

நெல்லியாளம் நகராட்சி NELLIYALAM MUNICIPALITY

Trial Balance

Input Parameter : Financial Year : 2025-2026;Fund Name : Revenue Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026;

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
1	1100101	PROPERTY TAX - RESIDENTIAL	0	0	0	5909634	0.0	5909634
2	1100102	PROPERTY TAX - COMMERCIAL	0	0	0	2941731	0.0	2941731
3	1100103	Property Tax - Industrial	0	0	0	586671	0.0	586671
4	1100104	Property Tax - Vacant Sites	0	0	0.2	38541.2	0.0	38541
5	1100601	Education Tax - Residential	0	0	427.28	427.28	0.0	0.0
6	1100602	Education Tax - Commercial	0	0	90011.52	90011.52	0.0	0.0
7	1100603	Education Tax - Industrial	0	0	69820	69820	0.0	0.0
8	1101001	PROFESSIONAL TAX	0	0	249028	2586160	0.0	2337132
9	1201001	DUTY ON TRANSFER OF PROPERTY	0	0	0	1635142	0.0	1635142
10	1301001	RENT FROM SHOPPING COMPLEX/MARKETS	0	0	0	1886544	0.0	1886544
11	1302001	RENT ON BUILDINGS - STAFF QUARTERS	0	0	0	5796	0.0	5796
12	1308005	Pay And Use Toilet	0	0	0	152806	0.0	152806
13	1401001	CONTRACTORS/SUPPLIERS/LICENSED SURVEYORS/PLUMBERS/OTHERS	0	0	0	5000	0.0	5000
14	1401101	D&O Trade Licence Fees	0	0	0	693867	0.0	693867
15	1401103	BUILDING LICENCE FEES	0	0	0	18818	0.0	18818
16	1401302	BIRTH & DEATH CERTIFICATE FEES	0	0	0	9600	0.0	9600
17	1401303	OTHER CERTIFICATE FEES	0	0	0	5500	0.0	5500
18	1402001	Penalty & Bank Charges For Dishonoured Cheques	0	0	0	8822	0.0	8822
19	1402004	OTHER PENALTIES	0	0	0	16150	0.0	16150
20	1402006	INTEREST FOR DELAYED PAYMENT- PROPERTY TAX	0	0	0	60055	0.0	60055
21	1404004	Contractors/Suppliers/Licensed Surveyors/Plumbers/Others- Renewal Fees	0	0	0	66200	0.0	66200
22	1404009	Other Fees	0	0	0	12200	0.0	12200
23	1405010	SWM - USER CHARGES	0	0	0	2113920	0.0	2113920

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24	1408003	Misc. Recoveries	0	0	0	181723	0.0	181723
25	1501003	Amma Unavagam-Sale Of Food	0	0	0	460681	0.0	460681
26	1501101	SALE OF TENDER FORMS/OTHER PUBLICATIONS	0	0	0	105000	0.0	105000
27	1501202	SALE OF SCRAP	0	0	0	8200	0.0	8200
28	1601003	GRANTS FROM STATE GOVERNMENT	0	0	0	1273511	0.0	1273511
29	1601004	DEVOLUTION FUND (INCLUDING STATE FINANCE COMMISSION FUND)	0	0	0	205669524	0.0	205669524
30	1701001	INTEREST ON INVESTMENTS / FIXED DEPOSITS	0	0	0	2088490	0.0	2088490
31	1711001	INTEREST FROM BANK	0	0	0	2544786	0.0	2544786
32	1808001	OTHER INCOME	0	0	0	4062833.25	0.0	4062833.25
33	2101001	PAY	0	0	14039017	0	14039017	0.0
34	2101002	GRADE PAY	0	0	0	0	0.0	0.0
35	2101004	DEARNESS ALLOWANCE	0	0	7976421	0	7976421	0.0
36	2101005	HOUSE RENT ALLOWANCE	0	0	574996	0	574996	0.0
37	2101006	CITY COMP. ALLOWANCE	0	0	0	0	0.0	0.0
38	2101007	MEDICAL ALLOWANCE	0	0	125100	0	125100	0.0
39	2101008	OTHER ALLOWANCE	0	0	224744	0	224744	0.0
40	2101010	WAGES - OTHERS	0	0	25722795	166148	25556647	0.0
41	2101011	BONUS	0	0	94000	0	94000	0.0
42	2102004	SUPPLY OF UNIFORMS	0	0	80145	0	80145	0.0
43	2102014	GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION	0	0	69040	0	69040	0.0
44	2102018	Winter Allowance	0	0	159825	0	159825	0.0
45	2102019	CONVEYANCE ALLOWANCE	0	0	41716	0	41716	0.0
46	2102020	WASHING ALLOWANCE	0	0	45364	0	45364	0.0
47	2102022	Hill Allowance	0	0	2139839	0	2139839	0.0
48	2102023	Uniform Stitching Charges for Workers	0	0	11520	0	11520	0.0

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49	2103005	PENSIONS CONTRIBUTION TO MUNICIPAL EMPLOYEES	0	0	1985161	0	1985161	0.0
50	2201004	MOTOR VEHICLE TAX	0	0	37437	0	37437	0.0
51	2201104	FIRE PROTECTION & CONTROL	0	0	310030	0	310030	0.0
52	2201105	Computer Operatonal Expenses	0	0	658618	0	658618	0.0
53	2201201	TELEPHONE CHARGES	0	0	263257	0	263257	0.0
54	2201203	POSTAGE AND TELEGRAM AND FAX CHARGES	0	0	40000	0	40000	0.0
55	2202101	STATIONERY AND PRINTING	0	0	356460	0	356460	0.0
56	2203001	TRAVEL EXPENSES	0	0	123481	0	123481	0.0
57	2204001	VEHICLE INSURANCE	0	0	139145	0	139145	0.0
58	2205001	STATUTORY AUDIT FEES	0	0	123285	123285	0.0	0.0
59	2205104	LEGAL & ARBITRATION EXPENSES	0	0	1661662	0	1661662	0.0
60	2205203	OTHER PROFESSIONAL CHARGES	0	0	103201	0	103201	0.0
61	2206001	ADVERTISEMENT CHARGES	0	0	762020	0	762020	0.0
62	2206104	HONORARIUM TO COUNCILLORS	0	0	940000	0	940000	0.0
63	2208003	OTHER EXPENESE	0	0	10298518	9100	10289418	0.0
64	2208004	SITTING FEES COUNCILORS	0	0	460000	0	460000	0.0
65	2301003	POWER CHARGES FOR STREET LIGHTS	0	0	8961950	0	8961950	0.0
66	2303002	DIESEL	0	0	1901389	0	1901389	0.0
67	2303003	OIL / LUBRICANTS	0	0	1270	0	1270	0.0
68	2303005	SANITARY MATERIALS	0	0	1300552	0	1300552	0.0
69	2305001	REPAIRS AND MAINTENANCE - ROAD & PAVEMENTS - CONCRETE	0	0	1570519	0	1570519	0.0
70	2305005	REPAIRS AND MAINTENANCE - STORM WATER DRAINS, OPEN DRAINS AND CULVERTS	0	0	1344550	0	1344550	0.0
71	2305007	MAINTENANCE EXPENSES FOR STREET LIGHTS	0	0	446873	0	446873	0.0
72	2305201	OFFICE BUILDING - MAINTENANCE	0	0	184500	0	184500	0.0
73	2305202	REPAIRS AND MAINTENANCE - BUILDINGS	0	0	33237	0	33237	0.0
74	2305301	Light Vehicles - Maintenance	0	0	496957	0	496957	0.0

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75	2305302	HEAVY VEHICLES - MAINTENANCE	0	0	77338	0	77338	0.0
76	2305902	REPAIRS AND MAINTENANCE - INSTRUMENTS , PLANT & MACHINERY	0	0	65141	0	65141	0.0
77	2308009	GARBAGE CLEARANCE	0	0	1564960	0	1564960	0.0
78	2308014	NATURAL CALAMITIES	0	0	268880	0	268880	0.0
79	2308015	TESTING & INSPECTION CHARGES	0	0	8260	0	8260	0.0
80	2308016	LAPSED DEPOSIT REFUND	0	0	638766	175912	462854	0.0
81	2308019	AMMA UNAVAGAM	0	0	3356599	0	3356599	0.0
82	2308020	FUNERAL RITES	0	0	885000	10000	875000	0.0
83	2308023	IEC Expenses	0	0	22820	0	22820	0.0
84	2308025	OPERATING EXPENSES -COMMON KITCHEN	0	0	1800995	0	1800995	0.0
85	2308026	Incentives to Citizen	0	0	100410	0	100410	0.0
86	2407001	BANK CHARGES	0	0	472	0	472	0.0
87	2501001	ELECTION EXPENSES	0	0	32260	0	32260	0.0
88	2602004	TNIUS	0	0	30000	0	30000	0.0
89	2602006	MUNICIPAL CONTRIBUTION	0	0	1651741	0	1651741	0.0
90	2722001	DEPRECIATION - BUILDINGS	0	0	14478622	0	14478622	0.0
91	2723001	DEPRECIATION - ROADS & BRIDGES	0	0	77634643	0	77634643	0.0
92	2723101	DEPRECIATION - SEWERAGE AND DRAINAGE	0	0	10377774	0	10377774	0.0
93	2724001	DEPRECIATION - PLANT & MACHINERY	0	0	712424	0	712424	0.0
94	2725001	DEPRECIATION - VEHICLES	0	0	1624297	0	1624297	0.0
95	2727001	DEPRECIATION - FURNITURE, FIXTURES, FITTINGS AND ELECTRICAL APPLIANCES	0	0	4075243	0	4075243	0.0
96	2801001	Taxes	0	0	7932	26441	0.0	18509
97	2804001	PRIOR YEAR INCOME	0	0	0	1080521	0.0	1080521
98	2808001	PRIOR YEAR EXPENSES	0	0	1855	0	1855	0.0
99	3109001	ACCUMULATED SURPLUS / DEFICIT	78012531.75	0	0	0	78012531.75	0.0
100	3111001	CONTRIBUTION FROM MUNICIPAL FUND	0	14955959	0	0	0.0	14955959
101	3203001	CONTRIBUTIONS FROM THE GOVERNMENT	0	1009480898	0	77231827	0.0	1086712725
102	3203002	GRANTS FROM THE GOVERNMENT	0	115157714	77231827	59666053	0.0	97591940

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103	3208001	Contributions From Private Parties	0	100000	0	0	0.0	100000
104	3401001	Tender Deposit - Contractors.	0	7974727	2212380	6720283	0.0	12482630
105	3401002	TENDER DEPOSIT- SUPPLIERS	0	146786	0	0	0.0	146786
106	3401003	SECURITY DEPOSIT - CONTRACTORS	0	13908696	7651703	9313690	0.0	15570683
107	3401004	RETENTION AMOUNT	0	106456	0	0	0.0	106456
108	3402001	Security Deposit - Lease	0	1706858	0	0	0.0	1706858
109	3403001	SECURITY DEPOSIT - STAFF	0	490	0	0	0.0	490
110	3408001	DEPOSITS - OTHERS	0	1685777	75162	72000	0.0	1682615
111	3408002	Election Deposit	0	71000	0	0	0.0	71000
112	3408003	Building Development Fund - Deposit	0	104000	0	0	0.0	104000
113	3408004	INFRASTRUCTURE AND AMENITIES - SECURITY DEPOST	0	86000	0	0	0.0	86000
114	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0	8937413	136293213	151912878	0.0	24557078
115	3501004	ACCOUNTS PAYABLE - SUPPLIERS	0	0	3695967	3695967	0.0	0.0
116	3501005	ACCOUNTS PAYABLE EXPENSES	0	23004	28111719	28122653	0.0	33938
117	3501008	OTHERS PAYABLE	0	1142990.99	0	2093641.52	0.0	3236632.51
118	3501011	AUDIT FEES PAYABLE	0	292325	246570	123285	0.0	169040
119	3501101	SALARIES & WAGES PAYABLE	0	0	22298455	22298455	0.0	0.0
120	3501106	Other Payables	0	4184399	0	0	0.0	4184399
121	3502001	PROVIDENT FUND RECOVERIES	0	50800	428800	476000	0.0	98000
122	3502002	CO-OPERATIVE SOCIETY LOAN RECOVERIES	0	30000	0	0	0.0	30000
123	3502003	RD RECOVERIES	0	1036	0	1036	0.0	2072
124	3502004	L.I.C. POLICES PREMIUM RECOVERIES	0	0	0	0	0.0	0.0
125	3502005	SPECIAL PROVIDENT FUND-CUM- GRATUITY SCHEME - RECOVERIES	0	2096	21890	21933	0.0	2139
126	3502006	F.B.F. / GROUP INSURANCE SCHEME RECOVERIES	0	4159	44795	45632	0.0	4996
127	3502009	It Deduction	0	109885	155211	167211	0.0	121885
128	3502011	COURT RECOVERIES	0	0	0	0	0.0	0.0
129	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0	29566	1903451	2253322	0.0	379437

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130	3502014	OTHER RECOVERIES	0	343399	151000	163000	0.0	355399
131	3502015	VAT - PAYABLE	0	175233	19040	19040	0.0	175233
132	3502017	SERVICE TAX PAYABLE	0	764767.2	958000	348795	0.0	155562.2
133	3502021	CPF SUBSCRIPTION RECOVERIES	0	8936	1445048	1589289	0.0	153177
134	3502023	Health Fund Subscription	0	474806	300	117484	0.0	591990
135	3502025	Manual Workers Genenral Welfare Fund - LWF	0	698854	1178775	1433667	0.0	953746
136	3502026	FLAG DAY FUND COLLECTION	0	251300	250000	105050	0.0	106350
137	3502031	EPF Recoveries Payable	0	172811	118950	118950	0.0	172811
138	3502032	CGST - PAYABLE	0	20502	1005574	1199903	0.0	214831
139	3502033	SGST - PAYABLE	0	20503	1005574	1199903	0.0	214832
140	3502036	Audit Objection - Recoveries payable	0	0	0	0	0.0	0.0
141	3502038	Journalist Welfare Board Fund Contribution	0	4094	0	2747	0.0	6841
142	3503001	Recoveries - Payable to Other Municipalities	0	0	0	0	0.0	0.0
143	3503002	LIBRARY CESS - PAYABLES	0	2387983.1	0	1418898	0.0	3806881.1
144	3503007	Developemnt Charges Payable to CMDA/ DTCP	0	0	0	5880	0.0	5880
145	3504101	ADVANCE COLLECTION OF PROPERTY TAX	0	146787.34	7236	0	0.0	139551.34
146	3504102	ADVANCE COLLECTION - OTHER REVENUES	0	759449.34	0	551580.5	0.0	1311029.84
147	3508001	Others	0	136510	0	0	0.0	136510
148	4101001	LAND -GROSS BLOCK	2491600	0	0	0	2491600	0.0
149	4102001	BUILDINGS - GROSS BLOCK	256138984	0	39733276	0	295872260	0.0
150	4103001	SUBWAYS AND CAUSE WAYS - GROSS BLOCK	15618432	0	0	0	15618432	0.0
151	4103002	BRIDGES AND FLYOVERS - GROSS BLOCK	7741149	0	0	0	7741149	0.0
152	4103003	ROADS & PAVEMENTS - CONCRETE - GROSS BLOCK	445148522	0	72429400	0	517577922	0.0
153	4103004	ROADS & PAVEMENTS - BLACK TOPPED - GROSS BLOCK	447226889	0	71448926	0	518675815	0.0
154	4103005	ROADS & PAVEMENTS - OTHERS - GROSS BLOCK	36533673	0	0	0	36533673	0.0

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155	4103101	STROM WATER DRAINS, OPEN DRAINS AND CULVERTS - GROSS BLOCK	113433768	0	28726424	0	142160192	0.0
156	4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK	0	0	5889165	5889165	0.0	0.0
157	4104001	PLANT AND MACHINERIES - GROSS BLOCK	13585348	0	592983	0	14178331	0.0
158	4105001	HEAVY VEHICLES - GROSS BLOCK	8913581	0	0	0	8913581	0.0
159	4105002	LIGHT VEHICLES - GROSS BLOCK	6278633	0	0	0	6278633	0.0
160	4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	9941513	0	0	0	9941513	0.0
161	4107002	ELECTRICAL INSTALLATIONS - LAMPS / TUBE LIGHT FITTINGS - GROSS BLOCK	23495191	0	0	0	23495191	0.0
162	4107003	ELECTRICAL INSTALLATIONS -OTHERS - GROSS BLOCK	500000	0	551991	0	1051991	0.0
163	4112001	BUILDINGS - ACCUMULATED DEPRECIATION	0	102399473	0	14478622	0.0	116878095
164	4113001	SUBWAYS AND CAUSEWAYS - ACCUMULATED DEPRECIATION	0	7599996	0	400922	0.0	8000918
165	4113002	BRIDGES AND FLYOVERS - ACCUMULATED DEPRECIATION	0	974483	0	338333	0.0	1312816
166	4113003	ROADS & PAVEMENTS - CONCRETE - ACCUMULATED DEPRECIATION	0	368776538	0	30685209	0.0	399461747
167	4113004	ROADS & PAVEMENTS - BLACK TOPPED - ACCUMULATED DEPRECIATION	0	405190367	0	45394179	0.0	450584546
168	4113005	ROADS & PAVEMENTS - OTHERS - ACCUMULATED DEPRECIATION	0	34493674	0	816000	0.0	35309674
169	4113101	STORM WATER DRAINS, OPEN DRAINS AND CULVERTS - ACCUMULATED DEPRECIATION	0	84105892	0	10377774	0.0	94483666
170	4114001	PLANT & MACHINERY - ACCUMULATED DEPRECIATION	0	6757596	0	712424	0.0	7470020
171	4115001	HEAVY VEHICLES - ACCUMULATED DEPRECIATION	0	3837913	0	1268917	0.0	5106830

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172	4115002	LIGHT VEHICLES - ACCUMULATED DEPRECIATION	0	4857111	0	355380	0.0	5212491
173	4117001	FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS	0	7320823	0	655173	0.0	7975996
174	4117002	ELECTIRCAL INSTALLATIONS - LAMPS & TUBE LIGHTS FITTINGS - ACCUMULATED DEPRECIATION	0	17964706	0	3318291	0.0	21282997
175	4117003	ELECTIRCAL INSTALLATIONS - OTHERS - ACCUMULATED DEPRECIATION	0	49000	0	101779	0.0	150779
176	4121001	PROJECTS - IN - PROGRESS ACCOUNT	51703843	0	17667619	69371462	0.0	0.0
177	4122001	PROJECTS - IN - PROGRESS ACCOUNT	99523289	0	115914303	157734163	57703429	0.0
178	4208001	FIXED DEPOSIT	72737435	0	2088490	66625230	8200695	0.0
179	4311001	PROPERTY TAX - RECOVERABLE - RESIDENTIAL - CURRENT	0	0	5909634	5809018	100616	0.0
180	4311002	PROPERTY TAX - RECOVERABLE - COMMERCIAL - CURRENT	0	0	2844660	2844660	0.0	0.0
181	4311003	Property Tax - Recoverable - Industrial - Current	0	0	1094772	1094772	0.0	0.0
182	4311004	Property Tax - Recoverable - Vacant sites - Current	0	0	38541.2	38541.2	0.0	0.0
183	4311006	Property Tax - Recoverable - Residential - Arrears	0	0	300270	300270	0.0	0.0
184	4311007	Property Tax - Recoverable - Commercial - Arrears	0	0	829238.04	829238.04	0.0	0.0
185	4311008	Property Tax - Recoverable - Industrial - Arrears	0	0	7103	0	7103	0.0
186	4311009	Property Tax - Recoverable - Vacant sites - Arrears	0	0	26171	33274	0.0	7103
187	4311903	PROFESSION TAX - RECOVERABLE - CURRENT	0	0	2499910	2499910	0.0	0.0
188	4311904	PROFESSION TAX - RECOVERABLE - ARREARS	0	0	7500	7500	0.0	0.0

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189	4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current	0	0	1264025	1264025	0.0	0.0
190	4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current	0	0	848804	848804	0.0	0.0
191	4311909	Water Supply and Drainage Tax - Recoverable - Industrial - Current	0	0	456475	456475	0.0	0.0
192	4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current	0	0	10661	10661	0.0	0.0
193	4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrears	0	0	82736	82736	0.0	0.0
194	4311913	Water Supply and Drainage Tax - Recoverable - Commercial - Arrears	0	0	148481	148481	0.0	0.0
195	4311917	Education Tax - Recoverable - Residential - Current	0	0	427.28	427.28	0.0	0.0
196	4311918	Education Tax - Recoverable - Commercial - Current	0	0	5786.28	5786.28	0.0	0.0
197	4311919	Education Tax - Recoverable - Industrial - Current	0	0	69820	69820	0.0	0.0
198	4311922	Education Tax - Recoverable - Commercial - Arrears	0	0	84225.24	84225.24	0.0	0.0
199	4313007	SWM USER CHARGES RECOVERABLE - CURRENT	0	0	2113920	2035920	78000	0.0
200	4313008	SWM USER CHARGES RECOVERABLE - ARREAR	0	0	23460	23460	0.0	0.0
201	4314001	LEASE AMOUNT - RECOVERABLE - CURRENT	0	0	2039350	1560778	478572	0.0
202	4314002	LEASE AMOUNT - RECOVERABLE - ARREARS	529922	0	0	529922	0.0	0.0
203	4314038	Supply Of Office Materials	29300	0	0	0	29300	0.0
204	4314040	Misc. Recovery	77232	0	0	0	77232	0.0
205	4315001	SPECIFIC GRANT - RECEIVABLE	305835	0	0	0	305835	0.0

நெல்லியாளம் நகராட்சி NELLIYALAM MUNICIPALITY

Trial Balance

Input Parameter : Financial Year : 2025-2026;Fund Name : Revenue Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026;

206	4329901	State Govt Cesses/ levies in Other Taxes - Provision account	14705	0	1368969	0	1383674	0.0
207	4501001	Cash Account	0	0	11210063	10670599	539464	0.0
208	4502001	Cheque Account	0	0	14980044	14980044	0.0	0.0
209	4502101	RF-RECEIPT IB-6125415161	25794420.32	0	134959258.8	102206945	58546734.07	0.0
210	4502102	RF-PAYMENT IB-542551462	3345302.68	0	100139834	86837020	16648116.68	0.0
211	4502103	RF-LIBRARY CESS IB-6125414644	1066689	0	1806286	13589	2859386	0.0
212	4502104	RF-RECEIPT & PAYMENT SBI-11317310399	2987793.61	0	76420	55162	3009051.61	0.0
213	4502108	RF-EDUCATION-IB-6125414292	5319	0	137	0	5456	0.0
214	4502109	RF-GST-IB-6766720989	811569.92	0	363133	399150	775552.92	0.0
215	4502113	RF-WATER ATM-IB-7188804020	399	0	0	0	399	0.0
216	4502114	RF-M.F.NO.2-TREASURY	16189	0	0	0	16189	0.0
217	4502115	RF-KNMT-IB-7163340010	1116011	0	1593536	2694910	14637	0.0
218	4502116	RF-M.F.NO.1-TREASURY	1108642.14	0	0	0	1108642.14	0.0
219	4502122	RF-15CFC-ICICI-155801002398	44816465	0	26851789	29017469	42650785	0.0
220	4502124	RF-6SFC-RECEIPT & PAYMENT IB-7580936615	243081652	0	203474896	93049894	353506654	0.0
221	4502125	RF-NNT-CMA-SNA P.C-IOB-168101000017777	1539620	0	5235142	4504767	2269995	0.0
222	4502126	RF-TURIP-SNA-RECEIPT & PAYMENT IB-7553581325	17808984	0	8280000	0	26088984	0.0
223	4502127	RF-CM-BREAKFAST-RECEIPT & PAYMENT IB-7602783747	469691.96	0	1293171	1184628	578234.96	0.0
224	4502128	RF-KNMT-SNA-REC&PAY-SBI-42087850137	22941119	0	0	5281380	17659739	0.0
225	4502129	RF-MLACDS-SNA-IOB-030701000023000	0	0	4807474	4807474	0.0	0.0
226	4502130	RF-MPLADS-SNA-SBI-41688880429	0	0	1500000	1120000	380000	0.0
227	4502131	RF-15CFC-SNA-REC&PAY-SBI-43625665956	20677226	0	0	1500000	19177226	0.0
228	4502132	RF-SADP-ICICI-155801002410	0	0	920554	920554	0.0	0.0
229	4502133	RF-PMSVANIDHI SE-SAMRIDDHI-SNA IB-7606157738	462122	0	0	37878	424244	0.0
230	4502202	RF-SBM-2.0-AXIS-921010039700271	19552106	0	92444	0	19644550	0.0
231	4502203	RF-SBM-2.0-AXIS-IEC&BC-924020048938632	0	0	841288	841288	0.0	0.0

நெல்லியாளம் நகராட்சி
NELLYALAM MUNICIPALITY

Trial Balance

Input Parameter : Financial Year : 2025-2026;Fund Name : Revenue Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026;

232	4502204	RF-SBM-2.0-AXIS-UWM-924020051748747	0	0	7035539	7035539	0.0	0.0
233	4502501	RF-HDFC-ONLINEPAY-50200018711362	2038580	0	955184	0	2993764	0.0
234	4504103	RF-HADP-UBI-348502010007966	2558217	0	1011275	902361	2667131	0.0
235	4504104	RF-13CFC-NEW-CANARA-110024172139	62705	0	50754534	50752876	64363	0.0
236	4504110	RF-ESCROW-CANARA-1790201000112	169275	0	0	0	169275	0.0
237	4601001	FESTIVAL ADVANCE	202000	0	680000	471327	410673	0.0
238	4601002	EDUCATION ADVANCE	0	0	0	0	0.0	0.0
239	4605010	Advance Recoverable Expenses	160000	0	0	0	160000	0.0
240	4605011	GENERAL IMPREST ACCOUNT	79540	0	25000	0	104540	0.0
241	4606001	DEPOSITS - RECOVERABLE:	1051097.7	0	0	0	1051097.7	0.0
242	4611001	Loans to Others	1142990.99	0	2093641.52	0	3236632.51	0.0
243	4612001	Advance	24800000	0	0	0	24800000	0.0
244	4702004	RECEIVABLE FROM WATER SUPPLY FUND	101139438.9	0	10352207	2819114	108672531.9	0.0
Total			2230986542	2230986542	1460595319	1460595319	2661873968	2661873968

நெல்லியாளம் நகராட்சி
NELLIYALAM MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2025-2026; Fund Name : Revenue Fund; From Date : 01/Apr/2025; To Date : 31/Mar/2026;

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
Liabilities				
310	Municipal (General) Fund	B-1	-46747273.5	-78012531.75
311	Earmarked Funds	B-2	14955959	14955959
320	Grants , Contribution for specific purposes	B-4	1184404665	1124738612
340	Deposits Received	B-7	31957518	25790790
350	Other Liabilities	B-9	41320240.99	21173608.97
Total			1225891109	1108646438
Assets				
410	Fixed Assets	B-11	1600530283	1387047283
411	Accumulated Depreciation		-1153230575	-1044327572
412	Capital Work - in - progress		57703429	151227132
420	Investments - General Fund	B-12	8200695	72737435
431	Sundry Debtors (Receivables)	B-15	1069555	942289
432	Accumulated Provisions against Debtors (Receivables)		1383674	14705
440	Pre-paid Expenses	B-16	0	0
450	Cash and Bank balance	B-17	571798573.4	412430098.6
460	Loans, Advances and Deposits	B-18	1726310.7	1492637.7
461	Accumulated Provisions against Loans, Advances and Deposits		28036632.51	25942990.99
470	Other Assets	B-19	108672531.9	101139438.9
Total			1225891109	1108646438

நெல்லியாளம் நகராட்சி NELLIYALAM MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2025-2026;Fund Name : Revenue Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026;

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
Liabilities				
3109001	ACCUMULATED SURPLUS / DEFICIT		-46747273.5	-78012531.75
3111001	CONTRIBUTION FROM MUNICIPAL FUND		14955959	14955959
3203001	CONTRIBUTIONS FROM THE GOVERNMENT		1086712725	1009480898
3203002	GRANTS FROM THE GOVERNMENT		97591940	115157714
3208001	Contributions From Private Parties		100000	100000
3401001	Tender Deposit - Contractors.		12482630	7974727
3401002	TENDER DEPOSIT- SUPPLIERS		146786	146786
3401003	SECURITY DEPOSIT - CONTRACTORS		15570683	13908696
3401004	RETENTION AMOUNT		106456	106456
3402001	Security Deposit - Lease		1706858	1706858
3403001	SECURITY DEPOSIT - STAFF		490	490
3408001	DEPOSITS - OTHERS		1682615	1685777
3408002	Election Deposit		71000	71000
3408003	Building Development Fund - Deposit		104000	104000
3408004	INFRASTRUCTURE AND AMENITIES - SECURITY DEPOST		86000	86000
3501001	POWER CHARGES - PAYABLE - STREET LIGHTS		0	0
3501003	ACCOUNTS PAYABLE - CONTRACTORS		24557078	8937413
3501004	ACCOUNTS PAYABLE - SUPPLIERS		0	0
3501005	ACCOUNTS PAYABLE EXPENSES		33938	23004
3501008	OTHERS PAYABLE		3236632.51	1142990.99
3501011	AUDIT FEES PAYABLE		169040	292325
3501101	SALARIES & WAGES PAYABLE		0	0

நெல்லியாளம் நகராட்சி
NELLYALAM MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2025-2026;Fund Name : Revenue Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026;

3501104	GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION PAYABLE		0	0
3501106	Other Payables		4184399	4184399
3502001	PROVIDENT FUND RECOVERIES		98000	50800
3502002	CO-OPERATIVE SOCIETY LOAN RECOVERIES		30000	30000
3502003	RD RECOVERIES		2072	1036
3502004	L.I.C. POLICES PREMIUM RECOVERIES		0	0
3502005	SPECIAL PROVIDENT FUND-CUM- GRATUITY SCHEME - RECOVERIES		2139	2096
3502006	F.B.F. / GROUP INSURANCE SCHEME RECOVERIES		4996	4159
3502009	It Deduction		121885	109885
3502011	COURT RECOVERIES		0	0
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS		379437	29566
3502014	OTHER RECOVERIES		355399	343399
3502015	VAT - PAYABLE		175233	175233
3502017	SERVICE TAX PAYABLE		155562.2	764767.2
3502021	CPF SUBSCRIPTION RECOVERIES		153177	8936
3502023	Health Fund Subscription		591990	474806
3502025	Manual Workers Genenral Welfare Fund - LWF		953746	698854
3502026	FLAG DAY FUND COLLECTION		106350	251300
3502031	EPF Recoveries Payable		172811	172811
3502032	CGST - PAYABLE		214831	20502
3502033	SGST - PAYABLE		214832	20503
3502036	Audit Objection - Recoveries payable		0	0

நெல்லியாளம் நகராட்சி NELLIYALAM MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2025-2026;Fund Name : Revenue Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026;

3502038	Journalist Welfare Board Fund Contribution		6841	4094
3503001	Recoveries - Payable to Other Municipalities		0	0
3503002	LIBRARY CESS - PAYABLES		3806881.1	2387983.1
3503007	Developemnt Charges Payable to CMDA/ DTCP		5880	0
3504101	ADVANCE COLLECTION OF PROPERTY TAX		139551.34	146787.34
3504102	ADVANCE COLLECTION - OTHER REVENUES		1311029.84	759449.34
3508001	Others		136510	136510
Total			1225891109	1108646438
Assets				
4101001	LAND -GROSS BLOCK		2491600	2491600
4102001	BUILDINGS - GROSS BLOCK		295872260	256138984
4103001	SUBWAYS AND CAUSE WAYS - GROSS BLOCK		15618432	15618432
4103002	BRIDGES AND FLYOVERS - GROSS BLOCK		7741149	7741149
4103003	ROADS & PAVEMENTS - CONCRETE - GROSS BLOCK		517577922	445148522
4103004	ROADS & PAVEMENTS - BLACK TOPPED - GROSS BLOCK		518675815	447226889
4103005	ROADS & PAVEMENTS - OTHERS - GROSS BLOCK		36533673	36533673
4103101	STROM WATER DRAINS, OPEN DRAINS AND CULVERTS - GROSS BLOCK		142160192	113433768

நெல்லியாளம் நகராட்சி
NELLIYALAM MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2025-2026;Fund Name : Revenue Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026;

4103201	WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK		0	0
4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK		0	0
4104001	PLANT AND MACHINERIES - GROSS BLOCK		14178331	13585348
4105001	HEAVY VEHICLES - GROSS BLOCK		8913581	8913581
4105002	LIGHT VEHICLES - GROSS BLOCK		6278633	6278633
4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK		9941513	9941513
4107002	ELECTRICAL INSTALLATIONS - LAMPS / TUBE LIGHT FITTINGS - GROSS BLOCK		23495191	23495191
4107003	ELECTRICAL INSTALLATIONS -OTHERS - GROSS BLOCK		1051991	500000
4108002	Computers and Printers		0	0
4112001	BUILDINGS - ACCUMULATED DEPRECIATION		-116878095	-102399473
4113001	SUBWAYS AND CAUSEWAYS - ACCUMULATED DEPRECIATION		-8000918	-7599996
4113002	BRIDGES AND FLYOVERS - ACCUMULATED DEPRECIATION		-1312816	-974483
4113003	ROADS & PAVEMENTS - CONCRETE - ACCUMULATED DEPRECIATION		-399461747	-368776538
4113004	ROADS & PAVEMENTS - BLACK TOPPED - ACCUMULATED DEPRECIATION		-450584546	-405190367
4113005	ROADS & PAVEMENTS - OTHERS - ACCUMULATED DEPRECIATION		-35309674	-34493674

நெல்லியாளம் நகராட்சி
NELLIYALAM MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2025-2026;Fund Name : Revenue Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026;

4113101	STORM WATER DRAINS, OPEN DRAINS AND CULVERTS - ACCUMULATED DEPRECIATION		-94483666	-84105892
4114001	PLANT & MACHINERY - ACCUMULATED DEPRECIATION		-7470020	-6757596
4115001	HEAVY VEHICLES - ACCUMULATED DEPRECIATION		-5106830	-3837913
4115002	LIGHT VEHICLES - ACCUMULATED DEPRECIATION		-5212491	-4857111
4117001	FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS		-7975996	-7320823
4117002	ELECTIRCAL INSTALLATIONS - LAMPS & TUBE LIGHTS FITTINGS - ACCUMULATED DEPRECIATION		-21282997	-17964706
4117003	ELECTIRCAL INSTALLATIONS - OTHERS - ACCUMULATED DEPRECIATION		-150779	-49000
4121001	PROJECTS - IN - PROGRESS ACCOUNT		0	51703843
4122001	PROJECTS - IN - PROGRESS ACCOUNT		57703429	99523289
4208001	FIXED DEPOSIT		8200695	72737435
4311001	PROPERTY TAX - RECOVERABLE - RESIDENTIAL - CURRENT		100616	0
4311002	PROPERTY TAX - RECOVERABLE - COMMERCIAL - CURRENT		0	0
4311003	Property Tax - Recoverable - Industrial - Current		0	0
4311004	Property Tax - Recoverable - Vacant sites - Current		0	0

நெல்லியாளம் நகராட்சி
NELLIYALAM MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2025-2026;Fund Name : Revenue Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026;

4311006	Property Tax - Recoverable - Residential - Arrears		0	0
4311007	Property Tax - Recoverable - Commercial - Arrears		0	0
4311008	Property Tax - Recoverable - Industrial - Arrears		7103	0
4311009	Property Tax - Recoverable - Vacant sites - Arrears		-7103	0
4311903	PROFESSION TAX - RECOVERABLE - CURRENT		0	0
4311904	PROFESSION TAX - RECOVERABLE - ARREARS		0	0
4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current		0	0
4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current		0	0
4311909	Water Supply and Drainage Tax - Recoverable - Industrial - Current		0	0
4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current		0	0
4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrears		0	0
4311913	Water Supply and Drainage Tax - Recoverable - Commercial - Arrears		0	0
4311917	Education Tax - Recoverable - Residential - Current		0	0
4311918	Education Tax - Recoverable - Commercial - Current		0	0

நெல்லியாளம் நகராட்சி
NELLIYALAM MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2025-2026;Fund Name : Revenue Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026;

4311919	Education Tax - Recoverable - Industrial - Current		0	0
4311921	Education Tax - Recoverable - Residential - Arrears		0	0
4311922	Education Tax - Recoverable - Commercial - Arrears		0	0
4313007	SWM USER CHARGES RECOVERABLE - CURRENT		78000	0
4313008	SWM USER CHARGES RECOVERABLE - ARREAR		0	0
4314001	LEASE AMOUNT - RECOVERABLE - CURRENT		478572	401998
4314002	LEASE AMOUNT - RECOVERABLE - ARREARS		0	127924
4314038	Supply Of Office Materials		29300	29300
4314040	Misc. Recovery		77232	77232
4315001	SPECIFIC GRANT - RECEIVABLE		305835	305835
4329901	State Govt Cesses/ levies in Other Taxes - Provision account		1383674	14705
4401001	PREPAID EXPENSES		0	0
4501001	Cash Account		539464	0
4502001	Cheque Account		0	0
4502101	RF-RECEIPT IB-6125415161		58546734.07	25794420.32
4502102	RF-PAYMENT IB-542551462		16648116.68	3345302.68
4502103	RF-LIBRARY CESS IB-6125414644		2859386	1066689
4502104	RF-RECEIPT & PAYMENT SBI-11317310399		3009051.61	2987793.61
4502108	RF-EDUCATION-IB-6125414292		5456	5319

நெல்லியாளம் நகராட்சி NELLIYALAM MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2025-2026;Fund Name : Revenue Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026;

4502109	RF-GST-IB-6766720989		775552.92	811569.92
4502110	RF-15CFC-IB-6998780081		0	0
4502113	RF-WATER ATM-IB-7188804020		399	399
4502114	RF-M.F.NO.2-TREASURY		16189	16189
4502115	RF-KNMT-IB-7163340010		14637	1116011
4502116	RF-M.F.NO.1-TREASURY		1108642.14	1108642.14
4502118	RF-NNT-(PUBLIC SHARE)-IB-7090671619		0	0
4502119	RF-NNT-(GOVT SHARE)-IB-7095910644		0	0
4502122	RF-15CFC-ICICI-155801002398		42650785	44816465
4502124	RF-6SFC-RECEIPT & PAYMENT IB-7580936615		353506654	243081652
4502125	RF-NNT-CMA-SNA P.C-IOB-168101000017777		2269995	1539620
4502126	RF-TURIP-SNA-RECEIPT & PAYMENT IB-7553581325		26088984	17808984
4502127	RF-CM-BREAKFAST-RECEIPT & PAYMENT IB-7602783747		578234.96	469691.96
4502128	RF-KNMT-SNA-REC&PAY-SBI-42087850137		17659739	22941119
4502129	RF-MLACDS-SNA-IOB-030701000023000		0	0
4502130	RF-MPLADS-SNA-SBI-41688880429		380000	0
4502131	RF-15CFC-SNA-REC&PAY-SBI-43625665956		19177226	20677226
4502132	RF-SADP-ICICI-155801002410		0	0
4502133	RF-PMSVANIDHI SE-SAMRIDDHI-SNA IB-7606157738		424244	462122
4502201	RF-SBM-IB-6385337624		0	0
4502202	RF-SBM-2.0-AXIS-921010039700271		19644550	19552106

நெல்லியாளம் நகராட்சி

NELLIYALAM MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2025-2026;Fund Name : Revenue Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026;

4502203	RF-SBM-2.0-AXIS-IEC&BC-924020048938632		0	0
4502204	RF-SBM-2.0-AXIS-UWM-924020051748747		0	0
4502501	RF-HDFC-ONLINEPAY-50200018711362		2993764	2038580
4504101	RF-MP.FUND-CANARA-1790101015640		0	0
4504102	RF-MLA-CANARA-1790101015641		0	0
4504103	RF-HADP-UBI-348502010007966		2667131	2558217
4504104	RF-13CFC-NEW-CANARA-110024172139		64363	62705
4504110	RF-ESCROW-CANARA-1790201000112		169275	169275
4506102	RF-13CFC-CANARA-1790101018060		0	0
4601001	FESTIVAL ADVANCE		410673	202000
4601002	EDUCATION ADVANCE		0	0
4601012	Staff Advance		0	0
4605010	Advance Recoverable Expenses		160000	160000
4605011	GENERAL IMPREST ACCOUNT		104540	79540
4606001	DEPOSITS - RECOVERABLE:		1051097.7	1051097.7
4611001	Loans to Others		3236632.51	1142990.99
4612001	Advance		24800000	24800000
4702004	RECEIVABLE FROM WATER SUPPLY FUND		108672531.9	101139438.9
		Total	1225891109	1108646438

NELLIYALAM MUNICIPALITY
நெல்லியாளம் நகராட்சி
Income And Expenditure Statement

Input Parameter: Financial Year : 2025-2026;Fund Name : Revenue Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026;

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
Income				
110	Tax Revenue	I-1	11813709	0
120	Assigned Revenues & Compensations	I-2	1635142	0
130	Rental Income from Municipal Properties	I-3	2045146	0
140	Fees & User Charges	I-4	3191855	0
150	Sale & Hire Charges	I-5	573881	0
160	Revenue Grants, Contribution and Subsidies	I-6	206943035	0
170	Income from Investments	I-7	2088490	0
171	Interest Earned	I-8	2544786	0
180	Other Income	I-9	4062833.25	0
Total			234898877.3	0
Expenditure				
210	Establishment Expenses	I-10	53123535	0
220	Administrative Expenses	I-11	16144729	0
230	Operations & Maintenance	I-12	24845054	0
240	Interest & Finance Charges	I-13	472	0
250	Programme Expenses	I-14	32260	0
260	Grants, Contribution and Subsidies	I-15	1681741	0
272	Depreciation		108903003	0
280	Prior Period Item	I-18	-1097175	0
Total			203633619	0
3109002-Gross Surplus of Income over Expenditure			31265258.25	0

NELLIYALAM MUNICIPALITY
நெல்லியாளம் நகராட்சி
Income And Expenditure Statement

Input Parameter: Financial Year : 2025-2026;Fund Name : Revenue Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026;

Code No	Description of items	Current Year Amount	Previous Year Amount
Income			
1100101	PROPERTY TAX - RESIDENTIAL	5909634	0
1100102	PROPERTY TAX - COMMERCIAL	2941731	0
1100103	Property Tax - Industrial	586671	0
1100104	Property Tax - Vacant Sites	38541	0
1100601	Education Tax - Residential	0	0
1100602	Education Tax - Commercial	0	0
1100603	Education Tax - Industrial	0	0
1101001	PROFESSIONAL TAX	2337132	0
1201001	DUTY ON TRANSFER OF PROPERTY	1635142	0
1301001	RENT FROM SHOPPING COMPLEX/MARKETS	1886544	0
1302001	RENT ON BUILDINGS - STAFF QUARTERS	5796	0
1308005	Pay And Use Toilet	152806	0
1401001	CONTRACTORS/SUPPLIERS/LICENSED SURVEYORS/PLUMBERS/OTHERS	5000	0
1401101	D&O Trade Licence Fees	693867	0
1401103	BUILDING LICENCE FEES	18818	0
1401302	BIRTH & DEATH CERTIFICATE FEES	9600	0
1401303	OTHER CERTIFICATE FEES	5500	0
1402001	Penalty & Bank Charges For Dishonoured Cheques	8822	0
1402004	OTHER PENALTIES	16150	0
1402006	INTEREST FOR DELAYED PAYMENT- PROPERTY TAX	60055	0
1404004	Contractors/Suppliers/Licensed Surveyors/Plumbers/Others- Renewal Fees	66200	0
1404009	Other Fees	12200	0
1405010	SWM - USER CHARGES	2113920	0
1408003	Misc. Recoveries	181723	0
1501003	Amma Unavagam-Sale Of Food	460681	0

1501101	SALE OF TENDER FORMS/OTHER PUBLICATIONS	105000	0
1501202	SALE OF SCRAP	8200	0
1601003	GRANTS FROM STATE GOVERNMENT	1273511	0
1601004	DEVOLUTION FUND (INCLUDING STATE FINANCE COMMISSION FUND)	205669524	0
1701001	INTEREST ON INVESTMENTS / FIXED DEPOSITS	2088490	0
1711001	INTEREST FROM BANK	2544786	0
1808001	OTHER INCOME	4062833.25	0
Total		234898877.3	0
Expenditure			
2101001	PAY	14039017	0
2101002	GRADE PAY	0	0
2101004	DEARNNESS ALLOWANCE	7976421	0
2101005	HOUSE RENT ALLOWANCE	574996	0
2101006	CITY COMP. ALLOWANCE	0	0
2101007	MEDICAL ALLOWANCE	125100	0
2101008	OTHER ALLOWANCE	224744	0
2101010	WAGES - OTHERS	25556647	0
2101011	BONUS	94000	0
2102004	SUPPLY OF UNIFORMS	80145	0
2102014	GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION	69040	0
2102018	Winter Allowance	159825	0
2102019	CONVEYANCE ALLOWANCE	41716	0
2102020	WASHING ALLOWANCE	45364	0
2102022	Hill Allowance	2139839	0
2102023	Uniform Stitching Charges for Workers	11520	0
2103005	PENSIONS CONTRIBUTION TO MUNICIPAL EMPLOYEES	1985161	0
2201004	MOTOR VEHICLE TAX	37437	0
2201104	FIRE PROTECTION & CONTROL	310030	0
2201105	Computer Operatonal Expenses	658618	0
2201201	TELEPHONE CHARGES	263257	0
2201203	POSTAGE AND TELEGRAM AND FAX CHARGES	40000	0
2202101	STATIONERY AND PRINTING	356460	0
2203001	TRAVEL EXPENSES	123481	0
2204001	VEHICLE INSURANCE	139145	0
2205001	STATUTORY AUDIT FEES	0	0

2205104	LEGAL & ARBITRATION EXPENSES	1661662	0
2205203	OTHER PROFESSIONAL CHARGES	103201	0
2206001	ADVERTISEMENT CHARGES	762020	0
2206104	HONORARIUM TO COUNCILLORS	940000	0
2208003	OTHER EXPENSES	10289418	0
2208004	SITTING FEES COUNCILORS	460000	0
2301003	POWER CHARGES FOR STREET LIGHTS	8961950	0
2303002	DIESEL	1901389	0
2303003	OIL / LUBRICANTS	1270	0
2303005	SANITARY MATERIALS	1300552	0
2305001	REPAIRS AND MAINTENANCE - ROAD & PAVEMENTS - CONCRETE	1570519	0
2305005	REPAIRS AND MAINTENANCE - STORM WATER DRAINS, OPEN DRAINS AND CULVERTS	1344550	0
2305007	MAINTENANCE EXPENSES FOR STREET LIGHTS	446873	0
2305201	OFFICE BUILDING - MAINTENANCE	184500	0
2305202	REPAIRS AND MAINTENANCE - BUILDINGS	33237	0
2305301	Light Vehicles - Maintenance	496957	0
2305302	HEAVY VEHICLES - MAINTENANCE	77338	0
2305902	REPAIRS AND MAINTENANCE - INSTRUMENTS , PLANT & MACHINERY	65141	0
2308009	GARBAGE CLEARANCE	1564960	0
2308014	NATURAL CALAMITIES	268880	0
2308015	TESTING & INSPECTION CHARGES	8260	0
2308016	LAPSED DEPOSIT REFUND	462854	0
2308019	AMMA UNAVAGAM	3356599	0
2308020	FUNERAL RITES	875000	0
2308023	IEC Expenses	22820	0
2308025	OPERATING EXPENSES -COMMON KITCHEN	1800995	0
2308026	Incentives to Citizen	100410	0
2407001	BANK CHARGES	472	0
2501001	ELECTION EXPENSES	32260	0
2602004	TNIUS	30000	0
2602006	MUNICIPAL CONTRIBUTION	1651741	0
2722001	DEPRECIATION - BUILDINGS	14478622	0
2723001	DEPRECIATION - ROADS & BRIDGES	77634643	0
2723101	DEPRECIATION - SEWERAGE AND DRAINAGE	10377774	0
2724001	DEPRECIATION - PLANT & MACHINERY	712424	0

2725001	DEPRECIATION - VEHICLES	1624297	0
2727001	DEPRECIATION - FURNITURE, FIXTURES, FITTINGS AND ELECTRICAL APPLIANCES	4075243	0
2801001	Taxes	-18509	0
2804001	PRIOR YEAR INCOME	-1080521	0
2808001	PRIOR YEAR EXPENSES	1855	0
Total		203633619	0
3109002-Gross Surplus of Income over Expenditure		31265258.25	0

நெல்லியாளம் நகராட்சி
NELLIYALAM MUNICIPALITY
Trial Balance

Input Parameter : Financial Year : 2025-2026; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2025; To Date : 31/Mar/2026;

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
1	1100201	Water Supply and Drainage Tax - Residential	0	0	0	2463234	0.0	2463234
2	1100202	Water Supply and Drainage Tax - Commercial	0	0	0.04	1380710.04	0.0	1380710
3	1100203	Water Supply and Drainage Tax - Industrial	0	0	0	200928	0.0	200928
4	1100204	Water Supply and Drainage Tax - Vacant Sites	0	0	0	16517	0.0	16517
5	1405004	METERED/ TAP RATE WATER CHARGES	0	0	0	594800	0.0	594800
6	1407001	Road Cutting Restoration Charge	0	0	0	63523	0.0	63523
7	1407002	Initial Amount for New Water Supply Connections	0	0	0	90500	0.0	90500
8	1407014	Water Supply Inspection Charges	0	0	0	36613	0.0	36613
9	1407022	Water Supply - Internal Plumbing Charges	0	0	0	0	0.0	0.0
10	1711001	INTEREST FROM BANK	0	0	0	58460	0.0	58460
11	2101010	WAGES - OTHERS	0	0	1820803	0	1820803	0.0
12	2303002	DIESEL	0	0	198856	0	198856	0.0
13	2304001	HIRE CHARGES FOR SUPPLY OF WATER THROUGH PRIVATE LORRIES / TANKERS	0	0	2197804	0	2197804	0.0
14	2304003	HIRE CHARGES FOR VEHICLES	0	0	350000	0	350000	0.0
15	2305009	MAINTENANCE EXPENSES - WATER SUPPLY	0	0	2617214	0	2617214	0.0
16	2305011	MAINTENANCE CHARGES TO TWAD BOARD/ METRO WATER BOARD	0	0	13216	6608	6608	0.0
17	2308026	Incentives to Citizen	0	0	43032	0	43032	0.0
18	2723201	DEPRECIATION - WATERWAYS	0	0	5157067	0	5157067	0.0
19	2728001	DEPRECIATION - OTHER FIXED ASSETS	0	0	35252	0	35252	0.0
20	2801001	Taxes	0	0	0	7932	0.0	7932
21	2804001	PRIOR YEAR INCOME	0	0	0	329194	0.0	329194
22	2808001	PRIOR YEAR EXPENSES	0	0	794	0	794	0.0
23	3109001	ACCUMULATED SURPLUS / DEFICIT	0	49164970.1	0	0	0.0	49164970.1

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NELLIYALAM MUNICIPALITY
Trial Balance

Input Parameter : Financial Year : 2025-2026; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2025; To Date : 31/Mar/2026;

24	3401001	Tender Deposit - Contractors.	0	227093	100670	143270	0.0	269693
25	3401003	SECURITY DEPOSIT - CONTRACTORS	0	479373	284978	114466	0.0	308861
26	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0	0	5662412	5662412	0.0	0.0
27	3501005	ACCOUNTS PAYABLE EXPENSES	0	97504	1195122	1097618	0.0	0.0
28	3501010	WATER CESS PAYABLE TO TN POLLUTION CONTROL BOARD	0	145341	0	27898	0.0	173239
29	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0	1904	94454	94453	0.0	1903
30	3502025	Manual Workers Genenral Welfare Fund - LWF	0	16200	46906	46906	0.0	16200
31	3502032	CGST - PAYABLE	0	908	43384	43384	0.0	908
32	3502033	SGST - PAYABLE	0	908	43384	43384	0.0	908
33	3504102	ADVANCE COLLECTION - OTHER REVENUES	0	28	0	0	0.0	28
34	4103201	WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK	104038456	0	0	0	104038456	0.0
35	4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK	84074423	0	5889165	0	89963588	0.0
36	4103203	RESERVOIRS - GROSS BLOCK	15701631	0	0	0	15701631	0.0
37	4108001	PUBLIC FOUNTAINS - GROSS BLOCK	2075962	0	0	0	2075962	0.0
38	4113201	HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIATION	0	15195206	0	2221094	0.0	17416300
39	4113202	GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION	0	37233080	0	2636525	0.0	39869605
40	4113203	RESERVOIRS - ACCUMULATED DEPRECIATION	0	5720035	0	299448	0.0	6019483
41	4118001	PUBLIC FOUNTAINS - ACCUMULATED DEPRECIATION	0	665896	0	35252	0.0	701148
42	4121001	PROJECTS - IN - PROGRESS ACCOUNT	0	0	350000	350000	0.0	0.0
43	4301004	STORES - WATER SUPPLY	1063606	0	0	0	1063606	0.0
44	4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current	0	0	2463234	2420114	43120	0.0
45	4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current	0	0	1241913	1241913	0.0	0.0

நெல்லியாளம் நகராட்சி
NELLIYALAM MUNICIPALITY
Trial Balance

Input Parameter : Financial Year : 2025-2026; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2025; To Date : 31/Mar/2026;

46	4311909	Water Supply and Drainage Tax - Recoverable - Industrial - Current	0	0	478108	478108	0.0	0.0
47	4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current	0	0	16517	16517	0.0	0.0
48	4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrears	0	0	125000	125000	0.0	0.0
49	4311913	Water Supply and Drainage Tax - Recoverable - Commercial - Arrears	0	0	428181.36	428181.36	0.0	0.0
50	4311914	Water Supply and Drainage Tax - Recoverable - Industrial - Arrears	0	0	15000	15000	0.0	0.0
51	4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears	0	0	10862	10862	0.0	0.0
52	4313003	WATER CHARGES RECOVERABLE - CURRENT	0	0	594800	594800	0.0	0.0
53	4313004	WATER CHARGES RECOVERABLE - ARREARS	0	0	400	400	0.0	0.0
54	4501001	Cash Account	0	0	2220197	2058483	161714	0.0
55	4502102	RF-PAYMENT IB-542551462	0	0	418995	418995	0.0	0.0
56	4502113	RF-WATER ATM-IB-7188804020	0	0	163200	163200	0.0	0.0
57	4502121	WS-REC-PAY IB-6125414917	3076330	0	4167531	4955859	2288002	0.0
58	4502124	RF-6SFC-RECEIPT & PAYMENT IB-7580936615	0	0	1833430	1833430	0.0	0.0
59	4502501	RF-HDFC-ONLINEPAY-50200018711362	57477	0	37203	0	94680	0.0
60	4702003	PAYABLE TO GENERAL FUND	0	101139438.9	2819114	10352207	0.0	108672531.9
Total			210087885	210087885	43178198.4	43178198.4	227858189	227858189

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NELLIYALAM MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2025-2026;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026;

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
Liabilities				
310	Municipal (General) Fund	B-1	41979951.1	49164970.1
340	Deposits Received	B-7	578554	706466
350	Other Liabilities	B-9	193186	262793
Total			42751691.1	50134229.1
Assets				
410	Fixed Assets	B-11	211779637	205890472
411	Accumulated Depreciation		-64006536	-58814217
412	Capital Work - in - progress		0	0
430	Stock - in- hand	B-14	1063606	1063606
431	Sundry Debtors (Receivables)	B-15	43120	0
450	Cash and Bank balance	B-17	2544396	3133807
470	Other Assets	B-19	-108672531.9	-101139438.9
Total			42751691.1	50134229.1

நெல்லியாளம் நகராட்சி

NELLIYALAM MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2025-2026;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026;

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
Liabilities				
3109001	ACCUMULATED SURPLUS / DEFICIT		41979951.1	49164970.1
3401001	Tender Deposit - Contractors.		269693	227093
3401002	TENDER DEPOSIT- SUPPLIERS		0	0
3401003	SECURITY DEPOSIT - CONTRACTORS		308861	479373
3501003	ACCOUNTS PAYABLE - CONTRACTORS		0	0
3501004	ACCOUNTS PAYABLE - SUPPLIERS		0	0
3501005	ACCOUNTS PAYABLE EXPENSES		0	97504
3501010	WATER CESS PAYABLE TO TN POLLUTION CONTROL BOARD		173239	145341
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS		1903	1904
3502025	Manual Workers Genenral Welfare Fund - LWF		16200	16200
3502032	CGST - PAYABLE		908	908
3502033	SGST - PAYABLE		908	908
3504102	ADVANCE COLLECTION - OTHER REVENUES		28	28
Total			42751691.1	50134229.1
Assets				
4103201	WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK		104038456	104038456
4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK		89963588	84074423
4103203	RESERVOIRS - GROSS BLOCK		15701631	15701631
4108001	PUBLIC FOUNTAINS - GROSS BLOCK		2075962	2075962

நெல்லியாளம் நகராட்சி

NELLIYALAM MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2025-2026;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026;

4113201	HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIATION		-17416300	-15195206
4113202	GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALATED DEPRECIATION		-39869605	-37233080
4113203	RESERVOIRS - ACCUMULATED DEPRECIATION		-6019483	-5720035
4118001	PUBLIC FOUNTAINS - ACCUMLATED DEPRECIATION		-701148	-665896
4121001	PROJECTS - IN - PROGRESS ACCOUNT		0	0
4301004	STORES - WATER SUPPLY		1063606	1063606
4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current		43120	0
4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current		0	0
4311909	Water Supply and Drainage Tax - Recoverable - Industrial - Current		0	0
4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current		0	0
4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrears		0	0
4311913	Water Supply and Drainage Tax - Recoverable - Commercial - Arrears		0	0
4311914	Water Supply and Drainage Tax - Recoverable - Industrial - Arrears		0	0
4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears		0	0

நெல்லியாளம் நகராட்சி
NELLIYALAM MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2025-2026;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026;

4313003	WATER CHARGES RECOVERABLE - CURRENT		0	0
4313004	WATER CHARGES RECOVERABLE - ARREARS		0	0
4501001	Cash Account		161714	0
4502102	RF-PAYMENT IB-542551462		0	0
4502113	RF-WATER ATM-IB-7188804020		0	0
4502121	WS-REC-PAY IB-6125414917		2288002	3076330
4502124	RF-6SFC-RECEIPT & PAYMENT IB-7580936615		0	0
4502501	RF-HDFC-ONLINEPAY-50200018711362		94680	57477
4702003	PAYABLE TO GENERAL FUND		-108672531.9	-101139438.9
		Total	42751691.1	50134229.1

NELLIYALAM MUNICIPALITY
நெல்லியாளம் நகராட்சி
Income And Expenditure Statement

Input Parameter: Financial Year : 2025-2026;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026;

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
Income				
110	Tax Revenue	I-1	4061389	0
140	Fees & User Charges	I-4	785436	0
171	Interest Earned	I-8	58460	0
Total			4905285	0
Expenditure				
210	Establishment Expenses	I-10	1820803	0
230	Operations & Maintenance	I-12	5413514	0
272	Depreciation		5192319	0
280	Prior Period Item	I-18	-336332	0
Total			12090304	0
3109002-Gross Deficit of Expenditure over Income			7185019	0

NELLIYALAM MUNICIPALITY
நெல்லியாளம் நகராட்சி
Income And Expenditure Statement

Input Parameter: Financial Year : 2025-2026;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026;

Code No	Description of items	Current Year Amount	Previous Year Amount
Income			
1100201	Water Supply and Drainage Tax - Residential	2463234	0
1100202	Water Supply and Drainage Tax - Commercial	1380710	0
1100203	Water Supply and Drainage Tax - Industrial	200928	0
1100204	Water Supply and Drainage Tax - Vacant Sites	16517	0
1405004	METERED/ TAP RATE WATER CHARGES	594800	0
1407001	Road Cutting Restoration Charge	63523	0
1407002	Initial Amount for New Water Supply Connections	90500	0
1407014	Water Supply Inspection Charges	36613	0
1407022	Water Supply - Internal Plumbing Charges	0	0
1711001	INTEREST FROM BANK	58460	0
Total		4905285	0
Expenditure			
2101010	WAGES - OTHERS	1820803	0
2303002	DIESEL	198856	0
2304001	HIRE CHARGES FOR SUPPLY OF WATER THROUGH PRIVATE	2197804	0
2304003	HIRE CHARGES FOR VEHICLES	350000	0
2305009	MAINTENANCE EXPENSES - WATER SUPPLY	2617214	0
2305011	MAINTENANCE CHARGES TO TWAD BOARD/ METRO WATER	6608	0
2308026	Incentives to Citizen	43032	0
2723201	DEPRECIATION - WATERWAYS	5157067	0
2728001	DEPRECIATION - OTHER FIXED ASSETS	35252	0
2801001	Taxes	-7932	0

2804001	PRIOR YEAR INCOME	-329194	0
2808001	PRIOR YEAR EXPENSES	794	0
Total		12090304	0
3109002-Gross Deficit of Expenditure over Income		7185019	0