TIRUPPUR CITY MUNICIPAL CORPORATION
WATER SUPPLY AND DRAINAGE FUND
TRIAL BALANCE FOR 2016-2017

A/C Head	Head Description	Dr.	Cr.
1002	WS & Drain. Tax		146239795.00
1045	Other Income		332211.00
1058	Hire Charges		55768.00
1066	Miscellaneous Recoveries - Recoverable		0.00
1067	Interest on Investment		1069297.00
1068	Interest from Banks		2504990.00
1069	Project Overhead Appropriation Expenses		11797992.00
1074	Lapsed Deposit		1247136.00
1081	Initial Amt for New Water Connection		49805200.00
1082	Water Supply Connection Charges		8591405.00
1083	Meter and Tap rate charges		157676698.00
1084	Charges for Water Supply through Lorries		38640.00
1086	Sewerage Connection Charges		1266999.00
1088	Prior Year Income		41259765.00
1089	UGD Deposit		4222441.00
1090	UGD Supervising Interlinking Charges		27400.00
1091	UGD Usage Charges		6333360.00
2001	Pay including Personal Pay	10808538.00	
2003	Dearness Allowance	8181400.00	
2005	House Rent Allowance	367340.00	
2008	Conveyance Allowance	5850.00	
2009	Medical Allowance	55361.00	
2010	Other Allowance	2083037.00	
2011	Ex-gratia/Bonus	280000.00	
2015	Telephone Charges	21949.00	
2019	Advertisement Charges	182831.00	
2022	Provision for doughtful colln.	17997455.00	
2028	Bank Charges	3563.50	
2030	Lapsed Deposit - Refund	491532.00	
2031	Pension (Super anuation etc.,)	6657.00	
2032	Commuted value of Pension	334304.00	
2033	Death-cum-Retirement Gratutity	688811.00	
2034	SPF - cum- Gratuity Scheme -Contribution	5000.00	
2035	GIS - Management Contribution	338752.00	
2038	Depreciation	58382504.00	
2039	Contribution to CPS	716352.00	
2041	Prior Year Expenses	949180.00	
2070	Heavy Vehicles Maintenance	3847415.00	
2073	Repirs & Maint. - Buildings	75000.00	
2077	Repirs & Maint. Plant & Machinery	2408777.00	
2087	Power Charges for Head water works	114049370.00	
2125	Water Supply & Sewerage Maint. Expences	59529162.00	
2129	TWAD & Metro Water - Maint. Charges	438276475.00	
2130	Hire Charges for Supply of Water through Private Lorries	17418395.00	
3001	Stock Account	1254971.00	
3013	Water Supply & Drainage Tax Receivable - Current	10552074.00	
3014	Water Charges Recoverable - Current	15830512.00	

WATER SUPPLY AND DRAINAGE FUND			
3015	Water Charges Recoverable - Arrears	17219986.00	
3019	WS & Drain. Tax Receivable - Arrears	14146742.00	
3025	Interest due on Fixed Deposit	1184895.00	
3028	Festival Advance	200760.00	
3055	Other Advances - Recoverable	72807649.00	
3056	Deposit - Recoverable	9215692.00	
3057	Prepaid Expenses	20657.00	
3058	General Imprest A/C	2000.00	
3059	Cash account	3190923.00	
3070	Fixed Deposit	9089820.00	
3072	Miscellaneous Recoveries - Recoverable	28334.00	
3074	TDS Interest on CCD	147953.00	
3085	Trees Assets	9185.00	
3100	Inter Fund Transfer	3786797.00	
3101	Land - Gross Block	36.00	
3102	Buildings Gross Block	38119829.00	
3106	Heavy Vehicles - Gross Block	14359568.00	
3107	Light Vehicles - Gross Block	334394.00	
3109	Furniture Fixtures & Off.Equip.-Gross Bl	228288.00	
3111	Elect.Instlln Others - Gross Block	5835217.00	
3112	Plant & M/C - Gross Block	59529301.00	
3117	Tools and plant - Gross block	4263652.00	
3118	Public Fountains - Gross block	2412140.00	
3121	Projects in Progress Accounts	17536394.00	
3122	Projects in Progress - Grants	229905967.00	
3131	Advance to TWAD & Metro Water Board	33000.00	
3132	Water Supply Head Works, OHT etc	787209178.00	
3133	Drinage & Sewerage pipes, Conduits, etc.,	68609025.00	
3134	Ground Water Wells & Deep Bore Wells	451556078.00	
3135	Hand Pumps - India Mark II	5443198.00	
3136	Reservoirs	879499.00	
3139	Water Supply & Drainage Fund - Bank	18273974.63	
3140	WS Deposit - Bank Account	26306433.05	
3142	UGD - BANK ACCOUNT	2299414.00	
3143	BANK ACCOUNT	11545652.00	
3147	WS - IUDM A/c	131467.00	
3148	UGD - Collection Arrear	3997184.00	
3149	UGD - Collection Current	1926670.00	
4001	Accumulated Surplus/Deficit		113723917.05
4010	Diversion from Other Municipal Fund		1269776960.13
4012	Contribution from Private Parties		50000.00
4013	Contributions from the Govt		350715659.00
4016	Tender Deposit - Contractors		31144864.00
4021	Provident Fund Recoveries		29835.00
40211	CPS - Subscription		7269.00

WATER SUPPLY AND DRAINAGE FUND

4022	Co-op Society Loans Recoveries			4746.00
4024	LIC - Recovery			690.00
4025	Spl. PF cum Gratituity			100.00
4026	FBF - Recovery			8550.00
4028	Deputationist Recoveries			25.00
4029	IT Deductions - Employees			5389.00
4033	Health fund Subscription			321311.00
4035	IT Deductions Contractors			357220.00
4036	Other Recoveries			40707.00
4037	Sales Tax & Surchg. on Sales Tax Payable			158366.00
4039	Prvision for Doubtful Colln of Rev. Item			42244272.00
4050	Other Payables			102458.00
4051	Interest Payable			82829.00
4052	Group Ins.Scheme Mgmnt Contbn - Payable			56034.00
4057	Water Supply Maint Paybl-TWAD/Met.Water			34925880.00
4059	Handloom Advance Recovered - Payable to Co-op Tex			7500.00
4061	Buildings Accumulated Depreciation			7539753.00
4065	Heavy Vehicle Accumul. Depreciation			10898076.00
4066	Light Vehicles Accumul. Depreciation			345231.00
4068	Furniture Fixture & off. Equip. Acc.Depn			203537.00
4070	Elect. Installn others Accum. Deprecn			1791796.00
4071	Plant & Machinery Accumulated Deprn			39824170.00
4079	Tools & Plant - Accumulated Depreciation			1717184.00
4080	Public Fountains - Accum. Depreciation			3839122.00
4081	Head works OHT W.Supply Mains Acc Depn			160682993.00
4082	Drinage & Sewerage pipes, Conduits - Acc. Depn			6475412.00
4083	G.W.W, D.B.W. - Acc. Depn			119478543.00
4084	Hand Pumps India Mark II Accum. Depn			17635168.00
4085	Reservoirs Accumulated Depreciation			264856.00
			2646929519.18	**2646929519.18**
		1000		**432469097.00**
		2000	**737505010.50**	
		3000	**1909424508.68**	
		4000		**2214460422.18**
			2646929519.18	**2646929519.18**

Deputy Director
Local Fund Audit
Tiruppur

Asst. Commissioner A/c
Tiruppur Corporation

28.5.18

TIRUPPUR CITY MUNICIPAL CORPORATION
INCOME AND EXPENDITURE
2016-2017

WATER SUPPLY AND DRAINAGE FUND

EXPENDITURE				INCOME			
ACTUAL PREVIOUS YEAR Rs	Code No.	Account Head	AMOUNT CURRENT YEAR Rs.	ACTUAL PREVIOUS YEAR Rs	Code No.	Account Head	AMOUNT CURRENT YEAR Rs.
1	2	3	4	5	6	7	8
	A	Personnel Cost		102045802.00	A	Property Tax - Water Tax and Draingae Tax	146239795.00
19942235.00		(I) Salaries	21781526.00	0.00	B	Other Taxes	0.00
0.00		(ii) Others	0.00	0.00	C	Assigned Revenue	0.00
691787.00	B	Terminal and Retirement Benfits	2089876.00	0.00	D	Devolution Fund	0.00
99385942.00	C	Operating Expenses	131467765.00	235541024.00	E	Service Charges and Fees	227962143.00
443548687.00	D	Repairs and Maintenance	504136829.00	0.00	F	Grants and Contribution	0.00
0.00	E	Programme Expenses	0.00	167866.00	G	Sale and Hire Charges	55768.00
367431.46	F	Administrative Expenses	204780.00	16705714.01	H	Other Income	16951626.00
36197885.50	G	Finance Expenses	18492550.50	299923847.95	4002	Net Deficit for the Year	345346498.50
54250286.00	H	Depreciation	58382504.00				
654384253.96		TOTAL	736555830.50	654384253.96		TOTAL	736555830.50

391209332.00

30.5.18
DEPUTY DIRECTOR
LOCAL FUND AUDIT, TIRUPUR

ASST., COMMISSIONER A/c
TIRUPUR CORPORATION.

28-5-18

TIRUPPUR CITY MUNICIPAL CORPORATION
INCOME AND EXPENDITURE
2016-2017

WATER SUPPLY AND DRAINGAE FUND

EXPENDITURE				INCOME			
Actual Previous Year Rs.	*Code No.*	*Account Head*	*AMOUNT Rs.*	*Actual Previous Year Rs.*	*Code No.*	*Account Head*	*AMOUNT*
	1	2	3		4	5	6
		A. Personal Cost (Salaries)				*A. Property Tax*	
10546489.00	2001	Pay including Personal Pay	10808538.00	102045802.00	1002	Water Supply and Drainage Tax	146239795.00
0.00	2002	Special pay	0.00				
7479335.00	2003	D.A	8181400.00		1005	Excess Collection	
375113.00	2005	H.R.A	367340.00	***102045802.00***		***Total(A)***	***146239795.00***
4450.00	2008	Conveyance Allowance	5850.00			*B. Other Taxes*	
51524.00	2009	Medical Allowance	55361.00			***Total(B)***	
1202744.00	2010	Other Allowances	2083037.00			*C. Assigned Revenue*	
282580.00	2011	Ex-Gratia	280000.00			***Total(C)***	
						D. Devolution Fund	
						Total(D)	
						E. Service Charges and Fees	
					1044	Other Fees	
				57939290.00	1081	Initial amount for New water Supply connections	49805200.00
19942235.00		***Total A(i)***	***21781526.00***	10068774.00	1082	Water Supply connection charges	8591405.00
		ii) Others		149788843.00	1083	Metered and Tap rate Water Charges	157676698.00
0.00	2012	Travel Expenses	0.00	45415.00	1084	Charges for Water supply through Lorries / Tankers	38640.00
				3111045.00	1086	Sewage Connection	1266999.00
0.00		***Total A(ii)***	***0.00***	8200297.00	1089	UGD - Deposit	4222441.00
				54000.00	1090	UGD Supervision and interlinking charges	27400.00

0.00	2031	Pension super annuation / retiring / invalid etc / Family Pension / adhoc Pension	6657.00			*F. Grants and Contribution*	
0.00	2032	Commuted Value of Pension	334304.00				
0.00	2033	Death cum Retirement Benefits	688811.00				
	2034	SPF	5000.00			*Nil*	
114290.00	2035	G.I.S. Management Contribution	338752.00			*G. Sale and Hire Charges*	
577497.00	2039	Contrubution to Employees PF	716352.00	0.00	1057	*Profit on sale of asset*	0.00
0.00	2053	Pension & Leave salary Contribution		167866.00	1058	*Hire Charges*	55768.00
	2055	Staff Welfare Expenses			1062	*Sale of Stock and Stores*	
				167866.00		*Total*	*55768.00*
						H. Other Income	
691787.00		*Total(B)*	*2089876.00*	0.00	1038	Rent on Buildings	0.00
		C. Operating Expenses			1041	Road cut restoration charges	
				314093.00	1045	Other Income	332211.00
85721394.00	2087	Power charges for Head water works Pumping Station / Booster Stations	114049370.00	16405.00	1066	Miscellaneous Recoveries.	
	2090	Wages		608049.00	1067	Interst on Investments / Fixed Deposits	1069297.00
	2091	Stores wrtten off		2682488.01	1068	Interest from Bank	2504990.00
13664548.00	2130	Hire Charges for supply of Water through Private Lorries / Tankers	17418395.00	12003630.00	1069	Projects overhead appropriation Expenses	11797992.00
					1061	Sale of Stock and Stores	
				1081049.00	1074	Lapsed Deposit	1247136.00
99385942.00		*Total(C)*	*131467765.00*	*16705714.01*		*Total(H)*	*16951626.00*

	2048	Electricity Consumption Charges					
3137984.00	2070	Heavy Vehicles Maintenance	3847415.00				
99000.00	2073	Repairs & Maintenance - Buildings	75000.00				
2531918.00	2077	Repairs & Maintenance Instruments - Plant & Machinery	2408777.00				
12074200.00	2078	Restoration of Road Cut Charges					
50932001.00	2125	Maintenance Expenses - Water Supply / Sewerage Works	59529162.00				
374773584.00	2129	Maintenance Charges to TWAD Board for Metro Water Board / Water Cess to T.N Pollution Board	438276475.00				
443548687.00		***Total(D)***	***504136829.00***				
		E. Programme Expenses					
		Nil					
		F. Administrative Expenses					
0.00	2014	Supply of Uniforms					
34554.00	2015	Telephone charges	21949.00				
2000.00	2017	Legal Expenses					
0.00	2018	Stationery & Printing					
284979.00	2019	Advertisement Charges	182831.00				
45898.46	2020	Other Expenses					
	2052	Professional Charges					
367431.46		***Total(F)***	***204780.00***				
		G. Finance Expenses					
0.00	2021	Property Tax - Vacency Remission	0.00				

21853.50	2028	Bank charges	3563.50				
	2029	Interest on Loans/ Ways & Means Advance / Over draft					
674260.00	2030	Lapsed Deposit	491532.00				
36197885.50		*Total(G)*	*18492550.50*				
		H. Depreciation					
0.00	2037	Loss on sale of Assets	0.00				
54250286.00	2038	Depreciation	58382504.00				
54250286.00		*Total(H)*	*58382504.00*				
		Net Surplus for the year		299923847.95	4002	Net Deficit for the year	345346498.50
654384253.96		GRAND TOTAL	*736555830.50*	*654384253.96*		GRAND TOTAL	*736555830.50*

30/5/18
DEPUTY DIRECTOR
LOCAL FUND AUDIT, TIRUPUR

ASSISTANT COMMISSIONER .,
TIRUPUR CORPORATION
28.5.18

TIRUPUR CITY MUNICIPAL CORPORATION

Water Supply and Drainage Fund Account for the Year 2016-2017

Details of Recitification & Appropriation made for the Account No 4001

Opening Balance as on 1.4.2016		113723917.05
ADD	Prior Year Income (1088)	41259765.00
		154983682.05
Less	Prior Year Expenses (2041)	949180.00
		154034502.05
LESS	Net Deficit for Income and Expenditure Statement	345346498.50
	Closing Balance as per Balance Sheet as at 31.03.2017	**-191311996.45**

DEPUTY DIRECTOR
LOCAL FUND AUDIT, TIRUPUR
3/5/18

ASST COMMISSIONER A/c.,
TIRUPUR CORPORATION

28.5.18

2016-17-4001

WATER SUPPLY AND DRAINAGE FUND FOR THE YEAR 2016-2017

BALANCE SHEET AS AT 31.3.2017

Actual Previous Year Rs.	Code No.	Account Head	Amount	Actual Previous Year Rs.	Code No.	Account Head	Amount
	2	3	4		6	7	8
		A. Liability				*A. Current Assets*	
113723917.05	4001	Accumulate surplus	-191311996.45	1211536.00	3001	Stock Account	1254971.00
932920338.34	4010	Diversion from the Mpl. Fund	1269776960.13	11455216.00	3013	Water supply and drainage Tax _ Receivable - Current	10552074.00
				32743794.00	3014	Water Charges recoverable -Current	15830512.00
- 50000.00	4012	Contributions from the Private Parties	50000.00	22908107.03	3015	Water Charges recoverable -Arrears	17219986.00
334559706.00	4013	Contribution from the Government	350715659.00	17554678.00	3019	Water Supply and Draingae Fund receivable - Arrears	14146742.00
0.00	4014	Grants from the Government	0.00	931828.00	3025	Interest accured on fixed Deposit	1184895.00
312313337.00	4061 - 4085	Accumulated Depreciation - Sch-A	370695841.00	222260.00	3028	Festival Advance	200760.00
				0.00	3053	Material Cost Recoverable Account - Contractors	0.00
1693567298.39		*Total(A)*	**1799926463.68**	72807649.00	3055	Other Advances - recoverable	72807649.00
		B. Current Liability		9204292.00	3056	Deposits Recoverable	9215692.00
26524083.00	4016	Tender Deposit -Contractors	31144864.00	2000.00	3058	General imprest Account	2000.00
0.00	4020	Deposit - Others	0.00	2331200.00	3059	Cash on Hand	3190923.00
25865.00	4021	PF	29835.00				
7269.00	40211	CPS Subscription	7269.00	12194224.00	3070	Investments	9089820.00
4746.00	4022	Co-op Society Loan - Recovery	4746.00	0.00	3071	Pension and leave salary contribution -Receivable	0.00
690.00	4024	LIC - Recoveries	690.00	147953.00	3074	Water Supply of any other recoverable / receivable	147953.00
				36467.00	3100	Inter fund Transfer	3786797.00
60.00	4025	SPF Recoveries	100.00	33000.00	3131	Advance to TWAD Board / Metro Water Board	33000.00

Actual Previous Year Rs.	Code No.	Account Head	Amount	Actual Previous Year Rs.	Code No.	Account Head	Amount
	2	3	4		6	7	8
3670.00	4026	FBF Recoverues	8550.00	46635780.36	3139	Water Supply & Drainage Fund Bank Accounts	18273974.63
25.00	4028	Deputationist Recoveries	25.00	18214798.00	3140	Water Supply Deposit Account	26306433.05
5389.00	4029	Income Tax Recovery for Staffs	5389.00	0.00	3141	Bank Account	0.00
0.00	4032	Spl. PF cum Gratituity	0.00	1750529.00	3142	UGD - Bank A/c	2299414.00
236471.00	4033	HF Recovery	321311.00	11093941.00	3143	Bank Account	11545652.00
65506582.00	4039	Provision for Doubtful collection of Water Charges - Drainage Tax	42244272.00	10684954.00	3147	WS - IUDM A/C	131467.00
7500.00	4059	Hand loom advance recovery	7500.00	4241710.00	3148	UGD - Collection Arrear	3997184.00
1771100.00	4047	A/c Payable Contractors	0.00	2502800.00	3149	UGD - Collection Current	1926670.00
96198.00	4050	Other Payables	102458.00	**278908716.39**		*Total(A)*	**223144568.68**
82829.00	4051	Interest Payable Account	82829.00			**B. Fixed Assets**	
94272477.00		*Total(B)*	**73959838.00**	9185.00	3085	Trees	9185.00
		C. Outstanding		36.00	3101	Land Gross Block	36.00
234289.00	4035	I.T. Deductions contractors	357220.00	34052114.00	3102	Buildings-Gross Block	38119829.00
38667.00	4036	Flag day fees	40707.00				
127363.00	4037	Sales Tax and Sur charge on Sales Tax Payable	158366.00	14359568.00	3106	Heavy Vehicles Gross Block	14359568.00
32934.00	4052	GIS Management Contribution Payable	56034.00	334394.00	3107	Light Vehicles Gross Block	334394.00
32159856.00	4057	W.S maintenance Charges Payable to TWAD Board / Metro Board , W. Cess payable to T.N Pollution	34925880.00	228288.00	3109	Furnitures, Fixtures & other office equipments Gross block	228288.00
32593109.00		*Total(C)*	**35538207.00**	5835217.00	3111	Electrical INstallations - Others Gross Block	5835217.00
				59529301.00	3112	Plants & Machineries Gross Block	59529301.00
				1973986.00	3117	Tools & Plant Gross Block	4263652.00
				2412140.00	3118	Public Fountains Gross Block	2412140.00

Actual Previous Year Rs.	Code No.	Account Head	Amount	Actual Previous Year Rs.	Code No.	Account Head	Amount
	2	3	4		6	7	8
				52776413.00	3121	Projects-in-progress Account	17536394.00
				169057624.00	3122	Projects in Progress Account - Government Grants	229905967.00
				732048043.00	3132	Water supply head works OHT Etc. & Water supply Mains	787209178.00
				43555714.00	3133	Drainage-Sewerage pipes Conduits - Gross Block	68609025.00
				418929514.00	3134	Ground Water Wells / Deep Bore Wells	451556078.00
				5443198.00	3135	Hand Pumps-India Mark II	5443198.00
				879499.00	3136	Reservoirs	879499.00
				1541424234.00		Total(B)	**1686230949.00**
						C. Other Items	
				71600.00	3057	Prepaid Expenses	20657.00
				28334.00	3072	Miscellaneous Recoveries receivable	28334.00
				99934.00		*Total(C)*	*48991.00*
1820432884.39		GRAND TOTAL	1909424508.68	1820432884.39		GRAND TOTAL	1909424508.68

3-5-18

DEPUTY DIRECTOR
LOCAL FUND AUDIT, TIRUPUR.

ASST. COMMISSIONER, A/c
TIRUPUR CORPORATION

28-5-18

WS ACCOUNTS 2016-17-BAL