

PADMANABHAPURAM SECOND GRADE MUNICIPALITY
WATER SUPPLY AND DRAINAGE FUND

TRIAL BALANCE FOR THE YEAR 2021-2022

Sl. No.	Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
			Debit	Credit	Debit	Credit	Debit	Credit
1	1100201	Water Supply and Drainage Tax - Residential	-	-	-	1957531	-	1957531
2	1100202	Water Supply and Drainage Tax - Commercial	-	-	-	631657	-	631657
3	1100203	Water Supply and Drainage Tax - Industrial	-	-	-	1026	-	1026
4	1100204	Water Supply and Drainage Tax - Vacant Site	-	-	-	91604	-	91604
5	1405004	Metered / Tap Rate Water Charges	-	-	-	2707284	-	2707284
6	1407002	Initial Amount for New Water Supply Connections	-	-	-	155000	-	155000
7	1407014	Water Supply Inspection Charges	-	-	-	92948	-	92948
8	1711001	Interest from Bank	-	-	-	83762	-	83762
9	1808001	Other Income	-	-	-	170504	-	170504
10	2206001	Advertisement	-	-	6300	-	6300	-
11	2208003	Other Expenses	-	-	394107	-	394107	-
12	2301002	Power Charges for Water Head Works / Pumping Stations / Booster Stations	-	-	88096	-	88096	-
13	2305009	Maintenance Expenses - Water Supply Head Works / Pumping	-	-	202951	-	202951	-

Sl. No.	Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
			Debit	Credit	Debit	Credit	Debit	Credit
14	2305011	Maintenance Charges to TWAD Board / Metro Water Board	-	-	9203005	-	9203005	-
15	2406001	Interest on Loan	-	-	852134	-	852134	-
16	2407001	Bank Charges	-	-	506	-	506	-
17	2701001	Provision for Doubtful Collection of Revenue Items - Tax	-	-	11692	-	11692	-
18	2701002	Provision for Doubtful Collection of Revenue Items - Other Income	-	-	981642	-	981642	-
19	2723201	Depreciation	-	-	1664822	-	1664822	-
20	2804001	Prior Year Income	-	-	-	1469573	-	1469573
21	2808001	Prior Year Expenditure	-	-	8207273	-	8207273	-
22	3109001	Accumulated Surplus / Deficit	49869809	-	-	-	49869809	-
23	3111001	Contribution from the Municipal Fund	-	15090365	-	-	-	15090365
24	3202002	Grants from Government	-	37100000	-	10000000	-	47100000
25	3203001	Contribution from the Government	-	25168851	-	-	-	25168851
26	3303002	Loan from TUFIDCO	-	27100000	-	10000000	-	37100000
27	3401001	Tender Deposit - Contractors	-	60111	-	-	-	60111
28	3401003	Security Deposit - Contractors	-	253751	-	-	-	253751
29	3501009	Water Supply Maintenance - Payable to TWAD Board / Metro Water Board	9953000	-	2510992	16845626	-	4381634

Sl. No.	Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
			Debit	Credit	Debit	Credit	Debit	Credit
30	3502013	Income Tax Deductions - Contractors	-	35139	-	-	-	35139
31	3502014	Other Recoveries	-	9290	-	-	-	9290
32	3502015	VAT Payable	-	107454	-	-	-	107454
33	3502025	Manual Workers General Welfare Fund	-	5000	-	-	-	5000
34	3502032	CGST Payable	-	15922	-	-	-	15922
35	3502033	SGST Payable	-	15922	-	-	-	15922
36	3504101	Advance Collection - Water Supply & Drainage Tax	-	83776	83776	-	-	-
37	3603001	Provision for Doubtful Collection of Revenue Items	-	1920742	1065996	993706	-	1848452
38	4103201	Water Supply - Head Works- OHT etc & Water Supply Mains - Gross Block	14869617	-	-	-	14869617	-
39	4103202	Ground Water Wells / Deep Bore Wells - GB	13829011	-	-	-	13829011	-
40	4104003	Hand Pump India Mark-II - Gross Block	177404	-	-	-	177404	-
41	4108001	Public Fountain - Gross Block	91663	-	-	-	91663	-
42	4113201	Head Works. OHT etc. Water Supply Mains - Accumulated Depreciation	-	9044810	-	669133	-	9713943
43	4113202	Ground Water Wells / Deep Bore Wells - Accumulated Depreciation	-	6580609	-	995689	-	7576298
44	4114003	Hand Pump India Mark-II - Acc. Depreciation	-	177403	-	-	-	177403
45	4118001	Public Fountain - Accumulated Depreciation	-	91662	-	-	-	91662

Sl. No.	Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
			Debit	Credit	Debit	Credit	Debit	Credit
46	4208001	Fixed Deposit	3737000	-	-	-	3737000	-
47	4308001	Other - Engineering Stocks	104203	-	-	-	104203	-
48	4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current	-	-	1957531	1577858	379673	-
49	4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current	-	-	631657	568431	63226	-
50	4311909	Water Supply and Trainage Tax - Recoverable Industrial	-	-	1026	1026	-	-
51	4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current	-	-	91604	41068	50536	-
52	4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrear	725897	-	295892	364473	657316	-
53	4311913	Water Supply and Drainage Tax - Recoverable - Commercial - Arrear	320894	-	-	63484	257410	-
54	4311915	Water Supply and Drainage Tax - Recoverable - VLT - Arrear	813853	-	93347	667889	239311	-
55	4313003	Water Charges Recoverable - Current	-	-	2707284	1725642	981642	-
56	4313004	Water Charges Recoverable - Arrear	1862611	-	372	1053078	809905	-
57	4501001	Cash Account	90723	-	153757	90723	153757	-
58	4502111	RF - Water Supply Fund - IOB 017701000012428	295269	-	5522782	4077734	1740317	-
59	4502113	Water Supply - Deposit - IOB 017701000012596	138839	-	168286	71	307054	-

Sl No.	Account Code	Account Head Name	Opening Balance		Actual		Final Balance	
			Debit	Credit	Debit	Credit	Debit	Credit
60	4502114	ESCROW - IVICI 388	163453	-	20233464	20000000	396917	-
61	4605010	Other Advances - TWAD	64201000	-	20000000	-	84201000	-
62	4605011	General Account	5000	-	-	-	5000	-
63	4702003	Payable to General Fund - Inter Fund	-	38388439	2160097	2193871	-	38422213
TOTAL			161249246	161249246	79290391	79290391	194534299	194534299

[Signature]

INSPECTOR
LOCAL FUND AUDIT
NAGERCOIL

COMMISSIONER
PADMANABHAPURAM
SECOND GRADE MUNICIPALITY

PADMANABHAPURAM SECOND GRADE MUNICIPALITY

WATER SUPPLY AND DRAINAGE FUND

BALANCE SHEET - HEADWISE 2021 - 2022

Code No.	Description of Items	Previous Year Amount		Current Year Amount	
		Debit	Credit	Debit	Credit
LIABILITIES					
310	MUNICIPAL GENERAL FUND (ACCUMULATED DEFICIT)				
3109001	Accumulated Surplus / Deficit	49869809		64121448	
	TOTAL =	49869809		64121448	
311	EAR MARKED FUNDS				
3111001	Contribution from the Municipal Fund		15090365		15090365
	TOTAL =		15090365		15090365
312	CAPITAL RESERVE				
320	GRANTS, CONTRIBUTION FOR SPECIFIC PURPOSE				
3202002	Grants from Government		37100000		47100000
3203001	Contribution from the Government		25168851		25168851
	TOTAL =		62268851		72268851

Code No.	Description of Items	Previous Year Amount		Current Year Amount	
		Debit	Credit	Debit	Credit
330	SECURED LOANS				
3303002	Loan from TUFIDCO		27100000		37100000
	TOTAL =		27100000		37100000
340	DEPOSITS RECEIVED				
3401001	Tender Deposit - Contractors		60111		60111
3401003	Security Deposit - Contractors		253751		253751
	TOTAL =		313862		313862
350	OTHER LIABILITIES				
3501009	Water Supply Maintenance - Payable to TWAD Board / Metro Water Board	9953000			4381634
3502013	Income Tax Deductions - Contractors		35139		35139
3502014	Other Recoveries		9290		9290
3502015	VAT Payable		107454		107454
3502025	Manual Workers General Welfare Fund		5000		5000
3502032	CGST Payable		15922		15922

Code No.	Description of Items	Previous Year Amount		Current Year Amount	
		Debit	Credit	Debit	Credit
3502033	SGST Payable	-	15922	-	15922
3504101	Advance Collection - Water Supply & Drainage Tax	-	83776	-	-
	TOTAL =	9953000	272503	-	4570361
360	PROVISIONS	-	-	-	-
3603001	Provision for Doubtful Collection of Revenue Items	-	1920742	-	1848452
	TOTAL =	-	1920742	-	1848452
	TOTAL LIABILITIES =	59822809	106966323	64121448	131191891
ASSETS					
410	FIXED ASSETS				
4103201	Water Supply - Head Works, OHT etc & Water Supply Mains - Gross Block	14869617	-	14869617	-
4103202	Ground Water Wells / Deep Bore Wells - Gross Block	13829011	-	13829011	-
4104003	Hand Pump India Mark-II - Gross Block	177404	-	177404	-
4108001	Public Fountain - Gross Block	91663	-	91663	-
	TOTAL =	28967695	-	28967695	-

Code No.	Description of Items	Previous Year Amount		Current Year Amount	
		Debit	Credit	Debit	Credit
411	ACCUMULATED DEPRECIATION				
4113201	Head Works. OHT etc. Water Supply Mains - Accumulated Depreciation	-	9044810	-	9713943
4113202	Ground Water Wells / Deep Bore Wells - Accumulated Depreciation	-	6580609	-	7576298
4114003	Hand Pump India Mark-II - Accumulated Depreciation	-	177403	-	177403
4118001	Public Fountain - Accumulated Depreciation	-	91662	-	91662
	TOTAL =	-	15894484	-	17559306
412	CAPITAL WORK IN PROGRESS				
	-	-	-	-	-
	TOTAL =	-	-	-	-
420	INVESTMENTS - GENERAL FUND				
4208001	Fixed Deposit	3737000	-	3737000	-
	TOTAL =	3737000	-	3737000	-
430	STOCK IN HAND				
4308001	Other - Engineering Stocks	104203	-	104203	-
	TOTAL =	104203	-	104203	-

Code No.	Description of Items	Previous Year Amount		Current Year Amount	
		Debit	Credit	Debit	Credit
431	SUNDRY DEBTORS (RECEIVABLES)				
4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current	-	-	379673	-
4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current	-	-	63226	-
4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current	-	-	50536	-
4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrear	725897	-	657316	-
4311913	Water Supply and Drainage Tax - Recoverable - Commercial - Arrear	320894	-	257410	-
4311915	Water Supply and Drainage Tax - Recoverable - VLT - Arrear	813853	-	239311	-
4313003	Water Charges Recoverable - Current	-	-	981642	-
4313004	Water Charges Recoverable - Arrear	1862611	-	809905	-
	TOTAL =	3723255		3439019	
450	CASH AND BANK BALANCE				
4501001	Cash Account	90723	-	153757	-
4502111	RF - Water Supply Fund - IOB 017701000012428	295269	-	1740317	-
4502113	Water Supply - Deposit - IOB 017701000012596	138839	-	307054	-
4502114	ESCROW - ICICI 388	163453	-	396917	-
	TOTAL =	688284		2598045	

Code No.	Description of Items	Previous Year Amount		Current Year Amount	
		Debit	Credit	Debit	Credit
460	LOAN ADVANCES AND DEPOSITS				
4605010	Other Advances - TWAD	64201000	-	84201000	-
4605011	General Account	5000	-	5000	-
	TOTAL =	64206000	-	84206000	-
470	OTHER ASSETS				
4702003	Payable to General Fund - Inter Fund	-	38388439	-	38422213
	TOTAL =	-	38388439	-	38422213
	TOTAL ASSETS =	101426437	54282923	123051962	55981519
	GRAND TOTAL (LIABILITIES + ASSETS) =	161249246	161249246	187173410	187173410

Johny Gamin

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WATER SUPPLY AND DRAINAGE FUND
HEADWISE INCOME AND EXPENDITURE STATEMENT 2021 - 2022

INCOME

Account Code	Account Head	Debit	Credit
110	A. TAX REVENUE		
1100201	Water Supply and Drainage Tax - Residential		1957531
1100202	Water Supply and Drainage Tax - Commercial		631657
1100203	Water Supply Drainage Tax - Industrial		1026
1100204	Water Supply and Drainage Tax - Vacant Site		91604
	TOTAL (A) =		2681818
120	B. ASSIGNED REVENUE AND COMPENSATIONS		
	-		-
	TOTAL (B) =		-
130	C. RENTAL INCOME FROM MUNICIPAL PROPERTIES		
	-		-
	TOTAL (C) =		-
140	D. FEES AND USER CHARGES		
1405004	Metered / Tap Rate Water Charges		2707284
1407002	Initial Amount for New Water Supply Connections		155000
1407014	Water Supply Inspection Charges		92948
	TOTAL (D) =		2955232
150	E. SALE AND HIRE CHARGES		
	-		-
	TOTAL (E) =		-

Account Code	Account Head	Debit	Credit
160	F. REVENUE GRANTS CONTRIBUTIONS AND SUBSIDIES		
-			-
	TOTAL (F) =		-
170	G. INCOME FROM INVESTMENTS		
-			-
	TOTAL (G) =		-
171	H. INTERESTS EARNED		
1711001	Interest from Bank		83762
	TOTAL (H) =		83762
180	I. OTHER INCOME		
1808001	Other Income		170504
	TOTAL (I) =		170504
	TOTAL INCOME =		5891316
	Excess Expenditure Over Income		7513939
	GRAND TOTAL =		13405255



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HEADWISE INCOME AND EXPENDITURE STATEMENT 2021 - 2022

EXPENDITURE

Account Code	Account Head	Debit	Credit
210	A. ESTABLISHMENT EXPENSES		
	-	-	
	TOTAL (A) =	-	
220	B. ADMINISTRATIVE EXPENSES		
2206001	Advertisement	6300	
2208003	Other Expenses	394107	
	TOTAL (B) =	400407	
230	C. OPERATIONS AND MAINTENANCE		
2301002	Power Charges for Water Head Works / Pumping Stations / Booster Stations	88096	
2305009	Maintenance Expenses - Water Supply Head Works / Pumping	202951	
2305011	Maintenance Charges to TWAD Board / Metro Water Board	9203005	
	TOTAL (C) =	9494052	
240	D. INTEREST AND FINANCE CHARGES		
2406001	Interest on Loan	852134	
2407001	Bank Charges	506	
	TOTAL (D) =	852640	
250	E. PROGRAMME EXPENSES		
	-	-	
	TOTAL (E) =	-	

Account Code	Account Head	Debit	Credit
260	F. GRANTS, CONTRIBUTIONS AND SUBSIDIES		
2602006	Municipal Contribution for Capital Works	-	
	TOTAL (F) =	-	
270	G. PROVISION AND WRITE OFF		
2701001	Provision for Doubtful Collection of Revenue Items - Tax	11692	
2701002	Provision for Doubtful Collection of Revenue Items - Other Income	981642	
	TOTAL (G) =	993334	
272	H. DEPRECIATION		
2723201	Depreciation	1664822	
	TOTAL (H) =	1664822	
	TOTAL EXPENDITURE =	13405255	



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