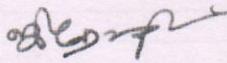


AUDIT CERTIFICATE

I have examined the receipts and payments account/income and expenditure account for the year ended 31st March 2016 and the balance sheet as on 31-3-2016 of revenue and capital fund. I have obtained all the information and explanation that I have required, and subject to the observation 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 explanation given to me and as shown by the books of the organization.



For Director of Local Fund Audit,
Chennai.

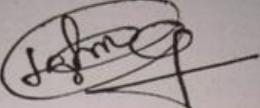
NAGAPATTINAM MUNICIPALITY			
TRIAL BALANCE AS ON 31.03.2016			
	REVENUE FUND		
CODE	ACCOUNT HEAD	DEBIT	CREDIT
INCOME			
1001	PROPERTY TAX - GENERAL		18165862
1005	EXCESS REMITTANCE - PROPERTY TAX & OTHERS		0
1006	PROFESSION TAX		9629976
1007	PILGRIM TAX		0
1011	ADVERTISEMENT TAX		0
1016	FEES UNDER PLACES OF PUBLIC RESORTS ACT		0
1017	TRADE LICENCE FEES		48485
1018	LICENCE UNDER PFA ACT		0
1019	BUILDING LICENCE FEES		565388
1020	ENCROACHMENT FEES		4440
1021	TOURIST BUS COLLECTION		0
1022	MARKET FEES - DAILY MARKET		435785
1023	MARKET FEES - WEEKLY MARKET		0
1024	PRIVATE MARKET FEES		0
1025	FEES FOR ADVERTISING ON LAMP POST		0
1026	FEES FOR BAYS IN BUS STAND		939750
1027	FEES FOR SLAUGHTER HOUSES		206979
1028	CART STAND/LORRY STAND/TAXI STAND		1103052
1029	SURVEY FEES		0
1030	CINEMA THEATRE INCOME		0
1031	ROAD DEVELOPMENT CHARGES		48373
1032	FEES FOR FISHERY RIGHTS		0
1033	RENT ON AND LEASE OF LANDS		1330350
1034	INCOME FROM FERRIES		0
1035	INCOME FROM FAIRS & FESTIVALS		893596
1036	RENT ON SHOPPING COMPLEX		3651678
1037	RENT ON COMMUNITY HALL		0
1038	RENT ON BUILDINGS		78708
1039	FEES ON PAY & USE TOILETS		1452202
1040	RENT - TRAVELLERS BUNGALOW		0
1041	ROADCUT RESTORATION CHARGES		637
1042	AVENUE RECEIPTS		11880
1043	DEMOLITION CHARGES		127235
1044	OTHER FEES		424411
1045	OTHER INCOME		1639703
1046	STAMP DUTY		4453411
1047	ENTERTAINMENT TAX		156544
1048	MAGESTRIAL FINES		0
1049	COMPENSATION FOR TOLL		0
1050	ASSIGNED REVENUE		0
1051	GRANT FOR NATURAL CALAMITIES		1000000
1052	GRANTS FOR SCHEME IMPLEMENTATION		25415676
1053	DEVELOUTION FUND		90246654
1054	COPY APPLICATION FEES		113847
1062	SALE OF SCRAPS		0
1063	SALE OF PRODUCT AMMA UNAVAGAM		0
1064	RECEIPTS FROM HOSPITALS & DISPENSARIES		0
1065	PENSION & LEAVE SALARY CONTRIBUTION		0
1066	MISCELLANEOUS RECOVERIES		30099
1067	INTEREST ON INVESTMENTS		289868
1068	INTEREST FROM BANK		660586
1069	PROJECTS OVERHEAD APPROP-EXPENSES		21430915
1070	EXPEN INTEREST		0
1071	INTERST ON STAFF ADVANCE		0
1072	IPPV GRANT		3646252
1073	DEPOSIT FORFEIT		0
1074	DEPOSITS - LAPSED		0
1075	DIVIDEND ON SHARES		0

1076	INSURANCE CLAIM AMOUNT		0
1077	RENT ON BUNK STALLS		0
1078	GARDEN/PARK RECEIPTS		0
1079	INCOME FROM ROAD MARGINS		0
1085	SEPTIC TANK CLEANING CHARGES		386185
1100	OFC CHARGES		460106
1088	PRIOR YEAR INCOME		0
	TOTAL		189048633
	BALANCE B/F	0	189048633
	EXPENDITURE		
2001	PAY INCLUDING PERSONAL PAY	39861006	
2002	SPECIAL PAY	3520	
2003	DEARNNESS ALLOWANCE	44596528	
2004	INTERIM RELIEF	0	
2005	H.R.A.	1558631	
2006	VEHICLE ALLOWANCE	15268	
2007	CASH ALLOWANCE	0	
2008	CONVEYANCE ALLOWANCE	61303	
2009	MEDICAL ALLOWANCE	232274	
2010	OTHER ALLOWANCES	144997	
2011	EX-GRATIA BONUS	631000	
2012	TRAVEL EXPENSES	28154	
2014	SUPPLY OF UNIFORMS	237121	
2015	TELEPHONE CHARGES	130017	
2016	LIGHT VEHICLES - MAINTENANCE	2812172	
2017	LEGAL EXPENSES	45248	
2018	STATIONERY & PRINTING	479526	
2019	ADVERTISEMENT CHARGES	208777	
2020	OTHER EXPENSES	4001947	
2021	PROPERTY TAX VACANCY REMISSION	0	
2022	PROVISION FOR BAD & DOUBTFUL DEBTS	0	
2023	IRRECOVERABLE REV.ITEMS-WRITTEN-OFF	0	
2028	BANK CHARGES	4856	
2026	COMPUTER OPERATIONAL EXPENSES	469691	
2029	INTEREST ON LOANS	85571	
2031	PENSION	0	
2032	COMMUTATION	0	
2033	D.C.R.G.	0	
2034	S.P.F.G.S.	119306	
2035	GR.INSURANCE. MGMT.CONTRIBUTION	101225	
2036	AUDIT FEES	81222	
2038	DEPRECIATION	117799299	
2039	CONTRIBUTION TO MPL.EMP.PENSION FUND	23874814	
2040	MPL CONTRIBUTION TO OTHER FUND/SCHEME	27010797	
2041	PRIOR YEAR EXPENDITURE	0	
2043	EXPENSES ON FOOD SAMPLING	0	
2046	BOOKS & PERIODICALS AND MAGAZINES	0	
2047	POSTAGE , TELEGRAMS & FAX CHARGES	14393	
2048	ELEC. CONSUMPTION CHARGES FOR OFFICE BLDG.	1168097	
2049	MAINTENANCE OF OFFICE BUILDINGS	0	
2050	REPAIRS & MAINTENANCE OF OFFICE TOOLS	0	
2051	TRAINING PROGRAMME EXPENSES	0	
2054	CONTRIBUTION FROM MUNICIPALITY	107000	
2055	STAFF WELFARE EXPENSES	0	
2057	NEW HEALTH INSURANCE DEDUCTION ON SFC	470862	
2061	SITTING FEES / HONORARIUM FOR COUNCILLORS	172800	
2065	ELECTION EXPENSES		
2070	HEAVY VEHICLES - MAINTENANCE	8958894	
2072	REPAIRS & MAINTENANCE OF ROAD PAVEMENT	0	
2073	REPAIR & MAINT - BUILDINGS	0	
2075	REPAIRS&MAINT - BRIDGES	0	
2076	REPAIRS & MAINTENANCE-DRAINAGE & CULVERT	0	
2077	REPAIRS & MAINTENANCE-PLANT & MACHINERY	0	

2082	RETRO REFLECTIVE STREET NAME BOARDS	0	
2084	REPAIRS & MAINTENANCE OF GARDENS	0	
2086	PC FOR SEWARAGE SYSTEM	0	
2087	POWER CHARGES FOR WATER WORKS	0	
2088	POWER CHARGES FOR STREET LIGHTS	7260315	
2089	MAINTENANCE EXPENSES FOR ST., LIGHTS	7210022	
2090	WAGES	0	
2091	AMMA UNAVAGAM EXPENSES	4416101	
2098	CONTRIBUTION FOR CPS	9365263	
2100	SANITARY / CONSERVANCY EXP.,	8091057	
2101	EXPENSES ON SANITARY MATERIALS		
2102	PAUPER CHARGES	9200	
2103	FAIRS & FESTIVALS	0	
2105	IMPROVEMENT OF COMOST YARD	1931892	
2106	ANTI-FILARIA/ANTI-MALRIA OPERTIONS	890290	
2109	HOSPITAL EXP., OTHER THAN MEDICINES	0	
2110	DIET TO PATIENTS	0	
2119	FODDER (ANIMAL FEED)	0	
2125	SCHOOL W.S. & SEWARAGE	0	
2129	TWAD BOARD CHARGES(SFC DEDUCTION)	4179000	
2130	HIRE CHARGES FOR WATER SUPPLY THROUGH LORRIES	0	
	TOTAL	318839456	0
		318839456	189048633
NAGAPATTINAM MUNICIPALITY			
ASSETS			
3001	SPECIFIC STOCK ACCOUNT-ELECTRICAL GOODS	0	
3002	PROPERTY TAX RECOVERABLE - CURRENT	4685802	
3003	PROPERTY TAX RECOVERABLE - ARREARS	18259706	
3005	PROFESSION TAX RECOVERABLE - CURRENT	1721920	
3006	PROFESSION TAX RECOVERABLE - ARREARS	470062	
3009	LICENCE FEES & OTHER FEES - RECO, - CURRENT	0	
3010	LICENCE FEES & OTHER FEES - RECO, - ARR	0	
3011	LEASE AMOUNTS RECOVERABLE - CURRENT	1953596	
3012	LEASE AMOUNTS RECOVERABLE - ARREARS	5208642	
3022	SURVEY FEES RECEIVABLE	0	
3028	FESTIVAL ADVANCES	743195	
3029	HANDLOOM ADVANCE	0	
3033	IMMEDIATE RELIEF ADVANCE	5000	
3037	TOUR ADVANCE	7000	
3042	BICYCLE ADVANCE	0	
3043	MOTOR CYCLE ADVANCE	0	
3045	MARRIAGE ADVANCE	0	
3047	INTREST ON STAFF ADVANCE REC	1000	
3048	WAGES TO TECH ASST	0	
3051	ADVANCE TO THE SUPPLIERS	10000	
3052	ADVANCE TO THE CONTRACTORS	0	
3053	MATERIALS COST RECOVERABLE A/C CONTRACT	0	
3054	ADVANCE RECOVERABLE EXPENSES	4500434	
3055	OTHER ADVANCES - RECOVERABLE	4574006	
3056	DEP RECOVERABLE EB	8000	
3057	PRE - PAID EXPENSES	3024790	
3058	GENERAL IMPREST ACCOUNT	0	
3059	CASH ACCOUNT	1212149	
3060	COLLECTION ACCOUNT (RF RECEIPT).....BANK	2297211	
3061	LIBRARY CESS BANK ACCOUNT -	731610	
3062	IUDP A/C	128410	
3063	PROFESSION TAX A/C	93965	
3064	DEVELOUTION FUND SFC	2019650	
3065	MUNICIPAL GENERAL FUND TREASURY	3612240	
3066	REVENUE FUND PAYMENT A/C	-278541	
3067	MUNICIPAL LOAN FUND TREASURY	47478	
3068	SPF A/C	491281	
3069	AIDS A/C	95848	

3070	FIXED DEPOSIT	2487637	
3072	MISC.RECOVERIES	0	
3090	SJSRJ A/C -	0	
3100	INTERFUND TRANSFERS	91277318	
3101	LAND - GROSS BLOCK	63425418	
3102	BUILDINGS - GROSS BLOCK	168354972	
3103	SUB-WAYS AND CAUSE WAYS - GROSS BLOCK	0	
3104	BRIDGES & FLYOVERS	5152271	
3105	STORM WATER DRAINS, OPEN DRAINS	92100734	
3106	HEAVY VEHICLES - GROSS BLOCK	20261244	
3107	LIGHT VEHICLES - GROSS BLOCK	4277295	
3108	OTHER VEHICLES	521602	
3109	FURNITURE, FIXTURES & OFFICE EQUIPMENTS	12730910	
3110	ELECTRICAL INSTALATIONS - LAMPS - LIGHT FIT	19083388	
3111	ELECTRICAL INSTALLATION OTHERS	1054655	
3112	PLANT & MACHINERIES	18996400	
3113	ROADS & PAYMENTS - CONCRETE	165777682	
3114	ROADS & PAYMENTS - BLOCK TOPPED	381298353	
3115	ROADS & PAYEMENTS OTHERS	4340422	
3116	INSTRUMENTS&EQUIPMENTS - HOSPITALS	251266	
3117	TOOLS & PLANTS	14542578	
3118	PUBLIC FOUNTAIN	742213	
3121	PROJECTS IN PROGRESS A/C	0	
3122	PROJECTS IN PROGRESS - GOVT GRANTS	0	
3123	RF CAPITAL BANK ACCOUNT	27516901	
3124	SBI A/C	1378	
3125	SWACHH BHARATH MISSION	4151674	
3126	AXIS BANK	35828	
3127	AMMA UNAVAGAM	-72070	
3128	M.P.FUND	187276	
3129	R.F. DEPOSIT	750762	
3131	ADVANCE TO TWAD BOARD	14000000	
3132	WATER SUPPLY HEAD WORKS,OHT ETC.	18809261	
3135	HANDPUMPS	11707981	
3138	ASSETS OTHER	1392363	
	TOTAL	1200782166	0
	BALANCE B/F	1519621622	189048633
NAGAPATTINAM MUNICIPALITY			
LIABILITIES			
4001	ACCUMULATED SURPLUS		-308380566
4004	LOANS FROM GOVERNMENT		-2230689
4005	LOAN FROM TNUDF WATER SUPPLY		-1335072
4006	LOAN FROM TUFIDCO		-6950125
4007	LOAN FROM TNUDF		-7825397
4008	LOAN FROM SPECIAL ROADS(SFC DEDUCTION)		-5828138
4009	LOAN from TNUDF		1588208
4010	DIVERSION FROM OTHER FUNDS		2915079
4011	CONTRIBUTION FROM MUNICIPAL FUND		151896609
4012	CONTRIBUTION FROM PRIVATE PARTIES		0
4013	CONTRIBUTIONS FROM GOVERNMENT		713482697
4014	GRANTS FROM GOVERNMENT		209498655
4015	ADV COLLECTION PROPERTY TAX		0
4016	TENDER DEPOSITS - CONTRACTOR		30299559
4017	TENDER DEPOSITS - SUPPLIER		239600
4018	SECURITY DEPOSIT - REVENUE		3641074
4019	SECURITY DEPOSIT - STAFF		0
4020	DEPOSIT- OTHERS		3873797
4021	PF RECOVERIES		360321
4022	CO-OPERATIVE SOCEITY LOAN RECOVERIES		0
4023	RD/CD RECOVERIES		3920
4024	LIC POLICY PREMIUM RECOVERIES		0
4025	SPF - GRATUITY RECOVERIES		0
4026	FBF-GIS RECOVERIES		1440

4027	EXTERNAL HOUSING LOAN RECOVERIES		22500
4029	IT DEDUCTION AT SOURCE FROM EMPLOYEES		2000
4030	RECOVERY FROM OTHER BANKS		9691
4032	HBA,SPF,FBF,SUBSCRIPTION		0
4033	HEALTH FUND SUBSCRIPTION		720920
4034	RECOVERY TO OTHER MUNUICIPALITIES		163864
4035	IT DEDUCTION CONTRACTRS		515123
4036	LWF		78752
4037	SC & ST		291957
4039	PROVISION FOR BAD & DOUBTFUL DEBTS		7929200
4040	SURVEY CHARGES - PAYBALE		336157
4041	WATER SUPPLY & DRAINAGE TAX CUREENT		0
4042	EDUCATION TAX PAYABLE CURRENT		0
4043	LIBRARY CESS PAYABLE		8218598
4047	ACCOUNTS PAYABLE TO CONTRACTOR		0
4048	ACCOUNTS PAYABLE TO SUPLLER		0
4049	ACCOUNTS PAYABLE EXPENSES		0
4050	OTHERS PAYABLE		15839027
4051	INTEREST PAYABLE		150762
4052	GIS MANAGEMENT CONTRIBUTON		1713691
4053	CONTRIBUTION TO CMDA/LPA PAYABLE		5000720
4054	MUNICIPAL CONTRIBUTION TO SPL SCHEMES		6370742
4059	HANDLOOM ADVANCE RECOVERED PAYABLE TO		0
4061	BUILDINGS - ACCUMULATED DEPRECIATION		33326039
4063	BRIDGES & CULVERTS		4069495
4064	STORM WATER DRAINS, OPEN DRAINS		44657446
4065	HEAVEY VEHICLES - ACCUMULATED DEP.,		12611534
4066	LIGHT VEHICLES - ACCUMULATE DEP.,		3332065
4067	OTHER VEHICLES		521602
4068	FURNITURE & FIXTURES & OFFICE EQUIPMENTS		9065596
4069	ELECTRICALS INSTALLATION - LAMPS & TUPE		9801600
4070	ELECTRICAL INSTALLATION OTHERS		1054655
4071	PLANT & MACHINERY- ACCUMULATED DEP.,		13634267
4072	ROADS & PAYMENTS CONCRTE - ACCUMULATED		87347163
4073	ROADS & PAYMENTS - BT- ACCUMULATED DEP		250324336
4074	ROADS - OTHERS		3138679
4078	INSTRUMENTS&EQUIPMENTS-HOSPITALS		251266
4079	TOOLS AND PLANTS GROSS BLOCK- DEPRECIATION		7347914
4080	PUBLIC FOUNTAIN ACC.DEP		698181
4081	WATER SUPPLY OHT		1289754
4084	HAND PUMP ACC.DEP		2107336
4087	ASSET OTHER ACC.DEP		985238
4088	AUDIT FEES PAYABLE		298329
4083	GROUND WATER WELLS/DEEP BORE-WELL		0
4090	SJSRY A/C		0
4092	SERVICE TAX PAYABLE DEDUCTED ON LEASE		1688195
4094	CPS		7176379
4143	LIBRARY CESS COLLECTED THROUGH CHEQUE		3231244
			1330572989
	GRAND TOTAL	1519621622	1519621622



**INSPECTOR
LOCAL FUND AUDIT
NAGAPATTINAM.**



**Commissioner,
Nagapattinam Municipality**

2/25
12/6/17

NAGAPATTINAM MUNICIPALITY INCOME STATEMENT AS ON 31.03.2016

	INCOME		
CODE	A) DETAILS FOR PROPERTY TAX		
1001	PROPERTY TAX - GENERAL	18165862	
1005	EXCESS REMITTANCE - PROPERTY TAX & OTHERS	0	
	TOTAL	18165862	
	<u>B) DETAILS FOR OTHER TAXES</u>		
1006	PROFESSION TAX	9629976	
1007	PILGRIM TAX	0	
1011	ADVERTISEMENT TAX	0	
	TOTAL	9629976	
	<u>C) DETAILS FOR ASSIGNED REVENUE</u>		
1046	STAMP DUTY	4453411	
1047	ENTERTAINMENT TAX	156544	
1048	MAGESTRIAL FINES	0	
1049	COMPENSATION FOR TOLL	0	
1050	ASSIGNED REVENUE	0	
	TOTAL	4609955	
	<u>D) DETAILS FOR DEVOLUTION FUND</u>		
1053	DEVELOUTION FUND	90246654	
	<u>E) DETAILS FOR SERVICE CHARGES AND FEES</u>		
1016	FEES UNDER PLACES OF PUBLIC RESORTS ACT	0	
1017	TRADE LICENCE FEES	48485	
1018	LICENCE UNDER PFA ACT	0	
1019	BUILDING LICENCE FEES	565388	
1020	ENCROACHMENT FEES	4440	
1021	TOURIST BUS COLLECTION	0	
1024	PRIVATE MARKET FEES	0	
1025	FEES FOR ADVERTISING ON LAMP POST	0	
1026	FEES FOR BAYS IN BUS STAND	939750	
1029	SURVEY FEES	0	
1032	FEES FOR FISHERY RIGHTS	0	
1039	FEES ON PAY & USE TOILETS	1452202	
1044	OTHER FEES	424411	
1054	COPY APPLICATION FEES	113847	
1064	RECEIPTS FROM HOSPITALS & DISPENSARIES	0	
1085	SEPTIC TANK CLEANING CHARGES	386185	
	TOTAL	3934708	
	<u>F) DETAILS FOR GRANTS AND CONTRIBUTION</u>		
1051	GRANT FOR NATURAL CALAMITIES	1000000	
1052	GRANTS FOR SCHEME IMPLEMENTATION	25415676	
1072	IPPV GRANT	3646252	
1100	OFC CHARGES	460106	
	TOTAL	30522034	
	<u>G) DETAILS FOR SALE AND HIRE CHARGES</u>		
1062	SALE OF SCRAPS	0	
1063	SALE OF PRODUCT AMMA UNAVAGAM	0	
	TOTAL	0	
	<u>H) DETAILS FOR OTHER INCOME</u>		
1022	MARKET FEES - DAILY MARKET	435785	
1023	MARKET FEES - WEEKLY MARKET	0	
1027	FEES FOR SLAUGHTER HOUSES	206979	
1028	CART STAND/LORRY STAND/TAXI STAND	1103052	
1030	CINEMA THEATRE INCOME	0	
1031	ROAD DEVELOPMENT CHARGES	48373	
1033	RENT ON AND LEASE OF LANDS	1330350	
1034	INCOME FROM FERRIES	0	
1035	INCOME FROM FAIRS & FESTIVALS	893596	

1036	RENT ON SHOPPING COMPLEX	3651678	
1037	RENT ON COMMUNITY HALL	0	
1038	RENT ON BUILDINGS	78708	
1040	RENT - TRAVELLERS BUNGALOW	0	
1041	ROADCUT RESTORATION CHARGES	637	
1042	AVENUE RECEIPTS	11880	
1043	DEMOLITION CHARGES	127235	
1045	OTHER INCOME	1639703	
1065	PENSION & LEAVE SALARY CONTRIBUTION	0	
1066	MISCELLANEOUS RECOVERIES	30099	

1067	INTEREST ON INVESTMENTS	289868
1068	INTEREST FROM BANK	660586
1069	PROJECTS OVERHEAD APPROP-EXPENSES	21430915
1070	EXPEN INTEREST	0
1071	INTERST ON STAFF ADVANCE	0
1073	DEPOSIT FORFEIT	0
1074	DEPOSITS - LAPSED	0
1075	DIVIDEND ON SHARES	0
1076	INSURANCE CLAIM AMOUNT	0
1077	RENT ON BUNK STALLS	0
1078	GARDEN/PARK RECEIPTS	0
1079	INCOME FROM ROAD MARGINS	0
	TOTAL	31939444
	TOTAL INCOME (A+B+C+D+E+F+G+H)	189048633
4002	EXCESS EXPEDITURE OVER INCOME	129790823
	GRAND TOTAL	318839456

NAGAPATTINAM MUNICIPALITY EXPENDITURE STATEMENT AS ON 31.03.2016

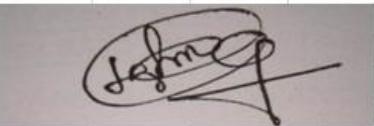
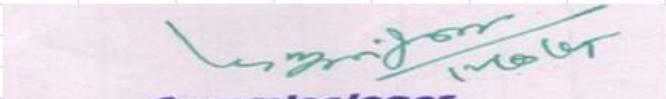
	<u>A) (DETAILS FOR PERSONNEL COST - SALARIES</u>	
2001	PAY INCLUDING PERSONAL PAY	39861006
2002	SPECIAL PAY	3520
2003	DEARNNESS ALLOWANCE	44596528
2004	INTERIM RELIEF	0
2005	H.R.A.	1558631
2006	VEHICLE ALLOWANCE	15268
2007	CASH ALLOWANCE	0
2008	CONVEYANCE ALLOWANCE	61303
2009	MEDICAL ALLOWANCE	232274
2010	OTHER ALLOWANCES	144997
2011	EX-GRATIA BONUS	631000
	TOTAL	87104527
	<u>A)(DETAILS FOR PERSONNEL COST - OTHERS</u>	
2012	TRAVEL EXPENSES	28154
2014	SUPPLY OF UNIFORMS	237121
2051	TRAINING PROGRAMME EXPENSES	0
	TOTAL	265275
	<u>B)DETAILS FOR TERMINAL AND RETIREMENT</u>	
	<u>BENEFITS</u>	
2031	PENSION	0
2032	COMMUTATION	0
2033	D.C.R.G.	0
2034	S.P.F.G.S.	119306
2035	GR.INSURANCE. MGMT.CONTRIBUTION	101225
2039	CONTRIBUTION TO MPL.EMP.PENSION FUND	23874814
2057	NEW HEALTH INSURANCE DEDUCTION ON SFC	470862
	TOTAL	24566207
	<u>C)DETAILS FOR OPERATING EXPENSES</u>	
2043	EXPENSES ON FOOD SAMPLING	0
2084	REPAIRS & MAINTENANCE OF GARDENS	0
2086	PC FOR SEWARAGE SYSTEM	0
2088	POWER CHARGES FOR STREET LIGHTS	7260315
2089	MAINTENANCE EXPENSES FOR ST., LIGHTS	7210022
2090	WAGES	0
2100	SANITARY / CONSERVANCY EXP.,	8091057
2101	EXPENSES ON SANITARY MATERIALS	0
2102	PAUPER CHARGES	9200
2105	IMPROVEMENT OF COMOST YARD	1931892
2109	HOSPITAL EXP., OTHER THAN MEDICINES	0
2110	DIET TO PATIENTS	0
2119	FODDER (ANIMAL FEED)	0
2087	POWER CHARGES FOR WATER WORKS	0
2130	HIRE CHARGES FOR WATER SUPPLY THROUGH LORRIES	0

	TOTAL	24502486	
	<u>D)DETAILS FOR REPAIRS AND MAINTENANCE</u>		
2016	LIGHT VEHICLES - MAINTENANCE	2812172	
2049	MAINTENANCE OF OFFICE BUILDINGS	0	
2050	REPAIRS & MAINTENANCE OF OFFICE TOOLS	0	
2070	HEAVY VEHICLES - MAINTENANCE	8958894	
2072	REPAIRS & MAINTENANCE OF ROAD PAVEMENT	0	
2073	REPAIR & MAINT - BUILDINGS	0	
2075	REPAIRS&MAINT - BRIDGES	0	
2076	REPAIRS & MAINTENANCE-DRAINAGE & CULVERT	0	
2077	REPAIRS & MAINTENANCE-PLANT & MACHINERY	0	
2082	RETRO REFLECTIVE STREET NAME BOARDS	0	
2129	TWAD BOARD CHARGES(SFC DEDUCTION)	4179000	
2125	SCHOOL W.S. & SEWARAGE	0	
	TOTAL	15950066	
	<u>E)DETAILS FOR PROGRAMME EXPENSES</u>		
2065	ELECTION EXPENSES	0	
2103	FAIRS & FESTIVALS	0	
2106	ANTI-FILARIA/ANTI-MALRIA OPERTIONS	890290	
	TOTAL	890290	
	<u>F)DETAILS FOR ADMINISTRATIVE EXPENSES</u>		
2015	TELEPHONE CHARGES	130017	
2017	LEGAL EXPENSES	45248	
2018	STATIONERY & PRINTING	479526	
2019	ADVERTISEMENT CHARGES	208777	
2020	OTHER EXPENSES	4001947	
2026	COMPUTER OPERATIONAL EXPENSES	469691	
2040	MPL CONTRIBUTION TO OTHER FUND/SCHEME	27010797	
2046	BOOKS & PERIODICALS AND MAGAZINES	0	
2047	POSTAGE , TELEGRAMS & FAX CHARGES	14393	
2048	ELEC. CONSUMPTION CHARGES FOR OFFICE BLDG.	1168097	
2054	CONTRIBUTION FROM MUNICIPALITY	107000	
2055	STAFF WELFARE EXPENSES	0	
2061	SITTING FEES / HONORARIUM FOR COUNCILLORS	172800	
2091	AMMA UNAVAGAM EXPENSES	4416101	
2098	CONTRIBUTION FOR CPS	9365263	
	TOTAL	47589657	
	<u>G)DETAILS FOR FINANCE EXPENSES</u>		
2021	PROPERTY TAX VACANCY REMISSION	0	
2022	PROVISION FOR BAD & DOUBTFUL DEBTS	0	
2023	IRRECOVERABLE REV.ITEMS-WRITTEN-OFF	0	
2028	BANK CHARGES	4856	
2029	INTEREST ON LOANS	85571	
2036	AUDIT FEES	81222	
	TOTAL	171649	
	<u>H)DETAILS FOR DEPRECIATION</u>		
2038	DEPRECIATION	117799299	
	TOTAL	117799299	
	TOTAL (A+B+C+D+E+F+G+H)	318839456	
	EXCESS INCOME OVER EXPEDITURE		
	GRAND TOTAL	318839456	
NAGAPATTINAM MUNICIPALITY			
CODE	LIABILITY		
	<u>A)LIABILITIES</u>		
4001	ACCUMULATED SURPLUS	-438171389	
4004	LOANS FROM GOVERNMENT	-2230689	
4005	LOAN FROM TNUDF WATER SUPPLY	-1335072	
4006	LOAN FROM TUFIDCO	-6950125	
4007	LOAN FROM TNUDF	-7825397	

4008	LOAN FROM SPECIAL ROADS(SFC DEDUCTION)	-5828138	
4009	LOAN from TNUDF	1588208	
4010	DIVERSION FROM OTHER FUNDS	2915079	
4011	CONTRIBUTION FROM MUNICIPAL FUND	151896609	
4012	CONTRIBUTION FROM PRIVATE PARTIES	0	
4013	CONTRIBUTIONS FROM GOVERNMENT	713482697	
4014	GRANTS FROM GOVERNMENT	209498655	
4061-4084	ACCUMULATED DEPRECIATION - SCHEDULE A	485564166	
	TOTAL	1102604604	
	B)CURRENT LIABILITIES		
4015	ADV COLLECTION PROPERTY TAX	0	
4016	TENDER DEPOSITS - CONTRACTOR	30299559	
4017	TENDER DEPOSITS - SUPPLIER	239600	
4018	SECURITY DEPOSIT - REVENUE	3641074	
4019	SECURITY DEPOSIT - STAFF	0	
4020	DEPOSIT- OTHERS	3873797	
4021-4034&4094	RECOVERIES FROM STAFF PAY BILL - SCHEDULE B	8461035	
4039	PROVISION FOR BAD & DOUBTFUL DEBTS	7929200	
4041	WATER SUPPLY & DRAINAGE TAX CUREENT	0	
4042	EDUCATION TAX PAYABLE CURRENT	0	
4043	LIBRARY CESS PAYABLE	8218598	
4088	AUDIT FEES PAYABLE	298329	
4092	SERVICE TAX PAYABLE DEDUCTED ON LEASE	1688195	
4090	SJSRY A/C	0	
	TOTAL	64649387	
	C)OUTSTANDINGS		
4035	IT DEDUCTION CONTRACTRS	515123	
4036	LWF	78752	
4037	SC & ST	291957	
4040	SURVEY CHARGES - PAYBALE	336157	
4047	ACCOUNTS PAYABLE TO CONTRACTOR	0	
4048	ACCOUNTS PAYABLE TO SUPLLER	0	
4049	ACCOUNTS PAYABLE EXPENSES	0	
4050	OTHERS PAYABLE	15839027	
4051	INTEREST PAYABLE	150762	
4052	GIS MANAGEMENT CONTRIBUTON	1713691	
4053	CONTRIBUTION TO CMDA/LPA PAYABLE	5000720	
4054	MUNICIPAL CONTRIBUTION TO SPL SCHEMES	6370742	
4059	HANDLOOM ADVANCE RECOVERED PAYABLE TO	0	
4143	LIBRARY CESS COLLECTED THROUGH CHEQUE	3231244	
	TOTAL	33528175	
	GRAND TOTAL (A+B+C)	1200782166	
NAGAPATTINAM MUNICIPALITY			
CODE	ASSETS		
	A) FIXED ASSETS		
3101	LAND - GROSS BLOCK	63425418	
3102	BUILDINGS - GROSS BLOCK	168354972	
3103	SUB-WAYS AND CAUSE WAYS - GROSS BLOCK	0	
3104	BRIDGES & FLYOVERS	5152271	
3105	STORM WATER DRAINS, OPEN DRAINS	92100734	
3106	HEAVY VEHICLES - GROSS BLOCK	20261244	
3107	LIGHT VEHICLES - GROSS BLOCK	4277295	
3108	OTHER VEHICLES	521602	
3109	FURNITURE, FIXTURES & OFFICE EQUIPMENTS	12730910	
3110	ELECTRICAL INSTALATIONS - LAMPS - LIGHT FIT	19083388	
3111	ELECTRICAL INSTALLATION OTHERS	1054655	
3112	PLANT & MACHINERIES	18996400	
3113	ROADS & PAYMENTS - CONCRETE	165777682	
3114	ROADS & PAYMENTS - BLOCK TOPPED	381298353	
3115	ROADS & PAYEMENTS OTHERS	4340422	

3116	INSTRUMENTS&EQUIPMENTS - HOSPITALS	251266	
3117	TOOLS & PLANTS	14542578	
3118	PUBLIC FOUNTAIN	742213	
3132	WATER SUPPLY HEAD WORKS,OHT ETC.	18809261	
3135	HANDPUMPS	11707981	
3138	ASSETS OTHER	1392363	
3121	PROJECTS IN PROGRESS A/C	0	
3122	PROJECTS IN PROGRESS - GOVT GRANTS	0	
	TOTAL	1004821008	
	ASSETS -- (B) CURRENT ASSETS		
3001	SPECIFIC STOCK ACCOUNT-ELECTRICAL GOODS	0	
3002	PROPERTY TAX RECOVERABLE - CURRENT	4685802	
3003	PROPERTY TAX RECOVERABLE - ARREARS	18259706	
3005	PROFESSION TAX RECOVERABLE - CURRENT	1721920	
3006	PROFESSION TAX RECOVERABLE - ARREARS	470062	
3009	LICENCE FEES & OTHER FEES - RECO, - CURRENT	0	
3010	LICENCE FEES & OTHER FEES - RECO, - ARR	0	
3011	LEASE AMOUNTS RECOVERABLE - CURRENT	1953596	
3012	LEASE AMOUNTS RECOVERABLE - ARREARS	5208642	
3022	SURVEY FEES RECEIVABLE	0	
3028-3048	ADVANCES-STAFF	756195	
3070	FIXED DEPOSIT	2487637	
3051	ADVANCE TO THE SUPPLIERS	10000	
3052	ADVANCE TO THE CONTRACTORS	0	
3053	MATERIALS COST RECOVERABLE A/C CONTRACT	0	
3054	ADVANCE RECOVERABLE EXPENSES	4500434	
3055	OTHER ADVANCES - RECOVERABLE	4574006	
3056	DEP RECOVERABLE EB	8000	
3058	GENERAL IMPREST ACCOUNT	0	
3059	CASH ACCOUNT	1212149	
3060	COLLECTION ACCOUNT (RF RECEIPT)..... BANK	2297211	
3061	LIBRARY CESS BANK ACCOUNT -	731610	
3062	IUDP A/C	128410	
3063	PROFESSION TAX A/C	93965	
3064	DEVELOUTION FUND SFC	2019650	
3065	MUNICIPAL GENERAL FUND TREASURY	3612240	
3066	REVENUE FUND PAYMENT A/C	-278541	
3067	MUNICIPAL LOAN FUND TREASURY	47478	
3068	SPF A/C	491281	
3069	AIDS A/C	95848	
3090	SJSRJ A/C -	0	
3100	INTERFUND TRANSFERS	91277318	
3123	RF CAPITAL BANK ACCOUNT	27516901	
3124	SBI A/C	1378	
3125	SWACHH BHARATH MISSION	4151674	
3126	AXIS BANK	35828	
3127	AMMA UNAVAGAM	-72070	
3128	M.P.FUND	187276	
3129	R.F. DEPOSIT	750762	
3131	ADVANCE TO TWAD BOARD	14000000	
	TOTAL	192936368	
	ASSETS - (C) OTHER ITEMS		
3057	PRE - PAID EXPENSES	3024790	
3072	MISC.RECOVERIES	0	
	TOTAL	3024790	
	GRAND TOTAL (A+B+C)	1200782166	
NAGAPATTINAM MUNICIPALITY			
CODE	DEPRECIATION OF ASSET		
	ACCUMULATED DEPRECIATION ACCOUNT OF		
4061	BUILDINGS - ACCUMULATED DEPRECIATION	33326039	
4063	BRIDGES & CULVERTS	4069495	
4064	STORM WATER DRAINS, OPEN DRAINS	44657446	

4065	HEAVEY VEHICLES - ACCUMULATED DEP.,	12611534	
4066	LIGHT VEHICLES - ACCUMULATE DEP.,	3332065	
4067	OTHER VEHICLES	521602	
4068	FURNITURE & FIXTURES & OFFICE EQUIPMENTS	9065596	
4069	ELECTRICALS INSTALLATION - LAMPS & TUPE	9801600	
4070	ELECTRICAL INSTALLATION OTHERS	1054655	
4071	PLANT & MACHINERY- ACCUMULATED DEP.,	13634267	
4072	ROADS & PAYMENTS CONCRTE - ACCUMULATED	87347163	
4073	ROADS & PAYMENTS - BT- ACCUMULATED DEP	250324336	
4074	ROADS - OTHERS	3138679	
4078	INSTRUMENTS&EQUIPMENTS-HOSPITALS	251266	
4079	TOOLS AND PLANTS GROSS BLOCK- DEPRECIATION	7347914	
4080	PUBLIC FOUNTAIN ACC.DEP	698181	
4081	WATER SUPPLY OHT	1289754	
4084	HAND PUMP ACC.DEP	2107336	
4087	ASSET OTHER ACC.DEP	985238	
	TOTAL	485564166	
CODE	ACCOUNT HEAD		
4029	IT DEDUCTION AT SOURCE FROM EMPLOYEES	2000	
4021	PF RECOVERIES	360321	
4022	CO-OPERATIVE SOCEITY LOAN RECOVERIES	0	
4023	RD/CD RECOVERIES	3920	
4024	LIC POLICY PREMIUM RECOVERIES	0	
4025	SPF - GRATUITY RECOVERIES	0	
4026	FBF-GIS RECOVERIES	1440	
4027	EXTERNAL HOUSING LOAN RECOVERIES	22500	
4030	RECOVERY FROM OTHER BANKS	9691	
4032	HBA,SPF,FBF,SUBSCRIPTION	0	
4033	HEALTH FUND SUBSCRIPTION	720920	
4094	CPS	7176379	
4034	RECOVERY TO OTHER MUNUICIPALITIES	163864	
	TOTAL	8461035	
	<u>ASSETS - STAFF ADVANCES</u>		
CODE	ACCOUNT HEAD		
3028	FESTIVAL ADVANCES	743195	
3029	HANDLOOM ADVANCE	0	
3033	IMMEDIATE RELIEF ADVANCE	5000	
3037	TOUR ADVANCE	7000	
3043	MOTOR CYCLE ADVANCE	0	
3042	BICYCLE ADVANCE	0	
3045	MARRIAGE ADVANCE	0	
3047	INTREST ON STAFF ADVANCE REC	1000	
3048	WAGES TO TECH ASST	0	
	ADVANCES-STAFF	756195	

 INSPECTOR LOCAL FUND AUDIT NAGAPATTINAM.	 Commissioner, Nagapattinam Municipality 2/25 12/6/17
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NAGAPATTINAM MUNICIPALITY

REVENUE FUND: INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2016

CODE NO	ACCOUNT HEAD	AMOUNT RS.	PREV. YEAR	CODE NO	ACCOUNT HEAD	AMOUNT RS.
A	PERSONNEL COST			A	PROPERTY TAX	18165862
	(I) SALARIES	87104527		B	OTHER TAXES	9629976
	(II) OTHERS	265275		C	ASSIGNED REVENUE	4609955
B	TERMINAL AND RETIREMENT BENEFITS	24566207		D	DEVOLUTION FUND	90246654
C	OPERATING EXPENSES	24502486		E	SERVICE CHARGES AND FEES	3934708
D	REPAIRS AND MAINTENANCE	15950066		F	GRANTS AND CONTRIBUTIONS	30522034
E	PROGRAMME EXPENSES	890290		G	SALE AND HIRE CHARGES	0
F	ADMINISTRATIVE EXPENSES	47589657		H	OTHER INCOME	31939444
G	FINANCE EXPENSES	171649			EXCESS EXPENDITURE OVER INCOME	129790823
H	DEPRECIATION	117799299				
	EXCESS OF INCOME OVER EXPENDITURE					
	TOTAL	318839456			TOTAL	318839456

NAGAPATTINAM MUNICIPALITY

REVENUE FUND: INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2016

CODE	LIABILITIES	AMOUNT Rs.	PREV. YEAR	CODE	ASSETS	AMOUNT Rs.
A	LIABILITIES	1102604604		A	FIXED ASSETS	1004821008
B	CURRENT LIABILITIES	98177562		B	CURRENT ASSETS	195961158
	TOTAL	1200782166			TOTAL	1200782166

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 கண்காணிப்பு அதிகாரி
 நகராட்சி நிர்வாக அலுவலகம்
 நாகப்பட்டினம்

[Handwritten signature in green ink]
Commissioner,
Nagapattinam Municipality
 2/25
 12/6/17