

**NELLIKUPPAM MUNICIPALITY**

**Trial balance**

<b>Fund</b>	<b>: RF</b>	<b>From</b>	<b>: 01/04/2016</b>	<b>Financial Year</b>	<b>: 2016-2017</b>
<b>A/C Head</b>	<b>Head Description</b>			<b>To</b>	<b>: 31/03/2017</b>
				<b>Dr.</b>	<b>Cr.</b>
1001	Property tax for General			0.00	5689147.00
1004	VLT			0.00	194508.00
1006	Profession Tax			0.00	3206339.00
1017	Trade Licence Fees			0.00	567782.00
1019	Building Licence Fees			0.00	257460.00
1020	Encroachment Licence Fee			0.00	119819.00
1022	Market Fees - Daily ( Annual Lease )			0.00	253050.00
1026	Fees for bays in Bus Stand			0.00	298208.00
1027	Slaughter House Fees ( Annual )			0.00	113170.00
1028	Cart Stand Fees ( Annual Lease )			0.00	19215.00
1029	Survey Fees			0.00	60385.00
1031	Development Charges			0.00	182040.00
1033	Rent on Lease of Lands			0.00	1082012.00
1035	Fairs & Festivals - Income			0.00	2014.00
1039	Fees on pay & use Toilets (Annual Lease)			0.00	55830.00
1044	Other Fees			0.00	24500.00
1045	Other Income			0.00	2411103.30
1046	Duty Transfer of Property			0.00	1771354.00
1052	Grants for Schemes Implementation(CFC,IHHL)			0.00	2250000.00
1053	Devolution Fund			0.00	52692155.00
1054	Copy Application Fees			0.00	18292.00
1063	Sale of Products			0.00	15.00
1066	Miscellaneous Recoveries			0.00	94789.00
1067	Interest from Investments			0.00	6363157.00
1068	Interest from Banks			0.00	2263266.00
1069	Project Overhead Appropriation Expenses			0.00	175698.00
1071	Interest on Staff Advances			0.00	105474.00
1072	I.P.P - V Grant			0.00	1685386.00
1075	DIVIDEND ON SHARES			0.00	600.00
1088	Prior Year Income			0.00	113466.00
1089	INCOME FROM AMMA UNAVAGAM			0.00	622841.00
1090	INCOME FROM LIB.CESS 10% SERVICE CHARGE			0.00	109283.00
1091	NATURAL CALAMITIES INCOME (ULB FUND)			0.00	15750.00
2001	Pay including Personal Pay			14229218.00	0.00
2002	Special Pay			11584.00	0.00
2003	D.A			18364786.00	0.00
2005	HRA			805917.00	0.00
2008	Conveyance Allowance			25315.00	0.00
2009	Medical Allowance			123011.00	0.00
2010	Other Allowance			221032.00	0.00
2011	Ex-gratia/Bonus			276242.00	0.00
2012	Travel Allowance			22304.00	0.00
2014	Supply of Uniform			101233.00	0.00
2015	Telephone Charges			121136.00	0.00
2016	Light Vehicle Maintenance			1328445.00	0.00
2017	Legal Expenses			47500.00	0.00
2018	Stationery & Printing			129835.00	0.00
2019	Advertisement Charges			200327.00	0.00
2020	Other Expenses			296761.00	0.00
2022	Provision for doubtful Collecn - Revenue			220124.00	0.00
2026	Computer operational Expenses			173970.00	0.00
2028	Bank Charges			1361.66	0.00
2029	Int on Loans/Ways & Means Adv/Overdraft			380.00	0.00
2031	Pension ( Super annuation etc )			11039853.00	0.00
2035	Group Insurance - Mgmnt Contribution			139785.00	0.00
2036	Audit Fees			56210.00	0.00

A/C Head	Head Description	Dr.	Cr.
2038	Depreciation	18452952.00	0.00
2041	Prior Year Expenses	2434554.00	0.00
2046	Books & Periodicals	10980.00	0.00
2047	Postage & Telegrams	7437.00	0.00
2048	Electricity Consumption Charges	831082.00	0.00
2053	Pension & Leave Salary Contribution(CPS Management Contributi	3279250.00	0.00
2054	Contributions	8670000.00	0.00
2057	IHHL (SBM TOILET EXPENSES)	4434000.00	0.00
2061	Sitting fees for the Councillors	72000.00	0.00
2065	Election Expenses	205164.00	0.00
2069	GENERATOR DIESEL USAGE EXPENSES	43147.00	0.00
2070	Heavy Vehicles Maintenance	1739671.00	0.00
2087	Power Charges for Head water works	1795153.00	0.00
2088	Power Charges for Street Lights	2191551.00	0.00
2089	Street Light Maintenance	1811771.00	0.00
2101	Scavenging Materials	799205.00	0.00
2104	SWM - Garbage Collection - Privatisation	4999503.00	0.00
2105	Improvements to Compost Yard	99992.00	0.00
2130	MAINTENANCE	246223.00	0.00
2131	EXPENDITURE FOR AMMA UNAVAGAM	2157358.00	0.00
3002	Property Tax Recoverable - Current	835101.00	0.00
3003	Property Tax Recoverable - Arrears	1425871.00	0.00
3005	Profession Tax Recoverable - Current	290759.00	0.00
3006	Profession Tax Recoverable - Arrears	931497.00	0.00
3011	Lease Amounts Recoverable - Current	191186.00	0.00
3012	Lease amounts Recoverable - Arrears	629103.00	0.00
3023	Specific Grant Receivable	7675265.00	0.00
3028	Festival Advance	279800.00	0.00
3033	IMMEDIATE RELIEF ADVANCE	60000.00	0.00
3037	Tour Advance	2000.00	0.00
3043	Miscellaneous recoveries	76905.00	0.00
3045	Marriage Advance	2400.00	0.00
3047	Interest on Staff Adv. - Recoverable	1300.00	0.00
3054	Employee Advance - Recoverable	2160.00	0.00
3056	Deposit - Recoverable (Telephone,TNEB)	1500014.00	0.00
3060	Collection Account - Bank 1	2370389.51	0.00
3062	Collection Account - Bank 3	730528.00	0.00
3063	Collection Account - Bank 4	789198.63	0.00
3064	Devolution Fund A/C - Bank	6937358.50	0.00
3065	P.D Account - Treasury	68223.90	0.00
3066	Payment Account - Bank 1	351394.20	0.00
3067	Payment Account - Bank 2	1679167.82	0.00
3070	FIXED DEPOSIT	44272152.04	0.00
3076	ENTRANCE BOARD	221709.00	0.00
3090	SJSRY,SPF,LCS, LPA,NRY,JSY,CPS, & DR.MUTHULAKSHMI	5539777.84	0.00
3092	MUNICIPAL NATURAL CALAMITIES(ULB FUND)	40502.00	0.00
3093	SERVICE CHARGE COLLECTION BANK	313067.00	0.00
3094	SBM-IHHL-BANK	7580561.50	0.00
3100	TRANSFER OF FUNDS	4978768.00	0.00
3101	Land - Gross Block	108471526.00	0.00
3102	Buildings Gross Block	78263393.00	0.00
3105	Drains & Culverts - Gross Block	25715515.00	0.00
3106	Heavy Vehicles - Gross Block	7050374.00	0.00
3107	Light Vehicles - Gross Block	2230152.00	0.00
3108	Other Vehicles - Gross Block	867533.00	0.00
3109	Furniture Fixtures & Off.Equip.-Gross Bl	2896306.00	0.00
3110	Elect.Instlln Lamps & Fittings -Gross Bl	7055575.00	0.00
3111	Elect.Instlln Others - Gross Block	3875189.00	0.00
3112	Plant & M/C - Gross Block	4035482.00	0.00
3113	Roads & Pavements Concrete - Gross Block	126645695.00	0.00
3114	Roads & Pavements Black topped -Gr Block	84922244.00	0.00


A/C Head	Head Description	Dr.	Cr.
3115	Roads & Pavements others - Gross Block	2899517.00	0.00
3118	Public Fountains	640000.00	0.00
3121	Projects in Progress	6075242.00	0.00
3122	Projects in progress - Govt Grants	61421152.00	0.00
3123	Capital Fund - Bank 1 (LOAN FUND INDIAN BANK)	42842.90	0.00
3124	Other Schemes ( Flood, Drought, NNT and Part II,,Plastic Road, U	7278651.28	0.00
3126	M.P Fund	266134.00	0.00
3127	MLA Fund	1711180.34	0.00
3132	Water Supply Head Works, OHT etc	2469192.00	0.00
3133	Drinage & Sewerage pipes, Conduits, etc	305250.00	0.00
3134	Ground Water Wells & Deep Bore Wells	1586791.00	0.00
3138	Bore well with Power Pump	2842132.00	0.00
3143	THANE CYCLONE RELIEF FUND 2011	1775040.00	0.00
3145	XII FINANCE COMMISSION FUND	18461272.68	0.00
3150	IUDM	1434374.00	0.00
3151	Eradication of Open Defecation	93323.00	0.00
3156	BACKWARD REGION GRANT FUND	181645.00	0.00
3157	SPECIAL ROAD PROGRAMME 2010-11	3221166.00	0.00
4001	Accumulated Surplus/Deficit	36731870.65	0.00
4004	Loans from Govt	0.00	196805.00
4006	Loans from TUFIDCO	0.00	98686.00
4007	LOAN FROM TUFIDCO SPL.ROAD WORKS	155899.00	0.00
4010	Diversion from Other Municipal Fund	0.00	4135117.00
4011	Contribution from Municipal Fund	0.00	9317781.00
4012	Contribution from Private Parties	0.00	136000.00
4013	Contributions from the Govt	0.00	324239156.00
4014	Grants from the Govt	0.00	595643.00
4016	Tender Deposit - Contractors	0.00	6264525.00
4017	Tender Deposit - Suppliers	0.00	50767.00
4018	Security Deposit - Revenue	0.00	1927687.00
4019	Security Deposit - Staff	0.00	3820.00
4020	Deposit - Others	0.00	5504923.31
4024	CONTRIBUTORY PENSION SCHEME SUBSCRIPTION	0.00	146372.00
4026	FBF Group Insurance - Recoveries	0.00	510.00
4033	Health fund Subscription	0.00	58127.00
4039	Prvision for Doubtful Colln of Rev. Item	0.00	2306822.00
4043	Library Cess Payable	0.00	381542.00
4050	Other Payables	0.00	32141034.00
4051	Interest Payable	0.00	621272.00
4052	Group Ins.Scheme Mgmnt Contbn - Payable	0.00	208725.00
4053	Contribution to the CMDA / LPA Payable	0.00	1000.00
4054	Municipal Contribns to Specific Scheme	0.00	9941042.00
4059	Handloom Advance Recovered - Payable to	0.00	3326.00
4061	Buildings Accumulated Depreciation	0.00	21462002.00
4063	Bridges & Flyovers - Accumul. Depreciatn	0.00	3704096.00
4064	Drains & Culverts - Accumul. Depreciatn	0.00	14828961.00
4065	Heavy Vehicle Accumul. Depreciation	0.00	7212871.00
4066	Light Vehicles Accumul. Depreciation	0.00	1760180.00
4067	Other Vehicles Accumul. Depreciation	0.00	845804.00
4068	Furniture Fixture & off. Equip. Acc.Depn	0.00	2733267.00
4069	Electr. Instlln Lamps fittings Acc. Depn	0.00	5952022.00
4070	Elect. Installn others Accum. Deprecn	0.00	1965239.00
4071	Plant & Machinery Accumulated Deprn	0.00	1716634.00
4072	Roads & Pavements Concrete - Acc.Depn	0.00	93904238.00
4073	Roads & Pavements Black Top-Acc.Depn	0.00	83407701.00
4074	Roads & Pavements others Acc. Deprecn	0.00	2880063.00
4080	Public Fountains - A.D	0.00	76099.00
4081	Head works OHT W.Supply Mains Acc Depn	0.00	269628.00
4083	Ground Water Wells Bore Wells Acc. Depn	0.00	415639.00
4084	Hand Pumps India Mark II Accum. Depn	0.00	113819.00
4087	Other Items (Payment of Recov to Other Fund)	0.00	390935.00

A/C Head	Head Description	Dr.	Cr.
4088	Audit Fees	0.00	56210.00
4090	Basic Amenities Scheme	0.00	5539777.84
4092	Nationaql Maternity Scheme	0.00	250.00
4098	Service Charges - Payable	0.00	307006.00
4100	Capital Reserve	0.00	62737161.00
4102	STAMPS	0.00	134617.00
4103	RAIN WATER HARVESTING AMT.FROM BUILDING PLAN	0.00	92500.00
4141	WATER SUPPLY ARREAR	0.00	7567.00
4142	EDUCATION FUND ARREAR	0.00	2063.00
		<b>793615140.45</b>	<b>793615140.45</b>

  
**INSPECTOR**  
**LOCAL FUND AUDIT,**  
**CUDDALORE - 1.**

**Revenue and Capital Fund**

**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.
	<b><u>Expenditure</u></b>		
29252691.00	A . Personnel Cost (i) Salaries		34057105.00
152483.00	A . Personnel Cost (ii) Others		123537.00
18792525.00	B . Terminal Retirement Benefits		14458888.00
17047968.00	C . Operating Expenses		11843406.00
3911466.00	D . Repairs Maintenance		7545263.00
18122.00	E . Programme Expenses		305156.00
5613528.00	F . Administrative Expenses		12718386.00
42765.03	G . Finance Expenses		278075.66
23091182.00	H . Depreciation		18452952.00
97922730	<b>Total</b>		<b>99782768.66</b>
	<b><u>Income</u></b>		
5562772.00	A . Property Tax		5689147.00
3321729.00	B . Other Taxes		3400847.00
1499421.00	C . Assigned Revenue		1771354.00
59676666.00	D . Devolution Fund		52692155.00
1381759.00	E . Service Charges Fees		1402276.00
6257020.00	F . SJSRY		3935386.00
0.00	G . Sale Hire Charges		15.00
10896481.54	H . Other Income		13813462.30
101880924.32	I . Excess of Expendi. Over Income		17078126.36
190476773	<b>Total</b>		<b>99782768.66</b>
	 <b>INSPECTOR</b> <b>LOCAL FUND AUDIT,</b> <b>CUDDALORE - 1.</b>		

**NELLIKUPPAM MUNICIPALITY**

**Revenue and Capital Fund**

**Details of Income as at 31/03/2017**


<b>As at 31/03/2016 Previous Year</b>	<b>A/C Head Code</b>	<b>A/c Head Description</b>	<b>Revised Budget Estimate</b>	<b>Amount Rs.</b>
5,562,772.00	1001	<b>A . Property Tax</b> Property tax for General		5689147.00
<b>5,562,772.00</b>		<b>Total (A)</b>		<b>5689147.00</b>
186,770.00	1004	<b>B . Other Taxes</b> VLT		194508.00
3,134,959.00	1006	Profession Tax		3206339.00
<b>3,321,729.00</b>		<b>Total (B)</b>		<b>3400847.00</b>
1,499,421.00	1046	<b>C . Assigned Revenue</b> Duty Transfer of Property		1771354.00
<b>1,499,421.00</b>		<b>Total (C)</b>		<b>1771354.00</b>
59,676,666.00	1053	<b>D . Devolution Fund</b> Devolution Fund		52692155.00
<b>59,676,666.00</b>		<b>Total (D)</b>		<b>52692155.00</b>
656,037.00	1017	<b>E . Service Charges Fees</b> Trade Licence Fees		567782.00
226,101.00	1019	Building Licence Fees		257460.00
107,650.00	1020	Encroachment Licence Fee		119819.00
257,744.00	1026	Fees for bays in Bus Stand		298208.00
50,100.00	1029	Survey Fees		60385.00
61,760.00	1039	Fees on pay & use Toilets (Annual Lease)		55830.00
0.00	1044	Other Fees		24500.00
22,367.00	1054	Copy Application Fees		18292.00
<b>1,381,759.00</b>		<b>Total (E)</b>		<b>1402276.00</b>
4,700,000.00	1052	<b>F . SJSRY</b> Grants for Schemes Implementation(CFC,IHHL)		2250000.00
1,557,020.00	1072	I.P.P - V Grant		1685386.00
<b>6,257,020.00</b>		<b>Total (F)</b>		<b>3935386.00</b>
0.00	1063	<b>G . Sale Hire Charges</b> Sale of Products		15.00
<b>0.00</b>		<b>Total (G)</b>		<b>15.00</b>
241,000.00	1022	<b>H . Other Income</b> Market Fees - Daily ( Annual Lease )		253050.00
135,420.00	1027	Slaughter House Fees ( Annual )		113170.00
18,300.00	1028	Cart Stand Fees ( Annual Lease )		19215.00
151,792.00	1031	Development Charges		182040.00
1,015,144.00	1033	Rent on Lease of Lands		1082012.00
10,050.00	1035	Fairs & Festivals - Income		2014.00

As at 31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Revised Budget Estimate	Amount Rs.
256,941.00	1045	Other Income		2411103.30
80,336.00	1066	Miscellaneous Recoveries		94789.00
4,129,117.00	1067	Interest from Investments		6363157.00
1,572,104.54	1068	Interest from Banks		2263266.00
2,539,458.00	1069	Project Overhead Appropriation Expenses		175698.00
16,742.00	1071	Interest on Staff Advances		105474.00
200.00	1075	DIVIDEND ON SHARES		600.00
648,812.00	1089	INCOME FROM AMMA UNAVAGAM		622841.00
81,065.00	1090	INCOME FROM LIB.CESS 10% SERVICE CHARGE		109283.00
0.00	1091	NATURAL CALAMITIES INCOME (ULB FUND)		15750.00
<b>10,896,481.54</b>		<b>Total (H)</b>		<b>13813462.30</b>
101,880,924.32	40022	<b>I . Excess of Expendi. Over Income</b> EXCESS OF EXPENDITURE OVER INCOME		17078126.36
<b>101,880,924.32</b>		<b>Total (I)</b>		<b>17078126.36</b>
<b>190,476,772.86</b>		<b>Grand Total</b>		<b>99782768.66</b>
		 <b>INSPECTOR LOCAL FUND AUDIT, CUDDALORE - 1.</b>		

**NELLIKUPPAM MUNICIPALITY**  
**Revenue and Capital Fund**  
**Details of Expenditure as at 31/03/2017**

As at 31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Schedule No.	Amount Rs.
<b>CENTRAL</b>				
		<b>A . Personnel Cost (i) Salaries</b>		
12,804,723.00	2001	Pay including Personal Pay		14229218.00
0.00	2002	Special Pay		11584.00
15,081,629.00	2003	D.A		18364786.00
717,044.00	2005	HRA		805917.00
38,980.00	2008	Conveyance Allowance		25315.00
113,095.00	2009	Medical Allowance		123011.00
221,903.00	2010	Other Allowance		221032.00
275,317.00	2011	Ex-gratia/Bonus		276242.00
<b>29,252,691.00</b>		<b>Total (A)</b>		<b>34057105.00</b>
		<b>A . Personnel Cost (ii) Others</b>		
33,531.00	2012	Travel Allowance		22304.00
118,952.00	2014	Supply of Uniform		101233.00
<b>152,483.00</b>		<b>Total (A)</b>		<b>123537.00</b>
		<b>B . Terminal Retirement Benefits</b>		
13,540,294.00	2031	Pension ( Super annuation etc )		11039853.00
0.00	2035	Group Insurance - Mgmnt Contribution		139785.00
5,252,231.00	2053	Pension & Leave Salary Contribution(CPS Management Contribution)		3279250.00
<b>18,792,525.00</b>		<b>Total (B)</b>		<b>14458888.00</b>
		<b>C . Operating Expenses</b>		
3,576,369.00	2087	Power Charges for Head water works		1795153.00
2,885,211.00	2088	Power Charges for Street Lights		2191551.00
2,093,322.00	2089	Street Light Maintenance		1811771.00
251,567.00	2101	Scavenging Materials		799205.00
4,988,000.00	2104	SWM - Garbage Collection - Privatisation		4999503.00
3,253,499.00	2130	MAINTENANCE		246223.00
<b>17,047,968.00</b>		<b>Total (C)</b>		<b>11843406.00</b>
		<b>D . Repairs Maintenance</b>		
1,936,452.00	2016	Light Vehicle Maintenance		1328445.00
0.00	2057	IHHL (SBM TOILET EXPENSES)		4434000.00
80,695.00	2069	GENERATOR DIESEL USSAGE EXPENSES		43147.00
1,894,319.00	2070	Heavy Vehicles Maintenance		1739671.00
<b>3,911,466.00</b>		<b>Total (D)</b>		<b>7545263.00</b>
		<b>E . Programme Expenses</b>		
18,122.00	2065	Election Expenses		205164.00
0.00	2105	Improvements to Compost Yard		99992.00



As at 31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Schedule No.	Amount Rs.
<b>18,122.00</b>		<b>Total (E)</b>		<b>305156.00</b>
		<b>F . Administrative Expenses</b>		
210,584.00	2015	Telephone Charges		121136.00
53,000.00	2017	Legal Expenses		47500.00
562,936.00	2018	Stationery & Printing		129835.00
410,041.00	2019	Advertisement Charges		200327.00
596,077.00	2020	Other Expenses		296761.00
52,720.00	2026	Computer operational Expenses		173970.00
10,015.00	2046	Books & Periodicals		10980.00
8,670.00	2047	Postage & Telegrams		7437.00
519,200.00	2048	Electricity Consumption Charges		831082.00
1,027,875.00	2054	Contributions		8670000.00
126,000.00	2061	Sitting fees for the Councillors		72000.00
2,036,410.00	2131	EXPENDITURE FOR AMMA UNAVAGAM		2157358.00
<b>5,613,528.00</b>		<b>Total (F)</b>		<b>12718386.00</b>
		<b>G . Finance Expenses</b>		
0.00	2022	Provision for doubtful Collecn - Revenue		220124.00
4,047.03	2028	Bank Charges		1361.66
38,718.00	2029	Int on Loans/Ways & Means Adv/Overdraft		380.00
0.00	2036	Audit Fees		56210.00
<b>42,765.03</b>		<b>Total (G)</b>		<b>278075.66</b>
		<b>H . Depreciation</b>		
23,091,182.00	2038	Depreciation		18452952.00
<b>23,091,182.00</b>		<b>Total (H)</b>		<b>18452952.00</b>
<b>97,922,730.03</b>		<b>Grand Total</b>		<b>99782768.66</b>
		 <b>INSPECTOR LOCAL FUND AUDIT, CUDDALORE - 1.</b>		

**NELLIKUPPAM MUNICIPALITY**


**Revenue and Capital Fund**

**Balance Sheet as at 31/03/2017**

As at 31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
		<b><u>Assests</u></b>	
		<b>A . Fixed Assets</b>	
221709.00	3076	ENTRANCE BOARD	221709.00
108471526.00	3101	Land - Gross Block	108471526.00
75664691.00	3102	Buildings Gross Block	78263393.00
24938515.00	3105	Drains & Culverts - Gross Block	25715515.00
7050374.00	3106	Heavy Vehicles - Gross Block	7050374.00
2230152.00	3107	Light Vehicles - Gross Block	2230152.00
867533.00	3108	Other Vehicles - Gross Block	867533.00
2342028.00	3109	Furniture Fixtures & Off.Equip.-Gross Bl	2896306.00
7055575.00	3110	Elect.Instlln Lamps & Fittings -Gross Bl	7055575.00
3875189.00	3111	Elect.Instlln Others - Gross Block	3875189.00
4035482.00	3112	Plant & M/C - Gross Block	4035482.00
126204016.00	3113	Roads & Pavements Concrete - Gross Block	126645695.00
83546809.00	3114	Roads & Pavements Black topped -Gr Block	84922244.00
2899517.00	3115	Roads & Pavements others - Gross Block	2899517.00
5156110.00	3121	Projects in Progress	6075242.00
32766307.00	3122	Projects in progress - Govt Grants	61421152.00
2469192.00	3132	Water Supply Head Works, OHT etc	2469192.00
305250.00	3133	Drinage & Sewerage pipes, Conduits, etc	305250.00
1403063.00	3134	Ground Water Wells & Deep Bore Wells	1586791.00
2842132.00	3138	Bore well with Power Pump	2842132.00
<b>494345170.00</b>		<b>Total (A)</b>	<b>529849969.00</b>
		<b>B . Current Assets</b>	
758285.00	3002	Property Tax Recoverable - Current	835101.00
1341471.00	3003	Property Tax Recoverable - Arrears	1425871.00
216815.00	3005	Profession Tax Recoverable - Current	290759.00
1767823.00	3006	Profession Tax Recoverable - Arrears	931497.00
101086.00	3011	Lease Amounts Recoverable - Current	191186.00
616594.00	3012	Lease amounts Recoverable - Arrears	629103.00
306766.00	3023	Specific Grant Receivable	7675265.00
1300.00	3047	Interest on Staff Adv. - Recoverable	1300.00
53339.00	3054	Employee Advance - Recoverable	2160.00
1500014.00	3056	Deposit - Recoverable (Telephone,TNEB)	1500014.00
657914.51	3060	Collection Account - Bank 1	2370389.51
11213594.50	3064	Devolution Fund A/C - Bank	6937358.50
65290.90	3065	P.D Account - Treasury	68223.90

As at 31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
447564.00	3066	Payment Account - Bank 1	351394.20
312358.88	3067	Payment Account - Bank 2	1679167.82
45394059.04	3070	FIXED DEPOSIT	44272152.04
0.00	3092	MUNICIPAL NATURAL CALAMITIES(ULB FUND)	40502.00
4762638.00	3094	SBM-IHHL-BANK	7580561.50
10333428.00	3100	TRANSFER OF FUNDS	4978768.00
640000.00	3118	Public Fountains	640000.00
42842.90	3123	Capital Fund - Bank 1 (LOAN FUND INDIAN BANK)	42842.90
3113258.28	3124	Other Schemes ( Flood, Drought, NNT and Part II,,Plastic Road, UH Center, O&M	7278651.28
748724.00	3126	M.P Fund	266134.00
1628334.34	3127	MLA Fund	1711180.34
1705593.00	3143	THANE CYCLONE RELIEF FUND 2011	1775040.00
13187444.68	3145	XII FINANCE COMMISSION FUND	18461272.68
2785578.00	3150	IUDM	1434374.00
172851.00	3156	BACKWARD REGION GRANT FUND	181645.00
596715.00	3157	SPECIAL ROAD PROGRAMME 2010-11	3221166.00
<b>104471682.03</b>		<b>Total (B)</b>	<b>116773079.67</b>
		<b>B . Staff Advance recoverable</b>	
298800.00	3028	Festival Advance	279800.00
35000.00	3033	IMMEDIATE RELIEF ADVANCE	60000.00
2000.00	3037	Tour Advance	2000.00
76905.00	3043	Miscellaneous recoveries	76905.00
7200.00	3045	Marriage Advance	2400.00
<b>419905.00</b>		<b>Total (B)</b>	<b>421105.00</b>
		<b>C . Outstandings</b>	
524479.00	3062	Collection Account - Bank 3	730528.00
897296.63	3063	Collection Account - Bank 4	789198.63
5554897.84	3090	SJSRY,SPF,LCS, LPA,NRY,JSY,CPS, & DR.MUTHULAKSHMI REDDY MAHABERU	5539777.84
132802.00	3093	THITTAM SERVICE CHARGE COLLECTION BANK	313067.00
89690.00	3151	Eradication of Open Defecation	93323.00
<b>7199165.47</b>		<b>Total (C)</b>	<b>7465894.47</b>
		<b>D . Accumulated Deficit</b>	
0.00	4001	ACCUMULATED DEFICIT	56131085.01
<b>0.00</b>		<b>Total (D)</b>	<b>56131085.01</b>
<b>606435922.50</b>		<b>Total (A+B+C)</b>	<b>710641133.15</b>
		<b><u>Liabilities</u></b> <b>A . Liabilities</b>	
196805.00	4004	Loans from Govt	196805.00

As at 31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
117096.00	4006	Loans from TUFIDCO	98686.00
-155899.00	4007	LOAN FROM TUFIDCO SPL.ROAD WORKS	-155899.00
9489777.00	4010	Diversion from Other Municipal Fund	4135117.00
9317781.00	4011	Contribution from Municipal Fund	9317781.00
136000.00	4012	Contribution from Private Parties	136000.00
277404519.00	4013	Contributions from the Govt	324239156.00
12910681.00	4014	Grants from the Govt	595643.00
<b>309416760.00</b>		<b>Total (A)</b>	<b>338563289.00</b>
		<b>A . Accumulated depreciation A/C</b>	
18552177.00	4061	Buildings Accumulated Depreciation	21462002.00
2187735.00	4063	Bridges & Flyovers - Accumul. Depreciatn	3704096.00
14828961.00	4064	Drains & Culverts - Accumul. Depreciatn	14828961.00
6370319.00	4065	Heavy Vehicle Accumul. Depreciation	7212871.00
1603523.00	4066	Light Vehicles Accumul. Depreciation	1760180.00
824075.00	4067	Other Vehicles Accumul. Depreciation	845804.00
2452473.00	4068	Furniture Fixture & off. Equip. Acc.Depn	2733267.00
5510268.00	4069	Electr. Instlln Lamps fittings Acc. Depn	5952022.00
1651367.00	4070	Elect. Installn others Accum. Deprecn	1965239.00
1539688.00	4071	Plant & Machinery Accumulated Deprn	1716634.00
83606082.00	4072	Roads & Pavements Concrete - Acc.Depn	93904238.00
82167461.00	4073	Roads & Pavements Black Top-Acc.Depn	83407701.00
2850881.00	4074	Roads & Pavements others Acc. Deprecn	2880063.00
61640.00	4080	Public Fountains - A.D	76099.00
230891.00	4081	Head works OHT W.Supply Mains Acc Depn	269628.00
364526.00	4083	Ground Water Wells Bore Wells Acc. Depn	415639.00
113819.00	4084	Hand Pumps India Mark II Accum. Depn	113819.00
270360.00	4087	Other Items (Payment of Recov to Other Fund)	390935.00
<b>225186246.00</b>		<b>Total (A)</b>	<b>243639198.00</b>
		<b>B . Current Liabilities</b>	
6781397.00	4016	Tender Deposit - Contractors	6264525.00
50767.00	4017	Tender Deposit - Suppliers	50767.00
2027060.00	4018	Security Deposit - Revenue	1927687.00
3820.00	4019	Security Deposit - Staff	3820.00
3559829.31	4020	Deposit - Others	5504923.31
2178804.00	4039	Prvision for Doubtful Colln of Rev. Item	2306822.00
7567.00	4141	WATER SUPPLY ARREAR	7567.00
2063.00	4142	EDUCATION FUND ARREAR	2063.00
<b>14611307.31</b>		<b>Total (B)</b>	<b>16068174.31</b>
		<b>B . Recov.from Staff Bills payable</b>	

As at 31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
4957.00	4024	CONTRIBUTORY PENSION SCHEME SUBSCRIPTION	146372.00
510.00	4026	FBF Group Insurance - Recoveries	510.00
-149353.00	4033	Health fund Subscription	58127.00
3326.00	4059	Handloom Advance Recovered - Payable to	3326.00
58021.00	4088	Audit Fees	56210.00
5554897.84	4090	Basic Amenities Scheme	5539777.84
132822.00	4098	Service Charges - Payable	307006.00
62737161.00	4100	Capital Reserve	62737161.00
<b>68342341.84</b>		<b>Total (B)</b>	<b>68848489.84</b>
		<b>C . Outstandings</b>	
364720.00	4043	Library Cess Payable	381542.00
21440067.00	4050	Other Payables	32141034.00
621272.00	4051	Interest Payable	621272.00
69825.00	4052	Group Ins.Scheme Mgmnt Contbn - Payable	208725.00
1000.00	4053	Contribution to the CMDA / LPA Payable	1000.00
1291042.00	4054	Municipal Contribns to Specific Scheme	9941042.00
250.00	4092	Nationaql Maternity Scheme	250.00
124280.00	4102	STAMPS	134617.00
59000.00	4103	RAIN WATER HARVESTING AMT.FROM BUILDING PLAN	92500.00
<b>23971456.00</b>		<b>Total (C)</b>	<b>43521982.00</b>
<b>641528111.15</b>		<b>Total (A+B+C)</b>	<b>710641133.15</b>
			 <b>INSPECTOR LOCAL FUND AUDIT, CUDDALORE - 1.</b>

**NELLIKUPPAM MUNICIPALITY**

**Trial balance**


<b>Fund</b>	<b>: WS</b>	<b>From</b>	<b>: 01/04/2016</b>	<b>Financial Year</b>	<b>: 2016-2017</b>
<b>A/C Head</b>	<b>Head Description</b>			<b>To</b>	<b>: 31/03/2017</b>
				<b>Dr.</b>	<b>Cr.</b>
1002	Water Supply & Drainage Tax			0.00	3200145.00
1004	VLT			0.00	109411.00
1041	Road cut restoration Charges			0.00	24950.00
1045	Other Income			0.00	57455.00
1066	Miscellaneous Recoveries			0.00	500.00
1068	Interest from Banks			0.00	143688.00
1069	Project Overhead Appropriation Expenses			0.00	43855.00
1081	Initial Amt for new Water Connection			0.00	606190.00
1082	Income for giving new Water Connections			0.00	98189.00
1083	Metered / Tap Rate Charges			0.00	1877964.00
1088	Prior Year Income			0.00	638720.00
2001	Pay including Personal Pay			722736.00	0.00
2003	D.A			941988.00	0.00
2005	HRA			39093.00	0.00
2009	Medical Allowance			7097.00	0.00
2010	Other Allowance			46968.00	0.00
2011	Ex-gratia/Bonus			20533.00	0.00
2020	Other Expenses			30779.00	0.00
2022	Provision for doubtful Collecn - Revenue			633246.00	0.00
2028	Bank Charges			436.82	0.00
2038	Depreciation			814335.00	0.00
2041	Prior Year Expenses			14996.00	0.00
2053	Pension & Leave Salary Contribution(CPS Management Contributi			313216.00	0.00
2054	Contributions			10000.00	0.00
2069	GENERATOR DIESEL USSAGE EXPENSES			33174.00	0.00
2087	Power Charges for Head water works			2352005.00	0.00
2100	BULLS EXPENSES			54865.00	0.00
2125	School, Water Supply & Sewerage Maint.			31100.00	0.00
2130	MAINTENANCE			830912.00	0.00
3013	WS & Drainage Tax Receivable - Current			469750.00	0.00
3014	Water Charges Recoverable - Current			617952.00	0.00
3015	Water Charges Recoverable - Arrears			636735.00	0.00
3019	WS & Drain. Tax Receivable - Arrears			802052.00	0.00
3028	Festival Advance			15000.00	0.00
3056	Deposit - Recoverable (Telephone,TNEB)			12300.00	0.00
3070	FIXED DEPOSIT			13110677.00	0.00
3100	TRANSFER OF FUNDS			3220878.00	0.00
3101	Land - Gross Block			1129048.00	0.00
3102	Buildings Gross Block			666000.00	0.00
3106	Heavy Vehicles - Gross Block			1.00	0.00
3111	Elect.InstlIn Others - Gross Block			110445.00	0.00
3112	Plant & M/C - Gross Block			2735341.00	0.00
3117	Tools and plant - Gross block			55389.00	0.00
3118	Public Fountains			348184.00	0.00
3121	Projects in Progress			1341869.00	0.00
3132	Water Supply Head Works, OHT etc			7260895.00	0.00
3134	Ground Water Wells & Deep Bore Wells			5147543.00	0.00
3135	Hand Pumps - India Mark II			281840.00	0.00
3138	Bore well with Power Pump			366374.00	0.00
3139	Water Supply & Drainage Fund - Bank			748668.11	0.00
3140	W/S DEPOSIT BANK ACCOUNT			3285019.00	0.00
4001	Accumulated Surplus/Deficit			0.00	28927510.93
4004	Loans from Govt			0.00	215607.00
4010	Diversion from Other Municipal Fund			0.00	13975.00
4013	Contributions from the Govt			0.00	4674925.00
4016	Tender Deposit - Contractors			0.00	4960.00

A/C Head	Head Description	Dr.	Cr.
4020	Deposit - Others	0.00	12956.00
4026	FBF Group Insurance - Recoveries	0.00	2980.00
4033	Health fund Subscription	0.00	35800.00
4039	Prvision for Doubtful Colln of Rev. Item	0.00	977622.00
4054	Municipal Contribns to Specific Scheme	0.00	860199.00
4061	Buildings Accumulated Depreciation	0.00	112220.00
4070	Elect. Installn others Accum. Deprecn	0.00	63852.00
4071	Plant & Machinery Accumulated Deprn	0.00	230427.00
4079	Tools & Plant - Accumulated Depreciation	0.00	24233.00
4080	Public Fountains - A.D	0.00	73248.00
4081	Head works OHT W.Supply Mains Acc Depn	0.00	3549587.00
4083	Ground Water Wells Bore Wells Acc. Depn	0.00	2076065.00
4084	Hand Pumps India Mark II Accum. Depn	0.00	602206.00
		<b>49259439.93</b>	<b>49259439.93</b>

  
**INSPECTOR**  
**LOCAL FUND AUDIT,**  
**CUDDALORE - 1.**

## 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.
	<b><u>Expenditure</u></b>		
1829483.00	A . Personnel Cost (i) Salaries		1778415.00
137425.00	B . Terminal Retirement Benefits		313216.00
2649052.00	C . Operating Expenses		3237782.00
864892.00	D . Repairs Maintenance		64274.00
976083.00	F . Administrative Expenses		40779.00
1588.00	G . Finance Expenses		633682.82
649379.00	H . Depreciation		814335.00
7107902	<b>Total</b>		<b>6882483.82</b>
	<b><u>Income</u></b>		
3129059.00	A . Property Tax		3200145.00
105058.00	B . Other Taxes		109411.00
2709893.00	E . Service Charges Fees		2582343.00
682767.00	H . Other Income		270448.00
309953815.96	I . Excess of Expendi. Over Income		720136.82
316580593	<b>Total</b>		<b>6882483.82</b>
	 <b>INSPECTOR LOCAL FUND AUDIT, CUDDALORE - 1.</b>		



**NELLIKUPPAM MUNICIPALITY**

**Water Supply**

**Details of Income as at 31/03/2017**

<b>As at 31/03/2016 Previous Year</b>	<b>A/C Head Code</b>	<b>A/c Head Description</b>	<b>Revised Budget Estimate</b>	<b>Amount Rs.</b>
3,129,059.00	1002	<b>A . Property Tax</b> Water Supply & Drainage Tax		3200145.00
<b>3,129,059.00</b>		<b>Total (A)</b>		<b>3200145.00</b>
105,058.00	1004	<b>B . Other Taxes</b> VLT		109411.00
<b>105,058.00</b>		<b>Total (B)</b>		<b>109411.00</b>
667,705.00	1081	<b>E . Service Charges Fees</b> Initial Amt for new Water Connection		606190.00
185,257.00	1082	Income for giving new Water Connections		98189.00
1,856,931.00	1083	Metered / Tap Rate Charges		1877964.00
<b>2,709,893.00</b>		<b>Total (E)</b>		<b>2582343.00</b>
0.00	1041	<b>H . Other Income</b> Road cut restoration Charges		24950.00
684.00	1045	Other Income		57455.00
920.00	1066	Miscellaneous Recoveries		500.00
202,958.00	1068	Interest from Banks		143688.00
478,205.00	1069	Project Overhead Appropriation Expenses		43855.00
<b>682,767.00</b>		<b>Total (H)</b>		<b>270448.00</b>
309,953,815.96	40022	<b>I . Excess of Expendi. Over Income</b> EXCESS OF EXPENDITURE OVER INCOME		720136.82
<b>309,953,815.96</b>		<b>Total (I)</b>		<b>720136.82</b>
<b>316,580,592.96</b>		<b>Grand Total</b>		<b>6882483.82</b>
		 <b>INSPECTOR LOCAL FUND AUDIT, CUDDALORE - 1.</b>		

**NELLIKUPPAM MUNICIPALITY**  
**Water Supply**  
**Details of Expenditure as at 31/03/2017**


As at 31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Schedule No.	Amount Rs.
<b>CENTRAL</b>				
		<b>A . Personnel Cost (i) Salaries</b>		
780,340.00	2001	Pay including Personal Pay		722736.00
920,793.00	2003	D.A		941988.00
42,250.00	2005	HRA		39093.00
8,200.00	2009	Medical Allowance		7097.00
58,000.00	2010	Other Allowance		46968.00
19,900.00	2011	Ex-gratia/Bonus		20533.00
<b>1,829,483.00</b>		<b>Total (A)</b>		<b>1778415.00</b>
		<b>B . Terminal Retirement Benefits</b>		
137,425.00	2053	Pension & Leave Salary Contribution(CPS Management Contribution)		313216.00
<b>137,425.00</b>		<b>Total (B)</b>		<b>313216.00</b>
		<b>C . Operating Expenses</b>		
1,498,320.00	2087	Power Charges for Head water works		2352005.00
0.00	2100	BULLS EXPENSES		54865.00
1,150,732.00	2130	MAINTENANCE		830912.00
<b>2,649,052.00</b>		<b>Total (C)</b>		<b>3237782.00</b>
		<b>D . Repairs Maintenance</b>		
30,029.00	2069	GENERATOR DIESEL USSAGE EXPENSES		33174.00
834,863.00	2125	School, Water Supply & Sewerage Maint.		31100.00
<b>864,892.00</b>		<b>Total (D)</b>		<b>64274.00</b>
		<b>F . Administrative Expenses</b>		
376,083.00	2020	Other Expenses		30779.00
600,000.00	2054	Contributions		10000.00
<b>976,083.00</b>		<b>Total (F)</b>		<b>40779.00</b>
		<b>G . Finance Expenses</b>		
0.00	2022	Provision for doubtful Collecn - Revenue		633246.00
1,588.00	2028	Bank Charges		436.82
<b>1,588.00</b>		<b>Total (G)</b>		<b>633682.82</b>
		<b>H . Depreciation</b>		
649,379.00	2038	Depreciation		814335.00
<b>649,379.00</b>		<b>Total (H)</b>		<b>814335.00</b>
<b>7,107,902.00</b>		<b>Grand Total</b>		<b>6882483.82</b>
		 <b>INSPECTOR</b> <b>LOCAL FUND AUDIT,</b> <b>CUDDALORE - 1.</b>		

**NELLIKUPPAM MUNICIPALITY**

**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.
		<b><u>Assests</u></b>	
		<b>A . Fixed Assets</b>	
1129048.00	3101	Land - Gross Block	1129048.00
666000.00	3102	Buildings Gross Block	666000.00
1.00	3106	Heavy Vehicles - Gross Block	1.00
110445.00	3111	Elect.Instlln Others - Gross Block	110445.00
2006911.00	3112	Plant & M/C - Gross Block	2735341.00
973780.00	3121	Projects in Progress	1341869.00
7260895.00	3132	Water Supply Head Works, OHT etc	7260895.00
5147543.00	3134	Ground Water Wells & Deep Bore Wells	5147543.00
281840.00	3135	Hand Pumps - India Mark II	281840.00
366374.00	3138	Bore well with Power Pump	366374.00
<b>17942837.00</b>		<b>Total (A)</b>	<b>19039356.00</b>
		<b>B . Current Assets</b>	
426535.00	3013	WS & Drainage Tax Receivable - Current	469750.00
550917.00	3014	Water Charges Recoverable - Current	617952.00
507355.00	3015	Water Charges Recoverable - Arrears	636735.00
754577.00	3019	WS & Drain. Tax Receivable - Arrears	802052.00
12300.00	3056	Deposit - Recoverable (Telephone,TNEB)	12300.00
13110677.00	3070	FIXED DEPOSIT	13110677.00
3220878.00	3100	TRANSFER OF FUNDS	3220878.00
55389.00	3117	Tools and plant - Gross block	55389.00
348184.00	3118	Public Fountains	348184.00
898334.93	3139	Water Supply & Drainage Fund - Bank	748668.11
2570014.00	3140	W/S DEPOSIT BANK ACCOUNT	3285019.00
<b>22455160.93</b>		<b>Total (B)</b>	<b>23307604.11</b>
		<b>B . Staff Advance recoverable</b>	
21000.00	3028	Festival Advance	15000.00
<b>21000.00</b>		<b>Total (B)</b>	<b>15000.00</b>
<b>40418997.93</b>		<b>Total (A+B+C)</b>	<b>42361960.11</b>
		<b><u>Liabilities</u></b>	
		<b>A . Liabilities</b>	
215607.00	4004	Loans from Govt	215607.00
13975.00	4010	Diversion from Other Municipal Fund	13975.00
1900896.00	4013	Contributions from the Govt	4674925.00
<b>2130478.00</b>		<b>Total (A)</b>	<b>4904507.00</b>
		<b>A . Accumulated depreciation A/C</b>	

As at 31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
81613.00	4061	Buildings Accumulated Depreciation	112220.00
48320.00	4070	Elect. Installn others Accum. Deprecn	63852.00
27611.00	4071	Plant & Machinery Accumulated Deprn	230427.00
63512.00	4080	Public Fountains - A.D	73248.00
3241925.00	4081	Head works OHT W.Supply Mains Acc Depn	3549587.00
1894837.00	4083	Ground Water Wells Bore Wells Acc. Depn	2076065.00
545838.00	4084	Hand Pumps India Mark II Accum. Depn	602206.00
<b>5903656.00</b>		<b>Total (A)</b>	<b>6707605.00</b>
		<b>B . Current Liabilities</b>	
4960.00	4016	Tender Deposit - Contractors	4960.00
12956.00	4020	Deposit - Others	12956.00
983096.00	4039	Prvision for Doubtful Colln of Rev. Item	977622.00
<b>1001012.00</b>		<b>Total (B)</b>	<b>995538.00</b>
		<b>B . Recov.from Staff Bills payable</b>	
2980.00	4026	FBF Group Insurance - Recoveries	2980.00
23860.00	4033	Health fund Subscription	35800.00
<b>26840.00</b>		<b>Total (B)</b>	<b>38780.00</b>
		<b>C . Outstandings</b>	
860199.00	4054	Municipal Contribns to Specific Scheme	860199.00
13847.00	4079	Tools & Plant - Accumulated Depreciation	24233.00
<b>874046.00</b>		<b>Total (C)</b>	<b>884432.00</b>
		<b>D . Accumulated Surplus</b>	
0.00	4001	ACCUMULATED SURPLUS	28831098.11
<b>0.00</b>		<b>Total (D)</b>	<b>28831098.11</b>
<b>9936032.00</b>		<b>Total (A+B+C)</b>	<b>42361960.11</b>
			 <b>INSPECTOR</b> <b>LOCAL FUND AUDIT,</b> <b>CUDDALORE - 1.</b>

**NELLIKUPPAM MUNICIPALITY**


**Trial balance**

Fund : EE		Financial Year : 2016-2017	
From : 01/04/2016		To : 31/03/2017	
A/C Head	Head Description	Dr.	Cr.
1003	Education Tax	0.00	1777858.00
1004	VLT	0.00	60784.00
1045	Other Income	0.00	3948.00
1068	Interest from Banks	0.00	63228.00
1069	Project Overhead Appropriation Expenses	0.00	383350.00
1088	Prior Year Income	0.00	4178.00
2020	Other Expenses	3000.00	0.00
2022	Provision for doubtful Collecn - Revenue	9043.00	0.00
2038	Depreciation	459884.00	0.00
2130	MAINTENANCE	195338.00	0.00
3016	Education Tax Receivable - Current	260972.00	0.00
3020	EDUCATION TAX - Arrear	445584.00	0.00
3056	Deposit - Recoverable (Telephone,TNEB)	9585.00	0.00
3068	Old Bank Account	135287.30	0.00
3069	Elementary Education fund - Bank	909109.82	0.00
3070	FIXED DEPOSIT	2366154.00	0.00
3100	TRANSFER OF FUNDS	617596.00	0.00
3101	Land - Gross Block	174741.00	0.00
3102	Buildings Gross Block	6557658.00	0.00
3105	Drains & Culverts - Gross Block	7298.00	0.00
3109	Furniture Fixtures & Off.Equip.-Gross Bl	316846.00	0.00
3110	Elect.Instlln Lamps & Fittings -Gross Bl	3868350.00	0.00
3121	Projects in Progress	2087330.00	0.00
3138	Bore well with Power Pump	111000.00	0.00
4001	Accumulated Surplus/Deficit	0.00	12855347.12
4010	Diversion from Other Municipal Fund	0.00	2065.00
4013	Contributions from the Govt	0.00	911500.00
4039	Prvision for Doubtful Colln of Rev. Item	0.00	38668.00
4061	Buildings Accumulated Depreciation	0.00	1953322.00
4064	Drains & Culverts - Accumul. Depreciatn	0.00	5806.00
4068	Furniture Fixture & off. Equip. Acc.Depn	0.00	260463.00
4069	Electr. Instlln Lamps fittings Acc. Depn	0.00	193418.00
4080	Public Fountains - A.D	0.00	5550.00
4083	Ground Water Wells Bore Wells Acc. Depn	0.00	10282.00
4087	Other Items (Payment of Recov to Other Fund)	0.00	5009.00
		<b>18534776.12</b>	<b>18534776.12</b>

  
**INSPECTOR**  
**LOCAL FUND AUDIT,**  
**CUDDALORE - 1.**

## Elementary Education


## 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.
	<b><u>Expenditure</u></b>		
450000.00	C . Operating Expenses		195338.00
103500.00	F . Administrative Expenses		3000.00
0.00	G . Finance Expenses		9043.00
285556.00	H . Depreciation		459884.00
0.00	I . Excess of Income Over Expendit		1621903.00
839056	<b>Total</b>		<b>2289168.00</b>
	<b><u>Income</u></b>		
1738366.00	A . Property Tax		1777858.00
58365.00	B . Other Taxes		60784.00
124848.00	H . Other Income		450526.00
1921579	<b>Total</b>		<b>2289168.00</b>
	 <b>INSPECTOR LOCAL FUND AUDIT, CUDDALORE - 1.</b>		


**NELLIKUPPAM MUNICIPALITY**

**Elementary Education**

**Details of Income as at 31/03/2017**

<b>As at 31/03/2016 Previous Year</b>	<b>A/C Head Code</b>	<b>A/c Head Description</b>	<b>Revised Budget Estimate</b>	<b>Amount Rs.</b>
1,738,366.00	1003	<b>A . Property Tax</b> Education Tax		1777858.00
<b>1,738,366.00</b>		<b>Total (A)</b>		<b>1777858.00</b>
58,365.00	1004	<b>B . Other Taxes</b> VLT		60784.00
<b>58,365.00</b>		<b>Total (B)</b>		<b>60784.00</b>
513.00	1045	<b>H . Other Income</b> Other Income		3948.00
88,035.00	1068	Interest from Banks		63228.00
36,300.00	1069	Project Overhead Appropriation Expenses		383350.00
<b>124,848.00</b>		<b>Total (H)</b>		<b>450526.00</b>
<b>1,921,579.00</b>		<b>Grand Total</b>		<b>2289168.00</b>
				

**NELLIKUPPAM MUNICIPALITY**  
**Elementary Education**  
**Details of Expenditure as at 31/03/2017**

As at 31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Schedule No.	Amount Rs.
<b>CENTRAL</b>				
450,000.00	2130	<b>C . Operating Expenses</b> MAINTENANCE		195338.00
<b>450,000.00</b>		<b>Total (C)</b>		<b>195338.00</b>
103,500.00	2020	<b>F . Administrative Expenses</b> Other Expenses		3000.00
<b>103,500.00</b>		<b>Total (F)</b>		<b>3000.00</b>
0.00	2022	<b>G . Finance Expenses</b> Provision for doubtful Collecn - Revenue		9043.00
<b>0.00</b>		<b>Total (G)</b>		<b>9043.00</b>
285,556.00	2038	<b>H . Depreciation</b> Depreciation		459884.00
<b>285,556.00</b>		<b>Total (H)</b>		<b>459884.00</b>
0.00	40021	<b>I . Excess of Income Over Expendit</b> EXCESS OF INCOME OVER EXPENDITURE		1621903.00
<b>0.00</b>		<b>Total (I)</b>		<b>1621903.00</b>
<b>839,056.00</b>		<b>Grand Total</b>		<b>2289168.00</b>
		 <b>INSPECTOR</b> <b>LOCAL FUND AUDIT,</b> <b>CUDDALORE - 1.</b>		




**NELLIKUPPAM MUNICIPALITY**

**Elementary Education**

**Balance Sheet as at 31/03/2017**

<b>As at 31/03/2016 Previous Year</b>	<b>A/C Head Code</b>	<b>A/c Head Description</b>	<b>Amount Rs.</b>
		<b><u>Assests</u></b>	
		<b>A . Fixed Assets</b>	
174741.00	3101	Land - Gross Block	174741.00
6557658.00	3102	Buildings Gross Block	6557658.00
7298.00	3105	Drains & Culverts - Gross Block	7298.00
316846.00	3109	Furniture Fixtures & Off.Equip.-Gross Bl	316846.00
0.00	3110	Elect.Instln Lamps & Fittings -Gross Bl	3868350.00
1377330.00	3121	Projects in Progress	2087330.00
111000.00	3138	Bore well with Power Pump	111000.00
<b>8544873.00</b>		<b>Total (A)</b>	<b>13123223.00</b>
		<b>B . Current Assets</b>	
236965.00	3016	Education Tax Receivable - Current	260972.00
419210.00	3020	EDUCATION TAX - Arrear	445584.00
9585.00	3056	Deposit - Recoverable (Telephone,TNEB)	9585.00
129471.30	3068	Old Bank Account	135287.30
2905691.82	3069	Elementary Education fund - Bank	909109.82
2366154.00	3070	FIXED DEPOSIT	2366154.00
617596.00	3100	TRANSFER OF FUNDS	617596.00
<b>6684673.12</b>		<b>Total (B)</b>	<b>4744288.12</b>
<b>15229546.12</b>		<b>Total (A+B+C)</b>	<b>17867511.12</b>
		<b><u>Liabilities</u></b>	
		<b>A . Liabilities</b>	
2065.00	4010	Diversion from Other Municipal Fund	2065.00
0.00	4013	Contributions from the Govt	911500.00
<b>2065.00</b>		<b>Total (A)</b>	<b>913565.00</b>
		<b>A . Accumulated depreciation A/C</b>	
1710988.00	4061	Buildings Accumulated Depreciation	1953322.00
5478.00	4064	Drains & Culverts - Accumul. Depreciatn	5806.00
241668.00	4068	Furniture Fixture & off. Equip. Acc.Depn	260463.00
0.00	4069	Electr. Instln Lamps fittings Acc. Depn	193418.00
5550.00	4080	Public Fountains - A.D	5550.00
10282.00	4083	Ground Water Wells Bore Wells Acc. Depn	10282.00
0.00	4087	Other Items (Payment of Recov to Other Fund)	5009.00
<b>1973966.00</b>		<b>Total (A)</b>	<b>2433850.00</b>
		<b>B . Current Liabilities</b>	
30220.00	4039	Prvision for Doubtful Colln of Rev. Item	38668.00
<b>30220.00</b>		<b>Total (B)</b>	<b>38668.00</b>

As at 31/03/2016 Previous Year	A/C Head Code	A/c Head Description	Amount Rs.
0.00	4001	<b>D . Accumulated Surplus</b> ACCUMULATED SURPLUS	14481428.12
<b>0.00</b>		<b>Total (D)</b>	<b>14481428.12</b>
<b>2006251.00</b>		<b>Total (A+B+C)</b>	<b>17867511.12</b>
			 <b>INSPECTOR            LOCAL FUND AUDIT,            CUDDALORE - 1.</b>