

**TIRUMANGALAM MUNICIPALITY
REVENUE & GENERAL FUND
ANNUAL ACCOUNTS**

2018-19



Thirumangalam Municipality
Revenue and Capital Fund

Opening Balance Sheet as on 01.04.18

| A/c Code | Account Description | Debit (₹) | Credit (₹) |
|----------|---------------------------------------|-----------------|-----------------|
| 3101001 | Municipal (General) Fund | | |
| 3109001 | Accumulated Surplus / Deficit | 13,40,38,007.25 | |
| 3111001 | Contribution from Municipal Fund | | 3,64,34,155.00 |
| 3203001 | Contributions from the Govt. | | 16,79,03,492.00 |
| 3203002 | Grants from the Govt. | | 25,78,28,388.00 |
| 3206001 | Grants for Specific Purpose | | 11,25,000.00 |
| 3303001 | Loans from HUDCO | 2,55,000.00 | |
| 3303002 | Loans from TUFIDCO | | 1,26,71,558.00 |
| 3401001 | Tender Deposit - Contractors | | 1,08,82,674.00 |
| 3401002 | Tender Deposit - Suppliers | | 19,86,392.00 |
| 3401003 | Security Deposit - Contractors | | 2,31,737.00 |
| 3401004 | Retention Amount | | 41,43,493.00 |
| 3402001 | Security Deposit - Lease | | 1,90,72,964.00 |
| 3403001 | Security Deposit - Staff | | |
| 3408001 | Deposit - Others | | 1,39,64,241.00 |
| 3408002 | Election Deposit | | 62,670.00 |
| 3418001 | Others | | 5,82,119.40 |
| 3501002 | Survey Charges Payable | | 73,000.00 |
| 3501003 | Accounts Payable Contractors | | 22,97,269.00 |
| 3501004 | Accounts Payable Suppliers | | 6,63,893.00 |
| 3501005 | Accounts Payable Expenses | | 19,65,736.00 |
| 3501008 | Other Payables | 44,776.00 | |
| 3501011 | Audit Fees Payable | | 2,15,290.00 |
| 3501101 | Salaries & Wages Payable | 2,92,428.00 | |
| 3501104 | GIS Management Contribution Payable | | 1,45,420.00 |
| 3501201 | Interest Payable | | |
| 3502001 | Provident Fund Recoveries | | 74,70,929.00 |
| 3502002 | Coop Society Loan Recoveries | | 1,83,746.00 |
| 3502003 | R.D / C.T.D Recoveries | | 78,600.00 |
| 3502004 | LIC Policy Premium Recoveries | | 2,112.00 |
| 3502005 | Spl. PF Cum Gratuity Scheme | | 1,47,275.00 |
| 3502006 | FBF Group Insurance Scheme Recoveries | | 3,69,124.00 |
| 3502007 | External Housing Loan - Recoveries | | |
| 3502008 | Deputationist Recoveries | | |
| 3502009 | IT Deduction @ Source from Employees | | 1,275.00 |
| 3502010 | Recoveries towards Loans from Banks | | |

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|---------|---|-----------------|-----------------|
| 3502011 | Court Recoveries | | 1,864.00 |
| 3502012 | HBA, Spl. FBF Subscription | | 1,800.00 |
| 3502013 | IT Deductions - Contractors | | 1,96,037.00 |
| 3502014 | Other Recoveries | | 5,52,746.00 |
| 3502015 | VAT Payable | | 24,81,531.00 |
| 3502017 | Service Tax Payable | | 11,11,198.00 |
| 3502021 | CPF Subscription Recoveries | 1,45,701.00 | |
| 3502022 | Contribution to CMDA/LPA Payable | | 13,72,544.00 |
| 3502023 | Health Fund Subscription | | 6,625.00 |
| 3502025 | Manual Workers General Welfare Fund | | 25,87,228.00 |
| 3502027 | Swatch Bharath Mission IHHL | | 89,16,700.00 |
| 3503001 | Recoveries - Payable to Other Municipalities | | 500.00 |
| 3503002 | Library Cess Payable | | 19,33,219.00 |
| 3503003 | Water Supply & Drainage Tax Payable | | - |
| 3503004 | Education Tax Payable | | - |
| 3504101 | Advance Collection of Property Tax | | 1,65,773.00 |
| 3603001 | Provision for Doubtful Collection of Revenue Items | | 20,51,318.00 |
| 4101001 | Land - Gross Block | 1,28,36,419.00 | |
| 4102001 | Buildings - Gross Block | 6,06,04,082.00 | |
| 4103002 | Bridges & Flyovers - Gross Block | 8,41,845.00 | |
| 4103003 | Roads & Pavements - Concrete - Gross Block | 25,54,62,642.00 | |
| 4103004 | Roads & Pavements - Black Topped - Gross Block | 13,32,08,220.00 | |
| 4103005 | Roads & Pavements - Others - Gross Block | 1,60,55,106.00 | |
| 4103101 | Storm Water Drains & Culverts - Gross Block | 4,03,59,103.00 | |
| 4104001 | Plant & Machinery - Gross Block | 10,47,106.00 | |
| 4104002 | Tools & Plants - Gross Block | 28,93,716.00 | |
| 4105001 | Heavy Vehicles - Gross Block | 83,98,124.00 | |
| 4105002 | Light Vehicles - Gross Block | 7,62,223.00 | |
| 4105003 | Other Vehicles - Gross Block | 17,42,707.00 | |
| 4106002 | Instruments & Equipments in Hospital - Gross Block | 26,500.00 | |
| 4106003 | Other Equipments - Gross Block | 31,47,851.00 | |
| 4107001 | Furnitures, Fixtures & Office Equipments - Gross Block | 9,52,911.00 | |
| 4107002 | Electrical Installations - Lamps & Fittings - Gross Block | 58,51,117.00 | |
| 4107003 | Electrical Installations - Others - Gross Block | - | |
| 4108002 | Computers and Printers | 85,400.00 | |
| 4112001 | Buildings - Acc. Depreciation | | 2,03,77,432.00 |
| 4113002 | Bridges & Flyovers - Accumulated Depreciation | | 7,61,604.00 |
| 4113003 | Roads & Pavements - Concrete - Acc. Depreciation | | 14,57,69,337.00 |
| 4113004 | Roads & Pavements - Black Topped - Acc. Depreciation | | 11,55,13,114.00 |
| 4113005 | Roads & Pavements - Others - Acc. Depreciation | | 1,45,02,366.00 |

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|---------|---|--|----------------|----------------|
| 4113101 | Drains & Culverts - Acc. Depreciation | | | 2,68,82,239.00 |
| 4114001 | Plant & Machinery - Acc. Depreciation | | | 8,51,929.00 |
| 4114002 | Tools & Plants - Acc. Depreciation | | | 18,96,597.00 |
| 4115001 | Heavy Vehicles - Acc. Depreciation | | | 71,97,968.00 |
| 4115002 | Light Vehicles - Acc. Depreciation | | | 7,16,561.00 |
| 4115003 | Other Vehicles - Acc. Depreciation | | | 17,33,939.00 |
| 4116002 | Office & Other Equipments - Acc. Depreciation | | | 21,350.00 |
| 4116002 | Instruments & Equipments In Hospital - Acc. Depreciation | | | 19,098.00 |
| 4116003 | Other Equipments - Acc. Depreciation | | | 21,82,502.00 |
| 4117001 | Furniture, Fixtures & Office Equipments - Acc. Depreciation | | | 7,77,885.00 |
| 4117002 | Electrical Installations - Lamps & Fittings - Acc. Depreciation | | | 49,89,520.00 |
| 4117003 | Electrical Installations - Others - Acc. Depreciation | | | - |
| 4121001 | Projects in Progress | | 3,00,75,086.00 | |
| 4122001 | Projects in Progress - Govt. Grants | | 1,76,83,429.00 | |
| 4208001 | Fixed Deposit | | 9,13,47,767.00 | |
| 4308001 | Others | | 34,86,261.00 | |
| 4311001 | Property Tax Recoverable Residential - Current | | 8,27,385.00 | |
| 4311002 | Property Tax Recoverable Commercial - Current | | 3,89,072.00 | |
| 4311003 | Property Tax Recoverable Industrial - Current | | 83,041.00 | |
| 4311004 | Property Tax Recoverable Vacant Sites - Current | | 79,084.00 | |
| 4311006 | Property Tax Recoverable Residential - Arrears | | 9,28,044.00 | |
| 4311007 | Property Tax Recoverable Commercial - Arrears | | 1,98,735.00 | |
| 4311008 | Property Tax Recoverable Industrial - Arrears | | 58,542.00 | |
| 4311009 | Property Tax Recoverable Vacant Sites - Arrears | | 5,91,764.00 | |
| 4311903 | Profession Tax Recoverable - Current | | 13,83,990.00 | |
| 4311904 | Profession Tax Recoverable - Arrears | | 16,36,540.00 | |
| 4314001 | Lease Amount Recoverable - Current | | 3,63,088.00 | |
| 4314002 | Lease Amount Recoverable - Arrears | | 6,31,795.00 | |
| 4314036 | Interest on Staff Advance Recoverable | | 54,150.00 | |
| 4314037 | Contractor's Material Cost Recoverable | | 4,00,631.00 | |
| 4314040 | Misc. Recoveries - Recoverable | | 3,30,766.00 | |
| 4401001 | Prepaid Expenses | | 13,232.00 | |
| 4403001 | Operations & Maintenance | | 2,08,855.00 | |
| 4501001 | Cash Account | | 1,42,683.00 | |
| 4502001 | Cheque Account | | 1,89,998.00 | |
| 4502101 | RF Receipts 3060 - 1021101043601 | | 10,00,563.46 | |
| 4502102 | RF Library Cess 3061 - 1021101043604 | | 8,91,060.00 | |
| 4502103 | RF Deposit 3062 - 1021101043603 | | 87,82,806.00 | |
| 4502104 | RF Development Charges SBI 10514830296 | | 27,770.74 | |
| 4502105 | RF SFC 3064 SBI 10514831993 | | 6,17,238.47 | |

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| 4502106 | RF Treasury A/c (MGF I) | 2,14,971.45 | |
| 4502107 | RF Payment 3066 1021101043602 | | 91,112.89 |
| 4502108 | RF CWSS 3067 SBI 32146681281 | 1,57,09,289.00 | |
| 4502109 | RF Capital Fund SBI 31466144125 | 48,94,475.00 | |
| 4502110 | RF BSUP SBI 1021101034073 | 23,11,314.00 | |
| 4502111 | RF MP Fund CB 1021101028255 | 18,688.00 | |
| 4502113 | RF MLA Fund CB 1021101046710 | | 1,89,884.00 |
| 4502114 | RF CFC SBI 3723278681 | 53,36,887.00 | |
| 4502121 | RF Amma Unavagam CB 102101057727 | 77,110.00 | |
| 4502122 | RF Service Tax Bank A/c | 6,04,855.00 | |
| 4502123 | RF Solid Waste Management | 7,40,768.00 | |
| 4502201 | RF Swatch Bharath Mission ICICI 618301010052 | | 3,71,691.50 |
| 4502202 | RF 3152 ICICI 618301010074 | 58,70,563.00 | |
| 4502210 | RF 3068 Old Bank A/c | 10,652.02 | |
| 4502501 | RF TMC Online A/c CUB 5109090010039561 | 17,871.00 | |
| 4504115 | SISRY A/c | 5,82,119.40 | |
| 4601001 | Festival Advance | 3,26,530.00 | |
| 4601003 | Tour Advance | 1,92,810.00 | |
| 4601007 | Motor Cycle Advance | 37,970.00 | |
| 4601009 | Marriage Advance | 26,649.00 | |
| 4601012 | Staff Advance | 1,59,070.00 | |
| 4604001 | Advance to the Suppliers | 1,11,620.00 | |
| 4605006 | TANSI Advance | 53,038.00 | |
| 4605010 | Advance Recoverable Expenses | 1,36,05,640.00 | |
| 4605011 | General Imprest A/c | 3,780.00 | |
| 4606001 | Deposit Recoverable | 4,22,951.00 | |
| 4612001 | Advance | 1,20,000.00 | |
| 4702001 | Payable to Water Supply and Drainage Fund | | 8,84,288.00 |
| 4702002 | Payable to Elementary Education Fund | | |
| 4702004 | Receivable from Water Supply & Drainage Fund | 1,92,72,239.00 | 46,14,168.00 |
| 4803001 | Deferred Revenue Expenditure | 30,000.00 | |
| | Total | 91,22,26,220.79 | 91,22,26,220.79 |

Inspector
Local Fund Audit
Madurai

Thirumangalam Municipality

Commissioner
16/8/2019

15815

Thirumangalam Municipality
Revenue & Capital Fund
Trial Balance as on 31.03.19

| Previous Year (₹) | A/c Code | Account Head | Amount (₹) | |
|-------------------|----------|--|------------|----------------|
| | | | Dr | Cr |
| 48,29,988.00 | 1100101 | Property Tax - Residential | | 71,15,263.50 |
| 25,69,542.00 | 1100102 | Property Tax - Commercial | | 47,18,114.60 |
| 3,06,883.00 | 1100103 | Property Tax - Industrial | | 4,67,151.91 |
| 1,41,529.00 | 1100104 | Property Tax - Vacant Sites | | 2,67,375.00 |
| 40,40,669.00 | 1101001 | Professional Tax | | 39,33,861.00 |
| 19,03,720.00 | 1201001 | Duty on Transfer of Property | | 30,22,317.00 |
| - | 1201002 | Entertainment Tax | | 80,670.00 |
| 4,31,288.00 | 1301003 | Market Fees - Daily Market | | 12,47,000.00 |
| 12,75,971.00 | 1301004 | Market Fees - Weekly Market | | 15,92,000.00 |
| 11,41,088.00 | 1301006 | Fees for Boys in Bus Stand | | 12,38,000.00 |
| 5,45,738.00 | 1301007 | Cart Stand / Cycle Stand Fees | | 6,06,100.00 |
| 16,37,256.00 | 1302001 | Rent on Buildings - Staff Quarters | | 16,95,720.00 |
| 1,23,480.00 | 1304001 | Rent on Lease of Lands | | 1,46,800.00 |
| 9,60,609.00 | 1308005 | Fees on Pay & Use Toilets | | 17,00,305.00 |
| 12,00,000.00 | 1308007 | OFC Track Rent | | 19,470.00 |
| 7,16,150.00 | 1401101 | D & O Trade License Fees | | 7,28,400.00 |
| 2,19,285.00 | 1401103 | Building License Fees | | 6,28,890.00 |
| 1,64,273.00 | 1401104 | Fees for Slaughter House | | 5,70,000.00 |
| - | 1401301 | Copy Application Fees | | - |
| 1,39,195.00 | 1401302 | Birth & Death Certificate Fees | | 2,14,600.00 |
| 100.00 | 1401303 | Other Certificate Fees | | - |
| - | 1401403 | Development Charges | | 50,14,060.00 |
| 2,10,652.00 | 1402004 | Other Penalties | | 1,40,600.00 |
| 16,538.00 | 1404001 | Advertisement Fees | | 27,500.00 |
| 38,500.00 | 1404004 | Contractors, Surveyors Renewal Fees | | 3,500.00 |
| 3,21,750.00 | 1405007 | Burning / Burial Ground Charges | | 1,12,800.00 |
| 3,69,100.00 | 1405008 | Garbage / Debris Collection | | 4,93,100.00 |
| 24,21,729.00 | 1405010 | SWM User Charges | | 69,70,080.00 |
| 45,473.00 | 1407001 | Road Cut Restoration Charges | | 1,08,200.00 |
| 2,500.00 | 1407020 | Other Service / Administrative Charges | | 13,600.00 |
| 22,720.00 | 1408003 | Miscellaneous Recoveries | | - |
| 12,47,460.00 | 1501003 | Amma Unnavagam - Sale of Food | | 12,17,050.00 |
| 70,300.00 | 1501202 | Sale of Scrap | | - |
| 5,81,74,989.00 | 1601004 | Devolution Fund | | - |
| 1,06,65,196.00 | 1601007 | Grants in Kind | | 5,67,81,858.00 |

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|------------------------|---------|--|--|----------------|------------------------|
| - | 1603001 | Scheme Grants | | | 2,12,83,260.00 |
| 43,74,046.00 | 1701001 | Interest on Investments / Fixed Deposits | | | 64,51,807.00 |
| 6,87,790.00 | 1711001 | Interest from Banks | | | 12,12,873.00 |
| 4,170.00 | 1804001 | Recovery From Employees | | | - |
| 6,63,183.50 | 1808001 | Other Income | | | 6,83,493.41 |
| 10,16,82,860.50 | | Total | | - | 13,05,05,819.42 |
| 2,66,15,086.00 | 2101001 | Pay including Personal Pay | | 4,18,86,185.00 | |
| 1,45,62,877.00 | 2101004 | Dearness Allowance | | 36,45,778.00 | |
| 19,06,806.00 | 2101005 | House Rent Allowance | | 28,82,199.00 | |
| 3,43,606.00 | 2101006 | City Compensatory Allowance | | 4,48,042.00 | |
| 2,35,193.00 | 2101007 | Medical Allowance | | 3,74,042.00 | |
| 1,08,111.00 | 2101008 | Other Allowance | | 1,35,779.00 | |
| 2,04,000.00 | 2101011 | Bonus | | 1,83,000.00 | |
| 1,14,000.00 | 2101012 | Exgratia | | 1,26,000.00 | |
| 1,48,542.00 | 2102004 | Supply of Uniforms | | 1,67,677.00 | |
| 17,000.00 | 2102006 | Training Programme Expenses | | - | |
| 32,119.00 | 2102007 | Staff Welfare Expenses | | - | |
| 1,08,939.00 | 2102013 | Special Provident Fund cum Gratuity Scheme | | 95,417.00 | |
| 1,97,340.00 | 2102014 | Group Insurance Scheme - Management Contribution | | - | |
| - | 2102015 | CPF Management Contribution | | 36,91,708.00 | |
| 4,956.00 | 2102019 | Conveyance Allowance | | - | |
| 1,30,09,014.00 | 2103001 | Pension (Superannuation etc.) | | 1,64,42,371.00 | |
| 89,561.00 | 2104006 | Other Contribution to Municipal Employees | | - | |
| - | 2201004 | Motor Vehicle Tax | | 9,000.00 | |
| 4,99,267.00 | 2201101 | Electricity Consumption Charges | | 6,92,416.00 | |
| 5,92,579.00 | 2201105 | Computer Operational Expenses | | 95,847.00 | |
| 57,497.00 | 2201201 | Telephone Charges | | 68,628.00 | |
| 10,000.00 | 2201203 | Postage & Telegram | | 9,000.00 | |
| 8,24,002.00 | 2202101 | Stationery & Printing | | 2,62,168.00 | |
| 2,060.00 | 2203001 | Travel Expenses | | 26,865.00 | |
| 85,298.00 | 2204001 | Vehicle Insurance | | 1,00,386.00 | |
| 87,287.00 | 2205002 | Internal Audit Fees | | 2,30,177.00 | |
| 34,000.00 | 2205102 | Court Fees | | 15,000.00 | |
| 1,59,000.00 | 2205104 | Legal & Arbitration Expenses | | 4,32,705.00 | |
| - | 2205202 | Engineering Consultancy | | 3,70,000.00 | |
| 9,86,550.00 | 2206001 | Advertisement Charges | | 13,41,866.00 | |
| 6,31,988.00 | 2208003 | Other Expenses | | 20,87,065.82 | |
| 22,70,212.00 | 2301003 | Power Charges for Street Lights | | 26,66,333.00 | |
| 10,43,724.00 | 2303002 | Diesel | | 10,45,859.00 | |
| 3,10,646.00 | 2303005 | Expenses on Sanitary Materials | | 4,61,400.00 | |

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|----------------|---------|--|----------------|--------------|
| 26,11,764.00 | 2305007 | Maintenance Expenses for Street Lights | 18,70,563.00 | |
| 1,89,200.00 | 2305008 | Improvements to Compost Yard / Transfer Stations | - | |
| 2,79,426.00 | 2305009 | Maintenance Expenses - Water Supply | - | |
| - | 2305011 | TWAD & Metro Water Maintenance Charges | 58,79,214.00 | |
| 14,74,420.00 | 2305104 | Sanitary / Conservancy Expenses | 48,53,260.00 | |
| 16,36,018.00 | 2305111 | Solid Waste Management | 96,000.00 | |
| 3,94,000.00 | 2305202 | Repairs & Maintenance - Buildings | - | |
| 3,65,613.00 | 2305301 | Light Vehicle Maintenance | 1,48,900.00 | |
| 7,650.00 | 2305302 | Heavy Vehicles - Maintenance | 60,250.00 | |
| 9,000.00 | 2305303 | Other Vehicles - Maintenance | - | |
| 1,05,000.00 | 2305902 | Repairs & Maintenance - Plant & Machinery | - | |
| 1,09,000.00 | 2305906 | Repairs & Maintenance - Computers | 8,20,168.00 | |
| 60,400.00 | 2308005 | Hospital Expenses | - | |
| 41,84,866.00 | 2308009 | Garbage Clearance | 64,22,640.00 | |
| 2,000.00 | 2308010 | Running of Slaughter Houses | - | |
| 4,720.00 | 2308015 | Testing and Inspection Charges | 2,59,600.00 | |
| 35,33,432.00 | 2308019 | Amma Unavagam Expenses | 33,92,244.00 | |
| 27,500.00 | 2308020 | Funeral Rites | - | |
| 11,99,702.00 | 2308021 | Anti Filaria / Anti Malaria Operations | 75,20,151.00 | |
| 4,41,000.00 | 2406001 | Interest on Loans/ Ways & Means Advance/ Overdraft | 7,13,422.00 | |
| 15,708.00 | 2407001 | Bank Charges | 15,157.50 | |
| - | 2501001 | Election Expenses | - | |
| 4,61,000.00 | 2602002 | CMDA | - | |
| 1,42,276.00 | 2602003 | LPA Contributions | 2,78,810.00 | |
| 80,000.00 | 2602004 | TNIUS Contributions | - | |
| 28,541.00 | 2602006 | Municipal Contributions | 1,94,818.00 | |
| - | 2603001 | Subsidies | 3,82,000.00 | |
| 8,09,052.00 | 2701001 | Provision for Doubtful Collection of Revenue Items | 9,97,112.00 | |
| 20,94,297.00 | 2722001 | Depreciation - Buildings | 22,42,132.00 | |
| 1,08,18,215.00 | 2723001 | Depreciation - Roads & Bridges | 3,74,88,803.00 | |
| 11,88,956.00 | 2723101 | Depreciation - Sewerage & Drainage | 25,73,368.00 | |
| - | 2723201 | Depreciation - Waterways | 30,000.00 | |
| 45,347.00 | 2723301 | Depreciation - Public Lighting | 2,40,399.00 | |
| 62,753.00 | 2724001 | Depreciation - Plant & Machinery | 3,16,949.00 | |
| 66,030.00 | 2725001 | Depreciation - Vehicles | 3,15,839.00 | |
| - | 2726001 | Depreciation - Office & Other Equipments | 10,983.00 | |
| 30,952.00 | 2727001 | Depreciation - Furnitures & Fittings & Electrical Appliances | 43,757.00 | |
| 50,808.00 | 2728001 | Depreciation - Other Fixed Assets | 6,56,255.00 | |
| -5,16,793.00 | 2801001 | Taxes | | 3,98,618.00 |
| -3,44,381.00 | 2804001 | Prior Year Income | | 58,94,967.00 |

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|-----------------------|---------|---|------------------------|---------------------|
| 5,69,257.00 | 2808001 | Prior Year Expenses | 28,92,282.00 | |
| - | 2901002 | Contribution to Capital Fund | 32,000.00 | |
| 9,75,27,989.00 | | Total | 16,07,39,990.32 | 62,93,585.00 |
| -13,40,38,007.25 | 3109001 | Accumulated Surplus Deficit | 13,40,38,007.25 | |
| 3,64,34,155.00 | 3111001 | Contribution from Municipal Fund | | 3,64,34,155.00 |
| - | 3202002 | Scheme Grants (Cost Center) | | - |
| 16,79,03,492.00 | 3203001 | Contributions from the Government | | 16,79,03,492.00 |
| 25,78,28,388.00 | 3203002 | Grants from the Government | | 29,09,21,618.00 |
| 11,25,000.00 | 3206001 | Grants for Specific Purpose | | 11,25,000.00 |
| - | 3208001 | Contributions from Private Parties | | 1,36,246.00 |
| -2,55,000.00 | 3303001 | Loans from HUDCO | | |
| 1,26,71,558.00 | 3303002 | Loans from TUFIDCO | | |
| 1,08,82,674.00 | 3401001 | Tender Deposit Contractors | | 1,19,75,017.00 |
| 19,86,392.00 | 3401002 | Tender Deposit - Suppliers | | 19,81,587.00 |
| 2,31,737.00 | 3401003 | Security Deposit - Contractors | | 13,75,300.00 |
| 41,43,493.00 | 3401004 | Retention Amount | | 68,32,737.00 |
| 1,90,72,964.00 | 3402001 | Security Deposit - Lease | | 1,84,36,659.00 |
| - | 3403001 | Security Deposit - Staff | | - |
| 1,39,64,241.00 | 3408001 | Deposit - Others | | 1,45,77,866.00 |
| 62,670.00 | 3408002 | Election Deposit | | 17,670.00 |
| 5,82,119.40 | 3418001 | Others (SJSRY) | | 5,82,119.40 |
| 73,000.00 | 3501002 | Survey Charges Payable | | 73,000.00 |
| 22,97,269.00 | 3501003 | Accounts Payable - Contractors | | 62,42,087.00 |
| 6,63,893.00 | 3501004 | Accounts Payable - Suppliers | | 8,85,001.00 |
| 19,65,736.00 | 3501005 | Accounts - Payable - Expenses | | 21,26,208.00 |
| -44,776.00 | 3501008 | Other Payables | | - |
| | 3501009 | Water Supply Maintenance Payable to TWAD | | 12,11,430.00 |
| 2,15,290.00 | 3501011 | Audit Fees - Payable | | 4,45,467.00 |
| -2,92,428.00 | 3501101 | Salaries & Wages Payable | | 1,96,305.00 |
| 1,45,420.00 | 3501104 | GIS Management Contribution Payable | | 2,75,220.00 |
| 74,70,929.00 | 3502001 | Provident Fund Recoveries | | 1,03,46,381.00 |
| 1,83,746.00 | 3502002 | Cooperative Society Recoveries | | 1,92,746.00 |
| 78,600.00 | 3502003 | RD Recoveries | | 1,22,000.00 |
| 2,112.00 | 3502004 | LIC Premium Recoveries | | 2,112.00 |
| 1,47,275.00 | 3502005 | SPL PF cum Gratuity Scheme - Recoveries | | 1,80,515.00 |
| 3,69,124.00 | 3502006 | FBI / Group Insurance Scheme - Recoveries | | 4,40,434.00 |
| - | 3502007 | External Housing Recoveries | | - |
| - | 3502008 | Deputatationist Recoveries | | - |
| 1,275.00 | 3502009 | IT Deduction @ Source from Employees | | 2,21,980.00 |
| - | 3502010 | Recoveries towards Loans from Banks | | - |

| | | | | | |
|------------------------|---------|---|------------------------|--|------------------------|
| 1,864.00 | 3502011 | Court Recoveries | | | 1,864.00 |
| 1,800.00 | 3502012 | HBA Spl FBF Subscriptions | | | 1,800.00 |
| 1,96,037.00 | 3502013 | IT Deductions - Contractors | | | |
| 5,52,746.00 | 3502014 | Other Recoveries | 2,68,176.00 | | 12,18,447.00 |
| 24,81,531.00 | 3502015 | VAT Payable | | | 40,53,158.00 |
| 11,11,198.00 | 3502017 | Service Tax Payable | | | 9,15,392.00 |
| -1,45,701.00 | 3502021 | CPF Subscription Recoveries | 24,49,858.00 | | |
| 13,72,544.00 | 3502022 | Contribution to CMDA / LPA Payable | | | 16,51,354.00 |
| 6,625.00 | 3502023 | Health Fund Subscriptions | | | 2,10,925.00 |
| 25,87,228.00 | 3502025 | Manual Workers General Welfare Fund | | | 35,79,405.00 |
| 89,16,700.00 | 3202027 | Swatch Bharath Mission IHHL | | | 89,16,700.00 |
| - | 3502032 | CGST Payable | | | - |
| - | 3502033 | SGST Payable | | | 38,230.00 |
| 500.00 | 3503001 | Recoveries Payable to Other Municipalities | | | 500.00 |
| 19,33,219.00 | 3503002 | Library Cess Payable | | | 33,28,321.00 |
| - | 3503003 | Water Supply & Drainage Tax Payable | | | - |
| - | 3503004 | Education Tax Payable | | | - |
| 1,65,773.00 | 3504101 | Advance Collection of Property Tax | | | 1,65,773.00 |
| 20,51,318.00 | 3603001 | Provision for Doubtful Collection of Revenue Items | | | 30,04,739.00 |
| 42,71,05,723.15 | | Total | 13,67,56,041.25 | | 60,23,46,960.40 |
| 1,28,36,419.00 | 4101001 | Land - Gross Block | 1,28,36,419.00 | | |
| 6,06,04,082.00 | 4102001 | Buildings - Gross Block | 6,78,82,469.00 | | |
| 8,41,845.00 | 4103002 | Bridges & Flyovers - Gross Block | 8,41,845.00 | | |
| 25,54,62,642.00 | 4103003 | Roads & Pavements - Concrete - Gross Block | 26,36,28,034.00 | | |
| 13,32,08,220.00 | 4103004 | Roads & Pavements - Black Topped - Gross Block | 13,32,08,220.00 | | |
| 1,60,55,106.00 | 4103005 | Roads & Pavements - Others - Gross Block | 1,60,55,106.00 | | |
| 4,03,59,103.00 | 4103101 | Storm Water Drains - Gross Block | 4,13,48,346.00 | | |
| - | 4103202 | Ground Water Wells & Deep Borewells - Gross Block | 12,00,000.00 | | |
| 10,47,106.00 | 4104001 | Plant & Machinery - Gross Block | 10,47,106.00 | | |
| 28,93,716.00 | 4104002 | Tools & Plant - Gross Block | 30,44,716.00 | | |
| - | 4104003 | Hand Pumps India Mark II - Gross Block | - | | |
| 83,98,124.00 | 4105001 | Heavy Vehicles - Gross Block | 83,98,124.00 | | |
| 7,62,223.00 | 4105002 | Light Vehicles - Gross Block | 7,62,223.00 | | |
| 17,42,707.00 | 4105003 | Other Vehicles - Gross Block | 17,42,707.00 | | |
| 26,500.00 | 4106002 | Instruments & Equipments in Hospital - Gross Block | 26,500.00 | | |
| 31,47,851.00 | 4106003 | Other Equipments - Gross Block | 38,42,171.00 | | |
| 9,52,911.00 | 4107001 | Furnitures & Fixtures - Gross Block | 9,52,911.00 | | |
| 58,51,117.00 | 4107002 | Electrical Installations - Lamps & Fittings - Gross Block | 58,51,117.00 | | |
| - | 4107003 | Electrical Installations - Others - Gross Block | 2,00,000.00 | | |
| 85,400.00 | 4108002 | Computers & Printers | 85,400.00 | | |

| | | | | | | |
|------------------|---------|---|--|--|--|-----------------|
| - | 4103301 | Public Fountains - Gross Block | | | | |
| -2,03,77,432.00 | 4112001 | Buildings - Accumulated Depreciation | | | | 2,26,19,564.00 |
| - | 4113001 | Subways & Causeways - Accumulated Depreciation | | | | - |
| -7,61,604.00 | 4113002 | Bridges & Flyovers - Accumulated Depreciation | | | | 7,76,047.00 |
| -14,57,69,337.00 | 4113003 | Roads & Pavements - Concrete - Accumulated Depreciation | | | | 17,52,34,011.00 |
| -11,55,13,114.00 | 4113004 | Roads & Pavements - Black Topped - Accumulated Depreciation | | | | 12,25,91,156.00 |
| -1,45,02,366.00 | 4113005 | Roads & Pavements - Others - Accumulated Depreciation | | | | 1,54,34,010.00 |
| -2,68,82,239.00 | 4113101 | Storm Water Drains - Accumulated Depreciation | | | | 2,94,55,607.00 |
| - | 4113202 | Ground Water Wells & Deep Borewells - Accumulated Depreciation | | | | 30,000.00 |
| -8,51,929.00 | 4114001 | Plant & Machinery - Accumulated Depreciation | | | | 9,00,723.00 |
| -18,96,597.00 | 4114002 | Tools & Plant - Accumulated Depreciation | | | | 21,64,752.00 |
| - | 4114003 | Hand Pumps India Mark II - Accumulated Depreciation | | | | - |
| -71,97,968.00 | 4115001 | Heavy Vehicles - Accumulated Depreciation | | | | 74,98,007.00 |
| -7,16,561.00 | 4115002 | Light Vehicles - Accumulated Depreciation | | | | 7,27,977.00 |
| -17,33,939.00 | 4115003 | Other Vehicles - Accumulated Depreciation | | | | 17,38,323.00 |
| -21,350.00 | 4116001 | Office & Other Equipments - Accumulated Depreciation | | | | 21,350.00 |
| -19,098.00 | 4116002 | Instruments & Equipments in Hospital - Acc. Depreciation | | | | 19,468.00 |
| -21,82,502.00 | 4116003 | Other Equipments - Accumulated Depreciation | | | | 28,38,757.00 |
| -7,77,885.00 | 4117001 | Furniture & Fixtures - Accumulated Depreciation | | | | 8,32,255.00 |
| -49,89,520.00 | 4117002 | Electrical Installations - Lamps & Fittings - Acc. Depreciation | | | | 52,04,919.00 |
| - | 4117003 | Electrical Installations - Others - Acc. Depreciation | | | | 25,000.00 |
| 3,00,75,086.00 | 4121001 | Projects in Progress | | | | 4,89,04,822.00 |
| 1,76,83,429.00 | 4122001 | Projects in Progress - Govt. Grants | | | | 5,75,61,664.00 |
| 9,13,47,767.00 | 4208001 | Fixed Deposit | | | | 6,47,91,824.00 |
| 34,86,261.00 | 4308001 | Others | | | | 34,86,261.00 |
| 8,27,385.00 | 4311001 | Property Tax Recoverable - Residential - Current | | | | 20,74,466.00 |
| 3,89,072.00 | 4311002 | Property Tax Recoverable - Commercial - Current | | | | 14,46,993.60 |
| 83,041.00 | 4311003 | Property Tax Recoverable - Industrial - Current | | | | 11,516.00 |
| 79,084.00 | 4311004 | Property Tax Recoverable - Vacant Sites - Current | | | | 1,32,770.00 |
| 9,28,044.00 | 4311006 | Property Tax Recoverable - Residential - Arrears | | | | 12,39,637.00 |
| 1,98,735.00 | 4311007 | Property Tax Recoverable - Commercial - Arrears | | | | 2,63,318.00 |
| 58,542.00 | 4311008 | Property Tax Recoverable - Industrial - Arrears | | | | 197.00 |
| 5,91,764.00 | 4311009 | Property Tax Recoverable - Vacant Sites - Arrears | | | | 7,02,790.00 |
| 13,83,990.00 | 4311903 | Profession Tax - Recoverable - Current | | | | 13,76,180.00 |
| 16,36,540.00 | 4311904 | Profession Tax - Recoverable - Arrears | | | | 29,44,310.00 |
| - | 4313007 | SWM User Charges - Recoverable - Current | | | | 18,92,018.00 |
| - | 4313008 | SWM User Charges - Recoverable - Arrears | | | | 8,44,260.00 |
| 3,63,088.00 | 4314001 | Lease Amount - Recoverable - Current | | | | - |
| 6,31,795.00 | 4314002 | Lease Amount - Recoverable - Arrears | | | | 9,94,103.00 |
| 54,150.00 | 4314036 | Interest on Staff Advances Recoverable | | | | 54,150.00 |

| | | | | | |
|----------------|---------|--|----------------|--|--------------|
| 4,00,631.00 | 4314037 | Material Cost Recoverable A/c - Contractors | 4,00,631.00 | | |
| 3,30,766.00 | 4314040 | Miscellaneous Recoveries | 3,30,766.00 | | |
| 13,232.00 | 4401001 | Prepaid Expenses | 13,232.00 | | |
| 2,08,855.00 | 4403001 | Operations & Maintenance | 2,08,855.00 | | |
| 1,42,683.00 | 4501001 | Cash Account | 3,39,191.00 | | |
| 1,89,998.00 | 4502001 | Cheque Account | 87,422.00 | | |
| 10,00,563.46 | 4502101 | RF Receipts 3060 - 1021101043601 | 38,05,041.46 | | |
| 8,91,060.00 | 4502102 | RF Library Cess 3061 - 1021101043604 | 23,01,789.00 | | |
| 87,82,806.00 | 4502103 | RF Deposit 3062 - 1021101043603 | 44,31,628.00 | | |
| 27,770.74 | 4502104 | RF Development Charges SBI 10514830296 | 51,13,580.74 | | |
| 6,17,238.47 | 4502105 | RF SFC 3064 SBI 10514831993 | 14,80,482.97 | | |
| 2,14,971.45 | 4502106 | RF Treasury A/c (MGF I) | 91,463.45 | | |
| -91,112.89 | 4520107 | RF Payment 3066 1021101043602 | 4,49,425.11 | | |
| 1,57,09,289.00 | 4502108 | RF CWSS 3067 SBI 32146681281 | | | 42,385.00 |
| 48,94,475.00 | 4502109 | RF Capital Fund SBI 31466144125 | 6,91,907.00 | | |
| 23,11,314.00 | 4502110 | RF BSUP SBI 1021101034073 | 23,93,389.00 | | |
| 18,688.00 | 4502111 | RF MP Fund CB 1021101028255 | 19,350.00 | | |
| -1,89,884.00 | 4502113 | RF MLA Fund CB 1021101046710 | 1,25,631.00 | | |
| 53,36,887.00 | 4502114 | RF CFC SBI 3723278681 | 83,033.00 | | |
| 77,110.00 | 4502121 | RF Amma Ungvagam CB 102101057727 | | | 4,451.00 |
| 6,04,855.00 | 4502122 | RF Service Tax Bank A/c | 4,19,394.00 | | |
| 7,40,768.00 | 4502123 | RF Solid Waste Management | 11,90,460.00 | | |
| -3,71,691.50 | 4502201 | RF Swatch Bharath Mission ICICI 618301010052 | 1,69,14,055.50 | | |
| 58,70,563.00 | 4502202 | RF 3152 ICICI 618301010074 | 40,241.00 | | |
| 10,652.02 | 4502210 | RF 3068 Old Bank A/c | 10,652.02 | | |
| 17,871.00 | 4502501 | RF TMC Online A/c CUB 5109090010039561 | 2,50,735.00 | | |
| 5,82,119.40 | 4504115 | SISRY A/c | 5,82,119.40 | | |
| 3,26,530.00 | 4601001 | Festival Advance | 4,07,030.00 | | |
| 1,92,810.00 | 4601003 | Tour Advance | 1,92,810.00 | | |
| - | 4601006 | Bicycle Advance | - | | |
| 37,970.00 | 4601007 | Motor Cycle Advance | 15,684.00 | | |
| 26,649.00 | 4601009 | Marriage Advance | 26,649.00 | | |
| 1,59,070.00 | 4601012 | Staff Advance | 1,84,070.00 | | |
| 1,11,620.00 | 4604001 | Advance to Suppliers | 1,11,620.00 | | |
| 53,038.00 | 4605006 | Tansi Advance | 53,038.00 | | |
| 1,36,05,640.00 | 4605010 | Advance Recovery | 1,36,05,640.00 | | |
| 3,780.00 | 4605011 | General Imprest A/c | 3,780.00 | | |
| 4,22,951.00 | 4606001 | Deposits - Recoverable | 4,22,951.00 | | |
| 1,20,000.00 | 4612001 | Advance | 54,75,624.00 | | |
| -8,84,288.00 | 4702001 | Payable to Water Supply & Drainage Fund | | | 24,45,877.00 |

| | | | | |
|------------------------|---------|--------------------------------------|------------------------|------------------------|
| -46,14,168.00 | 4702002 | Payable to Elementary Education Fund | | 78,48,927.00 |
| 1,92,72,239.00 | 4702004 | Receivable from WS & D Fund | 2,61,25,835.00 | |
| 30,000.00 | 4803001 | Deferred Revenue Expenditure | 30,000.00 | |
| 42,71,05,723.15 | | Total | 84,01,03,899.25 | 39,84,53,566.00 |

Revenue & Capital Fund

Abstract of Trial Balance as on 31.03.19

| Previous Year | A/c Code (CWS) | Details | Dr | Cr |
|-----------------|----------------------|--------------|--------------------------|--------------------------|
| 10,16,82,860.50 | 1100101 - 1808001 | Income | | 13,05,05,819.42 |
| 9,75,27,989.00 | 2101001 - 2901007 | Expenditure | 16,07,39,990.32 | 62,93,585.00 |
| 42,71,05,723.15 | 3101001 - 3603001 | Liabilities | 13,67,56,041.25 | 60,23,46,960.40 |
| 42,71,05,723.15 | 4101001 - 4803001 | Asset | 84,01,03,899.25 | 39,84,53,566.00 |
| | | Total | 1,13,75,99,930.82 | 1,13,75,99,930.82 |

Inspector
Local Fund Audit
Madurai

Commissioner
Thirumangalam Municipality

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19/8/2019

**Thirumangalam Municipality
Revenue & Capital Fund**

Abstract of Income and Expenditure Statement for the Year Ended 31.03.19

| Previous Year (₹) | Code No | Particulars | Schedule | Current Year (₹) |
|------------------------|---------|---|----------|------------------------|
| 1,18,88,611.00 | 110 | Tax Revenue | I-1 | 1,65,01,766.01 |
| 19,03,720.00 | 120 | Assigned Revenues & Compensations | I-2 | 31,02,987.00 |
| 73,15,430.00 | 130 | Rental Income from Municipal Properties | I-3 | 82,45,395.00 |
| 46,87,965.00 | 140 | Fees & Usage Charges | I-4 | 1,50,25,330.00 |
| 13,17,760.00 | 150 | Sale & Hire Charges | I-5 | 12,17,050.00 |
| 6,88,40,185.00 | 160 | Revenue Grants, Contributions & Subsidies | I-6 | 7,80,65,118.00 |
| 43,74,046.00 | 170 | Income from Investments | I-7 | 64,51,807.00 |
| 6,87,790.00 | 171 | Interest Earned | I-8 | 12,12,873.00 |
| 6,67,353.50 | 180 | Other Income | I-9 | 6,83,493.41 |
| 10,16,82,860.50 | | Total | | 13,05,05,819.42 |
| - | | Deficit for the Year | | 2,39,40,585.90 |
| 10,16,82,860.50 | | Grand Total | | 15,44,46,405.32 |

Expenditure

| Previous Year (₹) | Code No | Particulars | Schedule | Current Year (₹) |
|------------------------|---------|-------------------------------------|----------|------------------------|
| 5,76,97,150.00 | 210 | Establishment Expenses | I-10 | 7,00,78,198.00 |
| 39,69,528.00 | 220 | Administrative Expenses | I-11 | 57,41,123.82 |
| 1,98,18,293.00 | 230 | Operations & Maintenance | I-12 | 3,54,96,582.00 |
| 4,56,708.00 | 240 | Interest & Finance Charges | I-13 | 7,28,579.50 |
| - | 250 | Programme Expenses | I-14 | - |
| 7,11,817.00 | 260 | Grants, Contributions and Subsidies | I-15 | 8,55,628.00 |
| 8,09,052.00 | 270 | Provisions Written Off | I-16 | 9,97,112.00 |
| 1,43,57,358.00 | 272 | Depreciation | - | 4,39,18,485.00 |
| (2,91,917.00) | 280 | Prior Period Items | I-18 | -34,01,303.00 |
| - | 290 | Transfer to Reserve Funds | | 32,000.00 |
| 9,75,27,989.00 | | Total | | 15,44,46,405.32 |
| 41,54,871.50 | | Surplus for the Year | | - |
| 10,16,82,860.50 | | Grand Total | | 15,44,46,405.32 |

Inspector
Local Fund Audit
Madurai

Thirumangalam Municipality

Commissioner

16/18/2019

18/19

Thirumangalam Municipality
Revenue and Capital Fund

Details of Income as on 31.03.19

| Previous Year (₹) | A/c Code | Account Head | Current Year (₹) |
|-----------------------|----------|--|-----------------------|
| | | 110 Tax Revenue | |
| 48,29,988.00 | 1100101 | Property Tax - Residential | 71,15,263.50 |
| 25,69,542.00 | 1100102 | Property Tax - Commercial | 47,18,114.60 |
| 3,06,883.00 | 1100103 | Property Tax - Industrial | 4,67,151.91 |
| 1,41,529.00 | 1100104 | Property Tax - Vacant Sites | 2,67,375.00 |
| 40,40,669.00 | 1101001 | Professional Tax | 39,33,861.00 |
| 1,18,88,611.00 | | Total | 1,65,01,766.01 |
| | | 120 Assigned Revenue & Compensations | |
| 19,03,720.00 | 1201001 | Duty on Transfer of Property | 30,22,317.00 |
| - | 1201002 | Entertainment Tax | 80,670.00 |
| 19,03,720.00 | | Total | 31,02,987.00 |
| | | 130 Rental Income from Municipal Properties | |
| 4,31,288.00 | 1301003 | Market Fees - Daily Market | 12,47,000.00 |
| 12,75,971.00 | 1301004 | Market Fees - Weekly Market | 15,92,000.00 |
| 11,41,088.00 | 1301006 | Fees for Bays in Bus Stand | 12,38,000.00 |
| 5,45,738.00 | 1301007 | Cart Stand / Cycle Stand Fees | 6,06,100.00 |
| 1,23,480.00 | 1304001 | Rent on Lease of Lands | 1,46,800.00 |
| 16,37,256.00 | 1302001 | Rent on Buildings - Staff Quarters | 16,95,720.00 |
| 9,60,609.00 | 1308005 | Fees on Pay & Use Toilets | 17,00,305.00 |
| 12,00,000.00 | 1308007 | Track Rent | 19,470.00 |
| 73,15,430.00 | | Total | 82,45,395.00 |
| | | 140 Fees & User Charges | |
| 7,16,150.00 | 1401101 | D & O Trade License Fees | 7,28,400.00 |
| 2,19,285.00 | 1401103 | Building License Fees | 6,28,890.00 |
| 1,64,273.00 | 1401104 | Fees for Slaughter House | 5,70,000.00 |

| | | | |
|-----------------------|---------|--|-----------------------|
| 2,10,652.00 | 1402004 | Other Penalties | 1,40,600.00 |
| - | 1401301 | Copy Application Fees | - |
| 1,39,195.00 | 1401302 | Birth & Death Certificate Fees | 2,14,600.00 |
| 100.00 | 1401303 | Other Certificate Fees | - |
| - | 1401403 | Development Charges | 50,14,060.00 |
| 16,538.00 | 1404001 | Advertisement Fees | 27,500.00 |
| 38,500.00 | 1404004 | Contractors, Surveyors Renewal Fees | 3,500.00 |
| 45,473.00 | 1407001 | Road Cut Restoration Charges | 1,08,200.00 |
| 2,500.00 | 1407020 | Other Service / Administrative Charges | 13,600.00 |
| 22,720.00 | 1408003 | Miscellaneous Recoveries | - |
| 3,21,750.00 | 1405007 | Burning / Burial Ground Charges | 1,12,800.00 |
| 3,69,100.00 | 1405008 | Garbage / Debris Collection | 4,93,100.00 |
| 24,21,729.00 | 1405010 | SWM User Charges | 69,70,080.00 |
| 46,87,965.00 | | Total | 1,50,25,330.00 |
| | | 150 Sale & Hire Charges | |
| 12,47,460.00 | 1501003 | Amma Unavagam - Sale of Food | 12,17,050.00 |
| 70,300.00 | 1501202 | Sale of Scrap | - |
| | | | |
| 13,17,760.00 | | Total | 12,17,050.00 |
| | | 160 Revenue Grants, Contributions & Subsidies | |
| - | 1603001 | Scheme Grants | 2,12,83,260.00 |
| 5,81,74,989.00 | 1601004 | Devolution Fund | 5,67,81,858.00 |
| 1,06,65,196.00 | 1601007 | Grants in Kind | - |
| 6,88,40,185.00 | | Total | 7,80,65,118.00 |
| | | 170 Interest from Investments | |
| 43,74,046.00 | 1701001 | Interest on Investments / Fixed Deposits | 64,51,807.00 |
| 43,74,046.00 | | Total | 64,51,807.00 |
| | | 172 Interest Earned | |
| 6,87,790.00 | 1711001 | Interest from Banks | 12,12,873.00 |

| | | | |
|-----------------|---------|-----------------------------|-----------------|
| 6,87,790.00 | | Total | 12,12,873.00 |
| | | H. OTHER INCOME | |
| 6,63,183.50 | 1808001 | Other Income | 6,83,493.41 |
| 4,170.00 | 1804001 | Recovery From Employees | - |
| | | | |
| 6,67,353.50 | | Total | 6,83,493.41 |
| | | | |
| 10,16,82,860.50 | | Total Income | 13,05,05,819.42 |
| | | Deficit for the Year | 2,39,40,585.90 |
| | | | |
| 10,16,82,860.50 | | GRAND TOTAL | 15,44,46,405.32 |

Inspector
Local Fund Audit
Madurai

Commissioner
Thirumangalam Municipality
15/11/19

Thirumangalam Municipality
Revenue and Capital Fund
Details of Expenditure as on 31.03.19

| Previous Year (₹) | A/c Code | Account Head | Current Year (₹) |
|-----------------------|----------|--|-----------------------|
| | | 210 Establishment Expenses | |
| 2,66,15,086.00 | 2101001 | Pay including Personal Pay | 4,18,86,185.00 |
| 1,45,62,877.00 | 2101004 | Dearness Allowance | 36,45,778.00 |
| 19,06,806.00 | 2101005 | House Rent Allowance | 28,82,199.00 |
| 3,43,606.00 | 2101006 | City Compensatory Allowance | 4,48,042.00 |
| 2,35,193.00 | 2101007 | Medical Allowance | 3,74,042.00 |
| 1,08,111.00 | 2101008 | Other Allowance | 1,35,779.00 |
| 2,04,000.00 | 2101011 | Bonus | 1,83,000.00 |
| 1,14,000.00 | 2101012 | Exgratia | 1,26,000.00 |
| 1,48,542.00 | 2102004 | Supply of Uniforms | 1,67,677.00 |
| 17,000.00 | 2102006 | Training Programme Expenses | - |
| 32,119.00 | 2102007 | Staff Welfare Expenses | - |
| 1,08,939.00 | 2102013 | Special Provident Fund cum Gratuity Scheme | 95,417.00 |
| 4,956.00 | 2102019 | Conveyance Allowance | - |
| 1,97,340.00 | 2102014 | Group Insurance Scheme - Management Contribution | - |
| - | 2102015 | CPF Management Contribution | 36,91,708.00 |
| 1,30,09,014.00 | 2103001 | Pension (Superannuation etc.) | 1,64,42,371.00 |
| 89,561.00 | 2104006 | Other Contribution to Municipal Employees | - |
| 5,76,97,150.00 | | Total | 7,00,78,198.00 |
| | | 220 Administrative Expenses | |
| - | 2201004 | Motor Vehicle Tax | 9,000.00 |
| 4,99,267.00 | 2201101 | Electricity Consumption Charges | 6,92,416.00 |
| 5,92,579.00 | 2201105 | Computer Operational Expenses | 95,847.00 |
| 57,497.00 | 2201201 | Telephone Charges | 68,628.00 |
| 10,000.00 | 2201203 | Postage & Telegram | 9,000.00 |
| 8,24,002.00 | 2202101 | Stationery & Printing | 2,62,168.00 |
| 2,060.00 | 2203001 | Travel Expenses | 26,865.00 |
| 85,298.00 | 2204001 | Vehicle Insurance | 1,00,386.00 |
| 87,287.00 | 2205002 | Internal Audit Fees | 2,30,177.00 |
| 34,000.00 | 2205102 | Court Fees | 15,000.00 |
| 1,59,000.00 | 2205104 | Legal & Arbitration Expenses | 4,32,705.00 |
| - | 2205202 | Engineering Consultancy | 3,70,000.00 |
| 6,31,988.00 | 2208003 | Other Expenses | 20,87,065.82 |
| 9,86,550.00 | 2206001 | Advertisement Charges | 13,41,866.00 |

| | | | | |
|-----------------------|---------|--|--|-----------------------|
| 39,69,528.00 | | Total | | 57,41,123.82 |
| | | 230 Operations & Maintenance | | |
| 22,70,212.00 | 2301003 | Power Charges for Street Lights | | 26,66,333.00 |
| 10,43,724.00 | 2303002 | Diesel | | 10,45,859.00 |
| 3,10,646.00 | 2303005 | Expenses on Sanitary Materials | | 4,61,400.00 |
| 26,11,764.00 | 2305007 | Maintenance Expenses for Street Lights | | 18,70,563.00 |
| 1,89,200.00 | 2305008 | Improvements to Compost Yard / Transfer Stations | | - |
| 2,79,426.00 | 2305009 | Maintenance Expenses - Water Supply | | - |
| - | 2305011 | TWAD & Metro Water Maintenance Charges | | 58,79,214.00 |
| 14,74,420.00 | 2305104 | Sanitary / Conservancy Expenses | | 48,53,260.00 |
| 16,36,018.00 | 2305111 | Solid Waste Management | | 96,000.00 |
| 3,94,000.00 | 2305202 | Repairs & Maintenance - Buildings | | - |
| 3,65,613.00 | 2305301 | Light Vehicle Maintenance | | 1,48,900.00 |
| 7,650.00 | 2305302 | Heavy Vehicles - Maintenance | | 60,250.00 |
| 9,000.00 | 2305303 | Other Vehicles - Maintenance | | - |
| 1,05,000.00 | 2305902 | Repairs & Maintenance - Plant & Machinery | | - |
| 1,09,000.00 | 2305906 | Repairs & Maintenance - Computers | | 8,20,168.00 |
| 60,400.00 | 2308005 | Hospital Expenses | | - |
| 41,84,866.00 | 2308009 | Garbage Clearance | | 64,22,640.00 |
| 2,000.00 | 2308010 | Running of Slaughter Houses | | - |
| 4,720.00 | 2308015 | Testing and Inspection Charges | | 2,59,600.00 |
| 35,33,432.00 | 2308019 | Amma Unavagam Expenses | | 33,92,244.00 |
| 27,500.00 | 2308020 | Funeral Rites | | - |
| 11,99,702.00 | 2308021 | Anti Filaria / Anti Malaria Operations | | 75,20,151.00 |
| 1,98,18,293.00 | | Total | | 3,54,96,582.00 |
| | | 240 Interest & Finance Charges | | |
| 4,41,000.00 | 2406001 | Interest on Loans/ Ways & Means Advance/ Overdraft | | 7,13,422.00 |
| 15,708.00 | 2407001 | Bank Charges | | 15,157.50 |
| 4,56,708.00 | | Total | | 7,28,579.50 |
| | | 250 PROGRAMME EXPENSES | | |
| - | 2501001 | Election Expenses | | - |
| - | | Total | | - |
| | | 260 Grants, Contributions and Subsidies | | |
| 4,61,000.00 | 2602002 | CMDA | | - |
| 1,42,276.00 | 2602003 | LPA Contributions | | 2,78,810.00 |
| 80,000.00 | 2602004 | TNIUS Contributions | | - |
| 28,541.00 | 2602006 | Municipal Contributions | | 1,94,818.00 |
| - | 2603001 | Subsidies | | 3,82,000.00 |

| | | | |
|-----------------|---------|--|-----------------|
| 7,11,817.00 | | Total | 8,55,628.00 |
| 8,09,052.00 | 2701001 | 270 Provisions Written Off | |
| | | Provision for Doubtful Collection of Revenue Items | 9,97,112.00 |
| 8,09,052.00 | | Total | 9,97,112.00 |
| | | 272 Depreciation | |
| 20,94,297.00 | 2722001 | Depreciation - Buildings | 22,42,132.00 |
| 1,08,18,215.00 | 2723001 | Depreciation - Roads & Bridges | 3,74,88,803.00 |
| 11,88,956.00 | 2723101 | Depreciation - Sewerage & Drainage | 25,73,368.00 |
| - | 2723201 | Depreciation - Waterways | 30,000.00 |
| 45,347.00 | 2723301 | Depreciation - Public Lighting | 2,40,399.00 |
| 62,753.00 | 2724001 | Depreciation - Plant & Machinery | 3,16,949.00 |
| 66,030.00 | 2725001 | Depreciation - Vehicles | 3,15,839.00 |
| - | 2726001 | Depreciation - Office & Other Equipments | 10,983.00 |
| 30,952.00 | 2727001 | Depreciation - Furnitures & Fittings & Electrical Appliances | 43,757.00 |
| 50,808.00 | 2728001 | Depreciation - Other Fixed Assets | 6,56,255.00 |
| 1,43,57,358.00 | | Total | 4,39,18,485.00 |
| | | 280 Prior Period Items | |
| -5,16,793.00 | 2801001 | Taxes | -3,98,618.00 |
| -3,44,381.00 | 2804001 | Prior Year Income | -58,94,967.00 |
| 5,69,257.00 | 2808001 | Prior Year Expenses | 28,92,282.00 |
| -2,91,917.00 | | | -34,01,303.00 |
| - | 2901002 | Contribution to Capital Fund | 32,000.00 |
| 9,75,27,989.00 | | Total Expenditure | 15,44,46,405.32 |
| 41,54,871.50 | 3109002 | Surplus For the Year | - |
| 10,16,82,860.50 | | GRAND TOTAL | 15,44,46,405.32 |

Inspector
Local Fund Audit
Madurai

Commissioner
Thirumangalam Municipality

16/5/19

16/5/19

Thirumangalam Municipality
Revenue & Capital Fund

Balance Sheet Abstract for the Year Ended 31.03.19

| | | Liabilities | | |
|------------------------|---------|---|----------|------------------------|
| Previous Year (₹) | Code No | Particulars | Schedule | Current Year (₹) |
| -13,40,38,007.25 | 310 | Municipal (General) Fund | B-1 | -15,79,78,593.15 |
| 3,64,34,155.00 | 311 | Earmarked Funds | B-2 | 3,64,34,155.00 |
| 42,68,56,880.00 | 320 | Grants, Contributions for Specific Purposes | B-4 | 46,00,86,356.00 |
| 1,24,16,558.00 | 330 | Secured Loans | B-5 | - |
| 5,03,44,171.00 | 340 | Deposits Received | B-7 | 5,51,96,836.00 |
| 5,82,119.40 | 341 | Deposit Works | B-8 | 5,82,119.40 |
| 3,24,58,529.00 | 350 | Other Liabilities | B-9 | 4,43,24,721.00 |
| 20,51,318.00 | 360 | Provisions | B-10 | 30,04,739.00 |
| 42,71,05,723.15 | | Total | | 44,16,50,333.25 |

Assets

| Previous Year (₹) | Code No | Particulars | Schedule | Current Year (₹) |
|------------------------|---------|---|----------|------------------------|
| 54,42,75,072.00 | 410 | Fixed Assets | B-11 | 56,29,53,414.00 |
| (34,41,93,441.00) | 411 | Accumulated Depreciation | - | -38,81,11,926.00 |
| 4,77,58,515.00 | 412 | Capital Work in Progress | - | 10,64,66,486.00 |
| 9,13,47,767.00 | 420 | Investments - General Fund | B-12 | 6,47,91,824.00 |
| 34,86,261.00 | 430 | Stock-in-hand | B-14 | 34,86,261.00 |
| 79,56,627.00 | 431 | Sundry Debtors (Receivables) | B-15 | 1,47,08,105.60 |
| 2,22,087.00 | 440 | Prepaid Expenses | B-16 | 2,22,087.00 |
| 4,73,88,994.15 | 450 | Cash and Bank Balances | B-17 | 4,07,74,154.65 |
| 1,49,40,058.00 | 460 | Loans, Advances & Deposits | B-18 | 1,50,23,272.00 |
| 1,20,000.00 | 461 | Accumulated Provisions against Loans, Advances & Deposits | - | 54,75,624.00 |
| 1,37,73,783.00 | 470 | Other Assets | B-19 | 1,58,31,031.00 |
| 30,000.00 | 480 | Miscellaneous Expenditure to be Written off | B-20 | 30,000.00 |
| 42,71,05,723.15 | | Total | | 44,16,50,333.25 |

Inspector
Local Fund Audit
Madurai

Thirumangalam Municipality

Commissioner

16/8/2019



Thirumangalam Municipality
Revenue and Capital Fund
Balance Sheet as at 31.03.2019

| Previous Year (₹) | A/c Code | Account Head | Current Year (₹) |
|-------------------------|----------|--|-------------------------|
| -13,40,38,007.25 | 3109001 | 310 Municipal (General Fund) Accumulated Surplus Deficit | -15,79,78,593.15 |
| -13,40,38,007.25 | | Total | -15,79,78,593.15 |
| | | 311 Earmarked Funds | |
| 3,64,34,155.00 | 3111001 | Contribution from Municipal Fund | 3,64,34,155.00 |
| 3,64,34,155.00 | | Total | 3,64,34,155.00 |
| | | 320 Grants, Contributions for Specific Purpose | |
| 16,79,03,492.00 | 3203001 | Contributions from the Government | 16,79,03,492.00 |
| - | 3202002 | Scheme Grants (Cost Center) | - |
| 25,78,28,388.00 | 3203002 | Grants from the Government | 29,09,21,618.00 |
| 11,25,000.00 | 3206001 | Grants for Specific Purpose | 11,25,000.00 |
| - | 3208001 | Contributions from Private Parties | 1,36,246.00 |
| 42,68,56,880.00 | | Total | 46,00,86,356.00 |
| | | 330 Secured Loans | |
| -2,55,000.00 | 3303001 | Loans from HUDCO | - |
| 1,26,71,558.00 | 3303002 | Loans from TUFIDCO | - |
| 1,24,16,558.00 | | Total | - |
| | | 340 Deposits Received | |
| 1,08,82,674.00 | 3401001 | Tender Deposit Contractors | 1,19,75,017.00 |
| 19,86,392.00 | 3401002 | Tender Deposit - Suppliers | 19,81,587.00 |
| 2,31,737.00 | 3401003 | Security Deposit - Contractors | 13,75,300.00 |
| 41,43,493.00 | 3401004 | Retention Amount | 68,32,737.00 |
| 1,90,72,964.00 | 3402001 | Security Deposit - Lease | 1,84,36,659.00 |
| 1,39,64,241.00 | 3408001 | Deposit - Others | 1,45,77,866.00 |
| 62,670.00 | 3408002 | Election Deposit | 17,670.00 |
| 5,03,44,171.00 | | Total | 5,51,96,836.00 |
| | | 341 Deposit Works | |
| 5,82,119.40 | 3418001 | Others (SISRY) | 5,82,119.40 |
| 5,82,119.40 | | Total | 5,82,119.40 |
| | | 350 Other Liabilities | |
| 1,65,773.00 | 3504101 | Advance Collection of Property Tax | 1,65,773.00 |
| 73,000.00 | 3501002 | Survey Charges Payable | 73,000.00 |
| 22,97,269.00 | 3501003 | Accounts Payable - Contractors | 62,42,087.00 |
| 6,63,893.00 | 3501004 | Accounts Payable - Suppliers | 8,85,001.00 |
| 19,65,736.00 | 3501005 | Accounts - Payable - Expenses | 21,26,208.00 |
| -44,776.00 | 3501008 | Other Payables | - |

| | | | |
|-----------------|---------|--|-----------------|
| - | 3501009 | Water Supply Maintenance Payable to TWAD | 12,11,430.00 |
| 2,15,290.00 | 3501011 | Audit Fees - Payable | 4,45,467.00 |
| -2,92,428.00 | 3501101 | Salaries & Wages Payable | 1,96,305.00 |
| 1,45,420.00 | 3501104 | GIS Management Contribution Payable | 2,75,220.00 |
| 500.00 | 3503001 | Recoveries Payable to Other Municipalities | 500.00 |
| 19,33,219.00 | 3503002 | Library Cess Payable | 33,28,321.00 |
| 74,70,929.00 | 3502001 | Provident Fund Recoveries | 1,03,46,381.00 |
| 1,83,746.00 | 3502002 | Cooperative Society Recoveries | 1,92,746.00 |
| 78,600.00 | 3502003 | RD Recoveries | 1,22,000.00 |
| 2,112.00 | 3502004 | LIC Premium Recoveries | 2,112.00 |
| 1,47,275.00 | 3502005 | SPL PF cum Gratuity Scheme - Recoveries | 1,80,515.00 |
| 3,69,124.00 | 3502006 | FBI / Group Insurance Scheme - Recoveries | 4,40,434.00 |
| - | 3502007 | External Housing Recoveries | - |
| - | 3502008 | Deputationist Recoveries | - |
| 1,275.00 | 3502009 | IT Deduction @ Source from Employees | 2,21,980.00 |
| - | 3502010 | Recoveries towards Loans from Banks | - |
| 1,864.00 | 3502011 | Court Recoveries | 1,864.00 |
| 1,800.00 | 3502012 | HBA Spl FBF Subscriptions | 1,800.00 |
| 1,96,037.00 | 3502013 | IT Deductions - Contractors | -2,68,176.00 |
| 5,52,746.00 | 3502014 | Other Recoveries | 12,18,447.00 |
| 24,81,531.00 | 3502015 | VAT Payable | 40,53,158.00 |
| 11,11,198.00 | 3502017 | Service Tax Payable | 9,15,392.00 |
| -1,45,701.00 | 3502021 | CPF Subscription Recoveries | -24,49,858.00 |
| 13,72,544.00 | 3502022 | Contribution to CMDA / LPA Payable | 16,51,354.00 |
| 6,625.00 | 3502023 | Health Fund Subscriptions | 2,10,925.00 |
| 25,87,228.00 | 3502025 | Manual Workers General Welfare Fund | 35,79,405.00 |
| 89,16,700.00 | 3202027 | Swatch Bharath Mission IHHL | 89,16,700.00 |
| - | 3502033 | SGST Payable | 38,230.00 |
| 3,24,58,529.00 | | Total | 4,43,24,721.00 |
| 20,51,318.00 | 3603001 | 360 Provisions | |
| 20,51,318.00 | | Provision for Doubtful Collection of Revenue Items | 30,04,739.00 |
| | | Total | 30,04,739.00 |
| 42,71,05,723.15 | | GRAND TOTAL | 44,16,50,333.25 |

Inspector
Local Fund Audit
Madurai

Thirumangalam Municipality

Commissioner

16/8/2019

12/8/19

Thirumangalam Municipality
Revenue and Capital Fund
Balance Sheet as at 31.03.2019

| Previous Year (₹) | A/c Code | Account Head | Current Year (₹) |
|------------------------|----------|---|------------------------|
| | | 410 Fixed Assets | |
| 1,28,36,419.00 | 4101001 | Land - Gross Block | 1,28,36,419.00 |
| 6,06,04,082.00 | 4102001 | Buildings - Gross Block | 6,78,82,469.00 |
| 8,41,845.00 | 4103002 | Bridges & Flyovers - Gross Block | 8,41,845.00 |
| 4,03,59,103.00 | 4103101 | Storm Water Drains - Gross Block | 4,13,48,346.00 |
| - | 4103202 | Ground Water Wells & Deep Borewells - Gross Block | 12,00,000.00 |
| 83,98,124.00 | 4105001 | Heavy Vehicles - Gross Block | 83,98,124.00 |
| 7,62,223.00 | 4105002 | Light Vehicles - Gross Block | 7,62,223.00 |
| 17,42,707.00 | 4105003 | Other Vehicles - Gross Block | 17,42,707.00 |
| 9,52,911.00 | 4107001 | Furnitures & Fixtures - Gross Block | 9,52,911.00 |
| 58,51,117.00 | 4107002 | Electrical Installations - Lamps & Fittings - Gross Block | 58,51,117.00 |
| - | 4107003 | Electrical Installations - Others - Gross Block | 2,00,000.00 |
| 10,47,106.00 | 4104001 | Plant & Machinery - Gross Block | 10,47,106.00 |
| 25,54,62,642.00 | 4103003 | Roads & Pavements - Concrete - Gross Block | 26,36,28,034.00 |
| 13,32,08,220.00 | 4103004 | Roads & Pavements - Black Topped - Gross Block | 13,32,08,220.00 |
| 1,60,55,106.00 | 4103005 | Roads & Pavements - Others - Gross Block | 1,60,55,106.00 |
| 28,93,716.00 | 4104002 | Tools & Plant - Gross Block | 30,44,716.00 |
| - | 4103301 | Public Fountains - Gross Block | - |
| - | 4104003 | Hand Pumps India Mark II - Gross Block | - |
| 26,500.00 | 4106002 | Instruments & Equipments in Hospital - Gross Block | 26,500.00 |
| 31,47,851.00 | 4106003 | Other Equipments - Gross Block | 38,42,171.00 |
| 85,400.00 | 4108002 | Computers & Printers | 85,400.00 |
| 54,42,75,072.00 | | Total | 56,29,53,414.00 |
| | | 411 Accumulated Depreciation | |
| -2,03,77,432.00 | 4112001 | Buildings - Accumulated Depreciation | -2,26,19,564.00 |
| - | 4113001 | Subways & Causeways - Accumulated Depreciation | - |
| -7,61,604.00 | 4113002 | Bridges & Flyovers - Accumulated Depreciation | -7,76,047.00 |
| -14,57,69,337.00 | 4113003 | Roads & Pavements - Concrete - Accumulated Depreciation | -17,52,34,011.00 |
| -11,55,13,114.00 | 4113004 | Roads & Pavements - Black Topped - Accumulated Depreciation | -12,25,91,156.00 |
| -1,45,02,366.00 | 4113005 | Roads & Pavements - Others - Accumulated Depreciation | -1,54,34,010.00 |
| -2,68,82,239.00 | 4113101 | Storm Water Drains - Accumulated Depreciation | -2,94,55,607.00 |

| | | | |
|-------------------------|---------|---|-------------------------|
| - | 4113202 | Ground Water Wells & Deep Borewells - Accumulated Depreciation | -30,000.00 |
| -8,51,929.00 | 4114001 | Plant & Machinery - Accumulated Depreciation | -9,00,723.00 |
| -18,96,597.00 | 4114002 | Tools & Plant - Accumulated Depreciation | -21,64,752.00 |
| - | 4114003 | Hand Pumps India Mark II - Accumulated Depreciation | - |
| -71,97,968.00 | 4115001 | Heavy Vehicles - Accumulated Depreciation | -74,98,007.00 |
| -7,16,561.00 | 4115002 | Light Vehicles - Accumulated Depreciation | -7,27,977.00 |
| -17,33,939.00 | 4115003 | Other Vehicles - Accumulated Depreciation | -17,38,323.00 |
| -21,350.00 | 4116001 | Office & Other Equipments - Accumulated Depreciation | -21,350.00 |
| -19,098.00 | 4116002 | Instruments & Equipments in Hospital - Acc. Depreciation | -19,468.00 |
| -21,82,502.00 | 4116003 | Other Equipments - Accumulated Depreciation | -28,38,757.00 |
| -7,77,885.00 | 4117001 | Furnitures & Fixtures - Accumulated Depreciation | -8,32,255.00 |
| -49,89,520.00 | 4117002 | Electrical Installations - Lamps & Fittings - Acc. Depreciation | -52,04,919.00 |
| - | 4117003 | Electrical Installations - Others - Acc. Depreciation | -25,000.00 |
| -34,41,93,441.00 | | Total | -38,81,11,926.00 |
| | | 412 Capital Work in Progress | |
| | | Projects in Progress | |
| 3,00,75,086.00 | 4121001 | Projects in Progress | 4,89,04,822.00 |
| 1,76,83,429.00 | 4122001 | Projects in Progress - Govt. Grants | 5,75,61,664.00 |
| 4,77,58,515.00 | | Total | 10,64,66,486.00 |
| | | 420 Investments - General Fund | |
| | | Fixed Deposit | |
| 9,13,47,767.00 | 4208001 | Fixed Deposit | 6,47,91,824.00 |
| 9,13,47,767.00 | | Total | 6,47,91,824.00 |
| | | 430 Stock-in-Hand | |
| | | Others | |
| 34,86,261.00 | 4308001 | Others | 34,86,261.00 |
| 34,86,261.00 | | Total | 34,86,261.00 |
| | | 431 Sundry Debtors (Receivables) | |
| | | Property Tax Recoverable - Residential - Current | |
| 8,27,385.00 | 4311001 | Property Tax Recoverable - Residential - Current | 20,74,466.00 |
| 3,89,072.00 | 4311002 | Property Tax Recoverable - Commercial - Current | 14,46,993.60 |
| 83,041.00 | 4311003 | Property Tax Recoverable - Industrial - Current | 11,516.00 |
| 79,084.00 | 4311004 | Property Tax Recoverable - Vacant Sites - Current | 1,32,770.00 |
| 9,28,044.00 | 4311006 | Property Tax Recoverable - Residential - Arrears | 12,39,637.00 |
| 1,98,735.00 | 4311007 | Property Tax Recoverable - Commercial - Arrears | 2,63,318.00 |
| 58,542.00 | 4311008 | Property Tax Recoverable - Industrial - Arrears | 197.00 |
| 5,91,764.00 | 4311009 | Property Tax Recoverable - Vacant Sites - Arrears | 7,02,790.00 |
| 13,83,990.00 | 4311903 | Profession Tax - Recoverable - Current | 13,76,180.00 |
| 16,36,540.00 | 4311904 | Profession Tax - Recoverable - Arrears | 29,44,310.00 |

| | | | |
|---------------------|---------|--|-----------------------|
| - | 4313007 | SWM User Charges - Recoverable - Current | 18,92,018.00 |
| - | 4313008 | SWM User Charges - Recoverable - Arrears | 8,44,260.00 |
| 3,63,088.00 | 4314001 | Lease Amount - Recoverable - Current | - |
| 6,31,795.00 | 4314002 | Lease Amount - Recoverable - Arrears | 9,94,103.00 |
| 54,150.00 | 4314036 | Interest on Staff Advances Recoverable | 54,150.00 |
| 4,00,631.00 | 4314037 | Material Cost Recoverable A/c - Contractors | 4,00,631.00 |
| 3,30,766.00 | 4314040 | Miscellaneous Recoveries | 3,30,766.00 |
| 79,56,627.00 | | Total | 1,47,08,105.60 |
| | | 440 Prepaid Expenses | |
| 13,232.00 | 4401001 | Prepaid Expenses | 13,232.00 |
| 2,08,855.00 | 4403001 | Operations & Maintenance | 2,08,855.00 |
| 2,22,087.00 | | Total | 2,22,087.00 |
| | | 450 Cash & Bank Balances | |
| 1,42,683.00 | 4501001 | Cash Account | 3,39,191.00 |
| 1,89,998.00 | 4502001 | Cheque Account | 87,422.00 |
| 10,00,563.46 | 4502101 | RF Receipts 3060 - 1021101043601 | 38,05,041.46 |
| 8,91,060.00 | 4502102 | RF Library Cess 3061 - 1021101043604 | 23,01,789.00 |
| 87,82,806.00 | 4502103 | RF Deposit 3062 - 1021101043603 | 44,31,628.00 |
| 27,770.74 | 4502104 | RF Development Charges SBI 10514830296 | 51,13,580.74 |
| 6,17,238.47 | 4502105 | RF SFC 3064 SBI 10514831993 | 14,80,482.97 |
| 2,14,971.45 | 4502106 | RF Treasury A/c (MGF I) | 91,463.45 |
| -91,112.89 | 4520107 | RF Payment 3066 1021101043602 | 4,49,425.11 |
| 1,57,09,289.00 | 4502108 | RF CWSS 3067 SBI 32146681281 | -42,385.00 |
| 48,94,475.00 | 4502109 | RF Capital Fund SBI 31466144125 | 6,91,907.00 |
| 23,11,314.00 | 4502110 | RF BSUP SBI 1021101034073 | 23,93,389.00 |
| 18,688.00 | 4502111 | RF MP Fund CB 1021101028255 | 19,350.00 |
| -1,89,884.00 | 4502113 | RF MLA Fund CB 1021101046710 | 1,25,631.00 |
| 53,36,887.00 | 4502114 | RF CFC SBI 3723278681 | 83,033.00 |
| 77,110.00 | 4502121 | RF Amma Unavagam CB 102101057727 | -4,451.00 |
| 6,04,855.00 | 4502122 | RF Service Tax Bank A/c | 4,19,394.00 |
| 7,40,768.00 | 4502123 | RF Solid Waste Management | 11,90,460.00 |
| -3,71,691.50 | 4502201 | RF Swatch Bharath Mission ICICI 618301010052 | 1,69,14,055.50 |
| 58,70,563.00 | 4502202 | RF 3152 ICICI 618301010074 | 40,241.00 |
| 10,652.02 | 4502210 | RF 3068 Old Bank A/c | 10,652.02 |
| 17,871.00 | 4502501 | RF TMC Online A/c CUB 5109090010039561 | 2,50,735.00 |

| | | | |
|------------------------|---------|--|------------------------|
| 5,82,119.40 | 4504115 | SJSRY A/c | 5,82,119.40 |
| 4,73,88,994.15 | | Total | 4,07,74,154.65 |
| | | 460 Loans, Advances & Deposits | |
| 53,038.00 | 4605006 | Tansi Advance | 53,038.00 |
| 1,36,05,640.00 | 4605010 | Advance Recovery | 1,36,05,640.00 |
| 3,780.00 | 4605011 | General Imprest A/c | 3,780.00 |
| 1,11,620.00 | 4604001 | Advance to Suppliers | 1,11,620.00 |
| 4,22,951.00 | 4606001 | Deposits - Recoverable | 4,22,951.00 |
| 3,26,530.00 | 4601001 | Festival Advance | 4,07,030.00 |
| 1,92,810.00 | 4601003 | Tour Advance | 1,92,810.00 |
| - | 4601006 | Bicycle Advance | - |
| 37,970.00 | 4601007 | Motor Cycle Advance | 15,684.00 |
| 26,649.00 | 4601009 | Marriage Advance | 26,649.00 |
| 1,59,070.00 | 4601012 | Staff Advance | 1,84,070.00 |
| 1,49,40,058.00 | | Total | 1,50,23,272.00 |
| | | 461 Accumulated Provisions against Loans, Advances & Deposits | |
| 1,20,000.00 | 4612001 | Advance | 54,75,624.00 |
| 1,20,000.00 | | Total | 54,75,624.00 |
| | | 470 Other Assets | |
| -8,84,288.00 | 4702001 | Payable to Water Supply & Drainage Fund | -24,45,877.00 |
| -46,14,168.00 | 4702002 | Payable to Elementary Education Fund | -78,48,927.00 |
| 1,92,72,239.00 | 4702004 | Receivable from WS & D Fund | 2,61,25,835.00 |
| 1,37,73,783.00 | | Total | 1,58,31,031.00 |
| | | 480 Miscellaneous Expenditure to be Written Off | |
| 30,000.00 | 4803001 | Deferred Revenue Expenditure | 30,000.00 |
| 30,000.00 | | Total | 30,000.00 |
| 42,71,05,723.15 | | GRAND TOTAL | 44,16,50,333.25 |

Inspector
Local Fund Audit
Madurai

Thirumangalam Municipality

Commissioner 16/12/2019

125/19

Thirumangalam Municipality

Revenue & Capital Fund

3109001 - Accumulated Surplus/Deficit as on 31.03.19

| A/c Code (CWS) | A/c Head | Debit | CREDIT |
|----------------|-----------------------------|-----------------|--------|
| 3109001 | Accumulated Surplus Defecit | 13,40,38,007.25 | - |
| 3109002 | Defecit for the Year | 2,39,40,585.90 | - |
| | Total | 15,79,78,593.15 | - |
| 3109001 | Accumulated Surplus Defecit | 15,79,78,593.15 | - |

Inspector
Local Fund Audit
Madurai

Thirumangalam Municipality

Commissioner


16/8/2019



Thirumangalam Municipality
Revenue & Capital Fund
Demand, Collection and Balance as on 31.03.19

| A/c. Head | A/c. Code | Demand | | | | Collection | | | Balance | | | | | | | | | |
|-------------------------------|-------------|--------------------------------------|-----------------|------------------|--------------------|--------------------|------------------|--------------------|--------------------|------------------|------------------|------------------|--|--|--|--|--|--|
| | | Arrear Demand as Per 2017 - 2018 DCB | Since Raised | Total (Arrear) | Current | Total | Arrear | Current | Total | Arrear | Current | Total | | | | | | |
| Property Tax | | | | | | | | | | | | | | | | | | |
| Property Tax - General | 4311001 (C) | 24,84,819 | 15,425 | 24,69,394 | 1,23,00,530 | 1,47,69,924 | 9,66,242 | 87,67,554 | 97,33,797 | 15,03,152 | 35,32,976 | 50,36,127 | | | | | | |
| Water Supply and Drainage Tax | 4311006(A) | 10,57,204 | 2,294 | 10,54,910 | 52,54,711 | 63,09,621 | 4,12,773 | 37,45,445 | 41,58,218 | 6,42,137 | 15,09,265 | 21,51,403 | | | | | | |
| Education Tax | 4311003 (C) | 8,88,760 | 7,683 | 8,81,077 | 43,88,810 | 52,69,887 | 3,44,754 | 31,28,250 | 34,73,004 | 5,36,323 | 12,60,560 | 17,96,883 | | | | | | |
| Library Cess | 4311007(A) | 3,27,923 | 29,270 | 3,57,193 | 17,79,247 | 21,36,440 | 1,39,765 | 12,68,209 | 14,07,974 | 2,17,428 | 5,11,038 | 7,28,466 | | | | | | |
| Total | | 47,58,706 | 3,868 | 47,62,574 | 2,37,23,298 | 2,84,85,872 | 18,63,534 | 1,69,09,459 | 1,87,72,993 | 28,99,040 | 68,13,839 | 97,12,879 | | | | | | |
| Property Tax - RF | | | | | | | | | | | | | | | | | | |
| Property Tax - Residential | 4311001 (C) | 17,55,429 | 1,50,699 | 19,06,128 | 71,15,264 | 90,21,392 | 6,66,491 | 50,40,797 | 57,07,289 | 12,39,637 | 20,74,466 | 33,14,103 | | | | | | |
| Property Tax - Commercial | 4311002(C) | 5,87,807 | 98,143 | 4,89,664 | 47,18,115 | 52,07,779 | 2,26,347 | 32,71,121 | 34,97,468 | 2,63,318 | 14,46,994 | 17,10,311 | | | | | | |
| Property Tax - Industrial | 4311003 (C) | 1,44,583 | 67,981 | 73,602 | 4,67,152 | 5,40,754 | 73,405 | 4,55,636 | 5,29,041 | 197 | 11,516 | 11,713 | | | | | | |
| Total | | 24,84,819 | 15,425 | 24,69,394 | 1,23,00,530 | 1,47,69,924 | 9,66,242 | 87,67,554 | 97,33,797 | 15,03,152 | 35,32,976 | 50,36,127 | | | | | | |
| Vacant Site Tax | | | | | | | | | | | | | | | | | | |
| Property Tax - General | 4311004 (C) | 7,25,188 | 3,91,402 | 11,16,590 | 2,67,375 | 13,83,965 | 4,13,800 | 1,34,605 | 5,48,405 | 7,02,790 | 1,32,770 | 8,35,560 | | | | | | |
| Water Supply and Drainage Tax | 4311910 (C) | 3,09,871 | 1,67,744 | 4,77,615 | 1,14,589 | 5,92,204 | 1,77,343 | 57,688 | 2,35,031 | 3,00,272 | 56,901 | 3,57,173 | | | | | | |
| Education Tax | 4311920 (C) | 2,58,766 | 1,39,786 | 3,98,552 | 95,491 | 4,94,043 | 1,47,786 | 48,073 | 1,95,859 | 2,50,766 | 47,418 | 2,98,184 | | | | | | |
| Total | | 12,93,825 | 6,98,932 | 19,92,757 | 4,77,455 | 24,70,212 | 7,38,929 | 2,40,366 | 9,79,295 | 12,53,828 | 2,37,089 | 14,90,917 | | | | | | |
| Profession Tax | 4311903 (C) | 30,20,530 | 1,71,826 | 31,92,356 | 39,33,861 | 71,26,217 | 2,48,046 | 25,57,681 | 28,05,727 | 29,44,310 | 13,76,180 | 43,20,490 | | | | | | |
| SWM User Charges | 4313007 (C) | - | 25,10,241 | 25,10,241 | 69,70,080 | 94,80,321 | 16,65,981 | 50,78,062 | 67,44,043 | 8,44,260 | 18,92,018 | 27,36,278 | | | | | | |

Inspector
Local Fund Audit
Medurai


 Commissioner
 Thirumangalam Municipality
 16/09/2019
 168.17

**Thirumangalam Municipality
Revenue & Capital Fund**

Demand, Collection and Balance for the Year 2018 - 2019

| A/c. Head | A/c. Code | Demand | | | Collection | | | Balance | |
|-------------------------------|-----------|-----------------|------------------|------------------|------------------|------------------|-----------------|----------|-----------------|
| | | Arrear | Current | Total | Arrear | Current | Total | Current | Total |
| NON TAX | | | | | | | | | |
| Market Fees - Daily | 1301003 | 69,313 | 12,47,000 | 13,16,313 | 12,47,000 | 12,47,000 | 69,313 | - | 69,313 |
| Market Fees - Weekly | 1301004 | 40,090 | 15,92,000 | 16,32,090 | 15,92,000 | 15,92,000 | 40,090 | - | 40,090 |
| Fees for Bays in Bus Stand | 1301006 | 4,24,911 | 12,38,000 | 16,62,911 | 12,38,000 | 12,38,000 | 4,24,911 | - | 4,24,911 |
| Cart Stand / Cycle Stand Fees | 1301007 | - | 6,06,100 | 6,06,100 | 6,06,100 | 6,06,100 | - | - | - |
| Rent on Buildings | 1302001 | 2,55,367 | 16,95,720 | 19,51,087 | 16,95,720 | 16,96,500 | 2,54,587 | - | 2,54,587 |
| Rent on Lease of Londs | 1304001 | 1,41,547 | 1,46,800 | 2,88,347 | 1,46,800 | 1,46,800 | 1,41,547 | - | 1,41,547 |
| Sale of Silt | 1308002 | 400 | - | 400 | - | - | 400 | - | 400 |
| Pay & Use Toilet | 1308005 | 25,875 | 17,00,305 | 17,26,180 | 17,00,305 | 17,00,305 | 25,875 | - | 25,875 |
| Slaughter House | 1401104 | 37,380 | 5,70,000 | 6,07,380 | 5,70,000 | 5,70,000 | 37,380 | - | 37,380 |
| Advertisement Fees | 1404001 | - | 27,500 | 27,500 | 27,500 | 27,500 | - | - | - |
| Total | | 9,94,883 | 88,23,425 | 98,18,308 | 88,23,425 | 88,24,205 | 9,94,103 | - | 9,94,103 |

| A/c. Head | A/c. Code | Demand | | | Collection | | | Balance | |
|------------------------------|-----------|----------|--------------------|--------------------|--------------------|--------------------|----------|----------|----------|
| | | Arrear | Current | Total | Arrear | Current | Total | Current | Total |
| Duty on Transfer of Property | 1201001 | - | 30,22,317 | 30,22,317 | 30,22,317 | 30,22,317 | - | - | - |
| D & O Trade License Fees | 1401101 | - | 7,28,400 | 7,28,400 | 7,28,400 | 7,28,400 | - | - | - |
| Building License Fees | 1401103 | - | 4,35,150 | 4,35,150 | 4,35,150 | 4,35,150 | - | - | - |
| Development Charges | 1401403 | - | 50,14,060 | 50,14,060 | 50,14,060 | 50,14,060 | - | - | - |
| Devolution Fund | 1601004 | - | 5,67,81,858 | 5,67,81,858 | 5,67,81,858 | 5,67,81,858 | - | - | - |
| Total | | - | 6,59,81,785 | 6,59,81,785 | 6,59,81,785 | 6,59,81,785 | - | - | - |

Inspector
Local Fund Audit
Madurai


 Commissioner
 Thirumangalam Municipality
 16/8/2019
 16/8/19