

**ATTUR MUNICIPALITY**

**Trial balance**

<b>Fund</b>	<b>: RF</b>	<b>From</b>	<b>: 01/04/2014</b>	<b>Financial Year</b>	<b>: 2014-2015</b>
<b>A/C Head</b>	<b>Head Description</b>			<b>To</b>	<b>: 31/03/2015</b>
				<b>Dr.</b>	<b>Cr.</b>
1001	Property tax for General			0.00	8508881.00
1006	Profession Tax			0.00	4050957.00
1017	Trade Licence Fees			0.00	314983.00
1019	Building Licence Fees			0.00	262876.00
1021	Parking Fees			0.00	91510.00
1022	Market Fees - Daily ( Annual Lease )			0.00	467570.00
1023	Market Fees - Weekly ( Annual Lease )			0.00	229320.00
1026	Fees for bays in Bus Stand			0.00	1860040.00
1027	Slaughter House Fees ( Annual )			0.00	101047.00
1029	Survey Fees			0.00	15150.00
1031	Development Charges			0.00	1670.00
1033	Rent on Lease of Lands			0.00	1358337.00
1036	Rent on Shopping Complex			0.00	9893324.00
1037	Rent for Community Hall			0.00	115000.00
1038	Rent of Buildings			0.00	8775.00
1039	Fees on pay & use Toilets (Annual Lease)			0.00	793535.00
1041	Road cut restoration Charges			0.00	1020325.00
1044	Other Fees			0.00	10520.00
1045	Other Income			0.00	4421612.00
1046	Duty Transfer of Property			0.00	5004835.00
1053	Devolution Fund			0.00	52195669.00
1054	Copy Application Fees			0.00	227000.00
1055	Dishonoured Cheque Charges			0.00	3000.00
1062	Sale of Scraps			0.00	8000.00
1064	Receipts from Hospital & Dispensary			0.00	6450.00
1066	Miscellaneous Recoveries			0.00	20917.00
1068	Interest from Banks			0.00	840272.00
1069	Project Overhead Appropriation Expenses			0.00	7246051.00
1075	DIVIDEND ON SHARES			0.00	1500.00
1088	Prior Year Income			0.00	940916.00
2001	Pay including Personal Pay			30657887.00	0.00
2003	D.A			32422215.00	0.00
2005	HRA			1740316.00	0.00
2006	CCA			19.00	0.00
2008	Conveyance Allowance			64585.00	0.00
2009	Medical Allowance			286803.00	0.00
2010	Other Allowance			232211.00	0.00
2011	Ex-gratia/Bonus			721750.00	0.00
2012	Travel Allowance			112450.00	0.00
2014	Supply of Uniform			131753.00	0.00
2015	Telephone Charges			114971.00	0.00
2016	Light Vehicle Maintenance			678295.00	0.00

<b>A/C Head</b>	<b>Head Description</b>	<b>Dr.</b>	<b>Cr.</b>
2017	Legal Expenses	66000.00	0.00
2018	Stationery & Printing	888355.00	0.00
2019	Advertisement Charges	266004.00	0.00
2020	Other Expenses	585785.00	0.00
2022	Provision for doubtful Collecn - Revenue	72417.00	0.00
2026	Computer operational Expenses	127522.00	0.00
2028	Bank Charges	15145.00	0.00
2029	Int on Loans/Ways & Means Adv/Overdraft	189169.00	0.00
2034	Spl PF cum Gratitude	70000.00	0.00
2035	Group Insurance - Mgmnt Contribution	166500.00	0.00
2036	Audit Fees	151664.00	0.00
2038	Depreciation	33845922.00	0.00
2039	Contribution to Employees P F	17813786.00	0.00
2040	Contribution to other Funds	8096630.00	0.00
2041	Prior Year Expenses	2251846.00	0.00
2047	Postage & Telegrams	8000.00	0.00
2050	Repairs & Maint - Tools & Plants	5152.00	0.00
2051	Training Programme Expenses	3400.00	0.00
2054	Contributions	2980035.00	0.00
2055	Staff Welfare Expenses	6000.00	0.00
2061	Sitting fees for the Councillors	178200.00	0.00
2070	Heavy Vehicles Maintenance	1384531.00	0.00
2077	Repairs & Maint. Plant & Machinery	6228.00	0.00
2088	Power Charges for Street Lights	3152478.00	0.00
2089	Street Light Maintenance	275388.00	0.00
2090	Wages	107484.00	0.00
2095	Survey Charges	3201484.00	0.00
2100	SANITRY & CONSERVANCY EXPENSES	940205.00	0.00
2101	Scavenging Materials	155516.00	0.00
2106	Anti - Filaria /Anti Malaria Operations	279024.00	0.00
2109	Hospital expenses other than Medicines	40000.00	0.00
2121	Running of libraries Reading rooms	52245.00	0.00
3001	Stock Account	234458.00	0.00
3002	Property Tax Recoverable - Current	378632.00	0.00
3003	Property Tax Recoverable - Arrears	1781437.00	0.00
3005	Profession Tax Recoverable - Current	661573.00	0.00
3006	Profession Tax Recoverable - Arrears	1252986.00	0.00
3010	Licence Fees Recoverable - Arrears	66408.00	0.00
3011	Lease Amounts Recoverable - Current	901306.00	0.00
3012	Lease amounts Recoverable - Arrears	2108514.00	0.00
3023	Specific Grant Receivable	656809.00	0.00
3025	Interest due on Fixed Deposit	23895.00	0.00
3028	Festival Advance	977500.00	0.00
3033	Immediate relief Advance	15000.00	0.00
3037	Tour Advance	34919.00	0.00
3051	Advance to the Suppliers	3102756.00	0.00

A/C Head	Head Description	Dr.	Cr.
3054	Employee Advance - Recoverable	355615.00	0.00
3055	Other Advances - Recoverable	3043974.00	0.00
3056	Deposit - Recoverable	377891.00	0.00
3057	Prepaid Expenses	7978.00	0.00
3058	General Imprest A/C	4000.00	0.00
3059	Cash Account	622219.00	0.00
3060	Collection Account - Bank 1A/C NO:52179345 IINDIAN BANK	2035458.00	0.00
30602	Collection Account - Lease Service TaxA/C NO:6088904455	1081310.00	0.00
3061	Collection Account - Bank 2 LIBRARY CESS A/C NO:521793484	1037632.00	0.00
3064	SFC Fund- A/C NO:13436 SBI,ATTUR	3610899.00	0.00
3065	P.D Account - Treasury	654385.00	0.00
3066	Payment Account - Bank 1A/C NO:66729 ICICI BAK ATTUR	0.00	4297437.00
3070	Fixed Deposit	1012657.00	0.00
3072	Misc. Recoveries - receivables	454086.00	0.00
3085	TREES	307.00	0.00
3090	Other Cash Book Balance	2545688.00	0.00
3100	TRANSFER OF FUNDS	27705629.00	0.00
3101	Land - Gross Block	132766666.00	0.00
3102	Buildings Gross Block	75161640.00	0.00
3104	Bridges & Flyovers - Gross Block	1698198.00	0.00
3105	Drains & Culverts - Gross Block	30975211.00	0.00
3106	Heavy Vehicles - Gross Block	6089465.00	0.00
3107	Light Vehicles - Gross Block	1072379.00	0.00
3108	Other Vehicles - Gross Block	2529197.00	0.00
3109	Furniture Fixtures & Off.Equip.-Gross Bl	2058744.00	0.00
3110	Elect.InstlIn Lamps & Fittings -Gross Bl	2996427.00	0.00
3111	Elect.InstlIn Others - Gross Block	2201790.00	0.00
3112	Plant & M/C - Gross Block	4131166.00	0.00
3113	Roads & Pavements Concrete - Gross Block	79858239.00	0.00
3114	Roads & Pavements Black topped -Gr Block	114556046.00	0.00
3115	Roads & Pavements others - Gross Block	1261171.00	0.00
3121	Projects in Progress	18111392.00	0.00
3122	Projects in progress - Govt Grants	44980905.00	0.00
3123	Capital Fund - Bank 1A/C NO:66362 ICICI BANK&7953-IB&7927IB	6767538.00	0.00
3124	ESCROW -A/C NO:88328 INDIAN BANK,ATTUR	880823.00	0.00
3127	MLA,M.P Fund A/C NO:521823524 INDIAN BANK	691070.00	0.00
3151	13th Finance Comission A/C NO:11189788447 SBI	51317.00	0.00
4001	Accumulated Surplus/Deficit	12104539.00	0.00
4006	Loans from TUFIDCO	0.00	1292312.00
4010	Diversion from Other Municipal Fund	0.00	5869475.00
4011	Contribution from Municipal Fund	0.00	35901303.00
4013	Contributions from the Govt	0.00	242709168.00
4014	Grants from the Govt	0.00	48740178.00
4016	Tender Deposit - Contractors	0.00	9774897.00
4017	Tender Deposit - Suppliers	0.00	541954.00
4018	Security Deposit - Revenue	0.00	12240555.00

A/C Head	Head Description	Dr.	Cr.
4019	Security Deposit - Staff	0.00	83111.00
4020	Deposit - Others	0.00	2268296.00
4021	Provident Fund Recoveries	0.00	27401833.00
4022	Cooperative Society Loans Recoveries	0.00	5245768.00
4023	RD / CTD Recoveries	0.00	97200.00
4024	LIC Policy Premium Recoveries	0.00	389713.00
4025	Spl PF cum Gratitude Scheme	0.00	51290.00
4026	FBF Group Insurance - Recoveries	0.00	103560.00
4029	IT deduction at source from Employees	0.00	15693.00
4030	Recoveries towards loans from Banks	0.00	24548.00
4031	Court Recoveries	0.00	11000.00
4032	HBA, Spl FBF Subscription	0.00	5165.00
4033	Health fund Subscription	0.00	874210.00
4034	Adv of Pay on Transfer - Recov - Payable	0.00	100670.00
4035	IT Deductions Contractors	0.00	103317.00
4037	Sales Tax & Surchg. on Sales Tax Payable	0.00	29821.00
4039	Prvision for Doubtful Colln of Rev. Item	0.00	1277238.00
4040	Survey Charges Payable	0.00	4659014.00
4043	Library Cess Payable	0.00	2034219.00
4045	Unpaid Salaries	0.00	51279.00
4047	Accounts Payable Contractors	0.00	282302.00
4050	Other Payables	0.00	17441315.00
4051	Interest Payable	0.00	109978.00
4052	Group Ins.Scheme Mgmt Contbn - Payable	0.00	1463069.00
4053	Contribution to the CMDA / LPA Payable	0.00	3656164.00
4054	Municipal Contribns to Specific Scheme	0.00	18063054.00
4061	Buildings Accumulated Depreciation	0.00	25446344.00
4063	Bridges & Flyovers - Accumul. Depreciatn	0.00	1242669.00
4064	Drains & Culverts - Accumul. Depreciatn	0.00	17999531.00
4065	Heavy Vehicle Accumul. Depreciation	0.00	3842895.00
4066	Light Vehicles Accumul. Depreciation	0.00	676027.00
4067	Other Vehicles Accumul. Depreciation	0.00	2337955.00
4068	Furniture Fixture & off. Equip. Acc.Depn	0.00	1021437.00
4069	Electr. Instlln Lamps fittings Acc. Depn	0.00	1779083.00
4070	Elect. Installn others Accum. Deprecn	0.00	1096890.00
4071	Plant & Machinery Accumulated Deprn	0.00	2801269.00
4072	Roads & Pavements Concrete - Acc.Depn	0.00	47624372.00
4073	Roads & Pavements Black Top-Acc.Depn	0.00	85101081.00
4074	Roads & Pavements others Acc. Deprecn	0.00	1193102.00
4088	Audit fees payable	0.00	296723.00
4090	Other Cash Book Balance	0.00	2545688.00
		<b>742235214.00</b>	<b>742235214.00</b>

## Revenue and Capital Fund

## Abstract of Income and Expenditure as at 31/03/2015

As at 31/03/2014 Previous Year	A/c Head Description	Schedule No.	Amount Rs.
	<b><u>Expenditure</u></b>		
61571303.00	A . Personnel Cost (i) Salaries		66125786.00
491008.00	A . Personnel Cost (ii) Others		253603.00
19751131.00	B . Terminal and Retirement Benefi		18050286.00
7599560.00	C . Operating Expenses		4723316.00
2206803.00	D . Repairs and Maintenance		2074206.00
280306.00	E . Programme Expenses		279024.00
15747196.00	F . Administrative Expenses		16512986.00
274148.00	G . Finance Expenses		428395.00
21927617.00	H . Depreciation		33845922.00
129849072	<b>Total</b>		<b>142293524.00</b>
	<b><u>Income</u></b>		
8062012.00	A . Property Tax		8508881.00
3697319.00	B . Other Taxes		4050957.00
4692039.00	C . Assigned Revenue		5004835.00
60782860.00	D . Devolution Fund		52195669.00
3796956.00	E . Service Charges and Fees		3582064.00
0.00	G . Sale and Hire Charges		8000.00
17818280.00	H . Other Income		25728720.00
0.00	I . Excess of Expenditure over Inc		43214398.00
98849466	<b>Total</b>		<b>142293524.00</b>

**ATTUR MUNICIPALITY**  
**Revenue and Capital Fund**  
**Balance Sheet as at 31/03/2015**

As at 31/03/2014 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
		<b><u>Assests</u></b>	
		<b>A . FIXED ASSETS</b>	
0.00	3085	TREES	307.00
132766666.00	3101	Land - Gross Block	132766666.00
64359119.00	3102	Buildings Gross Block	75161640.00
1698198.00	3104	Bridges & Flyovers - Gross Block	1698198.00
25913566.00	3105	Drains & Culverts - Gross Block	30975211.00
5493949.00	3106	Heavy Vehicles - Gross Block	6089465.00
897179.00	3107	Light Vehicles - Gross Block	1072379.00
2529197.00	3108	Other Vehicles - Gross Block	2529197.00
1145343.00	3109	Furniture Fixtures & Off.Equip.-Gross Bl	2058744.00
2007750.00	3110	Elect.Instlln Lamps & Fittings -Gross Bl	2996427.00
2201790.00	3111	Elect.Instlln Others - Gross Block	2201790.00
4131166.00	3112	Plant & M/C - Gross Block	4131166.00
56733669.00	3113	Roads & Pavements Concrete - Gross Block	79858239.00
82327598.00	3114	Roads & Pavements Black topped -Gr Block	114556046.00
1261171.00	3115	Roads & Pavements others - Gross Block	1261171.00
16366509.00	3121	Projects in Progress	18111392.00
29868370.00	3122	Projects in progress - Govt Grants	44980905.00
<b>429701240.00</b>		<b>Total (A)</b>	<b>520448943.00</b>
		<b>B . CURRENT ASSETS</b>	
257011.00	3001	Stock Account	234458.00
369874.00	3002	Property Tax Recoverable - Current	378632.00
1603190.00	3003	Property Tax Recoverable - Arrears	1781437.00
564867.00	3005	Profession Tax Recoverable - Current	661573.00
868121.00	3006	Profession Tax Recoverable - Arrears	1252986.00
66408.00	3010	Licence Fees Recoverable - Arrears	66408.00
206498.00	3011	Lease Amounts Recoverable - Current	901306.00
2063523.00	3012	Lease amounts Recoverable - Arrears	2108514.00
656809.00	3023	Specific Grant Receivable	656809.00

As at 31/03/2014 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
23895.00	3025	Interest due on Fixed Deposit	23895.00
3102756.00	3051	Advance to the Suppliers	3102756.00
379025.00	3054	Employee Advance - Recoverable	355615.00
3043974.00	3055	Other Advances - Recoverable	3043974.00
364291.00	3056	Deposit - Recoverable	377891.00
4000.00	3058	General Imprest A/C	4000.00
0.00	3059	Cash Account	622219.00
1317367.00	3060	Collection Account - Bank 1A/C NO:521793451INDIAN BANK	2035458.00
0.00	3060	Collection Account - Lease Service TaxA/C NO:6088904455	1081310.00
28862.00	3061	Collection Account - Bank 2 LIBARY CESS A/C NO:521793484	1037632.00
1687254.00	3064	SFC Fund- A/C NO:13436 SBI,ATTUR	3610899.00
793015.00	3065	P.D Account - Treasury	654385.00
4127722.00	3066	Payment Account - Bank 1A/C NO:66729 ICICI BAK ATTUR	-4297437.00
1012657.00	3070	Fixed Deposit	1012657.00
26764840.00	3100	TRANSFER OF FUNDS	27705629.00
8813233.00	3123	Capital Fund - Bank 1A/C NO:66362 ICICI BANK&7953-IB&7927IB	6767538.00
302787.00	3124	ESCROW -A/C NO:88328 INDIAN BANK,ATTUR	880823.00
2853700.00	3127	MLA,M.P Fund A/C NO:521823524 INDIAN BANK	691070.00
<b>61275679.00</b>		<b>Total (B)</b>	<b>56752437.00</b>
		<b>B . Staff Advance recoverable</b>	
913700.00	3028	Festival Advance	977500.00
20000.00	3033	Immediate releif Advance	15000.00
28954.00	3037	Tour Advance	34919.00
<b>962654.00</b>		<b>Total (B)</b>	<b>1027419.00</b>
		<b>C . OUTSTANDINGS</b>	
43205.00	3057	Prepaid Expenses	7978.00
454086.00	3072	Misc. Recoveries - receivables	454086.00
3390568.00	3090	Other Cash Book Balance	2545688.00
49253.00	3151	13th Finance Comission A/C NO:11189788447 SBI	51317.00
<b>3937112.00</b>		<b>Total (C)</b>	<b>3059069.00</b>
		<b>D . Accumulated Deficit</b>	
0.00	4001	Accumulated Deficit	56629867.00
<b>0.00</b>		<b>Total (D)</b>	<b>56629867.00</b>

As at 31/03/2014 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
<b>495876685.00</b>		<b>Total (A+B+C)</b>	<b>637917735.00</b>
		<b><u>Liabilities</u></b> <b>A . LIABILITIES</b>	
2232667.00	4006	Loans from TUFIDCO	1292312.00
8051602.00	4010	Diversion from Other Municipal Fund	5869475.00
31960635.00	4011	Contribution from Municipal Fund	35901303.00
181780109.00	4013	Contributions from the Govt	242709168.00
34255900.00	4014	Grants from the Govt	48740178.00
<b>258280913.00</b>		<b>Total (A)</b>	<b>334512436.00</b>
		<b>A . Accumulated depreciation A/C</b>	
22926442.00	4061	Buildings Accumulated Depreciation	25446344.00
1142675.00	4063	Bridges & Flyovers - Accumul. Depreciatn	1242669.00
15718583.00	4064	Drains & Culverts - Accumul. Depreciatn	17999531.00
3157536.00	4065	Heavy Vehicle Accumul. Depreciation	3842895.00
566451.00	4066	Light Vehicles Accumul. Depreciation	676027.00
2146713.00	4067	Other Vehicles Accumul. Depreciation	2337955.00
939709.00	4068	Furniture Fixture & off. Equip. Acc.Depn	1021437.00
1702860.00	4069	Electr. Instlln Lamps fittings Acc. Depn	1779083.00
728590.00	4070	Elect. Installn others Accum. Deprecn	1096890.00
2357970.00	4071	Plant & Machinery Accumulated Depn	2801269.00
37929084.00	4072	Roads & Pavements Concrete - Acc.Depn	47624372.00
67909122.00	4073	Roads & Pavements Black Top-Acc.Depn	85101081.00
1090998.00	4074	Roads & Pavements others Acc. Deprecn	1193102.00
<b>158316733.00</b>		<b>Total (A)</b>	<b>192162655.00</b>
		<b>B . CURRENT LIABILITIES</b>	
8346449.00	4016	Tender Deposit - Contractors	9774897.00
541954.00	4017	Tender Deposit - Suppliers	541954.00
9603601.00	4018	Security Deposit - Revenue	12240555.00
83111.00	4019	Security Deposit - Staff	83111.00
1854796.00	4020	Deposit - Others	2268296.00
1549278.00	4039	Prvision for Doubtful Colln of Rev. Item	1277238.00
<b>21979189.00</b>		<b>Total (B)</b>	<b>26186051.00</b>
		<b>B . Recov.from Staff Bills payable</b>	

As at 31/03/2014 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
22464232.00	4021	Provident Fund Recoveries	27401833.00
2715223.00	4022	Cooperative Society Loans Recoveries	5245768.00
97100.00	4023	RD / CTD Recoveries	97200.00
427668.00	4024	LIC Policy Premium Recoveries	389713.00
28240.00	4025	Spl PF cum Gratituty Scheme	51290.00
53590.00	4026	FBF Group Insurance - Recoveries	103560.00
15693.00	4029	IT deduction at source from Employees	15693.00
24518.00	4030	Recoveries towards loans from Banks	24548.00
9750.00	4031	Court Recoveries	11000.00
5165.00	4032	HBA, Spl FBF Subscription	5165.00
451660.00	4033	Health fund Subscription	874210.00
66470.00	4034	Adv of Pay on Transfer - Recov - Payable	100670.00
0.00	4088	Audit fees payable	296723.00
3390568.00	4090	Other Cash Book Balance	2545688.00
<b>29749877.00</b>		<b>Total (B)</b>	<b>37163061.00</b>
		<b>C . OUTSTANDINGS</b>	
214133.00	4035	IT Deductions Contractors	103317.00
67337.00	4037	Sales Tax & Surchg. on Sales Tax Payable	29821.00
1457530.00	4040	Survey Charges Payable	4659014.00
991611.00	4043	Library Cess Payable	2034219.00
51279.00	4045	Unpaid Salaries	51279.00
0.00	4047	Accounts Payable Contractors	282302.00
17230841.00	4050	Other Payables	17441315.00
109978.00	4051	Interest Payable	109978.00
937159.00	4052	Group Ins.Scheme Mgmnt Contbn - Payable	1463069.00
2397585.00	4053	Contribution to the CMDA / LPA Payable	3656164.00
13907092.00	4054	Municipal Contribns to Specific Scheme	18063054.00
<b>37364545.00</b>		<b>Total (C)</b>	<b>47893532.00</b>
<b>505691257.00</b>		<b>Total (A+B+C)</b>	<b>637917735.00</b>