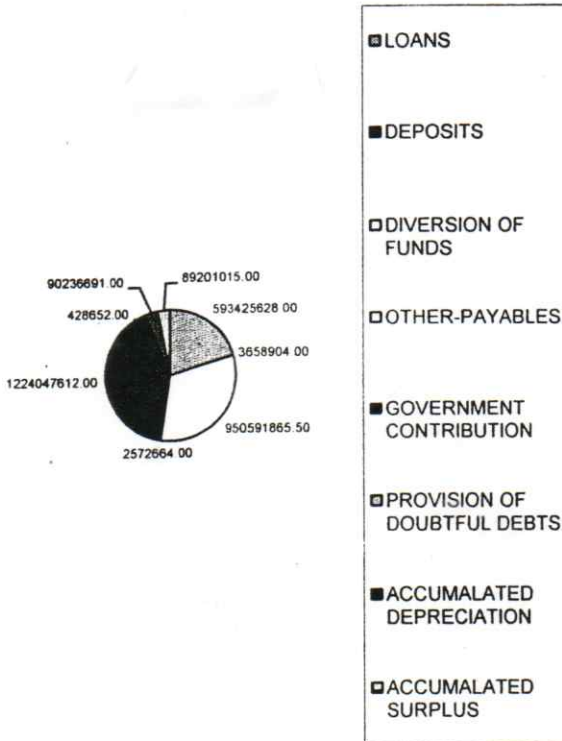


6

**AVADI MUNICIPALITY  
WATER SUPPLY AND DRINAGE FUND  
OPENING BALANCE SHEET AS ON 1ST APRIL 2016**

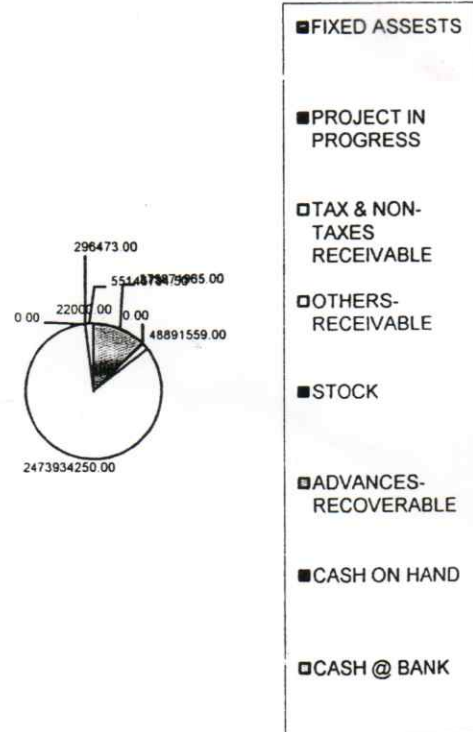
PIE CHART SHOWING THE LIABILITIES AS ON 1ST APRIL 2015



**LIABILITIES**

SL.NO	HEAD	AMOUNT
1	LOANS	593425628.00
2	DEPOSITS	3658904.00
3	DIVERSION OF FUNDS	950591865.50
4	OTHER-PAYABLES	2572664.00
5	GOVERNMENT CONTRIBUTION	1224047612.00
6	PROVISION OF DOUBTFUL DEBTS	428652.00
7	ACCUMALATED DEPRECIATION	90236691.00
8	ACCUMALATED SURPLUS	89201015.00
	<b>TOTAL</b>	<b>2954163031.50</b>

PIE CHART SHOWING THE ASSESTS AS ON 1ST APRIL 2015



**ASSESTS**

SL.NO	HEAD	AMOUNT
1	FIXED ASSESTS	375871965.00
2	PROJECT IN PROGRESS	0.00
3	TAX & NON-TAXES RECEIVABLE	48891559.00
4	OTHERS-RECEIVABLE	2473934250.00
5	STOCK	0.00
6	ADVANCES-RECOVERABLE	22000.00
7	CASH ON HAND	296473.00
8	CASH @ BANK	55146784.50
	<b>TOTAL</b>	<b>2954163031.50</b>

*[Signature]*  
 தலைவர்  
 கணக்குப் பரிசீலனை  
 திருவல்லூர்

**INSPECTOR  
LOCAL FUND AUDIT THIRUVALLUR**

*[Signature]*  
**COMMISSIONER  
AVADI MUNICIPALITY**

**AVADI MUNICIPALITY**  
**WATER SUPPLY AND DRINAGE FUND ACCOUNT**  
**OPENING BALANCE SHEET AS ON 1ST APRIL 2016**

ACCOUNT NO.	ACCOUNT HEAD	OPENING BALANCE
	<b><u>LIABILITIES</u></b>	
4006	LOAN FROM TUFIDCO	593425628.00
4010	DIVERSION FROM OTHER MUNICIPAL FUND	950591865.50
4011	MUNICIPAL CONTRIBUTION ON CAPITAL WORKS	233969838.00
4013	GOVERNMENT CONTRIBUTION	990077774.00
4061 TO 4074	ACCUMULATED DEPRECIATION ACCOUNT SCHEDULE -A	8376928.00
4078 TO 4086	ACCUMULATED DEPRECIATION ACCOUNT SCHEDULE -A	81859763.00
4001	ACCUMULATED SURPLUS/DEFICIT	89201015.00
	<b><u>CURRENT LIABILITES</u></b>	
4016	TENDER DEPOSIT-CONTRACTORS	3658904.00
4021-34	EMPLOYEES RECOVERIES	34953.00
4015	ADVANCE COLLECTION OF PROPERTY TAX	348646.00
4039	PROVISION ON DOUBTFUL DEBTS	428652.00
	<b><u>OUTSTANDINGS</u></b>	
4035	INCOME TAX DEDUCTIONS-CONTRACTORS	290724.00
4036	OTHER RECOVERIES	305529.00
4037	SALES TAX AND SURCHARGE ON SALES TAX-PAYABLE	1592812.00
	<b>TOTAL</b>	<b>2954163031.50</b>



**AVADI MUNICIPALITY**  
**WATER SUPPLY AND DRINAGE FUND ACCOUNT**  
**OPENING BALANCE SHEET AS ON 1ST APRIL 2016**

ACCOUNT NO.	ACCOUNT HEAD	OPENING BALANCE
<b><u>FIXED ASSESTS</u></b>		
3101	LAND -GROSS BLOCK	4759500.00
3102	BUILDINGS -GROSS BLOCK	4879925.00
3105	STROM WATER DRAINS	3857190.00
3106	HEAVY VEHICLES -GROSS BLOCK	1674087.00
3112	PLANTS AND MACHINERY	75700.00
3132	WATER SUPPLY HEAD WORKS,OHT ETC. AND WATER SUPPLY MAINS	83260071.00
3133	WATER SUPPLY PIPELINES ETC	15993766.00
3134	GROUND WATER WALLS/DEEP BORE-WELLS	250781049.00
3135	HAND PUMPS-INDIA MARK-II	10590677.00
<b><u>CURRENT ASSESTS</u></b>		
3015	WATER CHARGES - RECEIVABLE-ARREARS	4568177.00
3019	WATER SUPPLY & DRAINAGE TAX - RECEIVABLE-ARREARS	44323382.00
3054	ADVANCE RECOVERABLE-EXPENSES	22000.00
3059	CASH ON HAND	296473.00
3131	ADVANCE TO TWAD BOARD/METRO WATER BOARD	2473934250.00
3139	WATER SUPPLY & DRAINAGE FUND .....BANK	703165.50
3140	WATER SUPPLY & DRAINAGE FUND .....BANK	22755780.00
3141	WATER SUPPLY & DRAINAGE FUND .....BANK	14931514.00

**AVADI MUNICIPALITY**  
**WATER SUPPLY AND DRINAGE FUND ACCOUNT**  
**OPENING BALANCE SHEET AS ON 1ST APRIL 2016**

ACCOUNT NO.	ACCOUNT HEAD	OPENING BALANCE
3143	WATER SUPPLY & DRAINAGE FUND .....BANK	762272.00
3144	WATER SUPPLY & DRAINAGE FUND .....BANK	15994053.00
	<b><u>OTHER ITEMS</u></b>	
	NIL	
	TOTAL	2954163031.50

**AVADI MUNICIPALITY  
WATER SUPPLY AND DRINAGE FUND ACCOUNT  
TRIAL BALANCE AS ON 31ST MARCH 2017**

ACCOUNT NO.	ACCOUNT HEAD	OPENING BALANCE	DEBIT	CREDIT	CLOSING BALANCE
1002	WATER SUPPLY TAX			31562418.00	31562418.00
1068	BANK INTEREST			1463568.00	1463568.00
1081	INITIAL AMOUNT OF WATER CONNECTION			23645800.00	23645800.00
1083	WATER CHARGES			429624.00	429624.00
1085	INITIAL AMOUNT OF DRINAGE CONNECTION			33089500.00	33089500.00
1088	PRIOR YEAR INCOME			2273906.00	2273906.00
2001-10	PAY AND ALLOWANCES		2289546.00		2289546.00
2011	EX-GRATIA		21000.00		21000.00
2022	PROVISION ON DOUBTFUL DEBTS		423306.00		423306.00
2027	BANK CHARGES		1816.25		1816.25
2029	INTEREST ON LOANS		39049935.00		39049935.00
2035	GROUP INSURANCE		11560.00		11560.00
2038	DEPRECIATION		17650933.00		17650933.00
2070	HEAVY VECHILE MAINTANANCE		523551.00		523551.00
2125	WATER SUPPLY MAINTANANCE		599170.00		599170.00
2126	DRINAGE MAINTANANCE		1415896.00		1415896.00
2129	TWAD AD METRO MAINTANANCE		18164563.00		18164563.00
2130	WATER SUPPLY LORRY HIRE CHARGES		10190232.00		10190232.00
3013	WATER SUPPLY & DRAINAGE TAX - RECEIVABLE-CURRENT		31562418.00	19306880.00	12255538.00



ACCOUNT NO.	ACCOUNT HEAD	OPENING BALANCE	DEBIT	CREDIT	CLOSING BALANCE
3014	WATER CHARGES - RECEIVABLE-CURRENT		429624.00	6318.00	423306.00
3015	WATER CHARGES - RECEIVABLE-ARREARS	4568177.00	0.00	72495.00	4495682.00
3019	WATER SUPPLY & DRAINAGE TAX - RECEIVABLE-ARREARS	44323382.00	2273906.00	15045724.00	31551564.00
3054	ADVANCE RECOVERABLE-EXPENSES	22000.00	0.00	0.00	22000.00
3059	CASH ON HAND	296473.00	227147.00	296473.00	227147.00
3101	LAND -GROSS BLOCK	4759500.00	0.00	0.00	4759500.00
3102	BUILDINGS -GROSS BLOCK	4879925.00	0.00	0.00	4879925.00
3105	STROM WATER DRAINS	3857190.00	0.00	0.00	3857190.00
3106	HEAVY VEHICLES -GROSS BLOCK	1674087.00	0.00	0.00	1674087.00
3112	PLANTS AND MACHINERY	75700.00	0.00	0.00	75700.00
3121	PROJECT IN PROGRESS	0.00	1480214.00	0.00	1480214.00
3131	ADVANCE TO TWAD BOARD/METRO WATER BOARD	2473934250.00	55000000.00	0.00	2528934250.00
3132	WATER SUPPLY HEAD WORKS,OHT ETC. AND WATER SUPPLY MAINS	83260071.00	33769922.00	0.00	117029993.00
3133	WATER SUPPLY PIPELINES ETC	15993766.00	0.00	0.00	15993766.00
3134	GROUND WATER WALLS/DEEP BORE-WELLS	250781049.00	21444173.00	0.00	272225222.00
3135	HAND PUMPS-INDIA MARK-II	10590677.00	0.00	0.00	10590677.00
3139	WATER SUPPLY & DRAINAGE FUND .....BANK	703165.50	46053967.68	46414309.00	342824.18
3140	WATER SUPPLY & DRAINAGE FUND .....BANK	22755780.00	34263526.00	27500000.00	29519306.00
3141	WATER SUPPLY & DRAINAGE FUND .....BANK	14931514.00	17188606.00	29886386.93	2233733.07
3143	WATER SUPPLY & DRAINAGE FUND .....BANK	762272.00	0.00	0.00	762272.00

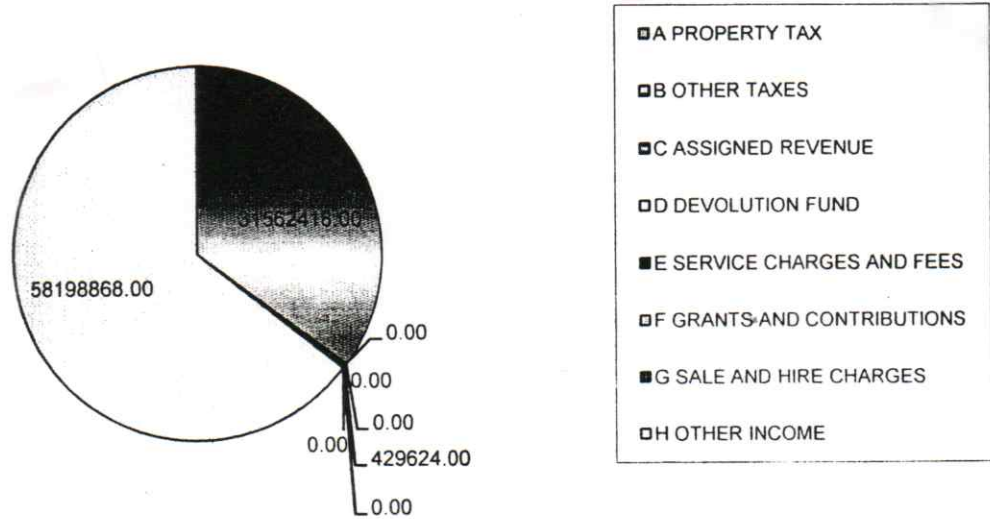
ACCOUNT NO.	ACCOUNT HEAD	OPENING BALANCE	DEBIT	CREDIT	CLOSING BALANCE
3144	WATER SUPPLY & DRAINAGE FUND .....BANK	15994053.00	0.00	0.00	15994053.00
4001	ACCUMULATED SURPLUS/DEFICIT	89201015.00	0.00	0.00	89201015.00
4006	LOAN FROM TUFIDCO	593425628.00	45272013.00	0.00	548153615.00
4010	DIVERSION FROM OTHER MUNICIPAL FUND	950591865.00	46764486.00	0.00	903827379.50
4011	MUNICIPAL CONTRIBUTION ON CAPITAL WORKS	233969838.00	0.00	0.00	233969838.00
4013	GOVERNMENT CONTRIBUTION	990077774.00	0.00	55000000.00	1045077774.00
4015	ADVANCE COLLECTION OF PROPERTY TAX	348646.00	0.00	0.00	348646.00
4016	TENDER DEPOSIT-CONTRACTORS	3658904.00	724154.00	3425687.00	6360437.00
4021-34	EMPLOYEES RECOVERIES	34953.00	856457.00	814757.00	-6747.00
4035	INCOME TAX DEDUCTIONS- CONTRACTORS	290724.00	542314.00	789658.00	538068.00
4036	OTHER RECOVERIES	305529.00	174589.00	232012.00	362952.00
4037	SALES TAX AND SURCHARGE ON SALES TAX-PAYABLE	1592812.00	1814747.00	2756247.00	2534312.00
4039	PROVISION ON DOUBTFUL DEBTS	428652.00	0.00	423306.00	851958.00
4061	BUILDINGS-ACCUMULATED DEPRECIATION	2008609.00	0.00	143566.00	2152175.00
4064	STROM WATER DRAIN ACCUMULATED DEPRECIATION	3857189.00	0.00	0.00	3857189.00
4065	HEAVY VEHICLES-ACCUMULATED DEPRECIATION	2511130.00	0.00	0.00	2511130.00
4079	PLANTS AND MACHINERY	65457.00	0.00	2561.00	68018.00
4081	HEAD WORKS OHT ETC. WATER SUPPLY MAINS-ACCUMULATED DEPRECIATION	9618779.00	0.00	3033340.00	12652119.00
4082	WATER SUPPLY PIPELINES ETC	5567814.00	0.00	399644.00	5967458.00
4083	GROUND WATER WELLS/DEEP BORE - WELLS-ACCUMULATED DEPRECIATION	56017037.00	0.00	131219964.00	187237001.00

ACCOUNT NO.	ACCOUNT HEAD	OPENING BALANCE	DEBIT	CREDIT	CLOSING BALANCE
4084	HAND PUMPS INDIA MARK II- ACCUMULATED DEPRECIATION	10590676.00	0.00	949628.00	11540304.00
	TOTAL		430183771.93	430183771.93	



**AVADI MUNICIPALITY**  
**ABSTRACT OF WATER SUPPLY AND DRINAGE FUND**  
**ACCOUNT ON INCOME**


**PIE CHART SHOWING THE DETAIL INCOME FOR THE YEAR:2016-2017**



SL.NO	ACCOUNT HEAD	ACTUALS FOR 2015-2016	ACTUALS FOR 2016-2017
	<b>INCOME</b>		
A	PROPERTY TAX	29836167.00	31562418.00
B	OTHER TAXES	0.00	0.00
C	ASSIGNED REVENUE	0.00	0.00
D	DEVOLUTION FUND	0.00	0.00
E	SERVICE CHARGES AND FEES	429624.00	429624.00
F	GRANTS AND CONTRIBUTIONS	0.00	0.00
G	SALE AND HIRE CHARGES	0.00	0.00
H	OTHER INCOME	73971028.00	58198868.00
	<b>TOTAL</b>	<b>104236819.00</b>	<b>90190910.00</b>

  
 ஆய்வாளர்  
 உள்ளாட்சி நிதித் தணிக்கை,  
 திருவள்ளூர்

**INSPECTOR**  
**LOCAL FUND AUDIT THIRUVALLUR**

  
 COMMISSIONER  
 AVADI MUNICIPALITY

10/5/18

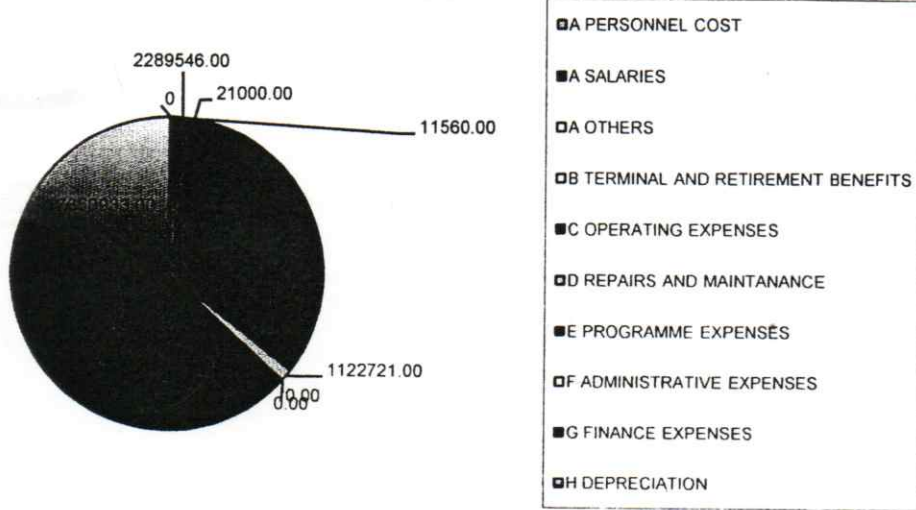
10/5/18

**AVADI MUNICIPALITY  
WATER SUPPLY AND DRINAGE FUND ACCOUNT  
DETAILED INCOME ACCOUNT FOR THE YEAR 31ST ENDED MARCH 2017**

ACCOUNT NO.	ACCOUNT HEAD	AMOUNT
1002	WATER SUPPLY TAX	31562418.00
1068	BANK INTEREST	1463568.00
1081	INTIAL AMOUNT OF WATER CONNECTION	23645800.00
1083	WATER CHARGES	429624.00
1085	INTIAL AMOUNT OF DRINAGE CONNECTION	33089500.00
	<b>TOTAL INCOME</b>	<b>90190910.00</b>
	<b>NET DEFICIT FOR THE YEAR: 2016-2017</b>	<b>150598.25</b>
	<b>GRAND TOTAL</b>	<b>90341508.25</b>

**AVADI MUNICIPALITY**  
**ABSTRACT OF WATER SUPPLY AND DRINAGE FUND**  
**ACCOUNT ON EXPENDITURE**

**PIE CHART SHOWING THE DETAIL EXPENDITURE FOR THE YEAR:2016-2017**



SL.NO	ACCOUNT HEAD	ACTUALS FOR 2015-2016	ACTUALS FOR 2016-2017
	<b>EXPENDITURE</b>		
<b>A</b>	<b>PERSONNEL COST</b>		
	SALARIES	2351927.00	2289546.00
	OTHERS	18000.00	21000.00
<b>B</b>	<b>TERMINAL AND RETIREMENT BENEFITS</b>	4500.00	11560.00
<b>C</b>	<b>OPERATING EXPENSES</b>	2770890.00	29770691.00
<b>D</b>	<b>REPAIRS AND MAINTANANCE</b>	2295401.00	1122721.00
<b>E</b>	<b>PROGRAMME EXPENSES</b>	0.00	0.00
<b>F</b>	<b>ADMINISTRATIVE EXPENSES</b>	0.00	0.00
<b>G</b>	<b>FINANCE EXPENSES</b>	99781928.00	39475057.25
<b>H</b>	<b>DEPRECIATION</b>	15446235.00	17650933.00
	<b>TOTAL</b>	<b>147606891.00</b>	<b>90341508.25</b>

  
 ஆய்வாளர்  
 உள்ளாட்சி நிதித் துறை,  
 திருவள்ளூர்  
**INSPECTOR**  
**LOCAL FUND AUDIT THIRUVALLUR**

  
**COMMISSIONER**  
**AVADI MUNICIPALITY**  
 8/5/18



**AVADI MUNICIPALITY**  
**WATER SUPPLY AND DRINAGE FUND ACCOUNT**  
**DETAILED EXPENDITURE ACCOUNT FOR THE YEAR 31ST ENDED MARCH 2017**

ACCOUNT NO.	ACCOUNT HEAD	AMOUNT
2001-10	PAY AND ALLOWANCES	2289546.00
2011	EX-GRATIA	21000.00
2022	PROVISION ON DOUBTFUL DEBTS	423306.00
2027	BANK CHARGES	1816.25
2029	INTEREST ON LOANS	39049935.00
2035	GROUP INSURANCE	11560.00
2038	DEPRECIATION	17650933.00
2070	HEAVY VECHILE MAINTANANCE	523551.00
2125	WATER SUPPLY MAINTANANCE	599170.00
2126	DRINAGE MAINTANANCE	1415896.00
2129	TWAD AD METRO MAINTANANCE	18164563.00
2130	WATER SUPPLY LORRY HIRE CHARGES	10190232.00
	<b>TOTAL INCOME</b>	<b>90341508.25</b>
	<b>NET DEFICIT FOR THE YEAR: 2016-2017</b>	<b>0.00</b>
	<b>GRAND TOTAL</b>	<b>90341508.25</b>

**AVADI MUNICIPALITY**  
**WATER SUPPLY AND DRINAGE FUND ACCOUNT**  
**BALANCE SHEET AS ON 31ST MARCH 2017**

ACCOUNT NO.	ACCOUNT HEAD	CLOSING BALANCE
	<b><u>LIABILITIES</u></b>	
4001	ACCUMULATED SURPLUS/DEFICIT	91324322.75
4006	LOAN FROM TUFIDCO	548153615.00
4010	DIVERSION FROM OTHER MUNICIPAL FUND	903827379.50
4011	MUNICIPAL CONTRIBUTION ON CAPITAL WORKS	233969838.00
4013	GOVERNMENT CONTRIBUTION	1045077774.00
4015	ADVANCE COLLECTION OF PROPERTY TAX	348646.00
4016	TENDER DEPOSIT-CONTRACTORS	6360437.00
4021-34	EMPLOYEES RECOVERIES	-6747.00
4035	INCOME TAX DEDUCTIONS-CONTRACTORS	538068.00
4036	OTHER RECOVERIES	362952.00
4037	SALES TAX AND SURCHARGE ON SALES TAX-PAYABLE	2534312.00
4039	PROVISION ON DOUBTFUL DEBTS	851958.00
4061	BUILDINGS-ACCUMULATED DEPRECIATION	2152175.00
4064	STROM WATER DRAIN ACCUMULATED DEPRECIATION	3857189.00
4065	HEAVY VEHICLES-ACCUMULATED DEPRECIATION	2511130.00
4079	PLANTS AND MACHINERY	68018.00
4081	HEAD WORKS OHT ETC. WATER SUPPLY MAINS- ACCUMULATED DEPRECIATION	12652119.00
4082	WATER SUPPLY PIPELINES ETC	5967458.00

**AVADI MUNICIPALITY**  
**WATER SUPPLY AND DRINAGE FUND ACCOUNT**  
**BALANCE SHEET AS ON 31ST MARCH 2017**

ACCOUNT NO.	ACCOUNT HEAD	CLOSING BALANCE
4083	GROUND WATER WELLS/DEEP BORE -WELLS- ACCUMULATED DEPRECIATION	187237001.00
4084	HAND PUMPS INDIA MARK II-ACCUMULATED DEPRECIATION	11540304.00
	TOTAL	3059327949.25



**AVADI MUNICIPALITY**  
**WATER SUPPLY AND DRAINAGE FUND ACCOUNT**  
**BALANCE SHEET AS ON 31ST MARCH 2017**

ACCOUNT NO.	ACCOUNT HEAD	CLOSING BALANCE
3013	WATER SUPPLY & DRAINAGE TAX - RECEIVABLE-CURRENT	12255538.00
3014	WATER CHARGES - RECEIVABLE-CURRENT	423306.00
3015	WATER CHARGES - RECEIVABLE-ARREARS	4495682.00
3019	WATER SUPPLY & DRAINAGE TAX - RECEIVABLE-ARREARS	31551564.00
3054	ADVANCE RECOVERABLE-EXPENSES	22000.00
3059	CASH ON HAND	227147.00
3101	LAND -GROSS BLOCK	4759500.00
3102	BUILDINGS -GROSS BLOCK	4879925.00
3105	STROM WATER DRAINS	3857190.00
3106	HEAVY VEHICLES -GROSS BLOCK	1674087.00
3112	PLANTS AND MACHINERY	75700.00
3121	PROJECT IN PROGRESS	1480214.00
3131	ADVANCE TO TWAD BOARD/METRO WATER BOARD	2528934250.00
3132	WATER SUPPLY HEAD WORKS,OHT ETC. AND WATER SUPPLY MAINS	117029993.00
3133	WATER SUPPLY PIPELINES ETC	15993766.00
3134	GROUND WATER WALLS/DEEP BORE-WELLS	272225222.00
3135	HAND PUMPS-INDIA MARK-II	10590677.00
3139	WATER SUPPLY & DRAINAGE FUND .....BANK	342824.18
3140	WATER SUPPLY & DRAINAGE FUND .....BANK	29519306.00

**AVADI MUNICIPALITY**  
**WATER SUPPLY AND DRINAGE FUND ACCOUNT**  
**BALANCE SHEET AS ON 31ST MARCH 2017**

ACCOUNT NO.	ACCOUNT HEAD	CLOSING BALANCE
3141	WATER SUPPLY & DRAINAGE FUND .....BANK	2233733.07
3143	WATER SUPPLY & DRAINAGE FUND .....BANK	762272.00
3144	WATER SUPPLY & DRAINAGE FUND .....BANK	15994053.00
	<b>TOTAL</b>	<b>3059327949.25</b>

**AVADI MUNICIPALITY**  
**4001-ACCUMALATED SURPLUS RECONCILLATION STATEMENT**  
**FOR THE YEAR:2016-2017**  
**WATER SUPPLY AND DRINAGE FUND ACCOUNT**

OPENING BALANCE AS ON 01.4.2016 89201015.00

**ADD**

1088 - PRIOR YEAR INCOME 2273906.00

91474921.00

**DEDUCT**

2041 - PRIOR YEAR EXPENSES 0.00

91474921.00

INCOME FOR THE YEAR:2016-2017 90190910.00

EXPENDITURE FOR THE YEAR:2016-2017 90341508.25

NETSURPLUS FOR THE YEAR:2016-2017 -150598.25 -150598.25

CLOSING BALANCE AS ON 31ST MARCH 2017 91324322.75

**COMMISSIONER**  
**AVADI MUNICIPALITY**

  
ஆய்வாளர்  
உள்ளாட்சி நிதித் தணிக்கை  
திருவள்ளூர்

**INSPECTOR**  
**LOCAL FUND AUDIT THIRUVALLUR**

  
**COMMISSIONER**  
**AVADI MUNICIPALITY**  
10/5/18  
10570