

VRIDDHACHALAM MUNICIPALITY

Trial balance

Fund	: WS	From	: 01/04/2016	Financial Year	: 2016-2017
A/C Head	Head Description			To	: 31/03/2017
				Dr.	Cr.
1002	Water Supply & Drainage Tax			0.00	2846922.00
1045	Other Income			0.00	6126.00
1066	Miscellaneous Recoveries			0.00	5469.00
1068	Interest from Banks			0.00	25963.00
1069	Project Overhead Appropriation Expenses			0.00	429440.00
1081	Initial Amt for new Water Connection			0.00	705516.00
1082	Income for giving new Water Connections			0.00	271556.00
1083	Metered / Tap Rate Charges			0.00	4567050.00
1088	Prior Year Income			0.00	961826.00
2001	Pay including Personal Pay			820895.00	0.00
2003	D.A			1071298.00	0.00
2005	HRA			51000.00	0.00
2006	CCA			200.00	0.00
2008	Conveyance Allowance			2200.00	0.00
2009	Medical Allowance			5600.00	0.00
2010	Other Allowance			13600.00	0.00
2011	Ex-gratia/Bonus			15000.00	0.00
2016	Light Vehicle Maintenance			60851.00	0.00
2022	Provision for doubtful Collecn - Revenue			3057685.00	0.00
2028	Bank Charges			1335.00	0.00
2038	Depreciation			2733220.00	0.00
2070	Heavy Vehicles Maintenance			38068.00	0.00
2090	Wages			122400.00	0.00
2125	School, Water Supply & Sewerage Maint.			1264910.00	0.00
2129	TWAD & Metro Water - Maint. Charges			16488.00	0.00
3001	Stock Account			119195.00	0.00
3010	Licence Fees Recoverable - Arrears			60885.00	0.00
3013	Water Supply & Drainage Tax Receivable			1252129.00	0.00
3014	Water Charges Recoverable - Current			2972950.00	0.00
3015	Water Charges Recoverable - Arrears			11225144.00	0.00
3019	WS & Drain. Tax Receivable - Arrears			3574978.00	0.00
3028	Festival Advance			0.00	7700.00
3054	Employee Advance - Recoverable			25000.00	0.00
3087	ESCROW ACCOUNT			15619.00	0.00
3100	TRANSFER OF FUNDS			5039871.15	0.00
3101	Land - Gross Block			28024229.00	0.00
3102	Buildings Gross Block			1048200.00	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			1486302.00	0.00
3122	Projects in progress - Govt Grants			2714269.00	0.00
3132	Water Supply Head Works, OHT etc			17311147.00	0.00

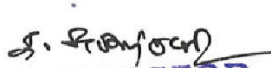
A/C Head	Head Description	Dr.	Cr.
3133	Drinage & Sewerage pipes, Conduits, etc	5285079.00	0.00
3134	Ground Water Wells & Deep Bore Wells	35013927.00	0.00
3138	Other Items	976763.00	0.00
3139	Water Supply & Drainage Fund - Bank	612788.00	0.00
3140	BANK ACCOUNT	2589059.00	0.00
4001	Accumulated Surplus	0.00	2417114.53
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	41825887.00
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	153233.00
4016	Tender Deposit - Contractors	0.00	937545.00
4018	Security Deposit - Revenue	0.00	3000.00
4020	Deposit - Others	0.00	27100.00
4021	Provident Fund Recoveries	0.00	278349.00
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	1455.00
4026	FBF Group Insurance - Recoveries	0.00	6505.00
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	22545.00
4034	Adv of Pay on Transfer - Recov - Payable	0.00	690.00
4035	IT Deductions Contractors	0.00	113664.00
4036	Manual Workers Gen.Welfare Fund	0.00	447792.00
4037	Sales Tax & Surchg. on Sales Tax Payable	0.00	216481.00
4039	Prvision for Doubtful Colln of Rev. Item	0.00	14319571.00
4042	Education Tax Payable	0.00	5148.00
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	830642.62
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 Depn	0.00	1376639.00
4072	Roads & Pavements Concrete - Acc.Depn	0.00	253249.00
4074	Roads & Pavements others Acc. Deprecn	0.00	678086.50
4080	Public Fountains - A.D	0.00	67751.00
4081	Head works OHT W.Supply Mains Acc Depn	0.00	11429812.50

A/C Head	Head Description	Dr.	Cr.
4082	Drain., Sewer., Pipes Conduits Acc. Depn	0.00	1686968.25
4083	Ground Water Wells Bore Wells Acc. Depn	0.00	18341600.75
4084	Hand Pumps India Mark II Accum. Depn	0.00	43954.00
4087	Other Items	0.00	97676.00
		143530423.15	143530423.15

S. Prabhakar
INSPECTOR
LOCAL FUND AUDIT,
CUDDALORE - I.

Water Supply

Abstract of Income and Expenditure as at 31/03/2017

As at 31/03/2016 Previous Year	A/c Head Description	Schedule No.	Amount Rs.
	<u>Expenditure</u>		
1967994.00	A . Personnel Cost (i) Salaries		1979793.00
81600.00	C . Operating Expenses		122400.00
1315341.00	D . Repairs Maintenance		1380317.00
2625895.00	G . Finance Expenses		3059020.00
2792587.00	H . Depreciation		2733220.00
8783417	Total		9274750.00
	<u>Income</u>		
2771873.00	A . Property Tax		2846922.00
5887250.00	E . Service Charges Fees		5544122.00
1103613.00	H . Other Income		466998.00
538478671.00	I . Excess of Expenditure over Inc		416708.00
548241407	Total		9274750.00
	 INSPECTOR LOCAL FUND AUDIT, CUDDALORE - I.		

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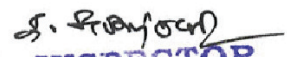
Water Supply

Balance Sheet as at 31/03/2017

As at 31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
		<u>Assests</u>	
		A . FIXED ASSETS	
28024229.00	3101	Land - Gross Block	28024229.00
915000.00	3102	Buildings Gross Block	1048200.00
172317.00	3105	Drains & Culverts - Gross Block	172317.00
932500.00	3106	Heavy Vehicles - Gross Block	932500.00
322000.00	3107	Light Vehicles - Gross Block	322000.00
1300000.00	3112	Plant & M/C - Gross Block	1300000.00
1012996.00	3115	Roads & Pavements others - Gross Block	1012996.00
67750.00	3118	Public Fountains	67750.00
3333302.00	3121	Projects in Progress	1486302.00
2714269.00	3122	Projects in progress - Govt Grants	2714269.00
17311147.00	3132	Water Supply Head Works, OHT etc	17311147.00
3678909.00	3133	Drinage & Sewerage pipes, Conduits, etc	5285079.00
32419857.00	3134	Ground Water Wells & Deep Bore Wells	35013927.00
976763.00	3138	Other Items	976763.00
93181039.00		Total (A)	95667479.00
		B . CURRENT ASSETS	
119195.00	3001	Stock Account	119195.00
60885.00	3010	Licence Fees Recoverable - Arrears	60885.00
916113.00	3013	Water Supply & Drainage Tax Receivable	1252129.00
2523650.00	3014	Water Charges Recoverable - Current	2972950.00
9660292.00	3015	Water Charges Recoverable - Arrears	11225144.00
3153085.00	3019	WS & Drain. Tax Receivable - Arrears	3574978.00
25000.00	3054	Employee Advance - Recoverable	25000.00
4855650.15	3100	TRANSFER OF FUNDS	5039871.15
136474.00	3139	Water Supply & Drainage Fund - Bank	612788.00
1860381.00	3140	BANK ACCOUNT	2589059.00
23310725.15		Total (B)	27471999.15
		B . Staff Advance recoverable	

As at 31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
15800.00	3028	Festival Advance	-7700.00
15800.00		Total (B)	-7700.00
		C . OUT STANDINGS	
15619.00	3087	ESCROW ACCOUNT	15619.00
15619.00		Total (C)	15619.00
116523183.15		Total (A+B+C)	123147397.15
		<u>Liabilities</u> A . LIABILITIES	
3086718.00	4004	Loans from Govt	3086718.00
11100576.00	4006	Loans from TUFIDCO	-11100576.00
11374127.00	4007	Loans from TNUDF	11374127.00
40557137.00	4010	Diversion from Other Municipal Fund	41825887.00
4839315.00	4011	Contribution from Municipal Fund	4839315.00
627554.00	4013	Contributions from the Govt	627554.00
7015242.00	4014	Grants from the Govt	7015242.00
78600669.00		Total (A)	57668267.00
		A . Accumulated depreciation A/C	
815686.62	4061	Buildings Accumulated Depreciation	830642.62
194269.00	4064	Drains & Culverts - Accumul. Depreciatn	194269.00
1216263.00	4065	Heavy Vehicle Accumul. Depreciation	1216263.00
322001.00	4066	Light Vehicles Accumul. Depreciation	322001.00
126750.00	4067	Other Vehicles Accumul. Depreciation	126750.00
1376639.00	4071	Plant & Machinery Accumulated Deprn	1376639.00
253249.00	4072	Roads & Pavements Concrete - Acc.Depn	253249.00
640874.50	4074	Roads & Pavements others Acc. Deprecn	678086.50
67751.00	4080	Public Fountains - A.D	67751.00
10564255.50	4081	Head works OHT W.Supply Mains Acc Depn	11429812.50
1594420.25	4082	Drain., Sewer., Pipes Conduits Acc. Depn	1686968.25
16618653.75	4083	Ground Water Wells Bore Wells Acc. Depn	18341600.75
43954.00	4084	Hand Pumps India Mark II Accum. Depn	43954.00
97676.00	4087	Other Items	97676.00
33932442.62		Total (A)	36665662.62
		B . CURRENT LIABILITIES	

As at 31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
140633.00	4015	Advance Collection of Property Tax	153233.00
942335.00	4016	Tender Deposit - Contractors	937545.00
0.00	4018	Security Deposit - Revenue	3000.00
0.00	4020	Deposit - Others	27100.00
12223712.00	4039	Prvision for Doubtful Colln of Rev. Item	14319571.00
13306680.00		Total (B)	15440449.00
		B . Recov.from Staff Bills payable	
205879.00	4021	Provident Fund Recoveries	278349.00
278379.00	4022	Cooperative Society Loans Recoveries	278379.00
3200.00	4023	RD / CTD Recoveries	3200.00
14009.00	4024	CPS Recoveries	14009.00
1335.00	4025	Spl PF cum Gratitude Scheme	1455.00
5905.00	4026	FBF Group Insurance - Recoveries	6505.00
4300.00	4030	Recoveries towards loans from Banks	4300.00
60.00	4031	Court Recoveries	60.00
70.00	4032	HBA, Spl FBF Subscription	70.00
15225.00	4033	Health fund Subscription	22545.00
690.00	4034	Adv of Pay on Transfer - Recov - Payable	690.00
529052.00		Total (B)	609562.00
		C . OUTSTANDINGS	
105914.00	4035	IT Deductions Contractors	113664.00
423635.00	4036	Manual Workers Gen.Welfare Fund	447792.00
193504.00	4037	Sales Tax & Surchg. on Sales Tax Payable	216481.00
4759.00	4042	Education Tax Payable	5148.00
81867.00	4044	Salaries Payable	81867.00
53236.00	4048	Accounts Payable Suppliers	53236.00
6895465.00	4049	Accounts Payable Expenses	6895465.00
5114.00	4050	Other Payables	5114.00
1798690.00	4051	Interest Payable	1798690.00
180245.00	4057	Water Supply Maint Paybl-TWAD/Met.Water	180245.00
2762.00	4059	Handloom Advance Recovered - Payable to	2762.00
760.00	4060	Khadi Advance Recovered - Payable to Kha	760.00
9745951.00		Total (C)	9801224.00

As at 31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
0.00	4001	D . Accumulated Surplus Accumulated Surplus	2962232.53
0.00		Total (D)	2962232.53
136114794.62		Total (A+B+C)	123147397.15
			<p style="text-align: right;">  INSPECTOR LOCAL FUND AUDIT, CUDDALORE - 1. </p>