

TIRUPATTUR MUNICIPALITY

Trial balance

: WS

From : 01-04-2014

Financial Year

: 2014-2015

To

: 31-03-2015

Head Description

Dr.

Cr.

Water Supply & Drainage Tax	0.00	6737346.00
Road Cut Restoration Charges	0.00	332457.00
Other Income	0.00	265887.20
Miscellaneous Recoveries	0.00	15980.00
Interest from Banks	0.00	130035.16
Project Overhead Appropriation Expenses	0.00	1234568.00
Initial Amt for New Water Connection	0.00	756700.00
Water Supply Connection Charges	0.00	79868.00
Metered - Tap Rate Charges	0.00	6366590.00
Pay including Personal Pay	2191271.00	0.00
Dearness Allowance	2288500.00	0.00
House Rent Allowance	130453.00	0.00
Conveyance Allowance	8400.00	0.00
Medical Allowance	15626.00	0.00
Other Allowance	4720.00	0.00
Ex-gratia/Bonus	47000.00	0.00
Telephone Charges	4160.00	0.00
Light Vehicle Maintenance	522914.00	0.00
Other Expenses	461698.00	0.00
Bank Charges	2323.00	0.00
Int on Loans/Ways & Means Adv/Overdraft	162256.00	0.00
Depreciation	4484361.00	0.00
Heavy Vehicles Maintenance	332374.00	0.00
Power Charges for Head water works	6855700.00	0.00
Wages	637486.00	0.00
Bore Well & Hand Pump	9613.00	0.00
School, Water Supply & Sewerage Maint.	8722512.00	0.00
TWAD & Metro Water - Maint. Charges	30402.00	0.00
Maintenance	999700.00	0.00
WS & Drain. Tax Receivable - Current	1844827.00	0.00
Water Charges Recoverable - Current	3325765.00	0.00
Water Charges Recoverable - Arrears	8149611.00	0.00
WS & Drain. Tax Receivable - Arrears	3905640.00	0.00
Festival Advance	52895.00	0.00
Employee Advance - Recoverable	50840.00	0.00
Other Advances - Recoverable	380673.00	0.00
Deposit - Recoverable	467710.00	0.00
General Imprest A/C	6247.00	0.00
Development Charges	7049.00	0.00
Transfer of Funds	14292930.00	0.00
Land - Gross Block	12008029.00	0.00
Buildings Gross Block	405258.00	0.00
Heavy Vehicles - Gross Block	376200.00	0.00
Elect.InstlIn Lamps & Fittings -Gross Bl	526986.00	0.00
Plant & M/C - Gross Block	4010779.00	0.00

Head Description	01.	02.
Roads & Pavements Concrete - Gross Block	88800.00	0.00
Tools and plant - Gross block	1097616.00	0.00
Public Fountains	633136.00	0.00
Projects in Progress	129198.00	0.00
Advance to TWAD & Metro Water	195102900.00	0.00
Water Supply Head Works, OHT etc	23561585.00	0.00
Drinage & Sewerage pipes, Conduits, etc	484584.00	0.00
Ground Water Wells & Deep Bore Wells	45886627.00	0.00
Hand Pumps - India Mark II	7047245.00	0.00
WS&DR Fund A/C NO:11078824971 SBI	71344.53	0.00
WS Deposit - Bank Account	910207.00	0.00
WS-TENPENNAI SCHEME A/c	116560.05	0.00
Accumulated Surplus/Deficit	41144855.78	0.00
Loans from Govt	0.00	180300000.00
Govt Loans _UGSS SCHEME	0.00	35000000.00
Loans from TUFIDCO	0.00	84464647.00
Diversion from Other Municipal Fund	0.00	54900023.00
Contribution from Municipal Fund	0.00	44855857.00
Contributions from the Govt	0.00	15913578.00
Grants from the Govt	0.00	12839895.00
Tender Deposit - Contractors	0.00	2242809.00
Deposit - Others	0.00	702076.00
Provident Fund Recoveries	0.00	346525.00
Cooperative Society Loans Recoveries	0.00	138400.00
LIC Policy Premium Recoveries	0.00	2887.00
Spl PF cum Gratuity Scheme	0.00	1250.00
FBF Group Insurance - Recoveries	0.00	2600.00
External Housing Loan Recoveries	0.00	450.00
Deputationist Recoveries	0.00	1260.00
IT deduction at source from Employees	0.00	21250.00
HBA, Spl FBF Subscription	0.00	1800.00
Health fund Subscription	0.00	55293.00
Adv of Pay on Transfer - Recov - Payable	0.00	27874.00
IT Deductions Contractors	0.00	413918.00
CPS Recovioery	0.00	367558.00
Sales Tax & Surchg. on Sales Tax Payable	0.00	803571.00
Prvision for Doubtful Colln of Rev. Item	0.00	9822336.00
Accounts Payable Contractors	0.00	347438.00
Accounts Payable Expenses	0.00	280694.00
Other Payables	0.00	1369840.00
Group Ins. Scheme Mgmt Contbn - Payable	0.00	32340.00
Water Supply Maint Paybl-TWAD/Met. Water	104719664.00	0.00
Royalty Payable (LWF)	0.00	286865.00
Buildings Accumulated Depreciation	0.00	163125.00
Light Vehicles Accumul. Depreciation	0.00	491798.00
Electr. Installn Lamps fittings Acc. Deprn	0.00	623320.00
Elect. Installn others Accum. Deprecn	0.00	1.00
Plant & Machinery Accumulated Deprn	0.00	3621090.00
Roads & Pavements Concrete - Acc. Deprn	0.00	70818.00
Tools & Plant - Accumulated Depreciation	0.00	925375.00

Head Description	Dr.	Cr.
Public Fountains - A.D	0.00	266379.00
Head works OHT W:Supply Mains Acc Deptn	0.00	3939351.00
Drain., Sewer., Pipes Conduits Acc. Deptn	0.00	71883.00
Ground Water Wells Bore Wells Acc. Deptn	0.00	8307725.00
Hand Pumps India Mark II Accum. Deptn	0.00	7911719.00
Other Items	0.00	42011.00
Capital Reserve	0.00	10820170.00
	498717230.36	498717230.36


 Inspector
 Local Fund Audit Department,
 Vellore.


 Commissioner,
 Tirupattur Municipality.

TIRUPATTUR MUNICIPALITY

Trial balance

: WS

From

: 01-04-2015

Financial Year

: 2015-2016

To

: 31-03-2016

Head Description	Dr.	Cr.
Water Supply & Drainage Tax	0.00	6957778.00
Road Cut Restoration Charges	0.00	731365.00
Other Income	0.00	767959.00
Miscellaneous Recoveries	0.00	97062.00
Interest from Banks	0.00	106021.78
Project Overhead Appropriation Expenses	0.00	634640.00
Initial Amt for New Water Connection	0.00	1853721.00
Water Supply Connection Charges	0.00	146650.00
Metered / Tap Rate Charges	0.00	6736235.00
Prior Year Income	0.00	2541030.00
Pay including Personal Pay	2192065.00	0.00
Dearness Allowance	2585340.00	0.00
House Rent Allowance	135420.00	0.00
Conveyance Allowance	8300.00	0.00
Medical Allowance	15500.00	0.00
Other Allowance	4080.00	0.00
Ex-gratia/Bonus	54000.00	0.00
Telephone Charges	4402.00	0.00
Light Vehicle Maintenance	242278.00	0.00
Other Expenses-	158613.00	0.00
Provision for doubtful Collect - Revenue	3709770.00	0.00
Bank Charges	6472.00	0.00
Depreciation	5105365.00	0.00
Prior Year Expenses	58466.00	0.00
Professional Charges	499160.00	0.00
Heavy Vehicles Maintenance	471294.00	0.00
Power Charges for Head water works	507189.00	0.00
Street Light Maintenance	18350.00	0.00
Wages	645263.00	0.00
School, Water Supply & Sewerage Maint.	5983594.00	0.00
TWAD & Metro Water - Maint. Charges	2633762.00	0.00
WS & Drain. Tax Receivable - Current	2350641.00	0.00
Water Charges Recoverable - Current	3709770.00	0.00
Water Charges Recoverable - Arrears	9289766.00	0.00
WS & Drain. Tax Receivable - Arrears	4516398.00	0.00
Festival Advance	47395.00	0.00
Employee Advance - Recoverable	50840.00	0.00
Other Advances - Recoverable	380673.00	0.00
Deposit - Recoverable	467710.00	0.00
General Imprest A/C	6247.00	0.00
Development Charges	7049.00	0.00
Transfer of Funds	5841605.00	0.00
Land - Gross Block	12008029.00	0.00
Buildings Gross Block	405258.00	0.00
Heavy Vehicles - Gross Block	376200.00	0.00

Head Description	Dr.	Cr.
Elect. Installn Lamps & Fittings -Gross Bl	526986.00	0.00
Plant & M/C - Gross Block	5336756.00	0.00
Roads & Pavements Concrete - Gross Block	88800.00	0.00
Tools and plant- Gross block	1097616.00	0.00
Public Fountains	633136.00	0.00
Projects in Progress	129198.00	0.00
Advance to TWAD & Metro Water	195102900.00	0.00
Water Supply Head Works, OHT etc	27017759.00	0.00
Drainage & Sewerage pipes, Conduits, etc	484584.00	0.00
Ground Water Wells & Deep Bore Wells	45886627.00	0.00
Hand Pumps - India Mark II	8669192.00	0.00
WS&DR Fund A/C NO:11078824971 SBI	582825.53	0.00
WS Deposit - Bank Account	622110.00	0.00
WS-TENPENNAI SCHEME A/c	120552.83	0.00
Accumulated Surplus-Deficit	53136893.42	0.00
Loans from Govt	0.00	180300000.00
Loans from TUFIDCO	0.00	190064647.00
Diversion from Other Municipal Fund	0.00	53300023.00
Contribution from Municipal Fund	0.00	44855857.00
Contributions from the Govt	0.00	15913578.00
Grants from the Govt	0.00	12839895.00
Tender Deposit - Contractors	0.00	2742650.00
Deposit - Others	0.00	702076.00
Provident Fund Recoveries	0.00	845970.00
Cooperative Society Loans Recoveries	0.00	51400.00
LIC Policy Premium Recoveries	0.00	2887.00
Spl PF cum Gratuity Scheme	0.00	3530.00
FBF Group Insurance - Recoveries	0.00	12980.00
External Housing Loan Recoveries	0.00	450.00
Deputationist Recoveries	0.00	1260.00
IT deduction at source from Employees	0.00	54380.00
HBA, Spl FBF Subscription	0.00	1800.00
Health fund Subscription	0.00	40093.00
Adv of Pay on Transfer - Recov - Payable	0.00	55714.00
IT Deductions Contractors	0.00	413918.00
CPS Recievory	0.00	350928.00
Sales Tax & Surechg. on Sales Tax Payable	0.00	803571.00
Prvision for Doubtful Colln of Rev. Item	0.00	11168786.00
Other Payables	0.00	1369840.00
Group Ins. Scheme Mgmt Contbn - Payable	0.00	32340.00
Water Supply Maint Paybl-TWAD/Met. Water	175319664.00	0.00
Royalty Payable (LWF)	0.00	390699.00
Buildings Accumulated Depreciation	0.00	175232.00
Light Vehicles Accumul. Depreciation	0.00	491798.00
Electr. Installn Lamps fittings Acc. Depn	0.00	623320.00
Elect. Installn others Accum. Deprecn	0.00	1.00
Plant & Machinery Accumulated Depn	0.00	3959185.00
Roads & Pavements Concrete - Acc. Depn	0.00	75314.00
Tools & Plant - Accumulated Depreciation	0.00	968436.00
Public Fountains - A.D	0.00	282208.00

Head works OHT W. Supply Mains Acc Dept	0.00	4606769.00
Drain., Sewer., Pipes Conduits Acc. Dept	0.00	88020.00
Ground Water Wells Bore Wells Acc. Dept	0.00	10602057.00
Hand Pumps India Mark II Accum. Dept	0.00	9622246.00
Other Items	0.00	45374.00
Capital Reserve	0.00	10820170.00
	579251863.78	579251863.78


 Local Fund Audit Department,
 Vellore.


 Commissioner,
 Tirupattur Municipality

Water Supply

Abstract of Income and Expenditure as at 31-03-2016

at 31/03/2015 Previous Year	A/c Head Description	Schedule No.	Amount Rs.
	<u>Expenditure</u>		
4685970.00	A . Personnel Cost (i) Salaries		4994705.00
7493186.00	C . Operating Expenses		1170802.00
2938484.00	D . Repairs Maintenance		9330928.00
0.00	E . Programme Expenses		499160.00
465858.00	F . Administrative Expenses		163015.00
0.00	G . Finance Expenses		3716242.00
0.00	H . Depreciation		5105365.00
15583498	Total		24980217.00
	<u>Income</u>		
6737346.00	A . Property Tax		6957778.00
7211558.00	E . Service Charges Fees		8736606.00
460499.00	H . Other Income		2337047.78
2272504.00	L . Excess of Expenditure over Inc		6948785.22
336681907	Total		24980217.00

TIRUPATTUR MUNICIPALITY

Water Supply

Details of Income as at 31-03-2016

31/03/2015 Financial Year	A/C Head Code	A/c Head Description	Revised Budget Estimate	Amount Rs.
6,737,346.00	1002	A . Property Tax Water Supply & Drainage Tax		6957778.00
6,737,346.00		Total (A)		6957778.00
756,700.00	1081	E . Service Charges Fees Initial Amt for New Water Connection		1853721.00
79,868.00	1082	Water Supply Connection Charges		146650.00
6,374,990.00	1083	Metered / Tap Rate Charges		6736235.00
7,211,558.00		Total (E)		8736606.00
332,457.00	1041	H . Other Income Road Cut Restoration Charges		731365.00
112,062.00	1045	Other Income		767959.00
15,980.00	1066	Miscellaneous Recoveries		97062.00
0.00	1068	Interest from Banks		106021.78
0.00	1069	Project Overhead Appropriation Expenses		634640.00
460,499.00		Total (H)		2337047.78
2,272,504.00	40022	I . Excess of Expenditure over Income Excess of Expenditure Over Income		6948785.22
2,272,504.00		Total (I)		6948785.22
6,681,907.00		Grand Total		24980217.00

TIRUPATTUR MUNICIPALITY
Water Supply
Details of Expenditure as at 31-03-2016

31/03/2015 Financial Year	A/C Head Code	A/c Head Description	Schedule No.	Amount Rs.
		A . Personnel Cost (i) Salaries		
2,191,271.00	2001	Pay including Personal Pay		2192065.00
2,288,500.00	2003	Dearness Allowance		2585340.00
130,453.00	2005	House Rent Allowance		135420.00
8,400.00	2008	Conveyance Allowance		8300.00
15,626.00	2009	Medical Allowance		15500.00
4,720.00	2010	Other Allowance		4080.00
47,000.00	2011	Ex-gratia/Bonus		54000.00
4,685,970.00		Total (A)		4994705.00
		C . Operating Expenses		
6,855,700.00	2087	Power Charges for Head water works		507189.00
0.00	2089	Street Light Maintenance		18350.00
637,486.00	2090	Wages		645263.00
7,493,186.00		Total (C)		1170802.00
		D . Repairs Maintenance		
522,914.00	2016	Light Vehicle Maintenance		242278.00
332,374.00	2070	Heavy Vehicles Maintenance		471294.00
2,052,794.00	2125	School, Water Supply & Sewerage Maint.		5983594.00
30,402.00	2129	TWAD & Metro Water - Maint. Charges		2633762.00
2,938,484.00		Total (D)		9330928.00
		E . Programme Expenses		
0.00	2052	Professional Charges		499160.00
0.00		Total (E)		499160.00
		F . Administrative Expenses		
4,160.00	2015	Telephone Charges		4402.00
461,698.00	2020	Other Expenses		158613.00
465,858.00		Total (F)		163015.00
		G . Finance Expenses		
0.00	2022	Provision for doubtful Collec - Revenue		3709770.00
0.00	2028	Bank Charges		6472.00


TIRUPATTUR MUNICIPALITY

Water Supply

Balance Sheet as at 31-03-2016

31/03/2015 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
		Assests	
		A . FIXED ASSETS	
12008029.00	3101	Land - Gross Block	12008029.00
405258.00	3102	Buildings Gross Block	405258.00
376200.00	3106	Heavy Vehicles - Gross Block	376200.00
526986.00	3110	Elect.Instln Lamps & Fittings -Gross Bl	526986.00
4010779.00	3112	Plant & M/C - Gross Block	5336756.00
88800.00	3113	Roads & Pavements Concrete - Gross Block	88800.00
7319242.00	3121	Projects in Progress	129198.00
21062710.00	3132	Water Supply Head Works: OHT etc	27017759.00
484584.00	3133	Drinage & Sewerage pipes, Conduits, etc	484584.00
6483293.00	3134	Ground Water Wells & Deep-Bore Wells	45886627.00
6492245.00	3135	Hand Pumps - India Mark II	8669192.00
99258126.00		Total (A)	100929389.00
		B . CURRENT ASSETS	
4645614.00	3013	WS & Drain. Tax Receivable - Current	2350641.00
6273411.00	3014	Water Charges Recoverable - Current	3709770.00
5187269.00	3015	Water Charges Recoverable - Arrears	9289766.00
2457399.00	3019	WS & Drain. Tax Receivable - Arrears	4516398.00
50840.00	3054	Employee Advance - Recoverable	50840.00
380673.00	3055	Other Advances - Recoverable	380673.00
467710.00	3056	Deposit - Recoverable	467710.00
6247.00	3058	General Imprest A/C	6247.00
7049.00	3063	Development Charges	7049.00
5363825.00	3100	Transfer of Funds	5841605.00
1799931.00	3117	Tools and plant - Gross block	1097616.00
633136.00	3118	Public Fountains	633136.00
95102900.00	3131	Advance to TWAD & Metro Water	195102900.00
7237424.67	3139	WS&DR Fund A/C NO:11078824971 SBI	582825.53
887818.00	3140	WS Deposit - Bank Account	622110.00

31/03/2015 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
112732.89	3142	WS-TENPENNAI SCHEME A/c	120552.83
50613979.56		Total (B)	224779839.36
		B . Staff Advance recoverable	
80000.00	3028	Festival Advance	47395.00
80000.00		Total (B)	47395.00
		D . Accumulated Deficit	
0.00	4001	Accumulated Deficit	57603114.64
0.00		Total (D)	57603114.64
49952105.56		Total (A+B+C)	383359738.00
		Liabilities	
		A . LIABILITIES	
80300000.00	4004	Loans from Govt	180300000.00
5073286.00	4006	Loans from TUFIDCO	190064647.00
44452565.00	4010	Diversion from Other Municipal Fund	53300023.00
44855857.00	4011	Contribution from Municipal Fund	44855857.00
5913578.00	4013	Contributions from the Govt	15913578.00
2839895.00	4014	Grants from the Govt	12839895.00
13435181.00		Total (A)	497274000.00
		A . Accumulated depreciation A/C	
367558.00	4036	CPS Recovery	350928.00
150381.00	4061	Buildings Accumulated Depreciation	175232.00
491798.00	4066	Light Vehicles Accumul. Depreciation	491798.00
623320.00	4069	Electr. Installn Lamps fittings Acc. Depn	623320.00
1.00	4070	Elect. Installn others Accum. Deprecn	1.00
3491193.00	4071	Plant & Machinery Accumulated Depn	3959185.00
64824.00	4072	Roads & Pavements Concrete - Acc. Depn	75314.00
250550.00	4080	Public Fountains - A.D	282208.00
3351456.00	4081	Head works OHT W. Supply Mains Acc Depn	4606769.00
55746.00	4082	Drain., Sewer., Pipes Conduits Acc. Depn	88020.00
6064931.00	4083	Ground Water Wells Bore Wells Acc. Depn	10602057.00
6502270.00	4084	Hand Pumps India Mark II Accum. Depn	9622246.00
21414028.00		Total (A)	30877078.00

31/03/2015 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
		B. CURRENT LIABILITIES	
2242809.00	4016	Tender Deposit - Contractors	2742650.00
702076.00	4020	Deposit - Others	702076.00
9822336.00	4039	Provision for Doubtful Colln of Rev. Item	11168786.00
12767221.00		Total (B)	14613512.00
		B. Recov.from Staff Bills payable	
346525.00	4021	Provident Fund Recoveries	845970.00
138400.00	4022	Cooperative Society Loans Recoveries	51400.00
2887.00	4024	LIC Policy Premium Recoveries	2887.00
1250.00	4025	Spl PF cum Gratuity Scheme	3530.00
2600.00	4026	FBF Group Insurance - Recoveries	12980.00
450.00	4027	External Housing Loan Recoveries	450.00
1260.00	4028	Deputationist Recoveries	1260.00
21250.00	4029	IT deduction at source from Employees	54380.00
1800.00	4032	HBA, Spl FBF Subscription	1800.00
55293.00	4033	Health fund Subscription	40093.00
27874.00	4034	Adv of Pay on Transfer - Recov - Payable	55714.00
38648.00	4087	Other Items	45374.00
10820170.00	4100	Capital Reserve	10820170.00
11458407.00		Total (B)	11936008.00
		C. OUTSTANDINGS	
413918.00	4035	IT Deductions Contractors	413918.00
782120.00	4037	Sales Tax & Surchg. on Sales Tax Payable	803571.00
1369840.00	4050	Other Payables	1369840.00
32340.00	4052	Group Ins. Scheme Mgmt Contbn - Payable	32340.00
14719664.00	4057	Water Supply Maint Paybl-TWAD/Met. Water	-175319664.00
286865.00	4058	Royalty Payable (LWF)	390699.00
865116.00	4079	Tools & Plant - Accumulated Depreciation	968436.00
8469863.00		Total (C)	-171340860.00
7544700.00		Total (A+B+C)	383359738.00
			 Commissioner, UCO Tirupattur Municipallity