

A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
1100101			Property Tax - Residential		32553863.00		32553863.00
1100104			Property Tax - Vacant Sites		144430.00		144430.00
1101001			Professional Tax		7219042.00		7219042.00
1105201			Library Cess 10 % Services Fees		1234408.00		1234408.00
1201001			Duty on Transfer of property		18379438.00		18379438.00
1308007			Track rent		194376.00		194376.00
1309002			SWM USER CHARGES RECOVERABLE - CURRENT		2141811.00		2141811.00
1401001			Contractors/Suppliers/Licensed Surveyors		134500.00		134500.00
1401101			D&O Trade Licence Fees		1520916.00		1520916.00
1401103			Building Licence Fees		7617561.00		7617561.00
1401301			Copy Application Fees		15125.00		15125.00
1401302			Birth & Death Certificate Fees		36835.00		36835.00
1401401			Road Formation Charges		2055850.00		2055850.00
1401502			Demolition Charges		394845.00		394845.00
1402001			Penalty & Bank Charges For Dishonoured C		3600.00		3600.00
1402004			Other penalties		4110.00		4110.00
1404004			Contractors/Suppliers/Licensed Surveyors		36848.00		36848.00

A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
1405004			Metered/ Tap Rate water Charges		6687100.00		6687100.00
1405008			Garbage/Debris collection		28600.00		28600.00
1407001			Road Cutting Restoration Charge - Eb		2890400.00		2890400.00
1407002			Initial Amount for New Water Supply Conn		2757000.00		2757000.00
1407003			Initial Amount for Drainage Connections		995000.00		995000.00
1407014			Water Supply Inspection Charges		30500.00		30500.00
1407020			Other Service/Administrative Charges		9450.00		9450.00
1408003			Misc. Recoveries		605147.00		605147.00
1408004			Open Site Reservation Charges		19668320.00		19668320.00
1501003			Amma Unavagam-Sale Of Food		1021806.00		1021806.00
1504001			Hire Charges for Vehicles		64200.00		64200.00
1601004			Devolution Fund (Including State Finance		84061057.00		84061057.00
1603001			Scheme grants		14906411.00		14906411.00
1701001			Interest on Investments / Fixed Deposits		1643027.47		1643027.47
1711001			Interest from Bank		1655148.81		1655148.81
1801101			Deposits Lapsed		4029281.00		4029281.00
1808001			Other Income		3592068.00		3592068.00

A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
1808003			Other Income-Specific Purpose		234000.00		234000.00
2101001			Pay	22633529.00		22633529.00	
2101004			Dearness Allowance	13734720.00		13734720.00	
2101005			House Rent Allowance	2408695.00		2408695.00	
2101006			City Comp. Allowance	580256.00		580256.00	
2101007			Medical Allowance	249305.00		249305.00	
2101008			Other Allowance	152317.00		152317.00	
2101010			Wages - Others	45000.00		45000.00	
2101011			Bonus	348000.00		348000.00	
2102001			Medical Reimbursement	5112.00		5112.00	
2102004			Supply of uniforms	190027.00		190027.00	
2102006			Training programme Expenses	2550.00		2550.00	
2102008			Other miscellaneous benefits	60000.00		60000.00	
2102010			Health Insurance local body contribution	294882.00		294882.00	
2102014			Group Insurance scheme - Management cont	242729.00		242729.00	
2102015			CPF Management Contribution	1617842.00		1617842.00	
2102019			Conveyance Allowance	3188.00		3188.00	

A/C Code	Dr-Opening Balance	Cr-Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
2103005			Pensions contribution to Municipal Emplo	3041837.00		3041837.00	
2201004			Motor Vehicle Tax	185440.00		185440.00	
2201105			Computer Operational Expenses	1381559.00		1381559.00	
2201201			Telephone charges	53790.00		53790.00	
2201203			Postage and Telegram and Fax Charges	6000.00		6000.00	
2202001			Books and Periodicals and Magazines	6850.00		6850.00	
2202101			Stationery and Printing	1200426.00		1200426.00	
2204001			Vehicle insurance	333913.00		333913.00	
2205001			Statutory Audit Fees	75724.00		75724.00	
2205104			Legal & Arbitration Expenses	77000.00		77000.00	
2205203			Other Professional Charges	30000.00		30000.00	
2206001			Advertisement charges	1352212.00		1352212.00	
2208003			Other Expense	1148390.00		1148390.00	
2301001			Power charges for Sewerage system / Pumpi	647836.00		647836.00	
2301002			Power Charges for Water Head Works / Pum	174644.00		174644.00	
2301003			Power Charges for Street Lights	2455713.00		2455713.00	
2303002			Diesel	2031229.00		2031229.00	

A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
2303005			Sanitary Materials	782172.00		782172.00	
2304001			Hire charges for supply of Water through	767749.00		767749.00	
2305007			Maintenance Expenses for Street Lights	6629736.00		6629736.00	
2305009			Maintenance Expenses - Water Supply	2373871.00		2373871.00	
2305011			Maintenance Charges to TWAD Board/ Metro	6617927.00		6617927.00	
2305104			Sanitary / Conservancy Expenses	9635144.00		9635144.00	
2305301			Light Vehicles - Maintenance	737081.00		737081.00	
2305302			Heavy Vehicles - Maintenance	1190213.00		1190213.00	
2305901			Repairs and maintenance of office Furnit	13303.00		13303.00	
2305903			Repairs and Maintenance - Electrical Fit	5128.00		5128.00	
2305906			Repairs and Maintenance - Computers	123000.00		123000.00	
2308003			Removal of Debris	468000.00		468000.00	
2308009			Garbage Clearance	16030125.00		16030125.00	
2308013			Animal Birth Control	115035.00		115035.00	
2308019			Maintenance for Amma Unavagam	2975264.00		2975264.00	
2308021			Anti Filaria/Anti Malaria Operations	392299.00		392299.00	
2403002			Interest on Loans from MUDF	122765.00		122765.00	

Trial Balance as On

31/03/2018

A/C Code	Dr Opening Balance	Cr Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
2403003			Interest on Loans from TNUJFSL	17963610.00		17963610.00	
2407001			Bank charges	16431.50		16431.50	
2602002			CMDA	208241.00		208241.00	
2602004			TNIUS	90000.00		90000.00	
2602006			Municipal Contribution	1890500.00		1890500.00	
2701001			Provision for Doubtful Collection of Rev	3609466.00		3609466.00	
2703001			Irrecoverable Revenue Items Written off	16609989.00		16609989.00	
2722001			Depreciation - Buildings	2467628.00		2467628.00	
2723001			Depreciation - Roads & Bridges	54515541.00		54515541.00	
2723101			Depreciation - Sewerage and Drainage	13955004.00		13955004.00	
2723201			Depreciation - Waterways	4425119.00		4425119.00	
2724001			Depreciation - Plant & machinery	417091.00		417091.00	
2725001			Depreciation - Vehicles	326953.00		326953.00	
2727001			Depreciation - Furniture, Fixtures, Fit	5773675.00		5773675.00	
2801001			Taxes	31050.00	12554432.00		12523382.00
2804001			Prior Year Income		2012397.00		2012397.00
3109001		107219169.39	Accumulated Surplus / Deficit				107219169.39

A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
3203001		274500485.00	Contributions from the Government		24000000.00		298500485.00
3203002		109470000.00	Grants from the Government	24000000.00	52449000.00		137919000.00
3208001		903544.00	Contributions From Private Parties				903544.00
3301001		1871537.00	Loans from Central Government				1871537.00
3303001		1334400.00	Loan from HUDCO	1334400.00			
3303004		175000000.00	Loan from TNUFSL		40000000.00		215000000.00
3401001		23509918.00	Tender Deposit - Contractors.	6173403.00	7601687.00		24938202.00
3401002		3400.00	Tender Deposit- Suppliers				3400.00
3401003			Security Deposit - Contractors		3150.00		3150.00
3408002		93500.00	Deposits- Others	91500.00			2000.00
3411002			Road Cut Restoration Deposit - Others		1250000.00		1250000.00
3501001			Power charges - Payable - Street Lights	2455713.00	2455713.00		
3501003		10040627.00	Accounts Payable - Contractors	97431477.00	88873283.00		1482433.00
3501004			Accounts Payable - Suppliers	3045834.00	3045834.00		
3501005		12000.00	Accounts Payable - Expenses	28193684.00	-28194911.00		13227.00
3501008		4515850.00	Others Payable				4515850.00
3501009			Wate supply Maintenance - Payable to TWA	6557927.00	6557927.00		

A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
3501011		131226.00	Audit fees payable	51906.00	75724.00		155044.00
3501101			Salaries & Wages Payable	31872758.00	31872758.00		
3501201		6349840.00	Interest Payable				6349840.00
3502001		54960.00	Provident Fund Recoveries	6112720.00	6165200.00		107440.00
3502002			Co-operative Society Loan Recoveries	467840.00	467840.00		
3502004			L.I.C. Polices Premium Recoveries	466974.00	466974.00		
3502005		1440.00	Special Provident Fund-Cum- Gratuity Sch	65990.00	65990.00		1440.00
3502006		480.00	F.B.F. / Group Insurance Scheme Recoveri	85560.00	86280.00		1200.00
3502009			It Deduction	207367.00	207367.00		
3502012			H.B.A.Special F.B.F. Subscription	14140.00	16160.00		2020.00
3502013			Income Tax Deductions - Contractors	1654903.00	1654903.00		
3502015			VAT - Payable	1840533.00	1867479.00		26946.00
3502021			CPF Subscription Recoveries	1619663.00	1619663.00		
3502022		1410470.00	Contribution to CMDA/LPA Payable	845757.00	208241.00		772954.00
3502025			Manual Workers Geneneral Welfare Fund	731927.00	731927.00		
3502027			Swachh Bharat Mission - IHHL	698000.00	698000.00		
3502032			CGST - PAYABLE	120703.00	120703.00		



A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
3502033			SGST - PAYABLE	804303.00	804303.00		
3503001			House Building Advance	20508.00	20508.00		
3503002		2933286.70	Library Cess - Payables	5566732.00	3175278.00		541832.70
4101001	1144157.00		Land - GROSS BLOCK			1144157.00	
4102001	59120541.00		Buildings - GROSS BLOCK	8378293.00		67498834.00	
4103003	101943254.00		Roads & Pavements - Concrete - GROSS BLO	3977345.00		105920599.00	
4103004	425704264.00		Roads & Pavements - Black Topped - GROSS	26127156.00		451831420.00	
4103005	29612264.00		Roads & Pavements - Others - GROSS BLOCK			29612264.00	
4103101	175057138.00		Strom Water Drains, Open drains and Culv	5246152.00		180303290.00	
4103102	1455929.00		Drainage and Sewerage pipes, Conduits,			1455929.00	
4103201	51723969.00		Water Supply - Head Works, OHT etc. and	4510615.00		56234584.00	
4103202	43484079.00		Ground Water Wells/ Deep Bore Wells - GR	12268097.00		55752176.00	
4104001	322505.00		Plant and Machineries - GROSS BLOCK			322505.00	
4104002	1484972.00		Tools & Plant - GROSS BLOCK			1484972.00	
4104003	184277.00		Hand Pumps - Indian Mark II - GROSS BLOC			184277.00	
4105001	9415905.00		Heavy Vehicles - GROSS BLOCK			9415905.00	
4105002	1889703.00		Light Vehicles - GROSS BLOCK	137400.00		2027103.00	

A/C Code	Dr:Opening Balance	Cr:Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
4105003	1573600.00		Other Vehicles - GROSS BLOCK	555780.00		2129380.00	
4107001	23232684.00		Furniture Fixtures and Fittings - GROSS			23232684.00	
4107002	36123967.00		Electrical Installations - Lamps / Tube	1463791.00		37587758.00	
4107003	2852479.00		Electrical Installations -Others - GROSS			2852479.00	
4108001	2781411.00		Public Fountains - GROSS BLOCK			2781411.00	
4112001		12670842.00	Buildings - Accumulated Depreciation		2467628.00		15138470.00
4113003		76201680.00	Roads & Pavements - Concrete - Accumulat		7187153.00		83388833.00
4113004		329019340.00	Roads & Pavements - Black Topped - Accum		46190846.00		375210186.00
4113005		27716360.00	Roads & Pavements - Others - Accumulated		1137542.00		28853902.00
4113101		113422632.00	Storm Water Drains, open Drains and Culv		13906522.00		127329154.00
4113102		527033.00	Drainage Sewerage Pipes, Conduits etc. -		48482.00		575515.00
4113201		11677755.00	Head Works, OHT etc. Water supply Mains		1672145.00		13349900.00
4113202		17368759.00	Ground Water Wells/ Deep Bore Wells - Ac		2752974.00		20121733.00
4114001		85873.00	Plant & Machinery - Accumulated Deprecia		59158.00		145031.00
4114002		1110957.00	Tools & Plant - Accumulated depreciation		321078.00		1432035.00
4114003		296211.00	Hand Pumps - India Mark (II) - Accumulat		36855.00		333066.00
4115001		8731459.00	Heavy vehicles - Accumulated Depreciatio		171112.00		8902571.00

A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
4115002		1600437.00	Light vehicles - Accumulated Depreciatio		106666.00		1707103.00
4115003		1475250.00	Other vehicles - Accumulated Depreciatio		49175.00		1524425.00
4117001		11372360.00	Furniture, Fixtures & Fittings - Accumul		2965081.00		14337441.00
4117002		32868876.00	Electircal Installations - Lamps & Tube		2719025.00		35587901.00
4117003		2302270.00	Electircal Installations - Others - Acc		89569.00		2391839.00
4118001		4200226.00	Public Fountains - Accumlated depreciati				4200226.00
4121001			Projects - in - progress Account	62664629.00	62664629.00		
4208001	21337500.00		Fixed Deposit	112224483.00		32561983.00	
4301001	34480.00		Stores - Engineering		34480.00		
4311001			Property Tax - Recoverable - Residential	32553863.00	22583167.00	9970696.00	
4311004			Property Tax - Recoverable - Vacant site	144430.00	63833.00	80597.00	
4311006	42804800.00		Property Tax - Recoverable - Residential	11447427.00	25398621.00	28853606.00	
4311009	326432.00		Property Tax - Recoverable - Vacant site	174747.00	317169.00	184010.00	
4311903			Profession Tax - Recoverable - Current	7219042.00	5361480.00	1857562.00	
4311904	4832481.00		Profession Tax - Recoverable - Arrears	932258.00	2270925.00	3493814.00	
4313003			Water Charges Recoverable - Current	6687100.00	4175200.00	2511900.00	
4313004	7346008.00		Water Charges Recoverable - Arrears		1998938.00	5347070.00	

A/C Code	Dr:Opening Balance	Cr:Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
4313007			SWM USER CHARGES RECOVERABLE - CURRENT	2141811.00	2141811.00		
4314033	1243804.00		Interest Accrued on Fixed Deposit/ Dived	1808455.00		3052259.00	
4314040	2811.80		Misc. Recovery			2811.80	
4321001		9471608.00	Provision for outstanding Property Taxes	2012397.00	3609466.00		11068677.00
4501001	253773.00		General Fund - Cash Account	160719551.28	160756437.28	216887.00	
4502001			Cheques in Hand Account	105514300.00	105514300.00		
4502101	2421874.33		Syndicate Bank 61172200014973 GF Collect	96891830.63	92752363.27	6561341.69	
4502103	2880391.06		Indian Overseas Bank 5566 OSR Fund	15337368.90	7500000.00	10717759.96	
4502104	455590.47		Syndicate Bank 61172200054618 Water Sypp	6257263.00	5535830.96	1177022.51	
4502105	24102.68		Syndicate Bank 61172200054622 Library Ce	7485379.26	6737591.00	771890.94	
4502106		1790233.50	Indian Overseas Bank 37574 Scheme A/c	5291861.00	1472050.00	2029577.50	
4502107	1592174.00		Indian Overseas Bank 37575 Deposit A/c	5195361.00	3585086.70	3202448.30	
4502108	523171.07		Indian Overseas Bank 6677 WS - Initial A	3342450.00	2449041.40	1416579.67	
4502109	8856775.00		Indian Overseas Bank 2222 WS - Escrow A/	79606739.00	88443610.00	19904.00	
4502110	92706.00		State Bank of India30038057756 XII FC A/	3454.00		96160.00	
4502111	4662816.28		State Bank of India 10565268122 ECS A/c	126898014.25	110414041.00	21146789.53	
4502112	91525.00		Andhra Bank 65891 Amma Unavagam A/c	1038307.00	1081816.00	48016.00	

Trial Balance as On

31/03/2018

A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
4502113	2515581.10		Syndicate Bank 61172200076207 GF - Payme	49276632.53	50552927.00	1239286.63	
4502114	990144.30		Sub- Treasury TPF-I	295712.00	921960.00	363896.30	
4502115	86429.85		Sub- Treasury TPF-II			86429.85	
4502116	240071.00		Sub- Treasury TPF-III			240071.00	
4502117			City Union Bank Online Payment A/c	1075004.00		1075004.00	
4502501	390.00		ONLINE PAYMENT A/ccount	2501990.00		2502380.00	
4502601			Card Collection Account Syndicate Bank	136814.54		136814.54	
4601001	385000.00		Festival Advance	580000.00	570000.00	395000.00	
4604001	277774.00		Advance to Suppliers	299275.00	299275.00	277774.00	
4605004			Immediate Relief - Advance	25000.00		25000.00	
4605010	1142000.00		Advance Recovery		1062000.00	80000.00	
4606001	498157.00		Deposits - Recoverable:			498157.00	
4612001	1616693.65		Advance	137500.00	3360.00	1750833.65	
4701001	305000000.00		Advance to TWAD Board/ Metro Water Board	69875000.00		374875000.00	
4702006	1623740.00		Receivable from General fund			-1623740.00	
	1383266294.59	1383266294.59	Grand Total	1390042125.89	1390042125.89	1780280575.37	1780280575.37

*[Signature]*  
**INSPECTOR**  
 LOCAL FUND ADPT  
**KANCHEEPURAM**

*[Signature]*  
**Commissioner**  
**Pammal Municipality**

*[Signature]*  
 25/06/18

Income and Expenditure as on 2017-2018

Pammal Municipality

Code	INCOME	Amount
110	Tax Revenue	41151743.00
120	Assigned Revenues & Compensations	18379438.00
130	Rental Income from Municipal Properties	2336187.00
140	Fees & User Charges	45491707.00
150	Sale & Hire Charges	1086006.00
160	Revenue Grants, Contribution and Subsidies	98967468.00
170	Income from Investments	1643027.47
171	Interest Earned	1655148.81
180	Other Income	7855349.00
<b>A Total Income</b>		<b>218566074.28</b>
Code	EXPENDITURE	Amount
210	Establishment Expenses	45609989.00
220	Administrative Expenses	5851304.00
230	Operations & Maintenance	54165469.00
240	Interest & Finance Charges	18102806.50
250	Programme Expenses	0.00
260	Grants, Contribution and Subsidies	2188741.00
270	Provisions and Write-off	20219455.00
271	Miscellaneous Expenses	0.00
272	Depreciation	81881011.00
<b>B Total Expenditure</b>		<b>228018775.50</b>
<b>A - B Gross Surplus/(Deficit) of Income over Expenditure</b>		<b>-9,452,701.22</b>

280 ADD : Prior Period Item 14,535,779.00  
 290 LESS: Transfer to Reserve Funds 0.00

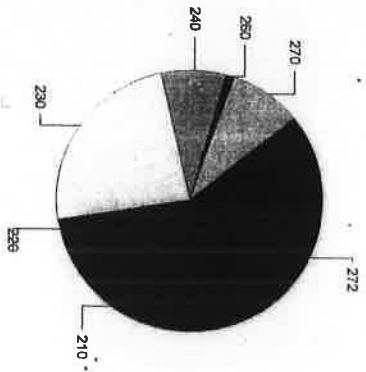
Net Balance Being Surplus/Deficit Carried Over 5,083,077.78

**INSPECTOR**  
 LOCAL FUND AUDIT  
 KANCHHEEPURAM

*R. Chandha*  
 Commissioner  
 Pammal Municipality  
 25/6/18

Income and Expenditure as on 2017-2018

EXPENDITURE

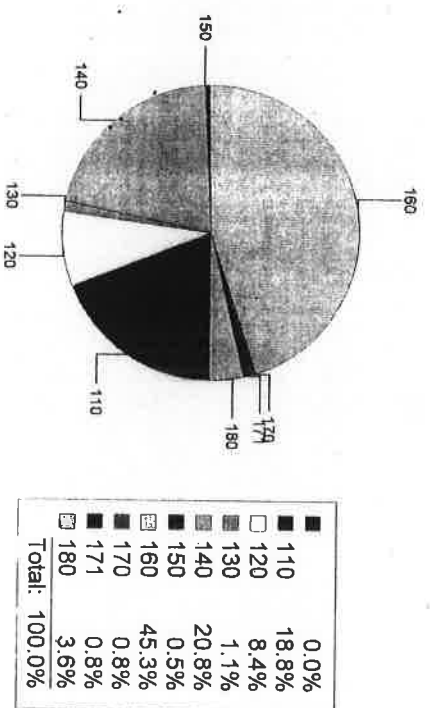


210	20.0%
220	2.6%
230	23.8%
240	7.9%
250	0.0%
260	1.0%
270	8.9%
271	0.0%
272	35.9%
Total: 100.0%	

Account Code	Particulars	Amount
210	Establishment Expenses	45609989.00
220	Administrative Expenses	5851304.00
230	Operations & Maintenance	54165469.00
240	Interest & Finance Charge	18102806.50
250	Programme Expenses	0.00
260	Grants, Contribution and	2188741.00
270	Provisions and Write off	20219455.00
271	Miscellaneous Expenses	0.00
272	Depreciation	81881011.00
Total		228018775.50

### Pammal Municipality

Income and Expenditure as on 2017-2018  
Income



Account Code	Particulars	Amount
110	Tax Revenue	41151743.00
120	Assigned Revenues & Comp	18379438.00
130	Rental Income from Munic	2335187.00
140	Fees & User Charges	45491707.00
150	Sale & Hire Charges	1086006.00
160	Revenue Grants, Contribu	98967468.00
170	Income from Investments	1643027.47
171	Interest Earned	1655148.81
180	Other Income	7855349.00
	<b>Total</b>	<b>218566074.28</b>



Pammal Municipality

Income and Expenditure as on 2017-2018

A/c Code	Expenditure Particular	Amount	A/c Code	Income Particular	Amount
E1	Establishment Expenses		I1	Tax Revenue	
2101001	Pay	22633529.00	1100101	Property Tax - Residential	32553863.00
2101004	Dearness Allowance	13734720.00	1100104	Property Tax - Vacant Sites	144430.00
2101005	House Rent Allowance	2408695.00	1101001	Professional Tax	7219042.00
2101006	City Comp. Allowance	580256.00	1105201	Library Cass 10 % Services Fee	1234408.00
2101007	Medical Allowance	249305.00			
2101008	Other Allowance	152317.00	Total	Tax Revenue	41151743.00
2101010	Wages - Others	45000.00			
2101011	Bonus	348000.00	I2	Assigned Revenues & Compensati	
2102001	Medical Reimbursement	5112.00	1201001	Duty on Transfer of property	18379438.00
2102004	Supply of uniforms	190027.00			
2102006	Training programme Expenses	2550.00	Total	Assigned Revenues & Compensati	18379438.00
2102008	Other miscellaneous benefits	60000.00			
2102010	Health Insurance Local body co	294882.00	I3	Rental Income from Municipal p	
2102014	Group Insurance scheme - Manag	242729.00	1308007	Track rent.	194376.00
2102015	CPF Management Contribution	1617842.00	1309002	SWM USER CHARGES RECOVERABLE -	2141811.00
2102019	Conveyance Allowance	3188.00			
2103005	Pensions contribution to Munic	3041837.00	Total	Rental Income from Municipal p	2336187.00
Total	Establishment Expenses	45609989.00	I4	Fees & User Charges	

A/c Code	Expenditure Particular	Amount	A/c Code	Income Particular	Amount
E2	Administrative Expenses		1401001	Contractors/Suppliers/Licensed	134500.00
2201004	Motor Vehicle Tax	185440.00	1401101	D&O Trade Licence Fees	1520916.00
2201105	Computer Operational Expenses	1381559.00	1401301	Building Licence Fees	7617561.00
2201201	Telephone charges	53790.00	1401302	Copy Application Fees	15125.00
2201203	Postage and Telegram and Fax C	6000.00	1401401	Birth & Death Certificate Fees	36835.00
2202001	Books and Periodicals and Maga	6850.00	1401502	Road Formation Charges	2055850.00
2202101	Stationery and Printing	1200426.00	1402001	Demolition Charges.	394845.00
2204001	Vehicle insurance	333913.00	1402004	Penalty & Bank Charges For Dis	3600.00
2205001	Statutory Audit Fees	75724.00	1404004	Other penalties	4110.00
2205104	Legal & Arbitration Expenses	77000.00	1405004	Contractors/Suppliers/Licensed	36848.00
2205203	Other Professional Charges	30000.00	1405008	Metered/ Tap rate water Charge	6687100.00
2206001	Advertisement charges	1352212.00	1407001	Garbage/Debris collection	28600.00
2208003	Other Expense	1148390.00	1407002	Road Cutting Restoration Charg	2890400.00
Total	Administrative Expenses	5851304.00	1407003	Initial Amount for New Water S	2757000.00
E3	Operations & Maintenance		1407003	Initial Amount for Drainage Co	995000.00
2301001	Power charges for Sewerage sys	647836.00	1407014	Water Supply Inspection Charg	30500.00
2301002	Power Charges for Water Head w	174644.00	1407020	Other Service/Administrative C	9450.00
2301003	Power Charges for Street Light	2455713.00	1408003	Misc. Recoveries	605147.00
2303002	Diesel	2031229.00	1408004	Open Site Reservation Charges	19668320.00
2303005	Sanitary Materials	782172.00	Total	Fees & User Charges	45491707.00
			IS	Sale & Hire Charges	

## Income and Expenditure as on

2017-2018

A/c Code	Expenditure Particular	Amount	A/c Code	Income Particular	Amount
2304001	Hire charges for supply of Wat	767749.00	1501003	Amma Unavagam-Sale Of Food	1021806.00
2308013	Animal Birth Control	115035.00	1504001	Hire Charges for Vehicles	64200.00
2308019	Maintenance for Amma Unavagam	2975264.00			
2308021	Anti-Filaria/Anti Malaria Oper	392299.00	Total	Sale & Hire Charges	1086006.00
2305007	Maintenance Expenses for Stree	6629736.00			
2305009	Maintenance Expenses - Water S	2373871.00	I6	Revenue Grants, Contribution a	
2305011	Maintenance Charges to TWAD Bo	6617927.00	1601004	Devolution Fund (including Sta	84061057.00
2305104	Sanitary / Conservancy Expense	9635144.00	1603001	Scheme grants	14906411.00
2305301	Light Vehicles - Maintenance	737081.00			
2305302	Heavy Vehicles - Maintenance.	1190213.00	Total	Revenue Grants, Contribution a	98967468.00
2305901	Repairs and maintenance of off	13303.00			
2305903	Repairs and Maintenance - Elec	5128.00	I7	Income from Investments	
2305906	Repairs and Maintenance - Comp	123000.00	1701001	Interest on Investments / Fixe	1643027.47
2308003	Removal of Debris	468000.00			
2308009	Garbage Clearance	16030125.00	Total	Income from Investments	1643027.47
	Operations & Maintenance	54165469.00	I8	Interest Earned	
			1711001	Interest from Bank	1655148.81
E4	Interest & Finance Charges				
2403002	Interest on Loans from MUDF	122765.00	Total	Interest Earned	1655148.81
2403003	Interest on Loans from TNUFSL	17963610.00			
2407001	Bank charges	16431.50	I9	Other Income	
			1801101	Deposits Lapsed	4029281.00

A/c Code	Expenditure Particular	Amount	A/c Code	Income Particular	Amount
Total	Interest & Finance Charges	18102806.50	1808001	Other Income	3592068.00
E5	Programme Expenses		1808003	Other Income--Specific Purpose	234000.00
E6	Grants, Contribution and Subsi		Total	Other Income	7855349.00
2602002	CMDA	208241.00			
2602004	TNTUS	90000.00			
2602006	Municipal Contribution	1890500.00			
Total	Grants, Contribution and Subsi	2188741.00			
E7	Provisions and Write off				
2701001	Provision for Doubtful Collect	3609466.00			
2703001	Irrecoverable Revenue Items Wr	16609989.00			
Total	Provisions and Write off	20219455.00			
E8	Miscellaneous Expenses				
E9	Depreciation				
2722001	Depreciation - Buildings	2467628.00			
2723001	Depreciation - Roads & Bridges	54515541.00			
2723101	Depreciation - Sewerage and Dr	13955004.00			
2723201	Depreciation - Waterways	4425119.00			
2724001	Depreciation - Plant & machine	417091.00			

Income and Expenditure as on

2017-2018

A/c Code	Expenditure Particular	Amount	A/c Code	Income Particular	Amount
2725001	Depreciation - Vehicles	326953.00			
2727001	Depreciation - Furniture, Fixt	5773675.00			
	-----				
Total	Depreciation	81881011.00			
	-----				
E10	Prior Period Item				
2801001	Taxes	-12523382.00			
2804001	Prior Year Income	-2012397.00			
	-----				
Total	Prior Period Item	-14535779.00			
	-----				
E11	Transfer to Reserve Funds				
3109001	Accumulated Surplus	5083077.78			
	-----				
		218566074.28			218566074.28

*[Signature]*  
**INSPECTOR**  
 LOCAL FUND AUDIT  
 KANCHEEPURAM

*[Signature]*  
**Commissioner**  
 Pammal Municipality

*[Signature]*  
 25/6/18

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
310	RESERVES & SURPLUS Municipal (General) Fund	112302247.17	410	FIXED ASSETS Fixed Assets	1031771727.00
311	Earmarked Funds		411	LESS - Accumulated Depreciat	-734529331.00
312	Reserves			Net Block	297242396.00
	Total Reserves & Surplus		412	Capital Work - in - progress	
320	Grants, Contribution for specific purposes	437323029.00		Total Fixed Assets	297242396.00
330	Secured Loans	216871537.00		INVESTMENTS	
331	Unsecured Loans		420	Investments - General Fund	32561983.00
	Total Loans	216871537.00	421	Investments - Other Funds	
	CURRENT LIABILITIES AND PROVISIONS			Total Investments	32561983.00
340	Deposits Received	24946752.00		CURRENT ASSETS, LOANS and ADV	
341	Deposit works	1250000.00	430	Stock - in- hand	
350	Other Liabilities	13970226.70	431	Sundry Debtors (Receivables)	55354325.80
360	Provisions		432	LESS - Accumulated Provision	-11068677.00
	Total Liabilities and Provisions	40166978.70		Net Amount Outstanding	44285648.80
			440	Pre-paid Expenses	
			450	Cash and Bank balance	53048259.42
			460	Loans, Advances and Deposits	1275931.00
			461	LESS - Accumulated Against I	1750833.65
				Net Amount Outstanding	3026764.65
				Total Current Assets, Loans a	100360672.87

Balance Sheet as on 31/03/2018

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
			470	Other Assets	376498740.00
			480	Miscellaneous Expenditure to	
		806663791.87			806663791.87

  
 Inspector  
 Local Fund A/c

  
 Commissioner  
 Pannal Municipality

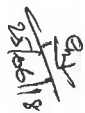
  
 25/06/18

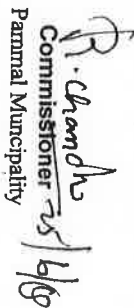
Pammal Municipality

Accumulated Surplus/Deficit Account

A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
3109001	Net Surplus Transferred to Current year B/S	112302247.17	3109001	Accumulated Surplus from Previous B/S	107219169.39
			3109001	Surplus From Current Year ISE A/c	5083077.78
		112302247.17			112302247.17

  
Inspector  
Local Fund Audit

  
25/6/18

  
R. Chandu  
Commissioner  
Pammal Municipality



Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
L4	Grants , Contribution for specific purposes		A1	Fixed Assets	
3203001	Contributions from the Government	298500485.00	4101001	Land -GROSS BLOCK	1144157.00
3203002	Grants from the Government	137919000.00	4102001	Buildings - GROSS BLOCK	67498834.00
3208001	Contributions From Private Parties	903544.00	4103003	Roads & Pavements - Concrete	105920599.00
			4103004	Roads & Pavements - Black Top	451831420.00
			4103005	Roads & Pavements - Others -	29612264.00
Total	Grants , Contribution for specific purposes	437323029.00	4103101	Storm Water Drains, Open drains	180303290.00
			4103102	Drainage and Sewerage pipes	1455929.00
L5	Secured Loans		4103201	Water Supply - Head Works, Open	56234584.00
3301001	Loans from Central Government	1871537.00	4103202	Ground Water Wells/ Deep Bore	55752176.00
3303004	Loan from TNUIFSL.	215000000.00	4104001	Plant and Machineries - GROSS	322505.00
			4104002	Tools & Plant - GROSS BLOCK	1484972.00
Total	Secured Loans	216871537.00	4104003	Hand Pumps - Indian Mark II	184277.00
			4105001	Heavy Vehicles - GROSS BLOCK	9415905.00
L7	Deposits Received		4105002	Light Vehicles - GROSS BLOCK	2027103.00
3401001	Tender Deposit - Contractors.	24938202.00	4105003	Other Vehicles - GROSS BLOCK	2129380.00
3401002	Tender Deposit- Suppliers	3400.00	4107001	Furniture Fixtures and Fittings	23232684.00
3401003	Security Deposit - Contractors	3150.00	4107002	Electrical Installations - L	37587758.00
3408002	Deposits- Others	2000.00	4107003	Electrical Installations -OT	2852479.00
			4108001	Public Fountains - GROSS BLOCK	2781411.00
Total	Deposits Received	24946752.00			

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
L8	Deposit works		Total	Fixed Assets	1031771727.00
3411002	Road Cut Restoration Deposit	1250000.00			
	Others				
	-----				
Total	Deposit works	1250000.00	A2	Accumulated Depreciation	
	-----		4112001	Buildings - Accumulated Depr	-15138470.00
	-----		4113003	Roads & Pavements - Concrete	-83388833.00
79	Other Liabilities		4113004	Roads & Pavements - Black Top	-375210186.00
3501003	Accounts Payable - Contractors	1482433.00	4113005	Roads & Pavements - Others -	-28853902.00
3501005	Accounts Payable - Expenses	13227.00	4113101	Storm Water Drains, open Dra	-127329154.00
3501008	Others Payable	4515850.00	4113102	Drainage Sewerage Pipes, Con	-575515.00
3501011	Audit fees payable	155044.00	4113201	Head Works, OHT etc. Water s	-13349900.00
3501201	Interest Payable	6349840.00	4113202	Ground Water Wells/ Deep Bor	-20121733.00
3502001	Provident Fund Recoveries	107440.00	4114001	Plant & Machinery - Accumula	-145031.00
3502005	Special Provident Fund-Cum-Gratuity Scheme - Reco	1440.00	4114002	Tools & Plant - Accumulated	-1432035.00
3502006	F.B.F. / Group Insurance Scheme Recoveries	1200.00	4114003	Hand Pumps - India Mark (II)	-333066.00
3502012	H.B.A. Special F.B.F. Subscription	2020.00	4115001	Heavy vehicles - Accumulated	-8902571.00
3502015	VAT - Payable	26946.00	4115002	Light vehicles - Accumulated	-1707103.00
3502022	Contribution to CMDA/LPA Payable	772954.00	4115003	Other vehicles - Accumulated	-1524425.00
3503002	Library Cass - Payables	541832.70	4117001	Furniture, Fixtures & Fittin	-14337441.00
	-----		4117002	Electrical Installations - L	-35587901.00
	-----		4117003	Electrical Installations - O	-2391839.00
Total	Other Liabilities	13970226.70			



Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
			A8	Accumulated Provisions again	
			4321001	Provision for outstanding Pr	-11068677.00
				-----	
			Total	Accumulated Provisions again	-11068677.00
				-----	
			A10	Cash and Bank balance	
			4501001	General Fund - Cash Account	216887.00
			4502101	Syndicate Bank 6117220001497	6561341.69
			4502103	Indian Overseas Bank 5566 OS	10717759.96
			4502104	Syndicate Bank 6117220005461	1177022.51
			4502105	Syndicate Bank 6117220005462	771890.94
			4502106	Indian Overseas Bank 37574 S	2029577.50
			4502107	Indian Overseas Bank 37575 D	3202448.30
			4502108	Indian Overseas Bank 6677 WS	1416579.67
			4502109	Indian Overseas Bank 2222 WS	19904.00
			4502110	State Bank of India300380577	96160.00
			4502111	State Bank of India 10565268	21146789.53
			4502112	Andhra Bank 65891 Amma Unava	48016.00
			4502113	Syndicate Bank 6117220007620	1239286.63
			4502114	Sub- Treasury TPF-I	363896.30
			4502115	Sub- Treasury TPF-II	86429.85

Balance Sheet as on 31/03/2018

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
			4502116	Sub- Treasury TPF-III	240071.00
			4502117	City Union Bank Online Payme	1075004.00
			4502501	ONLINE PAYMENT A/CCOUNT	2502380.00
			4502601	Card Collection Account Syn	136814.54
				-----	
	Total			Cash and Bank balance	53048259.42
				-----	
			All	Loans, Advances and Deposits	
			4601001	Festival Advance	395000.00
			4604001	Advance to Suppliers	277774.00
			4605004	Immediate Relief - Advance	25000.00
			4605010	Advance Recovery	80000.00
			4606001	Deposits - Recoverable:	498157.00
				-----	
	Total			Loans, Advances and Deposits	1275931.00
				-----	
			A12	Accumulated Against Loans, A	
			4612001	Advance	1750833.65
				-----	
	Total			Accumulated Against Loans, A	1750833.65
				-----	
			A13	Other Assets	
				-----	
				-----	

Balance Sheet as on 31/03/2018

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
			4701001	Advance to TMAD Board/ Metro	374875000.00
			4702006	Receivable from General fund	1623740.00
				-----	
				Other Assets	
				-----	
		906663791.87	Total		376498740.00
					806663791.87

  
Inspector  
Local Fund Audit

  
R. Chandra  
Commissioner  
Pannal Municipality

  
25/6/18