


## Water Supply

## Abstract of Income and Expenditure as at 31/03/2017

As at 31/03/2016 Previous Year	A/c Head Description	Schedule No.	Amount Rs.
	<b><u>Expenditure</u></b>		
1709335.00	A . Personnel Cost (i) Salaries		2241569.00
33523697.00	C . Operating Expenses		25674371.00
24938550.00	D . Repairs Maintenance		6532732.00
33199.00	F . Administrative Expenses		183336.00
30912111.69	G . Finance Expenses		20227620.79
3661637.00	H . Depreciation		3059995.00
94778530	<b>Total</b>		<b>57919623.79</b>
	<b><u>Income</u></b>		
15689369.00	A . Property Tax		17122959.00
11308851.00	E . Service Charges Fees		17695543.00
955502.80	H . Other Income		3273493.44
675029277.02	I . EXCESS OF EXPENDITURE OVER INC		19827628.35
702983000	<b>Total</b>		<b>57919623.79</b>
			 <b>Commissioner</b> <b>Cuddalore Municipality</b>

## CUDDALORE MUNICIPALITY

## Water Supply

Details of Income as at 31/03/2017

As at 31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Revised Budget Estimate	Amount Rs.
		<b>A . Property Tax</b>		
15,689,369.00	1002	watersupply & drainage tax		17122959.00
15,689,369.00		<b>Total (A)</b>		17122959.00
		<b>E . Service Charges Fees</b>		
9,260.00	1044	Other Fees		25500.00
291,060.00	1081	Initial Amt for new Water Connection		560200.00
184,528.00	1082	Income for giving new Water Connections		329451.00
5,737,988.00	1083	Metered / Tap Rate Charges		5799215.00
5,086,015.00	1086	UGD Connection Charges		10927557.00
0.00	1092	UGD User Charges Demand		53620.00
11,308,851.00		<b>Total (E)</b>		17695543.00
		<b>H . Other Income</b>		
68,422.00	1045	Other Income		49337.00
12,910.00	1066	Miscellaneous Recoveries		13011.00
463,481.00	1067	Interest from Investments		22143.36
377,626.80	1068	Interest from Banks		2620350.08
33,063.00	1069	Project Overhead Appropriation Expenses		568652.00
955,502.80		<b>Total (H)</b>		3273493.44
675,029,277.02	40022	<b>I . EXCESS OF EXPENDITURE OVER EXCESS OF EXPENDITURE OVER INCOME</b>		19827628.35
675,029,277.02		<b>Total (I)</b>		19827628.35
.02,982,999.82		<b>Grand Total</b>		57919623.79

*[Signature]*  
INSPECTOR,  
LOCAL FUND AUDIT  
CUDDALORE

*[Signature]*  
Commissioner  
Cuddalore Municipality

**CUDDLALORE MUNICIPALITY**  
**Water Supply**  
**Details of Expenditure as at 31/03/2017**

at 31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Schedule No.	Amount Rs.
<b>CENTRAL</b>				
		<b>A . Personnel Cost (i) Salaries</b>		
744,488.00	2001	Pay including Personal Pay		937815.00
885,654.00	2003	D.A		1215052.00
41,308.00	2005	HRA		51882.00
12,075.00	2008	Conveyance Allowance		13850.00
6,520.00	2009	Medical Allowance		6950.00
1,290.00	2010	Other Allowance		1020.00
18,000.00	2011	Ex-gratia/Bonus		15000.00
<b>1,709,335.00</b>		<b>Total (A)</b>		<b>2241569.00</b>
		<b>C . Operating Expenses</b>		
0.00	2086	Power Charges for sewerage system		865152.00
29,980,299.00	2087	Power Charges for Head water works		24401716.00
3,543,398.00	2089	Street Light Maintenance		407503.00
<b>33,523,697.00</b>		<b>Total (C)</b>		<b>25674371.00</b>
		<b>D . Repairs Maintenance</b>		
1,091,321.00	2070	Heavy Vehicles Maintenance		1259439.00
19,645.00	2077	Repairs & Maint. Plant & Machinery		14300.00
23,827,584.00	2125	Water Supply & Sewerage Maint.		4055233.00
0.00	2129	TWAD & Metro Water - Maint. Charges		1203760.00
<b>24,938,550.00</b>		<b>Total (D)</b>		<b>6532732.00</b>
		<b>F . Administrative Expenses</b>		
0.00	2040	Contribution to other Funds		19372.00
0.00	2048	Electricity Consumption Charges		137834.00
33,199.00	2054	Contribution for TNIS/LPA/GIS/CPF/Health Insurance		26130.00
<b>33,199.00</b>		<b>Total (F)</b>		<b>183336.00</b>
		<b>G . Finance Expenses</b>		
10,969,819.00	2022	Provision for doubtful Collecn - Revenue		4722655.00
2,440.69	2028	Bank Charges		3500.79
19,939,852.00	2029	Int on Loans/Ways & Means Adv/Overdraft		15501465.00
<b>30,912,111.69</b>		<b>Total (G)</b>		<b>20227620.79</b>

As at 31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Schedule No.	Amount Rs.
3,661,637.00	2038	<p style="text-align: center;"><b>II . Depreciation</b></p> Depreciation		3059995.00
3,661,637.00		<b>Total (II)</b>		3059995.00
94,778,529.69		<b>Grand Total</b>		37919623.79

## CUDDALORE MUNICIPALITY

## Water Supply


## Balance Sheet as at 31/03/2017


As at 31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
		<b>Assests</b>	
		<b>A . FIXED ASSETS</b>	
36596.00	3101	Land - Gross Block	36596.00
1328824.00	3102	Buildings Gross Block	5658768.00
521415.00	3105	Drains & Culverts - Gross Block	753685.00
350001.00	3106	Heavy Vehicles - Gross Block	350001.00
341648.00	3110	Elect.Instln Lamps & Fittings -Gross Bl	341648.00
5758566.00	3112	Plant & M/C - Gross Block	5943025.00
98214.00	3113	Roads & Pavements Concrete - Gross Block	98214.00
20339883.00	3121	Projects in Progress	36329004.00
2439542.00	3122	Projects in progress - Govt Grants	2439542.00
79494992.00	3132	Water Supply Head Works, OHT etc	80291142.00
759441.00	3133	Drinage & Sewerage pipes, Conduits, etc	759441.00
5316066.00	3134	Ground Water Wells & Deep Bore Wells	5316066.00
687572.00	3135	Hand Pumps - India Mark II	687572.00
1255366.00	3138	Other Items	1437096.00
<b>118728126.00</b>		<b>Total (A)</b>	<b>140441800.00</b>
		<b>B . CURRENT ASSETS</b>	
5493266.00	3013	Water Supply & Drainage Tax Receivable	4927050.00
3454105.00	3014	Water Charges Recoverable - Current	3476958.00
21839644.00	3015	Water Charges Recoverable - Arrears	23900170.00
38496758.16	3019	WS & Drain. Tax Receivable - Arrears	38037866.16
0.00	3051	Advance to the Suppliers	22397000.00
236100.00	3056	Deposit - Recoverable	236100.00
48760.00	3059	Cash Account	392268.00
34873424.00	3070	Fixed Deposit	26800000.00
0.00	3075	UGD User Charges Current	7839.00
5255657.00	3100	TRANSFER OF FUNDS	30356165.00
1167388.00	3117	Tools and plant - Gross block	1167388.00
1018895.00	3118	Public Fountains	1018895.00

As at 31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
754500000.00	3131	Advance to TWAD & Metro Water	1197136000.00
4161824.87	3139	Water Supply & Drainage Fund - Bank	1870219.55
776352.77	3140	BANK ACCOUNT	1333136.73
3375096.50	3150	Underground Drainage Scheme Initial Deposit	2099070.51
0.00	3159	UGD USEAR CHARGES	102850.00
874697271.30		<b>Total (B)</b>	<b>1355258966.93</b>
		<b>B . Staff Advance recoverable</b>	
28300.00	3028	Festival Advance	26800.00
28300.00		<b>Total (B)</b>	<b>26800.00</b>
		<b>C . OUTSTANDINGS</b>	
30000000.00	3129	New Water supply Scheme	3998687.00
30000000.00		<b>Total (C)</b>	<b>3998687.00</b>
		<b>D . ACCUMULATED DEFICITE</b>	
0.00	4001	ACCUMULATED DEFICIT	233129031.68
0.00		<b>Total (D)</b>	<b>233129031.68</b>
1023453697.30		<b>Total (A+B+C)</b>	<b>1732855283.63</b>
		<b>Liabilities</b>	
		<b>A . LIABILITIES</b>	
62777004.00	4004	Loans from Govt	58555484.00
200000000.00	4007	Loans from TUFIDCO (MUDF)	296200000.00
71099998.00	4008	Loan ON TUFISUL (WSPF)	65470000.00
218507804.33	4010	Diversion from Other Municipal Fund	263567000.00
40641648.00	4011	Contribution from Municipal Fund	40641648.00
2499542.00	4013	Contributions from the Govt	2499542.00
506862958.00	4014	Grants from the Govt	861656958.00
1102388954.33		<b>Total (A)</b>	<b>1588591939.33</b>
		<b>A . Accumulated depreciation A/C</b>	
608239.00	4061	Buildings Accumulated Depreciation	839531.33
725217.00	4064	Drains & Culverts - Accumul. Depreciatn	746121.79
875001.00	4065	Heavy Vehicle Accumul. Depreciation	875001.00
307984.00	4069	Electr. Installn Lamps fittings Acc. Depn	316400.00
256958.00	4070	Elect. Installn others Accum. Deprecn	256958.00

As-at Previous Year	31/03/2016	A/C Head Code	A/c Head Description	Amount Rs.
4255646.00		4071	Plant & Machinery Accumulated Deprn	4677491.00
56780.00		4072	Roads & Pavements Concrete - Acc. Deprn	67139.00
1390124.00		4080	Public Fountains - A.D	1390124.00
72464647.00		4081	Head works OHT W. Supply Mains Acc Deprn	74235396.00
273399.00		4082	Drain., Sewer., Pipes Conduits Acc. Deprn	370607.00
3350295.00		4083	Ground Water Wells Bore Wells Acc. Deprn	3743449.00
846476.00		4084	Hand Pumps India Mark II Accum. Deprn	846476.00
709349.00		4087	Other Items	709349.00
86120115.00			<b>Total (A)</b>	<b>89074132.00</b>
			<b>B . CURRENT LIABILITIES</b>	
13673.00		4015	Advance Collection of Property Tax ,WT,WC, LC, NT,PT	175884.00
3770269.00		4016	Tender Deposit - Contractors	4613832.00
12500.00		4017	Tender Deposit - Suppliers	12500.00
196820.00		4020	Deposit - Others	525000.00
32809463.00		4039	Prvision for Doubtful Colln of Rev. Item	35497680.37
36802725.00			<b>Total (B)</b>	<b>40824896.30</b>
			<b>B . Recov.from Staff Bills payable</b>	
289703.00		4021	Provident Fund Recoveries	111706.00
34210.00		4022	Cooperative Society Loans Recoveries	38520.00
2423.00		4024	LIC Policy Premium Recoveries	2423.00
7090.00		4025	Spl PF cum Gratituty Scheme	7735.00
7175.00		4026	FBF Group Insurance - Recoveries	8255.00
6582.00		4029	IT deduction at source from Employees	7456.00
23318.00		4031	Court Recoveries	23318.00
46680.00		4033	Health fund Subscription	56760.00
1300.00		4034	OTHER MPLTY REC	8000.00
0.00		4089	Pension and leave salara Contribution	3196.00
46093.00		4094	Contributory Pension Scheme (Subscription	55376.00
464574.00			<b>Total (B)</b>	<b>323231.00</b>
			<b>C . OUTSTANDINGS</b>	
383565.00		4035	IT Deductions Contractors	657759.00
385513.00		4036	Manual Workers Gen. Welfare Fund	512893.00
248488.00		4037	Sales Tax & Surchg. on Sales Tax Payable	857104.00

As at 31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Amount in ₹s.
984.00	4041	Water Supply & Drainage Tax - Payable	984.00
68183.00	4044	Salaries Payable	239995.00
11810.00	4047	Accounts Payable Contractors	277827.00
48937.00	4048	Accounts Payable Suppliers	48937.00
1465805.00	4049	Accounts Payable Expenses	913900.00
4252553.00	4050	Other Payables	4252553.00
5333668.00	4051	Interest Payable	5333668.00
8540.00	4052	Mgmnt Contbn - Payable	2148.00
93866.00	4077	Inter Zonal Transfer Account	93866.00
743478.00	4079	Tools & Plant - Accumulated Depreciation	849456.00
13045390.00		<b>Total (C)</b>	<b>14041090.00</b>
1238821758,33		<b>Total (A+B+C)</b>	<b>1732855288.63</b>

  
**INSPECTOR,**  
**LOCAL FUND AUDIT**  
**CUDDALORE**

  
**Commissioner**  
**Cuddalore Municipality**



## CUDDALORE MUNICIPALITY

## Trial balance

Fund : WS

Financial Year : 2016-2017


From : 01/04/2016


To : 31/03/2017

Head	Head Description	Dr.	Cr.
1002	watersupply & drainage tax	0.00	17122959.00
1014	Other Fees	0.00	25500.00
1015	Other Income	0.00	49337.00
1066	Miscellaneous Recoveries	0.00	13011.00
1067	Interest from Investments	0.00	22143.36
1068	Interest from Banks	0.00	2620350.08
1069	Project Overhead Appropriation Expenses	0.00	568652.00
1081	Initial Amt for new Water Connection	0.00	560200.00
1082	Income for giving new Water Connections	0.00	329451.00
1083	Metered / Tap Rate Charges	0.00	5799215.00
1086	UGD Connection Charges	0.00	10927557.00
1088	Prior Year Income	0.00	2066654.70
1092	UGD User Charges Demand	0.00	53620.00
2001	Pay including Personal Pay	937815.00	0.00
2003	D.A	1215052.00	0.00
2005	HRA	51882.00	0.00
2008	Conveyance Allowance	13850.00	0.00
2009	Medical Allowance	6950.00	0.00
2010	Other Allowance	1020.00	0.00
2011	Ex-gratia/Bonus	15000.00	0.00
2022	Provision for doubtful Collecn - Revenue	4722655.00	0.00
2028	Bank Charges	3500.79	0.00
2029	Int on Loans/Ways & Means Adv/Overdraft	15501465.00	0.00
2038	Depreciation	3059995.00	0.00
2040	Contribution to other Funds	19372.00	0.00
2041	Prior Year Expenses	222296.00	0.00
2048	Electricity Consumption Charges	137834.00	0.00
2054	Contribution for TNINS/LPA/GIS/CPF/Health Insurance	26130.00	0.00
2070	Heavy Vehicles Maintenance	1259439.00	0.00
2077	Repairs & Maint. Plant & Machinery	14300.00	0.00
2086	Power Charges for sewerage system	865152.00	0.00
2087	Power Charges for Head water works	24401716.00	0.00
2089	Street Light Maintenance	407503.00	0.00
2125	Water Supply & Sewerage Maint.	4055233.00	0.00
2129	TWAD & Metro Water - Maint. Charges	1203760.00	0.00
3013	Water Supply & Drainage Tax Receivable	4927050.00	0.00
3014	Water Charges Recoverable - Current	3476958.00	0.00
3015	Water Charges Recoverable - Arrears	23900170.00	0.00
3019	WS & Drain. Tax Receivable - Arrears	38037866.16	0.00
3028	Festival Advance	26800.00	0.00
3051	Advance to the Suppliers	22397000.00	0.00
3056	Deposit - Recoverable	236100.00	0.00
3059	Cash Account	392268.00	0.00
3070	Fixed Deposit	26800000.00	0.00
3075	UGD User Charges Current	7830.00	0.00
3100	TRANSFER OF FUNDS	30356165.00	0.00

Head	Head Description		
3101	Land - Gross Block	36396.00	0.00
3102	Buildings Gross Block	5658768.00	0.00
3105	Drains & Culverts - Gross Block	753685.00	0.00
3106	Heavy Vehicles - Gross Block	350001.00	0.00
3110	Elect.Instln Lamps & Fittings -Gross Bl	341648.00	0.00
3112	Plant & M/C - Gross Block	5943025.00	0.00
3113	Roads & Pavements Concrete - Gross Block	98214.00	0.00
3117	Tools and plant - Gross block	1167388.00	0.00
3118	Public Fountains	1018895.00	0.00
3121	Projects in Progress	36329004.00	0.00
3122	Projects in progress - Govt Grants	2439542.00	0.00
3129	New Water supply Scheme	3998687.00	0.00
3131	Advance to TWAD & Metro Water	1197136000.00	0.00
3132	Water Supply Head Works, OHT etc	80291142.00	0.00
3133	Drinage & Sewerage pipes, Conduits, etc	759441.00	0.00
3134	Ground Water Wells & Deep Bore Wells	5316066.00	0.00
3135	Hand Pumps - India Mark II	687572.00	0.00
3138	Other Items	1437096.00	0.00
3139	Water Supply & Drainage Fund - Bank	1870219.55	0.00
3140	BANK ACCOUNT	1333136.73	0.00
3150	Underground Drainage Scheme Initial Deposit	2099070.51	0.00
3159	UGD USEAR CHARGES	102850.00	0.00
4001	Accumulated Surplus/Deficit	215145765.03	0.00
4004	Loans from Govt	0.00	58555484.00
4007	Loans from TUFIDCO (MUDF)	0.00	296200000.00
4008	Loan ON TUFISUL (WSPF)	0.00	65470946.00
4010	Diversion from Other Municipal Fund	0.00	263567361.33
4011	Contribution from Municipal Fund	0.00	40641648.00
4013	Contributions from the Govt	0.00	2499542.00
4014	Grants from the Govt	0.00	861656958.00
4015	Advance Collection of Property Tax ,WT,WC, LC, NT,PT	0.00	175884.00
4016	Tender Deposit - Contractors	0.00	4613832.00
4017	Tender Deposit - Suppliers	0.00	12500.00
4020	Deposit - Others	0.00	525000.00
4021	Provident Fund Recoveries	0.00	111706.00
4022	Cooperative Society Loans Recoveries	0.00	38520.00
4024	LIC Policy Premium Recoveries	0.00	2423.00
4025	Spl PF cum Gratituty Scheme	0.00	7720.00
4026	FBF Group Insurance - Recoveries	0.00	8255.00
4029	IT deduction at source from Employees	0.00	7456.00
4031	Court Recoveries	0.00	23318.00
4033	Health fund Subscription	0.00	56760.00
4034	OTHER MPLTY REC	0.00	8000.00
4035	IT Deductions Contractors	0.00	657759.00
4036	Manual Workers Gen.Welfare Fund	0.00	512893.00
4037	Sales Tax & Surchg. on Sales Tax Payable	0.00	857104.00
4039	Prvision for Doubtful Colln of Rev. Item	0.00	35497680.30
4041	Water Supply & Drinage Tax - Payable	0.00	984.00
4044	Salaries Payable	0.00	239995.00
4047	Accounts Payable Contractors	0.00	277827.00

Head	Head Description		
4018	Accounts Payable Suppliers	0.00	48937.00
4049	Accounts Payable Expenses	0.00	913900.00
4050	Other Payables	0.00	4252553.00
4051	Interest Payable	0.00	5333668.00
4052	Mgmtnt Contbn - Payable	0.00	2148.00
4061	Buildings Accumulated Depreciation	0.00	839621.00
4064	Drains & Culverts - Accumul. Depreciatn	0.00	746121.00
4065	Heavy Vehicle Accumul. Depreciation	0.00	875001.00
4069	Electr. Installn Lamps fittings Acc. Depn	0.00	316400.00
4070	Elect. Installn others Accum. Deprecn	0.00	256958.00
4071	Plant & Machinery Accumulated Deprn	0.00	4677491.00
4072	Roads & Pavements Concrete - Acc. Depn	0.00	67139.00
4077	Inter Zonal Transfer Account	0.00	93866.00
4079	Tools & Plant - Accumulated Depreciation	0.00	849456.00
4080	Public Fountains - A.D	0.00	1390124.00
4081	Head works OHT W. Supply Mains Acc Depn	0.00	74235396.00
4082	Drain., Sewer., Pipes Conduits Acc. Depn	0.00	370607.00
4083	Ground Water Wells Bore Wells Acc. Depn	0.00	3743449.00
4084	Hand Pumps India Mark II Accum. Depn	0.00	846476.00
4085	Other Items	0.00	709349.00
4089	Pension and leave salara Contribution	0.00	3196.00
4094	Contributory Pension Scheme (Subscription	0.00	55877.00
		<b>1773013938.77</b>	<b>1773013938.77</b>

  
**INSPECTOR,**  
**LOCAL FUND AUDIT**  
**CUDDALORE**

  
**Commissioner**  
**Cuddalore Municipality**

*Janis*