ARUPPUKOTTAI MUNICIPALITY
TRIAL BALANCE FOR THE YEAR 2015 - 2016
REVENUE FUND AND CAPITAL FUND

CODE NO.	ACCOUNT HEAD	DEBIT	CREDIT
1001	PROPERTY TAX FOR GENERAL PURPOSE		17,082,068
1006	PROFESSION TAX		4,688,542
1017	TRADE LICENCE FEES		1,202,136
1019	BUILDING LICENCE FEES		670,836
1023	MARKET FEES - WEEKLY MARKET		667,500
1025	ADVERTISEMENT FEES		15,800
1026	FEES FOR BAYS IN BUS STAND		1,102,025
1027	FEES FOR SLAUGHTER HOUSES		41,200
1028	CYCLE STAND FEES		152,400
1029	SURVEY FEES		20,507
1031	DEVELOPMENT CHARGES		64,045
1036	RENT ON SHOPPING COMPLEX		2,507,629
1038	RENT ON BUILDINGS		41,028
1039	FEES ON PAY AND USE TOILETS		267,250
1042	AVENUE LEASE RECEIPTS		7,470
1043	DEMOLITION CHARGES		308,094
1044	OTHER FEES		266,025
1045	OTHER INCOME		1,039,952
1046	DUTY ON TRANSFER OF PROPERTY		8,308,935
1047	ENTERTAINMENT TAX		144,570
1052	GRANTS FOR SCHEMES IMPLEMENTATION		28,737,222
1053	DEVOLUTION FUND		96,181,198
1054	COPY APPLICATION FEES		292,389
1062	SALE OF UNSERVISABLE STOCK AND STORES		33,800
1063	SALE OF SCRAPS		1,123,200
1066	MISCELLANEOUS RECOVERIES		227,856
1067	INTEREST FROM INVESTMENT		5,833,542
1068	INTEREST FROM BANK		2,201,212
1069	PROJECT O.H.APPN.EXPENSES		9,298,880
1075	DIVIDEND ON SHARES		1,500
1079	ROAD MARGIN		152,514
1088	PRIOR YEAR INCOME		1,096,333
1091	SERVICE CHARGES		336,352
1100	INCOME FROM CABLE TV		370,730
	TOTAL INCOME		**184,484,740**
2001	PAY INCL. PERSONAL PAY	25,295,764	
2002	SPECIAL PAY	5,400	
2003	DEARNESS ALLOWANCE	29,823,053	
2005	HOUSE RENT ALLOWANCE	1,268,082	
2006	CASH ALLOWANCE	200	
2008	CONVEYANCE ALLOWANCE	127,078	
2009	MEDICAL ALLOWANCE	249,340	
2010	OTHER ALLOWANCE	189,392	
2011	EX-GRATIA/BONUS	765,412	
2012	TRAVELLING EXPENSES	18,079	
2014	SUPPLY OF UNIFORMS	307,398	
2015	TELEPHONE CHARGES	72,371	
2016	LIGHT VEHICLE MAINTENANCE	183,852	
2017	LEGAL EXPENSES	35,400	
2018	STATIONERY & PRINTING	1,568,511	
2019	ADVERTISEMENT CHARGES	1,124,263	
2020	OTHER EXPENSES	432,579	
2022	PROVISION FOR DOUBTFUL COLLN.	68,178	
2026	COMPUTER OPERATIONAL EXPENSES	186,440	

2028	BANK CHARGES	16,371	
2029	INT.ON LOANS-TNUDP/MUDF/IUDP	84,218	
2031	PENSION (SUPERANNUATION)	28,105,659	
2034	SPF CONTRIBUTION	5,021	
2035	G.I.S.MANAGEMENT CONTRI.	185,955	
2036	AUDIT FEES	77,335	
2038	DEPRECIATION	72,010,853	
2040	MUNICIPAL CONTRIBUTION TO OTHER FUN	30,110,577	
2047	POSTAGE TELEGRAM & FAX CHARGES	20,000	
2050	MAINTENANCE OF OFFICE TOOLS & PLANT	100,000	
2051	TRAINING PROGRAMME EXPENSES	34,000	
2052	PROFESSIONAL CHARGES	22,000	
2054	CONTRIBUTION	2,990,888	
2054	CONTRIBUTION LPA	504,310	
2055	STAFF WELFARE EXPENSES	1,995,048	
2066	AMMA UNAVAGAM EXPENSES	3,159,104	
2061	SITTING FEES / HONORARIUM TO COUNCIL	225,600	
2065	ELECTION EXPENSES	62,202	
2070	HEAVY VEHICLE MAINTENANCE	2,333,276	
2077	REPAIRS AND MAINTENANCE PLANT & MAC	29,345	
2084	MAINT EXP.FOR GARDEN	47,500	
2088	POWER CHARGES STREET LIGHT	7,386,056	
2089	MAINTENANCE EXPENSES STREET LIGHT	3,251,983	
2090	WAGES	3,104,758	
2095	SURVEY CHARGES	73,828	
2096	REMOVEL OF DEBRIS	2,400	
2100	SANITARY CONSERVANCY EXPENSES	109,075	
2101	EXPENSES ON SANITARY MATERIALS	3,718,351	
2105	IMPROVEMENTS TO COMPOST YARD	295,450	
2107	COST OF MEDICINES	40,950	
2130	DIESEL CHARGES	1,076,824	
	TOTAL EXPENDITURE	**222,899,729**	
3001	SPECIFIC STOCK ACCOUNT	78,850	
3002	PROPERTY TAX RECOVERABLE - CURRENT	396,382	
3003	PROPERTY TAX RECOVERABLE - ARREAR	2,636,701	
3005	PROFESSION TAX RECOVERABLE - CURRE	75,591	
3006	P.T.RECOVERABLE ARREARS	83,351	
3023	SPECIFIC GRANTS RECEIVABLE	110,691	
3028	FESTIVAL ADVANCE	661,173	
3029	HANDLOOM ADVANCE	12,334	
3037	TOUR ADVANCE	7,253	
3043	MOTOR CYCLE ADVANCE	259,512	
3051	ADVANCE RECOVERABLE SUPPLIERS	3,366,425	
3054	ADVANCE RECOVERABLE - EXPENSES	2,298,269	
3055	OTHER ADVANCES RECOVERABLE	2,862,213	
3056	DEPOSITS RECOVERABLES	1,154,180	
3057	PRE-PAID EXPENSES	27,994	
3058	GENERAL IMPREST	2,000	
3059	CASH ACCOUNT	577,928	
3060	COLLECTION BANK ACCOUNT	1,396,094	
3061	COLLECTION BANK A/C - LIBRARY CESS	105,884	
3062	COLLECTION ACCOUNT BANK-3	17,464,658	
3064	DEVOLUTION FUND ACCOUNT	6,474,216	
3067	BANK A/C.- CB 37505	1,000	
3065	P.D.ACCOUNT TREASURY	786,157	
3066	PAYMENT ACCOUNT	-2,283,651	
3078	PAYMENT ACCOUNT	640,467	
3071	PENSION & LEAVE SALARY CONT. RECEIVA	518,291	
3079	TRAFFIC MANAGEMENT SCHEME	158,663	

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3085	TREES - G.B	222,726	
3090	SJSRY / NRY BANK	326,340	
3100	INTER FUND TRANSFER	80978229	
3101	LAND GROSS BLOCK	74,669,236	
3102	BUILDINGS-GROSS BLOCK	173,161,686	
3105	S.W.D/OPEN DRAINS/CULV.G.B	98,315,202	
3106	HEAVY VEHICLE GROSS BLOCK	3,435,804	
3107	LIGHT VEHICLES - GROSS BLOCK	402,449	
3108	OTHER VEHICLES/GROSS BOLCK	9,641,027	
3109	FUR/FIX/OFFICE EQUIP/G.B	2,614,936	
3110	ELE.INSTAL.LAMPS/LIGHT FITT.G.B.	11,138,823	
3112	PLANT & MACHINERY - G.B	2,782,184	
3113	RES&PAVEMENTS CONGRE.G.B.	300,696,497	
3114	RDS&PAVEMENTS B.T/GR.BI	152,482,078	
3115	ROADS & PAVEMENTS - OTHERS	5,170,898	
3117	TOOLS AND PLANTS GROSS BLOCK	3,850,814	
3121	PROJECT IN PROGRESS MPL WORK	3,975,330	
3122	PROJ.IN PROG.GOVT.GRANTS	16,256,155	
3123	CASH AT BANK (CF) SUB TREASURY	24,047	
3124	Bank A/c IB 13411	254,339	
3126	CASH AT BANK (CF)	3,999,356	
3127	MLA FUND BANK	397,401	
3130	NSDP	1,204,587	
3138	OTHER ITEMS	2,143,743	
3131	ADVANCE TO TWAD BOARD	5,000,000	
3132	WS OHT G.B	10521743	
3134	GROUND WATER WELL/ DEEP BORE WELL	27,991,178	
3135	HANDPUMP INDIA MARK II - G.B	2,989,193	
3137	TANKERS FOR SULAGEWATER REMOVEL -(	2,860,696	
3153	IDSMT BANK A/C.	501,728	
3236	RENT ON STALLS - CURRENT	20,930	
3238	RENT ON BUILDINGS - CURRENT	9,540	
3317	D&O TRADE ARREAR	9,656	
3318	PFA ACT ARREAR	1,235	
3320	ENCROACHMENT FEES - REC. ARREAR	4,045	
3326	FEES FOR BUS STAND - ARREAR	124,250	
3336	RENT ON STALLS - ARREAR	477,833	
3338	RENT ON BUILDINGS - ARREAR	3,894	
3342	AVENUE RECEIPTS	2,628	
3360	CABLE TV INCOME - REC. ARREAR	285,910	
3379	ROAD MARGIN - ARREAR		
4001	ACC.SURPLUS		-193,857,764
4004	LOAN FROM THE GOVERNMENT		8,115,650
4010	DIVE.FROM R.F TO ELE.EDN		5,821,270
4011	CONTRIBUTION FROM MPL FUND		232635403
4012	CONTRIBUTION FROM PRIVATE PARTIES		22,503
4013	CONTRIBUTIONS FROM GOVT.		471171589
4014	GRANTS FROM THE GOVT.		15,227,413
4016	TENDER DEPOSIT CONTRACTORS		32,782,735
4017	TENDER DEPOSIT SUPPLIERS		358,900
4018	SECURITY DEPOSIT - REVENUE		4,944,471
4020	DEPOSIT OTHERS		599,038
4021	PF RECOVERIES		-119,603
4022	COOP SOCIETY LOAN		568,345
4023	RD/CTD RECOVERIES		-72,200
4025	SPF RECOVERIES		399,230
4026	FBF RECOVERIES		3,312
4029	IT DEDUCTIONS - EMPLOYEES - TDS		663,893
4030	RECOVERIES TOWARDS LOANS FROM BANK		6,624

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4031	COURT RECOVERIES		5,208
4032	H.B.A. SPECIAL F.B.F. SUBSCRIPTION		390
4033	HEALTH FUND SUBSCRIPTION		-649,882
4034	RECOVERIES PAYABLE TO OTHER MUNICIPAL		1,826
4035	IT DEDUCTIONS - CONTRACTOR		1,542,565
4036	OTHER RECOVERIES - LABOUR WELFARE FUND		1,922,670
4037	SALES TAX AND SURCHARGE ON SALES TAX-PAY.		1,539,381
4039	PROVISION FOR DOUBTFUL COLLN.		1,189,917
4040	SURVEY CHARGES-PAYABLE		3,050,303
4043	LIBRARY CESS PAYABLE		3,491,374
4044	SALARIES PAYABLE		846,006
4046	ACCOUNTS PAYABLE PERSONAL CLAIMS		124,611
4047	ACCOUNTS PAYABLE CONTRACTORS		5,639,732
4048	ACCOUNT PAYABLE SUPPLIERS		120,784
4049	ACCOUNT PAYABLE - EXPENSES		712,448
4050	OTHER PAYABLE		9,838,062
40501	OTHER PAYABLE		15,160,000
4052	G.I.S.CONTRIBUTION PAYABLE		483,005
4053	CONTRIBUTION TO CMDA / LPA PAYABLE		1,262,379
4059	HANDLOOM ADVANCE		1,093
4061	BUILDINGS - ACCUM.DEPRN		39,745,945
4064	SWD/CULVERTS-ACCUM.DEPRN		60,953,915
4065	HEAVY VEHICLES-ACCUM.DEPRN		3,258,480
4066	LIGHT VEHICLES-ACCUM.DEPRN		398,416
4067	OTHER VEHICLES-ACCUM.DEPRN		9,388,040
4068	FURNITURE & FITTINGS-ACC DEPRN		2,320,787
4069	ELEC.INSTALLATIONS ACC.DEPRN		5,478,962
4071	PLANT & MACHINERY - ACC.DEP		2,484,592
4072	ROADS-CC-ACCUM.DEPRN		182,124,558
4073	ROADS-BT-ACCUM.DEPRN		126,754,362
4074	ROADS-OTHERS-ACCUM.DEPRN		5,147,967
4079	TOOLS & PLANTS ACC.DEP		2,846,773
4081	HEAD WORKS OHT - ACC.DEP		1,578,261
4087	OTHER ITEMS ACC.DEP		1,425,335
4083	GROUND WATER WELL - ACC.DEP		5,720,091
4084	HANDPUMP INDIA MARK II - ACC.DEP		2,988,581
4086	TANKERS FOR SULAGEWATER REMOVEL - ACC		2,472,254
4088	AUDIT FEES PAYABLE		149,557
4089	PENSION & LEAVE SALARY CONTRIBUTION		-3,935,104
4094	SERVICE TAX PAYABLE		55,168
4090	SJSRY		326,340
	GRAND TOTAL	**1,261,720,701**	**1,261,720,701**

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ஆய்வாளர்,
உள்ளாட்சி நிதித்தணிக்கை,
விருதுநகர்.

INSPECTOR
LOCAL FUND AUDIT DEPARTMENT
VIRUDHUNAGAR

COMMISSIONER
ARUPPUKOTTAI MUNICIPALIT'

ARUPPUKOTTAI MUNICIPALITY
DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2016
EXPENDITURE
REVENUE FUND AND CAPITAL FUND

ACTUAL PREVIOUS YEAR Rs.	CODE No	Account Head	AMOUNT CURRENT YEAR Rs.
(1).	(2).	(3).	5
23171856	2001	PAY INCL. PERSONAL PAY	25,295,764
1154293	2002	SPECIAL PAY	5,400
23588201	2003	DEARNESS ALLOWANCE	29,823,053
1176899	2005	HOUSE RENT ALLOWANCE	1,268,082
0	2006	CASH ALLOWANCE	200
70111	2008	CONVEYANCE ALLOWANCE	127,078
233784	2009	MEDICAL ALLOWANCE	249,340
165854	2010	OTHER ALLOWANCE	189,392
663919	2011	EX-GRATIA/BONUS	765,412
26855	2012	TRAVELLING EXPENSES	18,079
310225	2014	SUPPLY OF UNIFORMS	307,398
61808	2015	TELEPHONE CHARGES	72,371
173391	2016	LIGHT VEHICLE MAINTENANCE	183,852
244000	2017	LEGAL EXPENSES	35,400
538019	2018	STATIONERY & PRINTING	1,568,511
891084	2019	ADVERTISEMENT CHARGES	1,124,263
1576457	2020	OTHER EXPENSES	432,579
0	2021	PROPERTY TAX - VACANCY REMISSION	0
570187	2022	PROVISION FOR DOUBTFUL COLLN.	68,178
0	2023	REVENUE ITEMS WRITE	0
0	2025	CONVEYANCE ALLOWANCE	
266816	2026	COMPUTER OPERATIONAL EXPENSES	186,440
0	2027	INTEREST CHARGED BY BANK	0
3586	2028	BANK CHARGES	16,371
0	2029	INT.ON LOANS-TNUDP/MUDF/IUDP	84,218
	2029	INT.ON LOANS-AD ON OD	0
0	2030	LAPSED DEPOSIT REFUND	0
21163954	2031	PENSION (SUPERANNUATION)	28,105,659
0	2032	COMMUTED VALUE OF PENSION	0
0	2033	DEATH CUM-RETIREMENT GRATUITY	0
8880	2034	SPF CONTRIBUTION	5,021
0	2035	G.I.S.MANAGEMENT CONTRI.	185,955
74629	2036	AUDIT FEES	77,335
65481584	2038	DEPRECIATION	72,010,853
0	2039	CONTRIBUTION TO EMPLOYEES PF	0
30216288	2040	MUNICIPAL CONTRIBUTION TO OTHER FUN	30,110,577
0	2043	EXENDITURE ON FOOD SAMPLING	0
0	2046	BOOKS &PERIODICALS	0
14000	2047	POSTAGE TELEGRAM & FAX CHARGES	20,000
0	2048	ELECTRICITY CONSUMPN. CHARGES FOR (	0
0	2049	MAINTENANCE OF OFFICE BUILDINGS	0
0	2050	MAINTENANCE OF OFFICE TOOLS & PLANT!	100,000
136000	2051	TRAINING PROGRAMME EXPENSES	34,000
0	2052	PROFESSIONAL CHARGES	22,000
0	2053	PENSION & LEAVE SALARY CONTRIBUTION	0
	2054	CONTRIBUTION	2,990,888
5435169	2054	CONTRIBUTION LPA	504,310
0	2055	STAFF WELFARE EXPENSES	1,995,048
	2056	EXHIBITION EXPENSES	0
0	2066	AMMA UNAVAGAM EXPENSES	3,159,104

172800	2061	SITTING FEES / HONORARIUM TO COUNCIL	225,600
22095	2065	ELECTION EXPENSES	62,202
3204245	2070	HEAVY VEHICLE MAINTENANCE	2,333,276
0	2071	REPAIRS & MAINTENANCE OF ROADS CC	0
0	2072	REPAIRS & MAINTENANCE OF ROADS BT	0
5000	2073	REPAIRS AND MAINTENANCE BUILDING	0
0	2075	REPAIRS AND MAINTENANCE OF SUBWAY	0
0	2076	REPAIRS & MAINTENANCE OF DRAINS	0
0	2077	REPAIRS AND MAINTENANCE PLANT & MAC	29,345
0	2078	ROAD CUT RESTORATION CHARGES	0
0	2084	MAINT EXP.FOR GARDEN	47,500
0	2085	MAINT EXP.FOR ST.TREES	0
0	2087	POWER CHARGES HEAD WORKS	0
4986454	2088	POWER CHARGES STREET LIGHT	7,386,056
4657494	2089	MAINTENANCE EXPENSES STREET LIGHT	3,251,983
1332716	2090	WAGES	3,104,758
0	2095	SURVEY CHARGES	73,828
11590	2096	REMOVEL OF DEBRIS	2,400
211487	2100	SANITARY CONSERVANCY EXPENSES	109,075
1960265	2101	EXPENSES ON SANITARY MATERIALS	3,718,351
0	2102	PAUPER CHARGES	0
0	2104	ANIMAL BIRTH CONTROL	0
244930	2105	IMPROVEMENTS TO COMPOST YARD	295,450
108108	2106	ANTIMALARIA ANTIFILARIA EXPS.	0
0	2107	COST OF MEDICINES	40,950
105347	2109	HOSPITAL EXPENSES OTHER THAN MEDICI	0
	2121	RUNNING OF LIBRARIES	0
1440233	2129	0	0
70294	2130	DIESEL CHARGES	1,076,824
195950907			**222,899,729**
0	2041	PRIOR YEAR EXPENDITURE	0
195950907			**222,899,729**

ARUPPUKOTTAI MUNICIPALITY			
DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED			
31.03.2016			
		INCOME	
		REVENUE FUND AND CAPITAL FUND	
ACTUAL PREVIOUS YEAR 31.03.2014	CODE No	Account Head	AMOUNT CURRENT YEAR 31.03.2016
(1).	(2).	(3).	(5).
16534970	1001	PROPERTY TAX FOR GENERAL PURPOSE	17082068
4118381	1006	PROFESSION TAX	4688542
477153	1017	TRADE LICENCE FEES	1202136
165	1018	LICENCE FEES UNDER PFA ACT	0
805616	1019	BUILDING LICENCE FEES	670836
666768	1023	MARKET FEES - WEEKLY MARKET	667500
30134	1025	ADVERTISEMENT FEES	15800
1046480	1026	FEES FOR BAYS IN BUS STAND	1102025
37596	1027	FEES FOR SLAUGHTER HOUSES	41200
152364	1028	CYCLE STAND FEES	152400
17221	1029	SURVEY FEES	20507
72367	1031	DEVELOPMENT CHARGES	64045
2632871	1036	RENT ON SHOPPING COMPLEX	2507629
0	1038	RENT ON BUILDINGS	41028
276228	1039	FEES ON PAY AND USE TOILETS	267250
2760	1042	AVENUE LEASE RECEIPTS	7470
61476	1043	DEMOLITION CHARGES	308094
504007	1044	OTHER FEES	266025
509973	1045	OTHER INCOME	1039952
4035873	1046	DUTY ON TRANSFER OF PROPERTY	8308935
212292	1047	ENTERTAINMENT TAX	144570
8846159	1052	GRANTS FOR SCHEMES IMPLEMENTATION	28737222
57996690	1053	DEVOLUTION FUND	96181198
338194	1054	COPY APPLICATION FEES	292389
500	1055	PENALTY FOR DISHONOURED CHEQUES	0
0	1062	SALE OF UNSERVISABLE STOCK AND STOR	33800
0	1063	SALE OF SCRAPS	1123200
150641	1066	MISCELLANEOUS RECOVERIES	227856
4487884	1067	INTEREST FROM INVESTMENT	5833542
238052	1068	INTEREST FROM BANK	2201212
4859339	1069	PROJECT O.H.APPN.EXPENSES	9298880
0	1075	DIVIDEND ON SHARES	1500
550793	1079	ROAD MARGIN	152514
0	1091	SERVICE CHARGES	336,352
792000	1100	INCOME FROM CABLE TV	370730
110454947		**TOTAL**	**183388407**
1408905	1088	PRIOR YEAR INCOME	1,096,333
111863852		**TOTAL**	**184484740**

PREVIOUS YEAR 31.03.2014	ABSTRACT :-	CURRENT YEAR 31.03.2016
110454947	TOTAL INCOME	183388407
195950907	TOTAL EXPENDITURE	222,899,729
-85495960	NET DEFICIT / SURPLUS	-39511322

ஆய்வாளர்,
உள்ளாட்சி நிதித்தணிக்கை, INSPECTOR
விருதுநகர். LOCAL FUND AUDIT DEPARTMENT
VIRUDHUNAGAR

Commissioner
ARUPPUKOTTAI MUNICIPALITY

-15-

ARUPPUKOTTAI MUNICIPALITY

ABSTRACT OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2016

31.03.2015 Actual	Sch No.	EXPENDITURE Details	31.03.2016 Actual	Sch No.	31.03.2015 Actual	INCOME Details	31.03.2016 Actual
	A	Personal Cost		A	16534970	Property Tax	17082068
50224917		(i) Salaries	57723721				
337080		(ii) Others	2,320,525				
21172834	B	Terminal & Retirement Benefits	28,296,635	B	4118381	Other Tax	4688542
15020810	C	Operating Expenses	18,985,847	C	4248165	Assigned Revenue	8453505
3382636	D	Repairs & Maintenance	2,693,973	D	57996690	Devolution Fund	96181198
130203	E	Programme Expenses	3,221,306	E	4954466	Service Charges & Fees	5211550
39552441	F	Administrative Expenses	37,400,767	F	8846159	Grants & Contribution	28737222
648402	G	Finance Expenses	246,102	G	0	Sale & Hire Charges	1157000
65481584	H	Depreciation	72010853.00	H	13756116	Other Income	21877322
		Excess of Income over Exp.			85495960	**Excess of Exp.over Income**	**39511322.00**
195950907		TOTAL	222899729		195950907	TOTAL	222899729
					0		0

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ஆய்வாளர்,
உள்ளாட்சி நிதித்தணிக்கை, INSPECTOR
விருதுநகர். LOCAL FUND AUDIT DEPARTMENT
VIRUDHUNAGAR

Commissioner
ARUPPUKOTTAI MUNICIPALITY

ARUPPUKOTTAI MUNICIPALITY

REVENUE & CAPITAL FUND ACCOUNT

ABSTRACT OF BALANCESHEET AS ON 31.03.2016

31.03.2015	Sch.	Liabilities	31.03.2016	Sch.	31.03.2015	Assets	31.03.2016
-108361804	A	Accumulated Surplus	-192761431	A	789128588	Fixed Assets (Gross)	885090913
-85495960	B	Income and Expenditure Account	-39511322	B	38999779	Project in Progress	20231485
9147746	C	Loan Funds	8115650	C	9155450	Investments	0
						CURRENT ASSETS	
619464284	D	Contributions	703829495	D	879968	Stock	78850
34909947	E	Grants	15227413	E	4574590	Taxes & Fees Receivables	4131946
		CURRENT LIABILITIES					
39516070	F	Deposits	38685144	F	5628982	Others Receivables	5628982
	G	Payables		G		Advances	
1023062		i. Salaries & Recoveries Payable	806410		863210	i. Employees	940272
17972959		ii. Expenditure Payable	7443581		10050050	ii. Others	9711081
16956783		iii. Others Payable	34506018				
383076466	H	Accumulated Depreciation	455087319	H	9746606	Bank Balance	31124946
1343002	I	Other Items & Dobtful Collection	7066355	I	244509	Cash in Hand	577928
				J	60280823	Other Items	80978229
929552555		TOTAL	1038494632		929552555	TOTAL	1038494632
					0		0

ஆய்வாளர்,
உள்ளாட்சி நிதித்தணிக்கை, INSPECTOR
விருதுநகர். LOCAL FUND AUDIT DEPARTMENT
VIRUDHUNAGAR

Commissioner
ARUPPUKOTTAI MUNICIPALITY

	ARUPPUKOTTAI MUNICIPALITY		
	WATER SUPPLY & DRAINAGE FUND ACCOUNT		
	TRIAL BALANCE AS ON 31.03.2016		
CODE	DESCRIPTION	DEBIT	CREDIT
1002	Water Supply & Drainage Tax		7764577
1045	Other Income		373746
1066	Miscellaneous Recoveries		16470
1067	Interest on Investment's/ Fixed Deposits		136080
1068	Interest from Bank		292834
1069	Projects -Overhead - Appropriation -Expenses		622553
1081	Intial Amount For New Water Supply / Under ground Drainage Connections		3196191
1082	Water Supply - Connection Charges		2310265
1083	Metered / Tap Rate Water Charges		12157975
1088	Prior Year Income		1040602
2001	Pay including Personal Pay	5577064	
2002	Special Pay	1200	
2003	D.A	6531910	
2005	H.R.A	313244	
2008	Conveyance Allowance	36239	
2009	Medical Allowance	38494	
2010	Other Allowance	16842	
2011	Ex-Gratia / Bonus	108000	
2012	Travel Expenses	15897	
2015	Telephone Charges	72856	
2016	Light Vehicles - Maintenance	250713	
2019	Advertisment Charges	428438	
2022	Provision for Doubtful colloction of Revenue Items - Written Off	723003	
2028	Bank Charges	8069	
2038	Depreciation	3492913	
2040	Municipal Contribution to Capital Works / Scheme	0	
2054	Contributions	1260000	
2070	Heavy Vehicles- Maintenance	822566	
2076	Repairs & Maintenance - Storm Water Drains, Open Drains & Culvets	15000	
2077	Repairs & Maintenance - Plant & Machinery	53870	
2087	Power Charges for Head Water works, Pumping Stations / Booster Station (W.S)	6765271	
2125	Maintenance Expenses -Water Supply / Sewerage System	3016522	
2129	Maintenance charges to TWAD Board / Metro Water Board / Water cess to Tamil Nadu Pollution control Board	5247440	
3001	Specific Stock Account	1687676	
3013	Water Supply & Drainage Tax - Recoverable - Current	180174	
3014	Water Charges Recoverable - Current	678770	
3015	Water Charges Recoverable - Arraers	567361	
3019	Water Supply & Drainage Tax - Recoverable - Arrears	1198501	
3023	Specific Garant Receivable	658820	
3028	Festival Advance	118935	
3032	Flood Advance	0	
3055	Other Advances- Recoverable	5000	
3056	Deposits - Recoverable	747520	
3058	General Imorest Account	1000	
3070	Fixed Deposit	90017679	
3100	Inter Fund Transfers	15653682	
3101	Land - Gross Block	10666788	
3102	Buildings - Gross Block	2639531	
3106	Heavy Vehicles Gross Block	441175	
3107	Light Vehicles Gross Block	1291688	
3108	Other Vehicless Gross Block	3	
3109	Furniture Fixtures and office Equipments Gross Block	28175	
3111	Electrical Installations Other - Gross Block	1213503	
3112	Plant and Machineries Gross Block	5459332	
3117	Tools and plant Gross Block	1345984	
3122	Projects - in - Progress Account - Government Grants	16377928	
3131	Advance to TWAD Board / Metro water Board	200899000	

3132	Water Supply Head Works OHT. Etc and Water Supply Mains Gross Block	17425859	
3134	Ground Water Wells / Deep Bore Wells Groos Block	17670530	
3135	Hand Pumps - India Mark 0II Gross Block	12317546	
3136	Reservoirs Gross Block	3656727	
3138	Assets - other iterms Gross Block	897977	
3139	Water Supply andDrainage Fund......... Bank A/C	2349870	
3140	Water Supply andDrainage Fund......... Bank A/C	976899	
4001	Accumulated Surplus / Deficit		51231257
4005	Loan from HUDCO		5451000
4006	Loan from TUIDCO		170828571
4007	Loan from TNUDP		9648333
4010	Diversion from other Municipal Fund		100143593
4011	Contribution from Municipal Fund		3097579
4013	Contributions from the Government		8199125
4016	Tender Deposits - Contractors		2879898
4018	Security Deposits - Revenue (Lease Auction / Bids/ servicing etc)		368
4019	Security Deposit - Staff		30150
4020	Deposits - Others		5052099
4021	Provident Fund - Recoveries - Municipal Employees		141770
4022	Co-operative socity loan recoveries		11954
4023	R.D. Recoveries		11800
4025	Special Provident Fund - Cum- Gratuity scheme Recoveries		1710
4026	F.B.F / G.I Scheme Recoveries		2340
4029	Income Tax Deduction at Source Fom Employees - TDS		98410
4033	Health Fund Subscription		32600
4034	Recoveries Payable to other Municipals		585
4035	Income Tax Deduction Contractors		14538
4036	Other Recoveries		460297
4037	Sales Tax and surcharge on Sales Tax - Payable		653142
4039	Reserve for Doubtful collection of Revenue Items		1359029
4044	Salaries Payable		276195
4047	Accounts Payable - Contractors		463208
4048	Accounts Payable - Suppliers		312627
4049	Accounts Payable - Expenses		1022979
4050	Other Payable		839351
4051	Interest Payable		6830121
4052	G.I.S Management Contribution - Payable		249480
4057	W.S.Maintenance Charges payable to TWAD Board / Metro Water Board/ Water Cess Payable to TN Pollution Control Board		2839862
4061	Buildings - Accumulated Depreciation		704613
4065	Heavy Vehicles - Accumulated Depreciation		436728
4066	Light Vehicles- Accumulated Depreciation		746704
4068	Furniture, Fixtrures & Office Equiments -Accumulated Depreciation		12327
4070	Electrical Installations - Others - Accumulated Depreciation		950014
4071	Plant & Machinery - Accumulated Depreciation		4841952
4079	Tools & Plant - Accumulated Depreciation		1236118
4081	Head Water Works OHT etc; Water Supply Mains -Accumulated Depreciation		14805950
4083	Ground Water Wells / Deep Bore Wells -Accumulated Depreciation		3937766
4084	Head Pumps - India Mark (II) -Accumulated Depreciation		11765088
4085	Reservoirs-Accumulated Depreciation		1439217
4087	Other Assets -Accumulated Depreciation		846865
4089	Pension & Leave Salaries Contribution Payable		31486
4100	Capital Reserve		
4021L	Provident Fund - Loan Recoveries		
	Total	441870092	441870092

0

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LOCAL FUND AUDIT DEPARTMENT
VIRUDHUNAGAR

Commissioner
ARUPPUKOTTAI MUNICIPALITY

ARUPPUKOTTAI MUNICIPALITY
DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2016
WATER SUPPLY AND DRAINAGE FUND

ACTUAL PREVIOUS YEAR 31.03.2015	CODE No	EXPENDITURE Account Head	AMOUNT CURRENT YEAR 31.03.2016
5076767	2001	Pay including Personal Pay	5577064
1100	2002	Special Pay	1200
5454625	2003	D.A	6531910
0	2004	Inrerim Relief	0
282101	2005	H.R.A	313244
0	2006	C.C.A	0
32700	2008	Conveyance Allowance	36239
43876	2009	Medical Allowance	38494
15678	2010	Other Allowance	16842
92000	2011	Ex-Gratia / Bonus	108000
23338	2012	Travel Expenses	15897
0	2014	Supply of Uniforms	0
86291	2015	Telephone Charges	72856
167664	2016	Light Vehicles - Maintenance	250713
0	2017	Legal Expenses	0
0	2018	Stationary & Printing Expenses	0
0	2019	Advertisment Charges	428438
3900	2020	Other Expenses	0
0	2021	Property Tax Vaccancy Remission	
958980	2022	Provision for Doubtful colloction of Revenue Items - Written Off	723003
424804	2023	Irrecoverable Revenue Items - Written Off	0
0	2026	Computer Operational Expenses	0
	2027	Interest Charged by the Bank	0
2217	2028	Bank Charges	8069
3140706	2038	Depreciation	3492913
0	2065	Election Expenses	0
738857	2070	Heavy Vehicles- Maintenance	822566
	2071	Repair & Maintanance - Roads & Pavements	0
0	2073	Repairs & Maintenance - Buildings	0
0	2076	Repairs & Maintenance - Storm Water Drains, Open Drains & Culvets	15000
0	2077	Repairs & Maintenance - Plant & Machinery	53870
4750734	2087	Power Charges for Head Water works, Pumping Stations / Booster Station (W.S)	6765271
43036	2089	Maintenance Expenses for Street Lights	0
7809784	2125	Maintenance Expenses -Water Supply / Sewerage System	3016522
5563501	2129	Maintenance charges to TWAD Board / Metro Water Board / Water cess to Tamil Nadu Pollution control Board	5247440
34712659		TOTAL EXPENDITURE	34795551
0	2041	Prior Year Expenses	0
34712659		TOTAL EXPENDITURE	34795551

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ARUPPUKOTTAI MUNICIPALITY
DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2016
WATER SUPPLY AND DRAINAGE FUND

		INCOME	
AMOUNT	CODE	Account Head	AMOUNT
PREVIOUS	No		CURRENT
YEAR			YEAR
31.03.2015			31.03.2016
(5).	(2).	(3).	5
7515895	1002	Water Supply & Drainage Tax	7764577
0	1005	Excess Colection (Remitance) of Revenue items	0
	1006	Profession Tax	0
	1033	Rent on and Lease of Lands	0
	1037	Rent for Community Hall	0
0	1038	Rent on Buildings	0
	1044	Other Fees	0
402947	1045	Other Income	373746
	1051	Grant for Natural Calamities	0
0	1052	Grant for Schemes Implementation	0
	1055	Penalty & Bank Charges for Dishonoured Cheqe	0
0	1066	Miscellaneous Recoveries	16470
1447790	1067	Interest on Investment's/ Fixed Deposits	136080
558979	1068	Interest from Bank	292834
845901	1069	Projects -Overhead - Appropriation -Expenses	622553
0	1071	Interest on Staff Advances	0
3144718	1081	Intial Amount For New Water Supply / Under ground Drainage Connections	3196191
2469953	1082	Water Supply - Connection Charges	2310265
11732446	1083	Metered / Tap Rate Water Charges	12157975
0	1084	Charges for Water Supply through Lorries / Tankers	0
0	1085	Septic Tank Cleaning Charges	0
28118629		**TOTAL INCOME**	**26870691**
1901382	1088	Prior Year Income	1040602
30080011		**TOTAL INCOME**	**27911293**

PREVIOUS	ABSTRACT :-	CURRENT
YEAR		YEAR
31.03.2015		31.03.2016
28118629	TOTAL INCOME	26870691
34712659	TOTAL EXPENDITURE	34795551
-6594030	NET DEFICIT / SURPLUS	-7924860

ஆய்வாளர்,
உள்ளாட்சி நிதித்தணிக்கை,
விருதுநகர்.
INSPECTOR
LOCAL FUND AUDIT DEPARTMENT
VIRUDHUNAGAR

Commissioner
ARUPPUKOTTAI MUNICIPALITY

ARUPPUKOTTAI MUNICIPALITY

ABSTRACT OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2016

WATER SUPPLY & DRIANAGE TAX FUND

31.03.2015 Actuals	Sch No.	EXPENDITURE Details	31.03.2016 Actuals	Sch No.	31.03.2015 Actuals	INCOME Details	31.03.2016 Actuals
	A	Personal Cost		A	7515895	Property Tax	7764577
10998847		(i) Salaries	12622993				
23338		(ii) Others	15897				
0	B	Terminal & Retirement Benefits	0	B	0	Other Tax	0
4793770	C	Operating Expenses	6765271	C	0	Assigned Revenue	0
14279806	D	Repairs & Maintenance	9406111	D	0	Devolution Fund	0
0	E	Programme Expenses	0	E	17347117	Service Charges & Fees	17664431
90191	F	Administrative Expenses	1761294	F	0	Grants & Contribution	0
1386001	G	Finance Expenses	731072	G	0	Sale & Hire Charges	0
3140706	H	Depreciation	3492913	H	3255617	Other Income	1441683
-6594030		**Excess of Income over Exp.**	**-7924860**			**Excess of Exp.over Income**	
28118629		TOTAL	26870691		28118629	TOTAL	26870691
					0		0

C.·[signature]

ஆய்வாளர்,
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விருதுநகர்.

INSPECTOR
LOCAL FUND AUDIT DEPARTMENT
VIRUDHUNAGAR

[signature]
Commissioner
ARUPPUKOTTAI MUNICIPALITY

ARUPPUKOTTAI MUNICIPALITY

WATER SUPPLY & DRIANAGE TAX FUND

ABSTRACT OF BALANCESHEET AS ON 31.03.2016

31.03.2015	Sch.	Liabilities	31.03.2016	Sch.	31.03.2015	Assets	31.03.2016
57825287	A	Accumulated Surplus	52271859	A	67732480	Fixed Assets (Gross)	75054726
-6594030	B	Income and Expenditure Accou	-7924860	B	3712284	Project in Progress	16377928
185927904	C	Loan Funds	185927904	C	89881599	Investments	90017679
						CURRENT ASSETS	
11296704	D	Contributions	11296704	D	1204535	Stock	1687676
0	E	Grants	0	E	2936674	Taxes & Fees Receivables	2624806
		CURRENT LIABILITIES					
7231328	F	Deposits	7962515	F	658820	Others Receivables	658820
	G	Payables		G		Advances	
213107		i. Salaries & Recoveries Pay	352070		111435	i. Employees	118935
12040876		ii. Expenditure Payable	12833823		201402130	ii. Others	201553520
1902636		iii. Others Payable	2487591				
38230429	H	Accumulated Depreciation	41723342	H	8800041	Bank Balance	3326769
80366744	I	Other Items	100143593	I	81445	Cash in Hand	0
				J	11919542	Other Items	15653682
388440985		TOTAL	407074541		388440985	TOTAL	407074541
					0		0

ஆய்வாளர்,
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விருதுநகர்.
INSPECTOR
LOCAL FUND AUDIT DEPARTMENT
VIRUDHUNAGAR

Commissioner
ARUPPUKOTTAI MUNICIPALITY

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ARUPPUKOTTAI MUNICIPALITY			
ELEMENTARY EDUCATION FUND ACCOUNT			
TRIAL BALANCE AS ON 31.03.2016			
CODE	DESCRIPTION	DEBIT	CREDIT
1003	Education Tax		3726997
1066	Miscellaneous Recoveries		10000
1067	Interest on Investment's/ Fixed Deposits		282941
1068	Interest from Bank		155803
1069	Projects -Overhead - Appropriation -Expenses		401500
1088	Prior Year Income		50927
2022	Provision for Doubtful colloction of Revenue Items - Written Off	8135	
2028	Bank Charges	57	
2038	Depreciation	1867475	
2048	Electricity Consumption Charges for Office Buildings / Other Buildings	68825	
3016	Education Tax - Receivable Current	86484	
3020	Education Tax - Receivable Arrear	575281	
3056	Deposits - Recoverable	4800	
3069	Bank Account	676346	
3070	Fixed Deposit	5500000	
3100	Inter Fund Transfers	9332952	
3101	Land - Gross Block	1702267	
3102	Buildings - Gross Block	30467334	
3109	Furniture Fixtures and office Equipments Gross Block	1310165	
3112	Plant and Machineries Gross Block	2384280	
3111	Electrical Installations Other - Gross Block	2211120	
3122	Projects - in - Progress Account - Government Grants	2112581	
4001	Accumulated Surplus / Deficit		35021634
4011	Contribution from Municipal Fund		2634420
4014	Grants from the Government		4967000
4016	Tender Deposits - Contractors		691700
4035	Income Tax Deduction Contractors		93784
4036	Other Recoveries		85799
4037	Sales Tax and surcharge on Sales Tax - Payable		6379
4039	Reserve for Doubtful collection of Revenue Items		54189
4047	Accounts Payable - Contractors		362525
4050	Other Payable		288000
4061	Buildings - Accumulated Depreciation		7568010
4068	Furniture, Fixtrures & Office Equiments -Accumulated Depreciation		220802
4069	Electrical Installations - Lampposts Tube Light Fittings - Accumulated Depreciation		967365
4071	Plant & Machinery - Accumulated Depreciation		718327
	Total	**58308102**	**58308102**

0

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INSPECTOR
LOCAL FUND AUDIT DEPARTMENT
VIRUDHUNAGAR

Commissioner
ARUPPUKOTTAI MUNICIPALITY

ARUPPUKOTTAI MUNICIPALITY

ELEMENTARY EDUCATION FUND ACCOUNT

DETAILED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR

2015 - 2016

PRE.YEAR	A/C CODE	ACCOUNT HEAD	AMOUNT
31.03.2015			31.03.2016
46936	2019	Advertisment Charges	0
13856	2022	Provision for Doubtful colloction of Revenue Items - Written Off	8135
150	2028	Bank Charges	57
1786326	2038	Depreciation	1867475
71189	2048	Electricity Consumption Charges for Office Buildings / Other Buildings	68825
0	2108	Rent for Buildings/ Land	0
1918457.00		**TOTAL EXPENDITURE**	**1944492.00**
0	2041	Prior Year Expenses	0
1918457.00		**TOTAL**	**1944492.00**

ARUPPUKOTTAI MUNICIPALITY

DETAILED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR

2015 - 2016

PRE.YEAR	A/C CODE	ACCOUNT HEAD	AMOUNT
31.03.2015			31.03.2016
3607630	1003	Education Tax	3726997
	1066	Miscellaneous Recoveries	10000
0	1067	Interest on Investment's/ Fixed Deposits	282941
184746	1068	Interest from Bank	155803
985390	1069	Projects -Overhead - Appropriation -Expenses	401500
4777766.00		**TOTAL INCOME**	**4577241.00**
150932	1088	Prior Year Income	50927
4928698.00		**TOTAL**	**4628168.00**

	PREVIOUS YEAR	ABSTRACT :-	CURRENT YEAR
	31.03.2015		31.03.2016
	4777766	**TOTAL INCOME**	4577241
	1918457	**TOTAL EXPENDITURE**	1944492
	2859309	**NET DEFICIT / SURPLUS**	**2632749**

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ARUPPUKOTTAI MUNICIPALITY

ABSTRACT OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2016

ELEMENTARY EDUCATION FUND

31.03.2015 Actuals	Sch No.	EXPENDITURE Details	31.03.2016 Actuals	31.03.2015 Actuals	Sch No.	INCOME Details	31.03.2016 Actuals
	A	Personal Cost		3607630	A	Education Tax	3726997
0		(i) Salaries	0				
0		(ii) Others	0				
0	B	Terminal & Retirement Benefits	0	0	B	Other Tax	0
0	C	Operating Expenses	0	0	C	Assigned Revenue	0
0	D	Repairs & Maintenance	0	0	D	Devolution Fund	0
0	E	Programme Expenses	0	0	E	Service Charges & Fees	0
118125	F	Administrative Expenses	68825	0	F	Grants & Contribution	0
14006	G	Finance Expenses	8192	0	G	Sale & Hire Charges	10000
1786326.00	H	Depreciation	1867475.00	1170136	H	Other Income	840244
2859309		**Excess of Income over Exp.**	**2632749**			**Excess of Exp.over Income**	
4777766		**TOTAL**	**4577241**	**4777766**		**TOTAL**	**4577241**
				0			0

C-Soundar

ஆய்வாளர்,
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INSPECTOR
LOCAL FUND AUDIT DEPARTMENT
VIRUDHUNAGAR

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ARUPPUKOTTAI MUNICIPALITY