


AUDIT CERTIFICATE

I have examined Income and Expenditure Account for the year ended 31st March 2019 and the balance Sheet as on 31st March 2019 of Padmanabapuram Municipality I have obtained all the information and the explanations that I have required and subject to the observations in the appended Audit Report, I certify as a result of my Audit that in my opinion these Accounts and Balance Sheet are properly drawn up so as to exhibit true and fair view of the state of affairs of the Municipality according to the best of information and explanations given to me and as shown by the books of the Organization.


Assistant Director of
Local Fund Audit
Nagercoil

பத்மநாபபுரம் இரண்டாம் நிலை நகராட்சி

கன்னியாகுமரி மாவட்டம்

ஆண்டு கணக்குகள்
(குடிநீர் மற்றும் வடிகால் நிதி)

2018 - 2019

**PADMANABAPURAM SECOND GRADE MUNICIPALITY
WATER SUPPLY AND DRAINAGE FUND**

TRIAL BALANCE AS FOR THE YEAR 2018 - 2019

Sl. 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				2723065		2723065
2	1100202	Water Supply and Drainage Tax - Commercial				835881		835881
3	1100204	Water Supply and Drainage Tax - Vacant Sites				187822		187822
4	1405004	Metered / Tap Rate Water Charges				2655065		2655065
5	1407001	Road Cutting Restoration Charges				405701		405701
6	1407002	Initial Amount for New Water Supply Connections				140000		140000
7	1407006	Water Supply Disconnection Charges				250		250
8	1407014	Water Supply Inspection Charges				178789		178789
9	1711001	Interest from Bank				42267		42267
10	1808001	Other Income				29300		29300
11	2301002	Power Charges for Water Head Works / Pumping Stations / Booster Stations			212960		212960	
12	2305009	Maintenance Expenses - Water Supply			670000		670000	
13	2305011	Maintenance Charges to TWAD Board / Metro Water Board			8184002		8184002	
14	2407001	Bank Charges			348		348	
15	2602006	Municipal Contribution			335340		335340	

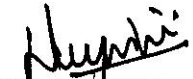
Sl. No.	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit	Credit	Debit	Credit	Debit	Credit
16	2701001	Provision for Doubtful Collection of revenue Items - Tax			8101		8101	
17	2701002	Provision for Doubtful Collection of revenue Items - Other Revenues			953775		953775	
18	2723201	Depreciation - Waterways			1594873		1594873	
19	2804001	Prior Year Income				732018		732018
20	2808001	Prior Year Expenditure			104890		104890	
21	3109001	Accumulated Deficit	41482066				41482066	
22	3111001	Contribution from Municipal Fund		14151278		335340		14486618
23	3203001	Contribution from Government Fund		23582361		912940		24495301
24	3401001	Tender Deposit - Contractors		225688		28700		254388
25	3401003	Security Deposit - Contractors		32410		137137		169547
26	3501009	Water Supply Maintenance - Payable to TWAD Board / Metro Water Board	3000000		8184002	8184002	3000000	
27	3502013	Income Tax Deductions - Contractors		27294		2302		29596
28	3502014	Other Recoveries		12410	3120			9290
29	3502015	VAT Payable		107454				107454
30	3502025	Manual Workers General Welfare Fund	7820			7820		
31	3502032	CGST Payable				11572		11572
32	3502033	SGST Payable				11573		11573

Sl. No.	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit	Credit	Debit	Credit	Debit	Credit
33	3603001	Provision for Doubtful Collection of Revenue Items		938901	277840	961876		1622937
34	4103201	Water Supply - Head Works. OHT etc. and Water Supply Mains - Gross Block	12614040		1248280		13862320	
35	4103202	Ground Water Wells / Bore Wells - Gross Block	13559011				13559011	
36	4104003	Hand Pumps - India Mark-II -Gross Block	177404				177404	
37	4108001	Public Fountain - Gross Block	91663				91663	
38	4113201	Water Supply Head Works OHT Mains - Depreciation		7110986		618624		7729610
39	4113202	Ground Water Wells / Bore Wells - Depreciation		3642142		976249		4618391
40	4114003	Hand Pumps - India Mark-II - Depreciation		177403				177403
41	4118001	Public Fountain - Depreciation		91662				91662
42	4308001	Others - Engineering Stock	104203				104203	
43	4311907	Water Supply and Drainage tax Recoverable - Residential - Current			2723065	1608795	1114270	
44	4311908	Water Supply and Drainage tax Recoverable - Commercial - Current			835881	556963	278918	
45	4311910	Water Supply and Drainage tax Recoverable - Vacant Sites - Current			187822	29844	157978	
46	4311912	Water Supply and Drainage tax Recoverable - Residential - Arrears	1169867			117665	1052202	
47	4311913	Water Supply and Drainage tax Recoverable - Commercial - Arrears	76626			8799	67827	
48	4311915	Water Supply and Drainage tax Recoverable - Vacant Sites - Arrears	61542		732018	165143	628417	

Sl. No.	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit	Credit	Debit	Credit	Debit	Credit
49	4313003	Water Charges recoverable - Current			2655065	1701290	953775	
50	4313004	Water Charges recoverable - Arrears	910219			277433	632786	
51	4501001	Cash Account			372298		372298	
52	4502111	RF-Water Supply Fund - IOB 017701000012428	2915647		10366475	10111215	3170907	
53	4502113	Water Supply - Deposit - ION 017701000012596	72408		144288	71	216625	
54	4605010	Other Advances	1000				1000	
55	4605011	General Imprest Account	5000				5000	
56	4702003	Payable to General Fund		26148527	800000	5898932		31247459
TOTAL			76248516	76248516	40594443	40594443	92992959	92992959



INSPECTOR
LOCAL FUND AUDIT
NAGERCOIL



COMMISSIONER
PADMANABHAPURAM
SECOND GRADE MUNICIPALITY

**PADMANABAPURAM SECOND GRADE MUNICIPALITY
WATER SUPPLY AND DRAINAGE FUND**

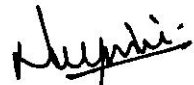
INCOME AND EXPENDITURE STATEMENT 2018 - 2019

INCOME

Account Code	Account Head	Debit	Credit
1100201	Water Supply and Drainage Tax - Residential		2723065
1100202	Water Supply and Drainage Tax - Commercial		835881
1100204	Water Supply and Drainage Tax - Vacant Sites		187822
1405004	Metered / Tap Rate Water Charges		2655065
1407001	Road Cutting Restoration Charges		405701
1407002	Initial Amount for New Water Supply Connections		140000
1407006	Water Supply Disconnection Charges		250
1407014	Water Supply Inspection Charges		178789
1711001	Interest from Bank		42267
1808001	Other Income		29300
	TOTAL INCOME		7198140
	Excess Expenditure Over Income		4761259
	GRAND TOTAL		11959399



INSPECTOR
LOCAL FUND AUDIT
NAGERCOIL



COMMISSIONER
PADMANABHAPURAM
SECOND GRADE MUNICIPALITY

**PADMANABAPURAM SECOND GRADE MUNICIPALITY
WATER SUPPLY AND DRAINAGE FUND**

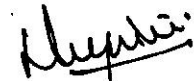
INCOME AND EXPENDITURE STATEMENT 2018 - 2019

EXPENDITURE

Account Code	Account Head	Debit	Credit
2301002	Power Charges for Water Head Works / Pumping Stations / Booster Stations	212960	
2305009	Maintenance Expenses - Water Supply	670000	
2305011	Maintenance Charges to TWAD Board / Metro Water Board	8184002	
2407001	Bank Charges	348	
2602006	Municipal Contribution	335340	
2701001	Provision for Doubtful Collection of revenue Items - Tax	8101	
2701002	Provision for Doubtful Collection of revenue Items - Other Revenues	953775	
2723201	Depreciation - Waterways	1594873	
	TOTAL INCOME	11959399	



INSPECTOR
LOCAL FUND AUDIT
NAGERCOIL



COMMISSIONER
PADMANABHAPURAM
SECOND GRADE MUNICIPALITY

**PADMANABAPURAM SECOND GRADE MUNICIPALITY
WATER SUPPLY AND DRAINAGE FUND**

INCOME AND EXPENDITURE STATEMENT HEADWISE 2018 - 2019

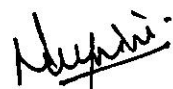
INCOME

Account Code	Account Head	Debit	Credit
A. TAX REVENUE ()			
1100201	Water Supply and Drainage Tax - Residential		2723065
1100202	Water Supply and Drainage Tax - Commercial		835881
1100204	Water Supply and Drainage Tax - Vacant Site		187822
	TOTAL (A) =		3746768
B. ASSIGNED REVENUE (120)			
-	-		-
	TOTAL (B) =		-
C. RENTAL INCOME FROM MUNICIPAL PROPERTIES (130)			
-	-		-
	TOTAL (C) =		-
D. FEES AND USER CHARGES (140)			
1405004	Metered / Tap Rate Water Charges		2655065
1407001	Road Cutting Restoration Charges		405701
1407002	Initial Amount for New water Supply		140000
1407006	Water Supply Disconnection Charges		250
1407014	Water Supply Inspection Charges		178789
	TOTAL (D) =		3379805
E. SALE AND HIRE CHARGES (150)			
-	-		-
	TOTAL (E) =		-

Account Code	Account Head	Amount	Rs.
F. REVENUE GRANTS CONTRIBUTIONS AND SUBSIDIES (160)			
-	-		-
		TOTAL (F) =	-
G. INCOME FROM INVESTMENTS (170)			
-	-		-
		TOTAL (G) =	
H. INTEREST EARNED (171)			
1711001	Interest from Bank		42267
		TOTAL (G) =	42267
I. OTHER INCOME (180)			
1808001	Other Income		29300
		TOTAL (G) =	29300
		TOTAL INCOME =	7198140
	Excess Expenditure Over Income		4761259
	GRAND TOTAL		11959399



INSPECTOR
LOCAL FUND AUDIT
NAGERCOIL



COMMISSIONER
PADMANABHAPURAM
SECOND GRADE MUNICIPALITY

**PADMANABAPURAM SECOND GRADE MUNICIPALITY
WATER SUPPLY AND DRAINAGE FUND**

INCOME AND EXPENDITURE STATEMENT HEADWISE 2018 - 2019

EXPENDITURE

Account Code	Account Head	Debit	Credit
A. ESTABLISHMENT EXPENSES (210)			
-	-	-	
	TOTAL (A) =	-	
B. ADMINISTRATIVE EXPENSES (220)			
-	-	-	
	TOTAL (B) =	-	
C. OPERATIONS AND MAINTENANCE (230)			
2301002	Power Charges for Water Head Works	212960	
2305009	Maintenance Expenses - Water Supply	670000	
2305011	Maintenance Charges to TWAD Board	8184002	
	TOTAL (C) =	9066962	
D. INTEREST AND FINANCE CHARGES (240)			
2407001	Bank Charges	348	
	TOTAL (D) =	348	
E. PROGRAMME EXPENSES (250)			
-	-	-	
	TOTAL (E) =	-	
F. GRANTS, CONTRIBUTIONS AND SUBSIDIES (260)			
2602006	Municipal Contribution	335340	
	TOTAL (F) =	335340	

Account Code	Account Head	Debit	Credit
G. PROVISIONS AND WRITE OFF (270)			
2701001	Provision for Doubtful Collection of Revenue Items - Tax	8101	
2701002	Provision for Doubtful Collection of Revenue Items - Other Revenues	953775	
	TOTAL (G) =	961876	
H. DEPRECIATION (271)			
2723201	Depreciation - Waterways	1594873	
	TOTAL (H) =	1594873	
	TOTAL EXPENDITURE =	11959399	



INSPECTOR
LOCAL FUND AUDIT
NAGERCOIL


COMMISSIONER
PADMANABHAPURAM
SECOND GRADE MUNICIPALITY

**PADMANABAPURAM SECOND GRADE MUNICIPALITY
WATER SUPPLY AND DRAINAGE FUND**

INCOME AND EXPENDITURE STATEMENT - ABSTRACT 2018 - 2019

INCOME

Account Head	Account Code	Debit	Credit
A) Tax Revenue	110		3746768
B) Assigned Revenue and Compensations	120		-
C) Rental Income from Municipal Properties	130		-
D) Fees and User Charges	140		3379805
E) Sale and Hire Charges	150		-
F) Revenue Grants Contributions & Subsidies	160		-
G) Income from Investments	170		-
H) Interest Earned	171		42267
I) Other Income	180		29300
TOTAL INCOME =			7198140
Excess Expenditure Over Income			4761259
GRAND TOTAL =			11959399



INSPECTOR
LOCAL FUND AUDIT
NAGERCOIL



COMMISSIONER
PADMANABHAPURAM
SECOND GRADE MUNICIPALITY

**PADMANABAPURAM SECOND GRADE MUNICIPALITY
WATER SUPPLY AND DRAINAGE FUND**

INCOME AND EXPENDITURE STATEMENT - ABSTRACT 2018 - 2019

EXPENDITURE

Account Head	Account Code	Debit	Credit
A) Establishment Expenses	210	-	
B) Administrative Expenses	220	-	
C) Operations and Maintenance	230	9066962	
D) Interest and Finance Charges	240	348	
E) Programme Expenses	250	-	
F) Grants, Contributions and Subsidies	260	335340	
G) Provisions and Write Offs	270	961876	
H) Depreciation	272	1594873	
TOTAL EXPENDITURE =		11959399	



INSPECTOR
LOCAL FUND AUDIT
NAGERCOIL



COMMISSIONER
PADMANABHAPURAM
SECOND GRADE MUNICIPALITY

PADMANABAPURAM SECOND GRADE MUNICIPALITY
WATER SUPPLY AND DRAINAGE FUND
BALANCE SHEET 2018 - 2019

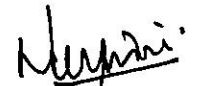
Account Code	Description of Items	Previous Year Amount		Current Year Amount	
		Debit	Credit	Debit	Credit
	LIABILITIES				
3109001	Accumulated Deficit	41482066		45616197	
3111001	Contribution from Municipal Fund		14151278		14486618
3203001	Contribution from Government		23582361		24495301
3401001	Tender Deposit - Contractors		225688		254388
3401003	Security Deposit - Contractors		32410		169547
3501009	Water Supply Maintenance - Payable to TWAD Board / Metro Water Board	3000000		3000000	
3502013	Income Tax Deductions - Contractors		27294		29596
3502014	Other Recoveries		12410		9290
3502015	VAT - Payable		107454		107454
3502025	manual Workers General Welfare Fund	7820			
3502032	CGST - Payable				11572
3502033	SGST - Payable				11573
3603001	Provision for Doubtful Collection of Revenue Items		938901		1622937
	LIABILITIES TOTAL	44489886	39077796	48616197	41198276

Account Code	Description of Items	Previous Year Amount		Current Year Amount	
		Debit	Credit	Debit	Credit
	ASSETS				
4103201	Water Supply - Head Works. OHT etc. and Water Supply Mains - Gross Block	12614040		13862320	
4103202	Ground Water Wells / Bore Wells - Gross Block	13559011		13559011	
4104003	Hand Pumps - India Mark-II -Gross Block	177404		177404	
4108001	Public Fountain - Gross Block	91663		91663	
4113201	Water Supply Head Works OHT Mains - Depreciation		7110986		7729610
4113202	Ground Water Wells / Bore Wells - Depreciation		3642142		4618391
4114003	Hand Pumps - India Mark-II - Depreciation		177403		177403
4118001	Public Fountain - Depreciation		91662		91662
4308001	Others - Engineering Stock	104203		104203	
4311907	Water Supply and Drainage tax Recoverable - Residential - Current			1114270	
4311908	Water Supply and Drainage tax Recoverable - Commercial - Current			278918	
4311910	Water Supply and Drainage tax Recoverable - Vacant Sites - Current			157978	
4311912	Water Supply and Drainage tax Recoverable - Residential - Arrears	1169867		1052202	
4311913	Water Supply and Drainage tax Recoverable - Commercial - Arrears	76626		67827	
4311915	Water Supply and Drainage tax Recoverable - Vacant Sites - Arrears	61542		628417	
4313003	Water Charges recoverable - Current			953775	

Account Code	Description of Items	Previous Year Amount		Current Year Amount	
		Debit	Credit	Debit	Credit
4313004	Water Charges recoverable - Arrears	910219		632786	
4501001	Cash Account			372298	
4502111	RF-Water Supply Fund - IOB 017701000012428	2915647		3170907	
4502113	Water Supply - Deposit - ION 017701000012596	72408		216625	
4605010	Other Advances	1000		1000	
4605011	General Imprest Account	5000		5000	
4702003	Payable to General Fund		26148527		31247459
	ASSETS TOTAL	31758630	37170720	36446604	43864525
	GRAND TOTAL (LIABILITIES + ASSETS)	76248516	76248516	85062801	85062801



INSPECTOR
LOCAL FUND AUDIT
NAGERCOIL



COMMISSIONER
PADMANABHAPURAM
SECOND GRADE MUNICIPALITY

**PADMANABAPURAM SECOND GRADE MUNICIPALITY
WATER SUPPLY AND DRAINAGE FUND**

BALANCE SHEET - HEADWISE 2018 - 2019

Account Code	Description of Items	Previous Year Amount		Current Year Amount	
		Debit	Credit	Debit	Credit
	LIABILITIES				
310	MUNICIPAL GENERAL FUND (Accumulated Deficit)				
3109001	Accumulated Deficit	41482066		45616197	
	Total	41482066		45616197	
311	EAR MARKED FUNDS				
3111001	Contribution from Municipal Fund		14151278		14486618
	Total		14151278		14486618
312	CAPITAL RESERVE				
	Total	-	-	-	-
320	GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSE				
3203001	Contribution from the Government		23582361		24495301
	Total		23582361		24495301
330	SECURED LOANS				
-	-	-	-	-	-
	Total				

**PADMANABAPURAM SECOND GRADE MUNICIPALITY
WATER SUPPLY AND DRAINAGE FUND**

BALANCE SHEET - HEADWISE 2018 - 2019

Account Code	Description of Items	Previous Year Amount		Current Year Amount	
		Debit	Credit	Debit	Credit
	LIABILITIES				
310	MUNICIPAL GENERAL FUND (Accumulated Deficit)				
3109001	Accumulated Deficit	41482066		45616197	
	Total	41482066		45616197	
311	EAR MARKED FUNDS				
3111001	Contribution from Municipal Fund		14151278		14486618
	Total		14151278		14486618
312	CAPITAL RESERVE				
	Total	-	-	-	-
320	GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSE				
3203001	Contribution from the Government		23582361		24495301
	Total		23582361		24495301
330	SECURED LOANS				
-	-	-	-	-	-
	Total				

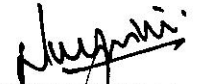
Account Code	Description of Items	Previous Year Amount		Current Year Amount	
		Debit	Credit	Debit	Credit
	ASSETS				
410	FIXED ASSETS				
4103201	Water Supply Head works. OHT etc. and Water Supply Mains - Gross Block	12614040		13862320	
4103202	Ground Water Wells / Bore Wells - Gross Block	13559011		13559011	
4104003	Hand Pumps - India Mark-II - Gross Block	177404		177404	
4108001	Public Fountain - Gross Block	91663		91663	
	Total	26442118		27690398	
411	ACCUMULATED DEPRECIATION				
4113201	Water Supply Head Works OHT Mains - Depreciation		7110986		7729610
4113202	Ground Water Wells / Bore Wells - Depreciation		3642142		4618391
4114003	Hand Pumps - India Mark-II - Depreciation		177403		177403
4118001	Public Fountain - Depreciation		91662		91662
	Total		11022193		12617066
412	CAPITAL WORK IN PROGRESS				
	Total		-		-
420	INVESTMENTS - GENERAL FUND				
	Total		-		-

Account Code	Description of Items	Previous Year Amount		Current Year Amount	
		Debit	Credit	Debit	Credit
430	STOCK IN HAND				
4308001	Stores - Engineering	104203		104203	
	Total	104203		104203	
431	SUNDRY DEPTORS (Receivables)				
4311907	Water Supply and Dtainage Tax - Recoverable - Residential - Current			1114270	
4311908	Water Supply and Dtainage Tax - Recoverable - Commercial - Current			278918	
4311910	Water Supply and Dtainage Tax - Recoverable - Vacant Sites - Current			157978	
4311912	Water Supply and Dtainage Tax - Recoverable - Residential - Arrears	1169867		1052202	
4311913	Water Supply and Dtainage Tax - Recoverable - Commercial - Arrears	76626		67827	
4311915	Water Supply and Dtainage Tax - Recoverable - Vacant Sites - Arrears	61542		628417	
4313003	Water Charges Recoverable - Current			953775	
4313004	Water Charges Recoverable - Arrears	910219		632786	
	Total	2218254		4886173	
450	CASH AND BANK BALANCE				
4501001	Cash Account			372298	
4502111	RF - WS - Fund - IOB 017701000012428	2915647		3170907	
4502113	WS - Deposit - IOB 017701000012596	72408		216625	
	Total	2988055		3759830	

Account Code	Description of Items	Previous Year Amount		Current Year Amount	
		Debit	Credit	Debit	Credit
460	LOANS, ADVANCES AND DEPOSITS				
4605010	other Advances	1000		1000	
4605011	General Imprest Account	5000		5000	
	Total	6000		6000	
470	OTHER ASSETS				
4702003	Payable to General Fund		26148527		31247459
	Total		26148527		31247459
	ASSETS TOTAL	31758630	37170720	36446604	43864525
	GRAND TOTAL (LIABILITIES + ASSETS)	76248516	76248516	85062801	85062801



INSPECTOR
LOCAL FUND AUDIT
NAGERCOIL



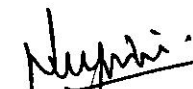
COMMISSIONER
PADMANABHAPURAM
SECOND GRADE MUNICIPALITY

**PADMANABAPURAM SECOND GRADE MUNICIPALITY
WATER SUPPLY AND DRAINAGE FUND - BALANCE SHEET - ABSTRACT 2018 - 2019**

Code No.	Description of Items	Previous Year Amount		Net Credit	Current Year Amount		Net Credit
		Debit	Credit		Debit	Credit	
	LIABILITIES						
310	Municipal General Fund (Accumulated Deficit)	41482066			45616197		
311	Ear Marked Funds		14151278			14486618	
312	Capital Reserve						
320	Grants, Contributions for Specific Purposes		23582361			24495301	
330	Secured Loans						
340	Deposits Received		258098			423935	
350	Other Liabilities	3007820	147158		3000000	169485	
360	Provisions		938901			1622937	
	LIABILITIES TOTAL	44489886	39077796		48616197	41198276	
	Net Value of Liability			5412090			7417921
	ASSETS						
410	Fixed Assets	26442118			27690398		
411	Accumulated Depreciation		11022193			12617066	
412	Capital Work in Progress						
420	Investments - General Fund						
430	Stock in Hand	104203			104203		
431	Sundry Debtors (Receivables)	2218254			4886173		
450	Cash and Bank Balance	2988055			3759830		
460	Loans, Advances and Deposits	6000			6000		
470	Other Assets		26148527			31247459	
	ASSETS TOTAL	31758630	37170720		36446604	43864525	
	GRAND TOTAL	76248516	76248516		85062801	85062801	
	Net Value of Assets			5412090			7417921



INSPECTOR
LOCAL FUND AUDIT
NAGERCOIL



COMMISSIONER
PADMANABHAPURAM
SECOND GRADE MUNICIPALITY