



Code No	Description of Items	Current Year Amount	Previous Year Amount
	Liabilities		
310	Municipal (General) Fund	-11,841,278.24	88,612,593.40
320	Grants , Contribution for specific purposes	771,506,539.00	633,759,329.00
330	Secured Loans	259,084,147.00	260,471,537.00
340	Deposits Received	38,212,147.00	30,857,063.00
341	Deposit works	1,739,313.00	1,985,000.00
350	Other Liabilities	36,555,972.70	39,515,803.70
		1,095,256,840.46	1,055,201,326.10
	Assets		
410	Fixed Assets	1,443,690,950.00	1,337,513,471.00
411	Accumulated Depreciation	-984,875,573.00	-887,205,502.00
420	Investments - General Fund	34,894,375.00	32,989,084.00
431	Sundry Debtors (Receivables)	40,195,958.80	30,767,189.80
432	Accumulated Provisions against Debtors	-9,852,172.00	-7,532,603.00
450	Cash and Bank balance	82,026,431.66	122,320,316.30
460	Loans, Advances and Deposits	1,405,157.00	1,180,157.00
461	Accumulated Against Loans, Advances & Deposits	472,973.00	1,070,473.00
479	Other Assets	487,298,740.00	424,098,740.00
		1,095,256,840.46	1,055,201,326.10

Pammal Municipality
Accumulated Surplus/Deficit Account as on

A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
3109002	Deficit From Current Year I&E A/c	100453871.64	3109001	Accumulated Surplus from Previous B/S	88612593.40
			3109001	Net Deficit Transferred to Current year B/S	11841278.24
		100453871.64			100453871.64


 Director of Accounts
 Pammal Municipality


 Commissioner
 Pammal Municipality
 21/12/21

Liabilities		Assets	
A/C Code	Particulars	A/C Code	Particulars
			Amount
310	Municipal (General) Fund	410	Fixed Assets
3109001	Accumulated Surplus / Deficit	4101001	Land - GROSS BLOCK
		4102001	Buildings - GROSS BLOCK
Total	Municipal (General) Fund	4103003	Roads & Pavements - Concrete - GROSS BLOCK
		4103004	Roads & Pavements - Black Topped - GROSS BLOCK
320	Grants, Contribution for specific purposes	4103005	Roads & Pavements - Others - GROSS BLOCK
3203001	Contributions from the Government	4103101	Strom Water Drains, Open drains and Culver
3203002	Grants from the Government	4103102	Drainage and Sewerage pipes, Conduits, Cha
3208001	Contributions From Private Parties	4103201	Water Supply - Head Works, OHT etc. and W
Total	Grants, Contribution for specific purposes	4103202	Ground Water Wells/ Deep Bore Wells - GRO
		4104001	Plant and Machineries - GROSS BLOCK
330	Secured Loans	4104002	Tools & Plant - GROSS BLOCK
3301001	Loans from Central Government	4104003	Hand Pumps - Indian Mark II - GROSS BLOCK
3303004	Loan from TNUJFSL	4105001	Heavy Vehicles - GROSS BLOCK
Total	Secured Loans	4105002	Light Vehicles - GROSS BLOCK
		4105003	Other Vehicles - GROSS BLOCK
340	Deposits Received	4107001	Furniture Fixtures and Fittings - GROSS BLOCK
3401001	Tender Deposit - Contractors.	4107002	Electrical Installations - Lamps / Tube Light F
3401002	Tender Deposit- Suppliers	4107003	Electrical Installations -Others - GROSS BLOC
3401003	Security Deposit - Contractors	4108001	Public Fountains - GROSS BLOCK
		Total	Fixed Assets
			1443690950.00

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
3408005	Display Board Deposit	961000.00			
3408004	INFRASTRUCTURE AND AMENITIES - SECURITY DEPOST	4523850.00	411	Accumulated Depreciation	
			4112001	Buildings - Accumulated Depreciation	-28608159.00
			4113003	Roads & Pavements - Concrete - Accumulate	-112527992.00
			4113004	Roads & Pavements - Black Topped - Accumulate	-513327603.00
			4113005	Roads & Pavements - Others - Accumulated D	-29869129.00
Total	Deposits Received	38212147.00	4113101	Storm Water Drains, open Drains and Culver	-157351141.00
341	Deposit works		4113102	Drainage Sewerage Pipes, Conduits etc. - Acc	-706549.00
3411002	Road Cut Restoration Deposit - Others	1739313.00	4113201	Head Works, OHT etc. Water supply Mains - A	-21146628.00
			4113202	Ground Water Wells/ Deep Bore Wells - Acc	-29825840.00
Total	Deposit works	1739313.00	4114001	Plant & Machinery - Accumulated Depreciat	-1054407.00
350	Other Liabilities		4114002	Tools & Plant - Accumulated depreciation	-2793694.00
3501003	Accounts Payable - Contractors	15673878.00	4114003	Hand Pumps - India Mark (II) - Accumulated	-670153.00
3501005	Accounts Payable - Expenses	482728.00	4115001	Heavy vehicles - Accumulated Depreciation	-9199343.00
3501008	Others Payable	4671750.00	4115002	Light vehicles - Accumulated Depreciation	-4433119.00
3501011	Audit fees payable	226629.00	4115003	Other vehicles - Accumulated Depreciation	-2053761.00
3501101	Salaries & Wages Payable	400000.00	4117001	Furniture, Fixtures & Fittings - Accumulated	-19651875.00
3501201	Interest Payable	6349840.00	4117002	Electrical Installations - Lamps & Tube Light	-37626226.00
3502001	Provident Fund Recoveries	287200.00	4117003	Electrical Installations - Others - Accumulate	-6688900.00
3502005	Special Provident Fund-Cum- Gratuity Scheme - Reco	2690.00	4118001	Public Fountains - Accumulated depreciation	-7341054.00
3502006	F.B.F. / Group Insurance Scheme Recoveries	2890.00			
3502013	Income Tax Deductions - Contractors	1000.00	Total	Accumulated Depreciation	-984875573.00
3502015	VAT - Payable	1134337.00			

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
3502021	CPF Subscription Recoveries	6185.00			
3502022	Contribution to CMDA/LPA Payable	541235.00	420	Investments - General Fund	
3502026	Flag Day Fees	33300.00	4208001	Fixed Deposit	34894375.00
3503002	Library Cess - Payables	352205.70			
3504101	Advance Collection of Property Tax	5538608.00	Total	Investments - General Fund	34894375.00
3502033	SGST - PAYABLE	217133.00			
3502032	CGST - PAYABLE	634364.00	431	Sundry Debtors (Receivables)	
			4311001	Property Tax - Recoverable - Residential - Cu	2777707.00
Total	Other Liabilities	36555972.70	4311002	Property Tax - Recoverable - Commercial - C	1815730.00
			4311003	Property Tax - Recoverable - Industrial - Cur	2637959.00
			4311004	Property Tax - Recoverable - Vacant sites - C	318283.00
			4311006	Property Tax - Recoverable - Residential - Ar	4552850.00
			4311007	Property Tax - Recoverable - Commercial - A	2121762.00
			4311008	Property Tax - Recoverable - Industrial - Arr	5787492.00
			4311009	Property Tax - Recoverable - Vacant sites - A	403845.00
			4311903	Profession Tax - Recoverable - Current	1372109.00
			4311904	Profession Tax - Recoverable - Arrears	3959192.00
			4313003	Water Charges Recoverable - Current	2194300.00
			4313004	Water Charges Recoverable - Arrears	4786140.00
			4314033	Interest Accrued on Fixed Deposit/ Dividen	5263045.00
			4314040	Misc Recovery	2811.80
			4313007	SWM USER CHARGES RECOVERABLE - CUR	1085952.00

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
4313008	SWM USER CHARGES RECOVERABLE - ARRE	116781.00			
Total	Sundry Debtors (Receivables)	40195958.80			
432	Accumulated Provisions against Debtors				
4321001	Provision for outstanding Property Taxes	-9852172.00			
Total	Accumulated Provisions against Debtors	-9852172.00			
450	Cash and Bank balance				
4502101	Syndicate Bank 61172200014973 GF Collec	390063.25			
4502103	Indian Overseas Bank 5566 OSR Fund	660222.06			
4502104	Syndicate Bank 61172200054618 Water Sy	18027.64			
4502105	Syndicate Bank 61172200054622 Library C	67725.02			
4502106	Indian Overseas Bank 37574 Scheme A/c	4883953.00			
4502107	Indian Overseas Bank 37575 Deposit A/c	6135369.80			
4502108	Indian Overseas Bank 6677 WS - Initial Amt	484330.67			
4502109	Indian Overseas Bank 2222 WS - Escrow A/c	104920.76			
4502110	State Bank of India 30038057756 XII FC A/c	4213855.00			
4502111	State Bank of India 10565268122 ECS A/c	25813010.03			
4502112	Andhra Bank 65891 Amma Unavagam A/c	444069.00			
4502113	Syndicate Bank 61172200076207 GF - Paym	6239255.73			

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
			4502114	Sub- Treasury TPF-I	723824.65
			4502115	Sub- Treasury TPF-II	86429.85
			4502116	Sub- Treasury TPF-III	240071.00
			4502117	Indian Bank A/c No 6601254676-UGD A/c	11017131.00
			4502501	City Union Bank 500101010962710-Online C	3116057.22
			4502118	Indian Bank A/c No 6607451088 - REG Acco	208351.00
			4502122	ICICI- 251001000125-IHHL	702044.00
			4502120	IOB - 016401000050271-Amma Two Wheels	-47593.24
			4502119	INDIAN OVERSEAS BANK-01640100005034	4268336.20
			4502602	City Union Bank 510909010155636 Card A/	106117.00
			4502603	ICICI-2510010000865-15h Fin. Commission	43171.00
			4502601	Syndicate Bank 6117220085081-GF	10261168.02
			4502201	TMB 21010071040064-SUC Charges	1846522.00
	Total			Cash and Bank balance	82026431.66
460	Loans, Advances and Deposits				
4601001	Festival Advance				847000.00
4605004	Immediate Relief - Advance				500000.00
4605010	Advance Recovery				100000.00
4606001	Deposits - Recoverable:				498157.00

Code No	Description of Items	Current Year Amount	Previous Year Amount
	Income		
110	Tax Revenue	40,831,003.00	0.00
120	Assigned Revenues & Compensations	16,625,673.00	0.00
130	Rental Income from Municipal Properties	253,187.00	0.00
140	Fees & User Charges	38,831,430.50	0.00
150	Sale & Hire Charges	964,388.00	0.00
160	Revenue Grants, Contribution and Subsidies	75,451,246.00	0.00
170	Income from Investments	2,579,471.00	0.00
171	Interest Earned	3,299,761.50	0.00
180	Other Income	6,797,465.00	0.00
310	Accumulated Deficit	100,453,871.64	0.00
	Total	286,087,496.64	0.00
	Expenditure		
210	Establishment Expenses	56,851,032.00	0.00
220	Administrative Expenses	6,359,888.00	0.00
230	Operations & Maintenance	83,559,736.00	0.00
240	Interest & Finance Charges	23,602,455.64	0.00
250	Programme Expenses	20,583,543.00	0.00
260	Grants, Contribution and Subsidies	402,688.00	0.00
270	Provisions and Write off	3,646,749.00	0.00
271	Miscellaneous Expenses	0.00	0.00
272	Depreciation	97,670,071.00	0.00
280	Prior Period Item	-6,588,666.00	0.00
290	Transfer to Reserve Funds	0.00	0.00
	Total	286,087,496.64	0.00
	3109002 - Gross Deficit of Expenditure over Income	0.00	0.00

Pammal Municipality

Income and Expenditure as on 2020-2021

A/c Code	Expenditure Particular	Amount	A/c Code	Income Particular	Amount
210	Establishment Expenses		110	Tax Revenue	
2101001	Pay	38071882.00	1100101	Property Tax - Residential	19443873.00
2101002	Grade Pay	1900.00	1100102	Property Tax - Commercial	5178985.00
2101004	Dearness Allowance	6670098.00	1100103	Property Tax - Industrial	9532015.00
2101005	House Rent Allowance	4051171.00	1100104	Property Tax - Vacant Sites	445423.00
2101006	City Comp. Allowance	763632.00	1101001	Professional Tax	6230707.00
2101007	Medical Allowance	384015.00			
2101008	Other Allowance	77860.00	Total	Tax Revenue	40831003.00
2101011	Bonus	345000.00			
2102004	Supply of uniforms	177500.00	120	Assigned Revenues & Compensations	
2102006	Training programme Expenses	20000.00	1201001	Duty on Transfer of property	16498923.00
2102010	Health Insurance Local body contribution	42204.00	1201003	Income from Quarries	126750.00
2102014	Group Insurance scheme - Management co	240405.00			
2102015	CPF Management Contribution	2146320.00	Total	Assigned Revenues & Compensations	16625673.00
2102019	Conveyance Allowance	23418.00			
2103005	Pensions contribution to Municipal Employ	3694656.00	130	Rental Income from Municipal Properties	
2102020	Washing Allowance	140971.00	1301002	Rent from Community Hall	7500.00
			1308007	Track rent	245687.00
Total	Establishment Expenses	56851032.00	Total	Rental Income from Municipal Properties	253187.00
220	Administrative Expenses				
2201004	Motor Vehicle Tax	98393.00	140	Fees & User Charges	

220105	Computer Operator - Approver	14030200.00	1401001		14030200.00
2201201	Telephone charges	323732.00	1401101	D&O Trade Licence Fees	1150420.00
2201203	Postage and Telegram and Fax Charges	10000.00	1401103	Building licence Fees	11147887.00
2202001	Books and Periodicals and Magazines	7470.00	1401301	Copy Application Fees	19250.00
2202101	Stationery and Printing	699307.00	1401302	Birth & Death Certificate Fees	4300.00
2204001	Vehicle insurance	653135.00	1401401	Road Formation Charges	3129000.00
2205001	Statutory Audit Fees	128443.00	1401402	Plot Regulation Charges	532550.00
2205104	Legal & Arbitration Expenses	55000.00	1401404	Sub Division Fees	936200.00
2205202	Engineering Consultancy	413000.00	1401502	Demolition Charges	725650.00
2206001	Advertisement charges	1633833.00	1402001	Penalty & Bank Charges For Dishonoured C	3800.00
2208003	Other Expense	934525.00	1402004	Other penalties	99015.00
Total	Administrative Expenses	6359888.00	1404002	Survey Fees	2500.00
230	Operations & Maintenance	1404004	1405004	Contractors/Suppliers/Licensed Surveyor	30500.00
2301002	Power Charges for Water Head Works / Pu	1405009	1405004	Metered/ Tap rate water Charges	6810400.00
2301003	Power Charges for Street Lights	2368729.00	1406004	Other user charges -SUC	6863340.00
2303002	Diesel	6259436.00	1407001	Library receipts	314616.00
2308019	Maintenance for Amma Unavagam	4436718.00	1407002	Road Cutting Restoration Charge - Eb	973263.00
2305007	Maintenance Expenses for Street Lights	3388393.00	1407003	Initial Amount for New Water Supply Conn	3292500.00
2305009	Maintenance Expenses - Water Supply	6775683.00	1407005	Initial Amount for Drainage Connections	2315000.00
2305011	Maintenance Charges to TW/AD Board/ Met	5745515.00	1407014	Under Ground Sewerage Connection Char	25000.00
2305104	Sanitary / Conservancy Expenses	8050680.00	1407020	Water Supply Inspection Charges	54520.00
2305301	Light Vehicles - Maintenance	21405865.00	1408003	Other Service/Administrative Charges	11550.00
2305302	Heavy Vehicles - Maintenance	800197.00	1401405	Misc. Recoveries	253669.50
2305906	Repairs and Maintenance - Computers	895400.00	Total	Un Approved Layout	1500.00
		372960.00		Fees & User Charges	38831430.50

272	Depreciation					6797465.00
2722001	Depreciation - Buildings					
2723001	Depreciation - Roads & Bridges					
2723101	Depreciation - Sewerage and Drainage					
2723201	Depreciation - Waterways					
2724001	Depreciation - Plant & machinery					
2725001	Depreciation - Vehicles					
2727001	Depreciation - Furniture, Fixtures, Fittings:					
2728001	Depreciation - Other Fixed Assets					
Total	Depreciation					97670071.00
280	Prior Period Item					
2801001	Taxes					-4864946.00
2804001	Prior Year Income					-1740210.00
2808001	Prior year Expenses					16490.00
Total	Prior Period Item					-6588666.00
290	Transfer to Reserve Funds					286087496.64
				Total	Other Income	
				3109002	Accumulated Deficit	100453871.64
						286087496.64

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சென்னை மாநகராட்சி
 கணக்கு வைப்புகள்
 2014-15 ஆம் ஆண்டு

P. R. S.
Commissioner
Pammal Municipality

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 19/10/14

Trial Balance as On 31/03/2021

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 - Residential		19443873.00		19443873.00		19443873.00
1100102	Property Tax - Commercial		5178985.00		5178985.00		5178985.00
1100103	Property Tax - Industrial		9532015.00		9532015.00		9532015.00
1100104	Property Tax - Vacant Sites		445423.00		445423.00		445423.00
1101001	Professional Tax		6230707.00		6230707.00		6230707.00
1201001	Duty on Transfer of property		16498923.00		16498923.00		16498923.00
1201003	Income from Quarries		126750.00		126750.00		126750.00
1301002	Rent from Community Hall		7500.00		7500.00		7500.00
1308007	Track rent		245687.00		245687.00		245687.00
1401001	Contractors/Suppliers/Licensed Surveyors		135000.00		135000.00		135000.00
1401101	D&O Trade Licence Fees		1150420.00		1150420.00		1150420.00
1401103	Building Licence Fees		11147887.00		11147887.00		11147887.00
1401301	Copy Application Fees		19250.00		19250.00		19250.00

Trial Balance as On 31/03/2021

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)
1401302	Birth & Death Certificate Fees		4300.00		4300.00		4300.00
1401401	Road Formation Charges		3129000.00		3129000.00		3129000.00
1401402	Plot Regulation Charges		532550.00		532550.00		532550.00
1401404	Sub Division Fees		936200.00		936200.00		936200.00
1401405	Un Approved Layout		1500.00		1500.00		1500.00
1401502	Demolision Charges		725650.00		725650.00		725650.00
1402001	Penalty & Bank Charges For Dishonoured C		3800.00		3800.00		3800.00
1402004	Other penalties		99015.00		99015.00		99015.00
1404002	Survey Fees		2500.00		2500.00		2500.00
1404004	Contractors/Suppliers/Licensed Surveyors		30500.00		30500.00		30500.00
1405004	Metered / Tap rate water Charges		6810400.00		6810400.00		6810400.00
1405009	Other user charges -SUC		6863340.00		6863340.00		6863340.00
1406004	Library receipts		314616.00		314616.00		314616.00

Trial Balance as on 31/03/2021

Account Code	Account Head Name	Opening Balance		Actuals		Net Balances	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
1407001	Road Cutting Restoration Charge - Eb		973263.00		973263.00		973263.00
1407002	Initial Amount for New Water Supply Conn		3292500.00		3292500.00		3292500.00
1407003	Initial Amount for Drainage Connections		2315000.00		2315000.00		2315000.00
1407005	Under Ground Sewerage Connection Charges		25000.00		25000.00		25000.00
1407014	Water Supply Inspection Charges		54520.00		54520.00		54520.00
1407020	Other Service/Administrative Charges		11550.00		11550.00		11550.00
1408003	Misc. Recoveries		253669.50		253669.50		253669.50
1501003	Amma Unavagam-Sale Of Food		964388.00		964388.00		964388.00
1601004	Devolution Fund (including State Finance		75426246.00		75426246.00		75426246.00
1602001	Re-imburement of expenses		25000.00		25000.00		25000.00
1701001	Interest on Investments / Fixed Deposits		2579471.00		2579471.00		2579471.00
1711001	Interest from Bank		3299761.50		3299761.50		3299761.50
1801101	Deposits Lapsed		3641781.00		3641781.00		3641781.00

TRIAL BALANCE ON 31/03/2021

Account Code	Account Head Name	Opening Balance		Actuals		Closing Balance	
		Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)
1808001	Other Income		3153939.00			3153939.00	
1808003	Other Income-Specific Purpose		1745.00			1745.00	
2101001	Pay			38071882.00			38071882.00
2101002	Grade Pay			1900.00			1900.00
2101004	Dearness Allowance			6670098.00			6670098.00
2101005	House Rent Allowance			4051171.00			4051171.00
2101006	City Comp. Allowance			763632.00			763632.00
2101007	Medical Allowance			384015.00			384015.00
2101008	Other Allowance			77860.00			77860.00
2101011	Bonus			345000.00			345000.00
2102004	Supply of uniforms			177500.00			177500.00
2102006	Training programme Expenses			20000.00			20000.00
2102010	Health Insurance Local body contribution			42204.00			42204.00

Trial Balance as On 31/03/2021

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)
2102014	Group Insurance scheme - Management cont			240405.00		240405.00	
2102015	CPF Management Contribution			2146320.00		2146320.00	
2102019	Conveyance Allowance			23418.00		23418.00	
2102020	Washing Allowance			140971.00		140971.00	
2103005	Pensions contribution to Municipal Emplo			3694656.00		3694656.00	
2201004	Motor Vehicle Tax			98393.00		98393.00	
2201105	Computer Operational Expenses			1403050.00		1403050.00	
2201201	Telephone charges			323732.00		323732.00	
2201203	Postage and Telegram and Fax Charges			10000.00		10000.00	
2202001	Books and Periodicals and Magazines			7470.00		7470.00	
2202101	Stationery and Printing			699307.00		699307.00	
2204001	Vehicle Insurance			653135.00		653135.00	
2205001	Statutory Audit Fees			128443.00		128443.00	

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)
2205104	Legal & Arbitration Expenses			55000.00		55000.00	
2205202	Engineering Consultancy			413000.00		413000.00	
2206001	Advertisement charges			1633833.00		1633833.00	
2208003	Other Expense			934525.00		934525.00	
2301002	Power Charges for Water Head Works / Pum			2368729.00		2368729.00	
2301003	Power Charges for Street Lights			6259436.00		6259436.00	
2303002	Diesel			4436718.00		4436718.00	
2305007	Maintenance Expenses for Street Lights			6775683.00		6775683.00	
2305009	Maintenance Expenses - Water Supply			5745515.00		5745515.00	
2305011	Maintenance Charges to TWAD Board/ Metro			8050680.00		8050680.00	
2305104	Sanitary / Conservancy Expenses			21405865.00		21405865.00	
2305301	Light Vehicles - Maintenance			800197.00		800197.00	
2305302	Heavy Vehicles - Maintenance			895400.00		895400.00	

Trial Balance as On 31/03/2021

Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
2305906	Repairs and Maintenance - Computers			372960.00		372960.00	
2308009	Garbage Clearance			23060160.00		23060160.00	
2308019	Maintenance for Amma Unavagam			3388393.00		3388393.00	
2403003	Interest on Loans from TNUIFSL			23528700.00		23528700.00	
2407001	Bank charges			73755.64		73755.64	
2502004	Health Disaster Relief Programme			20583543.00		20583543.00	
2602002	CMDA			222688.00		222688.00	
2602004	TNIUS			180000.00		180000.00	
2701001	Provision for Doubtful Collection of Rev			3646749.00		3646749.00	
2722001	Depreciation - Buildings			4996822.00		4996822.00	
2723001	Depreciation - Roads & Bridges			67050632.00		67050632.00	
2723101	Depreciation - Sewerage and Drainage			9654104.00		9654104.00	
2723201	Depreciation - Waterways			6988652.00		6988652.00	

Trial Balance as On 31/03/2021

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			1208146.00		1208146.00	
2725001	Depreciation - Vehicles			2733823.00		2733823.00	
2727001	Depreciation - Furniture, Fixtures, Fitt			3645149.00		3645149.00	
2728001	Depreciation - Other Fixed Assets			1392743.00		1392743.00	
2801001	Taxes				4864946.00		4864946.00
2804001	Prior Year Income				1740210.00		1740210.00
2808001	Prior year Expenses			16490.00			16490.00
3109001	Accumulated Surplus / Deficit		88612593.40				88612593.40
3203001	Contributions from the Government		496641785.00		79530933.00		576172718.00
3203002	Grants from the Government		133714000.00	77226933.00	137943210.00		194430277.00
3208001	Contributions From Private Parties		903544.00				903544.00
3208002	M.P.Fund		2500000.00	2500000.00			
3301001	Loans from Central Government		1871537.00				1871537.00

Trial Balance as on 31/03/2021

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)
3303004	Loan from TNUIFSL		258600000.00	1387390.00			257212610.00
3401001	Tender Deposit - Contractors.		30234348.00	6852240.00		9268874.00	32650982.00
3401002	Tender Deposit- Suppliers		71565.00	3400.00		5000.00	73165.00
3401003	Security Deposit - Contractors		3150.00				3150.00
3408004	INFRASTRUCTURE AND AMENITIES - SECURITY					4523850.00	4523850.00
3408005	Display Board Deposit		548000.00	10000.00		423000.00	961000.00
3411002	Road Cut Restoration Deposit - Others		1985000.00	245687.00			1739313.00
3501003	Accounts Payable - Contractors		3109833.00	136394583.00		148958628.00	15673878.00
3501004	Accounts Payable - Suppliers			474723.00		474723.00	
3501005	Accounts Payable - Expenses			62659625.00		63142353.00	482728.00
3501008	Others Payable		6196750.00	3125000.00		1600000.00	4671750.00
3501009	Water supply Maintenance - Payable to TWA			8050680.00		8050680.00	
3501011	Audit fees payable		98186.00			128443.00	226629.00

Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
3501101	Salaries & Wages Payable			39398239.00	39798239.00		400000.00
3501201	Interest Payable		6349840.00				6349840.00
3502001	Provident Fund Recoveries		926130.00	8844930.00	8206000.00		287200.00
3502002	Co-operative Society Loan Recoveries		36130.00	842815.00	806685.00		
3502004	L.I.C. Polices Premium Recoveries		32162.00	384462.00	352300.00		
3502005	Special Provident Fund-Cum- Gratuity Sch		7520.00	57470.00	52640.00		2690.00
3502006	F.B.F. / Group Insurance Scheme Recoveri		9300.00	87420.00	81010.00		2890.00
3502009	It Deduction		8792.00	297198.00	288406.00		
3502011	Court Recoveries		9010.00	108120.00	99110.00		
3502012	H.B.A.Special F.B.F. Subscription		2020.00	24240.00	22220.00		
3502013	Income Tax Deductions - Contractors			2971016.00	2972016.00		1000.00
3502015	VAT - Payable		1134337.00				1134337.00
3502021	CPF Subscription Recoveries		174830.00	2146320.00	1977675.00		6185.00

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)
3502022	Contribution to CMDA/LPA Payable		715087.00	396540.00	222688.00		541235.00
3502023	Health Fund Subscription		15120.00	263520.00	248400.00		
3502025	Manual Workers Geneneral Welfare Fund			1128365.00	1128365.00		
3502026	Flag Day Fees			118800.00	152100.00		33300.00
3502032	CGST - PAYABLE		488639.00	1188992.00	1334717.00		634364.00
3502033	SGST - PAYABLE		71408.00	1188992.00	1334717.00		217133.00
3502035	One Day Salary .Recovery Payable			142846.00	142846.00		
3503002	Library Cess - Payables		1901122.70	4695078.00	3146161.00		352205.70
3504101	Advance Collection of Property Tax		18229587.00	12690979.00			5538608.00
4101001	Land-GROSS BLOCK	1144157.00				1144157.00	
4102001	Buildings - GROSS BLOCK	120090450.00		6969713.00		127060163.00	
4103003	Roads & Pavements - Concrete - GROSS BLO	135473142.00		964713.00		136437855.00	
4103004	Roads & Pavements - Black Topped - GROSS	545351050.00		86432596.00		631783646.00	

Account Code	Account Head Name	Opening Balance		Actuals		Closing Balance	
		Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)
4103005	Roads & Pavements - Others - GROSS BLOCK	29967264.00				29967264.00	
4103101	Strom Water Drains, Open drains and Culv	198068283.00		8591209.00		206659492.00	
4103102	Drainage and Sewerage pipes, Conduits,	1455929.00				1455929.00	
4103201	Water Supply - Head Works, OHT etc. and	119356899.00		728200.00		120085099.00	
4103202	Ground Water Wells/ Deep Bore Wells - GR	67947386.00				67947386.00	
4104001	Plant and Machineries - GROSS BLOCK	2335964.00				2335964.00	
4104002	Tools & Plant - GROSS BLOCK	4797734.00				4797734.00	
4104003	Hand Pumps - Indian Mark II - GROSS BLOC	1121938.00				1121938.00	
4105001	Heavy Vehicles - GROSS BLOCK	9415905.00				9415905.00	
4105002	Light Vehicles - GROSS BLOCK	12191166.00				12191166.00	
4105003	Other Vehicles - GROSS BLOCK	2129380.00				2129380.00	
4107001	Furniture Fixtures and Fittings - GROSS	23732674.00				23732674.00	
4107002	Electrical Installations - Lamps / Tube	37785923.00				37785923.00	

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
4107003	Electrical Installations -Others - GROSS	18184510.00		2491048.00		20675558.00	
4108001	Public Fountains - GROSS BLOCK	6963717.00				6963717.00	
4112001	Buildings - Accumulated Depreciation		23611337.00		4996822.00		28608159.00
4113003	Roads & Pavements - Concrete - Accumulat		104558038.00		7969954.00		112527992.00
4113004	Roads & Pavements - Black Topped - Accum		454394128.00		58933475.00		513327603.00
4113005	Roads & Pavements - Others - Accumulated		29721926.00		147203.00		29869129.00
4113101	Storm Water Drains, open Drains and Culv		147740715.00		9610426.00		157351141.00
4113102	Drainage Sewerage Pipes, Conduits etc. -		662871.00		43678.00		706549.00
4113201	Head Works, OHT etc. Water supply Mains		17555345.00		3591283.00		21146628.00
4113202	Ground Water Wells/ Deep Bore Wells - Ac		26428471.00		3397369.00		29825840.00
4114001	Plant & Machinery - Accumulated Deprecia		627221.00		427186.00		1054407.00
4114002	Tools & Plant - Accumulated depreciation		2125680.00		668014.00		2793694.00
4114003	Hand Pumps - India Mark (II) - Accumulat		557207.00		112946.00		670153.00

Trial Balance as On 31/03/2021

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)
4115001	Heavy vehicles - Accumulated Depreciatio		9127155.00		72188.00		9199343.00
4115002	Light vehicles - Accumulated Depreciatio		1847103.00		2586016.00		4433119.00
4115003	Other vehicles - Accumulated Depreciatio		1978142.00		75619.00		2053761.00
4117001	Furniture, Fixtures & Fittings - Accumul		18291609.00		1360266.00		19651875.00
4117002	Electrical Installations - Lamps & Tube		37386680.00		239546.00		37626226.00
4117003	Electrical Installations - Others - Acc		4643563.00		2045337.00		6688900.00
4118001	Public Fountains - Accumulated depreciati		5948311.00		1392743.00		7341054.00
4121001	Projects - in - progress Account			106177479.00	106177479.00		
4208001	Fixed Deposit	32989084.00		1905291.00		34894375.00	
4311001	Property Tax - Recoverable - Residential			19443873.00	16666166.00	2777707.00	
4311002	Property Tax - Recoverable - Commercial			5178985.00	3363255.00	1815730.00	
4311003	Property Tax - Recoverable - Industrial			9532015.00	6894056.00	2637959.00	
4311004	Property Tax - Recoverable - Vacant site			445423.00	127140.00	318283.00	

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
4311006	Property Tax - Recoverable - Residential	6823225.00		759953.00	3030328.00	4552850.00	
4311007	Property Tax - Recoverable - Commercial	1158085.00		1476282.00	512605.00	2121762.00	
4311008	Property Tax - Recoverable - Industrial	6255102.00		13694.00	481304.00	5787492.00	
4311009	Property Tax - Recoverable - Vacant site	433941.00		356661.00	386757.00	403845.00	
4311903	Profession Tax - Recoverable - Current			6230707.00	4858598.00	1372109.00	
4311904	Profession Tax - Recoverable - Arrears	4241422.00		1920430.00	2202660.00	3959192.00	
4313003	Water Charges Recoverable - Current			6810400.00	4616100.00	2194300.00	
4313004	Water Charges Recoverable - Arrears	5393550.00		16490.00	623900.00	4786140.00	
4313007	SWM USER CHARGES RECOVERABLE - CURRENT			6863340.00	5777388.00	1085952.00	
4313008	SWM USER CHARGES RECOVERABLE - ARREAR	1502688.00		321436.00	707343.00	1116781.00	
4314033	Interest Accrued on Fixed Deposit/ Divided	4956365.00		306680.00		5263045.00	
4314040	Misc. Recovery	2811.80				2811.80	
4321001	Provision for outstanding Property Taxes		7532603.00	1343670.00	3663239.00		9852172.00

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			260671536.00	260671536.00		
4502001	Cheques in Hand Account			41771924.00	41771924.00		
4502101	Syndicate Bank 61172200014973 GF Collect	1894740.17		68702664.48	70207341.40	390063.25	
4502103	Indian Overseas Bank 5566 OSR Fund	3765525.86		80672.00	3185975.80	660222.06	
4502104	Syndicate Bank 61172200054618 Water Sypp	3740569.55		5046686.09	8769228.00	1802764	
4502105	Syndicate Bank 61172200054622 Library Ce	1170104.84		3286779.18	4389159.00	67725.02	
4502106	Indian Overseas Bank 37574 Scheme A/c	7337537.00		235352.00	2688936.00	4883953.00	
4502107	Indian Overseas Bank 37575 Deposit A/c	4012835.60		3818464.00	1695929.80	6135369.80	
4502108	Indian Overseas Bank 6677 WS - Initial A	3501720.67		4113894.00	7131284.00	484330.67	
4502109	Indian Overseas Bank 2222 WS - Escrow A/	87038.18		38134526.00	38116643.42	104920.76	
4502110	State Bank of India30038057756 XII FC A/	102994.00		23551641.00	19440780.00	4213855.00	
4502111	State Bank of India 10565268122 ECS A/c	38192222.53		209234610.00	221613822.50	25813010.03	
4502112	Andhra Bank 65891 Amma Unavagam A/c	602121.30		3231622.00	3389674.30	444069.00	

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)	Debit (RS)	Credit (RS)
4502113	Syndicate Bank 61172200076207 GF - Payme	5448828.91		93079352.98	92288926.16	6239255.73	
4502114	Sub- Treasury TPF-I	538306.65		185518.00		723824.65	
4502115	Sub- Treasury TPF-II	86429.85				86429.85	
4502116	Sub- Treasury TPF-III	240071.00				240071.00	
4502117	Indian Bank A/c No 6601254676-UGD A/c	9684567.00		2577202.00	1244638.00	11017131.00	
4502118	Indian Bank A/c No 6607451088 - REG Acco	7919616.00		712601.00	8423866.00	208351.00	
4502119	INDIAN OVERSEAS BANK-016401000050343-PAM			4268407.00	70.80	4268336.20	
4502120	IOB - 016401000050271-Amma Two Wheeler	1450000.00		1627959.00	3125552.24		47593.24
4502122	ICICI- 251001000125-IHHL	1075243.00		1474101.00	1847300.00	702044.00	
4502201	TMB 21010071040064-SUC Charges	2777186.00		2644122.00	3574786.00	1846522.00	
4502501	City Union Bank 500101010962710-Online C	19035783.77		8581152.67	24500879.22	3116057.22	
4502601	Syndicate Bank 61172200085081-GF	9656874.42		612394.60	8101.00	10261168.02	
4502602	City Union Bank 510909010155636 Card A/c			106117.00		106117.00	

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
4502603	ICICI-251001000865-15th Fin. Commission			43171.00		43171.00	
4601001	Festival Advance	667000.00		1130000.00	950000.00	847000.00	
4605004	Immediate Relief - Advance			50000.00		50000.00	
4605010	Advance Recovery	15000.00			5000.00	10000.00	
4606001	Deposits - Recoverable:	498157.00				498157.00	
4612001	Advance	1070473.00		147500.00	745000.00	472973.00	
4701001	Advance to TWAD Board/ Metro Water Board	422475000.00		63200000.00		485675000.00	
4702006	Receivable from General fund	1623740.00				1623740.00	
	Total	1949939431.10	1949939431.10	1781199512.64	1781199512.64	2382724831.34	2382724831.34


 Inspector
 Local Fund Audit


 Commissioner
 Pammal Municipality


 2/10/21