

PADMANABHAPURAM SECOND GRADE MUNICIPALITY
Water Supply & Drainage Fund

TRIAL BALANCE FOR THE YEAR 2022-2023

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	-	-	565443.39	4657464.96	-	4092021.57
2	1100202	Water Supply and Drainage Tax - Commercial	-	-	1234610.70	3954210.22	-	2719599.52
3	1100203	Water Supply and Drainage Tax - Industrial	-	-	12910.27	39630.42	-	26720.15
4	1100204	Water Supply and Drainage Tax - Vacant Sites	-	-	236117.46	424988.96	-	188871.50
5	1405004	Metered / Tap Rate Water Charges	-	-	-	6752760.00	-	6752760.00
6	1407001	Road Cutting Restoration Charges	-	-	-	23783.00	-	23783.00
7	1407002	Initial Amount for New Water Supply Connections	-	-	-	191000.00	-	191000.00
8	1407006	Water Supply Disconnection Charges	-	-	-	3000.00	-	3000.00
9	1407014	Water Supply Inspection Charges	-	-	-	12725.00	-	12725.00
10	1711001	Interest from Bank	-	-	-	95332.00	-	95332.00
11	1808001	Other Income	-	-	-	14750.00	-	14750.00
12	2201005	Water Cess	-	-	400000.00	400000.00	-	


Sl. No.	Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
			Debit	Credit	Debit	Credit	Debit	Credit
13	2208003	Other Expenses	-	-	88195.55	-	88195.55	-
14	2301001	Power Charges for Sewerage System / Pumping Stations	-	-	93472.00	-	93472.00	-
15	2305009	Maintenance Expenses - Water Supply	-	-	794510.00	-	794510.00	-
16	2305011	Maintenance Charges to TWAD Board / Metro Water Board	-	-	10533115.00	-	10533115.00	-
17	2403001	Interest on Loans from TUFIDCO	-	-	797970.00	-	797970.00	-
18	2406001	Interest on Loans / Ways & Means Advance / Overdraft	-	-	804886.00	-	804886.00	-
19	2407001	Bank Charges	-	-	141.60	-	141.60	-
20	2701001	Provision for Doubtful Collection of Revenue Items - Taxes	-	-	2572677.00	-	2572677.00	-
21	2703001	Irrecoverable Revenue Items Written Off - Taxes	-	-	663083.00	-	663083.00	-
22	2723201	Depreciation - Waterways	-	-	1737780.00	-	1737780.00	-
23	2801001	Taxes	-	-	-	103035.00	-	103035.00
24	2804001	Prior Year Income	-	-	-	1359000.00	-	1359000.00
25	2808001	Prior Year Expenses	-	-	1243000.00	-	1243000.00	-
26	3109001	Accumulated Surplus / Deficit	64121448.00	-	-	-	64121448.00	-
27	3111001	Contribution from the Municipal Fund	-	15090365.00	-	73617.00	-	15163982.00

Sl. No.	Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
			Debit	Credit	Debit	Credit	Debit	Credit
28	3202002	Scheme Grants - Scheme	-	-	10000000.00	10000000.00	-	-
29	3203001	Contribution from the Government	-	25168851.00	-	1160029.00	-	26328880.00
30	3203002	Grants from the Government	-	47100000.00	-	22000000.00	-	69100000.00
31	3303002	Loan from TUFIDCO	-	37100000.00	2354940.00	18100000.00	-	52845060.00
32	3303004	Loan from TNUIFSL	-	-	8846431.00	8846431.00	-	-
33	3401001	Tender Deposit - Contractors	-	60111.00	-	-	-	60111.00
34	3401003	Security Deposit - Contractors	-	253751.00	-	-	-	253751.00
35	3401004	Retention Amounr	-	-	20195.00	20195.00	-	-
36	3501003	Accounts Payable - Contractors	-	-	382733.00	382733.00	-	-
37	3501005	Accounts Payable - Expenses	-	-	831228.00	831228.00	-	-
38	3501008	Others Payable	-	-	23620.00	23620.00	-	-
39	3501009	Water Supply Maintenance - Payable to TWAD Board / Metro Water Board	-	4381634.00	3149173.00	10533115.00	-	11765576.00
40	3502013	Income Tax Deductions - Contractors	-	35139.00	4039.00	4039.00	-	35139.00
41	3502014	Other Recoveries	-	9290.00	-	-	-	9290.00
42	3502015	VAT Payable	-	107454.00	-	-	-	107454.00

Sl. No.	Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
			Debit	Credit	Debit	Credit	Debit	Credit
43	3502025	Manual Workers General Welfare Fund - LWF	-	5000.00	-	-	-	5000.00
44	3502032	CGST Payable	-	15922.00	4039.00	4039.00	-	15922.00
45	3502033	SGST Payable	-	15922.00	4039.00	4039.00	-	15922.00
46	3603001	Provision for Doubtful Collection of Revenue Items	-	1848452.00	1316831.00	2572677.00	-	3104298.00
47	4103201	Water Supply - Head Works- OHT etc & Water Supply Mains - Gross Block	14869617.00	-	587544.00	-	15457161.00	-
48	4103202	Ground Water Wells / Deep Bore Wells - GB	13829011.00	-	646102.00	-	14475113.00	-
49	4104003	Hand Pumps India Mark-II - Gross Block	177404.00	-	-	-	177404.00	-
50	4108001	Public Fountains - Gross Block	91663.00	-	-	-	91663.00	-
51	4113201	Head Works. OHT etc. Water Supply Mains - Accumulated Depreciation	-	9713943.00	-	695572.00	-	10409515.00
52	4113202	Ground Water Wells / Deep Bore Wells - Accumulated Depreciation	-	7566298.00	-	1052208.00	-	8618506.00
53	4114003	Hand Pumps India Mark-II - Accumulated Depreciation	-	177403.00	-	-	-	177403.00
54	4118001	Public Fountains - Accumulated Depreciation	-	91662.00	-	-	-	91662.00
55	4121001	Projects-in-Progress Account	-	-	35580.00	35580.00	-	-
56	4208001	Fixed Deposit	3737000.00	-	2164000.00	1243000.00	4658000.00	-

Sl. No.	Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
			Debit	Credit	Debit	Credit	Debit	Credit
57	4308001	Other - Engineering Stocks	104203.00	-	-	-	104203.00	-
58	4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current	-	-	4604369.80	2927207.68	1677162.12	-
59	4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current	-	-	3573960.70	2793037.65	780923.05	-
60	4311909	Water Supply and Trainage Tax - Recoverable Industrial - Current	-	-	39630.42	32802.14	6828.28	-
61	4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current	-	-	424988.96	381709.72	43279.24	-
62	4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrear	1036989.00	-	55181.16	826088.52	266081.64	-
63	4311913	Water Supply and Drainage Tax - Recoverable - Commercial - Arrear	320636.00	-	380352.52	414516.24	286472.28	-
64	4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrear	289847.00	-	100846.00	329309.77	61383.23	-
65	4313003	Water Charges Recoverable - Current	-	-	6752760.00	4191074.00	2561686.00	-
66	4313004	Water Charges Recoverable - Arrear	1791547.00	-	-	1316831.00	474716.00	-
67	4501001	Cash Account	153757.00	-	9317418.00	9223227.00	247948.00	-
68	4502001	Cheque Account	-	-	37260.00	37260.00	-	-
69	4502111	RF - WS Fund - IOB 017701000012428	1740317.00	-	9905052.00	8373412.55	3271956.45	-
70	4502113	WS - Deposit - IOB 017701000012596	307054.00	-	200676.00	70.70	507659.30	-

Sl. No.	Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
			Debit	Credit	Debit	Credit	Debit	Credit
71	4502501	RF – Receipt – CUB 500101010962647	-	-	522093.00	522093.00	-	-
72	4504207	Escrow – ICICI - 394701000388	396917.00	-	40159061.00	40100000.00	455978.00	-
73	4605010	Advance Recoverable Expenses	84201000.00	-	-	84201000.00	-	-
74	4605011	General Imprest Account	5000.00	-	-	-	5000.00	-
75	4701001	Advance to TWAD Board / Metro Water Board	-	-	124301000.00	-	124301000.00	-
76	4702003	Payable to General Fund	-	38432213.00	2332807.00	3572421.00	-	39671827.00
TOTAL			187173410.00	187173410	254855862.53	254855862.53	253361895.74	253361895.74




COMMISSIONER
PADMANABHAPURAM
SECOND GRADE MUNICIPALITY

PADMANABHAPURAM SECOND GRADE MUNICIPALITY
Water Supply & Drainage Fund

ABSTRACT OF BALANCE SHEET 2022 - 2023

Code No.	Description of Items	Schedule No.	Current Year Rs.	Previous Year Rs.
LIABILITIES				
310	Municipal (General) Fund	B-1	-67867680.41	-64121448.00
311	Earmarked Funds	B-2	15163982.00	15090365.00
320	Grants, Contribution for Specific Purposes	B-3	95428880.00	72268851.00
330	Secured Loans	B-4	52845060.00	37100000.00
340	Deposits Received	B-5	313862.00	313862
350	Other Liabilities	B-6	11954303.00	4570361.00
360	Provisions	B-7	3104298.00	1848452.00
		TOTAL LIABILITIES =	110942704.59	67070443.00
ASSETS				
410	Fixed Assets	B-8	30201341.00	28967695.00
411	Accumulated Depreciation	B-9	-19297086.00	-17549306.00
412	Capital Work-in-Progress	B-10	-	-

Code No.	Description of Items	Schedule No.	Current Year Rs.	Previous Year Rs.
420	Investments - General Fund	B-11	4658000.00	3737000.00
430	Stock-in-Hand	B-12	104203.00	104203.00
431	Sunday Debtors (Receivables)	B-13	6158531.84	3439019.00
450	Cash and Bank Balance	B-14	4483541.75	2598045.00
460	Loans, Advances and Deposits	B-15	5000.00	84206000.00
470	Other Assets	B-16	84629173.00	-38432213.00
		TOTAL ASSETS =	110942704.59	67070443.00


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HEADWISE BALANCE SHEET 2022 - 2023

Code No.	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
LIABILITIES			
310	Municipal (General) Fund		
3109001	Accumulated Surplus / Deficit	-67867680.41	-64121448.00
	Total =	-67867680.41	-64121448.00
311	Earmarked Funds		
3111001	Contribution from the Municipal Fund	15163982.00	15090365.00
	Total =	15163982.00	15090365.00
320	Grants, Contribution for Specific Purposes		
3203001	Contribution from the Government	26328880.00	25168851.00
3203002	Grants from the Government	69100000.00	47100000.00
	Total =	95428880.00	72268851.00
330	Secured Loans		
3202002	Scheme Grants - Scheme	52845060.00	37100000.00
	Total =	52845060.00	37100000.00

Code No.	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
340	Deposits Received		
3401001	Tender Deposit - Contractors	60111.00	60111.00
3401003	Security Deposit - Contractors	253751.00	253751.00
	Total =	313862.00	313862.00
350	Other Liabilities		
3501009	Water Supply Maintenance - Payable to TWAD Board / Metro Water Board	11765576.00	4381634.00
3502013	Income Tax Deductions - Contractors	35139.00	35139.00
3502014	Other Recoveries	9290.00	9290.00
3502015	VAT Payable	107454.00	107454.00
3502025	Manual Workers General Welfare Fund - LWF	5000.00	5000.00
3502032	CGST Payable	15922.00	15922.00
3502033	SGST Payable	15922.00	15922.00
	Total =	11954303.00	4570361.00
360	Provisions		
3603001	Provision for Doubtful Collection of Revenue Items	3104298.00	1848452.00
	Total =	3104298.00	1848452.00
	TOTAL LIABILITIES =	110942704.59	67070443.00

Code No.	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
ASSETS			
410	Fixed Assets		
4103201	Water Supply - Head Works- OHT etc & Water Supply Mains - Gross Block	15457161.00	14869617.00
4103202	Ground Water Wells / Deep Bore Wells - GB	14475113.00	13829011.00
4104003	Hand Pumps India Mark-II - Gross Block	177404.00	177404.00
4108001	Public Fountains - Gross Block	91663.00	91663.00
	Total =	30201341.00	28967695.00
411	Accumulatd Depreciation		
4113201	Head Works. OHT etc. Water Supply Mains - Accumulated Depreciation	-10409515.00	-9713943.00
4113202	Ground Water Wells / Deep Bore Wells - Accumulated Depreciation	-8618506.00	-7566298.00
4114003	Hand Pumps India Mark-II - Accumulated Depreciation	-177403.00	-177403.00
4118001	Public Fountains - Accumulated Depreciation	-91662.00	-91662.00
	Total =	-19297086.00	-17549306.00
412	Capital Work-in-Progress		
4121001	Projects-in-Progress Account	-	-
	Total =	-	-

Code No.	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
420	Investments - General Fund		
4208001	Fixed Deposit	4658000.00	3737000.00
	Total =	4658000.00	3737000.00
430	Stock-in-Hand		
4308001	Other - Engineering Stocks	104203.00	104203.00
	Total =	104203.00	104203.00
431	Sundry Debtors (Receivable)		
4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current	1677162.12	
4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current	780923.05	
4311909	Water Supply and Trainage Tax - Recoverable Industrial - Current	6828.28	
4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current	43279.24	
4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrear	266081.64	1036989.00
4311913	Water Supply and Drainage Tax - Recoverable - Commercial - Arrear	286472.28	320636.00
4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrear	61383.23	289847.00
4313003	Water Charges Recoverable - Current	2561686.00	
4313004	Water Charges Recoverable - Arrear	474716.00	1791547.00
	Total =	6158531.84	3439019.00

Code No.	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
450	Cash and Bank Balance		
4501001	Cash Account	247948.00	153757.00
4502111	RF - WS Fund - IOB 017701000012428	3271956.45	1740317.00
4502113	WS - Deposit - IOB 017701000012596	507659.30	307054.00
4504207	Escrow – ICICI - 394701000388	455978.00	396917.00
	Total =	4483541.75	2598045.00
460	Loans, Advances and Deposits		
4605010	Advance Recoverable Expenses		84201000.00
4605011	General Imprest Account	5000.00	5000.00
	Total =	5000.00	84206000.00
470	Other Assets		
4701001	Advance to TWAD Board / Metro Water Board	124301000.00	
4702003	Payable to General Fund	-39671827.00	-38432213.00
	Total =	84629173.00	-38432213.00
	TOTAL ASSETS =	110942704.59	67070443.00


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Water Supply & Drainage Fund

ABSTRACT OF INCOME AND EXPENDITURE STATEMENT 2022-2023

Code No.	Description of Items	Schedule No.	Current Year Amount (Rs.)
INCOME			
110	Tax Revenue	I-1	7027212.74
140	Fees & User Charges	I-2	6983268.00
171	Interest Earned	I-3	95332.00
180	Other Income	I-4	14750.00
		TOTAL INCOME =	14120562.74
			3109002-Net Deficit (Excess Expenditure Over Income) = 3746232.41
		GRAND TOTAL =	17866795.15
EXPENDITURE			
220	Administrative Expenses	I-5	88195.55
230	Operations & Maintenance	I-6	11421097.00
240	Interest & Finance Charges	I-7	1602997.60
270	Provisiona and Write Off	I-8	3235760.00
272	Depreciation	I-9	1737780.00
280	Prior Period Item	I-10	-219035.00
		TOTAL EXPENDITURE =	17866795.15


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HEADWISE INCOME AND EXPENDITURE STATEMENT 2022-2023

Code No.	Description of Items	Current Year Amount (Rs.)
INCOME		
110	Tax Revenue	
1100201	Water Supply and Drainage Tax - Residential	4092021.57
1100202	Water Supply and Drainage Tax - Commercial	2719599.52
1100203	Water Supply and Drainage Tax - Industrial	26720.15
1100204	Water Supply and Drainage Tax - Vacant Sites	188871.50
	Total =	7027212.74
140	Fees & User Charges	
1405004	Metered / Tap Rate Water Charges	6752760.00
1407001	Road Cutting Restoration Charges	23783.00
1407002	Initial Amount for New Water Supply Connections	191000.00
1407006	Water Supply Disconnection Charges	3000.00
1407014	Water Supply Inspection Charges	12725.00
	Total =	6983268.00
171	Interest Earned	
1711001	Interest from Bank	95332.00
	Total =	95332.00

Code No.	Description of Items	Current Year Amount (Rs.)
180	Other Income	
1808001	Other Income	14750.00
	Total =	14750.00
	TOTAL INCOME =	14120562.74
	3109002 - Net Deficit of Expenditure Over Income	3746232.41
	GRAND TOTAL =	17866795.15
EXPENDITURE		
220	Administrative Expenses	
2208003	Other Expenses	88195.55
	Total =	88195.55
230	Operations & Maintenance	
2301001	Power Charges for Sewerage System / Pumping Stations	93472.00
2305009	Maintenance Expenses - Water Supply	794510.00
2305011	Maintenance Charges to TWAD Board / Metro Water Board	10533115.00
	Total =	11421097.00
240	Interest & Finance Charges	
2403001	Interest on Loans from TUFIDCO	797970.00
2406001	Interest on Loans / Ways & Means Advance / Overdraft	804886.00
2407001	Bank Charges	141.60
	Total =	1602997.60

Code No.	Description of Items	Current Year Amount (Rs.)
270	Provisions & Write Off	
2701001	Provision for Doubtful Collection of Revenue Items - Taxes	2572677.00
2703001	Irrecoverable Revenue Items Written Off - Taxes	663083.00
	Total =	3235760.00
272	Depreciation	
2723201	Depreciation – Waterways	1737780.00
	Total =	1737780.00
280	Prior Period Item	
2801001	Taxes	-103035.00
2804001	Prior Year Income	-1359000.00
2808001	Prior Year Expenses	1243000.00
	Total =	-219035.00
	TOTAL EXPENDITURE =	17866795.15


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