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Thiruvannamalai City Municipal Corporation (Head Office) Revenue And Capital Fund

Trial Balance as On 31/03/2025

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
3502006	F.B.F. / Group Insurance Scheme Recoveri		1315032.00	476985.00	193095.00		1031142.00
3502007	External Housing Recoveries including H.		1260.00				1260.00
3502008	Deputationist Recoveries		5709.00				5709.00
3502009	It Deduction		2280609.00	1011815.00	3169497.00		4438291.00
3502010	Recoveries towards Loans from Banks		325582.00				325582.00
3502011	Court Recoveries		161333.00				161333.00
3502012	H.B.A.Special F.B.F. Subscription		73434.00		330.00		73764.00
3502013	Income Tax Deductions - Contractors		9847319.35	11796820.70	13897741.70		11948240.35
3502014	Other Recoveries		6301849.00	123292.00	54552.00		6233109.00
3502015	VAT - Payable		4543523.75				4543523.75
3502017	Service Tax Payable		35514879.45	5708256.00	5188779.00		34995402.45
3502018	Handloom Advance Recovered - Payable to		6362.00				6362.00
3502019	Khadi Advance Recovered - Payable to Kha		1163.00				1163.00
3502021	CPF Subscription Recoveries		6861859.00	3642001.00	4087091.00		7306949.00
3502022	Contribution to CMDA/LPA Payable		5245021.00				5245021.00
3502023	Health Fund Subscription		838938.00	520908.00	499680.00		817710.00
3502025	Manual Workers Genenral Welfare Fund		38665624.00	2200900.00	19793246.00		56257970.00
3502026	Flag Day Fees		261025.00	100000.00	389375.00		550400.00

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		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
3501002	Survey charges - Payable		550452.00				550452.00
3501003	Accounts Payable - Contractors		61041620.81	808472624.00	853865454.00		106434450.81
3501004	Accounts Payable - Suppliers		5695103.00	23999957.00	22300534.00		3995680.00
3501005	Accounts Payable - Expenses		674497.00	50413180.00	51687686.26		1949003.26
3501007	Personnel Claims		548256.00				548256.00
3501008	Others Payable - Amma Two Wheeler		5968251.38				5968251.38
3501009	Wate supply Maintenance - Payable to TWA		113454.00				113454.00
3501011	Audit fees payable		539991.00	171056.00	548183.00		917118.00
3501101	Salaries & Wages Payable		21273842.00	104995237.00	92479341.00		8757946.00
3501102	Pension payable		22853.00				22853.00
3501104	Group Insurance Scheme - Management Cont		1424221.00				1424221.00
3501105	PF - Employee Contribution and Managemen		1250.00				1250.00
3501201	Interest Payable			2520485.00	2520485.00		
3502001	Provident Fund Recoveries		37031512.00	5583701.00	6593496.00		38041307.00
3502002	Co-operative Society Loan Recoveries		2215498.00	1118061.00	1271996.00		2369433.00
3502003	RD Recoveries		355711.00				355711.00
3502004	L.I.C. Polices Premium Recoveries		29869.00	12762.00			17107.00
3502005	Special Provident Fund-Cum- Gratuity Sch		305724.00	80763.00	28520.00		253481.00

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Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
3201004	State Government Share - SBM	37325251.00				37325251.00	
3202002	Scheme Grants		18745268.48				18745268.48
3202003	NULM Scheme Grant	2186360.00				2186360.00	
3203001	Contributions from the Government		1772368220.70		510406574.00		2282774794.70
3203002	Grants from the Government		1167309241.00	510406574.00	510406574.00		1167309241.00
3208001	Contributions From Private Parties		13022384.00				13022384.00
3303002	Loan from TUFIDCO		43860412.00	10902712.00	37000000.00		69957700.00
3401001	Tender Deposit - Contractors.		37667711.00	18975127.00	21364318.00		40056902.00
3401002	Tender Deposit- Suppliers		1278481.00				1278481.00
3401003	Security Deposit - Contractors		8630404.00	566513.00	2114261.00		10178152.00
3401004	Retention Amount		59716980.00	1496633.00	113221250.00		171441597.00
3402001	Security Deposit - Lease		64693053.00	16528866.00	1981324.00		50145511.00
3403001	Security Deposit - Staff		5595.00				5595.00
3408001	Deposits- Others	268080.00			746000.00		477920.00
3408002	Election Deposit		594000.00				594000.00
3408004	INFRASTRUCTURE AND AMENITIES - SECURITY				1227356.00		1227356.00
3408005	Display Board Deposit		2908981.00		278500.00		3187481.00
3408006	Infrastructure Development and Amenity F		6435710.00		4095155.00		10530865.00

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		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
2501001	Election Expenses			775873.00		775873.00	
2502004	Health Disaster Relief Programme			32500.00		32500.00	
2602004	TNIUS			600000.00		600000.00	
2602006	Municipal Contribution			90171.00		90171.00	
2701001	Provision for Doubtful Collection of Rev			15618245.00		15618245.00	
2722001	Depreciation - Buildings			29998058.00		29998058.00	
2723001	Depreciation - Roads & Bridges			102924021.00		102924021.00	
2723101	Depreciation - Sewerage and Drainage			100317814.00		100317814.00	
2724001	Depreciation - Plant & machinery			2303854.00		2303854.00	
2725001	Depreciation - Vehicles			3869383.00		3869383.00	
2726001	Depreciation - Office & Other Equipments			431501.00		431501.00	
2727001	Depreciation - Furniture, Fixtures, Fitt			49937511.00		49937511.00	
2801001	Taxes			3052168.00	11980993.80		8928825.80
2804001	Prior Year Income				120251.00		120251.00
3109001	Accumulated Surplus / Deficit		579638352.01				579638352.01
3111001	Contribution from Municipal Fund		157254889.00				157254889.00
3111003	Capital fund		24.00				24.00
3201001	Central Government		691400.00				691400.00

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Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
2303005	Sanitary Materials			9810109.00		9810109.00	
2304002	Hire charges for Machineries/ Equipments			668680.00		668680.00	
2305007	Maintenance Expenses for Street Lights			2004426.00		2004426.00	
2305010	Maintenance Expenses - Sewerage works			97335.00		97335.00	
2305111	Solid Waste Management			2900000.00		2900000.00	
2305301	Light Vehicles - Maintenance			490225.96		490225.96	
2305902	Repairs and Maintenance - Instruments ,			806183.00		806183.00	
2305906	Repairs and Maintenance - Computers			290044.00		290044.00	
2308004	Fairs and Festivals			15356414.00		15356414.00	
2308009	Garbage Clearance			5509757.00		5509757.00	
2308010	Running of Slaughter Houses			94800.00		94800.00	
2308015	Testing & Inspection Charges			840750.00		840750.00	
2308019	Maintenance for Amma Unavagam			2095612.00		2095612.00	
2308020	Funeral Rites			425000.00		425000.00	
2308025	Operating Expenses Common Kitchen			3267062.00		3267062.00	
2308027	Solid Waste Management - Privatisation W			53287744.00		53287744.00	
2403001	Interest on Loans from TNUFIDCO			2520485.00		2520485.00	
2407001	Bank charges			25342.92		25342.92	

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Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
2201004	Motor Vehicle Tax			132439.00		132439.00	
2201101	Electricity consumption charges for offi			1091135.00		1091135.00	
2201105	Computer Operatonal Expenses			10800.00		10800.00	
2201201	Telephone charges			576680.00		576680.00	
2201203	Postage and Telegram and Fax Charges			54660.00		54660.00	
2202001	Books and Periodicals and Magazines			30485.00		30485.00	
2202101	Stationery and Printing			5197656.00		5197656.00	
2204001	Vehicle insurance			160508.00		160508.00	
2205001	Statutory Audit Fees			548183.00		548183.00	
2205002	Internal Audit Fees			210300.00		210300.00	
2205104	Legal & Arbitration Expenses			281666.00		281666.00	
2205202	Engineering Consultancy			1195593.00		1195593.00	
2206001	Advertisement charges			2772191.00		2772191.00	
2208003	Other Expensese			185490.00		185490.00	
2208004	Sitting Fees/ honorarium for the council			3920000.00		3920000.00	
2301003	Power Charges for Street Lights			120066080.00		120066080.00	
2303002	Diesel			4328559.00		4328559.00	
2303004	Medicines & Hospital Needs			299901.00		299901.00	

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Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
2101002	Grade Pay			9700.00		9700.00	
2101003	Dearness Pay			401790.00		401790.00	
2101004	Dearness Allowance			33430947.00		33430947.00	
2101005	House Rent Allowance			3125904.00		3125904.00	
2101007	Medical Allowance			492513.00		492513.00	
2101008	Other Allowance			41847.00		41847.00	
2101010	Wages - Others			13474959.00		13474959.00	
2101011	Bonus			363000.00		363000.00	
2102004	Supply of uniforms			68000.00		68000.00	
2102007	Staff Welfare Expenses			47877.00		47877.00	
2102008	Other miscellaneous benefits			3912.00		3912.00	
2102013	Special Provident Fund cum Gratuity sche			65462.00		65462.00	
2102015	CPF Management Contribution			3561590.00		3561590.00	
2102019	Conveyance Allowance			191843.00		191843.00	
2102020	Washing Allowance			228904.00		228904.00	
2102023	Uniform Stitching Charges for Workers			47180.00		47180.00	
2103005	Pensions contribution to Municipal Emplo			64985713.00		64985713.00	
2201001	Rent for Buildings			14000.00		14000.00	

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		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
1401403	Other Development Charges						
1401405	Unapproved Layout - Development charges				664960.00		664960.00
1401501	Encroachment Fee				3746395.00		3746395.00
1402004	Other penalties				1000.00		1000.00
1402006	Interest for Delayed Payment - Property				78711.00		78711.00
1404001	Advertisement Fees				675078.00		675078.00
1404002	Survey Fees				2074250.00		2074250.00
1404004	Contractors/Suppliers/Licensed Surveyors				16600.00		16600.00
1405010	SUC user charges				294800.00		294800.00
1407017	Property Tax Name Transfer Charges				13902300.00		13902300.00
1408003	Misc. Recoveries				144000.00		144000.00
1501003	Amma Unavagam-Sale Of Food				2134092.00		2134092.00
1601004	Devolution Fund (including State Finance				707080.00		707080.00
1701001	Interest on Investments / Fixed Deposits				323446281.00		323446281.00
1711001	Interest from Bank				5878797.00		5878797.00
1804001	Recovery from Employees				16014240.13		16014240.13
1808001	Other Income				418821.00		418821.00
2101001	Pay			76363313.00		76363313.00	
					1090205.00		1090205.00

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Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
1100101	Property Tax - Residential				19648303.20		19648303.20
1100102	Property Tax - Commercial				23158716.40		23158716.40
1100103	Property Tax - Industrial				13919.20		13919.20
1100104	Property Tax - Vacant Sites				3368257.60		3368257.60
1101001	Professional Tax				10772863.00		10772863.00
1201001	Duty on Transfer of property				24875558.00		24875558.00
1201002	Entertainment Tax .				3846682.00		3846682.00
1301001	Rent from Shopping Complex/Markets				59789809.00		59789809.00
1302001	Rent on Buildings - Staff quarters				156101.00		156101.00
1401001	Contractors/Suppliers/Licensed Surveyors				35000.00		35000.00
1401101	D&O Trade Licence Fees				182862.00		182862.00
1401103	Building Licence Fees				13998103.00		13998103.00
1401204	Fees for permit of Digging Well/ Borewel				50100.00		50100.00
1401301	Copy Application Fees				52925.00		52925.00
1401302	Birth & Death Certificate Fees				25305.00		25305.00
1401303	Other Certificate Fees				500.00		500.00
1401401	Road Formation Charges				2345500.00		2345500.00
1401402	Plot Regulation Charges				1531155.00		1531155.00

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Thiruvannamalai City Municipal Corporation (Head Office) Revenue And Capital Fund

Opening Balance as on 01/04/2024

Sl.No	A/C Code	Nature of Transaction	Debit Amount	Credit Amount
185	4612001	Advance	7308260.00	
186	4702001	Payable to Water Supply and Drainage Fund		77076550.00
187	4702002	Payable to Elementary Education Fund		21642571.00
188	4702004	Receivable from Water Supply fund	307557891.03	
189	4702005	Receivable from Elementary Education fund		7319711.01
190	4702006	Receivable from Water Supply fund		63750.00
			5645212619.69	5645212619.69

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**Inspector
Local Fund Audit**

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23/12/23

**Commissioner
Thiruvannamalai City Municipal Corporation
(Head Office) Revenue And Capital Fund**

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