

**Ambasamudram Municipality**

**Trial Balance**

**WATER SUPPLY - 2017 - 2018**

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	283	1545338.6	0.0	1545055.6
67	1100202	Water Supply and Drainage Tax - Commercial	0	0	0	443962.18	0.0	443962.18
61	1100203	Water Supply and Drainage Tax - Industrial	0	0	0	70081	0.0	70081
63	1100204	Water Supply and Drainage Tax - Vacant Sites	0	0	0	19477	0.0	19477
3	1405004	METERED/TAP RATE WATER CHARGES	0	0	0	5849255	0.0	5849255
4	1405005	Water Charges - Water Supply Through Lorry	0	0	0	450	0.0	450
5	1407001	Road Cutting Restoration Charge	0	0	0	475155	0.0	475155
6	1407002	Initial Amount for New Water Supply Connections	0	0	0	851150	0.0	851150
7	1407006	WATER SUPPLY DISCONNECTION CHARGES	0	0	0	1000	0.0	1000
62	1407014	Water Supply Inspection Charges	0	0	0	125510	0.0	125510
8	1711001	INTEREST FROM BANK	0	0	0	36371	0.0	36371
9	1808001	OTHER INCOME	0	0	0	158272	0.0	158272
71	1808003	Other Income-Specific Purpose	0	0	0	9600	0.0	9600
111	1801101	DEPOSITS LAPSED	0	0	0	20957	0.0	20957
10	2101001	PAY	0	0	3126671	0	3126671	0.0
11	2101004	DEARNESS ALLOWANCE	0	0	1898694	0	1898694	0.0
12	2101005	HOUSE RENT ALLOWANCE	0	0	145366	0	145366	0.0
13	2101007	MEDICAL ALLOWANCE	0	0	38343	0	38343	0.0
14	2101010	WAGES - OTHERS	0	0	145800	0	145800	0.0
15	2101011	BONUS	0	0	42000	0	42000	0.0
16	2102001	MEDICAL REIMBURSEMENT	0	0	1400	0	1400	0.0
17	2102015	CPF MANAGEMENT CONTRIBUTION	0	0	288261	0	288261	0.0
69	2102019	CONVEYANCE ALLOWANCE	0	0	16900	0	16900	0.0

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18	2103006	PENSION CONTRIBUTIONS - DEPUTATIONISTS	0	0	19633	0	19633	0	0	0.0
19	2201201	TELEPHONE CHARGES	0	0	12194	3189	9005			0.0
20	2301001	POWER CHARGES FOR SEWERAGE SYSTEM/ PUMPING STATIONS	0	0	976277	0	976277			0.0
21	2301002	POWER CHARGES FOR WATER HEAD WORKS / PUMPING STATIONS / BOOSTER STATIONS	0	0	9012426	0	9012426			0.0
22	2303002	DIESEL	0	0	178381	0	178381			0.0
23	2305009	MAINTENANCE EXPENSES - WATER SUPPLY	0	0	1669774	0	1669774			0.0
24	2305011	MAINTENANCE CHARGES TO TWARD BOARD/ METRO WATER BOARD	0	0	5600	0	5600			0.0
25	2305301	Light Vehicles - Maintenance	0	0	23350	0	23350			0.0
26	2407001	BANK CHARGES	0	0	5199	0	5199			0.0
27	2602006	MUNICIPAL CONTRIBUTION	0	0	60538	0	60538			0.0
	2602003	CONTRIBUTION TO LPA	0	0	88948	0	88948			0
	2701001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS			1631155		1631155			0
	2728001	DEPRECIATION			1151597		1151597			0
70	2801001	Taxes	0	0	0	170	-170			0
	2804001	PRIOR YEAR INCOME				1372094				1372094
28	3109001	ACCUMULATED SURPLUS / DEFICIT	0	1462535	0	0	0	0	0	2133891
77	3111001	CONTRIBUTION FROM MUNICIPAL FUND	0	932641	0	0	0	0	0	932641
29	3401001	Tender Deposit - Contractors.	0	155705	31863	25990	0	0	0	149832
31	3501001	POWER CHARGES - PAYABLE - STREET LIGHTS	0	976277	5453574	6830102	0	0	0	2352805
32	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0	0	738785	738785	0	0	0	0.0
33	3501004	ACCOUNTS PAYABLE - SUPPLIERS	0	0	566377	512333	54044	0	0	0.0
34	3501005	ACCOUNTS PAYABLE EXPENSES	0	1436	3867432	3872466	0	0	0	6470
35	3501007	PERSONNEL CLAIMS	0	0	42000	42000	0	0	0	0.0
36	3501101	SALARIES & WAGES PAYABLE	0	0	3024882	3024882	0	0	0	0.0

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WATER SUPPLY - 2017 - 2018

78	3501104	GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION PAYABLE	0	14880	0	0	0	0.0	14880
37	3502001	PROVIDENT FUND RECOVERIES	0	0	430700	430700	0.0	0.0	0.0
38	3502002	CO-OPERATIVE SOCIETY LOAN RECOVERIES	0	0	1106030	1106030	0	0	0.0
39	3502004	L.I.C. POLICES PREMIUM RECOVERIES	0	0	76363	91903	0.0	0.0	15540
40	3502005	SPECIAL PROVIDENT FUND-GUM- GRATUITY SCHEME - RECOVERIES	0	3260	8760	8760	0.0	0.0	3260
41	3502006	F.B.F. / GROUP INSURANCE SCHEME-RECOVERIES	0	2220	10050	10050	0.0	0.0	2220
42	3502009	It Deduction	0	0	0	1301	0.0	0.0	1301
43	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0	17901	17901	17538	0.0	0.0	17538
79	3502014	OTHER RECOVERIES	0	35742	0	0	0.0	0.0	35742
44	3502015	VAT - PAYABLE	0	14518	12518	55190	0.0	0.0	57190
45	3502021	CPF SUBSCRIPTION RECOVERIES	0	3303	701018	683672	14043	0.0	0.0
93	3502022	Contribution to CMDA/PA Payable	0	199870	0	88948	0.0	0.0	288818
68	3502023	Health Fund Subscription	0	49680	0	28050	0.0	0.0	77730
66	3502025	Manual Workers General Welfare Fund	0	0	0	4000	0.0	0.0	4000
74	3502032	CGST - PAYABLE	0	0	0	5545	0.0	0.0	5545
75	3502033	SGST - PAYABLE	0	0	0	12239	0.0	0.0	12239
46	3504102	ADVANCE COLLECTION - OTHER REVENUES	0	0	0	2805	0.0	0.0	2805
80	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	0	4217070	1356790	1631155	0.0	0.0	4491435
81	4103201	WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK	23938232	0	0	0	23938232	0.0	0.0
82	4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK	8255390	0	0	0	8255390	0.0	0.0
83	4103203	RESERVOIRS - GROSS BLOCK	689328	0	0	0	689328	0.0	0.0
84	4108001	PUBLIC FOUNTAINS - GROSS BLOCK	1	0	0	0	1	0.0	0.0

**Ambasamudram Municipality**

**Trial Balance**

**WATER SUPPLY - 2017 - 2018**

85	4113201	HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMULATED DEPRECIATION	0	7250475	0	718147	0.0	7968622
86	4113202	GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMULATED DEPRECIATION	0	1847138	0	412770	0.0	2259908
87	4113203	RESERVOIRS - ACCUMULATED DEPRECIATION	0	265191	0	20680	0.0	285871
88	4114003	HAND PUMPS - INDIA MARK (III) - ACCUMULATED DEPRECIATION	0	1	0	0	0.0	1
89	4118001	PUBLIC FOUNTAINS - ACCUMULATED DEPRECIATION	0		0	0	0.0	0
90	4208001	FIXED DEPOSIT	1900000	0	0	0	1900000	0.0
48	4301004	STORES - WATER SUPPLY	90058	0	382500	472558	0	0.0
50	4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current	0	0	1542316.83	1258733	283583.83	0.0
51	4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current	0	0	443962.18	383605	60357.18	0.0
52	4311909	Water Supply and Drainage Tax - Recoverable - Industrial - Current	0	0	70081	0	70081	0.0
53	4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current	0	0	19477	13358	6119	0.0
54	4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrears	0	0	674547.77	6336	668211.77	0.0
55	4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears	0	0	15304	13888	1416	0.0
56	4313003	WATER CHARGES RECOVERABLE - CURRENT	0	0	5849255	4218100	1631155	0.0
57	4313004	WATER CHARGES RECOVERABLE - ARREARS	3316066	0	0	1356790	1959276	0.0
64	4501001	Cash Account	128680	0	9020721	8974651	174750	0.0
65	4502001	Cheque Account	0	0	75520	72820	2700	0.0
72	4502104	WS-RPT-CB-1101101039011	1836274	0	16673072	18345771	163575	0.0
73	4502105	W.S.DEPOSIT-INDIAN BANK - 998838504	23191	0	819950	0	843141	0.0

Ambasamudram Municipality

Trial Balance

WATER SUPPLY - 2017 - 2018

	4502501	4502501-CUB 50010101067680 RE REC & PAY	0	720	360	360	0.0
76	4502501	4502501-CUB 50010101067680 RE REC & PAY	0	720	360	360	0.0
58	4601001	FESTIVAL ADVANCE	26500	70000	52000	44500	0.0
59	4601007	MOTORCYCLE ADVANCE	142500	0	64400	78200	0.0
91	4606001	DEPOSITS - RECOVERABLE	10100	0	0	10100	0.0
60	4702001	PAYABLE TO WATER SUPPLY AND DRAINAGE FUND	0	2021539	8400000	0.0	6378461
92	4702004	RECEIVABLE FROM WATER SUPPLY FUND	0	0	0	0.0	22906577
		<b>Total</b>	<b>40356420</b>	<b>75662798.78</b>	<b>75662798.78</b>	<b>61389711.78</b>	<b>61389711.78</b>

*[Signature]*  
 INSPECTOR  
 LOCAL FUND AUDIT  
 TIRUNELVELI

*[Signature]*  
 COMMISSIONER  
 AMBASAMUDRAM MUNICIPALITY

**AMBASAMUDRAM MUNICIPALITY  
WATER SUPPLY FUND 2017 - 2018  
Income And Expenditure Abstract**

		Income	
110	Tax Revenue	1-1	2078575.78
140	Fees & User Charges	1-4	7302520
171	Interest Earned	1-8	36371
180	Other Income	1-9	188829
		Total	9606295.78
		Expenditure	
210	Establishment Expenses	1-10	5723068
220	Administrative Expenses	1-11	9005
230	Operations & Maintenance	1-12	11865808
240	Interest & Finance Charges	1-13	5199
260	Grants, Contribution and Subsidies	1-15	149486
270	Provisions and Write off	1-16	1631155
272	Depreciation		1151597
280	Prior Period Item	1-18	-1372264
		Total	19163054
	3109002-Gross Deficit of Expenditure over Income		9556758.22
			0

*K. G. S. S.*  
INSPECTOR  
LOCAL FUND AUDIT  
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*J. P. S.*  
COMMISSIONER  
AMBASAMUDRAM MUNICIPALITY

**Ambasamudram Municipality**  
**WATER SUPPLY FUND - 2017 - 2018**

**Income And Expenditure Statement**

Code No	Description of Items	Current Year Amount	Previous Year Amount
<b>Income</b>			
1100201	Water Supply and Drainage Tax - Residential	1545055.6	0
1100202	Water Supply and Drainage Tax - Commercial	443962.18	0
1100203	Water Supply and Drainage Tax - Industrial	70081	0
1100204	Water Supply and Drainage Tax - Vacant Sites	19477	0
1405004	METERED/ TAP RATE WATER CHARGES	5849255	0
1405005	Water Charges - Water Supply Through Lorry	450	0
1407001	Road Cutting Restoration Charge	475155	0
1407002	Initial Amount for New Water Supply Connections	851150	0
1407006	WATER SUPPLY DISCONNECTION CHARGES	1000	0
1407014	Water Supply Inspection Charges	125510	0
1711001	INTEREST FROM BANK	36371	0
1808001	OTHER INCOME	158272	0
1808003	Other Income-Specific Purpose	9500	0
1801101	DEPOSITS LAPSED	20957	0
	<b>Total</b>	<b>9606295.78</b>	<b>0</b>
<b>Expenditure</b>			
2101001	PAY	3126671	0
2101004	DEARNESS ALLOWANCE	1898694	0
2101005	HOUSE RENT ALLOWANCE	145366	0
2101007	MEDICAL ALLOWANCE	38343	0
2101010	WAGES - OTHERS	145800	0
2101011	BONUS	42000	0
2102001	MEDICAL REIMBURSEMENT	1400	0

2102015	CPE MANAGEMENT CONTRIBUTION	288261	0
2102019	CONVEYANCE ALLOWANCE	16900	0
2103006	PENSION CONTRIBUTIONS - DEPUTATIONISTS	19633	0
2201201	TELEPHONE CHARGES	9005	0
2301001	POWER CHARGES FOR SEWERAGE SYSTEM/ PUMPING STATIONS	976277	0
2301002	POWER CHARGES FOR WATER HEAD WORKS / PUMPING STATIONS /	9012426	0
2303002	DIESEL	178381	0
2305009	MAINTENANCE EXPENSES - WATER SUPPLY	1669774	0
2305011	MAINTENANCE CHARGES TO TWAD BOARD/ METRO WATER BOARD	5600	0
2305301	Light Vehicles - Maintenance	23350	0
2407001	BANK CHARGES	5199	0
2602006	MUNICIPAL CONTRIBUTION	60538	0
2602003	CONTRIBUTION TO IPA	88948	0
2701001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	1631155	0
2728001	DEPRICIATION	1151597	0
2801001	Taxes	-170	0
2804001	PRIOR YEAR INCOME	-1372094	0
	Total	19163054	0
	3109002-Gross Deficit of Expenditure over Income	9556758.22	0

*D. V. S. R.*  
INSPECTOR  
LOCAL FUND AUDIT  
TIRUNELVELI

*J. P. R.*  
COMMISSIONER  
AMBASAMUDRAM MUNICIPALITY



**AMBASAMUDRAM MUNICIPALITY**

WATER SUPPLY FUND - 2017 - 2018

**Balance Sheet - Abstract**

		Liabilities	
310	Municipal (General) Fund	B-1	-7422867.22
311	Earmarked Funds	B-2	932641
340	Deposits Received	B-7	149832
350	Other Liabilities	B-9	2829996
360	Provisions	B-10	4491435
		Total	981036.78
		Assets	
410	Fixed Assets	B-11	32882951
411	Accumulated Depreciation		-10514402
420	Investments - General Fund	B-12	1900000
431	Sundry Debtors (Receivables)	B-15	4680199.78
450	Cash and Bank balance	B-17	1184526
460	Loans, Advances and Deposits	B-18	132800
470	Other Assets	B-19	-29285038
		Total	981036.78

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WATER SUPPLY FUND - 2017-2018

Balance Sheet Statement

Code No	Schedule	Current Year Amount (₹)	Previous Year Amount (₹)
<b>Liabilities</b>			
3109001	ACCUMULATED SURPLUS / DEFICIT	-7422867.22	
3111001	CONTRIBUTION FROM MUNICIPAL FUND	932641	
3401001	Tender Deposit - Contractors.	149832	
3501001	POWER CHARGES - PAYABLE - STREET LIGHTS	2352805	
3501003	ACCOUNTS PAYABLE - CONTRACTORS	0.0	
3501004	ACCOUNTS PAYABLE - SUPPLIERS	-54044	
3501005	ACCOUNTS PAYABLE EXPENSES	6470	
3501007	PERSONNEL CLAIMS	0.0	
3501101	SALARIES & WAGES PAYABLE	0.0	
3501104	GROUP INSURANCE SCHEME - MANAGEMENT	14880	
3502001	PROVIDENT FUND RECOVERIES	0.0	
3502002	CO-OPERATIVE SOCIETY LOAN RECOVERIES	0.0	
3502004	L.I.C. POLICES PREMIUM RECOVERIES	15540	
3502005	SPECIAL PROVIDENT FUND-CUM- GRATUITY SCHEME - RECOVERIES	3260	
3502006	F.B.F. / GROUP INSURANCE SCHEME RECOVERIES	2220	
3502009	IT Deduction	1301	
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	17538	
3502014	OTHER RECOVERIES	35742	
3502015	VAT - PAYABLE	57190	
3502021	CPF SUBSCRIPTION RECOVERIES	-14043	
3502022	Contribution to CMDA/LPA Payable	288818	
3502023	Health Fund Subscription	77730	
3502025	Manual Workers General Welfare Fund	4000	
3502032	CGST - PAYABLE	5545	
3502033	SGST - PAYABLE	12239	

AMBASAMUDRAM MUNICIPALITY

WATER SUPPLY FUND - 2017-2018

Balance Sheet Statement

		2805
3504102	ADVANCE COLLECTION - OTHER REVENUES	4491435
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	981036.78
	Total	
Assets		
4103201	WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER	23938232
	SUPPLY MAINS - GROSS BLOCK	
4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK	8255390
4103203	RESERVOIRS - GROSS BLOCK	689328
4108001	PUBLIC FOUNTAINS - GROSS BLOCK	1
4113201	HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMULATED DEPRECIATION	-7968622
4113202	GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMULATED DEPRECIATION	-2259908
4113203	RESERVOIRS - ACCUMULATED DEPRECIATION	-285871
4114003	HAND PUMPS - INDIA MARK (II) - ACCUMULATED DEPRECIATION	-1
4118001	PUBLIC FOUNTAINS - ACCUMULATED DEPRECIATION	0.0
4208001	FIXED DEPOSIT	1900000
4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current	283583.83
4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current	60357.18
4311909	Water Supply and Drainage Tax - Recoverable - Industrial - Current	70081
4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current	6119

**AMBASAMUDRAM MUNICIPALITY**

**WATER SUPPLY FUND - 2017-2018**

**Balance Sheet Statement**

4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrears	668211.77
4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears	1416
4313003	WATER CHARGES RECOVERABLE - CURRENT	1631155
4313004	WATER CHARGES RECOVERABLE - ARREARS	1959276
4501001	Cash Account	174750
4502001	Cheque Account	2700
4502104	WS-RPT-CB-1101101039011	163575
4502105	W.S.DEPOSIT-INDIAN BANK - 998838504	843141
4502501	4502501-CUB 500101062680 RF REC & PAY	360
4601001	FESTIVAL ADVANCE	44500
4601007	MOTORCYCLE ADVANCE	78200
4606001	DEPOSITS - RECOVERABLE:	10100
4702001	PAYABLE TO WATER SUPPLY AND DRAINAGE FUND	-6378461
4702004	RECEIVABLE FROM WATER SUPPLY FUND	-22906577
	<b>Total</b>	<b>981036.78</b>

*[Signature]*  
 INSPECTOR  
 LOCAL FUND AUDIT  
 TIRUNELVELI

*[Signature]*  
 COMMISSIONER  
 AMBASAMUDRAM MUNICIPALITY