நாமக்கல் மாநகராட்சி

NAMAKKAL CITY MUNICIPAL CORPORATION

Trial Balance

Input Parameter : Financial Year : 2024-2025;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2024;To Date : 31/Mar/2025

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
1	1100201	Water Supply and Drainage Tax - Residential	0	0	0	20264598.64	0.0	20264598.64
2	1100202	Water Supply and Drainage Tax - Commercial	0	0	6055.1	24990664.59	0.0	24984609.49
3	1100203	Water Supply and Drainage Tax - Industrial	0	0	142.55	1056844.17	0.0	1056701.62
4	1100204	Water Supply and Drainage Tax - Vacant Sites	0	0	0	4048229.97	0.0	4048229.97
5	1302001	RENT ON BUILDINGS - STAFF QUARTERS	0	0	0	0	0.0	0.0
6	1401301	COPY APPLICATION FEES	0	0	0	90770	0.0	90770
7	1405002	UGD MONTHLY CHARGES	0	0	0	8078640	0.0	8078640
8	1405004	METERED/ TAP RATE WATER CHARGES	0	0	0	88037120	0.0	88037120
9	1407001	Road Cutting Restoration Charge	0	0	0	10888809	0.0	10888809
10	1407002	Initial Amount for New Water Supply Connections	0	0	343570	25936597	0.0	25593027
11	1407003	INITIAL AMOUNT FOR DRAINAGE CONNECTIONS	0	0	20000	1424000	0.0	1404000
12	1407014	Water Supply Inspection Charges	0	0	0	8323378	0.0	8323378
13	1407022	Water Supply - Internal Plumbing Charges	0	0	0	0	0.0	0.0
14	1408003	Misc. Recoveries	0	0	0	48750	0.0	48750
15	1701001	INTEREST ON INVESTMENTS / FIXED DEPOSITS	0	0	0	1514978	0.0	1514978
16	1711001	INTEREST FROM BANK	0	0	0	3851581	0.0	3851581
17	1808001	OTHER INCOME	0	0	0	1487077	0.0	1487077
18	2101001	PAY	0	0	10761050	0	10761050	0.0
19	2101002	GRADE PAY	0	0	0	0	0.0	0.0
20	2101004	DEARNESS ALLOWANCE	0	0	4604683	0	4604683	0.0

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			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
21	2101005	HOUSE RENT ALLOWANCE	0	0	410000	0	410000	0.0
22	2101006	CITY COMP. ALLOWANCE	0	0	0	0	0.0	0.0
23	2101007	MEDICAL ALLOWANCE	0	0	60900	0	60900	0.0
24	2101008	OTHER ALLOWANCE	0	0	62780	0	62780	0.0
25	2101011	BONUS	0	0	56000	0	56000	0.0
26	2102015	CPF MANAGEMENT CONTRIBUTION	0	0	719408	0	719408	0.0
27	2102019	CONVEYANCE ALLOWANCE	0	0	19000	0	19000	0.0
28	2102020	WASHING ALLOWANCE	0	0	28800	0	28800	0.0
29	2201004	MOTOR VEHICLE TAX	0	0	53287	0	53287	0.0
30	2201101	ELECTRICITY CONSUMPTION CHARGES FOR OFFICE BUILDINGS	0	0	38571128	0	38571128	0.0
31	2201201	TELEPHONE CHARGES	0	0	365	0	365	0.0
32	2204001	VEHICLE INSURANCE	0	0	175348	0	175348	0.0
33	2205104	LEGAL & ARBITRATION EXPENSES	0	0	10000	0	10000	0.0
34	2205203	OTHER PROFESSIONAL CHARGES	0	0	472000	0	472000	0.0
35	2208003	OTHER EXPENESE	0	0	20060.04	0	20060.04	0.0
36	2301002	POWER CHARGES FOR WATER HEAD WORKS / PUMPING STATIONS / BOOSTER STATIONS	0	0	26344865	0	26344865	0.0
37	2303002	DIESEL	0	0	1478481	0	1478481	0.0
38	2303003	OIL / LUBRICANTS	0	0	34400	0	34400	0.0
39	2305009	MAINTENANCE EXPENSES - WATER SUPPLY	0	0	27749005	0	27749005	0.0
40	2305010	MAINTENANCE EXPENSES - SEWERAGE WORKS	0	0	14591885	0	14591885	0.0
41	2305012	WATER CESS TO TNPCB	0	0	283400	0	283400	0.0

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S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
42	2305301	Light Vehicles - Maintenance	0	0	49771	0	49771	0.0
43	2305302	HEAVY VEHICLES - MAINTENANCE	0	0	378926	0	378926	0.0
44	2305902	REPAIRS AND MAINTENANCE - INSTRUMENTS , PLANT & MACHINERY	0	0	2136478	0	2136478	0.0
45	2308016	LAPSED DEPOSIT REFUND	0	0	404806	0	404806	0.0
46	2403003	INTEREST ON LOANS FROM TNUIFSL	0	0	30813724	0	30813724	0.0
47	2407001	BANK CHARGES	0	0	4044.72	0	4044.72	0.0
48	2701001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - TAXES	0	0	33829361	0	33829361	0.0
49	2722001	DEPRECIATION - BUILDINGS	0	0	846920	0	846920	0.0
50	2723201	DEPRECIATION - WATERWAYS	0	0	5460228	0	5460228	0.0
51	2724001	DEPRECIATION - PLANT & MACHINERY	0	0	2631965	0	2631965	0.0
52	2725001	DEPRECIATION - VEHICLES	0	0	2	0	2	0.0
53	2727001	DEPRECIATION - FURNITURE, FIXTURES, FITTINGS AND ELECTRICAL APPLIANCES	0	0	3	0	3	0.0
54	2728001	DEPRECIATION - OTHER FIXED ASSETS	0	0	3088	0	3088	0.0
55	2801001	Taxes	0	0	0	844984	0.0	844984
56	2804001	PRIOR YEAR INCOME	0	0	0	25260948.64	0.0	25260948.64
57	2808001	PRIOR YEAR EXPENSES	0	0	1194131.92	0	1194131.92	0.0
58	3109001	ACCUMULATED SURPLUS / DEFICIT	571695203.9	0	0	0	571695203.9	0.0
59	3111001	CONTRIBUTION FROM MUNICIPAL FUND	0	51972166	0	0	0.0	51972166
60	3203001	CONTRIBUTIONS FROM THE GOVERNMENT	0	44408252	0	144400000	0.0	188808252
61	3203002	GRANTS FROM THE GOVERNMENT	0	117416589	144400000	144400000	0.0	117416589
62	3303005	Loan from TNUDF	0	401165096	14709076	0	0.0	386456020

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S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
63	3401001	Tender Deposit - Contractors.	0	2906075	538330	395755	0.0	2763500
64	3401002	TENDER DEPOSIT- SUPPLIERS	0	86390	0	0	0.0	86390
65	3401003	SECURITY DEPOSIT - CONTRACTORS	0	84893	19500	526947	0.0	592340
66	3401004	RETENTION AMOUNT	0	837286	0	1060785	0.0	1898071
67	3408001	DEPOSITS - OTHERS	0	16305	0	0	0.0	16305
68	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0	0	49654011	49654011	0.0	0.0
69	3501005	ACCOUNTS PAYABLE EXPENSES	0	0	2597957	2597957	0.0	0.0
70	3501009	WATE SUPPLY MAINTENANCE - PAYABLE TO TWAD BOARD / METRO WATER BOARD	0	2370257	0	0	0.0	2370257
71	3501101	SALARIES & WAGES PAYABLE	0	0	12979336	12921019	58317	0.0
72	3501103	PENSION & LEAVE SALARY CONTRIBUTIONS PAYABLE.	0	15714	0	0	0.0	15714
73	3501104	GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION PAYABLE	0	699935	0	0	0.0	699935
74	3502001	PROVIDENT FUND RECOVERIES	0	5000	791600	791600	0.0	5000
75	3502002	CO-OPERATIVE SOCIETY LOAN RECOVERIES	0	0	100000	100000	0.0	0.0
76	3502004	L.I.C. POLICES PREMIUM RECOVERIES	0	13060	26760	26880	0.0	13180
77	3502005	SPECIAL PROVIDENT FUND-CUM- GRATUITY SCHEME - RECOVERIES	0	51370	0	12250	0.0	63620
78	3502006	F.B.F. / GROUP INSURANCE SCHEME RECOVERIES	0	134420	0	33660	0.0	168080
79	3502009	It Deduction	0	64999	239133	271498	0.0	97364
80	3502011	COURT RECOVERIES	0	17199	0	0	0.0	17199
81	3502012	H.B.A.SPECIAL F.B.F. SUBSCRIPTION	0	840	0	0	0.0	840

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			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
82	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0	145852	961365	961365	0.0	145852
83	3502014	OTHER RECOVERIES	0	57120	0	0	0.0	57120
84	3502018	HANDLOOM ADVANCE RECOVERED - PAYABLE TO CO-OPTEX	0	2460	0	0	0.0	2460
85	3502021	CPF SUBSCRIPTION RECOVERIES	0	0	719408	719408	0.0	0.0
86	3502023	Health Fund Subscription	0	363150	0	57300	0.0	420450
87	3502025	Manual Workers Genenral Welfare Fund - LWF	0	2482371	8833	394893	0.0	2868431
88	3502032	CGST - PAYABLE	0	132396.01	311822	317039	0.0	137613.01
89	3502033	SGST - PAYABLE	0	168502	311822	317039	0.0	173719
90	3502036	Audit Objection - Recoveries payable	0	0	0	0	0.0	0.0
91	3503001	Recoveries - Payable to Other Municipalities	0	300000	0	0	0.0	300000
92	3504102	ADVANCE COLLECTION - OTHER REVENUES	0	30476	0	25560	0.0	56036
93	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	0	35742859	12074074	33829361	0.0	57498146
94	4101001	LAND -GROSS BLOCK	9778193	0	0	0	9778193	0.0
95	4102001	BUILDINGS - GROSS BLOCK	24713941	0	0	0	24713941	0.0
96	4103201	WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK	139280070	0	7476268	0	146756338	0.0
97	4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK	25969443	0	0	0	25969443	0.0
98	4103203	RESERVOIRS - GROSS BLOCK	2613209	0	0	0	2613209	0.0
99	4104001	PLANT AND MACHINERIES - GROSS BLOCK	20007626	0	1411417	0	21419043	0.0
100	4104002	TOOLS & PLANT - GROSS BLOCK	3030683	0	0	0	3030683	0.0

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			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
101	4104003	HAND PUMPS - INDIAN MARK II - GROSS BLOCK	2531303	0	0	0	2531303	0.0
102	4105001	HEAVY VEHICLES - GROSS BLOCK	619426	0	0	0	619426	0.0
103	4105002	LIGHT VEHICLES - GROSS BLOCK	150082	0	0	0	150082	0.0
104	4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	46360	0	0	0	46360	0.0
105	4108001	PUBLIC FOUNTAINS - GROSS BLOCK	15438	0	0	0	15438	0.0
106	4112001	BUILDINGS - ACCUMULATED DEPRECIATION	0	7775552	0	846920	0.0	8622472
107	4113201	HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIAITION	0	38049349	0	4083358	0.0	42132707
108	4113202	GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION	0	16187245	0	1298473	0.0	17485718
109	4113203	RESERVOIRS - ACCUMULATED DEPRECIATION	0	1797922	0	78397	0.0	1876319
110	4114001	PLANT & MACHINERY - ACCUMULATED DEPRECIATION	0	19899070	0	2125704	0.0	22024774
111	4114002	TOOLS & PLANT - ACCUMULATED DEPRECIATION	0	576965	0	0	0.0	576965
112	4114003	HAND PUMPS - INDIA MARK (II) - ACCUMULATED DEPRECIATION	0	5566389	0	506261	0.0	6072650
113	4115001	HEAVY VEHICLES - ACCUMULATED DEPRECIATION	0	771932	0	1	0.0	771933
114	4115002	LIGHT VEHICLES - ACCUMULATED DEPRECIATION	0	162250	0	1	0.0	162251

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S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
115	4117001	FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS	0	46351	0	3	0.0	46354
116	4118001	PUBLIC FOUNTAINS - ACCUMLATED DEPRECIATION	0	52484	0	3088	0.0	55572
117	4121001	PROJECTS - IN - PROGRESS ACCOUNT	0	0	8887685	8887685	0.0	0.0
118	4208001	FIXED DEPOSIT	26110825	0	55684229	0	81795054	0.0
119	4301004	STORES - WATER SUPPLY	1938243	0	0	0	1938243	0.0
120	4311903	PROFESSION TAX - RECOVERABLE - CURRENT	0	0	48750	48750	0.0	0.0
121	4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current	0	0	22498535.33	21150282	1348253.33	0.0
122	4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current	0	0	24984664.65	23657660.34	1327004.31	0.0
123	4311909	Water Supply and Drainage Tax - Recoverable - Industrial - Current	0	0	1056844.17	1039488.23	17355.94	0.0
124	4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current	0	0	4048372.52	712229.3	3336143.22	0.0
125	4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrears	781800.08	0	2796012.89	3180763	397049.97	0.0
126	4311913	Water Supply and Drainage Tax - Recoverable - Commercial - Arrears	555677.59	0	2767251.65	3085709.75	237219.49	0.0
127	4311914	Water Supply and Drainage Tax - Recoverable - Industrial - Arrears	17188.93	0	8.12	7511	9686.05	0.0
128	4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears	8801121.98	0	1557732.6	1911239.91	8447614.67	0.0

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			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
129	4313003	WATER CHARGES RECOVERABLE - CURRENT	0	0	88037120	58422685	29614435	0.0
130	4313004	WATER CHARGES RECOVERABLE - ARREARS	31163525	0	2353950	11443994	22073481	0.0
131	4313005	UGD MONTHY CHARGES RECOVERABLE - CURRENT	0	0	8129341	6312820	1816521	0.0
132	4313006	UGD MONTHY CHARGES RECOVERABLE - ARREARS	4303027	0	0	641450	3661577	0.0
133	4314003	RENT ON BUILDINGS RECOVERABLE - CURRENT	0	950	0	0	0.0	950
134	4501001	Cash Account	841502	0	137980322	137744765	1077059	0.0
135	4502001	Cheque Account	0	0	3784339	3784339	0.0	0.0
136	4502104	RF-DEPOSIT-BOB-09530100008605	0	0	84000	84000	0.0	0.0
137	4502106	RF-AMMA UNAVAGAM-BOB-09530100022544	0	0	6216	0	6216	0.0
138	4502119	RF-BOB-09530100026160	0	0	254933	254933	0.0	0.0
139	4502120	UGD-DEPOSIT-BOB-09530100026159	870863.18	0	1458994	1302891	1026966.18	0.0
140	4502121	WS&D-RECEIPT-BOB-09530100006628	4922103.13	0	148155648	129705036.7	23372714.41	0.0
141	4502122	WS&D-DEPOSIT-BOB-09530100006629	8649425.79	0	22912207	24509491	7052141.79	0.0
142	4502124	UGD-RECEIPT-BOB-09530100012459	5692772.75	0	12868348	18068902	492218.75	0.0
143	4502125	WS-IMP-PAYMENT-IB-6573480503	115712616	0	2490524	100000000	18203140	0.0
144	4502129	RF-SFC-SNA-INDIAN BANK-7580901296	0	0	6635780	6635780	0.0	0.0
145	4502214	RF-RECEIPT-PAYMENT-KMBANK-3350921643	0	0	156646686	50000000	106646686	0.0
146	4502501	ONLINE-CUB-500101010962606	31562500.64	0	14755964	32500000	13818464.64	0.0
147	4502601	POS-CUB-500101012287288	6586	0	0	0	6586	0.0
148	4502701	BBPS-FEDERAL BANK-17970100116073	0	0	80160	0	80160	0.0

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			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
149	4504220	WS-TNCRUDP-UGSS-FED BANK-17970100111512	0	0	144783902	78900000	65883902	0.0
150	4601001	FESTIVAL ADVANCE	242500	0	190000	209000	223500	0.0
151	4601002	EDUCATION ADVANCE	0	0	0	0	0.0	0.0
152	4601007	MOTORCYCLE ADVANCE	41900	0	0	0	41900	0.0
153	4601012	Staff Advance	4250	0	0	0	4250	0.0
154	4604001	ADVANCE TO SUPPLIERS	153054	0	0	0	153054	0.0
155	4604002	ADVANCE TO CONTRACTORS	0	0	78900000	0	78900000	0.0
156	4605010	Advance Recoverable Expenses	480338	0	0	0	480338	0.0
157	4605011	GENERAL IMPREST ACCOUNT	1000	0	0	0	1000	0.0
158	4606001	DEPOSITS - RECOVERABLE:	1954909	0	0	0	1954909	0.0
159	4702001	PAYABLE TO WATER SUPPLY AND DRINAGE FUND	266078335	0	16164858	0	282243193	0.0
160	4702004	RECEIVABLE FROM WATER SUPPLY FUND	0	559079344	0	71858243	0.0	630937587
161	4703001	Interest Control Payable	319793	0	0	0	319793	0.0
		Total	1311656835	1311656835	1424964151	1424964151	1771665103	1771665103

Inspector,
Local Fund Audit,
Namakkal District.

9/1/26
Commissioner,
Namakkal City Municipal Corporation
Namakkal District.

9.1.2026

Prepared By:

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NAMAKKAL CITY MUNICIPAL CORPORATION

Income And Expenditure Statement

Input Parameter: Financial Year : 2024-2025;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2024;To Date : 31/Mar/2025;

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
	Income			
110	Tax Revenue	I-1	50354139.72	0
130	Rental Income from Municipal Properties	I-3	0	0
140	Fees & User Charges	I-4	142464494	0
170	Income from Investments	I-7	1514978	0
171	Interest Earned	I-8	3851581	0
180	Other Income	I-9	1487077	0
		Total	**199672269.7**	0
	Expenditure			
210	Establishment Expenses	I-10	16722621	0
220	Administrative Expenses	I-11	39302188.04	0
230	Operations & Maintenance	I-12	73452017	0
240	Interest & Finance Charges	I-13	30817768.72	0
270	Provisions and Write off	I-16	33829361	0
272	Depreciation		8942206	0
280	Prior Period Item	I-18	-24911800.72	0
		Total	**178154361**	0
	3109002-Gross Deficit of Expenditure over Income		**21517908.68**	**0**
		Total	**199672269.7**	0

Inspector,
Local Fund Audit,
Namakkal District.

9/1/26
Commissioner,
Namakkal City Municipal Corporation
Namakkal District.

9.1.2026

Generated By : 3030003

நாமக்கல் மாநகராட்சி

NAMAKKAL CITY MUNICIPAL CORPORATION

Income And Expenditure Statement

Input Parameter: Financial Year : 2024-2025;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2024;To Date : 31/Mar/2025;

Code No	Description of items	Current Year Amount	Previous Year Amount
	Income		
1100201	Water Supply and Drainage Tax - Residential	20264598.64	0
1100202	Water Supply and Drainage Tax - Commercial	24984609.49	0
1100203	Water Supply and Drainage Tax - Industrial	1056701.62	0
1100204	Water Supply and Drainage Tax - Vacant Sites	4048229.97	0
1302001	RENT ON BUILDINGS - STAFF QUARTERS	0	0
1401301	COPY APPLICATION FEES	90770	0
1405002	UGD MONTHLY CHARGES	8078640	0
1405004	METERED/ TAP RATE WATER CHARGES	88037120	0
1407001	Road Cutting Restoration Charge	10888809	0
1407002	Initial Amount for New Water Supply Connections	25593027	0
1407003	INITIAL AMOUNT FOR DRAINAGE CONNECTIONS	1404000	0
1407014	Water Supply Inspection Charges	8323378	0

நாமக்கல் மாநகராட்சி

NAMAKKAL CITY MUNICIPAL CORPORATION

Income And Expenditure Statement

Input Parameter: Financial Year : 2024-2025;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2024;To Date : 31/Mar/2025;

Code No	Description of items	Current Year Amount	Previous Year Amount
1407022	Water Supply - Internal Plumbing Charges	0	0
1408003	Misc. Recoveries	48750	0
1701001	INTEREST ON INVESTMENTS / FIXED DEPOSITS	1514978	0
1711001	INTEREST FROM BANK	3851581	0
1808001	OTHER INCOME	1487077	0
	Total	**199672269.7**	0
	Expenditure		
2101001	PAY	10761050	0
2101002	GRADE PAY	0	0
2101004	DEARNESS ALLOWANCE	4604683	0
2101005	HOUSE RENT ALLOWANCE	410000	0
2101006	CITY COMP. ALLOWANCE	0	0
2101007	MEDICAL ALLOWANCE	60900	0

நாமக்கல் மாநகராட்சி

NAMAKKAL CITY MUNICIPAL CORPORATION

Income And Expenditure Statement

Input Parameter: Financial Year : 2024-2025;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2024;To Date : 31/Mar/2025;

Code No	Description of items	Current Year Amount	Previous Year Amount
2101008	OTHER ALLOWANCE	62780	0
2101011	BONUS	56000	0
2102015	CPF MANAGEMENT CONTRIBUTION	719408	0
2102019	CONVEYANCE ALLOWANCE	19000	0
2102020	WASHING ALLOWANCE	28800	0
2201004	MOTOR VEHICLE TAX	53287	0
2201101	ELECTRICITY CONSUMPTION CHARGES FOR OFFICE BUILDINGS	38571128	0
2201201	TELEPHONE CHARGES	365	0
2204001	VEHICLE INSURANCE	175348	0
2205104	LEGAL & ARBITRATION EXPENSES	10000	0
2205203	OTHER PROFESSIONAL CHARGES	472000	0
2208003	OTHER EXPENESE	20060.04	0

நாமக்கல் மாநகராட்சி

NAMAKKAL CITY MUNICIPAL CORPORATION

Income And Expenditure Statement

Input Parameter: Financial Year : 2024-2025;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2024;To Date : 31/Mar/2025;

Code No	Description of items	Current Year Amount	Previous Year Amount
2301002	POWER CHARGES FOR WATER HEAD WORKS / PUMPING STATIONS / BOOSTER STATIONS	26344865	0
2303002	DIESEL	1478481	0
2303003	OIL / LUBRICANTS	34400	0
2305009	MAINTENANCE EXPENSES - WATER SUPPLY	27749005	0
2305010	MAINTENANCE EXPENSES - SEWERAGE WORKS	14591885	0
2305012	WATER CESS TO TNPCB	283400	0
2305301	Light Vehicles - Maintenance	49771	0
2305302	HEAVY VEHICLES - MAINTENANCE	378926	0
2305902	REPAIRS AND MAINTENANCE - INSTRUMENTS , PLANT & MACHINERY	2136478	0
2308016	LAPSED DEPOSIT REFUND	404806	0
2403003	INTEREST ON LOANS FROM TNUIFSL	30813724	0
2407001	BANK CHARGES	4044.72	0

நாமக்கல் மாநகராட்சி

NAMAKKAL CITY MUNICIPAL CORPORATION

Income And Expenditure Statement

Input Parameter: Financial Year : 2024-2025;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2024;To Date : 31/Mar/2025;

Code No	Description of items	Current Year Amount	Previous Year Amount
2701001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - TAXES	33829361	0
2722001	DEPRECIATION - BUILDINGS	846920	0
2723201	DEPRECIATION - WATERWAYS	5460228	0
2724001	DEPRECIATION - PLANT & MACHINERY	2631965	0
2725001	DEPRECIATION - VEHICLES	2	0
2727001	DEPRECIATION - FURNITURE, FIXTURES, FITTINGS AND ELECTRICAL APPLIANCES	3	0
2728001	DEPRECIATION - OTHER FIXED ASSETS	3088	0
2801001	Taxes	-844984	0
2804001	PRIOR YEAR INCOME	-25260948.64	0
2808001	PRIOR YEAR EXPENSES	1194131.92	0
	Total	**178154361**	0
	3109002-Gross Deficit of Expenditure over Income	**21517908.68**	**0**
	Total	**199672269.7**	0

0

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நாமக்கல் மாநகராட்சி

NAMAKKAL CITY MUNICIPAL CORPORATION

Balance Sheet

Input Parameter : Financial Year : 2024-2025;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2024;To Date : 31/Mar/2025;

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
	Liabilities			
310	Municipal (General) Fund	B-1	-550177295.3	-571695203.9
311	Earmarked Funds	B-2	51972166	51972166
320	Grants , Contribution for specific purposes	B-4	306224841	161824841
330	Secured Loans	B-5	386456020	401165096
340	Deposits Received	B-7	5356606	3930949
350	Other Liabilities	B-9	7554553.01	7055121.01
360	Provisions	B-10	57498146	35742859
		Total	**264885036.8**	**89995828.07**
	Assets			
410	Fixed Assets	B-11	237643459	228755774
411	Accumulated Depreciation		-99827715	-90885509
412	Capital Work - in - progress		0	0
420	Investments - General Fund	B-12	81795054	26110825
430	Stock - in- hand	B-14	1938243	1938243
431	Sundry Debtors (Receivables)	B-15	72285390.98	45621390.58
450	Cash and Bank balance	B-17	237666254.8	168258369.5
460	Loans, Advances and Deposits	B-18	81758951	2877951
470	Other Assets	B-19	-348374601	-292681216
		Total	**264885036.8**	**89995828.07**

Inspector,
Local Fund Audit,
Namakkal District.

Commissioner,
Namakkal City Municipal Corporation
Namakkal District.

9.1.2026

நாமக்கல் மாநகராட்சி

NAMAKKAL CITY MUNICIPAL CORPORATION

Balance Sheet

Input Parameter : Financial Year : 2024-2025;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2024;To Date : 31/Mar/2025;

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
	Liabilities			
3109001	ACCUMULATED SURPLUS / DEFICIT		-550177295.3	-571695203.9
3111001	CONTRIBUTION FROM MUNICIPAL FUND		51972166	51972166
3203001	CONTRIBUTIONS FROM THE GOVERNMENT		188808252	44408252
3203002	GRANTS FROM THE GOVERNMENT		117416589	117416589
3303004	LOAN FROM TNUIFSL		0	0
3303005	Loan from TNUDF		386456020	401165096
3401001	Tender Deposit - Contractors.		2763500	2906075
3401002	TENDER DEPOSIT- SUPPLIERS		86390	86390
3401003	SECURITY DEPOSIT - CONTRACTORS		592340	84893
3401004	RETENTION AMOUNT		1898071	837286
3408001	DEPOSITS - OTHERS		16305	16305
3501003	ACCOUNTS PAYABLE - CONTRACTORS		0	0
3501004	ACCOUNTS PAYABLE - SUPPLIERS		0	0
3501005	ACCOUNTS PAYABLE EXPENSES		0	0
3501009	WATE SUPPLY MAINTENANCE - PAYABLE TO TWAD BOARD / METRO WATER BOARD		2370257	2370257
3501101	SALARIES & WAGES PAYABLE		-58317	0
3501103	PENSION & LEAVE SALARY CONTRIBUTIONS PAYABLE.		15714	15714

நாமக்கல் மாநகராட்சி

NAMAKKAL CITY MUNICIPAL CORPORATION

Balance Sheet

Input Parameter : Financial Year : 2024-2025;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2024;To Date : 31/Mar/2025;

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
3501104	GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION PAYABLE		699935	699935
3502001	PROVIDENT FUND RECOVERIES		5000	5000
3502002	CO-OPERATIVE SOCIETY LOAN RECOVERIES		0	0
3502004	L.I.C. POLICES PREMIUM RECOVERIES		13180	13060
3502005	SPECIAL PROVIDENT FUND-CUM-GRATUITY SCHEME - RECOVERIES		63620	51370
3502006	F.B.F. / GROUP INSURANCE SCHEME RECOVERIES		168080	134420
3502009	It Deduction		97364	64999
3502011	COURT RECOVERIES		17199	17199
3502012	H.B.A.SPECIAL F.B.F. SUBSCRIPTION		840	840
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS		145852	145852
3502014	OTHER RECOVERIES		57120	57120
3502018	HANDLOOM ADVANCE RECOVERED -		2460	2460
3502021	CPF SUBSCRIPTION RECOVERIES		0	0
3502023	Health Fund Subscription		420450	363150

நாமக்கல் மாநகராட்சி

NAMAKKAL CITY MUNICIPAL CORPORATION

Balance Sheet

Input Parameter : Financial Year : 2024-2025;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2024;To Date : 31/Mar/2025;

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
3502025	Manual Workers Genenral Welfare Fund -		2868431	2482371
3502032	CGST - PAYABLE		137613.01	132396.01
3502033	SGST - PAYABLE		173719	168502
3502035	One Day Salary .Recovery Payable		0	0
3502036	Audit Objection - Recoveries payable		0	0
3503001	Recoveries - Payable to Other		300000	300000
3504102	ADVANCE COLLECTION - OTHER REVENUES		56036	30476
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS		57498146	35742859
		Total	**264885036.8**	**89995828.07**
	Assets			
4101001	LAND -GROSS BLOCK		9778193	9778193
4102001	BUILDINGS - GROSS BLOCK		24713941	24713941
4103201	WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK		146756338	139280070
4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK		25969443	25969443

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நாமக்கல் மாநகராட்சி

NAMAKKAL CITY MUNICIPAL CORPORATION

Balance Sheet

Input Parameter : Financial Year : 2024-2025;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2024;To Date : 31/Mar/2025;

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
4103203	RESERVOIRS - GROSS BLOCK		2613209	2613209
4104001	PLANT AND MACHINERIES - GROSS BLOCK		21419043	20007626
4104002	TOOLS & PLANT - GROSS BLOCK		3030683	3030683
4104003	HAND PUMPS - INDIAN MARK II - GROSS		2531303	2531303
4105001	HEAVY VEHICLES - GROSS BLOCK		619426	619426
4105002	LIGHT VEHICLES - GROSS BLOCK		150082	150082
4107001	FURNITURE FIXTURES AND FITTINGS -		46360	46360
4108001	PUBLIC FOUNTAINS - GROSS BLOCK		15438	15438
4112001	BUILDINGS - ACCUMULATED		-8622472	-7775552
4113201	HEAD WORKS, OHT ETC. WATER SUPPLY		-42132707	-38049349
4113202	GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION		-17485718	-16187245
4113203	RESERVOIRS - ACCUMULATED DEPRECIATION		-1876319	-1797922
4114001	PLANT & MACHINERY - ACCUMULATED DEPRECIATION		-22024774	-19899070

நாமக்கல் மாநகராட்சி

NAMAKKAL CITY MUNICIPAL CORPORATION

Balance Sheet

Input Parameter : Financial Year : 2024-2025;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2024;To Date : 31/Mar/2025;

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
4114002	TOOLS & PLANT - ACCUMULATED DEPRECIATION		-576965	-576965
4114003	HAND PUMPS - INDIA MARK (II) - ACCUMULATED DEPRECIATION		-6072650	-5566389
4115001	HEAVY VEHICLES - ACCUMULATED DEPRECIATION		-771933	-771932
4115002	LIGHT VEHICLES - ACCUMULATED DEPRECIATION		-162251	-162250
4117001	FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS		-46354	-46351
4118001	PUBLIC FOUNTAINS - ACCUMLATED DEPRECIATION		-55572	-52484
4121001	PROJECTS - IN - PROGRESS ACCOUNT		0	0
4208001	FIXED DEPOSIT		81795054	26110825
4301004	STORES - WATER SUPPLY		1938243	1938243
4311903	PROFESSION TAX - RECOVERABLE -		0	0
4311907	Water Supply and Drainage Tax -		1348253.33	499016.04
4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current		1327004.31	365732.87
4311909	Water Supply and Drainage Tax - Recoverable - Industrial - Current		17355.94	8986.01

நாமக்கல் மாநகராட்சி

NAMAKKAL CITY MUNICIPAL CORPORATION

Balance Sheet

Input Parameter : Financial Year : 2024-2025;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2024;To Date : 31/Mar/2025;

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current		3336143.22	2912241.87
4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrears		397049.97	282784.04
4311913	Water Supply and Drainage Tax - Recoverable - Commercial - Arrears		237219.49	189944.72
4311914	Water Supply and Drainage Tax - Recoverable - Industrial - Arrears		9686.05	8202.92
4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears		8447614.67	5888880.11
4313003	WATER CHARGES RECOVERABLE - CURRENT		29614435	21886332
4313004	WATER CHARGES RECOVERABLE - ARREARS		22073481	9277193
4313005	UGD MONTHY CHARGES RECOVERABLE - CURRENT		1816521	1462497
4313006	UGD MONTHY CHARGES RECOVERABLE - ARREARS		3661577	2840530
4314003	RENT ON BUILDINGS RECOVERABLE - CURRENT		-950	-950
4501001	Cash Account		1077059	841502

நாமக்கல் மாநகராட்சி

NAMAKKAL CITY MUNICIPAL CORPORATION

Balance Sheet

Input Parameter : Financial Year : 2024-2025;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2024;To Date : 31/Mar/2025;

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
4502001	Cheque Account		0	0
4502104	RF-DEPOSIT-BOB-09530100008605		0	0
4502106	RF-AMMA UNAVAGAM-BOB-		6216	0
4502119	RF-BOB-09530100026160		0	0
4502120	UGD-DEPOSIT-BOB-09530100026159		1026966.18	870863.18
4502121	WS&D-RECEIPT-BOB-09530100006628		23372714.41	4922103.13
4502122	WS&D-DEPOSIT-BOB-09530100006629		7052141.79	8649425.79
4502124	UGD-RECEIPT-BOB-09530100012459		492218.75	5692772.75
4502125	WS-IMP-PAYMENT-IB-6573480503		18203140	115712616
4502129	RF-SFC-SNA-INDIAN BANK-7580901296		0	0
4502214	RF-RECEIPT-PAYMENT-KMBANK-3350921643		106646686	0
4502501	ONLINE-CUB-500101010962606		13818464.64	31562500.64

நாமக்கல் மாநகராட்சி

NAMAKKAL CITY MUNICIPAL CORPORATION

Balance Sheet

Input Parameter : Financial Year : 2024-2025;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2024;To Date : 31/Mar/2025;

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
4502601	POS-CUB-500101012287288		6586	6586
4502701	BBPS-FEDERAL BANK-17970100116073		80160	0
4504220	WS-TNCRUDP-UGSS-FED BANK-17970100111512		65883902	0
4601001	FESTIVAL ADVANCE		223500	242500
4601002	EDUCATION ADVANCE		0	0
4601007	MOTORCYCLE ADVANCE		41900	41900
4601012	Staff Advance		4250	4250
4604001	ADVANCE TO SUPPLIERS		153054	153054
4604002	ADVANCE TO CONTRACTORS		78900000	0
4605010	Advance Recoverable Expenses		480338	480338
4605011	GENERAL IMPREST ACCOUNT		1000	1000

நாமக்கல் மாநகராட்சி

NAMAKKAL CITY MUNICIPAL CORPORATION

Balance Sheet

Input Parameter : Financial Year : 2024-2025;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2024;To Date : 31/Mar/2025;

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
4606001	DEPOSITS - RECOVERABLE:		1954909	1954909
4702001	PAYABLE TO WATER SUPPLY AND DRINAGE FUND		282243193	266078335
4702004	RECEIVABLE FROM WATER SUPPLY FUND		-630937587	-559079344
4703001	Interest Control Payable		319793	319793
		Total	**264885036.8**	**89995828.07**

NAMAKKAL CITY MUNICIPAL CORPORATION

WATER SUPPLY AND DRAINAGE FUND

Calculation of Accumulated Surplus/Deifict A/c as on 31.03.2025

Code No.	Particulars	Debit Balance Rs.	Credit Balance Rs.
3109001	Opening Balance as on 01.04.2024		-571695203.9
3109002	Net Deficit / Surplus a/c during the year		**21517908.68**
3109001	Net **Surplus** / Deficit (c/f to Closing Balance Sheet)	-550177295.26	
	Total	**-550177295.26**	**-550177295.26**

Inspector,
Local Fund Audit,
Namakkal District.

9/1/26

Commissioner,
Namakkal City Municipal Corporation
Namakkal District.

9.1.2026