

Kovil Patti Municipality

AUDIT CERTIFICATE

W.S. Fund 2016-17.

I have examined Income and Expenditure Account for the year ended 31st March 2017 and the Balance Sheet as on 31st March 2017 of Kovilpatti Municipality. I have obtained all the information and the explanations that I have required and subject to the observations in the appended Audit Report. I certify as a result of my Audit that in my opinion these Accounts and Balance Sheet are properly drawn up so as to exhibit true and fair view of the state of affairs of the Municipality according to the best of information and explanations given to me and as shown by the books of the Organization.

Asst. Director of Local Fund Audit,
Tuticorin.

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KOVILPATTI MUNICIPALITY

Trial balance

Water Supply Fund

Fund	WS	From	01/04/2016	Financial Year	2016-2017	To	31/03/2017	Dr.	Cr.
2016-17									
A/C Head	Head Description								
1002	Water Supply & Drainage Tax			0.00				13223948.00	
1041	Road cut restoration Charges			0.00				1023079.00	
1045	Other Income			0.00				149039.00	
1067	Interest from Investments			0.00				23878.00	
1068	Interest from Banks			0.00				323672.00	
1069	Project Overhead Appropriation Expenses			0.00				508307.00	
1081	Initial Amt for new Water Connection			0.00				1518765.00	
1082	Income for giving new Water Connections			0.00				20746.00	
1083	Metered / Tap Rate Charges			0.00				13284159.00	
1084	Charges for Water Supply through Lorries			0.00				19800.00	
1088	Prior Year Income			0.00				2604575.00	
2001	Pay including Personal Pay			1428826.00					0.00
2003	D.A			1818158.00					0.00
2005	HRA			84200.00					0.00
2008	Conveyance Allowance			28800.00					0.00
2009	Medical Allowance			11930.00					0.00
2010	Other Allowance			6090.00					0.00
2011	Ex-gratia/Bonus			28000.00					0.00
2020	Other Expenses			52792.00					0.00
2022	Provision for doubtful Colleen - Revenue			4584083.00					0.00
2028	Bank Charges			378391.00					0.00
2038	Depreciation			6799136.00					0.00
2040	Contribution to other Funds			4663612.00					0.00
2055	Staff Welfare Expenses			25400.00					0.00
2077	Repairs & Maint. Plant & Machinery			120761.00					0.00
2087	Power Charges for Head water works			20726377.00					0.00
2125	School, Water Supply & Sewerage Maint.			4448231.25					0.00
2129	TWAD & Metro Water - Maint. Charges			9818000.00					0.00
3001	Stock Account			190962.00					0.00
3013	Water Supply & Drainage Tax Receivable			2571048.00					0.00
3014	Water Charges Recoverable - Current			4346218.00					0.00
3015	Water Charges Recoverable - Arrears			14627817.00					0.00
3019	WS & Drain. Tax Receivable - Arrears			7148854.01					0.00
3028	Festival Advance			44700.00					0.00
3035	Tansi Advance			83909.00					0.00
3048	WAGES TO TECHNICAL ASSISTANTS			99019.00					0.00
3052	Advance to the Contractors			34939.00					0.00
3055	Other Advances - Recoverable			83456.00					0.00
3056	Deposit - Recoverable			373891.00					0.00
3059	Cash Account			131466.00					0.00
3070	Fixed Deposit			228210796.52					0.00
3100	TRANSFER OF FUNDS			17657886.00					0.00
3101	Land - Gross Block			12000.00					0.00
3102	Buildings Gross Block			7047253.00					0.00
3105	Drains & Culverts - Gross Block			186536.00					0.00
3106	Heavy Vehicles - Gross Block			126007.00					0.00
3107	Light Vehicles - Gross Block			164102.00					0.00
3111	Elect.Instln Others - Gross Block			185000.00					0.00
3112	Plant & M/C - Gross Block			2692375.00					0.00
3118	Public Fountains			13103.00					0.00
3131	Advance to TWAD & Metro Water			3000000.00					0.00
3132	Water Supply Head Works, OHT etc			32700186.00					0.00
3133	Drainage & Sewerage pipes, Conduits, etc			665513.00					0.00
3134	Ground Water Wells & Deep Bore Wells			61174927.51					0.00
3135	Hand Pumps - India Mark II			9711712.00					0.00
3136	Reservoirs			1698866.00					0.00
3138	Other Items			17019.00					0.00

A/C Head	Head Description	Dr.	
		5119448.19	0.00
		6471226.07	0.00
3139	Water Supply & Drainage Fund - Bank		33080614.55
3143	WATER SUPPLY DEPOSIT		243929688.00
4001	Accumulated Surplus/Deficit	2000001	74813157.00
4010	Diversion from Other Municipal Fund	1060019	27207696.00
4011	Contribution from Municipal Fund		6748120.00
4013	Contributions from the Govt		1224.00
4014	Grants from the Govt		4304244.00
4015	Advance Collection of Property Tax		42129.00
4016	Tender Deposit - Contractors		53000.00
4018	Security Deposit - Revenue		3700.00
4020	Deposit - Others		1000.00
4025	Spl PF cum Gratituty Scheme		40.00
4031	Court Recoveries		117572.00
4032	HBA, Spl FBF Subscription		84223.00
4033	Health fund Subscription		36270.00
4035	IT Deductions Contractors		340887.00
4036	Other Recovery		23821422.00
4037	Sales Tax & Surchg. on Sales Tax Payable		175149.00
4039	Prvision for Doubtful Colln of Rev. Item	2501003	1217690.00
4047	Accounts Payable Contractors		2416400.00
4050	Other Payables		1043989.00
4051	Interest Payable		2772524.00
4052	Group Ins. Scheme Mgmnt Contbn - Payable	3501104	53867.00
4061	BUILDING ACCUMULATED DEPR.		103896.00
4062	Subways & Causeways Accumul. Depreciatr		145038.00
4065	Heavy Vehicle Accumul. Depreciation		72969.00
4066	Light Vehicles Accumul. Depreciation		1371289.00
4070	Elect. Installn others Accum. Depreci		25555.00
4071	Plant & Machinery Accumulated Depn		9019727.00
4080	Public Fountains - A.D		55912.00
4081	Head works OHT W. Supply Mains Acc Depn		12482426.00
4082	Drain., Sewer., Pipes Conduits Acc. Depn		9512484.00
4083	Ground Water Wells Bore Wells Acc. Depn		848073.00
4084	Hand Pumps India Mark II Accum. Depn		12000.00
4085	Reservoirs Accumulated Depreciation		
4100	Capital Reserve		488613942.55
		488613942.55	


 உய்வகர்
 உ.உ.சி. பேரூர் தாலிக் கோட்டை பிரிவு
 கோவில்பட்டி நகராட்சி
 கோவில்பட்டி

Inspector of
 Local Fund Audit


 COMMISSIONER
 KOVILPATTI MUNICIPALITY.




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

31/03/2016 Fiscal Year	A/C Head Code	A/c Head Description	Schedule No.	Amount Rs.
		A . PERSONAL COST . SALARIES		
0,258,212.00	2001	Pay including Personal Pay		1428826.00
1,495,590.00	2003	D.A		1818158.00
75,325.00	2005	HRA		84200.00
26,400.00	2008	Conveyance Allowance		28800.00
10,565.00	2009	Medical Allowance		11930.00
5,568.00	2010	Other Allowance		6090.00
31,000.00	2011	Ex-gratia/Bonus		28000.00
2,902,660.00		Total (A)		3406004.00
		A . PERSONAL COST OTHERS.		
0.00	2055	Staff Welfare Expenses		25400.00
0.00		Total (A)		25400.00
		C . OPERATING EXPENSES		
9,203,486.00	2087	Power Charges for Head water works		20726377.00
9,203,486.00		Total (C)		20726377.00
		D . REPAIRS AND MAINTENANCE		
111,211.00	2016	Light Vehicle Maintenance		0.00
0.00	2077	Repairs & Maint. Plant & Machinery		120761.00
1,940,560.00	2125	School, Water Supply & Sewerage Maint.		4448231.25
1,445,000.00	2129	TWAD & Metro Water - Maint. Charges		9818000.00
1,496,771.00		Total (D)		14386992.25
		F . ADMINISTRATIVE EXPENSES		
177,348.00	2020	Other Expenses		52792.00
3,121,125.00	2040	Contribution to other Funds		4663612.00
3,298,473.00		Total (F)		4716404.00
		G . FINANCE EXPENSES		
2,890,758.00	2022	Provision for doubtful Collecn - Revenue		4584083.00
3,100.00	2028	Bank Charges		378391.00
2,893,858.00		Total (G)		4962474.00
		H . DEPRECIATION		
6,112,592.00	2038	Depreciation		6799136.00
6,112,592.00		Total (H)		6799136.00
63,907,840.00		Grand Total		55022787.25

KOVILPATTI 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.
		A . PROPERTY TAX		
12,654,821.00	1002	Water Supply & Drainage Tax		13223948.00
12,654,821.00		Total (A)		13223948.00
		E . SERVICE CHARGES AND FEES		
1,869,000.00	1081	Initial Amt for new Water Connection		1518765.00
21,530.00	1082	Income for giving new Water Connections		20746.00
13,048,348.00	1083	Metered / Tap Rate Charges		13284159.00
8,700.00	1084	Charges for Water Supply through Lorries		19800.00
14,946,978.00		Total (E)		14843470.00
		H . OTHER INCOME		
1,308,853.00	1041	Road cut restoration Charges		1023079.00
392,380.00	1045	Other Income		149039.00
28,606,155.00	1067	Interest from Investments		23878.00
303,112.00	1068	Interest from Banks		323672.00
2,013,685.00	1069	Project Overhead Appropriation Expenses		508307.00
32,624,185.00		Total (H)		2027975.00
		I . EXCESS OF EXPENDITURE OVER EXCESS OF EXPENDITURE OVER INCOME		
56,766,300.00	40022			24927394.25
56,766,300.00		Total (I)		24927394.25
116,992,284.00		Grand Total		55022787.25


ஆய்வாளர்
உள்ள நிதியுதவிகளைப் பரிசீலனை செய்வதற்கான
கோவில்பட்டி நகராட்சி
கொள்கலஞ்சலர்

Inspector of Local
Fund Audit


COMMISSIONER
KOVILPATTI MUNICIPALITY

KOVILPATTI MUNICIPALITY

Water Supply

Balance Sheet as at 31/03/2017

31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
		Assests	
		A . FIXED ASSETS	
12000.00	3101	Land - Gross Block	12000.00
7047253.00	3102	Buildings Gross Block	7047253.00
186536.00	3105	Drains & Culverts - Gross Block	186536.00
126007.00	3106	Heavy Vehicles - Gross Block	126007.00
164102.00	3107	Light Vehicles - Gross Block	164102.00
185000.00	3111	Elect.Instln Others - Gross Block	185000.00
2649729.00	3112	Plant & M/C - Gross Block	2649729.00
31483007.00	3132	Water Supply Head Works, OHT etc	31483007.00
665513.00	3133	Drinage & Sewerage pipes, Conduits, etc	665513.00
57262833.51	3134	Ground Water Wells & Deep Bore Wells	57262833.51
9711712.00	3135	Hand Pumps - India Mark II	9711712.00
1698866.00	3136	Reservoirs	1698866.00
17939.00	3138	Other Items	17939.00
111210497.51		Total (A)	111210497.51
		B . CURRENT ASSETS	
1009007.25	3001	Stock Account	1009007.25
1761503.56	3013	Water Supply & Drainage Tax Receivable	1761503.56
2655608.00	3014	Water Charges Recoverable - Current	2655608.00
13786447.00	3015	Water Charges Recoverable - Arrears	13786447.00
5745279.45	3019	WS & Drain. Tax Receivable - Arrears	5745279.45
52200.00	3028	Festival Advance	52200.00
83909.00	3035	Tansi Advance	83909.00
99019.00	3048	WAGES TO TECHNICAL ASSISTANTS	99019.00
34939.00	3052	Advance to the Contractors	34939.00
21083456.00	3055	Other Advances - Recoverable	21083456.00
373891.00	3056	Deposit - Recoverable	373891.00
308542.00	3059	Cash Account	308542.00
233481676.52	3070	Fixed Deposit	233481676.52
12883157.00	3100	TRANSFER OF FUNDS	12883157.00
13103.00	3118	Public Fountains	13103.00
59000000.00	3131	Advance to TWAD & Metro Water	59000000.00
3739106.19	3139	Water Supply & Drainage Fund - Bank	3739106.19
4969887.07	3143	WATER SUPPLY DEPOSIT	4969887.07
361080731.04		Total (B)	361080731.04
472291228.55		Total (A+B+C)	472291228.55

31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
		Liabilities	
		A . LIABILITIES	
224585292.00	4010	Diversion from Other Municipal Fund	243929688.00
70149545.00	4011	Contribution from Municipal Fund	74813157.00
27207696.00	4013	Contributions from the Govt	27207696.00
321942533.00		Total (A)	345950541.00
		A . ACCUMULATED DEPRETIATION	
6748120.00	4014	Grants from the Govt	6748120.00
175197.00	4036	Other Recovery	36270.00
2547538.00	4061	BUILDING ACCUMULATED DEPR.	2772524.00
24745.00	4062	Subways & Causeways Accumul. Depreciatn	53867.00
96526.00	4065	Heavy Vehicle Accumul. Depreciation	103896.00
138683.00	4066	Light Vehicles Accumul. Depreciation	145038.00
0.00	4070	Elect. Installn others Accum. Deprecn	72969.00
0.00	4071	Plant & Machinery Accumulated Depn	1371289.00
25555.00	4080	Public Fountains - A.D	25555.00
8039554.00	4081	Head works OHT W.Supply Mains Acc Depn	9019727.00
22636.00	4082	Drain., Sewer., Pipes Conduits Acc. Depn	55912.00
9435587.00	4083	Ground Water Wells Bore Wells Acc. Depn	12482426.00
7570142.00	4084	Hand Pumps India Mark II Accum. Depn	9512484.00
797107.00	4085	Reservoirs Accumulated Depreciation	848073.00
35621390.00		Total (A)	43248150.00
		B . CURRENT LIABILITIES	
0.00	4015	Advance Collection of Property Tax	1224.00
3895515.00	4016	Tender Deposit - Contractors	4304244.00
42129.00	4018	Security Deposit - Revenue	42129.00
50000.00	4020	Deposit - Others	53000.00
21051577.00	4039	Prvision for Doubtful Colln of Rev. Item	23821422.00
25039221.00		Total (B)	28222019.00
		B . RECOVERIES STAFF BILL	
2500.00	4025	Spl PF cum Gratituty Scheme	3700.00
1000.00	4031	Court Recoveries	1000.00
40.00	4032	HBA, Spl FBF Subscription	40.00
97172.00	4033	Health fund Subscription	117572.00
12000.00	4100	Capital Reserve	12000.00
112712.00		Total (B)	134312.00
		C . OUTSTANDINGS	
131153.00	4035	IT Deductions Contractors	84223.00
531618.00	4037	Sales Tax & Surchg. on Sales Tax Payable	340887.00
705311.00	4047	Accounts Payable Contractors	175149.00
		Other Payables	1217690.00

at 31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
2416400.00	4051	Interest Payable	2416400.00
1043989.00	4052	Group Ins. Scheme Mgmtn Contbn - Payable	1043989.00
6046161.00		Total (C)	5278338.00
0.00	4001	D. ACCUMULATED SURPLUS ACCUMULATED SURPLUS	10757795.30
0.00		Total (D)	10757795.30
388762017.00		Total (A+B+C)	433591155.30

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 Inspector of Local
 Final Audit

Commissioner
 KOVILPATTI MUNICIPALITY.

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KOVILPATTI MUNICIPALITY
WATER SUPPLY & DRAINAGE FUND

BRS STATEMENT FOR THE YEAR 2016 - 2017

Sl.No	A/C Code	Name of the Bank	Bank A/C No.	OB	Receipts	Total	Payments	Ldc	CB	UCC	URC	Scroll Balance
1	3139	Bank of India	454	4047648.75	46859064	50906712.75	45655798	131466	5119448.75	317888	208729	5228607.75
2	3143	Bank of India	2328	4969887.07	1786240	6756127.07	284901		6471226.07	0	38000	6433226.07
				9017535.82	48645304	57662839.82	45940699	131466	11590674.82	317888	246729	11661833.82

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உள்ளுயர் பொது சுகாதார அமைச்சர்
கொழும்பு நகராட்சி
காணொலி

Inspector of Local
Fund Audit

[Signature]
COMMISSIONER
KOVILPATTI MUNICIPALITY.

KOVILPATTY MUNICIPALITY
 WATER SUPPLY & DRAINAGE FUND
 DEMAND COLLECTION BALANCE STATEMENT FOR THE YEAR 2016-2017

Name of the Items	Account OB	Since Raised	Demand			Collection			Balance		
			Arrear	Current	Total	Current	Total	Arrear	Current	Total	
Water-drainage Tax	7506782.96	790337.18	8297120.14	13223947.84	21521067.98	1148266.26	10652900.20	11801166.46	7148853.88	2571047.64	9719901.52
Water Charges	0.00	0.00	16442055.00	13284159.00	29726214.00	1814238.00	8937941.00	10752179.00	14627817.00	4346218.00	18974035.00
TOTAL	7506782.96	790337.18	24739175.14	26508106.84	51247281.98	2962504.26	19590841.20	22553345.46	21776670.88	6917265.64	28693936.52

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 Assistant
 General Manager
 Water Supply Department

Inspector of Local
 Fund Audit

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 COMMISSIONER
 KOVILPATTI MUNICIPALITY.

KOVILPATTI MUNICIPALITY
WATER SUPPLY & DRAINAGE FUND 2016-2017
GRANT UTILISATION STATEMENT (4011, 4013 & 4014)

S.NO	Scheme Details	Previous Year Balance	Grant Received	Total	Actual Expenditure	Govt. Contribution (4013)	Municipal Contribution (4011)	Unutilised Grant (4014)
1	Opening Balance	6748120		6748120				6748120
2	General Fund	0		0	4663612		4663612	0
	Total	6748120	0	6748120	4663612	0	4663612	6748120

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Sub-Inspector
 Public Health & Sanitation Officer
 Kovilpatti Municipality

[Signature]
COMMISSIONER
 KOVILPATTI MUNICIPALITY,

*Inspector of local
 Fund Audit*

KOVILPATTI MUNICIPALITY
WATER SUPPLY DRAINAGE FUND
DEPRECIATION SCHEDULE FOR THE YEAR 2016 - 2017

S	DESCRIPTION	Rate of %	Opening Balance	Accum. Depn	Net Block	Depn	April to Sep	Depn	Oct - Feb	Depn	March	Total Asset	Total Depn	Accum. Depn	Net Block	Account Code
	BUILDING	5%	7047253	2547538	4499715	224986		0		0		7047253	224986	2772524	4274729	4061
	STORM WATER DRAINAGE	18%	186536	24745	161791	29122		0		0		186536	29122	53867	132669	4062
	HEAVY VEHICLE	25%	126007	96526	29481	7370		0		0		126007	7370	103896	22111	4065
	LIGHT VEHICLES	25%	164102	139683	25419	6365		0		0		164102	6365	145038	19064	4066
	PLANT & MACHINERY	25%	2649729	930926	1718803	429701	42946	10662		0		2692375	440363	1371289	1321086	4071
	ELECTRICAL INSTALLATION	25%	185000	35625	149375	37344		0		0		185000	37344	72969	112031	4070
	PUBLIC FOUNTAIN	20%	13103	25555	13103	0		0		0		13103	0	25555	13103	4080
	WS DISTRIBUTION MAIN	3.0%	31483007	8039554	31483007	944480	1161679	34850	56500	833		32700186	980173	9019727	32700186	4081
	DRAINAGE & SEWERAGE	5.0%	665513	22636	665513	33276		0		0		665513	33276	55912	665513	4082
	DEEP BORE WELL	5%	57262833.51	9435587	57262833.51	2863142	3435777	171789	478317	11908		61174928	3046839	12482426	61174928	4083
	HAND PUMP	20%	9711712	7570142	9711712	1942342		0		0		9711712	1942342	9512484	9711712	4084
	RESERVOIRS	3%	1698866	797107	1698866	50966		0		0		1698866	50966	848073	1698866	4085
	Grand Total		111193662	29664624	107419619	6569094	4640102	217301	531817	12741	0	116365581	6799136	36463760	111845998	

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Inspector of Local Fund Audit

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COMMISSIONER
KOVILPATTI MUNICIPALITY.