

HEADWISE BALANCE SHEET AS ON 31ST MARCH 2024

Code No.	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
LIABILITIES			
310	Municipal (General) Fund		
3109001	Accumulated Surplus / Deficit	-231855921.00	-191981850.00
	Total =	-231855921.00	-191981850.00
311	Earmarked Funds		
3111001	Contribution from Municipal Fund	280902577.00	257883517.00
	Total =	280902577.00	257883517.00
312	Reserves		
3121101	Capital Reserve	288258.00	288258.00
	Total =	288258.00	288258.00
320	Grants, Contribution for Specific Purposes		
3203001	Contribution from The Government	165359338.00	152844265.00
3203002	Grants from The Government	125788181.00	61632206.00
3208001	Contribution from Private Parties	2335308.00	1774308.00
	Total =	293482827.00	216250779.00

330	Secured Loans		
3301001	Loan from Government (IDSMT)		1950000.00
3302001	Loan from TNUDP (IDSMT)		85820.00
3303001	Loan from TNUDF (Bus Stand Loan)		4230374.00
3304001	Loan from TUFIDCO (SUIDF)	11532500.00	
3306001	Loan from IUDP	145000.00	609074.00
		Total =	11677500.00
			6875268.00
340	Deposits Received		
3401001	Tender Deposit - Contractors	16937010.00	10099624.00
3401003	Security Deposit - Contractors	1728082.00	1728082.00
3401004	Retention Amount	687599.00	687599.00
3402001	Security Deposit - Lease	10738564.00	10476188.00
3403001	Security Deposit - Staff	2147.00	2147.00
3408001	Deposits - Others	1359662.00	1291732.00
3408002	Election Deposit	59000.00	59000.00
3408004	Infrastructure and Amenities - Security Deposit	1016885.00	795820.00
3408006	Infrastructure Development and Amenity Fee Payable	34204.00	1223640.00
		Total =	32563153.00
			26363832.00

350	Other Liabilities		
3501008	Other Payables	52421.00	52421.00
3501011	Audit Fees Payable	374343.00	282364.00
3501104	Group Insurance Scheme - Management Contribution Payable	429330.00	429330.00
3501106	Other Payables (Health Fund Contribution)	247320.00	247320.00
3502001	Provident Fund Recoveries	276758.00	382162.00
3502002	Co-Operative Society Loan Recoveries	212920.00	212920.00
3502003	RD Recoveries	30045.00	30045.00
3502004	LIC policies Premium Recoveries	209782.00	209782.00
3502005	Special Provident Fund Cum Gratuity Scheme Recoveries	19889.00	19889.00
3502006	FBF / Group Insurance Scheme Recoveries	34720.00	34720.00
3502009	Income Tax Deduction	99259.00	99259.00
3502010	Recoveries Towards Loans from Banks	34462.00	34462.00
3502012	H.B.A. Special F.B.F. Subscription	42622.00	42622.00
3502013	Income Tax Deductions - Contractors	372980.00	359179.00
3502014	Other Recoveries	1321924.00	1321924.00
3502017	Service Tax Payable	14549436.00	20966768.00
3502022	Contribution to CMDA / LPA Payable	150.00	150.00

Code No.	Description of items	Amount (Rs.)	Amount (Rs.)
3502023	Health Fund Subscription	361972.00	193672.00
3502025	Manual Workers General Welfare Fund - LWF	651514.00	2364389.00
3502026	Flag Day Fund Collection	125975.00	146375.00
3503001	Recoveries Payable to Other Municipalities	18147.00	18147.00
3503002	Library Cess Payables	10430139.00	6820104.00
	Total =	29896108.00	34268004.00
360	Provisions		
3603001	Provision for Doubtful Collection of Revenue Items	31455187.00	34722495.00
	Total =	31455187.00	34722495.00
	TOTAL LIABILITIES =	448409689.00	384670303.00
ASSETS			
410	Fixed Assets		
4101001	Land - Gross Block	12044459.00	12044459.00
4102001	Buildings - Gross Block	153908511.00	151701334.00
4103001	Subways and Causeways - Gross Block	1219424.00	1219424.00
4103002	Bridges and Flyovers - Gross Block	1628964.00	1628964.00
4103003	Roads & Pavements - Concrete - Gross Block	146614225.00	130073335.00
4103004	Roads & Pavements - Black Topped - Gross Block	65824354.00	63049780.00

Code No.	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
4103005	Roads & Pavements - Others - Gross Block	11158317.00	11158317.00
4103101	Storm Water Drains, Open Drains and Culverts - Gross Block	75752592.00	66340949.00
4104001	Plant and Machinerics - Gross Block	2786135.00	2786135.00
4105001	Heavy vehicles - Gross Block	8134589.00	8134589.00
4105002	Light Vehicles - Gross Block	6829933.00	3142444.00
4105003	Other Vehicles - Gross Block	315400.00	315400.00
4107001	Furniture Fixtures and Fittings - Gross Block	6987422.00	6987422.00
4107002	Electrical Installations - Lamps / Tube Light Fittings - Gross Block	17068213.00	15594853.00
	Total =	510272538.00	474177405.00
411	Accumulated Depreciation		
4112001	Buildings - Accumulated Depreciation	-65060097.00	-59650833.00
4113001	Subways and Causeways - Accumulated Depreciation	-1095083.00	-1067604.00
4113002	Bridges & Flyovers - Accumulated Depreciation	-875233.00	-816754.00
4113003	Roads & Pavements - Concrete - Accumulated Depreciation	-128400813.00	-12644264.00
4113004	Roads & Pavements - Black Topped - Accumulated Depreciation	-62874809.00	-61843861.00
4113005	Roads & Pavements - Others - Accumulated Depreciation	-11149958.00	-11147036.00
4113101	Storm Water Drains, Open Drains and Culverts - Accumulated Depreciation	-63767193.00	-55751825.00
4114001	Plant and Machinery - Accumulated Depreciation	-1878302.00	-1560989.00

Code No.	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
4115001	Heavy Vehicles - Accumulated Depreciation	-8009923.00	-7795822.00
4115002	Light Vehicles - Accumulated Depreciation	-4552455.00	-2554558.00
4115003	Other Vehicles - Accumulated Depreciation	-315215.00	-315150.00
4117001	Furniture Fixtures & Fittings - Accumulated Depreciation	-6439938.00	-6057897.00
4117002	Electrical Installations - Lamps/Tube Light Fittings - Acc. Depreciation	-12927868.00	-11414267.00
4117003	Electrical Installations - Others - Accumulated Depreciation	-2683942.00	-1696328.00
	Total =	-370030829.00	-347847188.00
412	Capital Work-in-Progress		
4121001	Project in Progress Account	1096457.00	1370740.00
4123001	Project in Progress Account (Grant)	95575372.00	37990219.00
	Total =	96671829.00	39360959.00
420	Investments - General Fund		
4208001	Fixed Deposit	60551042.00	30131393.00
	Total =	60551042.00	30131393.00
430	Stock-in-Hand		
4301001	Stores - Engineering	419809.00	419809.00
	Total =	419809.00	419809.00

Code No.	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
431	Sundry Debtors (Receivables)		
4311001	Property Tax - Recoverable - Residential - Current	926378.00	
4311002	Property Tax - Recoverable - Commercial - Current	446857.00	
4311004	Property Tax - Recoverable - Vacant Sites - Current	94365.00	
4311006	Property Tax - Recoverable - Residential - Arrear	936040.00	2385290.00
4311007	Property Tax - Recoverable - Commercial - Arrear	947705.00	1634464.00
4311008	Property Tax - Recoverable - Industrial - Arrears		15105.00
4311009	Property Tax - Recoverable - Vacant Sites - Arrear	122684.00	395469.00
4311903	Profession Tax - Recoverable - Current	341907.00	
4311904	Profession Tax - Recoverable - Arrear	69765.00	470469.00
4313002	License Fees and other Fees - Recoverable - Arrear	38391.00	38391.00
4313007	SWM User Charges - Recoverable - Current	879070.00	
4313008	SWM User Charges - Recoverable - Arrear	1179865.00	2511210.00
4314002	Lease Amount - Recoverable - Arrear - Slaughter House	58924.00	58924.00
4314004	Rent on Buildings Recoverable - Arrear	250.00	250.00
4314006	Rent from Shopping Complex / Markets - Arrear	1272894.00	1836498.00
4314008	Market Fees - Daily Market - Recoverable - Arrear	22632599.00	25569033.00
4314010	Market Fees - Weekly Market - Recoverable - Arrear	325335.00	325335.00

Code No.	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
4314013	Fees for Bays in Bus Stand Recoverable - Current	60000.00	
4314014	Fees for Bays in Bus Stand Recoverable - Arrear	3512167.00	3772807.00
4314016	Cart Stand / Lorry Stand / Taxi Stand / Cycle Stand Fees - Recoverable - Arrear	14600.00	14600.00
4314018	Avenue Receipts - Recoverable - Arrear	32373.00	32373.00
4314019	Cable TV Rent Recoverable - Current	356285.00	
4314020	Cable TV Rent Recoverable - Arrear	2503005.00	2503005.00
4314027	Fees for Pay and Use Toilets Recoverable - Current	80510.00	
4314028	Fees for Pay and Use Toilets Recoverable - Arrear	228145.00	228145.00
4314038	Advance Recoverable Expenses	1916276.00	1916276.00
4315001	Specific Grant Receivable	256335.00	256335.00
	Total =	39232725.00	43963979.00
450	Cash and Bank Balance		
4501001	Cash Account	213771.00	503870.00
4502101	RF Receipt IOB 140801000001144	2501326.00	12783830.00
4502102	RF Pay IOB14080100000416	-622138.00	6217244.00
4502103	LC Receipt & Pay IOB 140801000005728	4752709.00	2235074.00
4502106	RF SFC SBI 11014049621	3801828.00	10976965.00
4502110	RF Receipt MF III Treasury Account	6164.00	6164.00

Code No.	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
4502112	RF Receipt & Pay AXIS SBM 915010054111169	4216312.00	5825892.00
4502013	RF Receipt Co-Operative Bank		1212.00
4502114	RF Receipt CB (SPF) 0960201000198	57682.00	82329.00
4502115	RF Receipt & Pay IOB (SUIDF) 140801000010518	6150149.00	
4502116	RF Receipt & Pay IOB (VLC)-140801000010027		174976.00
4502117	RF Receipt & Pay IOB (Amma Unavagam) 140801000016650	79444.00	406875.00
4502118	RF Receipt & Pay SBI - 42231537802	400743.00	
4502121	RF Receipt IOB (UAL Development Charges) 140801000020812	1825097.00	1657266.00
4502122	RF Receipt & Pay IOB(ST/GST) - 140801000021569	256769.00	7678332.00
4502123	RF Deposit Receipt & Pay IOB Bank - 140801000022231	9845243.00	18522903.00
4502124	RF CMBFS - IOB - 140801000025433	473460.00	
4502125	RF Receipt & Pay SBI (MF1 TREA) 833800101	76098.00	72826.00
4502126	RF Receipt & Pay CSR Fund Account IOB - 140801000025299	14997.00	
4502127	RF Receipt & Pay Plot Regular IOB - 140801000023474	892.00	868.00
4502128	RF Receipt & Pay MWG Welfare Fund IOB - 140801000023468	13372.00	316208.00
4502129	RF Receipt & Pay Infra STR B-A IOB - 140801000023469	9067.00	1843.00
4502130	RF ICICI NNT ULB Contribution 394701000777	661263.00	1129753.00
4502131	RF ICICI KNMT - 394701000788	15580868.00	15045831.00

		Amount (Rs.)	Amount (Rs.)
4502132	RF ICICI 15 th CFC - 394701000739	9318160.00	6858070.00
4502133	RF ICICI NNT Urban Government Grant - 394701000778	303298.00	598138.00
4502202	RF Receipt & Pay Federal Bank -16840200002500	3326316.00	2003352.00
4502203	RF Fifteenth CFC Receipt & Pay TMB - 104100130350001	345823.00	322346.00
4502204	RF Receipt & pay Federal Bank (Covid 19) - 16840100063198	16303.00	15813.00
4502501	RF Online Payment City Union Bank - 500101010962639	5801498.00	6692346.00
4504101	CF Special Road - IOB 140801000010950	1388700.00	2867866.00
4504102	CF MP & MLA - 140801000001276	555737.00	1878663.00
4504104	CF UNI Toilet IOB - 140801000015664	354219.00	344637.00
4506101	SNA Balance - Devolution Fund	2018852.00	
4506102	SNA Balance - Other Grants	3700175.00	
	Total =	77444197.00	105221492.00
460	Loans, Advances and Deposits		
4601001	Festival Advance	421728.00	380728.00
4601003	Tour Advance	83746.00	83746.00
4601004	Advance of Pay and TA on Transfer	2515.00	2515.00
4601006	Bicycle Advance	600.00	600.00
4601007	Motor Cycle Advance	73060.00	73060.00

Code No.	Description of Items	Amount (Rs.)	Amount (Rs.)
4601009	Marriage Advance	24300.00	16300.00
4604001	Advance to Supplies	666281.00	666281.00
4605006	TANSI Advance	760500.00	760500.00
4605010	Advance Recoverable Expenses	3492970.00	3492970.00
4605011	General Imprest Account	3000.00	3000.00
4606001	Deposits - Recoverable	758664.00	758664.00
	Total =	6287364.00	6238364.00
470	Other Assets		
4702004	Receivable from Water Supply Fund	27561014.00	33004090.00
	Total =	27561014.00	33004090.00
	TOTAL ASSETS =	448409689.00	384670303.00


COMMISSIONER
KUZHITHURAI SECOND GRADE
MUNICIPALITY

REVENUE AND CAPITAL FUND
ABSTRACT OF BALANCE SHEET 2023 - 2024

Code No.	Description of Items	Schedule No.	Current Year Rs.	Previous Year Rs.
LIABILITIES				
310	Municipal (General) Fund	B-1	-231855921.00	-191981850.00
311	Earmarked Funds	B-2	280902577.00	257883517.00
312	Reserves	B-3	288258.00	288258.00
320	Grants, Contribution for Specific Purposes	B-4	293482827.00	216250779.00
330	Secured Loans	B-5	11677500.00	6875268.00
340	Deposits Received	B-6	32563153.00	26363832.00
350	Other Liabilities	B-7	29896108.00	34268004.00
360	Provisions	B-8	31455187.00	34722495.00
		TOTAL LIABILITIES =	448409689.00	384670303.00
ASSETS				
410	Fixed Assets	B-8	510272538.00	474177405.00
411	Accumulated Depreciation	B-9	-370030829.00	-347847188.00
412	Capital Work-in-Progress	B-10	96671829.00	39360959.00

Code No.	Description of Items	Schedule No.	Current Year Rs.	Previous Year Rs.
420	Investments - General Fund	B-11	60551042.00	30131393.00
430	Stock-in-Hand	B-12	419809.00	419809.00
431	Sunday Debtors (Receivables)	B-13	39232725.00	43963979.00
450	Cash and Bank Balance	B-14	77444197.00	105221492.00
460	Loans, Advances and Deposits	B-15	6287364.00	6238364.00
470	Other Assets	B-16	27561014.00	33004090.00
TOTAL ASSETS =			448409689.00	384670303.00


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