

KUZHITHURAI MUNICIPALITY
WATER SUPPLY AND DRAINAGE FUND
TRIAL BALANCE FOR THE YEAR 2015 - 2016

Code	Description	Debit	Credit
1002	Water Supply & Drainage Tax		6773855.00
1068	Interest from Bank		227076.00
1069	Project Overhead Appropriation Expenses		145713.00
1081	Initial Amount For New Water Supply		492000.00
1082	Water Supply Connection Charges		388184.00
1083	Water Charges		2648928.00
1088	Prior Year Income		837074.00
	TOTAL		11512830.00
2001	Pay including Personal Pay	702060.00	
2002	Special Pay	101000.00	
2003	D.A.	818995.00	
2005	HRA	26520.00	
2008	Conveyance Allowance	2000.00	
2009	Medical Allowance	7100.00	
2010	Other Allowance	1320.00	
2011	Bonus	21000.00	
2015	Telephone Charges	13991.00	
2020	Other Expenses	455713.00	
2022	Provision for Doubtful collection - Current Year	664308.00	
2038	Depreciation	1343544.00	
2040	Contribution from Town Panchayat Funds	1025229.00	

Code	Description	Debit	Credit
2087	Power Charges for Water Supply	6500300.00	
2088	Power Charges for Street Lights	298120.00	
2092	Diesel Expenses	243494.00	
2125	Maintenance Expenses - Water Supply	1404501.00	
	TOTAL	13629195.00	
3001	Specific Stock Account	29227.00	
3013	Water Supply & Drainage Tax - Receivable - Current	1130287.00	
3014	Water Charges Recoverable - Current	664041.00	
3015	Water Charges Recoverable - Arrears	699116.00	
3019	Water Supply & Drainage Tax - Arrears	1023244.00	
3028	Festival Advance	21000.00	
3051	Advance to the Supplier	6816.00	
3053	Material Cost Recoverable	31744.00	
3055	Other Advances Recoverable	26364.00	
3059	Cash on Hand	199453.00	
3101	Land - Gross Block	2150044.00	
3102	Buildings - Gross Block	2767257.00	
3106	Heavy Vehicles Gross Block	890415.00	
3107	Light Vehicles - Gross Block	3.00	
3112	Plant and Machineries - Gross Block	2664438.00	
3118	Public Fountain	469035.00	
3131	Advances to TWAD and Metro Water	8910569.00	
3132	Water Supply Head Works, OHT etc.	22987305.00	

Code	Description	Debit	Credit
3133	Drains and Sewerage pipes, conduits, channels etc.	51874.00	
3134	Ground Water Wells / Bore Wells	11039168.00	
3136	Reservoirs - Gross Block	1623109.00	
3139	Water Supply - Bank Account	1217524.00	
3140	Bank Account	4318814.00	
3143	Water Supply and Drainage Fund Treatment plant account	59283.00	
	TOTAL	62980130.00	
4001	Accumulated Surplus		10475265.00
4006	Loan from TUFIDCO		5123361.00
4010	Diversion from other Municipal Fund		9958986.00
4011	Contribution from Town Panchayat Funds		13755380.00
4013	Contribution form the Government		6836811.00
4014	Grants from the Government		1653960.00
4016	Tender Deposits - Contractors		424909.00
4020	Deposits - Others	41900.00	
4035	Income Tax		94326.00
4036	Labour Welfare Fund / Service Tax	3430.00	
4037	Sales Tax		137170.00
4039	Provision for Doubtful Collection of Revenue Items		1416172.00
4061	Buildings - Accumulated Depreciation		1386378.00
4065	Heavy Vehicles - Accumulated Depreciation		890414.00
4066	Light Vehicles - Accumulated Depreciation		2.00

Code	Description	Debit	Credit
4071	Plant & Machinery - Accumulated Depreciation		2664437.00
4080	Public Fountains		469034.00
4081	Head Works, OHT etc. - Accumulated Depreciation		5655885.00
4082	Drainage Sewerage Pipes, Conduits etc. - Accumulated Depreciation		22077.00
4083	Ground Water Wells and Deep Bore Wells - Accumulated Depreciation		2803517.00
4085	Reservoirs - Accumulated Depreciation		1328411.00
TOTAL			65096495.00
GRAND TOTAL		76609325.00	76609325.00

**INSPECTOR
LOCAL FUND AUDIT
NAGERCOIL**

**COMMISSIONER
KUZHITHURAI MUNICIPALITY**

KUZHITHURAI MUNICIPALITY
WATER SUPPLY AND DRAINAGE FUND
ABSTRACT OF INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR 2015 - 2016

INCOME

Code	Account Head	Amount Current Year
A	Property Tax	6773855.00
B	Other Taxes	-
C	Assigned Revenue	-
D	Devolution Fund	-
E	Service Charges & Fees	3529112.00
F	Grants and Contribution	-
G	Sale and Hire Charges	-
H	Other Income	372789.00
	TOTAL	10675756.00
4001	Net Deficit for the Year 2015 - 2016	2953439.00
	GRAND TOTAL	13629195.00

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KUZHITHURAI MUNICIPALITY

KUZHITHURAI MUNICIPALITY
WATER SUPPLY AND DRAINAGE FUND
DETAILS OF INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR 2015 - 2016

INCOME

Code No.	Account Head	Amount Current Year
	A. PROPERTY TAX	
1002	Water Supply and Drainage Tax	6773855.00
	TOTAL (A) =	6773855.00
	B. OTHER TAXES	
1003	Vacant land Tax	-
	TOTAL (B) =	-
	C. ASSIGNED REVENUE	
1046	Duty on Transfer of Property	-
	TOTAL (C) =	-
	D. DEVOLUTION FUND	
1053	Devolution Fund	-
	TOTAL (D) =	-
	E. SERVICE CHARGES AND FEES	
1081	Initial Amount for New Water Supply Connection	492000.00
1082	Water Supply Connection Charges	388184.00
1083	Metered / Tap Rate Water Charges	2648928.00
	TOTAL (E) =	3529112.00
	F. GRANTS AND CONTRIBUTIONS	
1052	Grants for Schemes Implement	-
	TOTAL (E) =	-

Code No.	Account Head	Amount Current Year
	G. SALES AND HIRE CHARGES	
1062	Sale of Scraps	-
1060	Sale of Compost	-
	TOTAL (G) =	-
	H. OTHER INCOME	
1068	Interest from Bank	227076.00
1069	Project Over Head Appropriation Expenses	145713.00
	TOTAL (H) =	372789.00
	TOTAL (A+B+C+D+E+F+G+H) =	10675756.00
4001	Net Deficit for the Year 2015 - 2016	2953439.00
	GRAND TOTAL	13629195.00

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WATER SUPPLY AND DRAINAGE FUND
ABSTRACT OF INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR 2015 - 2016

EXPENDITURE

Code	Account Head	Amount Current Year
A	Personnel Cost	1679995.00
B	Terminal & Retirement Benefits	-
C	Operating Expenses	7041914.00
D	Repairs & Maintenance	1404501.00
E	Programme Expenses	1025229.00
F	Administrative Expenses	469704.00
G	Finance Expenses	664308.00
H	Depreciation	1343544.00
	TOTAL	13629195.00

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WATER SUPPLY AND DRAINAGE FUND
DETAILS OF INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR 2015 - 2016

EXPENDITURE

Code No.	Account Head	Amount Current Year
	A. PERSONNEL COST	
	i) Salaries	
2001	Pay including Personal Pay	702060.00
2002	Special Pay	101000.00
2003	D.A.	818995.00
2005	HRA	26520.00
2008	Conveyance Allowance	2000.00
2009	Medical Allowance	7100.00
2010	Other Allowance	1320.00
2011	Ex-Gratia / Bonus	21000.00
	TOTAL	1679995.00
	ii) Others	
2012	Travel Expenses	-
	TOTAL	-
	TOTAL (A) =	1679995.00
	B. TERMINAL AND RETIREMENT BENEFITS	
2035	Group Insurance Scheme - Management Contribution	-
	TOTAL (B) =	-
	C. OPERATING EXPENSES	
2087	Power Charges for Water Supply	6500300.00
2088	Power Charges for Street Lights	298120.00
2092	Diesel Expenses	243494.00
	TOTAL (C) =	7041914.00

Code No.	Account Head	Amount Current Year
	D. REPAIR AND MAINTENANCE	
2125	Maintenance Expenses - Water Supply	1404501.00
	TOTAL (D) =	1404501.00
	E. PROGRAMME EXPENSES	
2040	Town Panchayat Contribution to Other Schemes	1025229.00
	TOTAL (E) =	1025229.00
	F. ADMINISTRATIVE EXPENSES	
2015	Telephone Charges	13991.00
2020	Other Expenses	455713.00
	TOTAL (F) =	469704.00
	G. FINANCE EXPENSES	
2022	Provision for Doubtful Collection - Current Year	664308.00
	TOTAL (G) =	664308.00
	H. DEPRECIATION	
2022	Depreciation	1343544.00
	TOTAL (H) =	1343544.00
	TOTAL (A+B+C+D+E+F+G+H) =	13629195.00

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KUZHITHURAI MUNICIPALITY
WATER SUPPLY AND DRAINAGE FUND
CLOSING BALANCE SHEET AS ON 31ST MARCH 2016

ASSETS

Code No.	Account Head	Amount Current Year
	A. FIXED ASSETS	
3101	Land - Gross Block	2150044.00
3102	Buildings - Gross Block	2767257.00
3106	Heavy Vehicles Gross Block	890415.00
3107	Light Vehicles – Gross Block	3.00
3112	Plant and Machineries - Gross Block	2664438.00
3118	Public Fountain - Gross Block	469035.00
3131	Advance to TWAD and Metro Water	8910569.00
3132	Water Supply Head Works / OHT etc. and Water Supply Mains - Gross Block	22987305.00
3133	Drains and Sewerage pipes, conduits, channels etc.	51874.00
3134	Ground Water Wells / Deep Bore Wells - Gross Block	11039168.00
3136	Reservoirs - Gross Block	1623109.00
3139	Water Supply Bank Account	1217524.00
3140	Bank Account	4318814.00
3143	Water Supply and Drainage Fund Treatment	59283.00
	TOTAL (A) =	59148838.00
	B. CURRENT ASSETS	
3001	Specific Stock Account	29227.00
3013	Water Supply & Drainage Tax - Recoverable - Current	1130287.00
3014	Water Charges Recoverable - Current	664041.00

Code No.	Account Head	Amount Current Year
3015	Water Charges Recoverable - Arrears	699116.00
3019	Water Supply & Drainage Tax - Arrears	1023244.00
3028	Festival Advance	21000.00
3051	Advance to the Suppliers	6816.00
3053	Material Cost Recoverable	31744.00
3055	Other Advances Recoverable	26364.00
3059	Cash on Hand	199453.00
	TOTAL (C) =	3831292.00
	TOTAL (A + B + C) =	62980130.00

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WATER SUPPLY AND DRAINAGE FUND
CLOSING BALANCE SHEET AS AT 31ST MARCH 2016

LIABILITIES

Code No.	Account Head	Amount Current Year
	A. LIABILITIES	
4006	Loan from TUFIDCO	5123361.00
4010	Diversion from other Municipal Funds	9958986.00
4011	Contribution from Municipal Fund	13755380.00
4013	Contribution from the Government	6836811.00
4014	Grants from the Government	1653960.00
4061 to 4089	Accumulated Depreciation Account - Schedule - A	15220155.00
4001	Accumulated Surplus	8358900.00
	TOTAL (A) =	60907553.00
	B. CURRENT LIABILITIES	
4016	Tender Deposit - Contractors	424909.00
4039	Reserve for Doubtful Collection of Revenue Items	1416172.00
	TOTAL (B) =	1841081.00
	C. OUTSTANDING	
4035	Income Tax	94326.00
4037	Sales Tax	137170.00
	TOTAL (C) =	231496.00
	TOTAL (A + B + C) =	62980130.00

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WATER SUPPLY AND DRAINAGE FUND
ACCUMULATED SURPLUS 2015 - 2016

Code No: 4001

Opening Balance	: Rs.	10475265.00
ADD: Prior Year Income	: Rs.	837074.00
		<hr/>
TOTAL	: Rs.	11312339.00
LESS: Prior Year Expenses	: Rs.	-
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TOTAL	: Rs.	11312339.00
Net Deficit for the Year	: Rs.	2953439.00
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Accumulated Surplus during the year 2015-2016 (4001)	: Rs.	8358900.00
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