

VRIDDHACHALAM MUNICIPALITY

Trial balance

Fund	: WS	From	: 01/04/2015	Financial Year	: 2015-2016
A/C Head	Head Description			To	: 31/03/2016
				Dr.	Cr.
1002	Water Supply & Drainage Tax			0.00	2771873.00
1041	Road cut restoration Charges			0.00	4600.00
1045	Other Income			0.00	16040.00
1066	Miscellaneous Recoveries			0.00	5469.00
1067	Interest from Investments			0.00	137518.00
1069	Project Overhead Appropriation Expenses			0.00	1082104.00
1081	Initial Amt for new Water Connection			0.00	1045000.00
1082	Income for giving new Water Connections			0.00	420200.00
1083	Metered / Tap Rate Charges			0.00	4422050.00
1088	Prior Year Income			0.00	1032196.00
2001	Pay including Personal Pay			876811.00	0.00
2003	D.A			1000091.00	0.00
2005	HRA			53659.00	0.00
2008	Conveyance Allowance			2998.00	0.00
2009	Medical Allowance			5997.00	0.00
2010	Other Allowance			13438.00	0.00
2011	Ex-gratia/Bonus			15000.00	0.00
2016	Light Vehicle Maintenance			165812.00	0.00
2020	Other Expenses			236736.00	0.00
2022	Provision for doubtful Collecn - Revenue			2625190.00	0.00
2025	Conveyance Charges			4703.00	0.00
2028	Bank Charges			705.00	0.00
2038	Depreciation			2792587.00	0.00
2049	Office Building Maintenance			230206.00	0.00
2070	Heavy Vehicles Maintenance			135531.00	0.00
2090	Wages			81600.00	0.00
2125	School, Water Supply & Sewerage Maint.			937148.00	0.00
2129	TWAD & Metro Water - Maint. Charges			76850.00	0.00
3001	Stock Account			119195.00	0.00
3010	Licence Fees Recoverable - Arrears			60885.00	0.00
3013	Water Supply & Drainage Tax Receivable			916113.00	0.00
3014	Water Charges Recoverable - Current			2523650.00	0.00
3015	Water Charges Recoverable - Arrears			9660292.00	0.00
3019	WS & Drain. Tax Receivable - Arrears			3153085.00	0.00
3028	Festival Advance			15800.00	0.00
3054	Employee Advance - Recoverable			25000.00	0.00
3059	Cash Account			80522.00	0.00
3087	ESCROW ACCOUNT			15619.00	0.00
3100	TRANSFER OF FUNDS			4855650.15	0.00
3101	Land - Gross Block			28024229.00	0.00
3102	Buildings Gross Block			915000.00	0.00
3105	Drains & Culverts - Gross Block			172317.00	0.00
3106	Heavy Vehicles - Gross Block			932500.00	0.00
3107	Light Vehicles - Gross Block			322000.00	0.00
3112	Plant & M/C - Gross Block			1300000.00	0.00
3115	Roads & Pavements others - Gross Block			1012996.00	0.00


A/C Head	Head Description	Dr.	Cr.
3118	Public Fountains	67750.00	0.00
3121	Projects in Progress	3333302.00	0.00
3122	Projects in progress - Govt Grants	2714269.00	0.00
3132	Water Supply Head Works, OHT etc	17311147.00	0.00
3133	Drinage & Sewerage pipes, Conduits, etc	3678909.00	0.00
3134	Ground Water Wells & Deep Bore Wells	32419857.00	0.00
3138	Other Items	976763.00	0.00
3139	Water Supply & Drainage Fund - Bank	0.00	136474.00
3140	BANK ACCOUNT	1860381.00	0.00
4001	Accumulated Surplus	0.00	735126.53
4004	Loans from Govt	0.00	3086718.00
4006	Loans from TUFIDCO	11100576.00	0.00
4007	Loans from TNUDF	0.00	11374127.00
4010	Diversion from Other Municipal Fund	0.00	40557137.00
4011	Contribution from Municipal Fund	0.00	4839315.00
4013	Contributions from the Govt	0.00	627554.00
4014	Grants from the Govt	0.00	7015242.00
4015	Advance Collection of Property Tax	0.00	140633.00
4016	Tender Deposit - Contractors	0.00	942335.00
4021	Provident Fund Recoveries	0.00	205879.00
4022	Cooperative Society Loans Recoveries	0.00	278379.00
4023	RD / CTD Recoveries	0.00	3200.00
4024	CPS Recoveries	0.00	14009.00
4025	Spl PF cum Gratituty Scheme	0.00	1335.00
4026	FBF Group Insurance - Recoveries	0.00	5905.00
4030	Recoveries towards loans from Banks	0.00	4300.00
4031	Court Recoveries	0.00	60.00
4032	HBA, Spl FBF Subscription	0.00	70.00
4033	Health fund Subscription	0.00	15225.00
4034	Adv of Pay on Transfer - Recov - Payable	0.00	690.00
4035	IT Deductions Contractors	0.00	105914.00
4036	Manual Workers Gen.Welfare Fund	0.00	423635.00
4037	Sales Tax & Surchg. on Sales Tax Payable	0.00	193504.00
4039	Prvision for Doubtful Colln of Rev. Item	0.00	12223712.00
4042	Education Tax Payable	0.00	4759.00
4044	Salaries Payable	0.00	81867.00
4048	Accounts Payable Suppliers	0.00	53236.00
4049	Accounts Payable Expenses	0.00	6895465.00
4050	Other Payables	0.00	5114.00
4051	Interest Payable	0.00	1798690.00
4057	Water Supply Maint Paybl-TWAD/Met.Water	0.00	180245.00
4059	Handloom Advance Recovered - Payable to	0.00	2762.00
4060	Khadi Advance Recovered - Payable to Kha	0.00	760.00
4061	Buildings Accumulated Depreciation	0.00	815686.62
4064	Drains & Culverts - Accumul. Depreciatn	0.00	194269.00
4065	Heavy Vehicle Accumul. Depreciation	0.00	1216263.00
4066	Light Vehicles Accumul. Depreciation	0.00	322001.00
4067	Other Vehicles Accumul. Depreciation	0.00	126750.00
4071	Plant & Machinery Accumulated Deprn	0.00	1376639.00
4072	Roads & Pavements Concrete - Acc.Depn	0.00	253249.00
4074	Roads & Pavements others Acc. Deprecn	0.00	640874.50

A/C Head	Head Description	Dr.	Cr.
4080	Public Fountains - A.D	0.00	67751.00
4081	Head works OHT W.Supply Mains Acc Depn	0.00	10564255.50
4082	Drain., Sewer., Pipes Conduits Acc. Depn	0.00	1594420.25
4083	Ground Water Wells Bore Wells Acc. Depn	0.00	16618653.75
4084	Hand Pumps India Mark II Accum. Depn	0.00	43954.00
4087	Other Items	0.00	97676.00
		136822869.15	136822869.15


INSPECTOR
LOCAL FUND AUDIT,
CUDDALORE - 1.

Water Supply

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

As at 31/03/2015 Previous Year	A/c Head Description	Schedule No.	Amount Rs.
	<u>Expenditure</u>		
0.00	A . Personnel Cost (i) Salaries		1967994.00
0.00	A . Personnel Cost (ii) Others		4703.00
0.00	C . Operating Expenses		81600.00
0.00	D . Repairs Maintenance		1545547.00
0.00	F . Administrative Expenses		236736.00
0.00	G . Finance Expenses		2625895.00
0.00	H . Depreciation		2792587.00
0.00	I . Excess of Income over Expendot		649792.00
0	Total		9904854.00
	<u>Income</u>		
0.00	A . Property Tax		2771873.00
0.00	E . Service Charges Fees		5887250.00
0.00	H . Other Income		1245731.00
0	Total		9904854.00
	 INSPECTOR LOCAL FUND AUDIT, CUDDALORE - 1.		

VRIDDHACHALAM MUNICIPALITY


Water Supply

Balance Sheet as at 31/03/2016

As at 31/03/2015 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
		<u>Assests</u>	
		A . FIXED ASSETS	
0.00	3101	Land - Gross Block	28024229.00
0.00	3102	Buildings Gross Block	915000.00
0.00	3105	Drains & Culverts - Gross Block	172317.00
0.00	3106	Heavy Vehicles - Gross Block	932500.00
0.00	3107	Light Vehicles - Gross Block	322000.00
0.00	3112	Plant & M/C - Gross Block	1300000.00
0.00	3115	Roads & Pavements others - Gross Block	1012996.00
0.00	3118	Public Fountains	67750.00
0.00	3121	Projects in Progress	3333302.00
0.00	3122	Projects in progress - Govt Grants	2714269.00
0.00	3132	Water Supply Head Works, OHT etc	17311147.00
0.00	3133	Drinage & Sewerage pipes, Conduits, etc	3678909.00
0.00	3134	Ground Water Wells & Deep Bore Wells	32419857.00
0.00	3138	Other Items	976763.00
0.00		Total (A)	93181039.00
		B . CURRENT ASSETS	
0.00	3001	Stock Account	119195.00
0.00	3010	Licence Fees Recoverable - Arrears	60885.00
0.00	3013	Water Supply & Drainage Tax Receivable	916113.00
0.00	3014	Water Charges Recoverable - Current	2523650.00
0.00	3015	Water Charges Recoverable - Arrears	9660292.00
0.00	3019	WS & Drain. Tax Receivable - Arrears	3153085.00
0.00	3054	Employee Advance - Recoverable	25000.00
0.00	3059	Cash Account	80522.00
0.00	3100	TRANSFER OF FUNDS	4855650.15
0.00	3139	Water Supply & Drainage Fund - Bank	-136474.00
0.00	3140	BANK ACCOUNT	1860381.00
0.00		Total (B)	23118299.15

As at 31/03/2015 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
		B . Staff Advance recoverable	
0.00	3028	Festival Advance	15800.00
0.00		Total (B)	15800.00
		C . OUT STANDINGS	
0.00	3087	ESCROW ACCOUNT	15619.00
0.00		Total (C)	15619.00
0.00		Total (A+B+C)	116330757.15
		Liabilities	
		A . LIABILITIES	
0.00	4004	Loans from Govt	3086718.00
0.00	4006	Loans from TUFIDCO	-11100576.00
0.00	4007	Loans from TNUDF	11374127.00
0.00	4010	Diversion from Other Municipal Fund	40557137.00
0.00	4011	Contribution from Municipal Fund	4839315.00
0.00	4013	Contributions from the Govt	627554.00
0.00	4014	Grants from the Govt	7015242.00
0.00		Total (A)	56399517.00
		A . Accumulated depreciation A/C	
0.00	4061	Buildings Accumulated Depreciation	815686.62
0.00	4064	Drains & Culverts - Accumul. Depreciatn	194269.00
0.00	4065	Heavy Vehicle Accumul. Depreciation	1216263.00
0.00	4066	Light Vehicles Accumul. Depreciation	322001.00
0.00	4067	Other Vehicles Accumul. Depreciation	126750.00
0.00	4071	Plant & Machinery Accumulated Depn	1376639.00
0.00	4072	Roads & Pavements Concrete - Acc.Depn	253249.00
0.00	4074	Roads & Pavements others Acc. Deprecn	640874.50
0.00	4080	Public Fountains - A.D	67751.00
0.00	4081	Head works OHT W.Supply Mains Acc Depn	10564255.50
0.00	4082	Drain., Sewer., Pipes Conduits Acc. Depn	1594420.25
0.00	4083	Ground Water Wells Bore Wells Acc. Depn	16618653.75
0.00	4084	Hand Pumps India Mark II Accum. Depn	43954.00
0.00	4087	Other Items	97676.00
0.00		Total (A)	33932442.62

As at 31/03/2015 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
		B . CURRENT LIABILITIES	
0.00	4015	Advance Collection of Property Tax	140633.00
0.00	4016	Tender Deposit - Contractors	942335.00
0.00	4039	Prvision for Doubtful Colln of Rev. Item	12223712.00
0.00		Total (B)	13306680.00
		B . Recov.from Staff Bills payable	
0.00	4021	Provident Fund Recoveries	205879.00
0.00	4022	Cooperative Society Loans Recoveries	278379.00
0.00	4023	RD / CTD Recoveries	3200.00
0.00	4024	CPS Recoveries	14009.00
0.00	4025	Spl PF cum Gratituty Scheme	1335.00
0.00	4026	FBF Group Insurance - Recoveries	5905.00
0.00	4030	Recoveries towards loans from Banks	4300.00
0.00	4031	Court Recoveries	60.00
0.00	4032	HBA, Spl FBF Subscription	70.00
0.00	4033	Health fund Subscription	15225.00
0.00	4034	Adv of Pay on Transfer - Recov - Payable	690.00
0.00		Total (B)	529052.00
		C . OUTSTANDINGS	
0.00	4035	IT Deductions Contractors	105914.00
0.00	4036	Manual Workers Gen.Welfare Fund	423635.00
0.00	4037	Sales Tax & Surchg. on Sales Tax Payable	193504.00
0.00	4042	Education Tax Payable	4759.00
0.00	4044	Salaries Payable	81867.00
0.00	4048	Accounts Payable Suppliers	53236.00
0.00	4049	Accounts Payable Expenses	6895465.00
0.00	4050	Other Payables	5114.00
0.00	4051	Interest Payable	1798690.00
0.00	4057	Water Supply Maint Paybl-TWAD/Met.Water	180245.00
0.00	4059	Handloom Advance Recovered - Payable to	2762.00
0.00	4060	Khadi Advance Recovered - Payable to Kha	760.00
0.00		Total (C)	9745951.00
		D . Accumulated Surplus	

As at 31/03/2015 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
0.00	4001	Accumulated Surplus	2417114.53
0.00		Total (D)	2417114.53
0.00		Total (A+B+C)	116330757.15
			 INSPECTOR LOCAL FUND AUDIT, CUDDALORE - 1.