


WATER SUPPLY FUND: TRIAL BALANCE AS ON 31.3.2017

CODE	ACCOUNT HEAD	DEBIT	CREDIT
	INCOME		
1002	WATER SUPPLY & DRAINAGE TAX		7785238
1004	UGD COLLECTIONSW - DEMAND		207870
1004	VST ON WATER SUPPLY & DRINAGE TAX		164490
1088	PERIOR YEAR INCOME (563478+456552)		1020030
1066	AMOUNT RECOVERD FROM DCRG		479335
1067	INTEREST ON FIXED DEPOSIT		2915017
1068	INTEREST FROM BANK		329638
1069	PROJECTS OVERHEAD APPROP-EXPENSES		0
1089	UGD INITIAL DEPOSIT AMOUNT		5516791
1081	W.S. CONNECTION DEPOSIT		415300
1082	WATER SUPPLY CONNECTION CHARGES		809505
1083	METERED/TAP RATE WATER CHARGES		4181332
1084	CHARGES FOR WATER SUPPLY THROUGH LORRIES		0
1086	UGD CONNECTION CHARGE		93121
1051	14th Finance Grant Transfer to w/s A/c		12672450
1052	GRANTS FROM GOVERNMENT		0
			36590117
2001	PAY INCLUDING PERSONAL PAY	2215736	0
2003	DEARNESS ALLOWANCE	2751122	0
2005	H.R.A.	125443	0
2008	CONVEYANCE ALLOWANCE	5356	0
2009	MEDICAL ALLOWANCE	13685	0
2010	OTHER ALLOWANCES	8340	0
2011	EX-GRATIA BONUS	34000	0
2034	SPF CONTRIBUTION	58595	0
2015	TELEPHONE CHARGES	5600	0
2016	LIGHT VEHICLES - MAINTENANCE	51738	0
2020	OTHER ITEMS	488986	0
2029	INTEREST ON LOANS ,WAYS & MEANS/O,D	4216905	0
2038	DEPRECIATION	2544635	0
2028	BANK CHARGES	138.85	0
2092	POWER CHAGES FOR SEWARAGE SYSTEMS	472412	0
2070	HEAVY VEHICLES - MAINTENANCE	3114026	0
2077	PLANTS,MANURE,IMPLEMENTS,ETC	0	0
2086	POWER CHARGES FOR SEWERAGE MAINT	845742	0
2087	POWER CHARGES FOR HEAD WATER WORKS	4792081	0
2090	WAGES	3701075	0
2098	CPS CONTRIBUTION	79489	0
2125	MAINTENANCE EXPENSES-WATER SUPPLY	271015	0
2129	MANINTENACE CHARGES TO TWAD BOARD	5167954	0
3001	STOCK ACCOUNT	321410	0
3007	UGD REC CURRENT	207870	0
3008	UGD REC ARREAR	0	0
3013	PROPERTY TAX RECOVERABLE-CURRENT	2415381	0

3013	VWATER SUPPLY AND DRAINAGE TAX VACANT SITE CURRENT	135934	
3014	WATER CHARGES REC- CURRENT	2203360	0
3015	WATER CHARGES REC- ARREARS	10215848	0
3019	WATER SUPPLY & DRAINAGE TAX- REC-ARR	8851301	0
3019	VWATER SUPPLY AND DRAINAGE TAX VACANT SITE ARREAR	398457	0
3028	FESTIVAL ADVANCES	0	0
3054	ADVANCE RECOVERABLE EXPENSES	85900000	0
3056	DEPOSIT RECEIVABLE	0	0
3057	PRE - PAID EXPENSES	0	0
3059	CASH ON HAND	112487	0
3070	FIXED DEPOSIT	14326197.48	0
3100	INTERFUND TRANSFERS	0	93833644
3101	LAND - GROSS BLOCK	0	0
3102	BUILDINGS - GROSS BLOCK	751000	0
3105	DRAINS AND CULVERTS GROSS BLOCK	91303	0
3106	HEAVY VEHICLES - GROSS BLOCK	457664	0
3107	LIGHT VEHICLES - GROSS BLOCK	4504	0
3108	OTHER VEHICLES GROSS BLOCK	0	0
3109	FURNITURE, FIXTURE AND OFFICE EQUIPMENTS	0	0
3110	ELEC. INST OTHER GROSS BLOCK	2050500	0
3112	PLANT & M/C GROSS BLOCK	284800	0
3117	TOOLS AND PLANT GROSS BLOCK	1395288	0
3118	PUBLIC FOUNDATION	389000	0
3121	PROJECT IN PROGRESS	348000	0
3131	ADVANCE TO TWAD BOARD	651930000	0
3132	WATER SUPPLY HEAD WORKS, OHT ETC.	66672872	0
3133	DRAINAGE AND SEWERAGE PIPES	703278	0
3134	GOUND WATER WELLS/DEEP BORE-WELL	7415062	0
3135	HAND PUMPS - INDIA MARK - II	2931134	0
3136	RESERVOIRS GROSS BLOCK	1061763	0
3139	WATER SUPPLY & DRAINAGE FUND BOI 938	203344.41	0
3140	WATER SUPPLY DEPOSIT FUND BOI 939	1618544	0
3141	OHT ACCOUNT IOB 3360	1207540.25	
3142	UGD PNB 56950	16458	0
3142	UNDER GROUND SCHEME-BANK A/C 934	1959170.66	0
3142	UGD IOB 25741	14929.4	0
4001	ACCUMALATED SURPLUS/DEFICIT	27898407	0
4003	LOAN FROM HUDP	0	82060000
4006	LOAN FROM TNUDF	0	72204716
4005	LOANS FROM HUDCO	0	0
4007	LOANS FROM MUDF	0	0
4010	DIVERSION FROM MUNICIPAL OTHER FUND	0	1805558
4011	CONTRIBUTION FROM MUNICIPAL FUND	0	10158399
4013	CONTRIBUTION FROM GOVERNMENT	0	13046265
4014	GRANTS FROM GOVERNMENT	0	587727380
4016	TENDER DEPOSIT - CONTRACTORS	0	2816890
4017	TENDER DEPOSIT - SUPPLIERS	0	0
4020	DEPOSITS - OTHERS	0	0

4021	G.P.F RECOVERIES	0	273193
4091	C.P.S RECOVERIES	0	0
4022	SOCEITY LOAN	0	1600
4024	L.I.C	0	1600
4025	SPF - GRATUITY RECOVERIES	0	
4026	FBF-GIS RECOVERIES	0	1070
4029	IT DEDUCTION FROM EMPLOYEES	0	38004
4033	HEALTH FUND	0	55370
4034	REC PAYABLE TO OTHER MUNICIPALITIES	0	230
4035	IT DEDUCTION FROM CONTRACTORS	0	53224
4036	L.W.F	0	43113
4037	SALES TAX DEDUCTION FROM CONTRACTORS	0	87991
4039	PROVISIONS FOR DOUBTFUL COLLECTION	0	3050448
4048	ACCOUNTS PAYABLE SUPPLIERS	0	0
4052	GIS MANAGEMENT CONTRIBUTION	0	56870
4057	W/S MAINT. CHARGES PAYABLE TO TWAD	0	1197964
4061	BUILDINGS - ACCUMULATED DEPRECIATION	0	127789
4064	DRAINS AND CULVERTS ACCUMULATED DEP.,	0	80147
4065	HEAVY VEHICLES - ACCUMULATE DEP.,	0	454224
4066	LIGHT VEHICLES - ACCUMULATE DEP.,	0	0
4067	OTHER VEHICLES ACCUMULATE DEP.,	0	4471
4068	FURNITURE, FITTINGS ACCUMULATE DEP.,	0	0
4069	ELEC INST,FITTINGS ACCUMULATE DEP.,	0	1411570
4071	PLANT & MACHINERIES - ACCUM.DEPRN	0	497407
4074	TOOLS & PLANTS ACC.DEP.,	0	828440
4080	PUBLIC FOUNTAINS - ACCUM.DEPRN	0	347973
4081	HEAD WORKS OHT W.S ACCUM.DEPRN	0	8594722
4082	DRAINAGE & SEWAGE PIPES	0	624742
4083	BOREWELL- ACCUMULATED DEPRECIATION	0	3665649
4084	HAND PUMPS - INDIA MARK - II - ACCUM.DEPRN	0	2703039
4085	RESERVOIRS ACC.DEP.,	0	1006916
4098	CPS SUBSCRIPTION	0	6146
		0	888866764
	GRAND TOTAL	925456881	925456881


 Commissioner,
 Nagapattinam Municipality.


02/30-11-2018
ASSISTANT DIRECTOR
Local Fund Audit
Nagapattinam

NAGAPATTINAM MUNICIPALITY

WATER SUPPLY & DRAINAGE FUND: DETAILED INCOME & EXPENDITURE A/C:

<u>INCOME</u>			
1002	WATER SUPPLY & DRAINAGE TAX		7785238
1004	UGD COLLECTIONSW - DEMAND		207870
1004	VST ON WATER SUPPLY & DRINAGE TAX		164490
1089	UGD INITIAL DEPOSIT AMOUNT		5516791
1081	W.S. CONNECTION DEPOSIT		415300
1082	WATER SUPPLY CONNECTION CHARGES		809505
1083	METERED/TAP RATE WATER CHARGES		4181332
1086	UGD CONNECTION CHARGE		93121
1051	14th Finance Grant Transfer to w/s A/c		12672450
1066	AMOUNT RECOVERD FROM DCRG		479335
1067	INTEREST ON FIXED DEPOSIT		2915017
1068	INTEREST FROM BANK		329638
1069	PROJECTS OVERHEAD APPROP-EXPENSES		0
	TOTAL		35570087
<u>EXPENDITURE:</u>			
<u>A) (I) DETAILS FOR PERSONNEL COST - SALARIES</u>			
2001	PAY INCLUDING PERSONAL PAY	2215736	
2003	DEARNESS ALLOWANCE	2751122	
2005	H.R.A.	125443	
2008	CONVEYANCE ALLOWANCE	5356	
2009	MEDICAL ALLOWANCE	13685	
2010	OTHER ALLOWANCES	8340	
2011	EX-GRATIA BONUS	34000	
	TOTAL	5153682	
<u>A)(II) DETAILS FOR PERSONNEL COST- OTHERS</u>			
2012	TRAVEL EXPENSES		
	TOTAL	0	
<u>B) DETAILS FOR TERMINAL AND RETIREMENT</u>			
2034	<u>SPF CONTRIBUTION</u>	58595	
2057	HEALTH INSURANCE CONTRIBUTION	0	
	TOTAL	58595	
<u>C) DETAILS FOR OPERATING EXPENSES</u>			
2086	POWER CHARGES FOR SEWERAGE MAINT	845742	
2087	POWER CHARGES FOR HEAD WATER WORKS	4792081	
2090	WAGES	3701075	
2092	POWER CHARGE FOR SEWARAGE SYSTEM	472412	
	TOTAL	9811310	

	<u>D)DETAILS FOR REPAIRS AND MAINTENANCE</u>		
2016	LIGHT VEHICLES - MAINTENANCE	51738	
2070	HEAVY VEHICLES - MAINTENANCE	3114026	
2077	PLANTS,MANURE,IMPLEMENTS,ETC	0	
2125	MAINTENANCE EXPENSES-WATER SUPPLY	271015	
2129	MANINTENACE CHARGES TO TWAD BOARD	5167954	
	TOTAL	8604733	
	<u>E)DETAILS FOR PROGRAMME EXPENSES</u>		
	TOTAL	0	
	<u>F)DETAILS FOR ADMINISTRATIVE EXPENSES</u>		
2015	TELEPHONE CHARGES	5600	
2020	OTHER ITEMS	488986	
2098	CPS CONTRIBUTION	79489	
	TOTAL	574075	
	<u>G)DETAILS FOR FINANCE EXPENSES</u>		
2028	BANK CHARGES	138.85	
2029	INTEREST ON LOANS ,WAYS & MEANS/O,D	4216905	
	TOTAL	4217043.85	
	<u>H)DETAILS FOR DEPRECIATION</u>		
2038	DEPRECIATION	2544635	
	TOTAL	2544635	
	TOTAL	30964073.85	
4002	EXCESS INCOME OVER EXPENDITURE	<u>4606013.15</u>	
	GRANT TOTAL	35570087	



 Commissioner,
 Nagapattinam Municipality.
 12/10/18

02/30-12-10-2018
 ASSISTANT DIRECTOR
 Local Fund Audit
 Nagapattinam


WATER SUPPLY FUND: DETAILED BALANCE SHEET AS AT 31.03.2017

CODE	LIABILITY		
	A) LIABILITIES		
4001	ACCUMALATED SURPLUS/DEFICIT		-22272363.85
4003	LOAN FROM HUDP		82060000
4005	LOANS FROM HUDCO		0
4006	LOAN FROM TNUDF		72204716
4007	LOANS FROM MUDF		0
4010	DIVERSION FROM MUNICIPAL OTHER FUND		1805558
4011	CONTRIBUTION FROM MUNICIPAL FUND		10158399
4013	CONTRIBUTION FROM GOVERNMENT		13046265
4014	GRANTS FROM GOVERNMENT		587727380
4061	BUILDINGS - ACCUMULATED DEPRECIATION		127789
4064	DRAINS AND CULVERTS ACCUMULATED DEP.,		80147
4066	LIGHT VEHICLES - ACCUMULATE DEP.,		0
4065	HEAVY VEHICLES - ACCUMULATE DEP.,		454224
4067	OTHER VEHICLES ACCUMULATE DEP.,		4471
4068	FURNITURE, FITTINGS ACCUMULATE DEP.,		0
4069	ELEC INST,FITTINGS ACCUMULATE DEP.,		1411570
4071	PLANT & MACHINERIES - ACCUM.DEPRN		497407
4074	TOOLS & PLANTS ACC.DEP.,		828440
4080	PUBLIC FOUNTAINS - ACCUM.DEPRN		347973
4081	HEAD WORKS OHT W.S ACCUM.DEPRN		8594722
4082	DRAINAGE & SEWAGE PIPES		624742
4083	BOREWELL- ACCUMULATED DEPRECIATION		3665649
4084	HAND PUMPS - INDIA MARK - II - ACCUM.DEPRN		2703039
4085	RESERVOIRS ACC.DEP.,		1006916
	TOTAL		765077043.2
	B)CURRENT LIABILITIES		
4016	TENDER DEPOSIT - CONTRACTORS		2816890
4017	TENDER DEPOSIT - SUPPLIERS		0
4020	DEPOSITS - OTHERS		0
4021	G.P.F RECOVERIES		273193
4091	C.P.S RECOVERIES		0
4022	SOCEITY LOAN		1600
4024	L.I.C		1600
4025	SPF - GRATUITY RECOVERIES		0
4026	FBF-GIS RECOVERIES		1070
4029	IT DEDUCTION FROM EMPLOYEES		38004
4033	HEALTH FUND		55370
4034	REC PAYABLE TO OTHER MUNICIPALITIES		230
4098	CPS SUBSCRIPTION		6146
4039	PROVISIONS FOR DOUBTFUL COLLECTION		3050448
	TOTAL		6244551
	C)OUTSTANDINGS		
4035	IT DEDUCTION FROM CONTRACTORS		53224
4036	L.W.F		43113
4037	SALES TAX DEDUCTION FROM CONTRACTORS		87991
4048	ACCOUNTS PAYABLE SUPPLIERS		0

4052	GIS MANAGEMENT CONTRIBUTION		56870
4057	W/S MAINT. CHARGES PAYABLE TO TWAD		1197964
	TOTAL		1439162
	GRAND TOTAL		772760756.2

	FIXED ASSETS		
3101	LAND - GROSS BLOCK	0	
3105	DRAINS AND CULVERTS GROSS BLOCK	91303	

3106	HEAVY VEHICLES - GROSS BLOCK	457664	
3102	BUILDINGS - GROSS BLOCK	751000	
3107	LIGHT VEHICLES - GROSS BLOCK	4504	
3108	OTHER VEHICLES GROSS BLOCK	0	
3109	FURNITURE, FIXTURE AND OFFICE EQUIPMENTS	0	
3110	ELEC. INST OTHER GROSS BLOCK	2050500	
3112	PLANT & M/C GROSS BLOCK	284800	
3117	TOOLS AND PLANT GROSS BLOCK	1395288	
3118	PUBLIC FOUNDATION	389000	
3121	PROJECT IN PROGRESS	348000	
3132	WATER SUPPLY HEAD WORKS, OHT ETC.	66672872	
3133	DRAINAGE AND SEWERAGE PIPES	703278	
3134	GOUND WATER WELLS/DEEP BORE-WELL	7415062	
3135	HAND PUMPS - INDIA MARK - II	2931134	
3136	RESERVOIRS GROSS BLOCK	1061763	
	TOTAL	84556168	
	CURRENT ASSETS		
3001	STOCK ACCOUNT	321410	
3007	UGD REC CURRENT	207870	
3008	UGD REC ARREAR	0	
3013	PROPERTY TAX RECOVERABLE-CURRENT	2415381	
3013	WATER SUPPLY DRINAGE TAX VACANT SITE CURRENT	135934	
3014	WATER CHARGES REC- CURRENT	2203360	
3015	WATER CHARGES REC- ARREARS	10215848	
3019	WATER SUPPLY & DRAINAGE TAX- REC-ARR	8851301	
3019	WATER SUPPLY DRINAGE TAX VACANT SITE ARREAR	398457	
3028	FESTIVAL ADVANCES	0	
3054	ADVANCE RECOVERABLE EXPENSES	85900000	
3056	DEPOSIT RECEIVABLE	0	
3057	PRE - PAID EXPENSES	0	
3059	CASH ON HAND	112487	
3070	FIXED DEPOSIT	14326197.48	
3100	INTERFUND TRANSFERS	-93833644	
3131	ADVANCE TO TWAD BOARD	651930000	
3139	WATER SUPPLY & DRAINAGE FUND BOI 938	203344.41	
3140	WATER SUPPLY DEPOSIT FUND BOI 939	1618544	
3141	OHT ACCOUNT IOB 3360	1207540.25	
3142	UGD PNB 56950	16458	
3142	UGD BOI A/C NO 934	1959170.66	
3150	UGD IOB A/C NO. 25741	14929.4	
	TOTAL	688204588.2	
	GRAND TOTAL	772760756.2	


 Commissioner,
 Nagapattinam Municipality.
 12/10/18

02/10/18
 ASSISTANT DIRECTOR
 Local Fund Audit
 Nagapattinam