

**Thiruvannamalai Municipality Water Supply Fund**

Trial Balance as On 31-03-2018

| A/C Code | Dr. Opening Balance | Cr. Opening Balance | Particulars                              | Debit Amount (Rs) | Credit Amount (Rs) | Net Debit Amount (Rs) | Net Credit Amount (Rs) |
|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 1100201  |                     |                     | Water Supply and Drainage Tax - Resident |                   | 17503617.00        |                       | 17503617.00            |
| 1100204  |                     |                     | Water Supply and Drainage Tax - Vacant   |                   | 870193.00          |                       | 870193.00              |
| 1402001  |                     |                     | Penalty & Bank Charges For Dishonoured C |                   | 2800.00            |                       | 2800.00                |
| 1405002  |                     |                     | UGD monthly charges                      |                   | 6055260.00         |                       | 6055260.00             |
| 1405003  |                     |                     | Underground Drainage Fees                |                   | 191810.00          |                       | 191810.00              |
| 1405004  |                     |                     | Metered/ Tap rate water Charges          |                   | 24090336.00        |                       | 24090336.00            |
| 1405005  |                     |                     | Water Charges - Water Supply Through Lor |                   | 287200.00          |                       | 287200.00              |
| 1407001  |                     |                     | Road Cutting Restoration Charge - Eb     |                   | 528050.00          |                       | 528050.00              |
| 1407002  |                     |                     | Initial Amount for New Water Supply Conn |                   | 1905000.00         |                       | 1905000.00             |
| 1407003  |                     |                     | Initial Amount for Drainage Connections  |                   | 5636000.00         |                       | 5636000.00             |
| 1407004  |                     |                     | Water Connection Charges                 |                   | 96405.00           |                       | 96405.00               |
| 1407005  |                     |                     | Under Ground Sewerage Connection Charges |                   | 80700.00           |                       | 80700.00               |
| 1407012  |                     |                     | Water Supply Changes of Usage Charges    |                   | 30.00              |                       | 30.00                  |
| 1407014  |                     |                     | Water Supply Inspection Charges          |                   | 80035.00           |                       | 80035.00               |
| 1407016  |                     |                     | Water Supply Name Transfer Charges       |                   | 37500.00           |                       | 37500.00               |
| 1408003  |                     |                     | Misc. Recoveries                         |                   | 1248762.00         |                       | 1248762.00             |
| 1701001  |                     |                     | Interest on Investments / Fixed Deposits |                   | 5345051.00         |                       | 5345051.00             |

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|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 1711001  |                     |                     | Interest from Bank                       |                   | 963094.00          |                       | 963094.00              |
| 2101001  |                     |                     | Pay                                      | 4552828.00        |                    | 4552828.00            |                        |
| 2101004  |                     |                     | Dearness Allowance                       | 2341894.00        |                    | 2341894.00            |                        |
| 2101005  |                     |                     | House Rent Allowance                     | 351884.00         |                    | 351884.00             |                        |
| 2101007  |                     |                     | Medical Allowance                        | 43262.00          |                    | 43262.00              |                        |
| 2101008  |                     |                     | Other Allowance                          | 27342.00          |                    | 27342.00              |                        |
| 2101009  |                     |                     | Wages - NMR                              | 1893492.00        |                    | 1893492.00            |                        |
| 2101010  |                     |                     | Wages - Others                           | 1229535.00        |                    | 1229535.00            |                        |
| 2101011  |                     |                     | Bonus                                    | 60000.00          |                    | 60000.00              |                        |
| 2102014  |                     |                     | Group Insurance scheme - Management cont | 29700.00          |                    | 29700.00              |                        |
| 2102015  |                     |                     | CPF Management Contribution              | 192390.00         |                    | 192390.00             |                        |
| 2102019  |                     |                     | Conveyance Allowance                     | 43800.00          |                    | 43800.00              |                        |
| 2201004  |                     |                     | Motor Vehicle Tax                        | 66105.00          |                    | 66105.00              |                        |
| 2201101  |                     |                     | Electricity consumption charges for offi | 21725.00          |                    | 21725.00              |                        |
| 2204001  |                     |                     | Vehicle insurance                        | 58636.00          |                    | 58636.00              |                        |
| 2301001  |                     |                     | Power charges for Sewerage system/ Pumpi | 9414772.00        |                    | 9414772.00            |                        |
| 2301002  |                     |                     | Power Charges for Water Head Works / Pum | 20670330.00       |                    | 20670330.00           |                        |

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|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 2303002  |                     |                     | Diesel                                   | 1602884.00        |                    | 1602884.00            |                        |
| 2305009  |                     |                     | Maintenance Expenses - Water Supply      | 15768290.00       |                    | 15768290.00           |                        |
| 2305010  |                     |                     | Maintenance Expenses - Sewerage works    | 3339792.00        |                    | 3339792.00            |                        |
| 2305011  |                     |                     | Maintenance Charges to TWAD Board/ Metro | 10000.00          |                    | 10000.00              |                        |
| 2305012  |                     |                     | Water cess to TNPCB                      | 154768.00         |                    | 154768.00             |                        |
| 2305301  |                     |                     | Light Vehicles - Maintenance             | 97000.00          |                    | 97000.00              |                        |
| 2305302  |                     |                     | Heavy Vehicles - Maintenance             | 561300.00         |                    | 561300.00             |                        |
| 2308004  |                     |                     | Fairs and Festivals                      | 82000.00          |                    | 82000.00              |                        |
| 2403003  |                     |                     | Interest on Loans from TNUIFSL           | 8513202.00        |                    | 8513202.00            |                        |
| 2407001  |                     |                     | Bank charges                             | 3437.50           |                    | 3437.50               |                        |
| 2701001  |                     |                     | Provision for Doubtful Collection of Rev | 20552385.00       |                    | 20552385.00           |                        |
| 2722001  |                     |                     | Depreciation - Buildings                 | 39092.00          |                    | 39092.00              |                        |
| 2723001  |                     |                     | Depreciation - Roads & Bridges           | 7683.00           |                    | 7683.00               |                        |
| 2723101  |                     |                     | Depreciation - Sewerage and Drainage     | 202273.00         |                    | 202273.00             |                        |
| 2723201  |                     |                     | Depreciation - Waterways                 | 5467126.00        |                    | 5467126.00            |                        |
| 2724001  |                     |                     | Depreciation - Plant & machinery         | 453090.00         |                    | 453090.00             |                        |
| 2726001  |                     |                     | Depreciation - Office & Other Equipments | 27957.00          |                    | 27957.00              |                        |

**Thiruvannamalai Municipality Water Supply Fund**

Trial Balance as On 31-03-2018

| A/C Code | Dr. Opening Balance | Cr. Opening Balance | Particulars                              | Debit Amount (Rs) | Credit Amount (Rs) | Net Debit Amount (Rs) | Net Credit Amount (Rs) |
|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 2727001  |                     |                     | Depreciation - Furniture, Fixtures, Fitt | 291905.00         |                    | 291905.00             |                        |
| 2728001  |                     |                     | Depreciation - Other Fixed Assets        | 119.00            |                    | 119.00                |                        |
| 2801001  |                     |                     | Taxes                                    |                   | 8727359.00         |                       | 8727359.00             |
| 2804001  |                     |                     | Prior Year Income                        |                   | 10027103.00        |                       | 10027103.00            |
| 2808001  |                     |                     | Prior year Expenses                      | 602000.00         |                    | 602000.00             |                        |
| 3109001  | 80915819.89         |                     | Accumulated Surplus / Deficit            |                   |                    | 80915819.89           |                        |
| 3111001  |                     | 33868900.00         | Contribution from Municipal Fund         |                   |                    |                       | 33868900.00            |
| 3111002  |                     | 242034427.00        | Municipal Fund                           |                   |                    |                       | 242034427.00           |
| 3111003  |                     | 50000.00            | Capital fund                             |                   |                    |                       | 50000.00               |
| 3202002  |                     | 215464.00           | Scheme Grants - <<Scheme(Cost Centre) Co |                   |                    |                       | 215464.00              |
| 3203001  |                     | 16104195.00         | Contributions from the Government        |                   |                    |                       | 16104195.00            |
| 3203002  |                     | 499167440.00        | Grants from the Government               |                   |                    |                       | 499167440.00           |
| 3303002  |                     | 6459485.00          | Loan from TUFIDCO                        | 1407757.00        |                    |                       | 5051728.00             |
| 3401001  |                     | 1836281.00          | Tender Deposit - Contractors.            | 2219659.00        | 383378.00          |                       |                        |
| 3401002  |                     | 15200.00            | Tender Deposit- Suppliers                | 15200.00          |                    |                       |                        |
| 3402001  |                     | 1495.00             | Security Deposit - Lease                 | 1495.00           |                    |                       |                        |
| 3408002  |                     | 208040.00           | Deposits- Others                         | 208040.00         |                    |                       |                        |

**Thiruvannamalai Municipality Water Supply Fund**

Trial Balance as On 31-03-2018

| A/C Code | Dr. Opening Balance | Cr. Opening Balance | Particulars                              | Debit Amount (Rs) | Credit Amount (Rs) | Net Debit Amount (Rs) | Net Credit Amount (Rs) |
|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 3501001  |                     | 4916379.00          | Power charges - Payable - Street Lights  |                   |                    |                       | 4916379.00             |
| 3501003  |                     | 12111735.00         | Accounts Payable - Contractors           | 14905822.00       | 13359172.00        |                       | 10565085.00            |
| 3501004  |                     |                     | Accounts Payable - Suppliers             | 2474055.00        | 2474055.00         |                       |                        |
| 3501005  |                     | 71887576.00         | Accounts Payable - Expenses              | 40413183.00       | 46302164.00        |                       | 77776557.00            |
| 3501008  |                     | 241.00              | Others Payable                           |                   |                    |                       | 241.00                 |
| 3501101  |                     | 1323613.00          | Salaries & Wages Payable                 | 3979446.00        | 4323496.00         |                       | 1667663.00             |
| 3501104  |                     | 319580.00           | Group Insurance Scheme - Management Cont |                   |                    |                       | 319580.00              |
| 3501201  |                     | 78840.00            | Interest Payable                         |                   |                    |                       | 78840.00               |
| 3502001  |                     | 841751.00           | Provident Fund Recoveries                | 50270.00          | 110210.00          |                       | 901691.00              |
| 3502002  |                     | 41413.00            | Co-operative Society Loan Recoveries     | 466817.00         | 468183.00          |                       | 42779.00               |
| 3502003  | 728.00              |                     | RD Recoveries                            |                   |                    | 728.00                |                        |
| 3502005  |                     | 36180.00            | Special Provident Fund-Cum- Gratuity Sch |                   | 2020.00            |                       | 38200.00               |
| 3502006  |                     | 67631.00            | F.B.F. / Group Insurance Scheme Recoveri | 10800.00          | 13440.00           |                       | 70271.00               |
| 3502007  |                     | 420.00              | External Housing Recoveries including H. |                   |                    |                       | 420.00                 |
| 3502009  |                     | 44296.00            | It Deduction                             |                   | 4590.00            |                       | 48886.00               |
| 3502010  |                     | 4000.00             | Recoveries towards Loans from Banks      |                   |                    |                       | 4000.00                |
| 3502012  |                     | 570.00              | H.B.A.Special F.B.F. Subscription        |                   |                    |                       | 570.00                 |

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|----------|--------------------|--------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 3502013  |                    | 210491.00          | Income Tax Deductions - Contractors      | 434779.00         | 461622.00          |                       | 237334.00              |
| 3502014  |                    | 877792.00          | Other Recoveries                         | 1923.00           | 17738.00           |                       | 893607.00              |
| 3502015  |                    | 125250.00          | VAT - Payable                            | 204359.00         | 231207.00          |                       | 152098.00              |
| 3502018  |                    | 990132.00          | Handloom Advance Recovered - Payable to  |                   |                    |                       | 990132.00              |
| 3502021  | 319720.00          |                    | CPF Subscription Recoveries              | 257880.00         | 552623.00          | 24977.00              |                        |
| 3502022  |                    | 1151353.00         | Contribution to CMDA/LPA Payable         |                   |                    |                       | 1151353.00             |
| 3502023  |                    | 155994.00          | Health Fund Subscription                 |                   | 38160.00           |                       | 194154.00              |
| 3502025  |                    | 962518.00          | Manual Workers Genenral Welfare Fund     | 9950.00           | 90801.00           |                       | 1043369.00             |
| 3502026  |                    | 39323740.00        | Initial Amount - UGS Scheme              |                   |                    |                       | 39323740.00            |
| 3502027  |                    | 8124728.00         | Initial Amount - Water supply Amount     |                   |                    |                       | 8124728.00             |
| 3502031  |                    |                    | state GST                                |                   | 3480.00            |                       | 3480.00                |
| 3502032  |                    |                    | Central GST                              |                   | 5853.00            |                       | 5853.00                |
| 3503003  |                    | 792299.00          | Water supply and Drainage Tax - Payable  |                   |                    |                       | 792299.00              |
| 3504101  |                    | 1381681.75         | Advance Collection of Property Tax       |                   | 6000.00            |                       | 1387681.75             |
| 4101001  | 165341566.00       |                    | Land -GROSS BLOCK                        |                   |                    | 165341566.00          |                        |
| 4102001  | 1491733.00         |                    | Buildings - GROSS BLOCK                  | 245467.00         |                    | 1737200.00            |                        |
| 4103004  | 53354.00           |                    | Roads & Pavements - Black Topped - GROSS |                   |                    | 53354.00              |                        |

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|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 4103102  | 4612550.00          |                     | Drainage and Sewerage pipes , Conduits,  | 1515021.00        |                    | 6127571.00            |                        |
| 4103201  | 149394522.00        |                     | Water Supply - Head Works, OHT etc. and  | 1789686.00        |                    | 151184208.00          |                        |
| 4103202  | 14012394.00         |                     | Ground Water Wells/ Deep Bore Wells - GR | 250000.00         |                    | 14262394.00           |                        |
| 4103203  | 13994252.00         |                     | Reservoirs - GROSS BLOCK                 |                   |                    | 13994252.00           |                        |
| 4104001  | 2320903.00          |                     | Plant and Machineries - GROSS BLOCK      |                   |                    | 2320903.00            |                        |
| 4104002  | 860167.00           |                     | Tools & Plant - GROSS BLOCK              |                   |                    | 860167.00             |                        |
| 4104003  | 1794439.00          |                     | Hand Pumps - Indian Mark II - GROSS BLOC |                   |                    | 1794439.00            |                        |
| 4105001  | 511952.00           |                     | Heavy Vehicles - GROSS BLOCK             |                   | 511951.00          | 1.00                  |                        |
| 4105002  | 24003.00            |                     | Light Vehicles - GROSS BLOCK             |                   | 24002.00           | 1.00                  |                        |
| 4106003  | 111828.00           |                     | Other equipments - GROSS BLOCK           |                   |                    | 111828.00             |                        |
| 4107001  | 1919686.00          |                     | Furniture Fixtures and Fittings - GROSS  |                   |                    | 1919686.00            |                        |
| 4107002  | 4479067.00          |                     | Electrical Installations - Lamps / Tube  |                   | 4479066.00         | 1.00                  |                        |
| 4107003  | 7438919.00          |                     | Electrical Installations -Others - GROSS |                   |                    | 7438919.00            |                        |
| 4108001  | 595.00              |                     | Public Fountains - GROSS BLOCK           |                   |                    | 595.00                |                        |
| 4112001  |                     | 955345.00           | Buildings - Accumulated Depreciation     |                   | 39092.00           |                       | 994437.00              |
| 4113004  |                     | 34147.00            | Roads & Pavements - Black Topped - Accum |                   | 7683.00            |                       | 41830.00               |
| 4113102  |                     | 221104.00           | Drainage Sewerage Pipes, Conduits etc. - |                   | 202273.00          |                       | 423377.00              |

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|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 4113201  |                     | 89417173.00         | Head Works, OHT etc. Water supply Mains  |                   | 4535527.00         |                       | 93952700.00            |
| 4113202  |                     | 4442996.00          | Ground Water Wells/ Deep Bore Wells - Ac |                   | 713120.00          |                       | 5156116.00             |
| 4113203  |                     | 6711612.00          | Reservoirs - Accumulated Depreciation    |                   | 218479.00          |                       | 6930091.00             |
| 4114001  |                     | 2243760.00          | Plant & Machinery - Accumulated Deprecia |                   | 19286.00           |                       | 2263046.00             |
| 4114002  |                     | 560505.00           | Tools & Plant - Accumulated depreciation |                   | 74916.00           |                       | 635421.00              |
| 4114003  |                     | 3639771.00          | Hand Pumps - India Mark (II) - Accumulat |                   | 358888.00          |                       | 3998659.00             |
| 4115001  |                     | 895915.00           | Heavy vehicles - Accumulated Depreciatio | 895915.00         |                    |                       |                        |
| 4115002  |                     | 41005.00            | Light vehicles - Accumulated Depreciatio | 41005.00          |                    |                       |                        |
| 4116001  |                     |                     | Office & Other Equipments - Accumulated  |                   | 27957.00           |                       | 27957.00               |
| 4116003  |                     | 246022.00           | Other equipments - Accumulated Depreciat |                   |                    |                       | 246022.00              |
| 4117001  |                     | 764706.00           | Furniture, Fixtures & Fittings - Accumul |                   | 288745.00          |                       | 1053451.00             |
| 4117002  |                     | 6348471.00          | Electircal Installations - Lamps & Tube  | 6348471.00        | 1.00               |                       | 1.00                   |
| 4117003  |                     | 7416355.00          | Electircal Installations - Others - Acc  |                   | 3159.00            |                       | 7419514.00             |
| 4118001  |                     | 1545.00             | Public Fountains - Accumlated depreciati |                   | 119.00             |                       | 1664.00                |
| 4121001  | 32184813.00         |                     | Projects - in - progress Account         | 3800174.00        | 3800174.00         | 32184813.00           |                        |
| 4122001  | 5959433.00          |                     | Projects - in - progress Account         |                   |                    | 5959433.00            |                        |
| 4208001  | 14089204.00         |                     | Fixed Deposit                            | 5345051.00        |                    | 19434255.00           |                        |



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|----------|---------------------|---------------------|---|-------------------|--------------------|-----------------------|------------------------|
| 4308001  | 893719.00           |                     | Others                                    |                   |                    | 893719.00             |                        |
| 4311905  |                     |                     | Initial Amount for Drainage Connections   | 5636000.00        | 2335000.00         | 3301000.00            |                        |
| 4311907  |                     |                     | Water Supply and Drainage Tax - Recovers  | 17503617.00       | 7777152.00         | 9726465.00            |                        |
| 4311910  |                     |                     | Water Supply and Drainage Tax - Recovers  | 870193.00         | 94915.00           | 775278.00             |                        |
| 4311912  | 13130602.00         |                     | Water Supply and Drainage Tax - Recovers  |                   | 2548818.00         | 10581784.00           |                        |
| 4311915  | 4733925.00          |                     | Water Supply and Drainage Tax - Recovers  | 1722966.00        | 510825.00          | 5946066.00            |                        |
| 4313003  |                     |                     | Water Charges Recoverable - Current       | 24090336.00       | 9129412.00         | 14960924.00           |                        |
| 4313004  | 45820970.00         |                     | Water Charges Recoverable - Arrears       | 46100.00          | 6153879.00         | 39713191.00           |                        |
| 4313005  |                     |                     | UGD Monthly charges Recoverable - Current | 6055260.00        | 786645.00          | 5268615.00            |                        |
| 4313006  | 3319248.00          |                     | UGD Monthly charges Recoverable - Arrears | 6958293.00        | 1596830.00         | 8680711.00            |                        |
| 4314038  | 269496.00           |                     | Supply Of Office Materials                |                   |                    | 269496.00             |                        |
| 4321001  |                     | 63461715.34         | Provision for outstanding Property Taxes  | 7756731.00        | 20552385.00        |                       | 76257369.34            |
| 4501001  | 190331.00           |                     | General Fund - Cash Account               | 30411170.00       | 30317094.00        | 284407.00             |                        |
| 4502001  |                     |                     | Cheques in Hand Account                   | 1239222.00        | 1239222.00         |                       |                        |
| 4502112  | 14309682.00         |                     | WS supply Account Indian Bank             | 49732979.00       | 53551625.00        | 10491036.00           |                        |
| 4502113  | 1211203.00          |                     | WS initial fund - IB                      | 2287073.00        | 2800045.00         | 698231.00             |                        |
| 4502114  | 4261072.00          |                     | Under ground draunage fund - IB           | 9545619.00        | 13105189.00        | 701502.00             |                        |

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|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 4502115  | 111698.00           |                     | UGD Tax a/c no 6322197566                | 2074818.00        |                    | 2186516.00            |                        |
| 4502116  | 1141666.00          |                     | Under ground improvemnet scheme - IB a/c | 43635.00          |                    | 1185301.00            |                        |
| 4502117  | 214676.00           |                     | WS initial fund - IOB                    | 6117.00           | 29.50              | 220763.50             |                        |
| 4502118  |                     | 820693.80           | WS Supply Account IOB                    | 554.00            |                    |                       | 820139.80              |
| 4601001  | 114600.00           |                     | Festival Advance                         | 85000.00          | 101000.00          | 98600.00              |                        |
| 4601006  | 73750.00            |                     | Bicycle Advance                          |                   | 37060.00           | 36690.00              |                        |
| 4601007  | 15190.00            |                     | Motorcycle Advance                       |                   | 15190.00           |                       |                        |
| 4604001  | 21538.00            |                     | Advance to Suppliers                     |                   |                    | 21538.00              |                        |
| 4605004  | 5000.00             |                     | Immediate Relief - Advance               |                   |                    | 5000.00               |                        |
| 4605010  | 60000.00            |                     | Advance Recovery                         |                   |                    | 60000.00              |                        |
| 4606001  | 823958.00           |                     | Deposits - Recoverable:                  |                   |                    | 823958.00             |                        |
| 4612001  |                     |                     | Advance                                  | 25000.00          |                    | 25000.00              |                        |
| 4701001  | 541400000.00        |                     | Advance to TWAD Board/ Metro Water Board |                   |                    | 541400000.00          |                        |
| 4702003  |                     |                     | Payable to General fund                  | 322669.00         | 31998325.00        |                       | 31675656.00            |
|          | 1133953971.89       | 1133953971.89       | <b>Grand Total</b>                       | 352479575.50      | 352479575.50       | 1262796900.89         | 1262796900.89          |

Thiruvannamalai Municipality Water Supply Fund

Income and Expenditure as on 2017-2018

| A/c Code | Expenditure Particular         | Amount      | A/c Code | Income Particular              | Amount      |
|----------|--------------------------------|-------------|----------|--------------------------------|-------------|
| E1       | Establishment Expenses         |             | I1       | Tax Revenue                    |             |
| 2101001  | Pay                            | 4552828.00  | 1100201  | Water Supply and Drainage Tax  | 17503617.00 |
| 2101004  | Dearness Allowance             | 2341894.00  | 1100204  | Water Supply and Drainage Tax  | 870193.00   |
| 2101005  | House Rent Allowance           | 351884.00   |          | -----                          |             |
| 2101007  | Medical Allowance              | 43262.00    | Total    | Tax Revenue                    | 18373810.00 |
| 2101008  | Other Allowance                | 27342.00    |          | -----                          |             |
| 2101009  | Wages - NMR                    | 1893492.00  | I2       | Assigned Revenues & Compensati |             |
| 2101010  | Wages - Others                 | 1229535.00  | I3       | Rental Income from Municipal P |             |
| 2101011  | Bonus                          | 60000.00    | I4       | Fees & User Charges            |             |
| 2102014  | Group Insurance scheme - Manag | 29700.00    | 1402001  | Penalty & Bank Charges For Dis | 2800.00     |
| 2102015  | CPF Management Contribution    | 192390.00   | 1405002  | UGD monthly charges            | 6055260.00  |
| 2102019  | Conveyance Allowance           | 43800.00    | 1405003  | Underground Drainage Fees      | 191810.00   |
|          | -----                          |             | 1405004  | Metered/ Tap rate water Charge | 24090336.00 |
| Total    | Establishment Expenses         | 10766127.00 | 1405005  | Water Charges - Water Supply T | 287200.00   |
|          | -----                          |             | 1407001  | Road Cutting Restoration Charg | 528050.00   |
| E2       | Administrative Expenses        |             | 1407002  | Initial Amount for New Water S | 1905000.00  |
| 2201004  | Motor Vehicle Tax              | 66105.00    | 1407003  | Initial Amount for Drainage Co | 5636000.00  |
| 2201101  | Electricity consumption charge | 21725.00    | 1407004  | Water Connection Charges       | 96405.00    |
| 2204001  | Vehicle insurance              | 58636.00    | 1407005  | Under Ground Sewerage Connecti | 80700.00    |
|          | -----                          |             | 1407012  | Water Supply Changes of Usage  | 30.00       |

Thiruvannamalai Municipality Water Supply Fund

Income and Expenditure as on 2017-2018

| A/c Code | Expenditure Particular         | Amount      | A/c Code | Income Particular              | Amount      |
|----------|--------------------------------|-------------|----------|--------------------------------|-------------|
| Total    | Administrative Expenses        | 146466.00   | 1407014  | Water Supply Inspection Charg  | 80035.00    |
|          | -----                          |             | 1407016  | Water Supply Name Transfer Cha | 37500.00    |
| E3       | Operations & Maintenance       |             | 1408003  | Misc. Recoveries               | 1248762.00  |
| 2301001  | Power charges for Sewerage sys | 9414772.00  |          | -----                          |             |
| 2301002  | Power Charges for Water Head W | 20670330.00 | Total    | Fees & User Charges            | 40239888.00 |
| 2303002  | Diesel                         | 1602884.00  |          | -----                          |             |
| 2305009  | Maintenance Expenses - Water S | 15768290.00 | I5       | Sale & Hire Charges            |             |
| 2305010  | Maintenance Expenses - Sewerag | 3339792.00  | I6       | Revenue Grants, Contribution a |             |
| 2305011  | Maintenance Charges to TWAD Bo | 10000.00    | I7       | Income from Investments        |             |
| 2305012  | Water cess to TNPCB            | 154768.00   | 1701001  | Interest on Investments / Fixe | 5345051.00  |
| 2305301  | Light Vehicles - Maintenance   | 97000.00    |          | -----                          |             |
| 2305302  | Heavy Vehicles - Maintenance   | 561300.00   | Total    | Income from Investments        | 5345051.00  |
| 2308004  | Fairs and Festivals            | 82000.00    |          | -----                          |             |
|          | -----                          |             | I8       | Interest Earned                |             |
| Total    | Operations & Maintenance       | 51701136.00 | 1711001  | Interest from Bank             | 963094.00   |
|          | -----                          |             |          | -----                          |             |
| E4       | Interest & Finance Charges     |             | Total    | Interest Earned                | 963094.00   |
| 2403003  | Interest on Loans from TNUIFSL | 8513202.00  |          | -----                          |             |
| 2407001  | Bank charges                   | 3437.50     | I9       | Other Income                   |             |
|          | -----                          |             | 3109001  | Accumulated Deficit            | 15097693.50 |
| Total    | Interest & Finance Charges     | 8516639.50  |          |                                |             |
|          | -----                          |             |          |                                |             |
| E5       | Programme Expenses             |             |          |                                |             |

## Thiruvannamalai Municipality Water Supply Fund

Income and Expenditure as on

2017-2018

| A/c Code | Expenditure Particular          | Amount       | A/c Code | Income Particular | Amount |
|----------|---------------------------------|--------------|----------|-------------------|--------|
| E6       | Grants, Contribution and Subsi  |              |          |                   |        |
| E7       | Provisions and Write off        |              |          |                   |        |
| 2701001  | Provision for Doubtful Collect  | 20552385.00  |          |                   |        |
|          | -----                           |              |          |                   |        |
| Total    | Provisions and Write off        | 20552385.00  |          |                   |        |
|          | -----                           |              |          |                   |        |
| E8       | Miscellaneous Expenses          |              |          |                   |        |
| E9       | Depreciation                    |              |          |                   |        |
| 2722001  | Depreciation - Buildings        | 39092.00     |          |                   |        |
| 2723001  | Depreciation - Roads & Bridges  | 7683.00      |          |                   |        |
| 2723101  | Depreciation - Sewerage and Dr  | 202273.00    |          |                   |        |
| 2723201  | Depreciation - Waterways        | 5467126.00   |          |                   |        |
| 2724001  | Depreciation - Plant & machine  | 453090.00    |          |                   |        |
| 2726001  | Depreciation - Office & Other F | 27957.00     |          |                   |        |
| 2727001  | Depreciation - Furniture, Fixt  | 291905.00    |          |                   |        |
| 2728001  | Depreciation - Other Fixed Ass  | 119.00       |          |                   |        |
|          | -----                           |              |          |                   |        |
| Total    | Depreciation                    | 6489245.00   |          |                   |        |
|          | -----                           |              |          |                   |        |
| E10      | Prior Period Item               |              |          |                   |        |
| 2801001  | Taxes                           | -8727359.00  |          |                   |        |
| 2804001  | Prior Year Income               | -10027103.00 |          |                   |        |
| 2808001  | Prior year Expenses             | 602000.00    |          |                   |        |

Thiruvannamalai Municipality Water Supply Fund

Income and Expenditure as on 2017-2018

| A/c Code | Expenditure Particular              | Amount       | A/c Code | Income Particular | Amount      |
|----------|-------------------------------------|--------------|----------|-------------------|-------------|
| Total    | -----<br>Prior Period Item<br>----- | -18152462.00 |          |                   |             |
| E11      | Transfer to Reserve Funds           |              |          |                   |             |
|          |                                     | 80019536.50  |          |                   | 80019536.50 |

Thiruvannamalai Municipality Water Supply  
Fund

Balance Sheet as on 31-03-2018

| Liabilities |   |              | Assets   |                                      |               |
|-------------|---|--------------|----------|--------------------------------------|---------------|
| A/C Code    | Particulars                                 | Amount       | A/C Code | Particulars                          | Amount        |
|             | <b>RESERVES &amp; SURPLUS</b>               |              |          | <b>FIXED ASSETS</b>                  |               |
| 310         | Municipal (General) Fund                    | 96013513.39  | 410      | Fixed Assets                         | 367147085.00  |
| 311         | Earmarked Funds                             | 275953327.00 | 411      | LESS - Accumulated Depreciat         | -123144286.00 |
| 312         | Reserves                                    |              |          | Net Block                            | 244002799.00  |
|             | Total Reserves & Surplus                    | 275953327.00 | 412      | Capital Work - in - progress         | 38144246.00   |
| 320         | Grants , Contribution for specific purposes | 515487099.00 |          | Total Fixed Assets                   | 282147045.00  |
| 330         | Secured Loans                               | 5051728.00   |          | <b>INVESTMENTS</b>                   |               |
| 331         | Unsecured Loans                             |              | 420      | Investments - General Fund           | 19434255.00   |
|             | Total Loans                                 | 5051728.00   | 421      | Investments - Other Funds            |               |
|             | <b>CURRENT LIABILITIES AND PROVISIONS</b>   |              |          | Total Investments                    | 19434255.00   |
| 340         | Deposits Received                           |              |          | <b>CURRENT ASSETS, LOANS and ADV</b> |               |
| 341         | Deposit works                               |              | 430      | Stock - in- hand                     | 893719.00     |
| 350         | Other Liabilities                           | 150705285.75 | 431      | Sundry Debtors (Receivables)         | 99223530.00   |
| 360         | Provisions                                  |              | 432      | LESS - Accumulated Provision         | -76257369.34  |
|             | Total Liabilities and Provisions            | 150705285.75 |          | Net Amount Outstanding               | 22966160.66   |
|             |   |              | 440      | Pre-paid Expenses                    |               |
|             |   |              | 450      | Cash and Bank balance                | 14947616.70   |
|             |   |              | 460      | Loans, Advances and Deposits         | 1045786.00    |
|             |   |              | 461      | LESS - Accumulated Aagainst I        | 25000.00      |
|             |   |              |          | Net Amount Outstanding               | 1070786.00    |
|             |   |              |          | Total Current Assets, Loans a        | 39878282.36   |

Thiruvannamalai Municipality Water Supply  
Fund

Balance Sheet as on 31-03-2018

| Liabilities |             |              | Assets   |                              |              |
|-------------|-------------|--------------|----------|------------------------------|--------------|
| A/C Code    | Particulars | Amount       | A/C Code | Particulars                  | Amount       |
|             |             |              | 470      | Other Assets                 | 509724344.00 |
|             |             |              | 480      | Miscellaneous Expenditure to |              |
|             |             | 947197439.75 |          |                              | 947197439.75 |

**Inspector**  
Local Fund Audit

**Commissioner**  
Thiruvannamalai Municipality Water Supply Fund