

VIRUDHACHALAM MUNICIPALITY
AUDITED ANNUAL ACCOUNTS
WATER SUPPLY AND DRAINAGE FUND
2017-2018

விருதாச்சலம் நகராட்சி Virudhachalam Municipality

Trial Balance

Input Parameter : Financial Year : 2017-2018; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2017; To Date : 31/Mar/2018;

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	671689.7	2839442.64	0.0	2167752.94
75	1100202	Water Supply and Drainage Tax - Commercial	0	0	23422	829041.63	0.0	805619.63
69	1100203	Water Supply and Drainage Tax - Industrial	0	0	609	33825.84	0.0	33216.84
71	1100204	Water Supply and Drainage Tax - Vacant Sites	0	0	0	33084	0.0	33084
2	1101001	PROFESSIONAL TAX	0	0	3750	3750	0.0	0.0
3	1405004	METERED / TAP RATE WATER CHARGES	0	0	65610	4702348	0.0	4636738
4	1407001	Road Cutting Restoration Charge	0	0	0	279150	0.0	279150
5	1407002	Initial Amount for New Water Supply Connections	0	0	0	809040	0.0	809040
70	1407014	Water Supply Inspection Charges	0	0	0	54600	0.0	54600
76	1407016	Water Supply Name Transfer Charges	0	0	0	202	0.0	202
6	1711001	INTEREST FROM BANK	0	0	0	121959	0.0	121959
7	1808001	OTHER INCOME	0	0	1552	1552	0.0	0.0
8	2101001	PAY	0	0	993780	0	993780	0.0
9	2101004	DEARNNESS ALLOWANCE	0	0	911065	0	911065	0.0
10	2101005	HOUSE RENT ALLOWANCE	0	0	51440	0	51440	0.0
11	2101007	MEDICAL ALLOWANCE	0	0	6660	0	6660	0.0

Prepared By:

விருதாச்சலம் நகராட்சி
Virudhachalam Municipality

Trial Balance

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12	2101008	OTHER ALLOWANCE	0	0	0	10540	0	10540	0.0
13	2101010	WAGES - OTHERS	0	0	0	110400	0	110400	0.0
14	2101011	BONUS	0	0	0	12000	0	12000	0.0
81	2102019	CONVEYANCE ALLOWANCE	0	0	0	4860	0	4860	0.0
15	2208003	OTHER EXPENSE	0	0	0	4900	0	4900	0.0
16	2305009	MAINTENANCE EXPENSES - WATER SUPPLY	0	0	0	1711068	0	1711068	0.0
17	2305012	WATER CESS TO TNPCB	0	0	0	286877	0	286877	0.0
18	2305301	Light Vehicles - Maintenance	0	0	0	327865	0	327865	0.0
19	2407001	BANK CHARGES	0	0	0	7415	0	7415	0.0
20	2701001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - TAXES	0	0	0	2295792	0	2295792	0.0
21	2722001	DEPRECIATION - BUILDINGS	0	0	0	10878	0	10878	0.0
22	2723001	DEPRECIATION - ROADS & BRIDGES	0	0	0	33491	0	33491	0.0
23	2723201	DEPRECIATION - WATERWAYS	0	0	0	1682939	0	1682939	0.0
24	2725001	DEPRECIATION - VEHICLES	0	0	0	15625	0	15625	0.0
25	2726001	DEPRECIATION - OFFICE & OTHER EQUIPMENTS	0	0	0	24419	0	24419	0.0
82	2801001	Taxes	0	0	0	168613	684030	0.0	515417
77	2802001	Other - Revenues	0	0	0	0	7850	0.0	7850
26	2804001	PRIOR YEAR INCOME	0	0	0	0	3871789	0.0	3871789
27	2808001	PRIOR YEAR EXPENSES	0	0	0	623417	0	623417	0.0
86	3109001	ACCUMULATED SURPLUS / DEFICIT	0	2973285.53	0	0	0	0.0	2973285.53

விருதாச்சலம் நகராட்சி Virudhachalam Municipality

Trial Balance

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87	3111001	CONTRIBUTION FROM MUNICIPAL FUND	0	4839315	0	0	0.0	4839315
78	3122001	Borrowing Redemption reserve (if no sinking fund is created)	0	41831887	0	22165	0.0	41854052
88	3203001	CONTRIBUTIONS FROM THE GOVERNMENT	0	627554	0	0	0.0	627554
89	3203002	GRANTS FROM THE GOVERNMENT	0	7015242	0	0	0.0	7015242
90	3302001	LOANS FROM STATE GOVERNMENT	0	3086718	0	0	0.0	3086718
91	3315001	LOANS FROM BANKS & OTHER FINANCIAL INSTITUTIONS	0	273551	0	0	0.0	273551
28	3401001	Tender Deposit - Contractors.	0	937545	0	392638	0.0	1330183
29	3401003	SECURITY DEPOSIT - CONTRACTORS	0	3000	0	160052	0.0	163052
92	3408001	DEPOSITS - OTHERS	0	27100	0	0	0.0	27100
30	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0	0	5596373	5596373	0.0	0.0
31	3501004	ACCOUNTS PAYABLE - SUPPLIERS	0	53236	116250	116250	0.0	53236
32	3501005	ACCOUNTS PAYABLE EXPENSES	0	6895465	2428576	2474827	0.0	6941716
124	3501012	WS Scheme - Payable to Contractors.	0	180245	0	0	0.0	180245
33	3501101	SALARIES & WAGES PAYABLE	0	81867	809407	809407	0.0	81867
122	3501106	Other Payables	0	10262	0	0	0.0	10262
93	3501201	INTEREST PAYABLE	0	1798690	0	0	0.0	1798690
34	3502001	PROVIDENT FUND RECOVERIES	0	278349	417890	458260	0.0	318719

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Trial Balance

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35	3502002	CO-OPERATIVE SOCIETY LOAN RECOVERIES	0	278379	475735	516437	0.0	319081
94	3502003	RD RECOVERIES	0	3200	0	0	0.0	3200
36	3502005	SPECIAL PROVIDENT FUND-CUM-GRATUITY SCHEME - RECOVERIES	0	1455	700	760	0.0	1515
37	3502006	F.B.F. / GROUP INSURANCE SCHEME RECOVERIES	0	6505	2640	2880	0.0	6745
95	3502007	EXTERNAL HOUSING RECOVERIES INCLUDING H.B.A. SANCTIONED BY THE C.M.A.	0	70	0	0	0.0	70
96	3502008	DEPUTATIONIST RECOVERIES	0	690	0	0	0.0	690
38	3502009	It Deduction	0	0	0	17890	0.0	17890
97	3502010	RECOVERIES TOWARDS LOANS FROM BANKS	0	4300	0	0	0.0	4300
98	3502011	COURT RECOVERIES	0	60	0	0	0.0	60
39	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0	113664	85051	105327	0.0	133940
40	3502014	OTHER RECOVERIES	0	0	0	25367	0.0	25367
41	3502015	VAT - PAYABLE	0	216481	68399	183886	0.0	331968
99	3502018	HANDLOOM ADVANCE RECOVERED - PAYABLE TO CO-OPTEX	0	2762	0	0	0.0	2762
100	3502019	KHADI ADVANCE RECOVERED - PAYABLE TO KHADI BOARD	0	760	0	0	0.0	760
101	3502021	CPF SUBSCRIPTION RECOVERIES	0	14009	0	0	0.0	14009
79	3502023	Health Fund Subscription	0	22545	1440	8640	0.0	29745

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74	3502025	Manual Workers Geneneral Welfare Fund	0	447792	15000	69596	0.0	502388
42	3504101	ADVANCE COLLECTION OF PROPERTY TAX	0	153833	600	0	0.0	153233
43	3504102	ADVANCE COLLECTION - OTHER REVENUES	0	0	0	7200	0.0	7200
44	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	0	14344662	3806039	2295792	0.0	12834415
102	4101001	LAND -GROSS BLOCK	28024229	0	0	0	28024229	0.0
103	4102001	BUILDINGS - GROSS BLOCK	1048200	0	0	0	1048200	0.0
104	4103003	ROADS & PAVEMENTS - CONCRETE - GROSS BLOCK	0	0	0	0	0.0	0.0
105	4103004	ROADS & PAVEMENTS - BLACK TOPPED - GROSS BLOCK	0	0	0	0	0.0	0.0
106	4103005	ROADS & PAVEMENTS - OTHERS - GROSS BLOCK	1012996	0	0	0	1012996	0.0
107	4103101	STROM WATER DRAINS, OPEN DRAINS AND CULVERTS - GROSS BLOCK	172317	0	0	0	172317	0.0
108	4103102	DRAINAGE AND SEWERAGE PIPES, CONDUITS, CHANNELS ETC. - GROSS BLOCK	5285079	0	0	0	5285079	0.0
45	4103201	WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK	17311147	0	3231237	0	20542384	0.0
46	4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK	35013927	0	2856194	0	37870121	0.0

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109	4104001	<u>PLANT AND MACHINERIES - GROSS BLOCK</u>	1300000	0	0	0	1300000	0.0
110	4104002	<u>TOOLS & PLANT - GROSS BLOCK</u>	119195	0	0	0	119195	0.0
111	4105001	<u>HEAVY VEHICLES - GROSS BLOCK</u>	932500	0	0	0	932500	0.0
47	4105002	<u>LIGHT VEHICLES - GROSS BLOCK</u>	322000	0	125000	0	447000	0.0
112	4106001	<u>OFFICE EQUIPMENTS - GROSS BLOCK</u>	976763	0	0	0	976763	0.0
113	4108001	<u>PUBLIC FOUNTAINS - GROSS BLOCK</u>	67750	0	0	0	67750	0.0
48	4112001	<u>BUILDINGS - ACCUMULATED DEPRECIATION</u>	0	830642.62	0	10878	0.0	841520.62
49	4113005	<u>ROADS & PAVEMENTS - OTHERS - ACCUMULATED DEPRECIATION</u>	0	931335.5	0	33491	0.0	964826.5
114	4113101	<u>STORM WATER DRAINS, OPEN DRAINS AND CULVERTS - ACCUMULATED DEPRECIATION</u>	0	194269	0	0	0.0	194269
50	4113102	<u>DRAINAGE SEWERAGE PIPES, CONDUITS ETC. - ACCUMALATED DEPRECIATION</u>	0	1686968.25	0	71962	0.0	1758930.25
51	4113201	<u>HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIATION</u>	0	11473766.5	0	530827	0.0	12004593.5
52	4113202	<u>GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION</u>	0	18341600.75	0	1080150	0.0	19421750.75
115	4114001	<u>PLANT & MACHINERY - ACCUMULATED DEPRECIATION</u>	0	1376639	0	0	0.0	1376639

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116	4114003	HAND PUMPS - INDIA MARK (III) - ACCUMULATED DEPRECIATION	0	0	0	0	0	0.0	0.0
117	4115001	HEAVY VEHICLES - ACCUMULATED DEPRECIATION	0	1216263	0	0	0	0.0	1216263
53	4115002	LIGHT VEHICLES - ACCUMULATED DEPRECIATION	0	448751	0	0	15625	0.0	464376
118	4115003	OTHER VEHICLES - ACCUMULATED DEPRECIATION	0	0	0	0	0	0.0	0.0
80	4116003	Other equipments - Accumulated Depreciation	0	97676	0	0	24419	0.0	122095
119	4118001	PUBLIC FOUNTAINS - ACCUMULATED DEPRECIATION	0	67751	0	0	0	0.0	67751
54	4121001	PROJECTS - IN - PROGRESS ACCOUNT	1486302	0	6087431	6087431	1486302	0.0	0.0
120	4123001	PROJECTS - IN - PROGRESS ACCOUNT	2714269	0	0	0	2714269	0.0	0.0
55	4311903	PROFESSION TAX - RECOVERABLE - CURRENT	0	0	3750	3750	0.0	0.0	0.0
56	4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current	0	0	2839145.92	1854873.7	984272.22	0.0	0.0
57	4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current	0	0	418869.83	353171	65698.83	0.0	0.0
58	4311909	Water Supply and Drainage Tax - Recoverable - Industrial - Current	0	0	32281.9	28104	4177.9	0.0	0.0

Prepared By:

விருதாச்சலம் நகராட்சி Virudhachalam Municipality

Trial Balance

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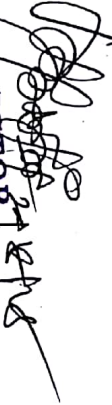
59	4311910	<u>Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current</u>	0	0	33084	7172	25912	0.0
60	4311912	<u>Water Supply and Drainage Tax - Recoverable - Residential - Arrears</u>	4861551	0	286715.72	1743439	3404827.72	0.0
61	4311913	<u>Water Supply and Drainage Tax - Recoverable - Commercial - Arrears</u>	0	0	410531.8	231032	179499.8	0.0
62	4311914	<u>Water Supply and Drainage Tax - Recoverable - Industrial - Arrears</u>	0	0	1543.94	16332	0.0	14788.06
63	4311915	<u>Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears</u>	0	0	152661	172782	0.0	20121
121	4313002	<u>LICENCE FEES AND OTHER FEES - RECOVERABLE - ARREARS</u>	60885	0	0	0	60885	0.0
64	4313003	<u>WATER CHARGES RECOVERABLE - CURRENT</u>	0	0	4703900	2499802	2204098	0.0
65	4313004	<u>WATER CHARGES RECOVERABLE - ARREARS</u>	14198694	0	73600	3226045	11046249	0.0
123	4318001	<u>Receivable Control accounts</u>	15619	0	0	0	15619	0.0
72	4501001	<u>Cash Account</u>	79584	0	9607460	9561285	125759	0.0
73	4502001	<u>Cheque Account</u>	0	0	35150	32150	3000	0.0
83	4502112	<u>Water Supply Canara - 0948101050019</u>	533204	0	10120006	10195080	458130	0.0

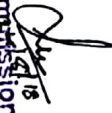
விருதாச்சலம் நகராட்சி
Virudhachalam Municipality

Trial Balance

Input Parameter : Financial Year : 2017-2018; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2017; To Date : 31/Mar/2018;

84	4502113	Water Supply Deposit Canara - 0948101050020	2589059	0	99182	36	2688205	0.0
85	4502501	Online Payment Account	0	0	13237	1552	11685	0.0
66	4601001	FESTIVAL ADVANCE	0	0	34000	20000	14000	0.0
67	4605010	Advance Recoverable Expenses	25000	0	0	25000	0.0	0.0
68	4702003	PAYABLE TO GENERAL FUND	5039871.15	0	812042	500000	5351913.15	0.0
Total			123190141.2	123190141.2	65861799.81	65861799.81	143988556.9	143988556.9


INSPECTOR
LOCAL FUND AUDIT
CUDDALORE


Commissioner
Virudhachalam Municipality.

Virudhachalam Municipality
விருதாச்சலம் நகராட்சி
Income And Expenditure Statement

Input Parameter: Financial Year : 2017-2018; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2017; To Date : 31/Mar/2018;

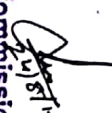
Code No	Description of Items	Current Year Amount	Previous Year Amount
Income			
1100201	Water Supply and Drainage Tax - Residential	2167752.94	0
1100202	Water Supply and Drainage Tax - Commercial	805619.63	0
1100203	Water Supply and Drainage Tax - Industrial	33216.84	0
1100204	Water Supply and Drainage Tax - Vacant Sites	33084	0
1101001	PROFESSIONAL TAX	0	0
1405004	METERED/ TAP RATE WATER CHARGES	4636738	0
1407001	Road Cutting Restoration Charge	279150	0
1407002	Initial Amount for New Water Supply Connections	809040	0
1407014	Water Supply Inspection Charges	54600	0
1407016	Water Supply Name Transfer Charges	202	0
1711001	INTEREST FROM BANK	121959	0
1808001	OTHER INCOME	0	0
	Total	8941362.41	0
Expenditure			
2101001	PAY	993780	0
2101004	DEARNESS ALLOWANCE	911065	0
2101005	HOUSE RENT ALLOWANCE	51440	0
2101007	MEDICAL ALLOWANCE	6660	0
2101008	OTHER ALLOWANCE	10540	0
2101010	WAGES - OTHERS	110400	0
2101011	BONUS	12000	0
2102019	CONVEYANCE ALLOWANCE	4860	0
2208003	OTHER EXPENSE	4900	0

Income And Expenditure Statement

Input Parameter: Financial Year : 2017-2018; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2017; To Date : 31/Mar/2018;

2305009	MAINTENANCE EXPENSES - WATER SUPPLY	1711068	0
2305012	WATER CESS TO TNPCB	286877	0
2305301	Light Vehicles - Maintenance	327865	0
2407001	BANK CHARGES	7415	0
2701001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - TAXES	2295792	0
2722001	DEPRECIATION - BUILDINGS	10878	0
2723001	DEPRECIATION - ROADS & BRIDGES	33491	0
2723201	DEPRECIATION - WATERWAYS	1682939	0
2725001	DEPRECIATION - VEHICLES	15625	0
2726001	DEPRECIATION - OFFICE & OTHER EQUIPMENTS	24419	0
2801001	Taxes	-515417	0
2802001	Other - Revenues	-7850	0
2804001	PRIOR YEAR INCOME	-3871789	0
2808001	PRIOR YEAR EXPENSES	623417	0
Total		4730375	0
3109002-Gross Deficit of Expenditure over Income		-4210987.41	0


INSPECTOR
 LOCAL FUND AUDIT
 CUDDALORE


Commissioner
 Vaidhachalam Municipality
 24/8/18

Virudhachalam Municipality
விருதாச்சலம் நகராட்சி
Income And Expenditure Statement

Input Parameter: Financial Year : 2017-2018; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2017; To Date : 31/Mar/2018;

Code No	Description of Items	Schedule No	Current Year Amount (₹)	Previous Year Amount (₹)
Income				
110	Tax Revenue	I-1	3039673.41	0
140	Fees & User Charges	I-4	5779730	0
171	Interest Earned	I-8	121959	0
180	Other Income	I-9	0	0
	Total		8941362.41	0
Expenditure				
210	Establishment Expenses	I-10	2100745	0
220	Administrative Expenses	I-11	4900	0
230	Operations & Maintenance	I-12	2325810	0
240	Interest & Finance Charges	I-13	7415	0
270	Provisions and Write off	I-16	2295792	0
272	Depreciation		1767352	0
280	Prior Period Item	I-18	-3771639	0
	Total		4730375	0
	3109002-Gross Deficit of Expenditure over Income		-4210987.41	0


INSPECTOR
LOCAL FUND AUDIT
CUDDALORE


Commissioner
Virudhachalam Municipality

விருதாச்சலம் நகராட்சி
Virudhachalam Municipality

Balance Sheet

Input Parameter : Financial Year : 2017-2018; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2017; To Date : 31/Mar/2018;

Code No	Description of Items	Schedule No	Current Year Amount (₹)	Previous Year Amount (₹)
Liabilities				
3101001	Municipal (General) Fund		4210987.41	7181066
3109001	ACCUMULATED SURPLUS / DEFICIT		2973285.53	0
3111001	CONTRIBUTION FROM MUNICIPAL FUND		4839315	0
3122001	Borrowing Redemption reserve (if no sinking fund is created)		41854052	0
3203001	CONTRIBUTIONS FROM THE GOVERNMENT		627554	0
3203002	GRANTS FROM THE GOVERNMENT		7015242	0
3302001	LOANS FROM STATE GOVERNMENT		3086718	0
3315001	LOANS FROM BANKS & OTHER FINANCIAL INSTITUTIONS		273551	0
3401001	Tender Deposit - Contractors.		1330183	3810
3401003	SECURITY DEPOSIT - CONTRACTORS		163052	3000
3401004	RETENTION AMOUNT		0	3000
3408001	DEPOSITS - OTHERS		27100	0
3501003	ACCOUNTS PAYABLE - CONTRACTORS		0	0
3501004	ACCOUNTS PAYABLE - SUPPLIERS		53236	0
3501005	ACCOUNTS PAYABLE EXPENSES		6941716	0
3501012	WS Scheme - Payable to Contractors		180245	0
3501101	SALARIES & WAGES PAYABLE		81867	0
3501106	Other Payables		10262	0
3501201	INTEREST PAYABLE		1798690	0
3502001	PROVIDENT FUND RECOVERIES		318719	0

விருதாச்சலம் நகராட்சி
Virudhachalam Municipality
Balance Sheet

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3502002	CO-OPERATIVE SOCIETY LOAN RECOVERIES			319081	-92204
3502003	RD RECOVERIES			3200	0
3502005	SPECIAL PROVIDENT FUND-CUM- GRATUITY SCHEME - RECOVERIES			1515	0
3502006	F.B.F. / GROUP INSURANCE SCHEME RECOVERIES			6745	0
3502007	EXTERNAL HOUSING RECOVERIES INCLUDING H.B.A. SANCTIONED BY THE C.M.A.			70	0
3502008	DEPUTATIONIST RECOVERIES			690	0
3502009	It Deduction			17890	0
3502010	RECOVERIES TOWARDS LOANS FROM BANKS			4300	0
3502011	COURT RECOVERIES			60	0
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS			133940	0
3502014	OTHER RECOVERIES			25367	0
3502015	VAT - PAYABLE			331968	0
3502018	HANDLOOM ADVANCE RECOVERED - PAYABLE TO CO-OPTEX			2762	0
3502019	KHADI ADVANCE RECOVERED - PAYABLE TO KHADI BOARD			760	0
3502021	CPF SUBSCRIPTION RECOVERIES			14009	0
3502023	Health Fund Subscription			29745	0
3502025	Manual Workers General Welfare Fund			502388	0

விருதாச்சலம் நகராட்சி
Virudhachalam Municipality

Balance Sheet

Input Parameter : Financial Year : 2017-2018; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2017; To Date : 31/Mar/2018;

3504101	ADVANCE COLLECTION OF PROPERTY TAX		153233	0
3504102	ADVANCE COLLECTION - OTHER REVENUES		7200	10200
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS		12834415	0
Total			90175112.94	7108872
Assets				
4101001	LAND - GROSS BLOCK		28024229	0
4102001	BUILDINGS - GROSS BLOCK		1048200	0
4103003	ROADS & PAVEMENTS - CONCRETE - GROSS BLOCK		0	0
4103004	ROADS & PAVEMENTS - BLACK TOPPED - GROSS BLOCK		0	0
4103005	ROADS & PAVEMENTS - OTHERS - GROSS BLOCK		1012996	0
4103101	STROM WATER DRAINS, OPEN DRAINS AND CULVERTS - GROSS BLOCK		172317	0
4103102	DRAINAGE AND SEWERAGE PIPES, CONDUITS, CHANNELS ETC. - GROSS BLOCK		5285079	0
4103201	WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK		20542384	0
4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK		37870121	0

விருதாச்சலம் நகராட்சி
Virudhachalam Municipality
Balance Sheet

Input Parameter : Financial Year : 2017-2018; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2017; To Date : 31/Mar/2018;

4104001	PLANT AND MACHINERIES - GROSS BLOCK		1300000	0
4104002	TOOLS & PLANT - GROSS BLOCK		119195	0
4105001	HEAVY VEHICLES - GROSS BLOCK		932500	0
4105002	LIGHT VEHICLES - GROSS BLOCK		447000	0
4106001	OFFICE EQUIPMENTS - GROSS BLOCK		976763	0
4108001	PUBLIC FOUNTAINS - GROSS BLOCK		67750	0
4112001	BUILDINGS - ACCUMULATED DEPRECIATION		-841520.62	0
4113005	ROADS & PAVEMENTS - OTHERS - ACCUMULATED DEPRECIATION		-964826.5	0
4113101	STORM WATER DRAINS, OPEN DRAINS AND CULVERTS - ACCUMULATED DEPRECIATION		-194269	0
4113102	DRAINAGE SEWERAGE PIPES, CONDUITS ETC. - ACCUMULATED DEPRECIATION		-1758930.25	0
4113201	HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMULATED DEPRECIATION		-12004593.5	0
4113202	GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION		-19421750.75	0
4114001	PLANT & MACHINERY - ACCUMULATED DEPRECIATION		-1376639	0
4114003	HAND PUMPS - INDIA MARK (II) - ACCUMULATED DEPRECIATION		0	0

விருதாச்சலம் நகராட்சி
Virudhachalam Municipality

Balance Sheet

Input Parameter : Financial Year : 2017-2018; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2017; To Date : 31/Mar/2018;

4115001	HEAVY VEHICLES - ACCUMULATED DEPRECIATION		-1216263	0
4115002	LIGHT VEHICLES - ACCUMULATED DEPRECIATION		-464376	0
4115003	OTHER VEHICLES - ACCUMULATED DEPRECIATION		0	0
4116003	Other equipments - Accumulated Depreciation		-122095	0
4118001	PUBLIC FOUNTAINS - ACCUMULATED DEPRECIATION		-67751	0
4121001	PROJECTS - IN - PROGRESS ACCOUNT		1486302	300000
4123001	PROJECTS - IN - PROGRESS ACCOUNT		2714269	0
4311903	PROFESSION TAX - RECOVERABLE - CURRENT		0	0
4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current		984272.22	-602332
4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current		65698.83	-145708
4311909	Water Supply and Drainage Tax - Recoverable - Industrial - Current		4177.9	-10804
4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current		25912	685
4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrears		3404827.72	-74501
4311913	Water Supply and Drainage Tax - Recoverable - Commercial - Arrears		179499.8	-15449

விருதாச்சலம் நகராட்சி
Virudhachalam Municipality

Balance Sheet

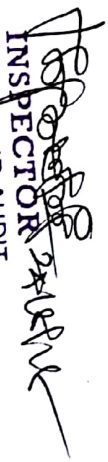
Input Parameter : Financial Year : 2017-2018; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2017; To Date : 31/Mar/2018;

4311914	Water Supply and Drainage Tax - Recoverable - Industrial - Arrears		-14788.06	-935
4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears		-20121	280
4313002	LICENCE FEES AND OTHER FEES - RECOVERABLE - ARREARS		60885	0
4313003	WATER CHARGES RECOVERABLE - CURRENT		2204098	-958650
4313004	WATER CHARGES RECOVERABLE - ARREARS		11046249	-289324
4318001	Receivable Control accounts		15619	0
4501001	Cash Account		125759	136498
4502001	Cheque Account		3000	600
4502112	Water Supply Canara -0948101050019		458130	691355
4502113	Water Supply Deposit Canara - 0948101050020		2688205	12
4502501	Online Payment Account		11685	0
4601001	FESTIVAL ADVANCE		14000	-6000
4605010	Advance Recoverable Expenses		0	0
4702003	PAYABLE TO GENERAL FUND		5351913.15	0
Total			90175112.94	-974273


INSPECTOR
LOCAL FUND AUDIT
CUDDALORE


Commissioner
Virudhachalam Municipality.

Vriddhachalam Municipality											
Property Tax											
DCB FOR THE YEAR 2017-2018											
	Demand			Collection			Balance				
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total		
General.7.50	18231572	11398772	30526601	5817902	7348544	13166446	13309927	4050228	17360155		
Supplemental D	896257										
Total	19127829										
Ws & UGD 2.00	4861551	3039673	8140428	1551337	1959612	3510949	3549418	1080061	4629479		
Supplemental D	239204										
Total	5100755										
Education Tax 2.50	6076940	3799591	10175534	1939172	2449515	4388687	4436771	1350076	5786847		
Supplemental D	299003										
Total	6375943										
Lib.Cess 0.75	1823082	1139877	3052660	581364	734854	1316218	1331419	405023	1736442		
Supplemental D	89701										
Total	1912783										
Total 12.75	30993145	19377913	51895223	9889775	12492525	22382300	22627535	6885388	29512923		
Supplemental D	1524165										
Grand Total	32517310										


 INSPECTOR
 LOCAL FUND AUDIT
 CUDDALORE


 Commissioner
 Vriddhachalam Municipality.

9/2/18

Vriddhachalam Municipality											
Property Tax											
DCB FOR THE YEAR 2017-2018											
	Demand			Collection			Balance				
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total		
Residential	18231572.3	9283781.77	9283782	5402992	5237382.1	10640374	13724837.33	4046399.69	17771237		
Supplemental D	896257	(1100101)					(4311006)	(4311001)			
Total	0	0									
Commercial	0	1870672.92	1870673	260768	1976676.7	2237445	-260768.3	-106003.78	-366772		
Supplemental D	0	(1100102)					(4311007)	(4311002)			
Total	0	0									
Industrial	0	120276.99	120277	73911	107606.91	181518	-73911.09	12670.08	-61241		
Supplemental D	0	(1100103)					(4311008)	(43111003)			
Total	0	0									
VLT	0	124040	19251869	80231	26878	107109	-80231	97162	16931		
		(1100104)					(4311009)	(4311004)			
Total	19127829	6998362	30526601	5817902	7348544	13166446	13309927	4050228	17360155		

INSPECTOR
LOCAL FUND AUDIT
CUDDALORE

Commissioner
Vriddhachalam Municipality

Vridhachalam Municipality
Property Tax

WS FUND

DCB FOR THE YEAR 2017-2018

	Demand			Collection			Balance		
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
Residencial	4861551	2167752.94	7268508	1695927	1183480.7	2879408	3404827.72	984272.22	4389100
Supplemental D	239204	(1100201)					(4311912)	(4311907)	
Total	0								
Commercial	0	805619.63	805620	-179499.8	739920.8	560421	179499.8	65698.83	245199
Supplemental D	0	(1100202)					(4311913)	(4311908)	
Total	0								
Industrial	0	33216.84	33217	14788	29038.94	43827	-14788.06	4177.9	-10610
Supplemental D	0	(1100203)					(4311914)	(4311909)	
Total	0								
VLT	0	33084	33084	20121	7172	27293	-20121	25912	5791
		(1100204)					(4311915)	(4311910)	
Total	5100755	-1361137	8140428	1551337	1959612	3510949	3549418	1080061	4629479

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INSPECTOR
LOCAL FUND AUDIT
CUDDALORE

[Signature]
Commissioner
Vridhachalam Municipality.

E E Fund

Vriddhachalam Municipality											
Property Tax											
DCB FOR THE YEAR 2017-2018											
	Demand			Collection			Balance				
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total		
Residencial	6076939.69	3290602.29	9666545	1939171.79	1898616.4	3837788	4675240.05	1391985.93	6067226		
Supplemental D	299003	(1100601)					(4311921)	(4311917)			
Total	6375942.69										
Commercial	0	435932.05	435932	0	514924	514924	-185545	-78991.95	-264537		
Supplemental D	0	(1100602)					(4311922)	(4311918)			
Total	0										
Industrial	0	31702.85	31703	0	27004.85	27004.85	-27769.15	4698	-23071		
Supplemental D	0	(1100603)					(4311923)	(4311919)			
Total	0										
VLT	0	41354	41354	0	8970	8970	-25155	32384	7229		
		(1100604)					(4311924)	(4311920)			
Grand Total	6375943	-602818.81	10175534	1939171.79	2449515.2	4388687	4436770.9	1350075.98	5786847		

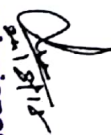
INSPECTOR
LOCAL FUND AUDIT
CUDDALORE

24/12/15

Commissioner
Vriddhachalam Municipality.

Vriddhachalam Municipality									
Water Charges									
DCB FOR THE YEAR 2017-2018									
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
Water Charges	14272294	4636738	18909032	3226045	2432640	5658685	11046249	2204098	13250347
Different	2061362								
Total	12210932	4636738	18909032	3226045	2432640	5658685	11046249	2204098	13250347


INSPECTOR
 LOCAL FUND AUDIT
 CUDDALORE


Commissioner
 Vriddhachalam Municipality
 22/12/18

Virudhachalam Municipality
Water Supply & Drainage Fund

Depreciation Work Sheet Year 2017-18

Sl. No	Class of Assets	Assets Code No.	As on 01.04.2017 Reduced O.B. Asset Value	As on 01.04.2017 as per Ledger Asset value (Last year column 10)	Addition during the year			Deletion during the year	Closing Balance as on 31.03.2017 (4+6+7+8-9)	As on 01.04.2016 as per Ledger Depreciation value	Rate of Depreciation	Current year Depreciation amount Rs.				Accumulated Depreciation as on 31.03.2017 (11+16)	Accumulated Depreciation Code No.	Reduced Asset Value Closing as on 31.03.2017 (10-17)
					Apr-to Sep	Oct-to Feb	March					Reduced O.B Asset Value Depn (col.4)	Apr-to Sep	Oct-to Feb	Total (13+14+15)			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1	Civil Structure Class I	4102001	217558	1048200	0	0	0	0	1048200	830642	5%	10878	0	0	10878.00	841520.00	4112001	206680.00
2	Drainage	4103101	1	172317	0	0	0	0	172317	194269	18%	0	0	0	0.00	194269.00	4113101	1.00
3	Heavy Vehicles	4105001	1	932500	0	0	0	0	932500	1216263	25%	0	0	0	0.00	1216263.00	4115001	1.00
4	Light Vehicles - Gross Block	4105002	1	322000	0	125000	0	0	447000	322001	25%	0	0	15625	15625.00	337626.00	4115002	1.00
5	Plant & Machinery Gross Block	4104001	1	1300000	0	0	0	0	1300000	1376639	10%	0	0	0	0.00	1376639.00	4114001	1.00
6	Roads & Pavements	4103005	334910	1012996	0	0	0	0	1012996	678086	10%	33491	0	0	33491.00	711577.00	4113005	1.00
7	others - Gross Block	4103201	9112571.5	17311147	854650	1298587	1078000	0	20542384	11429813	5%	455629	42733	32465	530827.00	11960639.50	4113201	8581744.50
8	Water Supply Head works, OHT etc	4103102	3598110.8	5285079	0	0	0	0	5285079	1686968	2%	71962	0	0	71962.00	1758930.25	4113102	3526148.75
9	Drainage & Sewerage pipes, conduits, etc	4103202	19528520	35013927	1592775	963419	300000	0	37870121	18341601	5%	976426	79639	24085	1080150.00	19421750.75	4113202	18448370.25
10	Deep Bore wells	4108001	-1	67750	0	0	0	0	67750	67751	2.5%	0	0	0	0.00	67751.00	4118001	1.00
14	Public Fountains	4108001	976763	976763					976763	0	2.5%	24419	0	0	24419.00	97676.00	4116003	879087.00
15	Office Equipments	4106001	33768437	63442679	2447425	2387006	1378000	0	69655110	36144033		1572805	122372	72176	1767352	37984642		31642037
	TOTAL																	

INSPECTOR

LOCAL FUND AUDIT
CUDDALORE

Page 1

COMMISSIONER

VIRUDHACHALAM MUNICIPALITY

Water supply and Drainage Fund 2017-2018
Statement For the Account No : 4001 - Accumulated Surplus/Deficit

A/C CODE	A/C HEAD	DEBIT	CREDIT
4001			2,973,285.53
1088	Prior Year Income		4,395,056.00
2041	Prior Year Expenses	623,417.00	
40011/40012	Surplus / Deficit for the Year		439,348.41
	Total	623,417.00	7,807,689.94
4001 C.B.	0		7,184,272.94


INSPECTOR
 LOCAL FUND AUDIT
 BANGALORE


Commissioner
 Virudhachalam Municipality

**VIRUDHACHALAM MUNICIPALITY
WATER SUPPLY FUND 2017-2018**

PROVISION FOR DOUBTFUL COLLECTION OF REV ITEMS

CODE NO	DETAILS	AMOUNT
2022	Provision for doubtful collection for the year 2005-2006 for Property tax-565819 VST-18728	91694
	Provision for doubtful collection for the year 2017-2018 for Water Charges	2204098
	Total	2295792

Revenue Fund	343851
Water Supply Fund	91694
Elementary Education Fund	114617
Library Cess	34385
Total	584547

PRO TRX - 565819
VST -18728
584547

	Details	
4039	Opening Balance	14344662
	Collection upto the year Water Charges 2015-2016	3806039
	Collection upto the year Water tax 2004-2005	10538623
	Balance	2295792
	Provision for the Year 2017-2018	12834415
	Grand Total	

Commissioner
Virudhachalam Municipality.

24/8/18

INSPECTOR
LOCAL FUND AUDIT
CHIDDALORE

24/8/18

24/8/12
Commissioner
Vidhachalam Municipality.