 662156.00  | 662156.00   |             |             |
| 4314002      | Lease Amount - Recoverable - Arrears   | 835793.00       |             |            |             | 835793.00   |             |
| 4314017      | Avenue receipts recoverable - Current  |                 |             |            | 85649.00    |             | 85649.00    |
| 4314038      | Supply Of Office Materials             | 36644.00        |             |            |             | 36644.00    |             |
| 4314040      | Misc. Recovery                         |                 | 34787.00    |            |             |             | 34787.00    |
| 4321201      | Provision for outstanding Other Taxes  |                 | 87580.00    | 4460.00    | 44504.00    |             | 127624.00   |
| 4402001      | Administration                         |                 |             | 2500.00    |             | 2500.00     |             |

**Melvisharam Municipality Revenue Fund**

**Trial Balance as On 31/03/2023**

| Account Code | Account Head Name                        | Opening Balance |             | Actuals     |             | Net Balance |             |
|--------------|--|-----------------|-------------|-------------|-------------|-------------|-------------|
|              |  | Debit (Rs)      | Credit (Rs) | Debit (Rs)  | Credit (Rs) | Debit (Rs)  | Credit (Rs) |
| 4501001      | General Fund - Cash Account              |                 |             | 80706399.00 | 80706399.00 |             |             |
| 4502001      | Cheques in Hand Account                  |                 |             | 8274779.00  | 8274779.00  |             |             |
| 4502101      | SBI-RF-Collection & Payment A/c 31135450 | 550700.98       |             | 27015631.48 | 27354019.50 | 212312.96   |             |
| 4502102      | SBI-TER Deposit & Payment A/c 1091759490 | 968081.00       |             |             |             | 968081.00   |             |
| 4502103      | SBI RF Library Cess A/c 32510033880      | 584679.75       |             | 861580.00   | 13039.00    | 1433220.75  |             |
| 4502104      | SBI -Amma Unavagam A/c 35015510541       | 32013.23        |             | 1811400.00  | 1899813.23  |             | 56400.00    |
| 4502105      | SBI-O&M -A/c 32510050307                 | 2707.00         |             | 41.00       | 2748.00     |             |             |
| 4502106      | SBI AmmaUnavagam A.C No-41340448959      |                 |             | 1318882.00  | 1249067.00  | 69815.00    |             |
| 4502115      | KNMT A/C NO.500101013049671              |                 |             | 5357563.00  | 4635717.00  | 721846.00   |             |
| 4502201      | CUB Deposit 2 A/c 500101010408786        | 189459.12       |             | 2130316.00  | 275000.00   | 2044775.12  |             |

**Melvisharam Municipality Revenue Fund**

**Trial Balance as On 31/03/2023**

| Account Code | Account Head Name                        | Opening Balance |             | Actuals     |             | Net Balance |             |
|--------------|--|-----------------|-------------|-------------|-------------|-------------|-------------|
|              |  | Debit (Rs)      | Credit (Rs) | Debit (Rs)  | Credit (Rs) | Debit (Rs)  | Credit (Rs) |
| 4502202      | CUB Deposit 1 A/c 500101010408012        | 314777.13       |             | 11379.95    |             | 326157.08   |             |
| 4502203      | CUB Deposit 1 A/c                        | 11621.05        |             |             |             | 11621.05    |             |
| 4502207      | ICICI-Election-Arcot A/c No-80701001632  | 1517859.00      |             | 19208.00    | 1290701.00  | 246366.00   |             |
| 4502501      | RF-Online Collection A/c CUB 50010101096 |                 | 110060.28   | 1638269.00  |             | 1528208.72  |             |
| 4504110      | SBI-SRP A/c 31466270024                  | 2208.15         |             | 17864539.00 | 14916152.00 | 2950595.15  |             |
| 4504112      | IB-SRP A/c 945928966                     | 4165.00         |             | 32.00       | 3166.00     | 1031.00     |             |
| 4504113      | IB-MP- A/c 6202460477                    | 301702.00       |             | 306.00      | 300702.00   | 1306.00     |             |
| 4504114      | IB-MLA-A/c 942196456                     | 1232859.00      |             | 3269384.00  | 3619165.00  | 883078.00   |             |
| 4504144      | SBM 2.O- A/c No 921010056448444          | 389096.00       |             | 685848.40   | 683034.00   | 391910.40   |             |
| 4504201      | SBM-SBI-A/c-35690158743                  | 11122.50        |             | 0.50        | 11123.00    |             |             |



**Melvissharam Municipality Revenue Fund**

**Trial Balance as On 31/03/2023**

| Account Code | Account Head Name                        | Opening Balance |             | Actuals     |             | Net Balance |             |
|--------------|--|-----------------|-------------|-------------|-------------|-------------|-------------|
|              |  | Debit (Rs)      | Credit (Rs) | Debit (Rs)  | Credit (Rs) | Debit (Rs)  | Credit (Rs) |
| 4504202      | SBM (IHHL) ICICI Acct - 80701000765      |                 | 259238.50   | 4.00        |             |             | 259234.50   |
| 4504203      | Amma Two Wheller ICICI BANK Acct - 08070 | 2303.00         |             | 70.00       |             | 2373.00     |             |
| 4504204      | ICICI-Unapprov Layout -80701000974       | 966668.00       |             | 396879.00   | 800000.00   | 563547.00   |             |
| 4504215      | 15th CFC- ICICI A/c No 80701001871       | 1435335.00      |             | 15742841.00 | 8663228.00  | 8514948.00  |             |
| 4504216      | ICICI - CGF A/C -3969010010678           |                 |             | 25137088.00 | 13411300.00 | 11725788.00 |             |
| 4506101      | SBI-SFC- Develution Grant A/c 1091740396 | 659979.30       |             | 90194687.00 | 79259678.00 | 11594988.30 |             |
| 4506102      | SBI-13th Finance Grant A/c 10917403971   | 21556.56        |             | 331.44      | 21888.00    |             |             |
| 4506103      | SBI-IUDM-323399679443                    |                 | 630458.00   | 112.00      | 7422.00     |             | 637768.00   |
| 4506105      | Try-A/c 1                                | 39227.15        |             |             |             | 39227.15    |             |
| 4506107      | NNT-GOVT GRANT-ICICI A/c No-80701001502  | 11.00           |             | 1942629.00  |             | 1942640.00  |             |

**Melvisharam Municipality Revenue Fund**


**Trial Balance as On 31/03/2023**

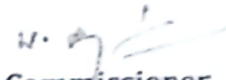

| Account Code | Account Head Name                         | Opening Balance |             | Actuals     |             | Net Balance |             |
|--------------|---|-----------------|-------------|-------------|-------------|-------------|-------------|
|              |   | Debit (Rs)      | Credit (Rs) | Debit (Rs)  | Credit (Rs) | Debit (Rs)  | Credit (Rs) |
| 4506108      | NNT-PUBLIC-CONT-ICICI A/c No-80701001503  | 1201282.00      |             | 25922.00    | 759565.00   | 467639.00   |             |
| 4601001      | Festival Advance                          | 460879.00       |             | 410000.00   | 412000.00   | 458879.00   |             |
| 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   |
| 4702001      | Payable to Water Supply and Drainage Fund | 20612041.00     |             | 11250000.00 | 1129503.00  | 30732538.00 |             |

**Melvisharam Municipality Revenue Fund**

**Trial Balance as On 31/03/2023**

| Account Code | Account Head Name | Opening Balance |               | Actuals      |              | Net Balance   |               |
|--------------|-------------------|-----------------|---------------|--------------|--------------|---------------|---------------|
|              |                   | Debit (Rs)      | Credit (Rs)   | Debit (Rs)   | Credit (Rs)  | Debit (Rs)    | Credit (Rs)   |
|              | <b>Total</b>      | 1101466191.78   | 1101466191.78 | 687595516.50 | 687595516.50 | 1302276359.27 | 1302276359.27 |

  
**Inspector**  
**Local Fund Audit**

  
**Commissioner**  
**Melvisharam Municipality Revenue Fund**  


**Melvisharam Municipality Revenue Fund**

**Income and Expenditure Statement as on 2022-2023**

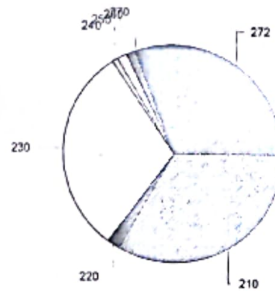
| Code No            | Description of Items                                      | Current Year Amount  | Previous Year Amount |
|--------------------|---|----------------------|----------------------|
| <b>Income</b>      |   |                      |                      |
| 110                | Tax Revenue   | 11,820,136.00        | 0.00                 |
| 120                | Assigned Revenues & Compensations                         | 3,301,155.00         | 0.00                 |
| 130                | Rental Income from Municipal Properties                   | 589,968.00           | 0.00                 |
| 140                | Fees & User Charges                                       | 3,925,247.00         | 0.00                 |
| 150                | Sale & Hire Charges                                       | 846,120.00           | 0.00                 |
| 160                | Revenue Grants, Contribution and Subsidies                | 71,226,176.00        | 0.00                 |
| 170                | Income from Investments                                   | 0.00                 | 0.00                 |
| 171                | Interest Earned   | 3,949,200.77         | 0.00                 |
| 180                | Other Income  | 399,568.00           | 0.00                 |
|                    | <b>Total</b>  | <b>96,057,570.77</b> | <b>0.00</b>          |
| <b>Expenditure</b> |   |                      |                      |
| 210                | Establishment Expenses                                    | 31,213,836.00        | 0.00                 |
| 220                | Administrative Expenses                                   | 1,706,158.00         | 0.00                 |
| 230                | Operations & Maintenance                                  | 28,499,997.00        | 0.00                 |
| 240                | Interest & Finance Charges                                | 858,230.73           | 0.00                 |
| 250                | Programme Expenses  | 1,300,862.00         | 0.00                 |
| 260                | Grants, Contribution and Subsidies                        | 1,262,839.00         | 0.00                 |
| 270                | Provisions and Write off                                  | 44,504.00            | 0.00                 |
| 271                | Miscellaneous Expenses                                    | 0.00                 | 0.00                 |
| 272                | Depreciation  | 28,497,840.00        | 0.00                 |
| 280                | Prior Period Item   | -317,402.00          | 0.00                 |
| 290                | Transfer to Reserve Funds                                 | 0.00                 | 0.00                 |
| 310                | Accumulated Surplus                                       | 2,990,706.04         | 0.00                 |
|                    | <b>Total</b>  | <b>96,057,570.77</b> | <b>0.00</b>          |
|                    | <b>3109002 - Gross Deficit of Expenditure over Income</b> | <b>0.00</b>          |                      |



**Me Ivisharam Municipality Revenue Fund**

Income and Expenditure as on 2022-2023

**EXPENDITURE**



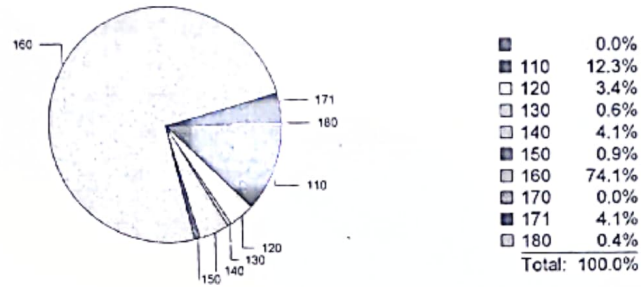
|               |        |
|---------------|--------|
| 210           | 33.3%  |
| 220           | 1.8%   |
| 230           | 30.4%  |
| 240           | 0.9%   |
| 250           | 1.4%   |
| 260           | 1.3%   |
| 270           | 0.0%   |
| 271           | 0.0%   |
| 272           | 30.4%  |
| 280           | (0.3)% |
| 290           | 0.0%   |
| Total: 100.0% |        |

| Account Code | Particulars                        | Amount             |
|--------------|------------------------------------|--------------------|
| 210          | Establishment Expenses             | 31213836.00        |
| 220          | Administrative Expenses            | 1706158.00         |
| 230          | Operations & Maintenance           | 28499997.00        |
| 240          | Interest & Finance Charges         | 858230.73          |
| 250          | Programme Expenses                 | 1300862.00         |
| 260          | Grants, Contribution and Subsidies | 1262839.00         |
| 270          | Provisions and Write off           | 44504.00           |
| 271          | Miscellaneous Expenses             | 0.00               |
| 272          | Depreciation                       | 28497840.00        |
| 280          | Prior Period Item                  | (317402.00)        |
| 290          | Transfer to Reserve Funds          | 0.00               |
| <b>Total</b> |                                    | <b>93066864.73</b> |

**Melvisharam Municipality Revenue Fund**

Income and Expenditure as on 2022-202

**Income**



| Account Code | Particulars                            | Amount             |
|--------------|--|--------------------|
| 110          | Tax Revenue                            | 11820136.00        |
| 120          | Assigned Revenues & Compensations      | 3301155.00         |
| 130          | Rental Income from Municipal Propertie | 589968.00          |
| 140          | Fees & User Charges                    | 3925247.00         |
| 150          | Sale & Hire Charges                    | 846120.00          |
| 160          | Revenue Grants, Contribution and Subsi | 71226176.00        |
| 170          | Income from Investments                | 0.00               |
| 171          | Interest Earned                        | 3949200.77         |
| 180          | Other Income                           | 399568.00          |
|              | <b>Total</b>                           | <b>96057570.77</b> |

**Melvisharam Municipality Revenue Fund**  
**Income and Expenditure as on 2022-2023**

| A/c Code | Expenditure Particular                   | Amount      | A/c Code | Income Particular                       | Amount      |
|----------|--|-------------|----------|---|-------------|
| 210      | Establishment Expenses                   |             | 110      | Tax Revenue                             |             |
| 2101001  | Pay                                      | 18136509.00 | 1100101  | Property Tax                            | 6498826.00  |
| 2101002  | Grade Pay                                | 35306.00    | 1100104  | Property Tax - Vacant Sites             | 362787.00   |
| 2101004  | Dearness Allowance                       | 5815751.00  | 1101001  | Professional Tax                        | 4958523.00  |
| 2101005  | House Rent Allowance                     | 873980.00   |          |   |             |
| 2101006  | City Comp. Allowance                     | 1920.00     | Total    | Tax Revenue                             | 11820136.00 |
| 2101007  | Medical Allowance                        | 170297.00   |          |   |             |
| 2101008  | Other Allowance                          | 149088.00   | 120      | Assigned Revenues & Compensations       |             |
| 2101010  | Wages - Others                           | 9828.00     | 1201001  | Duty on Transfer of property            | 3301155.00  |
| 2101011  | Bonus                                    | 138000.00   |          |   |             |
| 2102004  | Supply of uniforms                       | 44733.00    | Total    | Assigned Revenues & Compensations       | 3301155.00  |
| 2102010  | Health Insurance Local body contribution | 6243.00     |          |   |             |
| 2102019  | Conveyance Allowance                     | 46031.00    | 130      | Rental Income from Municipal Properties |             |

|         |   |             |         |   |            |   |
|---------|---|-------------|---------|---|------------|---|
| 2102020 | Washing Allowance                           | 58951.00    | 1301001 | Rent from Shopping Complex/Markets      | 136368.00  |   |
| 2103005 | Pensions contribution to Municipal Employ   | 4906993.00  | 1301003 | Market Fees - Daily Market              | 453600.00  |   |
| 2104001 | Leave encashment                            | 520206.00   |         |   |            |   |
| 2104003 | Leave salary contributions                  | 300000.00   | Total   | Rental Income from Municipal Properties | 589968.00  |   |
|         |   |             |         |   |            |   |
| Total   | Establishment Expenses                      | 31213836.00 | 140     | Fees & User Charges                     |            |   |
|         |   |             | 1407017 | Property Tax Name Transfer Charges      | 7200.00    | C |
| 220     | Administrative Expenses                     |             | 1408003 | Misc. Recoveries                        | 4000.00    | C |
| 2201201 | Telephone charges                           | 456202.00   | 1401001 | Contractors/Suppliers/Licensed Surveyor | 27540.00   | F |
| 2201203 | Postage and Telegram and Fax Charges        | 3000.00     | 1401101 | D&O Trade Licence Fees                  | 193710.00  | F |
| 2202101 | Stationery and Printing                     | 279830.00   | 1401103 | Building Licence Fees                   | 69105.00   | F |
| 2204001 | Vehicle insurance                           | 94096.00    | 1401104 | Fees for Slaughter House                | 72188.00   | F |
| 2205001 | Statutory Audit Fees                        | 81860.00    | 1401302 | Birth & Death Certificate Fees          | 35260.00   | F |
| 2205102 | Court Fees                                  | 15000.00    | 1401402 | Plot Regulation Charges                 | 372121.00  | C |
| 2205203 | Other Professional Charges                  | 82600.00    | 1402004 | Other penalties                         | 20553.00   | C |
| 2206001 | Advertisement charges                       | 386970.00   | 1404004 | Contractors/Suppliers/Licensed Surveyor | 21000.00   | F |
| 2208004 | Sitting Fees/ honorarium for the councillor | 108600.00   | 1405010 | Swm user charges                        | 2999640.00 | C |
| 2208005 | E-governance Expenses                       | 198000.00   | 1401003 | Building Licence Fees-DCB               | 102930.00  | F |
|         |   |             |         |   |            |   |
| Total   | Administrative Expenses                     | 1706158.00  | Total   | Fees & User Charges                     | 3925247.00 |   |

Fees - 521733  
 cheques 3403516



|         |                                      |             |         |  |             |
|---------|--------------------------------------|-------------|---------|--|-------------|
| 230     | Operations & Maintenance             |             | 150     | Sale & Hire Charges                        |             |
| 2301003 | Power Charges for Street Lights      | 2980801.00  | 1501003 | Amma Unavagam-Sale Of Food                 | 846120.00   |
| 2303001 | Petrol                               | 191750.00   |         |  |             |
| 2303002 | Diesel                               | 3007717.00  | Total   | Sale & Hire Charges                        | 846120.00   |
| 2303005 | Sanitary Materials                   | 555012.00   |         |  |             |
| 2305201 | Office Building - Maintenance        | 54000.00    | 160     | Revenue Grants, Contribution and Subsid    |             |
| 2305301 | Light Vehicles - Maintenance         | 503445.00   | 1601004 | Devolution Fund (including State Finance C | 71226176.00 |
| 2305906 | Repairs and Maintenance - Computers  | 47000.00    |         |  |             |
| 2308009 | Garbage Clearance                    | 14678350.00 | Total   | Revenue Grants, Contribution and Subsid    | 71226176.00 |
| 2308019 | Maintenance for Amma Unavagam        | 3349281.00  |         |  |             |
| 2308020 | Funeral Rites                        | 170000.00   | 170     | Income from Investments                    |             |
| 2308021 | Anti Filaria/Anti Malaria Operations | 2930221.00  | 171     | Interest Earned                            |             |
| 2308023 | IEC Expenses                         | 32420.00    | 1711001 | Interest from Bank                         | 3949200.77  |
|         |                                      |             |         |  |             |
| Total   | Operations & Maintenance             | 28499997.00 | Total   | Interest Earned                            | 3949200.77  |
|         |                                      |             |         |  |             |
| 240     | Interest & Finance Charges           |             | 180     | Other Income                               |             |
| 2403001 | Interest on Loans from TNUFIDCO      | 843187.00   | 1808001 | Other Income                               | 399568.00   |
| 2407001 | Bank charges                         | 15043.73    |         |  |             |
|         |                                      |             | Total   | Other Income                               | 399568.00   |
| Total   | Interest & Finance Charges           | 858230.73   |         |  |             |

|         |  |             |
|---------|--|-------------|
| 250     | Programme Expenses                           |             |
| 2501001 | Election Expenses                            | 856062.00   |
| 2502004 | Health Disaster Relief Programme             | 444800.00   |
|         | <hr/>  |             |
| Total   | Programme Expenses                           | 1300862.00  |
|         | <hr/>  |             |
| 260     | Grants, Contribution and Subsidies           |             |
| 2602006 | Municipal Contribution                       | 1262839.00  |
|         | <hr/>  |             |
| Total   | Grants, Contribution and Subsidies           | 1262839.00  |
|         | <hr/>  |             |
| 270     | Provisions and Write off                     |             |
| 2701001 | Provision for Doubtful Collection of Revenue | 44504.00    |
|         | <hr/>  |             |
| Total   | Provisions and Write off                     | 44504.00    |
|         | <hr/>  |             |
| 271     | Miscellaneous Expenses                       |             |
| 272     | Depreciation                                 |             |
| 2722001 | Depreciation - Buildings                     | 3676729.00  |
| 2723001 | Depreciation - Roads & Bridges               | 16410569.00 |

|         |  |             |             |
|---------|--|-------------|-------------|
| 2723101 | Depreciation - Sewerage and Drainage           | 4514512.00  |             |
| 2723201 | Depreciation - Waterways                       | 269650.00   |             |
| 2724001 | Depreciation - Plant & machinery               | 676057.00   |             |
| 2725001 | Depreciation - Vehicles                        | 660930.00   |             |
| 2727001 | Depreciation - Furniture, Fixtures, Fittings : | 2289393.00  |             |
|         | _____  |             |             |
| Total   | Depreciation                                   | 28497840.00 |             |
|         | _____  |             |             |
| 280     | Prior Period Item                              |             |             |
| 2801001 | Taxes  | -312942.00  |             |
| 2804001 | Prior Year Income                              | -4460.00    |             |
|         | _____  |             |             |
| Total   | Prior Period Item                              | -317402.00  |             |
|         | _____  |             |             |
| 290     | Transfer to Reserve Funds                      |             |             |
| 3109002 | Accumulated Surplus                            | 2990706.04  |             |
|         |  | 96057570.77 | 96057570.77 |

  
 Inspector  
 Local Fund Audit

  
 Commissioner  
 Melvisharam Municipality Revenue Fund

**Melvisharam Municipality Revenue Fund**  
**Balance Sheet as on 31/03/2023**

| Code No | Description of Items                        | Current Year Amount   | Previous Year Amount  |
|---------|---|-----------------------|-----------------------|
|         | <b>Liabilities</b>                          |                       |                       |
| 310     | Municipal (General) Fund                    | -615,792,742.82       | -618,783,448.86       |
| 311     | Earmarked Funds                             | 168,049,225.00        | 168,049,225.00        |
| 312     | Reserves                                    | 0.00                  | 0.00                  |
| 320     | Grants , Contribution for specific purposes | 385,170,275.00        | 333,555,253.00        |
| 330     | Secured Loans                               | 295,975,655.00        | 279,013,125.00        |
| 331     | Unsecured Loans                             | 0.00                  | 0.00                  |
| 340     | Deposits Received                           | 14,593,268.00         | 10,840,939.00         |
| 341     | Deposit works                               | 0.00                  | 0.00                  |
| 350     | Other Liabilities                           | 13,136,792.00         | 9,089,251.00          |
| 360     | Provisions                                  | 4,173,940.00          | 4,173,940.00          |
|         |   | <b>265,306,412.18</b> | <b>185,938,284.14</b> |

  
**Inspector**  
**Local Fund Audit**

  
**Commissioner**  
**Melvisharam Municipality Revenue Fund**



**Melvisharam Municipality Revenue Fund**  
**Balance Sheet as on 31/03/2023**

| Code No       | Description of Items                            | Current Year Amount   | Previous Year Amount  |
|---------------|---|-----------------------|-----------------------|
| <b>Assets</b> |   |                       |                       |
| 410           | Fixed Assets                                    | 485,025,543.00        | 423,998,019.00        |
| 411           | Accumulated Depreciation                        | -314,164,874.00       | -285,667,034.00       |
| 412           | Capital Work - in - progress                    | 8,453,565.00          | 8,453,565.00          |
| 420           | Investments - General Fund                      | 0.00                  | 0.00                  |
| 421           | Investments - Other Funds                       | 0.00                  | 0.00                  |
| 430           | Stock - in- hand                                | 209,970.00            | 209,970.00            |
| 431           | Sundry Debtors (Receivables)                    | 8,931,611.00          | 8,422,536.00          |
| 432           | Accumulated Provisions against Debtors          | -127,624.00           | -87,580.00            |
| 440           | Pre-paid Expenses                               | 2,500.00              | 0.00                  |
| 450           | Cash and Bank balance                           | 45,688,072.18         | 9,439,656.14          |
| 460           | Loans, Advances and Deposits                    | 1,055,111.00          | 1,057,111.00          |
| 461           | Accumulated Aagainst Loans, Advances & Deposits | -500,000.00           | -500,000.00           |
| 470           | Other Assets                                    | 30,732,538.00         | 20,612,041.00         |
| 480           | Miscellaneous Expenditure to be written off     | 0.00                  | 0.00                  |
|               |   | <b>265,306,412.18</b> | <b>185,938,284.14</b> |

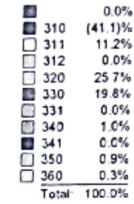
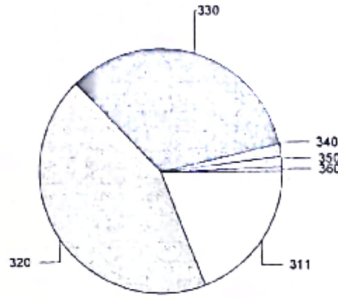
  
**Inspector**  
**Local Fund Audit**

  
**Commissioner**  
**Melvisharam Municipality Revenue Fund**

**Melvisharam Municipality Revenue Fund**

Balance Sheet as on 31/03/2023

**LIABILITIES**

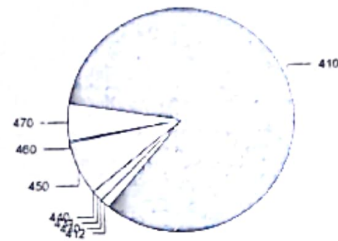


| Account Code | Account Name                                | Amount              |
|--------------|---|---------------------|
| 310          | Municipal (General) Fund                    | (615792742.82)      |
| 311          | Earmarked Funds                             | 168049225.00        |
| 312          | Reserves                                    | 0.00                |
| 320          | Grants , Contribution for specific purposes | 385170275.00        |
| 330          | Secured Loans                               | 295975655.00        |
| 331          | Unsecured Loans                             | 0.00                |
| 340          | Deposits Received                           | 14593268.00         |
| 341          | Deposit works                               | 0.00                |
| 350          | Other Liabilities                           | 13136792.00         |
| 360          | Provisions                                  | 4173940.00          |
|              | 0   | 0.00                |
|              | <b>Total</b>                                | <b>265306412.18</b> |

**Melvisharam Municipality Revenue Fund**

Balance Sheet as on 31/03/2023

**ASSETS**



|       |         |
|-------|---------|
| 410   | 54.2%   |
| 411   | (35.1)% |
| 412   | 0.9%    |
| 420   | 0.0%    |
| 421   | 0.0%    |
| 430   | 0.0%    |
| 431   | 1.0%    |
| 432   | 0.0%    |
| 440   | 0.0%    |
| 450   | 5.1%    |
| 460   | 0.1%    |
| 461   | (0.1)%  |
| 470   | 3.4%    |
| 480   | 0.0%    |
| Total | 100.0%  |

| Account Code | Account Name                   | Amount              |
|--------------|--------------------------------|---------------------|
| 410          | Fixed Assets                   | 485025543.00        |
| 411          | Accumulated Depreciation       | (314164874.00)      |
| 412          | Capital Work - in - progress   | 8453565.00          |
| 420          | Investments - General Fund     |                     |
| 421          | Investments - Other Funds      |                     |
| 430          | Stock - in- hand               | 209970.00           |
| 431          | Sundry Debtors (Receivables)   | 8931611.00          |
| 432          | Accumulated Provisions agai    | (127624.00)         |
| 440          | Pre-paid Expenses              | 2500.00             |
| 450          | Cash and Bank balance          | 45688072.18         |
| 460          | Loans, Advances and Deposits   | 1055111.00          |
| 461          | Accumulated Aagainst Loans, A  | (500000.00)         |
| 470          | Other Assets                   | 30732538.00         |
| 480          | Miscellaneous Expenditure to b |                     |
|              | <b>Total</b>                   | <b>265306412.18</b> |

**Melvisharam Municipality Revenue Fund**

**Balance Sheet as on 31/03/2023**

| Liabilities |  |               | Assets   |   |              |
|-------------|--|---------------|----------|---|--------------|
| A/C Code    | Particulars                                  | Amount        | A/C Code | Particulars                             | Amount       |
| 310         | Municipal (General) Fund                     |               | 410      | Fixed Assets                            |              |
| 3109001     | Accumulated Surplus / Deficit                | -615792742.82 | 4101001  | Land -GROSS BLOCK                       | 5670519.00   |
|             | _____  |               | 4102001  | Buildings - GROSS BLOCK                 | 96786010.00  |
| Total       | Municipal (General) Fund                     | -615792742.82 | 4103003  | Roads & Pavements - Concrete - GROSS B  | 172191419.00 |
|             | _____  |               | 4103004  | Roads & Pavements - Black Topped - GR   | 52291304.00  |
| 311         | Earmarked Funds                              |               | 4103005  | Roads & Pavements - Others - GROSS BL   | 84.00        |
| 3111001     | Contribution from Municipal Fund             | 168049225.00  | 4103101  | Strom Water Drains, Open drains and Cu  | 93265307.00  |
|             | _____  |               | 4103102  | Drainage and Sewerage pipes , Conduits, | 4896460.00   |
| Total       | Earmarked Funds                              | 168049225.00  | 4103201  | Water Supply - Head Works, OHT etc. a   | 18873515.00  |
|             | _____  |               | 4104001  | Plant and Machineries - GROSS BLOCK     | 6902828.00   |
| 320         | Grants , Contribution for specific purposes  |               | 4104002  | Tools & Plant - GROSS BLOCK             | 1591805.00   |
| 3202002     | Scheme Grants - <<Scheme(Cost Centre) Code>> | 9145000.00    | 4105001  | Heavy Vehicles - GROSS BLOCK            | 4598355.00   |



**Melvisharam Municipality Revenue Fund**

**Balance Sheet as on 31/03/2023**

| Liabilities |   |              | Assets   |  |               |
|-------------|---|--------------|----------|--|---------------|
| A/C Code    | Particulars                                 | Amount       | A/C Code | Particulars                                | Amount        |
| 3203001     | Contributions from the Government           | 266271483.00 | 4105002  | Light Vehicles - GROSS BLOCK               | 6479866.00    |
| 3203002     | Grants from the Government                  | 107867944.00 | 4105003  | Other Vehicles - GROSS BLOCK               | 745200.00     |
| 3206001     | Grants for specific purpose                 | 685848.00    | 4107001  | Furniture Fixtures and Fittings - GROSS B  | 2454671.00    |
| 3208001     | Contributions From Private Parties          | 1200000.00   | 4107002  | Electrical Installations - Lamps / Tube Li | 16561292.00   |
|             | _____                                       |              | 4107003  | Electrical Installations -Others - GROSS B | 1716908.00    |
| Total       | Grants , Contribution for specific purposes | 385170275.00 |          | _____                                      |               |
|             | _____                                       |              | Total    | Fixed Assets                               | 485025543.00  |
| 330         | Secured Loans                               |              |          | _____                                      |               |
| 3302001     | Loans from State Government                 | 503000.00    | 411      | Accumulated Depreciation                   |               |
| 3303001     | Loan from DTPC                              | 982082.00    | 4112001  | Buildings - Accumulated Depreciation       | -25258565.00  |
| 3303002     | Loan from TUFIDCO                           | 169363166.00 | 4113003  | Roads & Pavements - Concrete - Accumu      | -146187587.00 |
| 3303003     | Loan from IUDP                              | 125127407.00 | 4113004  | Roads & Pavements - Black Topped - Ac      | -36811595.00  |

**Melvisharam Municipality Revenue Fund**

**Balance Sheet as on 31/03/2023**

| Liabilities |  | Assets       |          |  |              |
|-------------|--|--------------|----------|--|--------------|
| A/C Code    | Particulars  | Amount       | A/C Code | Particulars                                | Amount       |
|             |  |              | 4113005  | Roads & Pavements - Others - Accumulat     | -83.00       |
| Total       | Secured Loans                                      | 295975655.00 | 4113101  | Storm Water Drains, open Drains and Cu     | -71261787.00 |
|             |  |              | 4113102  | Drainage Sewerage Pipes, Conduits etc. -   | -636050.00   |
| 340         | Deposits Received                                  |              | 4113201  | Head Works, OHT etc. Water supply Mai      | -320544.00   |
| 3401001     | Tender Deposit - Contractors.                      | 6766145.00   | 4114001  | Plant & Machinery - Accumulated Deprec     | -5771410.00  |
| 3401002     | Tender Deposit- Suppliers                          | 136238.00    | 4114002  | Tools & Plant - Accumulated depreciatio    | -675124.00   |
| 3401003     | Security Deposit - Contractors                     | 3429439.00   | 4115001  | Heavy vehicles - Accumulated Depreciat     | -4437800.00  |
| 3402001     | Security Deposit - Lease                           | 982230.00    | 4115002  | Light vehicles - Accumulated Depreciatio   | -4657630.00  |
| 3403001     | Security Deposit - Staff                           | 750.00       | 4115003  | Other vehicles - Accumulated Depreciati    | -745199.00   |
| 3408001     | Deposit-Others                                     | 2959038.00   | 4117001  | Furniture, Fixtures & Fittings - Accumula  | -1779855.00  |
| 3408002     | Election Deposit                                   | 209500.00    | 4117002  | Electircal Installations - Lamps & Tube L  | -14562151.00 |
| 3408006     | Infrastructure Development and Amenity Fee Payable | 90428.00     | 4117003  | Electircal Installations - Others - Accumu | -1059494.00  |

**Melvisharam Municipality Revenue Fund**

**Balance Sheet as on 31/03/2023**

| Liabilities |   |             | Assets   |                                  |               |
|-------------|---|-------------|----------|----------------------------------|---------------|
| A/C Code    | Particulars                                       | Amount      | A/C Code | Particulars                      | Amount        |
| 3408005     | Display Board Deposit                             | 19500.00    |          |                                  |               |
|             | _____   |             | Total    | Accumulated Depreciation         | -314164874.00 |
| Total       | Deposits Received                                 | 14593268.00 |          | _____                            |               |
|             | _____   |             | 412      | Capital Work - in - progress     |               |
| 350         | Other Liabilities                                 |             | 4121001  | Projects - in - progress Account | 8453565.00    |
| 3501002     | Survey charges - Payable                          | -210000.00  |          | _____                            |               |
| 3501003     | Accounts Payable - Contractors                    | 436737.00   | Total    | Capital Work - in - progress     | 8453565.00    |
| 3501004     | Accounts Payable - Suppliers                      | 90929.00    |          | _____                            |               |
| 3501005     | Accounts Payable - Expenses                       | 301184.00   | 430      | Stock - in- hand                 |               |
| 3501009     | Wate supply Maintenance - Payable to TWAD Board / | -8725895.00 | 4301002  | Stores - Public Health           | 209970.00     |
| 3501011     | Audit fees payable                                | 251579.00   |          | _____                            |               |
| 3501103     | Pension & Leave salary contributions payable.     | 38870.00    | Total    | Stock - in- hand                 | 209970.00     |

**Melvisharan Municipality Revenue Fund**  
Balance Sheet as on 31/03/2023

| Liabilities |  | Assets     |          |  |            |
|-------------|--|------------|----------|--|------------|
| A/C Code    | Particulars  | Amount     | A/C Code | Particulars                              | Amount     |
| 3501104     | Group Insurance Scheme - Management Contribution P | 476025.00  |          |  |            |
| 3501201     | Interest Payable                                   | 2285235.00 | 431      | Sundry Debtors (Receivables)             |            |
| 3502001     | Provident Fund Recoveries                          | 187900.00  | 4311001  | Property Tax - Recoverable - Residential | 1784349.00 |
| 3502006     | F.B.F. / Group Insurance Scheme Recoveries         | 82500.00   | 4311004  | Property Tax - Recoverable - Vacant sit  | 246252.00  |
| 3502007     | External Housing Recoveries including H.B.A. sanct | 15400.00   | 4311006  | Property Tax - Recoverable - Residential | 2434939.00 |
| 3502009     | It Deduction                                       | 248753.00  | 4311009  | Property Tax - Recoverable - Vacant sit  | 145442.00  |
| 3502010     | Recoveries towards Loans from Banks                | 15452.00   | 4311903  | Profession Tax - Recoverable - Current   | 133565.00  |
| 3502012     | H.B.A.Special F.B.F. Subscription                  | 7999.00    | 4311904  | Profession Tax - Recoverable - Arrears   | 441154.00  |
| 3502013     | Income Tax Deductions - Contractors                | 3117953.00 | 4313007  | SWM USER CHARGES RECOVERABLE - C         | 1060996.00 |
| 3502014     | Other Recoveries                                   | 1917395.00 | 4313008  | SWM USER CHARGES RECOVERABLE - A         | 1932913.00 |
| 3502015     | VAT - Payable                                      | 4852255.00 | 4314002  | Lease Amount - Recoverable - Arrears     | 835793.00  |
| 3502017     | Service Tax Payable                                | 391604.00  | 4314017  | Avenue receipts recoverable - Current    | -85649.00  |



**Melvisharam Municipality Revenue Fund**

**Balance Sheet as on 31/03/2023**

| Liabilities |                                      |            | Assets   |  |            |
|-------------|--------------------------------------|------------|----------|--|------------|
| A/C Code    | Particulars                          | Amount     | A/C Code | Particulars                            | Amount     |
| 3502021     | CPF Subscription Recoveries          | 190048.00  | 4314038  | Supply Of Office Materials             | 36644.00   |
| 3502022     | Contribution to CMDA/LPA Payable     | 106886.00  | 4314040  | Misc. Recovery                         | -34787.00  |
| 3502023     | Health Fund Subscription             | 327190.00  |          |  |            |
| 3502025     | Manual Workers Genenral Welfare Fund | 2254165.00 | Total    | Sundry Debtors (Receivables)           | 8931611.00 |
| 3502026     | Flag Day Fees                        | 30050.00   |          |  |            |
| 3502031     | EPF Recoveries Payable               | 581692.00  | 432      | Accumulated Provisions against Debtors |            |
| 3502033     | GST                                  | 384.00     | 4321201  | Provision for outstanding Other Taxes  | -127624.00 |
| 3502036     | Audit Objection - Recoveries payable | 714400.00  |          |  |            |
| 3503001     | House Building Advance               | 7439.00    | Total    | Accumulated Provisions against Debtors | -127624.00 |
| 3503002     | Library Cess - Payables              | 2351784.00 |          |  |            |
| 3504102     | Advance Collection - other revenues  | 878116.00  | 440      | Pre-paid Expenses                      |            |
| 3502035     | One Day Salary .Recovery Payable     | 873.00     | 4402001  | Administration                         | 2500.00    |

**Melvisharam Municipality Revenue Fund**

**Balance Sheet as on 31/03/2023**

| Liabilities |  |             | Assets   |                                       |            |
|-------------|--|-------------|----------|---------------------------------------|------------|
| A/C Code    | Particulars  | Amount      | A/C Code | Particulars                           | Amount     |
| Total       | Other Liabilities                                  | 13136792.00 | Total    | Pre-paid Expenses                     | 2500.00    |
| 360         | Provisions   |             | 450      | Cash and Bank balance                 |            |
| 3603001     | Provision for Doubtful collection of Revenue items | 4173940.00  | 4502101  | SBI-RF-Collection & Payment A/c 31135 | 212312.96  |
|             |  |             | 4502102  | SBI-TER Deposit & Payment A/c 109175  | 968081.00  |
| Total       | Provisions   | 4173940.00  | 4502103  | SBI RF Library Cess A/c 32510033880   | 1433220.75 |
|             |  |             | 4502104  | SBI -Amma Unavagam A/c 3501551054     | -56400.00  |
|             |  |             | 4506107  | NNT-GOVT GRANT-ICICI A/c No-80701     | 1942640.00 |
|             |  |             | 4504215  | 15th CFC- ICICI A/c No 80701001871    | 8514948.00 |
|             |  |             | 4504144  | SBM 2.0- A/c No 921010056448444       | 391910.40  |
|             |  |             | 4506108  | NNT-PUBLIC-CONT-ICICI A/c No-8070     | 467639.00  |

**Melvisharam Municipality Revenue Fund**

**Balance Sheet as on 31/03/2023**

| Liabilities |             |        | Assets   |  |             |
|-------------|-------------|--------|----------|--|-------------|
| A/C Code    | Particulars | Amount | A/C Code | Particulars                            | Amount      |
|             |             |        | 4502115  | KNMT A/C NO.500101013049671            | 721846.00   |
|             |             |        | 4502201  | CUB Deposit 2 A/c 500101010408786      | 2044775.12  |
|             |             |        | 4502202  | CUB Deposit 1 A/c 500101010408012      | 326157.08   |
|             |             |        | 4502203  | CUB Deposit 1 A/c                      | 11621.05    |
|             |             |        | 4502501  | RF-Online Collection A/c CUB 50010101  | 1528208.72  |
|             |             |        | 4504110  | SBI-SRP A/c 31466270024                | 2950595.15  |
|             |             |        | 4504112  | IB-SRP A/c 945928966                   | 1031.00     |
|             |             |        | 4504113  | IB-MP- A/c 6202460477                  | 1306.00     |
|             |             |        | 4504114  | IB-MLA-A/c 942196456                   | 883078.00   |
|             |             |        | 4504202  | SBM ( IHHL) ICICI Acct - 80701000765   | -259234.50  |
|             |             |        | 4504204  | ICICI-Unapprov Layout -80701000974     | 563547.00   |
|             |             |        | 4506101  | SBI-SFC- Develution Grant A/c 10917403 | 11594988.30 |

**Melvisharam Municipality Revenue Fund**

**Balance Sheet as on 31/03/2023**

| Liabilities |             |        | Assets   |                                       |             |
|-------------|-------------|--------|----------|---------------------------------------|-------------|
| A/C Code    | Particulars | Amount | A/C Code | Particulars                           | Amount      |
|             |             |        | 4506102  | SBI-13th Finance Grant A/c 1091740397 |             |
|             |             |        | 4506103  | SBI-IUDM-323399679443                 | -637768.00  |
|             |             |        | 4506105  | Try-A/c 1                             | 39227.15    |
|             |             |        | 4504203  | Amma Two Wheller ICICI BANK Acct - 0  | 2373.00     |
|             |             |        | 4502207  | ICICI-Election-Arcot A/c No-807010016 | 246366.00   |
|             |             |        | 4502106  | SBI AmmaUnavagam A.C No-41340448      | 69815.00    |
|             |             |        | 4504216  | ICICI - CGF A/C -3969010010678        | 11725788.00 |
|             |             |        |          | _____                                 |             |
|             |             |        | Total    | Cash and Bank balance                 | 45688072.18 |
|             |             |        |          | _____                                 |             |
|             |             |        | 460      | Loans, Advances and Deposits          |             |
|             |             |        | 4601001  | Festival Advance                      | 458879.00   |



**Melvishararam Municipality Revenue Fund**  
**Balance Sheet as on 31/03/2023**


| Liabilities |             |        | Assets   |                                       |            |
|-------------|-------------|--------|----------|---------------------------------------|------------|
| A/C Code    | Particulars | Amount | A/C Code | Particulars                           | Amount     |
|             |             |        | 4601006  | Bicycle Advance                       | 18000.00   |
|             |             |        | 4601009  | Marriage Advance                      | 3400.00    |
|             |             |        | 4605010  | Advance Recovery                      | 152000.00  |
|             |             |        | 4605011  | General Imprest Account               | 500.00     |
|             |             |        | 4606001  | Deposits - Recoverable:               | 422332.00  |
|             |             |        |          | _____                                 |            |
|             | Total       |        |          | Loans, Advances and Deposits          | 1055111.00 |
|             |             |        | 461      | Accumulated Against Loans, Advances & |            |
|             |             |        |          | _____                                 |            |
|             |             |        | 4613001  | Deposits                              | -500000.00 |
|             |             |        |          | _____                                 |            |
|             | Total       |        |          | Accumulated Against Loans, Advances & | -500000.00 |

**Melvisharam Municipality Revene Fund**

**Balance Sheet as on 31/03/2023**

| Liabilities |             |              | Assets   |  |              |
|-------------|-------------|--------------|----------|--|--------------|
| A/C Code    | Particulars | Amount       | A/C Code | Particulars                            | Amount       |
|             |             |              | 470      | Other Assets                           |              |
|             |             |              | 4702001  | Payable to Water Supply and Drinage Fu | 30732538.00  |
|             |             |              | Total    | Other Assets                           | 30732538.00  |
|             |             | 265306412.18 |          |  | 265306412.18 |

  
**Inspector**  
**Local Fund Audit**

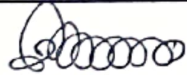
  
**Commissioner**  
**Melvisharam Municipality Revene Fund**

**Melvisharam Municipality Revenue Fund**  
**Accumulated Surplus/Deficit Account as on**

| A/C Code | Particulars                           | Amount       | A/C Code | Particulars                                 | Amount       |
|----------|---------------------------------------|--------------|----------|---|--------------|
| 3109001  | Accumulated Surplus from Previous B/S | 618783448.86 |          |   |              |
|          |                                       |              | 3109002  | Surplus From Current Year I&E A/c           | 2990706.04   |
|          |                                       |              | 3109001  | Net Deficit Transferred to Current year B/S | 615792742.82 |
|          |                                       | 618783448.86 |          |   | 618783448.86 |

**Melvisharam Municipality**  
**Demand Collection And Balance Statement For the Year 2022-2023**

| Sl.No    | Particulars             | Demand             |             |                  |                                     |                    |                    | Collection        |                    |                    | Wirt off    | Balance            |                   |                    |
|----------|-------------------------|--------------------|-------------|------------------|-------------------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|-------------|--------------------|-------------------|--------------------|
|          |                         | Arrear             | Wirt off    | Add Arrear       | As on 01.04.2019<br>Opening Balance | Current            | Total              | Arrear            | Current            | Total              |             | Arrear             | Current           | Total              |
| i        | Property Tax (Building) | 3714688.00         | 0.00        | 0.00             | 3714688.00                          | 6498826.00         | 10213514.00        | 1279749.00        | 4714477.00         | 5994226.00         | 0.00        | 2434939.00         | 1784349.00        | 4219288.00         |
| ii       | W.S & D. Tax (Building) | 1592008.00         | 0.00        | 0.00             | 1592008.00                          | 2785211.00         | 4377219.00         | 548464.00         | 2020490.00         | 2568954.00         | 0.00        | 1043544.00         | 764721.00         | 1808265.00         |
| iii      | Library Cess (Building) | 530669.00          | 0.00        | 6.00             | 530669.00                           | 928404.00          | 1459073.00         | 182821.00         | 673497.00          | 856318.00          | 0.00        | 347848.00          | 254907.00         | 602755.00          |
| <b>1</b> | <b>Total</b>            | <b>5837365.00</b>  | <b>0.00</b> | <b>0.00</b>      | <b>5837365.00</b>                   | <b>10212441.00</b> | <b>16049806.00</b> | <b>2011034.00</b> | <b>7408464.00</b>  | <b>9419498.00</b>  | <b>0.00</b> | <b>3826331.00</b>  | <b>2803977.00</b> | <b>6630308.00</b>  |
| i        | Property Tax (VLT)      | 158299.00          | 0.00        | 154740.00        | 313039.00                           | 362787.00          | 675826.00          | 167597.00         | 116535.00          | 284132.00          | 0.00        | 145442.00          | 246252.00         | 391694.00          |
| ii       | W.S & D. Tax (VLT)      | 67840.00           | 0.00        | 66317.00         | 134157.00                           | 155480.00          | 289637.00          | 71827.00          | 49943.00           | 121770.00          | 0.00        | 62330.00           | 105537.00         | 167867.00          |
| iii      | Library Cess (VLT)      | 22613.00           | 0.00        | 22106.00         | 44719.00                            | 51827.00           | 96546.00           | 23942.00          | 16648.00           | 40590.00           | 0.00        | 20777.00           | 35179.00          | 55956.00           |
| <b>2</b> | <b>Total</b>            | <b>248752.00</b>   | <b>0.00</b> | <b>243163.00</b> | <b>491915.00</b>                    | <b>570094.00</b>   | <b>1062009.00</b>  | <b>263366.00</b>  | <b>183126.00</b>   | <b>446492.00</b>   | <b>0.00</b> | <b>228549.00</b>   | <b>386968.00</b>  | <b>615517.00</b>   |
| i        | Rent on Shops - 1301001 | 80379.00           | 0.00        | 0.00             | 80379.00                            | 136368.00          | 216747.00          | 0.00              | 136368.00          | 136368.00          | 0.00        | 80379.00           | 0.00              | 80379.00           |
| ii       | Daily Market - 1301003  | 644691.00          | 0.00        | 0.00             | 644691.00                           | 453600.00          | 1098291.00         | 0.00              | 453600.00          | 453600.00          | 0.00        | 644691.00          | 0.00              | 644691.00          |
| iii      | Slaughter House -140110 | 55535.00           | 0.00        | 0.00             | 55535.00                            | 72188.00           | 127723.00          | 0.00              | 72188.00           | 72188.00           | 0.00        | 55535.00           | 0.00              | 55535.00           |
| iv       | Fishing Lease - 1401201 | 9250.00            | 0.00        | 0.00             | 9250.00                             | 0.00               | 9250.00            | 0.00              | 0.00               | 0.00               | 0.00        | 9250.00            | 0.00              | 9250.00            |
| <b>3</b> | <b>Lease</b>            | <b>789855.00</b>   | <b>0.00</b> | <b>0.00</b>      | <b>789855.00</b>                    | <b>662156.00</b>   | <b>1452011.00</b>  | <b>0.00</b>       | <b>662156.00</b>   | <b>662156.00</b>   | <b>0.00</b> | <b>789855.00</b>   | <b>0.00</b>       | <b>789855.00</b>   |
| 4        | Profesion Tax           | 478960.00          | 0.00        | 158202.00        | 637162.00                           | 4958523.00         | 5595685.00         | 196008.00         | 4824958.00         | 5020966.00         | 0.00        | 441154.00          | 133565.00         | 574719.00          |
| 8        | SUC                     | 3232939.00         | 0.00        | 0.00             | 3232939.00                          | 2999640.00         | 6232579.00         | 1300026.00        | 1938644.00         | 3238670.00         | 0.00        | 1932913.00         | 1060996.00        | 2993909.00         |
| 3        | Water Charges.          | 7697919.00         | 0.00        | 0.00             | 7697919.00                          | 3799800.00         | 11497719.00        | 2130714.00        | 2181040.00         | 4311754.00         | 0.00        | 5567205.00         | 1618760.00        | 7185965.00         |
|          | <b>Total</b>            | <b>18285790.00</b> | <b>0.00</b> | <b>401365.00</b> | <b>18687155.00</b>                  | <b>23202654.00</b> | <b>41889809.00</b> | <b>5901148.00</b> | <b>17198383.00</b> | <b>23099536.00</b> | <b>0.00</b> | <b>12786007.00</b> | <b>6004266.00</b> | <b>18790273.00</b> |



Inspector  
Local Fund Audit

Commissioner  
Melvisharam Municipality






Nalvatharam Municipality Revenue Fund

| Sl. No | செலுத்து விவரம்                  | கணக்கு தரவரம்பு எண் | ஆரம்ப குறைக்கப்பட்ட சொத்து மதிப்பு (சுமம் 5-1) | ஆரம்பப் பத்தகப்படி சொத்து மதிப்பு | கணக்காக ஆண்டில் பரிசீலனை செய்யப்படும் / செலவு செய்யப்படும் |              |          | தணிக்கை ஆண்டில் தகவல் | ஆண்டு பத்தகப்படி முடிவு (சுமம் 5-6,7,8-9) | ஆரம்ப திட்ட தேய்வளவு | தேய்வளவு விழுக்காடு | தணிக்கை ஆண்டில் பரிசீலனை செய்யப்படும் |                  |                        | மொத்தம் (சுமம் 9+13+14+15) | ஆண்டு திட்ட தேய்வளவு (சுமம் 11+18) | திருத்த தேய்வளவு கணக்கு தரவரம்பு எண் | தேய்வளவு திட்ட முடிவு (சுமம் 10 - 17) |
|--------|----------------------------------|---------------------|--|-----------------------------------|--|--------------|----------|-----------------------|---|----------------------|---------------------|---------------------------------------|------------------|------------------------|----------------------------|------------------------------------|--------------------------------------|---------------------------------------|
|        |                                  |                     |  |                                   | மாதம் 4-9  | மாதம் 10- 02 | மாதம் 03 |                       |   |                      |                     | ஆரம்பப் பத்தகப்படி                    | 6 காலத்தின் மீது | 7வது காலத்தின் மீது 50 |                            |                                    |                                      |                                       |
| 1      | 2                                | 3                   | 4  | 5                                 | 6  | 7            | 8        | 9                     | 10  | 11                   | 12                  | 13                                    | 14               | 15                     | 16                         | 17                                 | 18                                   | 19                                    |
| 1      | Land BLOCK                       | 4101001             | 5670519  | 5670519                           | 0  | 0            | 0        | 0                     | 5670519                                   | 0                    | 0.00                | 0                                     | 0                | 0                      | 0                          | 0                                  | 0                                    | 5670519                               |
| 2      | Buildings - GROSS BLOCK          | 4102001             | 67064888                                       | 88646724                          | 4800146  | 3339140      | 0        | 0                     | 96786010                                  | 21581836             | 0.05                | 3353244                               | 240007           | 83478                  | 3676729                    | 25258565                           | 4112001                              | 71527445                              |
| 3      | Subways and Cause Ways - GRO     | 4103001             | 0  | 0                                 | 0  | 0            | 0        | 0                     | 0   | 0                    | 0.18                | 0                                     | 0                | 0                      | 0                          | 0                                  | 4113001                              | 0                                     |
| 4      | Bridges and Flyovers - GROSS B   | 4103002             | 0  | 0                                 | 0  | 0            | 0        | 0                     | 0   | 0                    | 0.07                | 0                                     | 0                | 0                      | 0                          | 0                                  | 4113002                              | 0                                     |
| 5      | Roads & Pavements - Concrete - G | 4103003             | 33360936                                       | 170880580                         | 1310839  | 0            | 0        | 0                     | 172191419                                 | 137519644            | 0.25                | 8340234                               | 327709           | 0                      | 8667943                    | 146187587                          | 4113003                              | 26003832                              |
| 6      | Roads & Pavements - Black Top    | 4103004             | 1692742  | 30761711                          | 17163822   | 1000000      | 3365771  | 0                     | 52291304                                  | 29068969             | 0.40                | 677097                                | 6865529          | 200000                 | 7742626                    | 36811595                           | 4113004                              | 15479709                              |
| 7      | Roads & Pavements - Others - G   | 4103005             | 0  | 83                                | 0  | 0            | 0        | 0                     | 83  | 83                   | 0.60                | 0                                     | 0                | 0                      | 0                          | 83                                 | 4113005                              | 0                                     |
| 8      | Strom Water Drains, Open drains  | 4103101             | 18871488                                       | 85781815                          | 3723084  | 3160408      | 600000   | 0                     | 93265307                                  | 66910327             | 0.18                | 3396868                               | 670155           | 284437                 | 4351460                    | 71261787                           | 4113101                              | 22003520                              |
| 9      | Drainage and Sewerage pipes , C  | 4103102             | 4896460  | 4896460                           | 0  | 0            | 0        | 0                     | 4896460                                   | 472998               | 0.03                | 163052                                | 0                | 0                      | 163052                     | 636050                             | 4113102                              | 4896460                               |
| 10     | Water Supply - Head Works, OH    | 4103201             | 310800   | 310800                            | 5841841  | 5671388      | 7049486  | 0                     | 18873515                                  | 50894                | 0.03                | 9324                                  | 175255           | 85071                  | 269650                     | 320544                             | 4113201                              | 18873515                              |
| 11     | Ground Water Wells/ Deep Bore W  | 4103202             | 0  | 0                                 | 0  | 0            | 0        | 0                     | 0   | 0                    | 0.05                | 0                                     | 0                | 0                      | 0                          | 0                                  | 4113202                              | 0                                     |
| 12     | Reservoirs - GROSS BLOCK         | 4103203             | 0  | 0                                 | 0  | 0            | 0        | 0                     | 0   | 0                    | 0.03                | 0                                     | 0                | 0                      | 0                          | 0                                  | 4113203                              | 0                                     |
| 13     | Public Lighting                  | 4103301             | 0  | 0                                 | 0  | 0            | 0        | 0                     | 0   | 0                    | 0.25                | 0                                     | 0                | 0                      | 0                          | 0                                  | 4113301                              | 0                                     |


| Sl. No. | Particulars                         | 2017-18 |           | 2016-17 |           | 2015-16 |           | 2014-15 |           | 2013-14 |           | 2012-13 |           | 2011-12 |           | 2010-11 |           | 2009-10 |           | 2008-09 |           | 2007-08 |           | 2006-07 |           | 2005-06 |           | 2004-05 |           | 2003-04 |           | 2002-03 |           | 2001-02 |           | 2000-01 |  |  |  |  |
|---------|-------------------------------------|---------|-----------|---------|-----------|---------|-----------|---------|-----------|---------|-----------|---------|-----------|---------|-----------|---------|-----------|---------|-----------|---------|-----------|---------|-----------|---------|-----------|---------|-----------|---------|-----------|---------|-----------|---------|-----------|---------|-----------|---------|--|--|--|--|
|         |                                     | Actual  | Estimated | Actual  | Estimated | Actual  | Estimated | Actual  | Estimated | Actual  | Estimated | Actual  | Estimated | Actual  | Estimated | Actual  | Estimated | Actual  | Estimated | Actual  | Estimated | Actual  | Estimated | Actual  | Estimated | Actual  | Estimated | Actual  | Estimated | Actual  | Estimated | Actual  | Estimated | Actual  | Estimated |         |  |  |  |  |
| 1       | Carriage charges                    |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |  |  |  |  |
| 2       |                                     |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |  |  |  |  |
| 3       | General Bunking<br>rent             |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |  |  |  |  |
| 4       | General Bunking<br>rent (Part 5-11) |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |  |  |  |  |
| 5       | General Bunking<br>rent (Part 5-11) |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |  |  |  |  |
| 6       | Part 4-9                            |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |  |  |  |  |
| 7       | Part 10-02                          |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |  |  |  |  |
| 8       | Part 03                             |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |  |  |  |  |
| 9       | General Bunking<br>rent (Part 5-11) |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |  |  |  |  |
| 10      | General Bunking<br>rent (Part 5-11) |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |  |  |  |  |
| 11      | General Bunking<br>rent (Part 5-11) |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |  |  |  |  |
| 12      | General Bunking<br>rent (Part 5-11) |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |  |  |  |  |
| 13      | General Bunking<br>rent (Part 5-11) |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |  |  |  |  |
| 14      | General Bunking<br>rent (Part 5-11) |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |  |  |  |  |
| 15      | General Bunking<br>rent (Part 5-11) |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |  |  |  |  |
| 16      | General Bunking<br>rent (Part 5-11) |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |  |  |  |  |
| 17      | General Bunking<br>rent (Part 5-11) |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |  |  |  |  |
| 18      | General Bunking<br>rent (Part 5-11) |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |  |  |  |  |
| 19      | General Bunking<br>rent (Part 5-11) |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |  |  |  |  |
| 20      | General Bunking<br>rent (Part 5-11) |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |  |  |  |  |
| 21      | General Bunking<br>rent (Part 5-11) |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |  |  |  |  |
| 22      | General Bunking<br>rent (Part 5-11) |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |  |  |  |  |
| 23      | General Bunking<br>rent (Part 5-11) |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |  |  |  |  |
| 24      | General Bunking<br>rent (Part 5-11) |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |  |  |  |  |
| 25      | General Bunking<br>rent (Part 5-11) |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |  |  |  |  |
| 26      | General Bunking<br>rent (Part 5-11) |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |           |         |  |  |  |  |

Working Sheet for Depreciation  
Melysharam Municipality Revenue Fund

|    |   |  |           |
|----|---|--|-----------|
| 1  | SL. No.   |  |           |
| 2  | Grand Total   |  |           |
| 3  | செலவுத் தொகை எண்                                      |  |           |
| 4  | அரசியல் தொழில்நுட்ப அலுவலகம் (செலவு 5-1)              |  | 13854875  |
| 5  | அரசியல் தொழில்நுட்ப அலுவலகம்                          |  | 423998017 |
| 6  | பகுதி 4-9   |  | 35153700  |
| 7  | பகுதி 10- 02  |  | 14858567  |
| 8  | பகுதி 03  |  | 11015257  |
| 9  | தொழில்நுட்ப அலுவலகம்                                  |  | 0         |
| 10 | அரசியல் தொழில்நுட்ப அலுவலகம் (செலவு 5+6+7+8-9)        |  | 485025541 |
| 11 | அரசியல் தொழில்நுட்ப அலுவலகம்                          |  | 285667034 |
| 12 | தொழில்நுட்ப அலுவலகம்                                  |  |           |
| 13 | தொழில்நுட்ப அலுவலகம்                                  |  | 18207479  |
| 14 | 6 செலவுத் தொகை எண்                                    |  | 9196427   |
| 15 | 7வது செலவுத் தொகை எண் 50                              |  | 1093934   |
| 16 | (செலவு 9+13+14+15)                                    |  | 28497840  |
| 17 | அரசியல் தொழில்நுட்ப அலுவலகம் (செலவு 11-15)            |  | 314164874 |
| 18 | தொழில்நுட்ப அலுவலகம் செலவுத் தொகை எண்                 |  |           |
| 19 | தொழில்நுட்ப அலுவலகம் செலவுத் தொகை எண் (செலவு 10 - 17) |  | 171817261 |

Inspector  


Commissioner  
Melysharam Municipality Revenue Fund







Melvisharam Municipality  
**LOAN ACCOUNT AS ON 31.03.2023**  
**REVENUE FUND AND CAPITAL FUND**

| Code No. | Sl.No. | Loan Details      | Agency  | Opening Balance |          | Add Principal Balance 2022-2023 | Principal due during 2022-2023 | Interest due during 2022-2023 | Repayment Details |          | Balance due as on 31.03.2023 |                  |
|----------|--------|-------------------|---------|-----------------|----------|---------------------------------|--------------------------------|-------------------------------|-------------------|----------|------------------------------|------------------|
|          |        |                   |         | Principal       | Interest |                                 |                                |                               | Principal         | Interest | Principal 3303001            | Interest 3501201 |
| 1        | 2      | 3                 | 4       | 5               | 6        | 7                               | 8                              | 9                             | 10                | 11       | 12                           | 13               |
| 3303001  | 3      | Loan from DTPC    | 2452    | 982082          | 0        | 0                               |                                | 0                             |                   |          | 982082                       | 0                |
| 3303002  |        | Loan from TUFIDCO | 5004    | 152400636       | 0        | 0                               |                                | 0                             |                   |          | 152400636                    | 0                |
|          |        | SRP-TUFIDCO Loan  | Tufidoc | 0               | 0        | 17826000                        | 863470                         | 843187                        | 863470            | 843187   | 16962530                     | 0                |
|          |        | Sub Total         |         | 152400636       | 0        | 17826000                        | 863470                         | 843187                        | 863470            | 843187   | 169363166                    | 0                |
| 3303003  |        | Loan from IUDP    | 6007    | 125127407       | 2285235  | 0                               |                                | 0                             |                   |          | 125127407                    | 2285235          |
|          |        | IUDP Total        |         | 278510125       | 2285235  | 17826000                        | 863470                         | 843187                        | 863470            | 843187   | 295472655                    | 2285235          |



Inspector  
 LocalFund Audit  
 Ranipet District



Commissioner  
 Melvisharam Municipality  
 Ranipet District





Revenue Fund  
INVESTMENT DETAILS AS ON 31.03.2023

| Sl. No. | Name of the Bank / Institution post office | Date of Deposit | Date of Maturity | Amount of Deposit (Rs) | Maturity Value (Rs) | Interest Receivable As On 31.03.2023 | Interest Received on 2022-2023 | Amount Relised | Amount Under Fixed Deposit (Rs) | Remarks Closed on |
|---------|--|-----------------|------------------|------------------------|---------------------|--------------------------------------|--------------------------------|----------------|---------------------------------|-------------------|
| 1       | 2  | 3               | 4                | 5                      | 6                   | 8                                    | 9                              | 10             | 11                              | 12                |
|         |  |                 |                  |                        |                     | NIL                                  |                                |                |                                 |                   |
|         |  |                 |                  |                        |                     | 0.00                                 | 0.00                           | 0.00           | 0.00                            |                   |

Inspector  
Local Fund Audit



Commissioner  
Melvisharam Municipality



**Melvisharam Municipality  
Revenue Fund and Capital Fund**

**Code 4039 Head : Provision for Doubtful collection of Revenue Items for 2022-2023**

| Sl.no | Nature of item                           | Opening Balance | Add Opening Balance | Total Opening Balance | Amount Collected (2804001) | Balance         | Provision made During 2022-2023 (2701001) | Year        | Total (4321201)  |
|-------|--|-----------------|---------------------|-----------------------|----------------------------|-----------------|---|-------------|------------------|
| 1     | 2  | 3               | 4                   | 5                     | 6                          | 7               | 8   | 9           | 10               |
|       |  |                 |                     | (3+4)                 |                            | (5-6)           |   |             | (7+8)            |
| 1     | Property Tax - General purpose Component | 87580.00        | 0.00                | 87580.00              | 4460.00                    | 83120.00        | 44504.00                                  | 2010-2011   | 127624.00        |
| 2     | Profession tax                           | 0.00            | 0.00                | 0.00                  | 0.00                       | 0.00            | 0.00                                      | 2010-2011   | 0.00             |
| 3     | Lease Items                              | 0.00            | 0.00                | 0.00                  | 0.00                       | 0.00            | 0.00                                      | 2010-2011   | 0.00             |
|       | <b>Total</b>                             | <b>87580.00</b> | <b>0.00</b>         | <b>87580.00</b>       | <b>4460.00</b>             | <b>83120.00</b> | <b>44504.00</b>                           | <b>0.00</b> | <b>127624.00</b> |



**Inspector**

g **LocalFund Audit  
Ranipet District**



**Commissioner**

**Melvisharam Municipality  
Ranipet District**

