

KUZHITHURAI SECOND GRADE MUNICIPALITY
Water Supply & Drainage Fund

ABSTRACT OF BALANCE SHEET 2022 - 2023

| Code No. | Description of Items | Schedule No. | Current Year Rs. | Previous Year Rs. |
|--------------------|--|----------------------------|---------------------|----------------------|
| LIABILITIES | | | | |
| 310 | Municipal (General) Fund | B-1 | -43060815.00 | -42238578.00 |
| 311 | Earmarked Funds | B-2 | 33309583.00 | 32109079.00 |
| 320 | Grants, Contribution for Specific Purposes | B-3 | 212350091.00 | 130878091.00 |
| 330 | Secured Loans | B-4 | 100920.00 | 134906.00 |
| 340 | Deposits Received | B-5 | 1835683.00 | 1651507.00 |
| 350 | Other Liabilities | B-6 | 555854.00 | 555854.00 |
| 360 | Provisions | B-7 | 1130780.00 | 2998163.00 |
| | | TOTAL LIABILITIES = | 206222096.00 | 126089022.00 |
| ASSETS | | | | |
| 410 | Fixed Assets | B-8 | 64984565.00 | 63784060.00 |
| 411 | Accumulated Depreciation | B-9 | -49587681.00 | -47264719.00 |
| 412 | Capital Work-in-Progress | B-10 | 797517.00 | 797517.00 |
| 420 | Investments - General Fund | B-11 | - | 9528120.00 |

| Code No. | Description of Items | Schedule No. | Current Year Rs. | Previous Year Rs. |
|----------|------------------------------|-----------------------|---------------------|----------------------|
| 430 | Stock-in-Hand | B-12 | 27727.00 | 27727.00 |
| 431 | Sunday Debtors (Receivables) | B-13 | 6871982.00 | 7630545.00 |
| 450 | Cash and Bank Balance | B-14 | 8267027.00 | 2392747.00 |
| 460 | Loans, Advances and Deposits | B-15 | 86480.00 | 89480.00 |
| 470 | Other Assets | B-16 | 174774479.00 | 89103545.00 |
| | | TOTAL ASSETS = | 206222096.00 | 126089022.00 |


 COMMISSIONER
 KUZHITHURAI SECOND GRADE
 MUNICIPALITY

KUZHITHURAI SECOND GRADE MUNICIPALITY
Water Supply & Drainage Fund

HEADWISE BALANCE SHEET AS ON 31ST MARCH 2023

| Code No. | Description of Items | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--------------------|---|------------------------------|-------------------------------|
| LIABILITIES | | | |
| 310 | Municipal (General) Fund | | |
| 3109001 | Accumulated Surplus / Deficit | -43060815.00 | -42238578.00 |
| | Total = | -43060815.00 | -42238578.00 |
| 311 | Earmarked Funds | | |
| 3111001 | Contributions from the Municipal Fund | 33309583.00 | 32109079.00 |
| | Total = | 33309583.00 | 32109079.00 |
| 320 | Grants, Contribution for Specific Purposes | | |
| 3202002 | Grants from Government | 204901960.00 | 123429960.00 |
| 3203001 | Contributions from the Government | 7448131.00 | 7448131.00 |
| | Total = | 212350091.00 | 130878091.00 |
| 330 | Secured Loans | | |
| 3203003 | Loan from TUFIDCO | 100920.00 | 134906.00 |
| | Total = | 100920.00 | 134906.00 |

| Code No. | Description of Items | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|------------|--|---------------------------|----------------------------|
| 340 | Deposits Received | | |
| 3401001 | Tender Deposit - Contractors | 1633958.00 | 1630758.00 |
| 3401002 | Tender Deposit - Suppliers | 18749.00 | 18749.00 |
| 3401003 | Security Deposit - Contractors | 51396.00 | - |
| 3401004 | Retention Amount | 129580.00 | - |
| 3408001 | Deposits - Others | 2000.00 | 2000.00 |
| | Total = | 1835683.00 | 1651507.00 |
| 350 | Other Liabilities | | |
| 3502033 | SGST Payable | 6111.00 | 6111.00 |
| 3501104 | Group Insurance Scheme Management Contribution | 53790.00 | 53790.00 |
| 3502025 | Manual Workers General Welfare Fund - LWF | 3500.00 | 3500.00 |
| 3502009 | Income Tax Deductions from Employees | 821.00 | 821.00 |
| 3502013 | Income Tax Deductions - Contractors | 222065.00 | 222065.00 |
| 3502014 | Other Recoveries | 106920.00 | 106920.00 |
| 3502017 | GST (Service Tax Payable) | 162647.00 | 162647.00 |
| | Total = | 555854.00 | 555854.00 |

| Code No. | Description of Items | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--------------------|--|---------------------------|----------------------------|
| 360 | Provisions | | |
| 3603001 | Provision for Doubtful Collection of Revenue Items | 1130780.00 | 2998163.00 |
| | Total = | 1130780.00 | 2998163.00 |
| | TOTAL LIABILITIES = | 206222096.00 | 126089022.00 |
| LIABILITIES | | | |
| 410 | Fixed Assets | | |
| 4101001 | Land - Gross Block | 2150044.00 | 2150044.00 |
| 4102001 | Buildings - Gross Block | 3566746.00 | 3566746.00 |
| 4103102 | Drainage and Sewerage Pipes Channels - Gross Block | 51874.00 | 51874.00 |
| 4103201 | Water Supply - Head Works. OHT etc. | 35045865.00 | 33845361.00 |
| 4103202 | Ground Water Wells / Deep Bore Wells - Gross Block | 17775986.00 | 17775986.00 |
| 4103203 | Reservoirs - Gross Block | 1623109.00 | 1623109.00 |
| 4104001 | Plant and Machinerics - Gross Block | 3411488.00 | 3411487.00 |
| 4105001 | Heavy Vehicles - Gross Block | 890415.00 | 890415.00 |

| Code No. | Description of Items | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|------------|--|---------------------------|----------------------------|
| 4105002 | Light Vehicles - Gross Block | 3.00 | 3.00 |
| 4108001 | Public Fountain - Gross Block | 469035.00 | 469035.00 |
| | Total = | 64984565.00 | 63784060.00 |
| 411 | Accumulated Depreciation | | |
| 4112001 | Buildings - Accumulated Depreciation | -2481265.00 | -2414431.00 |
| 4113102 | Drainage and Sewerage Pipes Channels - Accumulated Depreciation | -50357.00 | -45429.00 |
| 4113201 | Head Works, OHT etc. Water Supply Mains - Accumulated Depreciation | -22886029.00 | -20733960.00 |
| 4113202 | Ground Water Wells / Deep Bore Wells - Accumulated Depreciation | -17775985.00 | -17676855.00 |
| 4113203 | Reservoirs - Accumulated Depreciation | -1623108.00 | -1623108.00 |
| 4114001 | Plant and Machineries - Accumulated Depreciation | -3411487.00 | -3411486.00 |
| 4115001 | Heavy Vehicles - Accumulated Depreciation | -890414.00 | -890414.00 |
| 4115002 | Light Vehicles - Accumulated Depreciation | -2.00 | -2.00 |
| 4118001 | Public Fountain - Accumulated Depreciation | -469034.00 | -469034.00 |
| | Total = | -49587681.00 | -47264719.00 |

| Code No. | Description of Items | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|------------|--|---------------------------|----------------------------|
| 412 | Capital Work-In-Progress | | |
| 4121001 | Project-in-Progress Account | 797517.00 | 797517.00 |
| | Total = | 797517.00 | 797517.00 |
| 420 | Investments - General Fund | | |
| 4208001 | Fixed Deposit | - | 9528120.00 |
| | Total = | - | 9528120.00 |
| 430 | Stock-In-Hand | | |
| 4301001 | Stores - Engineering | 27727.00 | 27727.00 |
| | Total = | 27727.00 | 27727.00 |
| 431 | Sunday Debtors (Receivables) | | |
| 4311907 | Water Supply and Drainage Tax - Recoverable - Residential - Current | 1846265.00 | - |
| 4311908 | Water Supply and Drainage Tax - Recoverable - Commercial - Current | 1058927.00 | - |
| 4311909 | Water Supply and Drainage Tax - Recoverable - Industrial - Current | 18236.00 | - |
| 4311910 | Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current | 195825.00 | - |
| 4311912 | Water Supply and Drainage Tax - Recoverable - Residential - Arrears | 1459334.00 | 3271602.00 |
| 4311913 | Water Supply and Drainage Tax - Recoverable - Commercial - Arrears | 1206157.00 | 1231281.00 |

| Code No. | Description of Items | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|------------|---|---------------------------|----------------------------|
| 4311914 | Water Tax - Industrial - Arrear | 2697.00 | 2697.00 |
| 4311915 | Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrear | 352226.00 | 437147.00 |
| 4313003 | Water Charges Recoverable - Current | 223314.00 | - |
| 4313004 | Water Charges Recoverable - Arrear | 477257.00 | 2656074.00 |
| 4314037 | Material Cost Recoverable Account - Contractors | 31744.00 | 31744.00 |
| | Total = | 6871982.00 | 7630545.00 |
| 450 | Cash and Bank Balance | | |
| 4501001 | Cash Account | 234677.00 | 153840.00 |
| 4502104 | WS - Receipt & Pay - IOB 140801000001146 | 6773315.00 | 1155647.00 |
| 4502105 | WS-Interest Amount - IOB 140801000001147 | 1259035.00 | 1083260.00 |
| | Total = | 8267027.00 | 2392747.00 |
| 460 | Loans, Advances and Deposits | | |
| 4601001 | Festival Advance | 47000.00 | 50000.00 |
| 4604001 | Advance to the Suppliers | 6816.00 | 6816.00 |
| 4605010 | Advance Recoverable Expenses | 32664.00 | 32664.00 |
| | Total = | 86480.00 | 89480.00 |

| Code No. | Description of Items | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|------------|---|---------------------------|----------------------------|
| 470 | Other Assets | | |
| 4701001 | Advance to TWAD Board / Metro Water Board | 207778569.00 | 126306569.00 |
| 4702001 | Payable to Revenue Fubd | -33004090.00 | -37203024.00 |
| | Total = | 174774479.00 | 89103545.00 |
| | TOTAL ASSETS = | 206222096.00 | 126089022.00 |


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