

AUDIT CERTIFICATE

I have examined Income and Expenditure Account for the year ended 31st March 2020 and the Balance Sheet as on 31st March 2020 of Padmanabhapuram Second Grade 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 Audit that, these Accounts and Balance Sheet are properly drawn up so as to exhibit the 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.



TRIAL BALANCE AS FOR THE YEAR 2019-2020

Sl. No.	Code	Account Head Name	Opening Balance		Actual		Net Balance	
			DEBIT (Rs.)	CREDIT (Rs.)	DEBIT(Rs.)	CREDIT (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)
1	1100201	Water Supply and drainage Tax - Residential				1723733.00		1723733.00
2	1100202	Water Supply and Drainage Tax - Commercial				462685.00		462685.00
3	1100203	Water Supply and Drainage Tax- Industrial				0.00		0.00
4	1100204	Water Supply and Drainage Tax- Vacant Site				176592.00		176592.00
5	1405004	Metered / Tap Rate Water Charges				2683769.00		2683769.00
6	1407001	Road cut Restoration Charge				195773.00		195773.00
7	1407002	Initial Amount for New Water Supply connections				203000.00		203000.00
8	1407006	Water Supply disconnection charges				0.00		0.00

Sl. No.	Code	Account Head Name	Opening Balance		Actual		Net Balance	
			DEBIT (Rs.)	CREDIT (Rs.)	DEBIT(Rs.)	CREDIT (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)
9	1407014	Water Supply inspection Charges				464514.00		464514.00
10	1711001	Interest from Bank				72343.00		72343.00
11	1801101	Deposits - Lapsed				219338.00		219338.00
12	1808001	Other Income				59753.00		59753.00
13	2301002	Power Charges for Water Head Works/ Pumping STATIONS/Booster Stations			334200.00	0.00	334200.00	
14	2305009	Maintenance Expenses - Water Supply Head Works/Pumping			555204.00	0.00	555204.00	
15	2305011	Maintenance Charges to TWAD Board/Metro Water Board			4588048.00	0.00	4588048.00	
16	2407001	Bank Charges			496.00	0.00	496.00	
17	2602006	Municipal Contribution for Capital Works			360000.00	0.00	360000.00	

Sl. No.	Code	Account Head Name	Opening Balance		Actual		Net Balance	
			DEBIT (Rs.)	CREDIT (Rs.)	DEBIT(Rs.)	CREDIT (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)
18	2701001	Provision for Doubtful Collection of Revenue Items - Tax			10098.00	0.00	10098.00	
19	2701002	Provision for Doubtful Collection of Revenue Items- Other Income			696492.00	0.00	696492.00	
20	2723201	Depreciation			1625333.00	0.00	1625333.00	
21	2804001	Prior Year Income				1003550.00		1003550.00
22	2808001	Prior Year Expenditure			2213311.00	0.00	2213311.00	
23	3109001	Accumulated Surplus/ Deficit	45616197.00			0.00	45616197.00	
24	3111001	Contributions from the Municipal Fund		14486618.00		360000.00		14846618.00
25	3203001	Contributions from the Government		24495301.00		403550.00		24898851.00
26	3401001	Tender Deposit - Contractors		254388.00	219338.00	9861.00	0.00	44911.00

Sl. No.	Code	Account Head Name	Opening Balance		Actual		Net Balance	
			DEBIT (Rs.)	CREDIT (Rs.)	DEBIT(Rs.)	CREDIT (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)
27	3401003	Security Deposit - Contractors		169547.00	25000.00	42607.00	0.00	187154.00
28	3501003	Account Payable - Contractors		0.00	827271.00	827271.00	0.00	0.00
29	3501005	Account Payable - Expenses			334200.00	334200.00	0.00	0.00
30	3501009	Water Supply Maintenance - Payable to TWAD Board/ Metro Water Board	3000000.00	0.00	7441048.00	4588048.00	5853000.00	0.00
31	3502013	Income Tax Deductions - Contractors	0.00	29596.00	3600.00	9143.00	0.00	35139.00
32	3502014	Other Recoveries	0.00	9290.00	0.00	0.00	0.00	9290.00
33	3502015	Vat - Payable	0.00	107454.00	0.00	0.00	0.00	107454.00
34	3502025	Manual Workers General welfare Fund	0.00	0.00	4231.00	9231.00	0.00	5000.00
35	3502032	CGST Payable	0.00	11572.00	4191.00	8541.00	0.00	15922.00

Sl. No.	Code	Account Head Name	Opening Balance		Actual		Net Balance	
			DEBIT (Rs.)	CREDIT (Rs.)	DEBIT(Rs.)	CREDIT (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)
36	3502033	SGST Payable	0.00	11573.00	4192.00	8541.00	0.00	15922.00
37	3504101	Advance collection-Water Supply & Drainage Tax	0.00	0.00	0.00	384466.00	0.00	384466.00
38	3603001	Provision for Doubtful Collection of Revenue Items	0.00	1622937.00	956584.00	710890.00	0.00	1377243.00
39	4103201	Water Supply - Head Works, OHT etc. & Water Supply Mains-Gross Block	13862320.00	0.00	763550.00	0.00	14625870.00	0.00
40	4103202	Ground Water Wells/ Deep Bore Wells - Gross Block	13559011.00	0.00	0.00	0.00	13559011.00	0.00
41	4104003	Hand Pump India Mark II - Gross Block	177404.00	0.00	0.00	0.00	177404.00	0.00
42	4108001	Public Fountain -Gross Block	91663.00	0.00	0.00	0.00	91663.00	0
43	4113201	Head Works, OHT etc. Water Supply Mains Accumulated depreciation	0.00	7729610.00	0.00	649085.00	0.00	8378695.00
44	4113202	Ground Water Wells/ Deep Bore Wells Accumulated depreciation	0.00	4618391.00	0.00	976249.00	0.00	5594640.00

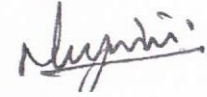
Sl. No.	Code	Account Head Name	Opening Balance		Actual		Net Balance	
			DEBIT (Rs.)	CREDIT (Rs.)	DEBIT(Rs.)	CREDIT (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)
45	4114003	Hand Pump India Mark II - Gross Block	0.00	177403.00	0.00	0.00	0.00	177403.00
46	4118001	Public Fountain Accumulated Depreciation	0.00	91662.00	0.00	0.00	0.00	91662.00
47	4121001	Projects - in- Progress Account	0.00	0.00	0.00	0.00	0.00	0.00
48	4308001	Other - Engineering Stocks	104203.00	0.00	0.00	0.00	104203.00	0.00
49	4311907	Water Supply and Drainage Tax - Recoverable -Residential -Current	0.00	0.00	1723733.00	1377510.00	346223.00	0.00
50	4311908	Water Supply and Drainage Tax - Recoverable- Commercial - Current	0.00	0.00	462685.00	406042.00	56643.00	0.00
51	4311909	Water Supply and Drainage Tax - Recoverable - Industrial-Current	0.00	0.00	0.00	0.00	0.00	0.00
52	4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites -Current	0.00	0.00	176592.00	27081.00	149511.00	0.00
53	4311912	Water Supply and Drainage Tax - Recoverable Residential -Arrears	2166472.00	0.00	0.00	1637595.00	528877.00	0.00

Sl. No.	Code	Account Head Name	Opening Balance		Actual		Net Balance	
			DEBIT (Rs.)	CREDIT (Rs.)	DEBIT(Rs.)	CREDIT (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)
54	4311913	Water Supply and Drainage Tax - Recoverable Commercial - Arrears	346745.00	0.00	0.00	128885.00	217860.00	0.00
55	4311915	Water Supply and Drainage Tax - Recoverable - V L T -Arrears	786395.00	0.00	18786.00	138353.00	666828.00	0.00
56	4311916	Water Supply and Drainage Tax - Other -Arrears	0.00	0.00	0.00	0.00	0.00	0.00
57	4313003	Water Charges Recoverable - Current	0.00	0.00	2683769.00	1987277.00	696492.00	0.00
58	4313004	Water Charges Recoverable - Arrear	1586561.00	0.00	28180.00	979310.00	635431.00	0.00
59	4501001	Cash Account	372298.00	0.00	33.00	372298.00	33.00	0.00
60	4502001	Cheque Account	0.00	0.00	0.00	0.00	0.00	0.00
61	4502111	R F-Water Supply Fund-IOB-017701000012428	3170907.00	0.00	8125040.00	9885400.00	1410547.00	0.00
62	4502113	Water Supply -Deposit -IOB-017701000012596	216625.00	0.00	213333.00	71.00	429887.00	0.00

Sl. No.	Code	Account Head Name	Opening Balance		Actual		Net Balance	
			DEBIT (Rs.)	CREDIT (Rs.)	DEBIT(Rs.)	CREDIT (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)
63	4502501	R F-RECPT-CUB510909010039706	0.00	0.00	0.00	0.00	0.00	0.00
64	4605010	Other Advances	1000.00	0.00	0.00	0.00	1000.00	0.00
65	4605011	General Account	5000.00	0.00	0.00	0.00	5000.00	0.00
66	4702003	Payable to General Fund-Inter Fund	0	31247459.00	4445987.000	5317970.00	0.00	32119442.00
		Total	85062801.00	85062801.00	38844525.00	38844525.00	95554862.00	95554862.00



Inspector
L.F. Audit, Nagercoil




Commissioner
Padmanabhapuram Municipality

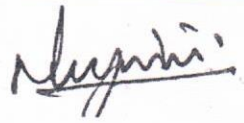
INCOME AND EXPENDITURE STATEMENT 2019-2020

Income

20-21

Account Code	Account Head	Debit Rs.	Credit Rs.
1100201	Water supply & Drainage Tax - Residential	0.00	1723733.00
1100202	Water supply & Drainage Tax - Commercial	0.00	462685.00
1100204	Water supply & Drainage Tax - Vacant Sites	0.00	176592.00
1405004	Metered/Tape Rate Water Charges	0.00	2683769.00
1407001	Road cutting Restoration Charges	0.00	195773.00
1407002	Initial Amount for New Water Supply Connections	0.00	203000.00
1407006	Water Supply Disconnection Charges	0.00	0.00
1407014	Water Supply Inspection Charges	0.00	464514.00
1711001	Interest from Bank	0.00	72343.00
1801101	Deposit Lapsed	0.00	219338.00
1808001	Other Income	0.00	59753.00
	Income Total	0.00	6261500.00
	Excess Expenditure Over Income		1908371.00
	Grand Total		8169871.00


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2021

INCOME AND EXPENDITURE STATEMENT - ABSTRACT - 2019-2020

Income

Account Head		Account Code	Debit	Credit
A	Tax Revenue	110	0.00	2363010.00
B	Assigned Revenues & Compensations	120	0.00	0.00
C	Rental Income From Municipal Properties	130	0.00	0.00
D	Fees & User Charges	140	0.00	3547056.00
E	Sale and Hire Charges	150	0.00	0.00
F	Revenue Grants, Contribution and Subsidies	160	0.00	0.00
G	Income From Investments	170	0.00	0.00
H	Interest Earned	171	0.00	72343.00
I	Other Income	180	0.00	279091.00
		Income Total		6261500.00
		Excess Expenditure Over Income		1908371.00
		Grand Total		8169871.00


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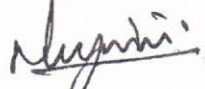
INCOME AND EXPENDITURE STATEMENT 2019-20

Expenditure

Account Code	Account Head	Debit Rs.	Credit Rs.
2301002	Power Charges for Water Head Works/Pumping Station/Booster Stations	334200.00	0.00
2305009	Maintenance Expenses -Water Supply	555204.00	0.00
2305011	Maintenance Charges to TWAD Board/ Metro Water Board	4588048.00	0.00
2407001	Bank Charges	496.00	0.00
2602006	Municipal Contribution	360000.00	0.00
2701001	Provision for Doubtful Collection Revenue Items-Tax	10098.00	0.00
2701002	Provision for Doubtful Collection Revenue Items -Other Revenues	696492.00	0.00
2723201	Depreciation Waterways	1625333.00	0.00
	Total	8169871.00	0.00



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INCOME AND EXPENDITURE STATEMENT - ABSTRACT - 2019-2020

Expenditure

Account Head		Code No.	Debit	Credit
A	Establishment Expense	210	0.00	0.00
B	Administrative Expense	220	0.00	0.00
C	Operation & Maintenance	230	5477452.00	0.00
D	Interest & Finance Charges	240	496.00	0.00
E	Program me Expenses	250	0.00	0.00
F	Grants, Contribution and Subsidies	260	360000.00	0.00
G	Provisions and Write off	270	706590.00	0.00
I	Depreciation	272	1625333.00	0.00
Total			8169871.00	0.00



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20-21

INCOME AND EXPENDITURE STATEMENT - HEADWISE 2019-2020

INCOME

20-21

Account Code	Account Head	Debit Rs.	Credit Rs.
110	A. Tax Revenue		
1100201	Water Supply and drainage Tax - Residential	0.00	1723733.00
1100202	Water Supply and Drainage Tax - Commercial	0.00	462685.00
1100204	Water Supply and Drainage Tax- Vacant Site	0.00	176592.00
	Total(A)	0.00	2363010.00
120	B. Assigned Revenues and Compensations		
	Total(B)	0.00	0.00
130	C. Rental Income From Municipal Properties		
	Total(C)	0.00	0.00
140	D. Fees and User Charges		
1405004	Metered / Tap Rate Water Charges	0.00	2683769.00
1407001	Road Cutting Restoration Charges	0.00	195773.00
1407002	Initial Amount for New Water Supply Connections	0.00	203000.00
1407006	Water Supply disconnection charges	0.00	0.00
1407014	Water Supply inspection Charges	0.00	464514.00
	Total(D)	0.00	3547056.00

Account Code	Account Head	Debit Rs.	Credit Rs.
150	E. Sale and Hire Charges		
	Total(E)	0.00	0.00
160	F. Revenue Grants Contributions and Subsidies		
	Total(F)	0.00	0.00
170	G. Income From Investments		
	Total(G)	0.00	0.00
171	H. Interests Earned		
1711001	Interest from Bank	0.00	72343.00
	Total(H)	0.00	72343.00
180	I. Other Income		
1801101	Deposit Lapsed		219338.00
1808001	Other Income	0	59753.00
	Total(I)	0.00	279091.00
	Total Income		6261500.00
	Excess Expenditure Over Income		1908371.00
	Grand Total	0.00	8169871.00



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INCOME AND EXPENDITURE STATEMENT - HEADWISE 2019-2020

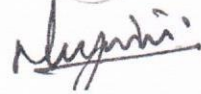
EXPENDITURE

Account Code	Account Head	Debit Rs.	Credit Rs.
210	A. Establishment Expenses		
	Total(A)	0.00	
220	B. Administrative Expenses		
	Total(B)	0.00	
230	C. Operations and Maintenance		
2301002	Power Charges for Water Head Works/ Pumping Stations/Booster Stations	334200.00	0.00
2305009	Maintenance Expenses - Water Supply	555204.00	0.00
2305011	Maintenance Charges to TWAD Board	4588048.00	0.00
	Total	5477452.00	0.00
240	D. Interest and Finance Charges		
2407001	Bank Charges	496.00	0.00
	Total(D)	496.00	0.00
250	E. Programme Expenses		
	Total(E)	0.00	0.00
260	F. Grants ,Contributions and Subsidies		
2602006	Municipal Contribution	360000.00	
	Total(F)	360000.00	0.00

Account Code	Account Head	Debit Rs.	Credit Rs.
270	G. Provision and Write Offs		
2701001	Provision for Doubtful Collection of Revenue Items - Tax	10098.00	0.00
2701002	Provision for Doubtful Collection of Revenue Items- Other Revenues	696492.00	0.00
	Total(G)	706590.00	0.00
272	H. Depreciation		0.00
2722001	Depreciation - Waterways	1625333.00	
	Total(H)	1625333.00	0.00
	Total Expenditure	8169871.00	0.00



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BALANCE SHEET - HEADWISE 2019-2020

	Account Code	Description of Items	Previous Year Amount (Rs.)		Current Year Amount (Rs.)	
			Debit	Credit	Debit	Credit
		<u>LIABILITIES</u>				
	310	Municipal General Fund(Accumulated Deficit)				
	3109001	Accumulated Deficit	45616197.00	0.00	48734329.00	0.00
		Total	45616197.00	0.00	48734329.00	0.00
	311	Ear marked Funds				
	3111001	Contributions from the Municipal Fund	0.00	14486618.00	0.00	14846618.00
		Total	0.00	14486618.00	0.00	14846618.00

	Account Code	Description of Items	Previous Year Amount (Rs.)		Current Year Amount (Rs.)	
			Debit	Credit	Debit	Credit
	312	Capital Reserve				
		Total	0.00	0.00	0.00	0.00
	320	Grants, Contributions for Specific Purposes				
	3203001	Contributions from the Government	0.00	24495301.00	0.00	24898851.00
		Total	0.00	24495301.00	0.00	24898851.00
	330	Secured Loans				
		Total	0.00	0.00	0.00	0.00
	340	Deposits Received				
	3401001	Tender Deposit - Contractors	0.00	254388.00	0.00	44911.00
	3401003	Security Deposit - Contractors	0.00	169547.00	0.00	187154.00
		Total		423935.00		232065.00

	Account Code	Description of Items	Previous Year Amount (Rs.)		Current Year Amount (Rs.)	
			Debit	Credit	Debit	Credit
	350	Other Liabilities				
	3501009	Water Supply Maintenance - Payable to TWAD Board/ Metro Water Board	3000000.00	0.00	5853000.00	0.00
	3502013	Income Tax Deductions - Contractors	0.00	29596.00	0.00	35139.00
	3502014	Other Recoveries	0.00	9290.00	0.00	9290.00
	3502015	Vat - Payable	0.00	107454.00	0.00	107454.00
	3502025	Manuel Workers General Welfare Fund	0.00	0.00	0.00	5000.00
	352032	C G S T Payable	0.00	11572.00	0.00	15922.00
	352033	S G S T Payable	0.00	11573.00	0.00	15922.00
	3504101	Advance Collection Water Supply & Drainage Tax	0.00	0.00	0.00	384466.00
		Total	3000000.00	169485.00	5853000.00	573193.00

	Account Code	Description of Items	Previous Year Amount (Rs.)		Current Year Amount (Rs.)	
			Debit	Credit	Debit	Credit
	360	Provisions				
	3603001	Provision for Doubtful Collection of Revenue Items	0.00	1622937.00	0.00	1377243.00
		Total		1622937.00	0.00	1377243.00
		Liabilities Total	48616197.00	41198276.00	54587329.00	41927970.00
		<u>ASSETS</u>				
	410	Fixed Assets				
	4103201	Water Supply - Head Works, OHT etc. and Water Supply Mains- Gross Block	13862320.00	0.00	14625870.00	0.00
	4103202	Ground Water Wells/ Deep Bore Wells - Gross Block	13559011.00	0.00	13559011.00	0.00
	4104003	Hand Pumps India Mark II Gross Block	177404.00	0.00	177404.00	0.00
	4108001	Public Fountain -Gross Block	91663.00	0.00	91663.00	0.00
		Total	27690398.00	0.00	28453948.00	0.00

	Account Code	Description of Items	Previous Year Amount (Rs.)		Current Year Amount (Rs.)	
			Debit	Credit	Debit	Credit
	411	Accumulated Depreciation				
	4113201	Water Supply Head Works, OHT etc. Mains Depreciation	0.00	7729610.00	0.00	8378695.00
	4113202	Ground Water Wells/ Deep Bore Wells Depreciation	0.00	4618391.00	0.00	5594640.00
	4114003	Hand Pumps India Mark II Depreciation	0.00	177403.00	0.00	177403.00
	4118001	Public fountain accumulated Depreciation	0.00	91662.00	0.00	91662.00
		Total	0.00	12617066.00	0.00	14242400.00
	412	Capital Work in Progress				
		Total	0.00	0.00	0.00	0.00
	420	Investments- General Fund				
		Total	0.00	0.00	0.00	0.00

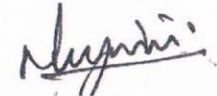
	Account Code	Description of Items	Previous Year Amount (Rs.)		Current Year Amount (Rs.)	
			Debit	Credit	Debit	Credit
	430	Stock In Hand				
	4308001	Stores - Engineering	104203.00	0.00	104203.00	0.00
		Total	104203.00	0.00	104203.00	0.00
	431	Sundry Debtors(Receivables)				
	4311907	Water Supply and Drainage Tax - Recoverable - Residential -Current	1114270.00	0.00	346223.00	0.00
	4311908	Water Supply and Drainage Tax - Recoverable- Commercial - Current	278918.00	0.00	56643.00	0.00
	4311910	Water Supply and Drainage Tax - Recoverable - Vacant Site -Current	157978.00	0.00	149511.00	0.00
	4311912	Water Supply and Drainage Tax - Recoverable Residential -Arrears	1052202.00	0.00	528877.00	0.00
	4311913	Water Supply and Drainage Tax - Recoverable Commercial - Arrears	67827.00	0.00	217860.00	0.00
	4311915	Water Supply and Drainage Tax - Recoverable - Vacant Site -Arrear	628417.00	0.00	666828.00	0.00

	Account Code	Description of Items	Previous Year Amount (Rs.)		Current Year Amount (Rs.)	
			Debit	Credit	Debit	Credit
	4313003	Water Charges Recoverable - Current	953775.00	0.00	696492.00	0.00
	4313004	Water Charges Recoverable - Arrear	632786.00	0.00	635431.00	0.00
		Total	4886173.00	0.00	3297865.00	0.00
	450	Cash and Bank Balance				
	4501001	Cash Account	372298.00	0.00	33.00	0.00
	4502111	RF-WS- Fund- IOB 017701000012428	3170907.00	0.00	1410547.00	0.00
	4502113	Water Supply-Deposit IOB 017701000012596	216625.00	0.00	429887.00	0.00
		Total	3759830.00	0.00	1840467.00	0.00
	460	Loans Advances and Deposits				
	4605010	Other Advances	1000.00	0.00	1000.00	0.00

	Account Code	Description of Items	Previous Year Amount (Rs.)		Current Year Amount (Rs.)	
			Debit	Credit	Debit	Credit
	4605011	General Imprest Account	5000.00	0.00	5000.00	0.00
		Total	6000.00	0.00	6000.00	0.00
	470	Other Assets				
	4702003	Payable to General Fund	0.00	31247459.00	0.00	41471144.00
		Total	0.00	31247459.00	0.00	32119442.00
		Assets Total	36446604.00	43864525.00	33702483.00	46361842.00
		Grand Total (Liabilities + Assets)	85062801.00	85062801.00	88289812.00	88289812.00



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Padmanabhapuram Municipality

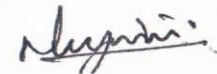
BALANCE SHEET - ABSTRACT 2019-2020

Code No.	Description of Items	Previous Year Amount (Rs.)			Current Year Amount (Rs.)		
		Debit	Credit	Net Credit	Debit	Credit	Net Credit
	<u>Liabilities</u>						
310	Municipal General Fund(Accumulated Deficit)	45616197.00	0.00	0.00	48734329.00	0.00	0
311	Ear marked Funds	0.00	14486618.00	0.00	0.00	14846618.00	0
312	Capital Reserve	0.00	0.00	0.00	0.00	0.00	0
320	Grants, Contributions for Specific Purposes	0.00	24495301.00	0.00	0.00	24898851.00	0
330	Secured Loans	0.00	0.00	0.00	0.00	0.00	0
340	Deposits Received	0.00	423935.00	0.00	0.00	232065.00	0
350	Other Liabilities	3000000.00	169485.00	0.00	5853000.00	573193.00	0
360	Provisions	0.00	1622937	0	0.00	1377243.00	
	Liabilities Total	48616197.00	41198276.00	0.00	54587329.00	41927970.00	
	Net Value of Liabilities			7417921.00			12659359.00

Code No.	Description of Items	Previous Year Amount (Rs.)			Current Year Amount (Rs.)		
		Debit	Credit	Net Credit	Debit	Credit	Net Credit
	<u>Assets</u>						
410	Fixed Assets	27690398.00	0.00	0.00	28453948.00	0.00	0.00
411	Accumulated Depreciation	0.00	12617066.00	0.00	0.00	14242400.00	0.00
412	Capital Work in Progress	0.00	0.00	0.00	0.00	0.00	0.00
420	Investments - General Fund	0.00	0.00	0.00	0.00	0.00	0.00
430	Stock -in- Hand	104203.00	0.00	0.00	104203.00	0.00	0.00
431	Sundry Debtors(Receivable)	4886173.00	0.00	0.00	3297865.00	0.00	0.00
450	Cash and Bank Balance	3759830.00	0.00	0.00	1840467.00	0.00	0.00
460	Loans, Advances and Deposits	6000.00	0.00	0.00	6000.00	0.00	0.00
470	Other Assets	0.00	31247459.00	0.00	0.00	32119442.00	0.00
	Assets Total	36446604.00	43864525.00		33702483.00	46361842.00	
	Grand Total	85062801.00	85062801.00		88289812.00	88289812.00	
	Net Value of Assets			7417921.00			12659359.00



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BALANCE SHEET 2019-2020

Account Code	Description of Items	Previous Year Amount (Rs.)		Current Year Amount (Rs.)	
		Debit	Credit	Debit	Credit
	LIABILITIES				
3109001	Accumulated Deficit	45616197.00	0.00	48734329.00	0.00
3111001	Contributions from the Municipal Fund	0.00	14486618.00	0.00	14846618.00
3203001	Contributions from the Government	0.00	24495301.00	0.00	24898851.00
3401001	Tender Deposit - Contractors	0.00	254388.00	0.00	44911.00
3401003	Security Deposit - Contractors	0.00	169547.00	0.00	187154.00
3501009	Water Supply Maintenance - Payable to TWAD Board/ Metro Water Board	3000000.00	0.00	5853000.00	0.00

Account Code	Description of Items	Previous Year Amount (Rs.)		Current Year Amount (Rs.)	
		Debit	Credit	Debit	Credit
3502013	Income Tax Deductions - Contractors	0.00	29596.00	0.00	35139.00
3502014	Other Recoveries	0.00	9290.00	0.00	9290.00
3502015	Vat - Payable	0.00	107454.00	0.00	107454.00
3502025	Manuel Workers General Welfare Fund	0.00	0.00	0.00	5000.00
3502032	C G S T Payable	0.00	11572.00	0.00	15922.00
3502033	S G S T Payable	0.00	11573.00	0.00	15922.00
3504101	Advance Collection - Water Supply & Drainage Tax	0.00	0.00	0.00	384466.00
3603001	Provision for Doubtful Collection of Revenue Items	0.00	1622937.00	0.00	1377243.00
	Liabilities Total	48616197.00	41198276.00	54587329.00	41927970.00

Account Code	Description of Items	Previous Year Amount (Rs.)		Current Year Amount (Rs.)	
		Debit	Credit	Debit	Credit
	ASSETS				
4103201	Water Supply - Head Works, OHT etc. and Water Supply Mains- Gross Block	13862320.00	0.00	14625870.00	0.00
4103202	Ground Water Wells/ Deep Bore Wells - Gross Block	13559011.00	0.00	13559011.00	0.00
4104003	Hand Pumps India Mark II - Gross Block	177404.00	0.00	177404.00	0.00
4108001	Public Fountain -gross Block	91663.00	0.00	91663.00	0.00
4113201	Head Works, OHT etc. Water Supply Mains accumulated depreciation	0.00	7729610.00	0.00	8378695.00
4113202	Ground Water Wells/ Deep Bore Wells accumulated depreciation	0.00	4618391.00	0.00	5594640.00
4114003	Hand Pumps India Mark II - Depreciation	0.00	177403.00	0.00	177403.00
4118001	Public fountain accumulated depreciation	0.00	91662.00	0.00	91662.00
4308001	Others - Engineering Stock	104203.00	0.00	104203.00	0.00

Account Code	Description of Items	Previous Year Amount (Rs.)		Current Year Amount (Rs.)	
		Debit	Credit	Debit	Credit
4311907	Water Supply and Drainage Tax - Recoverable -Residential - Current	1114270.00	0.00	346223.00	0.00
4311908	Water Supply and Drainage Tax - Recoverable- Commercial - Current	278918.00	0.00	56643.00	0.00
4311910	Water Supply and Drainage Tax - Recoverable - Vacant Site - Current	157978.00	0.00	149511.00	0.00
4311912	Water Supply and Drainage Tax - Recoverable Residential - Arrears	1052202.00	0.00	528877.00	0.00
4311913	Water Supply and Drainage Tax - Recoverable Commercial - Arrears	67827.00	0.00	217860.00	0.00
4311915	Water Supply and Drainage Tax - Recoverable -Vacant Site - Arrear	628417.00	0.00	666828.00	0.00
4313003	Water Charges Recoverable - Current	953775.00	0.00	696492.00	0.00
4313004	Water Charges Recoverable - Arrear	632786.00	0.00	635431.00	0.00
4501001	Cash Account	372298.00	0.00	33.00	0.00
4502111	R F - Water Supply Fund - IOB 017701000012428	3170907.00	0.00	1410547.00	0.00

Account Code	Description of Items	Previous Year Amount (Rs.)		Current Year Amount (Rs.)	
		Debit	Credit	Debit	Credit
4502113	Water Supply Deposit - IOB 017701000012596	216625.00	0.00	429887.00	0.00
4605010	Other Advance	1000.00	0.00	1000.00	0.00
4605011	General Imprest Account	5000.00	0.00	5000.00	0.00
4702003	Payable to General Fund	0.00	31247459.00	0.00	32119442.00
	Assets Total	36446604.00	43864525.00	33702483.00	46361842.00
	Grand Total (Liabilities + Assets)	85062801.00	85062801.00	88289812.00	88289812.00



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Accumulated Deficit as on 31.03.2020

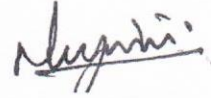
A/C Code: 3109001

Water Supply And Drainage Fund

Details	Amount
Accumulated Deficit as on 01.04.2019	45616197.00
Add	
1. Excess Expenditure Over Income	1908371.00
2. Prior Year Expenditure	2213311.00
	49737879.00
Less	
Prior Year Income	1003550.00
Accumulated Deficit as on 31.03.2020	48734329.00



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