

Tiruvallur Municipality Elementary Edu Fund

Trial Balance as On

31/03/2018

| A/C Code | Dr. Opening Balance | Cr. Opening Balance | Particulars | Debit Amount (Rs) | Credit Amount (Rs) | Net Debit Amount (Rs) | Net Credit Amount (Rs) |
|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|--------------------------------|
| 1100601 | | | Education Tax - Residential | | 4367207.00 | | 4367207.00 |
| 1100604 | | | Education Tax - Vacant Sites | | 157271.00 | | 157271.00 |
| 1408003 | | | Misc. Recoveries | | 25497.00 | | 25497.00 |
| 1701001 | | | Interest on Investments / Fixed Deposits | | 415003.00 | | 415003.00 |
| 1711001 | | | Interest from Bank | | 15329.00 | | 15329.00 |
| 2101009 | | | Wages - NMR | 173328.00 | | 173328.00 | |
| 2101010 | | | Wages - Others | 261760.00 | | 261760.00 | |
| 2305109 | | | Maintenance expenses - Schools | 411238.00 | | 411238.00 | |
| 2722001 | | | Depreciation - Buildings | 979228.00 | | 979228.00 | |
| 2724001 | | | Depreciation - Plant & machinery | 1123133.00 | | 1123133.00 | |
| 2801001 | | | Taxes | | 664396.00 | | 655456 664396.00 |
| 3109001 | | 42700466.00 | ACCUMULATED SURPLUS/DEFICIT | | | | 42700466.00 |
| 3401001 | | 950694.00 | TENDER DEPOSIT-CONTRACTORS | 355047.00 | 112600.00 | | 708247.00 |
| 3501003 | | | Accounts Payable - Contractors | 1737714.00 | 1737714.00 | | |
| 3501004 | | | Accounts Payable - Suppliers | 218840.00 | 218840.00 | | |
| 3501005 | | | Accounts Payable - Expenses | 426387.00 | 426387.00 | | |
| 3502009 | | | Income Tax Deduction At Source From Empl | 8701.00 | 8701.00 | | |

Tiruvallur Municipality Elementary Edu Fund

Trial Balance as On 31/03/2018

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| A/C Code | Dr. Opening Balance | Cr. Opening Balance | Particulars | Debit Amount (Rs) | Credit Amount (Rs) | Net Debit Amount (Rs) | Net Credit Amount (Rs) |
|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 3502013 | | 54221.00 | INCOME TAX DEDUCTIONS-CONTRACTORS | 38524.00 | 38524.00 | | 54221.00 |
| 3502014 | | 3516.00 | OTHER RECOVERIES | | | | 3516.00 |
| 3502015 | | 12974.00 | SALES TAX AND SURCHARGE ON SALES TAX-PAY | 9600.00 | 9600.00 | | 12974.00 |
| 3502025 | | | Manual Workers Genenal Welfare Fund | 18300.00 | 18300.00 | | |
| 3502032 | | | C GST | | 24450.00 | | 24450.00 |
| 3502033 | | | S GST | | 24450.00 | | 24450.00 |
| 4101001 | 6.00 | | LAND -GROSS BLOCK | | | 6.00 | |
| 4102001 | 25079567.00 | | BUILDINGS -GROSS BLOCK | 1528000.00 | | 26607567.00 | |
| 4104002 | 5803740.00 | | Tools And Plant - Gross Blocks | 245240.00 | | 6048980.00 | |
| 4112001 | | 5904454.00 | BUILDINGS-ACCUMULATED DEPRECIATION | | 979228.00 | | 6883682.00 |
| 4114002 | | | Tools & Plant - Accumalated Depreciation | | 1123133.00 | | 1123133.00 |
| 4117001 | | 1556449.00 | FURNITURES AND FIXTURES | | | | 1556449.00 |
| 4121001 | | | Projects - In - Progress Account | 1773240.00 | 1773240.00 | | |
| 4208001 | 12453881.00 | | INVESTMENTS | 337683.00 | | 12791564.00 | |
| 4311917 | | | Education Tax - Recoverable - Residentia | 4367207.00 | 2331242.00 | 2035965.00 | |
| 4311920 | | | Education Tax - Recoverable - Vacant Sit | 157271.00 | 53918.00 | 103353.00 | |
| 4311921 | 3759813.00 | | EDUCATION TAX RECEIVABLE -ARREARS | 91147.00 | 1276258.00 | 2574702.00 | |

Tiruvallur Municipality Elementary Edu Fund

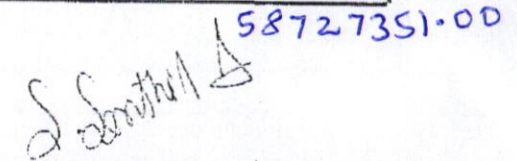
Trial Balance as On 31/03/2018

3

| A/C Code | Dr. Opening Balance | Cr. Opening Balance | Particulars | Debit Amount (Rs) | Credit Amount (Rs) | Net Debit Amount (Rs) | Net Credit Amount (Rs) |
|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 4311924 | | | Education Tax - Recoverable - Vacant Sit | 573249.00 | 342937.00 | 230312.00 | |
| 4314033 | | | Interest Accrued On Fixed Deposit / Div | 77320.00 | | 77320.00 | |
| 4501001 | | | Cash Account | 2575030.00 | 2575030.00 | | |
| 4502102 | 817344.00 | | ELEMENTRY EDUCATION FUND.....BANK | 2583207.00 | 2795116.00 | 605435.00 | |
| 4702006 | 3268423.00 | | INTERFUND TRANSFERS | 1435037.00 | | 4703460.00 | |
| | 51182774.00 | 51182774.00 | Grand Total | 21505431.00 | 21514371.00 | 58727351.00 | 58736291.00 |



**INSPECTOR
LOCAL FUND AUDIT
TIRUVALLUR.**

58727351.00


**Commissioner
Tiruvallur Municipality.**



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Income and Expenditure as on 2017-2018 Tiruvallur Municipality Elementary

| Code | INCOME | Amount |
|----------|--|-------------------|
| 110 | Tax Revenue | 4524478.00 |
| 120 | Assigned Revenues & Compensations | |
| 130 | Rental Income from Municipal Properties | |
| 140 | Fees & User Charges | 25497.00 |
| 150 | Sale & Hire Charges | |
| 160 | Revenue Grants, Contribution and Subsidies | |
| 170 | Income from Investments | 415003.00 |
| 171 | Interest Earned | 15329.00 |
| 180 | Other Income | |
| A | Total Income | 4980307.00 |

| Code | EXPENDITURE | Amount |
|----------|------------------------------------|-------------------|
| 210 | Establishment Expenses | 435088.00 |
| 220 | Administrative Expenses | 0.00 |
| 230 | Operations & Maintenance | 411238.00 |
| 240 | Interest & Finance Charges | 0.00 |
| 250 | Programme Expenses | 0.00 |
| 260 | Grants, Contribution and Subsidies | 0.00 |
| 270 | Provisions and Write off | 0.00 |
| 271 | Miscellaneous Expenses | 0.00 |
| 272 | Depreciation | 2102361.00 |
| B | Total Expenditure | 2948687.00 |

| | | |
|-------|---|---------------------|
| A - B | Gross Surplus/(Deficit) of Income over Expenditure | 2,031,620.00 |
| 280 | ADD : Prior Period Item | 664,396.00 |
| 290 | LESS: Transfer to Reserve Funds | 0.00 |
| | Net Balance Being Surplus/Deficit Carried Over | 2,696,016.00 |

S. Senthil
Commissioner

Tiruvallur Municipality.

M. D. Anni
**INSPECTOR
LOCAL FUND AUDIT
TIRUVALLUR.**

Tiruvallur Municipality Elementary Edu

Balance Sheet as on 31/03/2018

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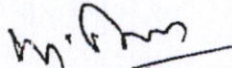
| Liabilities | | | Assets | | |
|-------------|--|-------------|----------|-------------------------------|-------------|
| A/C Code | Particulars | Amount | A/C Code | Particulars | Amount |
| | RESERVES & SURPLUS | | | FIXED ASSETS | |
| 310 | Municipal (General) Fund | 45387542.00 | 410 | Fixed Assets | 32656553.00 |
| 311 | Earmarked Funds | | 411 | LESS - Accumulated Depreciat | -9563264.00 |
| 312 | Reserves | | | Net Block | 23093289.00 |
| | Total Reserves & Surplus | | 412 | Capital Work - in - progress | |
| 320 | Grants, Contribution for specific purposes | | | Total Fixed Assets | 23093289.00 |
| 330 | Secured Loans | | | INVESTMENTS | |
| 331 | Unsecured Loans | | 420 | Investments - General Fund | 12791564.00 |
| | Total Loans | | 421 | Investments - Other Funds | |
| | CURRENT LIABILITIES AND PROVISIONS | | | Total Investments | 12791564.00 |
| 340 | Deposits Received | 708247.00 | | CURRENT ASSETS, LOANS and ADV | |
| 341 | Deposit works | | 430 | Stock - in- hand | |
| 350 | Other Liabilities | 119611.00 | 431 | Sundry Debtors (Receivables) | 5021652.00 |
| 360 | Provisions | | 432 | LESS - Accumulated Provision | |
| | Total Liabilities and Provisions | 827858.00 | | Net Amount Outstanding | 5021652.00 |
| | | | 440 | Pre-paid Expenses | |
| | | | 450 | Cash and Bank balance | 605435.00 |
| | | | 460 | Loans, Advances and Deposits | |
| | | | 461 | LESS - Accumulated Against I | |
| | | | | Net Amount Outstanding | |
| | | | | Total Current Assets, Loans a | 5627087.00 |

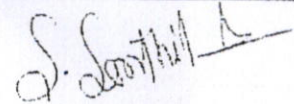
Tiruvallur Municipality Elementary Edu
Fund

Balance Sheet as on 31/03/2018

b

| Liabilities | | | Assets | | |
|-------------|-------------|-------------|----------|--------------|-------------|
| A/C Code | Particulars | Amount | A/C Code | Particulars | Amount |
| | | | 470 | Other Assets | 4703460.00 |
| | | 46215400.00 | | | 46215400.00 |


Inspector
Local Fund Audit


Commissioner
Tiruvallur Municipality Elementary Edu Fund



Tiruvallur Municipality Elementary Edu

Balance Sheet as on 31/03/2018

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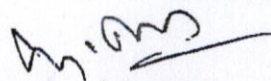
| Liabilities | | | Assets | | |
|-------------|--|-------------|----------|-------------------------------|-------------|
| A/C Code | Particulars | Amount | A/C Code | Particulars | Amount |
| L7 | Deposits Received | | A1 | Fixed Assets | |
| 3401001 | TENDER DEPOSIT-CONTRACTORS | 708247.00 | 4101001 | LAND -GROSS BLOCK | 6.00 |
| | ----- | | 4102001 | BUILDINGS -GROSS BLOCK | 26607567.00 |
| Total | Deposits Received | 708247.00 | 4104002 | Tools And Plant - Gross Blo | 6048980.00 |
| | ----- | | | ----- | |
| L9 | Other Liabilities | | Total | Fixed Assets | 32656553.00 |
| 3502013 | INCOME TAX DEDUCTIONS-CONTRACTORS | 54221.00 | | ----- | |
| 3502014 | OTHER RECOVERIES | 3516.00 | A2 | Accumulated Depreciation | |
| 3502015 | SALES TAX AND SURCHARGE ON SALES TAX-PAYABLE | 12974.00 | 4112001 | BUILDINGS-ACCUMULATED DEPREC | -6883682.00 |
| 3502032 | C GST | 24450.00 | 4114002 | Tools & Plant - Accumalated D | -1123133.00 |
| 3502033 | S GST | 24450.00 | 4117001 | FURNITURES AND FIXTURES | -1556449.00 |
| | ----- | | | ----- | |
| Total | Other Liabilities | 119611.00 | Total | Accumulated Depreciation | -9563264.00 |
| | ----- | | | ----- | |
| 3109001 | Accumulated Surplus | 45387542.00 | A4 | Investments - General Fund | |
| | | | 4208001 | INVESTMENTS | 12791564.00 |
| | | | | ----- | |
| | | | Total | Investments - General Fund | 12791564.00 |
| | | | | ----- | |
| | | | A7 | Sundry Debtors (Receivables) | |
| | | | 4311917 | Education Tax - Recoverable | 2035965.00 |

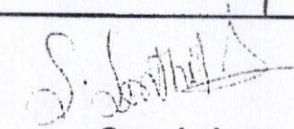
Tiruvallur Municipality Elementary Edu
Fund

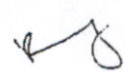
Balance Sheet as on 31/03/2018

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| Liabilities | | | Assets | | |
|-------------|-------------|-------------|----------|-------------------------------|-------------|
| A/C Code | Particulars | Amount | A/C Code | Particulars | Amount |
| | | | 4311920 | Education Tax - Recoverable | 103353.00 |
| | | | 4311921 | EDUCATION TAX RECEIVABLE -AR | 2574702.00 |
| | | | 4311924 | Education Tax - Recoverable | 230312.00 |
| | | | 4314033 | Interest Accrued On Fixed De | 77320.00 |
| | | | | ----- | |
| | | | Total | Sundry Debtors (Receivables) | 5021652.00 |
| | | | | ----- | |
| | | | A10 | Cash and Bank balance | |
| | | | 4502102 | ELEMENTRY EDUCATION FUND...BA | 605435.00 |
| | | | | ----- | |
| | | | Total | Cash and Bank balance | 605435.00 |
| | | | | ----- | |
| | | | A13 | Other Assets | |
| | | | 4702006 | INTERFUND TRANSFERS | 4703460.00 |
| | | | | ----- | |
| | | | Total | Other Assets | 4703460.00 |
| | | | | ----- | |
| | | 46215400.00 | | | 46215400.00 |


Inspector
Local Fund Audit


Commissioner
Tiruvallur Municipality Elementary Edu Fund



Tiruvallur Municipality Elementary Edu Fund Accumulated Surplus/Deficit Account

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| A/C Code | Particulars | Amount | A/C Code | Particulars | Amount |
|----------|---|-------------|----------|---------------------------------------|-------------|
| 3109001 | Net Surplus Transferred to Current year B/S | 45396482.00 | 3109001 | Accumulated Surplus from Previous B/S | 42700466.00 |
| | | | 3109001 | Surplus From Current Year I&E A/c | 2696016.00 |
| | | 45396482.00 | | | 45396482.00 |

M. Am
 Inspector
 Local Fund Audit

S. Senthil
 Commissioner
 Tiruvallur Municipality Elementary Edu Fund

Tiruvallur Municipality Revenue Fund

Trial Balance as On 31/03/2018

| A/C Code | Dr. Opening Balance | Cr. Opening Balance | Particulars | Debit Amount (Rs) | Credit Amount (Rs) | Net Debit Amount (Rs) | Net Credit Amount (Rs) |
|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 1100101 | | | Property Tax - Residential | | 18342270.00 | | 18342270.00 |
| 1100104 | | | Property Tax - Vacant Sites | | 660539.00 | | 660539.00 |
| 1101001 | | | Professional Tax | | 17562141.00 | | 17562141.00 |
| 1201001 | | | Duty on Transfer of property | | 12252841.00 | | 12252841.00 |
| 1202001 | | | Compensation for Toll | | 292053.00 | | 292053.00 |
| 1301001 | | | Rent from Shopping Complex/Markets | | 4974792.00 | | 4974792.00 |
| 1301003 | | | Market Fees - Daily Market | | 767552.00 | | 767552.00 |
| 1301007 | | | Cart Stand/ Lorry Stand/ Taxi Stand/ Cyc | | 330268.00 | | 330268.00 |
| 1304001 | | | Rent on Lease of Lands | | 215.00 | | 215.00 |
| 1308005 | | | Pay And Use Toilet | | 278900.00 | | 278900.00 |
| 1309002 | | | SWM USER CHARGES RECOVERABLE - CURRENT | | 1006598.00 | | 1006598.00 |
| 1401001 | | | Contractors/Suppliers/Licensed Surveyors | | 3000.00 | | 3000.00 |
| 1401101 | | | D&O Trade Licence Fees | | 424425.00 | | 424425.00 |
| 1401103 | | | Building Licence Fees | | 1720226.00 | | 1720226.00 |
| 1401104 | | | Fees for Slaughter House | | 200868.00 | | 200868.00 |
| 1401301 | | | Copy Application Fees | | 33270.00 | | 33270.00 |
| 1401302 | | | Birth & Death Certificate Fees | | 80701.00 | | 80701.00 |

Tiruvallur Municipality Revenue Fund

Trial Balance as On 31/03/2018

2

| A/C Code | Dr. Opening Balance | Cr. Opening Balance | Particulars | Debit Amount (Rs) | Credit Amount (Rs) | Net Debit Amount (Rs) | Net Credit Amount (Rs) |
|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 1401401 | | | Road Formation Charges | | 24800.00 | | 24800.00 |
| 1401402 | | | Plot Regulation Charges | | 31180.00 | | 31180.00 |
| 1401403 | | | Other Development Charges | | 657840.00 | | 657840.00 |
| 1401404 | | | Sub Division Fees | | 113425.00 | | 113425.00 |
| 1401502 | | | Demolision Charges | | 8300.00 | | 8300.00 |
| 1402004 | | | Other penalties | | 275375.00 | | 275375.00 |
| 1404004 | | | Contractors/Suppliers/Licensed Surveyors | | 91000.00 | | 91000.00 |
| 1404007 | | | Other Fees | | 1021504.00 | | 1021504.00 |
| 1405008 | | | Garbage/Debris collection | | 9000.00 | | 9000.00 |
| 1408003 | | | Misc. Recoveries | | 1504180.00 | | 1504180.00 |
| 1501003 | | | Amma Unavagam-Sale Of Food | | 1628000.00 | | 1628000.00 |
| 1501101 | | | Sale of tender forms/other publications | | 85158.00 | | 85158.00 |
| 1601004 | | | Devolution Fund (including State Finance | | 62695249.00 | | 62695249.00 |
| 1603001 | | | Scheme grants | | 12091645.00 | | 12091645.00 |
| 1701001 | | | Interest on Investments / Fixed Deposits | | 1815342.00 | | 1815342.00 |
| 1702001 | | | Dividend on shares | | 600.00 | | 600.00 |
| 1711001 | | | Interest from Bank | | 3491977.50 | | 3491977.50 |

Tiruvallur Municipality Revenue Fund

Trial Balance as On 31/03/2018

3

| A/C Code | Dr. Opening Balance | Cr. Opening Balance | Particulars | Debit Amount (Rs) | Credit Amount (Rs) | Net Debit Amount (Rs) | Net Credit Amount (Rs) |
|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 1808001 | | | Other Income | | 1586470.00 | | 1586470.00 |
| 1808003 | | | Other Income-Specific Purpose | | 274845.00 | | 274845.00 |
| 2101001 | | | Pay | 25570550.00 | | 25570550.00 | |
| 2101004 | | | Dearness Allowance | 16968372.00 | | 16968372.00 | |
| 2101005 | | | House Rent Allowance | 2833922.00 | | 2833922.00 | |
| 2101006 | | | City Comp. Allowance | 601460.00 | | 601460.00 | |
| 2101007 | | | Medical Allowance | 226696.00 | | 226696.00 | |
| 2101008 | | | Other Allowance | 162292.00 | | 162292.00 | |
| 2101009 | | | Wages - NMR | 37536.00 | | 37536.00 | |
| 2101010 | | | Wages - Others | 830260.00 | | 830260.00 | |
| 2101011 | | | Bonus | 330000.00 | | 330000.00 | |
| 2102007 | | | Staff Welfare Expenses | 10000.00 | | 10000.00 | |
| 2102010 | | | Health Insurance Local body contribution | 555387.00 | | 555387.00 | |
| 2102013 | | | Special Provident Fund cum Gratuity sche | 124056.00 | | 124056.00 | |
| 2102014 | | | Group Insurance scheme - Management cont | 219840.00 | | 219840.00 | |
| 2102015 | | | CPF Management Contribution | 823548.00 | | 823548.00 | |
| 2102019 | | | Conveyance Allowance | 41347.00 | | 41347.00 | |

Tiruvallur Municipality Revenue Fund

Trial Balance as On 31/03/2018

4

| A/C Code | Dr. Opening Balance | Cr. Opening Balance | Particulars | Debit Amount (Rs) | Credit Amount (Rs) | Net Debit Amount (Rs) | Net Credit Amount (Rs) |
|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 2103001 | | | Pensions | 34986.00 | | 34986.00 | |
| 2103005 | | | Pensions contribution to Municipal Emplo | 20220918.00 | | 20220918.00 | |
| 2104002 | | | Death-Cum-Retirement Gratuity | 32518.00 | | 32518.00 | |
| 2104006 | | | Other Contribution to Municipal Employee | 30000.00 | | 30000.00 | |
| 2201004 | | | Motor Vehicle Tax | 50665.00 | | 50665.00 | |
| 2201101 | | | Electricity consumption charges for offi | 6900.00 | | 6900.00 | |
| 2201201 | | | Telephone charges | 62040.00 | | 62040.00 | |
| 2201203 | | | Postage and Telegram and Fax Charges | 18020.00 | | 18020.00 | |
| 2202001 | | | Books and Periodicals and Magazines | 9120.00 | | 9120.00 | |
| 2202101 | | | Stationery and Printing | 263354.00 | | 263354.00 | |
| 2203001 | | | Travel Expenses | 3575.00 | | 3575.00 | |
| 2204001 | | | Vehicle Insurance | 175131.00 | | 175131.00 | |
| 2205001 | | | Statutory Audit Fees | 75231.00 | | 75231.00 | |
| 2205101 | | | Retainer Fees | 25000.00 | | 25000.00 | |
| 2205102 | | | Court Fees | 41000.00 | | 41000.00 | |
| 2205104 | | | Legal & Arbitration Expenses | 107000.00 | | 107000.00 | |
| 2206001 | | | Advertisement charges | 626066.00 | | 626066.00 | |

Tiruvallur Municipality Revenue Fund

Trial Balance as On 31/03/2018

5

| A/C Code | Dr. Opening Balance | Cr. Opening Balance | Particulars | Debit Amount (Rs) | Credit Amount (Rs) | Net Debit Amount (Rs) | Net Credit Amount (Rs) |
|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 2208003 | | | Other Expnese | 1094277.00 | | 1094277.00 | |
| 2301002 | | | Power Charges for Water Head Works / Pum | 2418387.00 | | 2418387.00 | |
| 2301003 | | | Power Charges for Street Lights | 6184383.00 | | 6184383.00 | |
| 2303002 | | | Diesel | 1287888.00 | | 1287888.00 | |
| 2303005 | | | Sanitary Materials | 3165299.00 | | 3165299.00 | |
| 2305007 | | | Maintenance Expenses for Street Lights | 2134824.00 | | 2134824.00 | |
| 2305104 | | | Sanitary / Conservancy Expenses | 2216044.00 | | 2216044.00 | |
| 2305301 | | | Light Vehicles - Maintenance | 97390.00 | | 97390.00 | |
| 2305302 | | | Heavy Vehicles - Maintenance | 1694892.00 | | 1694892.00 | |
| 2305906 | | | Repairs and Maintenance - Computers | 248600.00 | | 248600.00 | |
| 2308009 | | | Garbage Clearance | 8919009.00 | | 8919009.00 | |
| 2308019 | | | Maintenance for Amma Unavagam | 4923214.00 | | 4923214.00 | |
| 2308021 | | | Anti Filaria/Anti Malaria Operations | 3567762.00 | | 3567762.00 | |
| 2407001 | | | Bank charges | 17590.98 | | 17590.98 | |
| 2602006 | | | Municipal Contribution | 50000.00 | | 50000.00 | |
| 2701001 | | | Provision for Doubtful Collection of Rev | 854300.00 | | 854300.00 | |
| 2722001 | | | Depreciation - Buildings | 6440001.00 | | 6440001.00 | |

Tiruvallur Municipality Revenue Fund

Trial Balance as On 31/03/2018

b

| A/C Code | Dr. Opening Balance | Cr. Opening Balance | Particulars | Debit Amount (Rs) | Credit Amount (Rs) | Net Debit Amount (Rs) | Net Credit Amount (Rs) |
|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 2723001 | | | Depreciation - Roads & Bridges | 329845058.00 | | 329845058.00 | |
| 2723101 | | | Depreciation - Sewerage and Drainage | 14475832.00 | | 14475832.00 | |
| 2723201 | | | Depreciation - Waterways | 94218.00 | | 94218.00 | |
| 2724001 | | | Depreciation - Plant & machinery | 8424603.00 | | 8424603.00 | |
| 2725001 | | | Depreciation - Vehicles | 5847440.00 | | 5847440.00 | |
| 2727001 | | | Depreciation - Furniture, Fixtures, Fitt | 10727974.00 | | 10727974.00 | |
| 2801001 | | | Taxes | | 2790464.00 | | 2790464.00 |
| 2804001 | | | Prior Year Income | | 745291.00 | | 745291.00 |
| 2808001 | | | Prior year Expenses | 10438429.82 | | 10438429.82 | |
| 3109001 | 226398695.43 | | Accumulated Surplus / Deficit | | | 226398695.43 | |
| 3111001 | | 14559961.00 | Contribution from Municipal Fund | | | | 14559961.00 |
| 3203001 | | 632536951.00 | CONTRIBUTIONS FROM THE GOVERNMENT | | | | 632536951.00 |
| 3203002 | | 39031318.00 | GRANTS FROM THE GOVERNMENT | | 18027000.00 | | 57058318.00 |
| 3401001 | | 36193781.00 | Tender Deposit - Contractors. | 5335545.00 | 2573479.00 | | 33431715.00 |
| 3401002 | | 201730.00 | TENDER DEPOSIT- SUPPLIERS | | | | 201730.00 |
| 3402001 | | 3037059.00 | Security Deposit - Lease | 586000.00 | 3248394.00 | | 5699453.00 |
| 3408001 | | 690108.00 | DEPOSITS - OTHERS | 139500.00 | | | 550608.00 |

Tiruvallur Municipality Revenue Fund

Trial Balance as On 31/03/2018

7

| A/C Code | Dr. Opening Balance | Cr. Opening Balance | Particulars | Debit Amount (Rs) | Credit Amount (Rs) | Net Debit Amount (Rs) | Net Credit Amount (Rs) |
|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 3501003 | | | Accounts Payable - Contractors | 40047842.00 | 42568215.00 | | 2520373.00 |
| 3501004 | | | Accounts Payable - Suppliers | 5772227.00 | 6325794.00 | | 553567.00 |
| 3501005 | | | Accounts Payable - Expenses | 20253485.00 | 20324140.00 | | 70655.00 |
| 3501008 | | 1282785.00 | OTHERS PAYABLE | | | | 1282785.00 |
| 3501011 | | 573089.00 | AUDIT FEES PAYABLE | 181636.00 | 75231.00 | | 466684.00 |
| 3501101 | | | Salaries Payable | 31190490.00 | 31501818.00 | | 311328.00 |
| 3501104 | | 1463503.00 | GROUP INSURANCE SCHEME - MANAGEMENT CONT | | | | 1463503.00 |
| 3502001 | | 3536113.00 | Provident Fund Recoveries | 13486221.00 | 12460026.00 | | 2509918.00 |
| 3502004 | | | LIC Policies Premium Recoveries | 178915.00 | 178915.00 | | |
| 3502005 | | | Special Provident Fund-cum-gratuity Sche | 11560.00 | 28040.00 | | 16480.00 |
| 3502006 | | | FBF/group Insurance Scheme Recoveries | 73020.00 | 73560.00 | | 540.00 |
| 3502009 | | | Income Tax Deduction At Source From Empl | 427087.00 | 427087.00 | | |
| 3502011 | | | Court Recoveries | 19000.00 | 19000.00 | | |
| 3502012 | | | HBA, Special F.B.F Subscription | 25784.00 | 25784.00 | | |
| 3502013 | | 397943.00 | INCOME TAX DEDUCTIONS - CONTRACTORS | 400712.00 | 721164.00 | | 718795.00 |
| 3502014 | | 39833.00 | Other Recoveries | 17000.00 | 539625.00 | | 562458.00 |
| 3502015 | | 505121.00 | VAT - PAYABLE | 284363.00 | 513918.00 | | 734676.00 |

Tiruvallur Municipality Revenue Fund

Trial Balance as On 31/03/2018

| A/C Code | Dr. Opening Balance | Cr. Opening Balance | Particulars | Debit Amount (Rs) | Credit Amount (Rs) | Net Debit Amount (Rs) | Net Credit Amount (Rs) |
|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 3502017 | | 273037.00 | Service Tax Payable | | 778469.00 | | 1051506.00 |
| 3502018 | | | Handloom Advance Recovered - Payable to | 5380.00 | 5780.00 | | 400.00 |
| 3502021 | | | CPF Subscription Recoveries | 813234.00 | 813234.00 | | |
| 3502022 | | 3936514.00 | Contribution to CMDA/LPA Payable | | | | 3936514.00 |
| 3502025 | | | Manual Workers Genenral Welfare Fund | 147670.00 | 340520.00 | | 192850.00 |
| 3502026 | | | Flag Day Fees | 350020.00 | 350020.00 | | |
| 3502032 | | | C GST | | 167205.00 | | 167205.00 |
| 3502033 | | | S GST | | 167205.00 | | 167205.00 |
| 3503001 | | | Recoveries-payable To Other Municipaliti | 207699.00 | 230269.00 | | 22570.00 |
| 3503002 | | 8512041.00 | LIBRARY CESS - PAYABLES | 1766509.00 | 2482700.00 | | 9228232.00 |
| 3504101 | | 10129173.20 | ADVANCE COLLECTION OF PROPERTY TAX | | | | 10129173.20 |
| 4101001 | 3062059.00 | | LAND -GROSS BLOCK | | | 3062059.00 | |
| 4102001 | 102305448.00 | | BUILDINGS - GROSS BLOCK | 8398691.00 | | 110704139.00 | |
| 4103003 | 242810500.00 | | ROADS & PAVEMENTS - CONCRETE - GROSS BLO | 2904205.00 | | 245714705.00 | |
| 4103004 | 285861221.00 | | ROADS & PAVEMENTS - BLACK TOPPED - GROSS | 17421296.00 | | 303282517.00 | |
| 4103005 | 17395777.00 | | ROADS & PAVEMENTS - OTHERS - GROSS BLOCK | | | 17395777.00 | |
| 4103101 | 49248151.00 | | STROM WATER DRAINS, OPEN DRAINS AND CULV | 5356396.00 | | 54604547.00 | |

Tiruvallur Municipality Revenue Fund

Trial Balance as On 31/03/2018

9

| A/C Code | Dr. Opening Balance | Cr. Opening Balance | Particulars | Debit Amount (Rs) | Credit Amount (Rs) | Net Debit Amount (Rs) | Net Credit Amount (Rs) |
|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 4103201 | 2696168.00 | | WATER SUPPLY - HEAD WORKS, OHT ETC. AND | | | 2696168.00 | |
| 4103202 | 266652.00 | | GROUND WATER WELLS/ DEEP BORE WELLS - GR | | | 266652.00 | |
| 4104001 | 21206248.00 | | PLANT AND MACHINERIES - GROSS BLOCK | | | 21206248.00 | |
| 4104003 | 897560.00 | | HAND PUMPS - INDIAN MARK II - GROSS BLOC | | | 897560.00 | |
| 4105001 | 9180161.00 | | HEAVY VEHICLES - GROSS BLOCK | | | 9180161.00 | |
| 4105002 | 1816795.00 | | LIGHT VEHICLES - GROSS BLOCK | | | 1816795.00 | |
| 4105003 | 1027791.00 | | OTHER VEHICLES - GROSS BLOCK | | | 1027791.00 | |
| 4107001 | 5400287.00 | | FURNITURE FIXTURES AND FITTINGS - GROSS | | | 5400287.00 | |
| 4107002 | 19796762.00 | | ELECTRICAL INSTALLATIONS - LAMPS / TUBE | 973196.00 | | 20769958.00 | |
| 4112001 | | 20147122.00 | BUILDINGS - ACCUMULATED DEPRECIATION | | 6440001.00 | | 26587123.00 |
| 4113003 | | 166312608.00 | ROADS & PAVEMENTS - CONCRETE - ACCUMULAT | | 102759453.00 | | 269072061.00 |
| 4113004 | | 217640313.00 | ROADS & PAVEMENTS - BLACK TOPPED - ACCUM | | 206674354.00 | | 424314667.00 |
| 4113005 | | 16622974.00 | ROADS & PAVEMENTS - OTHERS - ACCUMULATED | | 20411251.00 | | 37034225.00 |
| 4113101 | | 27221400.00 | STORM WATER DRAINS, OPEN DRAINS AND CULV | | 14475832.00 | | 41697232.00 |
| 4113201 | | 1487238.00 | HEAD WORKS, OHT ETC. WATER SUPPLY MAINS | | 80885.00 | | 1568123.00 |
| 4113202 | | 166659.00 | GROUND WATER WELLS/ DEEP BORE WELLS - AC | | 13333.00 | | 179992.00 |
| 4114001 | | 11056072.00 | PLANT & MACHINERY - ACCUMULATED DEPRECIA | | 8065580.00 | | 19121652.00 |

Tiruvallur Municipality Revenue Fund

Trial Balance as On 31/03/2018

10

| A/C Code | Dr. Opening Balance | Cr. Opening Balance | Particulars | Debit Amount (Rs) | Credit Amount (Rs) | Net Debit Amount (Rs) | Net Credit Amount (Rs) |
|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 4114003 | | 897557.00 | HAND PUMPS - INDIA MARK (II) - ACCUMULAT | | 359023.00 | | 1256580.00 |
| 4115001 | | 7459826.00 | HEAVY VEHICLES - ACCUMULATED DEPRECIATIO | | 4159997.00 | | 11619823.00 |
| 4115002 | | 1724766.00 | LIGHT VEHICLES - ACCUMULATED DEPRECIATIO | | 885390.00 | | 2610156.00 |
| 4115003 | | 576315.00 | OTHER VEHICLES - ACCUMULATED DEPRECIATIO | | 802053.00 | | 1378368.00 |
| 4117001 | | 3796306.00 | FURNITURE, FIXTURES & FITTINGS - ACCUMUL | | | | 3796306.00 |
| 4117002 | | 15005732.00 | ELECTIRCAL INSTALLATIONS - LAMPS & TUBE | | 5855625.00 | | 20861357.00 |
| 4117003 | | | Electircal Installations - Others - Acc | | 4872349.00 | | 4872349.00 |
| 4121001 | 513500.00 | | PROJECTS - IN - PROGRESS ACCOUNT | 34540284.00 | 35053784.00 | | |
| 4208001 | 43658231.00 | | FIXED DEPOSIT | 232544.00 | 8993858.00 | 34896917.00 | |
| 4311001 | | | Property Tax - Recoverable - Residential | 18342270.00 | 9791218.00 | 8551052.00 | |
| 4311004 | | | Property Tax - Recoverable - Vacant site | 660539.00 | 226455.00 | 434084.00 | |
| 4311006 | 15791220.00 | | Property Tax - Recoverable - Residential | 382818.00 | 5360285.00 | 10813753.00 | |
| 4311009 | | | Property Tax - Recoverable - Vacant site | 2407646.00 | 1440335.00 | 967311.00 | |
| 4311903 | | | Profession Tax - Recoverable - Current | 17562141.00 | 7567897.00 | 9994244.00 | |
| 4311904 | 7377482.00 | | PROFESSION TAX - RECOVERABLE - ARREARS | | 807145.00 | 6570337.00 | |
| 4313002 | 82211.00 | | LICENCE FEES AND OTHER FEES - RECOVERABL | | | 82211.00 | |
| 4313007 | | | SWM USER CHARGES RECOVERABLE - CURRENT | 1006598.00 | 1006598.00 | | |

Tiruvallur Municipality Revenue Fund

Trial Balance as On 31/03/2018

))

| A/C Code | Dr. Opening Balance | Cr. Opening Balance | Particulars | Debit Amount (Rs) | Credit Amount (Rs) | Net Debit Amount (Rs) | Net Credit Amount (Rs) |
|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 4314001 | | | Lease Amount - Recoverable - Current | 6844433.00 | 4861962.00 | 1982471.00 | |
| 4314002 | 5635050.00 | | LEASE AMOUNT - RECOVERABLE - ARREARS | | 801878.00 | 4833172.00 | |
| 4314033 | | | Interest Accrued On Fixed Deposit / Div | 1390756.00 | | 1390756.00 | |
| 4314038 | 878166.00 | | Advance Recoverable Expenses | | 217666.00 | 660500.00 | |
| 4314040 | | 56284.00 | Misc. Recovery | | 247688.00 | | 303972.00 |
| 4315001 | 143472.00 | | SPECIFIC GRANT - RECEIVABLE | | | 143472.00 | |
| 4321001 | | 2451618.00 | Provision for outstanding Property Taxes | 745291.00 | 854300.00 | | 2560627.00 |
| 4501001 | | | Cash Account | 30165358.00 | 30165358.00 | | |
| 4502001 | | | Cash Account | 20962613.00 | 20962613.00 | | |
| 4502101 | 5539631.93 | | REVENUE COLLECTION -IB-414676659 | 54079719.00 | 49145782.00 | 10473568.93 | |
| 4502103 | 929275.00 | | 4502103-LIBRARY CESS-IB-414676648 | 1622165.00 | 1766509.00 | 784931.00 | |
| 4502105 | 3493561.00 | | 4502105-REVENUE DEPOSIT-IB-414676229 | 4221799.00 | 5053052.00 | 2662308.00 | |
| 4502107 | 5722476.98 | | 414676682-IB-PAYMENT ACCOUNT RF-4502107 | 84387593.00 | 88289906.98 | 1820163.00 | |
| 4502108 | 830195.00 | | 414676241-IB-MP&MLA FUND A/C-4502108 | 1856393.00 | 1098000.00 | 1588588.00 | |
| 4502109 | 108961.00 | | 414676615-IB-CAPITAL FUND A/C-4502109 | 4164.00 | | 113125.00 | |
| 4502110 | 1683659.00 | | 700548382-IB-SWM SCHEME A/C-4502110 | 16646668.00 | 10147538.00 | 8182789.00 | |
| 4502111 | 11341117.10 | | 11193404557-SBI-ECS-SFC GRANT A/C-450211 | 55276833.00 | 55862993.00 | 10754957.10 | |

Tiruvallur Municipality Revenue Fund

Trial Balance as On 31/03/2018

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| A/C Code | Dr. Opening Balance | Cr. Opening Balance | Particulars | Debit Amount (Rs) | Credit Amount (Rs) | Net Debit Amount (Rs) | Net Credit Amount (Rs) |
|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 4502112 | 1039814.44 | | 11193403756-SBI-ECS-XIITH FINANCE A/C-4 | 12245.00 | 931640.00 | 120419.44 | |
| 4502113 | 4044590.00 | | 11193588395-SBI-DISTRICT TREASURY MGF I- | 1556827.00 | | 5601417.00 | |
| 4502118 | 141898.00 | | 31474272271-SBI-S.R.P. 2010-2011-4502118 | 5053.00 | 19200.00 | 127751.00 | |
| 4502119 | 444843.00 | | 0756104000055356-IDBI-TURIP A/C 2 | 518796.00 | 802376.00 | 161263.00 | |
| 4502120 | 7190085.00 | | 635402010004047-UB-IUDM-4502120 | 12476358.00 | 11927649.00 | 7738794.00 | |
| 4502133 | 201868.00 | | 6342269914-IB-AMMA UNAVAGAM-4502133 | 4589392.00 | 4636112.00 | 155148.00 | |
| 4502137 | | | 4502137-CSR-635402010012147 | 538646.00 | 302400.00 | 236246.00 | |
| 4502221 | 1160083.00 | | 0756104000055356-IDBI-TURIP ACCOUNT-4502 | 224153.00 | 950000.00 | 434236.00 | |
| 4502222 | 972512.50 | | 0756104000054302-IDBI-REVENUE COLLECTION | 5699.00 | 827375.00 | 150836.50 | |
| 4502223 | 14884.00 | | 11193588395-SBI-DISTRICT TREASURY MGF I- | | | 14884.00 | |
| 4502501 | | | CUB Online Collection | 70453.50 | | 70453.50 | |
| 4601001 | 357000.00 | | FESTIVAL ADVANCE | 445000.00 | 464000.00 | 338000.00 | |
| 4601003 | 20686.00 | | TOUR ADVANCE | | 20686.00 | | |
| 4601004 | 18052.00 | | ADVANCE OF PAY AND T.A. ON TRANSFER | | 18052.00 | | |
| 4601007 | 567553.00 | | MOTORCYCLE ADVANCE | | 189944.00 | 377609.00 | |
| 4601010 | | | House Building Advance | 12892.00 | 12892.00 | | |
| 4604001 | 4564268.82 | | ADVANCE TO SUPPLIERS | | 4564268.82 | | |

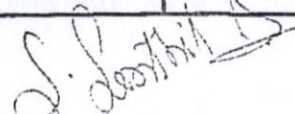
Tiruvallur Municipality Revenue Fund

Trial Balance as On 31/03/2018

13

| A/C Code | Dr. Opening Balance | Cr. Opening Balance | Particulars | Debit Amount (Rs) | Credit Amount (Rs) | Net Debit Amount (Rs) | Net Credit Amount (Rs) |
|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 4604002 | 501020.00 | | ADVANCE TO CONTRACTORS | | 501020.00 | | |
| 4604003 | 275938.00 | | ADVANCE TO PWD / HIGHWAYS/ T.N. CONSTRUC | | | 275938.00 | |
| 4605001 | 30.00 | | HANDLOOM ADVANCE | | 30.00 | | |
| 4605002 | 2265.00 | | KHADI ADVANCE | | 2265.00 | | |
| 4605004 | 30000.00 | | IMMEDIATE RELIEF - ADVANCE | 5000.00 | 5000.00 | 30000.00 | |
| 4605008 | 35088.00 | | WARM CLOTHING ADVANCE | | 35088.00 | | |
| 4605010 | 2987486.00 | | Advance Recovery | | 2828696.00 | 158790.00 | |
| 4605011 | 500.00 | | GENERAL IMPREST ACCOUNT | | 500.00 | | |
| 4606001 | 67868.00 | | DEPOSITS - RECOVERABLE: | | | 67868.00 | |
| 4701001 | 20000000.00 | | ADVANCE TO TWAD BOARD/ METRO WATER BOARD | | | 20000000.00 | |
| 4702001 | | | Payable to Water Supply and Drinage Fund | | 2899890.00 | | 2899890.00 |
| 4702002 | | | Payable to Elementary Education Fund | | 1435037.00 | | 1435037.00 |
| 4702004 | 111786033.00 | | Receivable from Water Supply fund | 16933336.00 | | 128719369.00 | |
| | 1249522850.20 | 1249522850.20 | Grand Total | 1043790964.30 | 1043790964.30 | 1803187997.70 | 1803187997.70 |


INSPECTOR
LOCAL FUND AUDIT
TIRUVALLUR.


Commissioner
Tiruvallur Municipality.

14

Income and Expenditure as on 2017-2018 Tiruvallur Municipality Revenue Fund

| Code | INCOME | Amount |
|----------|--|---------------------|
| 110 | Tax Revenue | 36564950.00 |
| 120 | Assigned Revenues & Compensations | 12544894.00 |
| 130 | Rental Income from Municipal Properties | 7358325.00 |
| 140 | Fees & User Charges | 6199094.00 |
| 150 | Sale & Hire Charges | 1713158.00 |
| 160 | Revenue Grants, Contribution and Subsidies | 74786894.00 |
| 170 | Income from Investments | 1815942.00 |
| 171 | Interest Earned | 3491977.50 |
| 180 | Other Income | 1861315.00 |
| A | Total Income | 146336549.50 |

| Code | EXPENDITURE | Amount |
|----------|------------------------------------|---------------------|
| 210 | Establishment Expenses | 69653688.00 |
| 220 | Administrative Expenses | 2557379.00 |
| 230 | Operations & Maintenance | 36857692.00 |
| 240 | Interest & Finance Charges | 17590.98 |
| 250 | Programme Expenses | 0.00 |
| 260 | Grants, Contribution and Subsidies | 50000.00 |
| 270 | Provisions and Write off | 854300.00 |
| 271 | Miscellaneous Expenses | 0.00 |
| 272 | Depreciation | 375855126.00 |
| B | Total Expenditure | 485845775.98 |

| | | |
|-------|---|------------------------|
| A - B | Gross Surplus/(Deficit) of Income over Expenditure | -339,509,226.48 |
| 280 | ADD : Prior Period Item | -6,902,674.82 |
| 290 | LESS: Transfer to Reserve Funds | 0.00 |
| | Net Balance Being Surplus/Deficit Carried Over | -346,411,901.30 |

S. Senthil
 Commissioner
 Tiruvallur Municipality.

[Signature]
 INSPECTOR
 LOCAL FUND AUDIT
 TIRUVALLUR.

Tiruvallur Municipality Revenue Fund

Balance Sheet as on 31/03/2018

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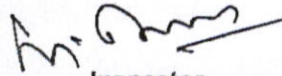
| Liabilities | | | Assets | | |
|-------------|---|--------------|----------|-------------------------------|---------------|
| A/C Code | Particulars | Amount | A/C Code | Particulars | Amount |
| | RESERVES & SURPLUS | | | FIXED ASSETS | |
| 310 | Municipal (General) Fund | 572810596.73 | 410 | Fixed Assets | 798025364.00 |
| 311 | Earmarked Funds | 14559961.00 | 411 | LESS - Accumulated Depreciat | -865970014.00 |
| 312 | Reserves | | | Net Block | -67944650.00 |
| | Total Reserves & Surplus | 14559961.00 | 412 | Capital Work - in - progress | |
| 320 | Grants , Contribution for specific purposes | 689595269.00 | | Total Fixed Assets | -67944650.00 |
| 330 | Secured Loans | | | INVESTMENTS | |
| 331 | Unsecured Loans | | 420 | Investments - General Fund | 34896917.00 |
| | Total Loans | | 421 | Investments - Other Funds | |
| | CURRENT LIABILITIES AND PROVISIONS | | | Total Investments | 34896917.00 |
| 340 | Deposits Received | 39883506.00 | | CURRENT ASSETS, LOANS and ADV | |
| 341 | Deposit works | | 430 | Stock - in- hand | |
| 350 | Other Liabilities | 36107417.20 | 431 | Sundry Debtors (Receivables) | 46119391.00 |
| 360 | Provisions | | 432 | LESS - Accumulated Provision | -2560627.00 |
| | Total Liabilities and Provisions | 75990923.20 | | Net Amount Outstanding | 43558764.00 |
| | | | 440 | Pre-paid Expenses | |
| | | | 450 | Cash and Bank balance | 51191878.47 |
| | | | 460 | Loans, Advances and Deposits | 1248205.00 |
| | | | 461 | LESS - Accumulated Against I | |
| | | | | Net Amount Outstanding | 1248205.00 |
| | | | | Total Current Assets, Loans a | 95998847.47 |

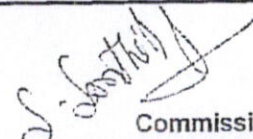
Tiruvallur Municipality Revenue Fund

Balance Sheet as on 31/03/2018

16

| Liabilities | | | Assets | | |
|-------------|-------------|--------------|----------|------------------------------|--------------|
| A/C Code | Particulars | Amount | A/C Code | Particulars | Amount |
| | | | 470 | Other Assets | 144384442.00 |
| | | | 480 | Miscellaneous Expenditure to | |
| | | 780146153.20 | | | 780146153.20 |


Inspector
 Local Fund Audit


Commissioner
 Tiruvallur Municipality Revenue Fund



Tiruvallur Municipality Revenue Fund

Balance Sheet as on 31/03/2018

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| Liabilities | | | Assets | | |
|-------------|---|--------------|----------|-------------------------------|--------------|
| A/C Code | Particulars | Amount | A/C Code | Particulars | Amount |
| L2 | Earmarked Funds | | A1 | Fixed Assets | |
| 3111001 | Contribution from Municipal Fund | 14559961.00 | 4101001 | LAND -GROSS BLOCK | 3062059.00 |
| | ----- | | 4102001 | BUILDINGS - GROSS BLOCK | 110704139.00 |
| Total | Earmarked Funds | 14559961.00 | 4103003 | ROADS & PAVEMENTS - CONCRETE | 245714705.00 |
| | ----- | | 4103004 | ROADS & PAVEMENTS - BLACK TO | 303282517.00 |
| L4 | Grants , Contribution for specific purposes | | 4103005 | ROADS & PAVEMENTS - OTHERS - | 17395777.00 |
| 3203001 | CONTRIBUTIONS FROM THE GOVERNMENT | 632536951.00 | 4103101 | STROM WATER DRAINS, OPEN DRA | 54604547.00 |
| 3203002 | GRANTS FROM THE GOVERNMENT | 57058318.00 | 4103201 | WATER SUPPLY - HEAD WORKS, O | 2696168.00 |
| | ----- | | 4103202 | GROUND WATER WELLS/ DEEP BOR | 266652.00 |
| Total | Grants , Contribution for specific purposes | 689595269.00 | 4104001 | PLANT AND MACHINERIES - GROS | 21206248.00 |
| | ----- | | 4104003 | HAND PUMPS - INDIAN MARK II - | 897560.00 |
| L7 | Deposits Received | | 4105001 | HEAVY VEHICLES - GROSS BLOCK | 9180161.00 |
| 3401001 | Tender Deposit - Contractors. | 33431715.00 | 4105002 | LIGHT VEHICLES - GROSS BLOCK | 1816795.00 |
| 3401002 | TENDER DEPOSIT- SUPPLIERS | 201730.00 | 4105003 | OTHER VEHICLES - GROSS BLOCK | 1027791.00 |
| 3402001 | Security Deposit - Lease | 5699453.00 | 4107001 | FURNITURE FIXTURES AND FITTI | 5400287.00 |
| 3408001 | DEPOSITS - OTHERS | 550608.00 | 4107002 | ELECTRICAL INSTALLATIONS - L | 20769958.00 |
| | ----- | | | ----- | |
| Total | Deposits Received | 39883506.00 | Total | Fixed Assets | 798025364.00 |
| | ----- | | | ----- | |
| L9 | Other Liabilities | | A2 | Accumulated Depreciation | |

Tiruvallur Municipality Revenue Fund

Balance Sheet as on 31/03/2018

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| Liabilities | | | Assets | | |
|-------------|---|------------|----------|------------------------------|---------------|
| A/C Code | Particulars | Amount | A/C Code | Particulars | Amount |
| 3501003 | Accounts Payable - Contractors | 2520373.00 | 4112001 | BUILDINGS - ACCUMULATED DEPR | -26587123.00 |
| 3501004 | Accounts Payable - Suppliers | 553567.00 | 4113003 | ROADS & PAVEMENTS - CONCRETE | -269072061.00 |
| 3501005 | Accounts Payable - Expenses | 70655.00 | 4113004 | ROADS & PAVEMENTS - BLACK TO | -424314667.00 |
| 3501008 | OTHERS PAYABLE | 1282785.00 | 4113005 | ROADS & PAVEMENTS - OTHERS - | -37034225.00 |
| 3501011 | AUDIT FEES PAYABLE | 466684.00 | 4113101 | STORM WATER DRAINS, OPEN DRA | -41697232.00 |
| 3501101 | Salaries Payable | 311328.00 | 4113201 | HEAD WORKS, OHT ETC. WATER S | -1568123.00 |
| 3501104 | GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION P | 1463503.00 | 4113202 | GROUND WATER WELLS/ DEEP BOR | -179992.00 |
| 3502001 | Provident Fund Recoveries | 2509918.00 | 4114001 | PLANT & MACHINERY - ACCUMULA | -19121652.00 |
| 3502005 | Special Provident Fund-cum-gratuity Sche | 16480.00 | 4114003 | HAND PUMPS - INDIA MARK (II) | -1256580.00 |
| 3502006 | FBF/group Insurance Scheme Recoveries | 540.00 | 4115001 | HEAVY VEHICLES - ACCUMULATED | -11619823.00 |
| 3502013 | INCOME TAX DEDUCTIONS - CONTRACTORS | 718795.00 | 4115002 | LIGHT VEHICLES - ACCUMULATED | -2610156.00 |
| 3502014 | Other Recoveries | 562458.00 | 4115003 | OTHER VEHICLES - ACCUMULATED | -1378368.00 |
| 3502015 | VAT - PAYABLE | 734676.00 | 4117001 | FURNITURE, FIXTURES & FITTIN | -3796306.00 |
| 3502017 | Service Tax Payable | 1051506.00 | 4117002 | ELECTIRCAL INSTALLATIONS - L | -20861357.00 |
| 3502018 | Handloom Advance Recovered - Payable to Co-optex | 400.00 | 4117003 | Electircal Installations - O | -4872349.00 |
| 3502022 | Contribution to CMDA/LPA Payable | 3936514.00 | | ----- | |
| 3502025 | Manual Workers Genenral Welfare Fund | 192850.00 | Total | Accumulated Depreciation | -865970014.00 |
| 3502032 | C GST | 167205.00 | | ----- | |
| 3502033 | S GST | 167205.00 | A4 | Investments - General Fund | |

Taruvaikur Municipality Revenue Fund

Balance Sheet as on 31/03/2018

19

| Liabilities | | | Assets | | |
|-------------|--|-------------|----------|-------------------------------|-------------|
| A/C Code | Particulars | Amount | A/C Code | Particulars | Amount |
| 3503001 | Recoveries-payable To Other Municipaliti | 22570.00 | 4208001 | FIXED DEPOSIT | 34896917.00 |
| 3503002 | LIBRARY CESS - PAYABLES | 9228232.00 | | ----- | |
| 3504101 | ADVANCE COLLECTION OF PROPERTY TAX | 10129173.20 | Total | Investments - General Fund | 34896917.00 |
| | ----- | | | ----- | |
| Total | Other Liabilities | 36107417.20 | A7 | Sundry Debtors (Receivables) | |
| | ----- | | 4314033 | Interest Accrued On Fixed De | 1390756.00 |
| | | | 4314038 | Advance Recoverable Expenses | 660500.00 |
| | | | 4314040 | Misc. Recovery | -303972.00 |
| | | | 4315001 | SPECIFIC GRANT - RECEIVABLE | 143472.00 |
| | | | 4311001 | Property Tax - Recoverable - | 8551052.00 |
| | | | 4311004 | Property Tax - Recoverable - | 434084.00 |
| | | | 4311006 | Property Tax - Recoverable - | 10813753.00 |
| | | | 4311009 | Property Tax - Recoverable - | 967311.00 |
| | | | 4311903 | Profession Tax - Recoverable | 9994244.00 |
| | | | 4311904 | PROFESSION TAX - RECOVERABLE | 6570337.00 |
| | | | 4313002 | LICENCE FEES AND OTHER FEES - | 82211.00 |
| | | | 4314001 | Lease Amount - Recoverable - | 1982471.00 |
| | | | 4314002 | LEASE AMOUNT - RECOVERABLE - | 4833172.00 |
| | | | | ----- | |
| | | | Total | Sundry Debtors (Receivables) | 46119391.00 |
| | | | | ----- | |
| | | | A8 | Accumulated Provisions again | |

Tiruvallur Municipality Revenue Fund

Balance Sheet as on 31/03/2018

20

| Liabilities | | | Assets | | |
|-------------|-------------|--------|----------|-------------------------------|-------------|
| A/C Code | Particulars | Amount | A/C Code | Particulars | Amount |
| | | | 4321001 | Provision for outstanding Pr | -2560627.00 |
| | | | | ----- | |
| | | | Total | Accumulated Provisions again | -2560627.00 |
| | | | | ----- | |
| | | | A10 | Cash and Bank balance | |
| | | | 4502101 | REVENUE COLLECTION -IB-41467 | 10473568.93 |
| | | | 4502103 | 4502103-LIBRARY CESS-IB-4146 | 784931.00 |
| | | | 4502105 | 4502105-REVENUE DEPOSIT-IB-4 | 2662308.00 |
| | | | 4502107 | 414676682-IB-PAYMENT ACCOUNT | 1820163.00 |
| | | | 4502108 | 414676241-IB-MPEMLA FUND A/C | 1588588.00 |
| | | | 4502109 | 414676615-IB-CAPITAL FUND A/ | 113125.00 |
| | | | 4502110 | 700548382-IB-SWM SCHEME A/C- | 8182789.00 |
| | | | 4502111 | 11193404557-SBI-ECS-SFC GRAN | 10754957.10 |
| | | | 4502112 | 11193403756-SBI-ECS-XIITH FI | 120419.44 |
| | | | 4502113 | 11193588395-SBI-DISTRICT TRE | 5601417.00 |
| | | | 4502118 | 31474272271-SBI-S.R.P. 2010- | 127751.00 |
| | | | 4502119 | 0756104000055356-IDBI-TURIP A | 161263.00 |
| | | | 4502120 | 635402010004047-UB-IUDM-4502 | 7738794.00 |
| | | | 4502133 | 6342269914-IB-AMMA UNAVAGAM- | 155148.00 |
| | | | 4502137 | 4502137-CSR-635402010012147 | 236246.00 |
| | | | 4502501 | CUB Online Collection | 70453.50 |
| | | | 4502221 | 0756104000055356-IDBI-TURIP A | 434236.00 |

Tiruvallur Municipality Revenue Fund

Balance Sheet as on 31/03/2018

21

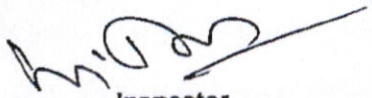
| Liabilities | | | Assets | | |
|-------------|-------------|--------|----------|-------------------------------|--------------|
| A/C Code | Particulars | Amount | A/C Code | Particulars | Amount |
| | | | 4502222 | 0756104000054302-IDBI-REVENU | 150836.50 |
| | | | 4502223 | 11193588395-SBI-DISTRICT TRE | 14884.00 |
| | | | | ----- | |
| | | | Total | Cash and Bank balance | 51191878.47 |
| | | | | ----- | |
| | | | A11 | Loans, Advances and Deposits | |
| | | | 4601001 | FESTIVAL ADVANCE | 338000.00 |
| | | | 4601007 | MOTORCYCLE ADVANCE | 377609.00 |
| | | | 4604003 | ADVANCE TO PWD / HIGHWAYS/ T | 275938.00 |
| | | | 4605004 | IMMEDIATE RELIEF - ADVANCE | 30000.00 |
| | | | 4605010 | Advance Recovery | 158790.00 |
| | | | 4606001 | DEPOSITS - RECOVERABLE: | 67868.00 |
| | | | | ----- | |
| | | | Total | Loans, Advances and Deposits | 1248205.00 |
| | | | | ----- | |
| | | | A13 | Other Assets | |
| | | | 4701001 | ADVANCE TO TWAD BOARD/ METRO | 20000000.00 |
| | | | 4702001 | Payable to Water Supply and D | -2899890.00 |
| | | | 4702002 | Payable to Elementary Educat | -1435037.00 |
| | | | 4702004 | Receivable from Water Supply | 128719369.00 |
| | | | | ----- | |
| | | | Total | Other Assets | 144384442.00 |

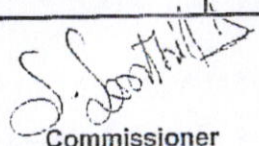
Tiruvallur Municipality Revenue Fund


Balance Sheet as on 31/03/2018

22

| Liabilities | | | Assets | | |
|-------------|-------------|--------------|----------|---------------------|--------------|
| A/C Code | Particulars | Amount | A/C Code | Particulars | Amount |
| | | | | ----- | |
| | | | 3109001 | Accumulated Deficit | 572810596.73 |
| | | 780146153.20 | | | 780146153.20 |


Inspector
 Local Fund Audit


Commissioner
 Tiruvallur Municipality Revenue Fund

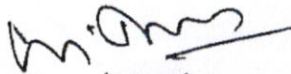


Tiruvallur Municipality Revenue Fund

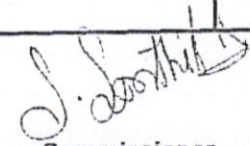
Accumulated Surplus/Deficit Account

23

| A/C Code | Particulars | Amount | A/C Code | Particulars | Amount |
|----------|---------------------------------------|--------------|----------|---|--------------|
| 3109001 | Accumulated Surplus from Previous B/S | 226398695.43 | | | |
| 3109001 | Deficit From Current Year I&E A/c | 346411901.30 | | | |
| | | | 3109001 | Net Deficit Transferred to Current year B/S | 572810596.73 |
| | | 572810596.73 | | | 572810596.73 |



Inspector
Local Fund Audit



Commissioner
Tiruvallur Municipality Revenue Fund



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Tiruvallur Municipality
Demand Collection And Balance Statement For the Year 2017-2018

| Sl.No | Particulars | Demand | | | | Collection | | | Balance | | |
|-------|--------------------------|--------------------|-------------------|--------------------|--------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | Arrear | Add Arrear | Current | Total | Arrear | Current | Total | Arrear | Current | Total |
| 1 | Property Tax (Building) | 15791220.00 | 382818.00 | 18342270.00 | 34516308.00 | 5360285.00 | 9791218.00 | 15151503.00 | 10813753.00 | 8551052.00 | 19364805.00 |
| 2 | W.S & D. Tax (Building) | 7519629.00 | 182294.00 | 8734414.00 | 16436337.00 | 2552517.00 | 4662485.00 | 7215002.00 | 5149406.00 | 4071929.00 | 9221335.00 |
| 3 | Education Tax (Building) | 3759813.00 | 91147.00 | 4367207.00 | 8218167.00 | 1276258.00 | 2331242.00 | 3607500.00 | 2574702.00 | 2035965.00 | 4610667.00 |
| 4 | Library Cess (Building) | 2331085.00 | 56512.00 | 2707669.00 | 5095266.00 | 791280.00 | 1445371.00 | 2236651.00 | 1596317.00 | 1262298.00 | 2858615.00 |
| | Total | 29401747.00 | 712771.00 | 34151560.00 | 64266078.00 | 9980340.00 | 18230316.00 | 28210656.00 | 20134178.00 | 15921244.00 | 36055422.00 |
| 1 | Property Tax (VLT) | 0.00 | 2407646.00 | 660539.00 | 3068185.00 | 1440335.00 | 226455.00 | 1666790.00 | 967311.00 | 434084.00 | 1401395.00 |
| 2 | W.S & D. Tax (VLT) | 0.00 | 1146498.00 | 314542.00 | 1461040.00 | 685874.00 | 107836.00 | 793710.00 | 460624.00 | 206706.00 | 667330.00 |
| 3 | Education Tax (VLT) | 0.00 | 573249.00 | 157271.00 | 730520.00 | 342937.00 | 53918.00 | 396855.00 | 230312.00 | 103353.00 | 333665.00 |
| 4 | Library Cess (VLT) | 0.00 | 355415.00 | 97509.00 | 452924.00 | 212621.00 | 33428.00 | 246049.00 | 142794.00 | 64081.00 | 206875.00 |
| | Total | 0.00 | 4482808.00 | 1229861.00 | 5712669.00 | 2681767.00 | 421637.00 | 3103404.00 | 1801041.00 | 808224.00 | 2609265.00 |
| 5 | Water Charges. | 10217117.50 | 453861.50 | 4699020.00 | 14462276.00 | 967573.00 | 1554131.00 | 2521704.00 | 8795683.00 | 3144889.00 | 11940572.00 |
| 6 | Profession Tax | 7377482.00 | 0.00 | 17562141.00 | 24939623.00 | 807145.00 | 7567897.00 | 8375042.00 | 6570337.00 | 9994244.00 | 16564581.00 |
| 7 | Lease | 5635050.00 | 0.00 | 684433.00 | 12479483.00 | 801878.00 | 4861962.00 | 5663840.00 | 4833172.00 | 1982471.00 | 6815643.00 |
| 8 | Drinage Charges | 40650.00 | 666339.00 | 1661699.00 | 2368688.00 | 205327.00 | 377660.00 | 582987.00 | 501662.00 | 1284039.00 | 1785701.00 |
| | Over All Total | 52672046.50 | 0.00 | 0.00 | 52672046.50 | 0.00 | 0.00 | 0.00 | 52672046.50 | 0.00 | 52672046.50 |

ஆய்வாளர்,
உள்ளாட்சி நிதித்துறைக்ககை,

**INSPECTOR
LOCAL FUND AUDIT
TIRUVALLUR.**

ஆணையாளர்
திருவள்ளூர் நகராட்சி

Handwritten notes:
NDR, lease,
Dkt - 4763256
Dkt - 6304162
4324464

Tiruvallur Municipality Water Supply Fund

Trial Balance as On 31/03/2018

| A/C Code | Dr. Opening Balance | Cr. Opening Balance | Particulars | Debit Amount (Rs) | Credit Amount (Rs) | Net Debit Amount (Rs) | Net Credit Amount (Rs) |
|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 1100201 | | | Water Supply and Drainage Tax - Resident | | 8734414.00 | | 8734414.00 |
| 1100204 | | | Water Supply and Drainage Tax - Vacant | | 314542.00 | | 314542.00 |
| 1405002 | | | UGD monthly charges | | 1661699.00 | | 1661699.00 |
| 1405004 | | | Metered/ Tap rate water Charges | | 4699020.00 | | 4699020.00 |
| 1405005 | | | Water Charges - Water Supply Through Lor | | 650.00 | | 650.00 |
| 1405006 | | | Septic Tank Cleaning | | 13200.00 | | 13200.00 |
| 1407001 | | | Road Cutting Restoration Charge - Eb | | 117961.00 | | 117961.00 |
| 1407002 | | | Initial Amount for New Water Supply Conn | | 220400.00 | | 220400.00 |
| 1407003 | | | Initial Amount for Drainage Connections | | 6578066.00 | | 6578066.00 |
| 1407004 | | | Water Connection Charges | | 11160.00 | | 11160.00 |
| 1407005 | | | Under Ground Sewerage Connection Charges | | 172810.00 | | 172810.00 |
| 1407010 | | | Under Ground Drainage Application Charge | | 162020.00 | | 162020.00 |
| 1407014 | | | Water Supply Inspection Charges | | 63839.00 | | 63839.00 |
| 1407015 | | | Sewerage Inspection Charges | | 7370.00 | | 7370.00 |
| 1408003 | | | Misc. Recoveries | | 315362.00 | | 315362.00 |
| 1701001 | | | Interest on Investments / Fixed Deposits | | 743331.00 | | 743331.00 |
| 1711001 | | | Interest from Bank | | 259026.00 | | 259026.00 |

Tiruvallur Municipality Water Supply Fund

Trial Balance as On

31/03/2018

2

| A/C Code | Dr. Opening Balance | Cr. Opening Balance | Particulars | Debit Amount (Rs) | Credit Amount (Rs) | Net Debit Amount (Rs) | Net Credit Amount (Rs) |
|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 2101001 | | | Pay | 1427588.00 | | 1427588.00 | |
| 2101004 | | | Dearness Allowance | 1261204.00 | | 1261204.00 | |
| 2101005 | | | House Rent Allowance | 199750.00 | | 199750.00 | |
| 2101006 | | | City Comp. Allowance | 42550.00 | | 42550.00 | |
| 2101007 | | | Medical Allowance | 11480.00 | | 11480.00 | |
| 2101008 | | | Other Allowance | 4200.00 | | 4200.00 | |
| 2101011 | | | Bonus | 18000.00 | | 18000.00 | |
| 2102013 | | | Special Provident Fund cum Gratuity sche | 12960.00 | | 12960.00 | |
| 2102014 | | | Group Insurance scheme - Management cont | 10230.00 | | 10230.00 | |
| 2102015 | | | CPF Management Contribution | 30406.00 | | 30406.00 | |
| 2102019 | | | Conveyance Allowance | 1700.00 | | 1700.00 | |
| 2203001 | | | Travel Expenses | 40080.00 | | 40080.00 | |
| 2301002 | | | Power Charges for Water Head Works / Pum | 19350.00 | | 19350.00 | |
| 2305009 | | | Maintenance Expenses - Water Supply | 659120.00 | | 659120.00 | |
| 2305010 | | | Maintenance Expenses - Sewerage works | 5305882.00 | | 5305882.00 | |
| 2403003 | | | Interest on Loans from TNUIFSL | 2112905.00 | | 2112905.00 | |
| 2407001 | | | Bank charges | 1467.50 | | 1467.50 | |

Tiruvallur Municipality Water Supply Fund

Trial Balance as On 31/03/2018

3

| A/C Code | Dr. Opening Balance | Cr. Opening Balance | Particulars | Debit Amount (Rs) | Credit Amount (Rs) | Net Debit Amount (Rs) | Net Credit Amount (Rs) |
|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 2701001 | | | Provision for Doubtful Collection of Rev | 4428928.00 | | 4428928.00 | |
| 2722001 | | | Depreciation - Buildings | 1919.00 | | 1919.00 | |
| 2723101 | | | Depreciation - Sewerage and Drainage | 9292.00 | | 9292.00 | |
| 2723201 | | | Depreciation - Waterways | 1081628.00 | | 1081628.00 | |
| 2724001 | | | Depreciation - Plant & machinery | 582133.00 | | 582133.00 | |
| 2725001 | | | Depreciation - Vehicles | 17937.00 | | 17937.00 | |
| 2801001 | | | Taxes | 453861.50 | 1995131.00 | | 1541269.50 |
| 2804001 | | | Prior Year Income | | 1626762.00 | | 1626762.00 |
| 2808001 | | | Prior year Expenses | 666339.00 | | 666339.00 | |
| 3101001 | | 87329507.00 | DIVERSION OF FUNDS | | | | 87329507.00 |
| 3109001 | | 25441123.26 | ACCUMULATED SURPLUS/DEFICIT | | | | 25441123.26 |
| 3203002 | | 393801270.00 | GRANTS FROM GOVERNMENTS | | 36231826.00 | | 430033096.00 |
| 3303001 | | 77833641.00 | LOAN FROM TUFIDCO | 12703373.00 | | | 65130268.00 |
| 3401001 | | 737081.00 | TENDER DEPOSIT-CONTRACTORS | 215136.00 | 660295.00 | | 1182240.00 |
| 3408002 | | 1494050.00 | DEPOSITS-OTHERS | | | | 1494050.00 |
| 3501003 | | | Accounts Payable - Contractors | 13560375.00 | 13560375.00 | | |
| 3501004 | | | Accounts Payable - Suppliers | 456816.00 | 456816.00 | | |

Tiruvallur Municipality Water Supply Fund

Trial Balance as On 31/03/2018

| A/C Code | Dr. Opening Balance | Cr. Opening Balance | Particulars | Debit Amount (Rs) | Credit Amount (Rs) | Net Debit Amount (Rs) | Net Credit Amount (Rs) |
|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 3501005 | | | Accounts Payable - Expenses | 1861890.00 | 1861890.00 | | |
| 3501009 | | 957060.00 | WATER SUPPLY MAINTANANCE PAYABLE | | | | 957060.00 |
| 3501101 | | | Salaries Payable | 1632371.00 | 1632371.00 | | |
| 3501104 | | 159245.00 | GIS PAYABLE | | | | 159245.00 |
| 3501201 | | 2572599.00 | INTEREST PAYABLE | 27758.00 | | | 2544841.00 |
| 3502001 | | 311501.00 | PROVIDENT FUND TRECOVERIES | 647900.00 | 647900.00 | | 311501.00 |
| 3502004 | | | LIC Policies Premium Recoveries | 22776.00 | 22776.00 | | |
| 3502005 | | | Special Provident Fund-cum-gratuity Sche | | 840.00 | | 840.00 |
| 3502006 | | | FBF/group Insurance Scheme Recoveries | 3720.00 | 3720.00 | | |
| 3502009 | | | Income Tax Deduction At Source From Empl | 37574.00 | 37574.00 | | |
| 3502012 | | | HBA, Special F.B.F Subscription | | 900.00 | | 900.00 |
| 3502013 | | 101481.00 | INCOME TAX DEDUCTIONS-CONTRACTORS | 212675.00 | 302240.00 | | 191046.00 |
| 3502014 | | 6786.00 | OTHER RECOVERIES | | 144400.00 | | 151186.00 |
| 3502015 | | 105856.00 | SALES TAX AND SURCHARGE ON SALES TAX-PAY | 154875.00 | 434875.00 | | 385856.00 |
| 3502021 | | | CPF Subscription Recoveries | 30406.00 | 30406.00 | | |
| 3502025 | | | Manual Workers Genenral Welfare Fund | 92900.00 | 102900.00 | | 10000.00 |
| 3502032 | | | C GST | | 34755.00 | | 34755.00 |

Tiruvallur Municipality Water Supply Fund

Trial Balance as On 31/03/2018

5

| A/C Code | Dr. Opening Balance | Cr. Opening Balance | Particulars | Debit Amount (Rs) | Credit Amount (Rs) | Net Debit Amount (Rs) | Net Credit Amount (Rs) |
|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 3502033 | | | S GST | | 34755.00 | | 34755.00 |
| 3504101 | | 19359.00 | ADVANCE COLLECTION OF PROPERTY TAX | | | | 19359.00 |
| 4101001 | 778602.00 | | LAND -GROSS BLOCK | | | 778602.00 | |
| 4102001 | 93702.00 | | BUILDINGS -GROSS BLOCK | | | 93702.00 | |
| 4103101 | 2048645.00 | | STORM WATER DRAINS | | | 2048645.00 | |
| 4103201 | 21920161.00 | | WATER SUPPLY HEAD WORKS,OHT ETC. AND WAT | 6417523.00 | | 28337684.00 | |
| 4103202 | 11876802.00 | | GROUND WATER WALLS/DEEP BORE-WELLS | | | 11876802.00 | |
| 4104001 | 441636.00 | | PLANT AND MACHINERIES-GROSS BLOCK | | | 441636.00 | |
| 4104002 | | | Tools And Plant - Gross Blocks | 2413286.00 | | 2413286.00 | |
| 4104003 | 367937.00 | | HAND PUMPS-INDIA MARK-II | 300000.00 | | 667937.00 | |
| 4105001 | 556517.00 | | HEAVY VEHICLES -GROSS BLOCK | | | 556517.00 | |
| 4108001 | 4621.00 | | PUBLIC FOUNTAINS | | | 4621.00 | |
| 4112001 | | 55327.00 | BUILDINGS-ACCUMULATED DEPRECIATION | | 1919.00 | | 57246.00 |
| 4113101 | | 1997024.00 | STORM WATER DRAINS | | 9292.00 | | 2006316.00 |
| 4113201 | | 3407716.00 | HEAD WORKS OHT ETC. WATER SUPPLY MAINS-A | | 651995.00 | | 4059711.00 |
| 4113202 | | 3284134.00 | GROUND WATER WELLS/DEEP BORE -WELLS-ACCU | | 429633.00 | | 3713767.00 |
| 4114002 | | 428691.00 | Tools & Plant - Accumalated Depreciation | | 522133.00 | | 950824.00 |

Tiruvallur Municipality Water Supply Fund

Trial Balance as On 31/03/2018

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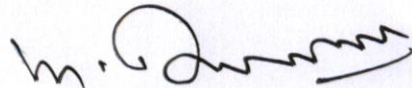
| A/C Code | Dr. Opening Balance | Cr. Opening Balance | Particulars | Debit Amount (Rs) | Credit Amount (Rs) | Net Debit Amount (Rs) | Net Credit Amount (Rs) |
|----------|---------------------|---------------------|---|-------------------|--------------------|-----------------------|------------------------|
| 4114003 | | 367936.00 | HAND PUMPS INDIA MARK II-ACCUMULATED DEP | | 60000.00 | | 427936.00 |
| 4115001 | | 484770.00 | HEAVY VEHICLES-ACCUMULATED DEPRECIATION | | 17937.00 | | 502707.00 |
| 4118001 | | 5482.00 | PUBLIC FOUNTAINS | | | | 5482.00 |
| 4121001 | | | Projects - In - Progress Account | 9130809.00 | 9130809.00 | | |
| 4208001 | 13068200.00 | | FIXED DEPOSITS | 481056.00 | | 13549256.00 | |
| 4301004 | | | Stores - Water Supply | 491200.00 | | 491200.00 | |
| 4308001 | 5739204.00 | | SPECIFIC STOCK ACCOUNT | | | 5739204.00 | |
| 4311907 | | | Water Supply and Drainage Tax - Recovera | 8734414.00 | 4662485.00 | 4071929.00 | |
| 4311910 | | | Water Supply and Drainage Tax - Recovera | 314542.00 | 107836.00 | 206706.00 | |
| 4311912 | 7519629.00 | | WATER SUPPLY & DRAINAGE TAX - RECEIVABLE | 182294.00 | 2552517.00 | 5149406.00 | |
| 4311915 | | | Water Supply and Drainage Tax - Recovera | 1146498.00 | 685874.00 | 460624.00 | |
| 4313003 | | | Water Charges Recoverable - Current | 4699020.00 | 1554131.00 | 3144889.00 | |
| 4313004 | 10217117.50 | | WATER CHARGES RECOVERABLE-ARREARS | | 1421434.50 | 8795683.00 | |
| 4313005 | | | UGD Monthly charges Recoverable - Current | 1661699.00 | 377660.00 | 1284039.00 | |
| 4313006 | 40650.00 | | UGD Monthly charges Recoverable - Arrears | 666339.00 | 205327.00 | 501662.00 | |
| 4314033 | | | Interest Accrued On Fixed Deposit / Div | 262275.00 | | 262275.00 | |
| 4314038 | 82300.00 | | ADVANCE RECOVERABLE-EXPENSES | | 82300.00 | | |

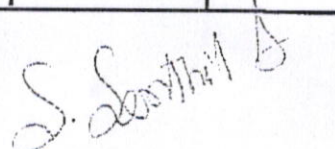
Tiruvallur Municipality Water Supply Fund

Trial Balance as On 31/03/2018

7

| A/C Code | Dr. Opening Balance | Cr. Opening Balance | Particulars | Debit Amount (Rs) | Credit Amount (Rs) | Net Debit Amount (Rs) | Net Credit Amount (Rs) |
|----------|---------------------|---------------------|--|-------------------|--------------------|-----------------------|------------------------|
| 4314040 | 1200.00 | | Miscellaneous Recoveries - Receivable | | | 1200.00 | |
| 4321001 | | 10257768.00 | PROVISION FOR DOUBTFUL COLLECTION OF REV | 1626762.00 | 5095267.00 | | 13726273.00 |
| 4501001 | | | Cash Account | 14842044.00 | 14842044.00 | | |
| 4502104 | 2526391.76 | | WATER SUPPLY & DRAINAGE FUND INDIAN BANK | 12995164.00 | 13291416.50 | 2230139.26 | |
| 4502106 | 377389.00 | | WATER SUPPLY & DRAINAGE FUND INDIAN BANK | 14424.00 | | 391813.00 | |
| 4502116 | 2295119.00 | | WATER SUPPLY & DRAINAGE FUND BOB A/C 319 | 7409448.00 | 5543193.00 | 4161374.00 | |
| 4502117 | 509195.00 | | WATER SUPPLY & DRAINAGE FUND BOB A/C 319 | 237365.00 | | 746560.00 | |
| 4502134 | 1731266.00 | | WATER SUPPLY & DRAINAGE FUND BOB A/C 319 | 35165115.00 | 25000000.00 | 11896381.00 | |
| 4601001 | 17500.00 | | FESTIVAL ADVANCE | 25000.00 | 27500.00 | 15000.00 | |
| 4604001 | 44341.00 | | ADVANCES TO THE SUPPLIERS | | 44341.00 | | |
| 4701001 | 528901282.00 | | ADVANCE TO TWAD BOARD/METRO WATER BOARD | 20252618.00 | | 549153900.00 | |
| 4702006 | | | INTERFUND TRANSFERS | 7647272.00 | 16962201.00 | | 9314929.00 |
| | 611159407.26 | 611159407.26 | Grand Total | 187177622.00 | 187177622.00 | 677419720.76 | 677419720.76 |


**INSPECTOR
 LOCAL FUND AUDIT
 TIRUVALLUR.**


**Commissioner
 Tiruvallur Municipality.**

Income and Expenditure as on 2017-2018 Tiruvallur Municipality Water Supply

| Code | INCOME | Amount |
|----------|--|--------------------|
| 110 | Tax Revenue | 9048956.00 |
| 120 | Assigned Revenues & Compensations | |
| 130 | Rental Income from Municipal Properties | |
| 140 | Fees & User Charges | 14023557.00 |
| 150 | Sale & Hire Charges | |
| 160 | Revenue Grants, Contribution and Subsidies | |
| 170 | Income from Investments | 743331.00 |
| 171 | Interest Earned | 259026.00 |
| 180 | Other Income | |
| A | Total Income | 24074870.00 |

| Code | EXPENDITURE | Amount |
|----------|------------------------------------|--------------------|
| 210 | Establishment Expenses | 3020068.00 |
| 220 | Administrative Expenses | 40080.00 |
| 230 | Operations & Maintenance | 5984352.00 |
| 240 | Interest & Finance Charges | 2114372.50 |
| 250 | Programme Expenses | 0.00 |
| 260 | Grants, Contribution and Subsidies | 0.00 |
| 270 | Provisions and Write off | 4428928.00 |
| 271 | Miscellaneous Expenses | 0.00 |
| 272 | Depreciation | 1692909.00 |
| B | Total Expenditure | 17280709.50 |

| | | |
|-------|---|---------------------|
| A - B | Gross Surplus/(Deficit) of Income over Expenditure | 6,794,160.50 |
| 280 | ADD : Prior Period Item | 2,501,692.50 |
| 290 | LESS: Transfer to Reserve Funds | 0.00 |
| | Net Balance Being Surplus/Deficit Carried Over | 9,295,853.00 |

S. Senthil
Commissioner

Tiruvallur Municipality.

M. V. Anur
**INSPECTOR
LOCAL FUND AUDIT
TIRUVALLUR.**

Tiruvallur Municipality Water Supply Fund

Balance Sheet as on 31/03/2018

9

| Liabilities | | | Assets | | |
|-------------|---|--------------|----------|-------------------------------|--------------|
| A/C Code | Particulars | Amount | A/C Code | Particulars | Amount |
| | RESERVES & SURPLUS | | | FIXED ASSETS | |
| 310 | Municipal (General) Fund | 34736976.26 | 410 | Fixed Assets | 47219432.00 |
| 311 | Earmarked Funds | | 411 | LESS - Accumulated Depreciat | -11723989.00 |
| 312 | Reserves | | | Net Block | 35495443.00 |
| | Total Reserves & Surplus | 87329507.00 | 412 | Capital Work - in - progress | |
| 320 | Grants , Contribution for specific purposes | 430033096.00 | | Total Fixed Assets | 35495443.00 |
| 330 | Secured Loans | 65130268.00 | | INVESTMENTS | |
| 331 | Unsecured Loans | | 420 | Investments - General Fund | 13549256.00 |
| | Total Loans | 65130268.00 | 421 | Investments - Other Funds | |
| | CURRENT LIABILITIES AND PROVISIONS | | | Total Investments | 13549256.00 |
| 340 | Deposits Received | 2676290.00 | | CURRENT ASSETS, LOANS and ADV | |
| 341 | Deposit works | | 430 | Stock - in- hand | 6230404.00 |
| 350 | Other Liabilities | 4801344.00 | 431 | Sundry Debtors (Receivables) | 23878413.00 |
| 360 | Provisions | | 432 | LESS - Accumulated Provision | -13726273.00 |
| | Total Liabilities and Provisions | 7477634.00 | | Net Amount Outstanding | 10152140.00 |
| | | | 440 | Pre-paid Expenses | |
| | | | 450 | Cash and Bank balance | 19426267.26 |
| | | | 460 | Loans, Advances and Deposits | 15000.00 |
| | | | 461 | LESS - Accumulated Against I | |
| | | | | Net Amount Outstanding | 15000.00 |
| | | | | Total Current Assets, Loans a | 35823811.26 |

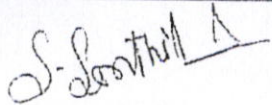
Tiruvallur Municipality Water Supply Fund

Balance Sheet as on 31/03/2018

10

| Liabilities | | | Assets | | |
|-------------|-------------|--------------|----------|--------------|--------------|
| A/C Code | Particulars | Amount | A/C Code | Particulars | Amount |
| | | | 470 | Other Assets | 539838971.00 |
| | | 624707481.26 | | | 624707481.26 |


Inspector
 Local Fund Audit


Commissioner
 Tiruvallur Municipality Water Supply Fund



Tiruvallur Municipality Water Supply Fund

Balance Sheet as on 31/03/2018

11

| Liabilities | | | Assets | | |
|-------------|---|--------------|----------|-------------------------------|-------------|
| A/C Code | Particulars | Amount | A/C Code | Particulars | Amount |
| L1 | Municipal (General) Fund | | A1 | Fixed Assets | |
| 3101001 | DIVERSION OF FUNDS | 87329507.00 | 4101001 | LAND -GROSS BLOCK | 778602.00 |
| | ----- | | 4102001 | BUILDINGS -GROSS BLOCK | 93702.00 |
| Total | Municipal (General) Fund | 87329507.00 | 4103101 | STORM WATER DRAINS | 2048645.00 |
| | ----- | | 4103201 | WATER SUPPLY HEAD WORKS,OHT E | 28337684.00 |
| L4 | Grants , Contribution for specific purposes | | 4103202 | GROUND WATER WALLS/DEEP BORE | 11876802.00 |
| 3203002 | GRANTS FROM GOVERNMENTS | 430033096.00 | 4104001 | PLANT AND MACHINERIES-GROSS E | 441636.00 |
| | ----- | | 4104002 | Tools And Plant - Gross Blo | 2413286.00 |
| Total | Grants , Contribution for specific purposes | 430033096.00 | 4104003 | HAND PUMPS-INDIA MARK-II | 667937.00 |
| | ----- | | 4105001 | HEAVY VEHICLES -GROSS BLOCK | 556517.00 |
| L5 | Secured Loans | | 4108001 | PUBLIC FOUNTAINS | 4621.00 |
| 3303001 | LOAN FROM TUFIDCO | 65130268.00 | | ----- | |
| | ----- | | Total | Fixed Assets | 47219432.00 |
| Total | Secured Loans | 65130268.00 | | ----- | |
| | ----- | | A2 | Accumulated Depreciation | |
| L7 | Deposits Received | | 4112001 | BUILDINGS-ACCUMULATED DEPREC | -57246.00 |
| 3401001 | TENDER DEPOSIT-CONTRACTORS | 1182240.00 | 4113101 | STORM WATER DRAIN; | -2006316.00 |
| 3408002 | DEPOSITS-OTHERS | 1494050.00 | 4113201 | HEAD WORKS OHT ETC. WATER SU | -4059711.00 |
| | ----- | | 4113202 | GROUND WATER WELLS/DEEP BORE | -3713767.00 |
| Total | Deposits Received | 2676290.00 | 4114002 | Tools & Plant - Accumalated D | -950824.00 |
| | ----- | | 4114003 | HAND PUMPS INDIA MARK II-ACC | -427936.00 |

Tiruvallur Municipality water supply fund

Balance Sheet as on 31/03/2018

12

| Liabilities | | | Assets | | |
|-------------|---|-------------|----------|------------------------------|--------------|
| A/C Code | Particulars | Amount | A/C Code | Particulars | Amount |
| L9 | Other Liabilities | | 4115001 | HEAVY VEHICLES-ACCUMULATED D | -502707.00 |
| 3501009 | WATER SUPPLY MAINTANANCE PAYABLE | 957060.00 | 4118001 | PUBLIC FOUNTAINS | -5482.00 |
| 3501104 | GIS PAYABLE | 159245.00 | | ----- | |
| 3501201 | INTEREST PAYABLE | 2544841.00 | Total | Accumulated Depreciation | -11723989.00 |
| 3502001 | PROVIDENT FUND TRECOVERIES | 311501.00 | | ----- | |
| 3502005 | Special Provident Fund-cum-gratuity Sche | 840.00 | A4 | Investments - General Fund | |
| 3502012 | HBA, Special F.B.F Subscription | 900.00 | 4208001 | FIXED DEPOSITS | 13549256.00 |
| 3502013 | INCOME TAX DEDUCTIONS-CONTRACTORS | 191046.00 | | ----- | |
| 3502014 | OTHER RECOVERIES | 151186.00 | Total | Investments - General Fund | 13549256.00 |
| 3502015 | SALES TAX AND SURCHARGE ON SALES TAX-PAYABLE | 385856.00 | | ----- | |
| 3502025 | Manual Workers Genenral Welfare Fund | 10000.00 | A6 | Stock - in- hand | |
| 3502032 | C GST | 34755.00 | 4301004 | Stores - Water Supply | 491200.00 |
| 3502033 | S GST | 34755.00 | 4308001 | SPECIFIC STOCK ACCOUNT | 5739204.00 |
| 3504101 | ADVANCE COLLECTION OF PROPERTY TAX | 19359.00 | | ----- | |
| | ----- | | Total | Stock - in- hand | 6230404.00 |
| Total | Other Liabilities | 4801344.00 | | ----- | |
| | ----- | | A7 | Sundry Debtors (Receivables) | |
| 3109001 | Accumulated Surplus | 34736976.26 | 4311907 | Water Supply and Drainage Ta | 4071929.00 |
| | | | 4311910 | Water Supply and Drainage Ta | 206706.00 |
| | | | 4311912 | WATER SUPPLY & DRAINAGE TAX | 5149406.00 |

Tiruvallur Municipality Water Supply Fund

Balance Sheet as on 31/03/2018

13

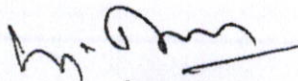
| Liabilities | | | Assets | | |
|-------------|-------------|--------|----------|-------------------------------|--------------|
| A/C Code | Particulars | Amount | A/C Code | Particulars | Amount |
| | | | 4311915 | Water Supply and Drainage Ta | 460624.00 |
| | | | 4313003 | Water Charges Recoverable - C | 3144889.00 |
| | | | 4313004 | WATER CHARGES RECOVERABLE-AR | 8795683.00 |
| | | | 4313005 | UGD Monthly charges Recoverab | 1284039.00 |
| | | | 4313006 | UGD Monthly charges Recoverab | 501662.00 |
| | | | 4314033 | Interest Accrued On Fixed De | 262275.00 |
| | | | 4314040 | Miscellaneous Recoveries - R | 1200.00 |
| | | | | ----- | |
| | | | Total | Sundry Debtors (Receivables) | 23878413.00 |
| | | | | ----- | |
| | | | AS | Accumulated Provisions again | |
| | | | 4321001 | PROVISION FOR DOUBTFUL COLLE | -13726273.00 |
| | | | | ----- | |
| | | | Total | Accumulated Provisions again | -13726273.00 |
| | | | | ----- | |
| | | | A10 | Cash and Bank balance | |
| | | | 4502104 | WATER SUPPLY & DRAINAGE FUND | 2230139.26 |
| | | | 4502106 | WATER SUPPLY & DRAINAGE FUND | 391813.00 |
| | | | 4502116 | WATER SUPPLY & DRAINAGE FUND | 4161374.00 |
| | | | 4502117 | WATER SUPPLY & DRAINAGE FUND | 746560.00 |
| | | | 4502134 | WATER SUPPLY & DRAINAGE FUND | 11896381.00 |
| | | | | ----- | |

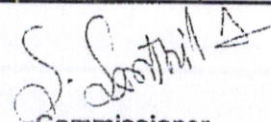
Tiruvallur Municipality Water Supply Fund

Balance Sheet as on 31/03/2018

14

| Liabilities | | | Assets | | |
|-------------|-------------|--------------|----------|-------------------------------|--------------|
| A/C Code | Particulars | Amount | A/C Code | Particulars | Amount |
| | | | Total | Cash and Bank balance | 19426267.26 |
| | | | | ----- | |
| | | | A11 | Loans, Advances and Deposits | |
| | | | 4601001 | FESTIVAL ADVANCE | 15000.00 |
| | | | | ----- | |
| | | | Total | Loans, Advances and Deposits | 15000.00 |
| | | | | ----- | |
| | | | A13 | Other Assets | |
| | | | 4701001 | ADVANCE TO TWAD BOARD/METRO W | 549153900.00 |
| | | | 4702006 | INTERFUND TRANSFERS | -9314929.00 |
| | | | | ----- | |
| | | | Total | Other Assets | 539838971.00 |
| | | | | ----- | |
| | | 624707481.26 | | | 624707481.26 |


Inspector
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Tiruvallur Municipality Water Supply Fund

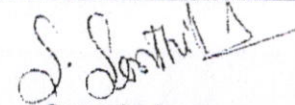


Tiruvallur Municipality Water Supply Fund Accumulated Surplus/Deficit Account

15

| A/C Code | Particulars | Amount | A/C Code | Particulars | Amount |
|----------|---|-------------|----------|---------------------------------------|-------------|
| 3109001 | Net Surplus Transferred to Current year B/S | 34736976.26 | 3109001 | Accumulated Surplus from Previous B/S | 25441123.26 |
| | | | 3109001 | Surplus From Current Year I&E A/c | 9295853.00 |
| | | 34736976.26 | | | 34736976.26 |


Inspector
 Local Fund Audit


Commissioner
 Tiruvallur Municipality Water Supply Fund

