

## AUDIT CERTIFICATE

I have examined the Receipts and Payments Account/Income and Expenditure Account for the year ended **31<sup>st</sup> March 2018** and Balance Sheet as on **31<sup>st</sup> March 2018**. I have obtained all the information and explanations that I have required, and subject to the observations in the appended Audit Report. I certify, as a result of my audit, that in my opinion these accounts and Balance Sheet are properly drawn up so as to exhibit true and fair view of the state of affairs of the **WATER SUPPLY FUND, UDHAGAMANDALAM, THE NILGIRIS DISTRICT** according to the best of information and explanation given to me and as shown by the books of the Organisation.

  
ASSISTANT DIRECTOR  
OF LOCAL FUND AUDIT,  
UDHAGAMANDALAM.

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5/2/17

**உதகமண்டலம் நகராட்சி**  
**Udhagamandalam Municipality**  
**Balance Sheet**

**Input Parameter :** Financial Year : 2017-2018;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2017;To Date : 31/Mar/2018;

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| Code No            | Description of items                        | Schedule No.         | Current Year Amount(₹) | Previous Year Amount(₹) |
|--------------------|---|----------------------|------------------------|-------------------------|
| <b>Liabilities</b> |   |                      |                        |                         |
| 310                | Municipal (General) Fund                    | <a href="#">B-1</a>  | 113018084              | -20320907               |
| 311                | Earmarked Funds                             | <a href="#">B-2</a>  | 15410315               | 0                       |
| 320                | Grants , Contribution for specific purposes | <a href="#">B-4</a>  | 58960093               | 0                       |
| 330                | Secured Loans                               | <a href="#">B-5</a>  | 158611132              | 0                       |
| 331                | Unsecured Loans                             | <a href="#">B-6</a>  | 0                      | 0                       |
| 340                | Deposits Received                           | <a href="#">B-7</a>  | 858346                 | 0                       |
| 350                | Other Liabilities                           | <a href="#">B-9</a>  | 29720677               | 0                       |
| 360                | Provisions                                  | <a href="#">B-10</a> | 38799615               | 0                       |
| <b>Total</b>       |   |                      | <b>415378262</b>       | <b>-20320907</b>        |
| <b>Assets</b>      |   |                      |                        |                         |
| 410                | Fixed Assets                                | <a href="#">B-11</a> | 302513422              | 0                       |
| 411                | Accumulated Depreciation                    |                      | -96439700              | 0                       |
| 412                | Capital Work - in - progress                |                      | 0                      | 0                       |
| 420                | Investments - General Fund                  | <a href="#">B-12</a> | 14196367               | 0                       |
| 430                | Stock - in- hand                            | <a href="#">B-14</a> | 88439                  | 0                       |
| 431                | Sundry Debtors (Receivables)                | <a href="#">B-15</a> | 69823372.67            | 0                       |
| 450                | Cash and Bank balance                       | <a href="#">B-17</a> | 4949225                | 0                       |
| 460                | Loans, Advances and Deposits                | <a href="#">B-18</a> | 57936706               | 0                       |
| 470                | Other Assets                                | <a href="#">B-19</a> | 62310430.33            | 0                       |
| <b>Total</b>       |   |                      | <b>415378262</b>       | <b>0</b>                |

**Udhagamandalam Municipality**  
**உதகமண்டலம் நகராட்சி**  
**Income And Expenditure Statement**

**Input Parameter:** Financial Year : 2017-2018;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2017;To Date : 31/Mar/2018;

**Generated Date :02-Feb-2019 13:30**

| Code No   | Description of items                       | Shedule No. | Current Year Amount(₹) | Previous Year Amount(₹) |
|---|--|-------------|------------------------|-------------------------|
| <b>Income</b>   |  |             |                        |                         |
| 110   | Tax Revenue                                | I-1         | 56654311               | 0                       |
| 130   | Rental Income from Municipal Properties    | I-3         | 28677                  | 0                       |
| 140   | Fees & User Charges                        | I-4         | 34969967               | 0                       |
| 160   | Revenue Grants, Contribution and Subsidies | I-6         | 0                      | 0                       |
| 170   | Income from Investments                    | I-7         | 230800                 | 0                       |
| 171   | Interest Earned                            | I-8         | 218473                 | 0                       |
| <b>Total</b>  |  |             | <b>92102228</b>        | <b>0</b>                |
| <b>Expenditure</b>                                      |  |             |                        |                         |
| 210   | Establishment Expenses                     | I-10        | 24674239               | 0                       |
| 220   | Administrative Expenses                    | I-11        | 1417399                | 0                       |
| 230   | Operations & Maintenance                   | I-12        | 55631670               | 0                       |
| 240   | Interest & Finance Charges                 | I-13        | 11332665               | 0                       |
| 260   | Grants, Contribution and Subsidies         | I-15        | 4900660                | 0                       |
| 270   | Provisions and Write off                   | I-16        | 11022636               | 0                       |
| 272   | Depreciation                               |             | 12584275               | 0                       |
| 280   | Prior Period Item                          | I-18        | -9140409               | 0                       |
| <b>Total</b>  |  |             | <b>112423135</b>       | <b>0</b>                |
| <b>3109002-Gross Deficit of Expenditure over Income</b> |  |             | <b>20320907</b>        | <b>0</b>                |

**உதகமண்டலம் நகராட்சி**  
**Udhagamandalam Municipality**  
**Trial Balance**

**Input Parameter** : Financial Year : 2017-2018;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2017;To Date : 31/Mar/2018;

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| S.No | Account Code | Account Head Name   | Opening Balance |           | Actuals    |            | Net Balance |           |
|------|--------------|---|-----------------|-----------|------------|------------|-------------|-----------|
|      |              |   | Debit(₹)        | Credit(₹) | Debit (₹)  | Credit (₹) | Debit(₹)    | Credit(₹) |
| 1    | 1100201      | <a href="#">Water Supply and Drainage Tax - Residential</a>     | 0               | 0         | 836257.56  | 57421688.6 | 0.0         | 56585431  |
| 2    | 1100202      | <a href="#">Water Supply and Drainage Tax - Commercial</a>      | 0               | 0         | 6398676.37 | 6398676.37 | 0.0         | 0.0       |
| 3    | 1100203      | <a href="#">Water Supply and Drainage Tax - Industrial</a>      | 0               | 0         | 297.63     | 297.63     | 0.0         | 0.0       |
| 4    | 1100204      | <a href="#">Water Supply and Drainage Tax - Vacant Sites</a>    | 0               | 0         | 38324.63   | 38068.63   | 256         | 0.0       |
| 5    | 1101001      | <a href="#">PROFESSIONAL TAX</a>                                | 0               | 0         | 0          | 68880      | 0.0         | 68880     |
| 6    | 1302001      | <a href="#">RENT ON BUILDINGS - STAFF QUARTERS</a>              | 0               | 0         | 0          | 28677      | 0.0         | 28677     |
| 7    | 1404003      | <a href="#">INCOME FROM FAIRS &amp; FESTIVALS</a>               | 0               | 0         | 0          | 3000       | 0.0         | 3000      |
| 8    | 1405002      | <a href="#">UGD MONTHLY CHARGES</a>                             | 0               | 0         | 0          | 7900       | 0.0         | 7900      |
| 9    | 1405004      | <a href="#">METERED/ TAP RATE WATER CHARGES</a>                 | 0               | 0         | 335425     | 23866658   | 0.0         | 23531233  |
| 10   | 1405005      | <a href="#">Water Charges - Water Supply Through Lorry</a>      | 0               | 0         | 0          | 37500      | 0.0         | 37500     |
| 11   | 1405006      | <a href="#">Septic Tank Cleaning</a>                            | 0               | 0         | 0          | 12314      | 0.0         | 12314     |
| 12   | 1407001      | <a href="#">Road Cutting Restoration Charge</a>                 | 0               | 0         | 0          | 178290     | 0.0         | 178290    |
| 13   | 1407002      | <a href="#">Initial Amount for New Water Supply Connections</a> | 0               | 0         | 0          | 2631872    | 0.0         | 2631872   |
| 14   | 1407003      | <a href="#">INITIAL AMOUNT FOR DRAINAGE CONNECTIONS</a>         | 0               | 0         | 0          | 342777     | 0.0         | 342777    |
| 15   | 1407004      | <a href="#">Water Connection Charges</a>                        | 0               | 0         | 0          | 193644     | 0.0         | 193644    |
| 16   | 1407005      | <a href="#">Under Ground Sewerage Connection Charges</a>        | 0               | 0         | 92740      | 6932300    | 0.0         | 6839560   |
| 17   | 1407010      | <a href="#">Under Ground Drainage Application Charge</a>        | 0               | 0         | 0          | 22600      | 0.0         | 22600     |
| 18   | 1407014      | <a href="#">Water Supply Inspection Charges</a>                 | 0               | 0         | 0          | 404886     | 0.0         | 404886    |
| 19   | 1407015      | <a href="#">Sewerage Inspection Charges</a>                     | 0               | 0         | 0          | 46800      | 0.0         | 46800     |
| 20   | 1408003      | <a href="#">Misc. Recoveries</a>                                | 0               | 0         | 94900      | 812491     | 0.0         | 717591    |
| 21   | 1601003      | <a href="#">GRANTS FROM STATE GOVERNMENT</a>                    | 0               | 0         | 23400000   | 23400000   | 0.0         | 0.0       |
| 22   | 1701001      | <a href="#">INTEREST ON INVESTMENTS / FIXED DEPOSITS</a>        | 0               | 0         | 0          | 230800     | 0.0         | 230800    |

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|    |         |   |   |   |          |         |          |        |
|----|---------|---|---|---|----------|---------|----------|--------|
| 23 | 1711001 | <u>INTEREST FROM BANK</u>   | 0 | 0 | 0        | 218473  | 0.0      | 218473 |
| 24 | 1808001 | <u>OTHER INCOME</u>   | 0 | 0 | 0        | 0       | 0.0      | 0.0    |
| 25 | 2101001 | <u>PAY</u>  | 0 | 0 | 11045554 | 0       | 11045554 | 0.0    |
| 26 | 2101004 | <u>DEARNNESS ALLOWANCE</u>  | 0 | 0 | 7463811  | 0       | 7463811  | 0.0    |
| 27 | 2101005 | <u>HOUSE RENT ALLOWANCE</u>   | 0 | 0 | 453400   | 0       | 453400   | 0.0    |
| 28 | 2101007 | <u>MEDICAL ALLOWANCE</u>  | 0 | 0 | 108270   | 0       | 108270   | 0.0    |
| 29 | 2101008 | <u>OTHER ALLOWANCE</u>  | 0 | 0 | 2219103  | 0       | 2219103  | 0.0    |
| 30 | 2101010 | <u>WAGES - OTHERS</u>   | 0 | 0 | 1671340  | 0       | 1671340  | 0.0    |
| 31 | 2101011 | <u>BONUS</u>  | 0 | 0 | 171000   | 0       | 171000   | 0.0    |
| 32 | 2102007 | <u>STAFF WELFARE EXPENSES</u>   | 0 | 0 | 40436    | 0       | 40436    | 0.0    |
| 33 | 2102010 | <u>HEALTH INSURANCE LOCAL<br/>BODY CONTRIBUTION</u>   | 0 | 0 | 32916    | 0       | 32916    | 0.0    |
| 34 | 2102013 | <u>SPECIAL PROVIDENT FUND<br/>CUM GRATUITY SCHEME</u>                                       | 0 | 0 | 10000    | 0       | 10000    | 0.0    |
| 35 | 2102014 | <u>GROUP INSURANCE SCHEME -<br/>MANAGEMENT<br/>CONTRIBUTION</u>                             | 0 | 0 | 378900   | 239910  | 138990   | 0.0    |
| 36 | 2102015 | <u>CPF MANAGEMENT<br/>CONTRIBUTION</u>  | 0 | 0 | 2656519  | 1337100 | 1319419  | 0.0    |
| 37 | 2201002 | <u>ROYALTY</u>  | 0 | 0 | 604471   | 0       | 604471   | 0.0    |
| 38 | 2201201 | <u>TELEPHONE CHARGES</u>  | 0 | 0 | 8260     | 0       | 8260     | 0.0    |
| 39 | 2203001 | <u>TRAVEL EXPENSES</u>  | 0 | 0 | 3260     | 0       | 3260     | 0.0    |
| 40 | 2208003 | <u>OTHER EXPENSE</u>  | 0 | 0 | 801408   | 0       | 801408   | 0.0    |
| 41 | 2301001 | <u>POWER CHARGES FOR<br/>SEWERAGE SYSTEM/<br/>PUMPING STATIONS</u>                          | 0 | 0 | 3266594  | 0       | 3266594  | 0.0    |
| 42 | 2301002 | <u>POWER CHARGES FOR WATER<br/>HEAD WORKS / PUMPING<br/>STATIONS / BOOSTER<br/>STATIONS</u> | 0 | 0 | 33577506 | 0       | 33577506 | 0.0    |
| 43 | 2301003 | <u>POWER CHARGES FOR STREET<br/>LIGHTS</u>  | 0 | 0 | 2519964  | 0       | 2519964  | 0.0    |
| 44 | 2303002 | <u>DIESEL</u>   | 0 | 0 | 804427   | 0       | 804427   | 0.0    |
| 45 | 2304001 | <u>HIRE CHARGES FOR SUPPLY OF<br/>WATER THROUGH PRIVATE<br/>LORRIES / TANKERS</u>           | 0 | 0 | 4336964  | 0       | 4336964  | 0.0    |
| 46 | 2305009 | <u>MAINTENANCE EXPENSES -<br/>WATER SUPPLY</u>  | 0 | 0 | 1521198  | 0       | 1521198  | 0.0    |
| 47 | 2305010 | <u>MAINTENANCE EXPENSES -<br/>SEWERAGE WORKS</u>  | 0 | 0 | 1364745  | 0       | 1364745  | 0.0    |
| 48 | 2305011 | <u>MAINTENANCE CHARGES TO<br/>TWAD BOARD/ METRO<br/>WATER BOARD</u>                         | 0 | 0 | 3000000  | 0       | 3000000  | 0.0    |

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|    |         |  |   |   |           |           |          |           |
|----|---------|--|---|---|-----------|-----------|----------|-----------|
| 49 | 2305301 | <a href="#">Light Vehicles - Maintenance</a>   | 0 | 0 | 589157    | 0         | 589157   | 0.0       |
| 50 | 2305302 | <a href="#">HEAVY VEHICLES - MAINTENANCE</a>   | 0 | 0 | 4651115   | 0         | 4651115  | 0.0       |
| 51 | 2402002 | <a href="#">INTEREST ON LOANS FROM STATE GOVERNMENT</a>                                | 0 | 0 | 2049301   | 0         | 2049301  | 0.0       |
| 52 | 2403001 | <a href="#">INTEREST ON LOANS FROM TNUFIDCO</a>  | 0 | 0 | 638096    | 0         | 638096   | 0.0       |
| 53 | 2403003 | <a href="#">INTEREST ON LOANS FROM TNUIFSL</a>   | 0 | 0 | 1202364   | 0         | 1202364  | 0.0       |
| 54 | 2406001 | <a href="#">INTEREST ON LOANS/ WAYS &amp; MEANS ADVANCE/ OVERDRAFT</a>                 | 0 | 0 | 7427343   | 0         | 7427343  | 0.0       |
| 55 | 2407001 | <a href="#">BANK CHARGES</a>   | 0 | 0 | 15561     | 0         | 15561    | 0.0       |
| 56 | 2602006 | <a href="#">MUNICIPAL CONTRIBUTION</a>   | 0 | 0 | 5000000   | 99340     | 4900660  | 0.0       |
| 57 | 2701001 | <a href="#">PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - TAXES</a>             | 0 | 0 | 11126924  | 104288    | 11022636 | 0.0       |
| 58 | 2702002 | <a href="#">FIXED ASSETS</a>   | 0 | 0 | 50124875  | 50124875  | 0.0      | 0.0       |
| 59 | 2722001 | <a href="#">DEPRECIATION - BUILDINGS</a>   | 0 | 0 | 309483    | 0         | 309483   | 0.0       |
| 60 | 2724001 | <a href="#">DEPRECIATION - PLANT &amp; MACHINERY</a>                                   | 0 | 0 | 21385     | 0         | 21385    | 0.0       |
| 61 | 2727001 | <a href="#">DEPRECIATION - FURNITURE, FIXTURES, FITTINGS AND ELECTRICAL APPLIANCES</a> | 0 | 0 | 7986      | 0         | 7986     | 0.0       |
| 62 | 2728001 | <a href="#">DEPRECIATION - OTHER FIXED ASSETS</a>                                      | 0 | 0 | 12245421  | 0         | 12245421 | 0.0       |
| 63 | 2801001 | <a href="#">Taxes</a>  | 0 | 0 | 768       | 1019672   | 0.0      | 1018904   |
| 64 | 2804001 | <a href="#">PRIOR YEAR INCOME</a>  | 0 | 0 | 0         | 8121505   | 0.0      | 8121505   |
| 65 | 3109001 | <a href="#">ACCUMULATED SURPLUS / DEFICIT</a>  | 0 | 0 | 0         | 133339247 | 0.0      | 133339247 |
| 66 | 3111001 | <a href="#">CONTRIBUTION FROM MUNICIPAL FUND</a>                                       | 0 | 0 | 0         | 15410315  | 0.0      | 15410315  |
| 67 | 3203001 | <a href="#">CONTRIBUTIONS FROM THE GOVERNMENT</a>                                      | 0 | 0 | 0         | 57027793  | 0.0      | 57027793  |
| 68 | 3203002 | <a href="#">GRANTS FROM THE GOVERNMENT</a>   | 0 | 0 | 0         | 1932300   | 0.0      | 1932300   |
| 69 | 3301001 | <a href="#">LOANS FROM CENTRAL GOVERNMENT</a>  | 0 | 0 | 110215988 | 110215988 | 0.0      | 0.0       |
| 70 | 3302001 | <a href="#">LOANS FROM STATE GOVERNMENT</a>  | 0 | 0 | 89667     | 50089667  | 0.0      | 50000000  |
| 71 | 3303002 | <a href="#">LOAN FROM TNUFIDCO</a>   | 0 | 0 | 0         | 0         | 0.0      | 0.0       |
| 72 | 3303005 | <a href="#">Loan from TNUDF</a>  | 0 | 0 | 1604856   | 110215988 | 0.0      | 108611132 |

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|    |         |  |   |   |          |          |        |          |
|----|---------|--|---|---|----------|----------|--------|----------|
| 73 | 3312001 | <u>Loans from State Government</u>   | 0 | 0 | 495246   | 495246   | 0.0    | 0.0      |
| 74 | 3401001 | <u>Tender Deposit - Contractors.</u>                                       | 0 | 0 | 53705    | 912051   | 0.0    | 858346   |
| 75 | 3401003 | <u>SECURITY DEPOSIT - CONTRACTORS</u>                                      | 0 | 0 | 307675   | 307675   | 0.0    | 0.0      |
| 76 | 3501003 | <u>ACCOUNTS PAYABLE - CONTRACTORS</u>                                      | 0 | 0 | 7476023  | 8883115  | 0.0    | 1407092  |
| 77 | 3501004 | <u>ACCOUNTS PAYABLE - SUPPLIERS</u>  | 0 | 0 | 225858   | 225858   | 0.0    | 0.0      |
| 78 | 3501005 | <u>ACCOUNTS PAYABLE EXPENSES</u>   | 0 | 0 | 12686811 | 23268266 | 0.0    | 10581455 |
| 79 | 3501008 | <u>OTHERS PAYABLE</u>  | 0 | 0 | 0        | 29382    | 0.0    | 29382    |
| 80 | 3501009 | <u>WATE SUPPLY MAINTENANCE - PAYABLE TO TWAD BOARD / METRO WATER BOARD</u> | 0 | 0 | 0        | 2069901  | 0.0    | 2069901  |
| 81 | 3501101 | <u>SALARIES &amp; WAGES PAYABLE</u>  | 0 | 0 | 6839882  | 6244645  | 595237 | 0.0      |
| 82 | 3501104 | <u>GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION PAYABLE</u>            | 0 | 0 | 256470   | 256470   | 0.0    | 0.0      |
| 83 | 3501106 | <u>Other Payables</u>  | 0 | 0 | 321040   | 0        | 321040 | 0.0      |
| 84 | 3501201 | <u>INTEREST PAYABLE</u>  | 0 | 0 | 0        | 4333916  | 0.0    | 4333916  |
| 85 | 3502001 | <u>PROVIDENT FUND RECOVERIES</u>   | 0 | 0 | 411000   | 1456404  | 0.0    | 1045404  |
| 86 | 3502002 | <u>CO-OPERATIVE SOCIETY LOAN RECOVERIES</u>                                | 0 | 0 | 83653    | 6217     | 77436  | 0.0      |
| 87 | 3502003 | <u>RD RECOVERIES</u>   | 0 | 0 | 0        | 1700     | 0.0    | 1700     |
| 88 | 3502004 | <u>L.I.C. POLICES PREMIUM RECOVERIES</u>                                   | 0 | 0 | 0        | 40573    | 0.0    | 40573    |
| 89 | 3502005 | <u>SPECIAL PROVIDENT FUND- CUM- GRATUITY SCHEME - RECOVERIES</u>           | 0 | 0 | 0        | 4720     | 0.0    | 4720     |
| 90 | 3502006 | <u>F.B.F. / GROUP INSURANCE SCHEME RECOVERIES</u>                          | 0 | 0 | 0        | 25100    | 0.0    | 25100    |
| 91 | 3502009 | <u>It Deduction</u>  | 0 | 0 | 87230    | 272677   | 0.0    | 185447   |
| 92 | 3502013 | <u>INCOME TAX DEDUCTIONS - CONTRACTORS</u>                                 | 0 | 0 | 101665   | 110068   | 0.0    | 8403     |
| 93 | 3502014 | <u>OTHER RECOVERIES</u>  | 0 | 0 | 0        | 687438   | 0.0    | 687438   |
| 94 | 3502015 | <u>VAT - PAYABLE</u>   | 0 | 0 | 0        | 338648   | 0.0    | 338648   |
| 95 | 3502016 | <u>ROYALTY PAYABLE</u>   | 0 | 0 | 0        | 679551   | 0.0    | 679551   |
| 96 | 3502021 | <u>CPF SUBSCRIPTION RECOVERIES</u>   | 0 | 0 | 0        | 462806   | 0.0    | 462806   |

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|     |         |  |   |   |           |          |           |          |
|-----|---------|--|---|---|-----------|----------|-----------|----------|
| 97  | 3502023 | <a href="#">Health Fund Subscription</a>   | 0 | 0 | 241500    | 626796   | 0.0       | 385296   |
| 98  | 3502025 | <a href="#">Manual Workers General Welfare Fund</a>                                      | 0 | 0 | 45850     | 48058    | 0.0       | 2208     |
| 99  | 3504101 | <a href="#">ADVANCE COLLECTION OF PROPERTY TAX</a>                                       | 0 | 0 | 0         | 8369645  | 0.0       | 8369645  |
| 100 | 3504102 | <a href="#">ADVANCE COLLECTION - OTHER REVENUES</a>                                      | 0 | 0 | 0         | 55705    | 0.0       | 55705    |
| 101 | 3603001 | <a href="#">PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS</a>                       | 0 | 0 | 0         | 38799615 | 0.0       | 38799615 |
| 102 | 4101001 | <a href="#">LAND -GROSS BLOCK</a>  | 0 | 0 | 39        | 0        | 39        | 0.0      |
| 103 | 4102001 | <a href="#">BUILDINGS - GROSS BLOCK</a>  | 0 | 0 | 9325843   | 0        | 9325843   | 0.0      |
| 104 | 4103101 | <a href="#">STROM WATER DRAINS, OPEN DRAINS AND CULVERTS - GROSS BLOCK</a>               | 0 | 0 | 485000    | 0        | 485000    | 0.0      |
| 105 | 4103102 | <a href="#">DRAINAGE AND SEWERAGE PIPES , CONDUITS, CHANNELS ETC. - GROSS BLOCK</a>      | 0 | 0 | 97637272  | 0        | 97637272  | 0.0      |
| 106 | 4103201 | <a href="#">WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK</a> | 0 | 0 | 114767345 | 0        | 114767345 | 0.0      |
| 107 | 4103202 | <a href="#">GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK</a>                        | 0 | 0 | 10016507  | 0        | 10016507  | 0.0      |
| 108 | 4103203 | <a href="#">RESERVOIRS - GROSS BLOCK</a>   | 0 | 0 | 3363260   | 0        | 3363260   | 0.0      |
| 109 | 4104001 | <a href="#">PLANT AND MACHINERIES - GROSS BLOCK</a>                                      | 0 | 0 | 12404488  | 0        | 12404488  | 0.0      |
| 110 | 4104002 | <a href="#">TOOLS &amp; PLANT - GROSS BLOCK</a>  | 0 | 0 | 38850     | 0        | 38850     | 0.0      |
| 111 | 4105001 | <a href="#">HEAVY VEHICLES - GROSS BLOCK</a>   | 0 | 0 | 4141394   | 3397827  | 743567    | 0.0      |
| 112 | 4106003 | <a href="#">Other equipments - GROSS BLOCK</a>   | 0 | 0 | 50124875  | 0        | 50124875  | 0.0      |
| 113 | 4107001 | <a href="#">FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK</a>                            | 0 | 0 | 85188     | 0        | 85188     | 0.0      |
| 114 | 4107003 | <a href="#">ELECTRICAL INSTALLATIONS - OTHERS - GROSS BLOCK</a>                          | 0 | 0 | 1         | 0        | 1         | 0.0      |
| 115 | 4108001 | <a href="#">PUBLIC FOUNTAINS - GROSS BLOCK</a>   | 0 | 0 | 3521187   | 0        | 3521187   | 0.0      |



**உதகமண்டலம் நகராட்சி**  
**Udhagamandalam Municipality**  
**Trial Balance**

**Input Parameter** : Financial Year : 2017-2018; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2017; To Date : 31/Mar/2018;

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|     |         |  |   |   |          |          |          |          |
|-----|---------|--|---|---|----------|----------|----------|----------|
| 116 | 4112001 | <u>BUILDINGS - ACCUMULATED DEPRECIATION</u>                                    | 0 | 0 | 0        | 2755039  | 0.0      | 2755039  |
| 117 | 4113101 | <u>STORM WATER DRAINS, OPEN DRAINS AND CULVERTS - ACCUMULATED DEPRECIATION</u> | 0 | 0 | 0        | 87300    | 0.0      | 87300    |
| 118 | 4113102 | <u>DRAINAGE SEWERAGE PIPES, CONDUITS ETC. - ACCUMALATED DEPRECIATION</u>       | 0 | 0 | 0        | 16084036 | 0.0      | 16084036 |
| 119 | 4113201 | <u>HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIATION</u>      | 0 | 0 | 0        | 27944564 | 0.0      | 27944564 |
| 120 | 4113202 | <u>GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION</u>           | 0 | 0 | 0        | 2414286  | 0.0      | 2414286  |
| 121 | 4113203 | <u>RESERVOIRS - ACCUMULATED DEPRECIATION</u>                                   | 0 | 0 | 0        | 799615   | 0.0      | 799615   |
| 122 | 4114001 | <u>PLANT &amp; MACHINERY - ACCUMULATED DEPRECIATION</u>                        | 0 | 0 | 0        | 11963911 | 0.0      | 11963911 |
| 123 | 4114002 | <u>TOOLS &amp; PLANT - ACCUMULATED DEPRECIATION</u>                            | 0 | 0 | 0        | 26418    | 0.0      | 26418    |
| 124 | 4115001 | <u>HEAVY VEHICLES - ACCUMULATED DEPRECIATION</u>                               | 0 | 0 | 3397827  | 3397827  | 0.0      | 0.0      |
| 125 | 4116001 | <u>OFFICE &amp; OTHER EQUIPMENTS - ACCUMULATED DEPRECIATION</u>                | 0 | 0 | 75187314 | 25062438 | 50124876 | 0.0      |
| 126 | 4116003 | <u>Other equipments - Accumulated Depreciation</u>                             | 0 | 0 | 0        | 81452923 | 0.0      | 81452923 |
| 127 | 4117001 | <u>FURNITURE, FIXTURES &amp; FITTINGS - ACCUMULATED DEPRECIATIONS</u>          | 0 | 0 | 0        | 61229    | 0.0      | 61229    |
| 128 | 4118001 | <u>PUBLIC FOUNTAINS - ACCUMALATED DEPRECIATION</u>                             | 0 | 0 | 0        | 2975255  | 0.0      | 2975255  |

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|     |         |   |   |   |            |            |            |       |
|-----|---------|---|---|---|------------|------------|------------|-------|
| 129 | 4121001 | <u>PROJECTS - IN - PROGRESS ACCOUNT</u>                                     | 0 | 0 | 6114501    | 6114501    | 0.0        | 0.0   |
| 130 | 4208001 | <u>FIXED DEPOSIT</u>  | 0 | 0 | 14196367   | 0          | 14196367   | 0.0   |
| 131 | 4301004 | <u>STORES - WATER SUPPLY</u>  | 0 | 0 | 88439      | 0          | 88439      | 0.0   |
| 132 | 4311903 | <u>PROFESSION TAX - RECOVERABLE - CURRENT</u>                               | 0 | 0 | 0          | 0          | 0.0        | 0.0   |
| 133 | 4311905 | <u>OTHER TAXES - RECOVERABLE - CURRENT</u>                                  | 0 | 0 | 6618237    | 6618237    | 0.0        | 0.0   |
| 134 | 4311906 | <u>OTHER TAXES - RECOVERABLE - ARREARS</u>                                  | 0 | 0 | 17636826   | 17636826   | 0.0        | 0.0   |
| 135 | 4311907 | <u>Water Supply and Drainage Tax - Recoverable - Residential - Current</u>  | 0 | 0 | 52959006.2 | 46430970.6 | 6528035.67 | 0.0   |
| 136 | 4311908 | <u>Water Supply and Drainage Tax - Recoverable - Commercial - Current</u>   | 0 | 0 | 15793106.7 | 15793106.7 | 0.0        | 0.0   |
| 137 | 4311909 | <u>Water Supply and Drainage Tax - Recoverable - Industrial - Current</u>   | 0 | 0 | 1329.63    | 1329.63    | 0.0        | 0.0   |
| 138 | 4311910 | <u>Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current</u> | 0 | 0 | 81731      | 81731      | 0.0        | 0.0   |
| 139 | 4311912 | <u>Water Supply and Drainage Tax - Recoverable - Residential - Arrears</u>  | 0 | 0 | 29350022.6 | 8883534.64 | 20466488   | 0.0   |
| 140 | 4311913 | <u>Water Supply and Drainage Tax - Recoverable - Commercial - Arrears</u>   | 0 | 0 | 2471204.31 | 2471204.31 | 0.0        | 0.0   |
| 141 | 4311915 | <u>Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears</u> | 0 | 0 | 691722     | 691722     | 0.0        | 0.0   |
| 142 | 4313003 | <u>WATER CHARGES</u>  | 0 | 0 | 24549394   | 18610573   | 5938821    | 0.0   |
| 143 | 4313004 | <u>WATER CHARGES</u>  | 0 | 0 | 12242090   | 4295770    | 7946320    | 0.0   |
| 144 | 4313004 | <u>WATER CHARGES-ARREARS</u>  | 0 | 0 | 16714      | 0          | 16714      | 0.0   |
| 145 | 4313005 | <u>UGD MONTHLY CHARGES RECOVERABLE - CURRENT</u>                            | 0 | 0 | 6626137    | 2286226    | 4339911    | 0.0   |
| 146 | 4313006 | <u>UGD MONTHLY CHARGES RECOVERABLE - ARREARS</u>                            | 0 | 0 | 17741114   | 525960     | 17215154   | 0.0   |
| 147 | 4314003 | <u>RENT ON BUILDINGS RECOVERABLE - CURRENT</u>                              | 0 | 0 | 0          | 0          | 0.0        | 0.0   |
| 148 | 4314033 | <u>INTEREST ACCRUED ON FIXED DEPOSIT/ DIVEDEND DUE ON SHARES</u>            | 0 | 0 | 7462098    | 0          | 7462098    | 0.0   |
| 149 | 4314040 | <u>Misc. Recovery</u>   | 0 | 0 | 0          | 73455      | 0.0        | 73455 |

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|              |         |   |          |          |                   |                   |                  |                  |
|--------------|---------|---|----------|----------|-------------------|-------------------|------------------|------------------|
| 150          | 4501001 | <a href="#">Cash Account</a>  | 0        | 0        | 45052625          | 44963704          | 88921            | 0.0              |
| 151          | 4502001 | <a href="#">Cheque Account</a>  | 0        | 0        | 5456588           | 5323955           | 132633           | 0.0              |
| 152          | 4502102 | <a href="#">RF-PAYMENT-IB-463092916</a>   | 0        | 0        | 410180            | 410180            | 0.0              | 0.0              |
| 153          | 4502110 | <a href="#">CAPITAL FUND AXIS BANK</a>  | 0        | 0        | 165360            | 165360            | 0.0              | 0.0              |
| 154          | 4502121 | <a href="#">WS-REC-PAY-IB-463146205</a>   | 0        | 0        | 67645212          | 64159581          | 3485631          | 0.0              |
| 155          | 4502122 | <a href="#">WS-DEPOSIT-IB-463146078</a>   | 0        | 0        | 26514612          | 25620685          | 893927           | 0.0              |
| 156          | 4502123 | <a href="#">WS-UGD-DEPOSIT-463090907</a>  | 0        | 0        | 6444209           | 6112810           | 331399           | 0.0              |
| 157          | 4601001 | <a href="#">FESTIVAL ADVANCE</a>  | 0        | 0        | 242653            | 95050             | 147603           | 0.0              |
| 158          | 4601009 | <a href="#">MARRIAGE ADVANCE</a>  | 0        | 0        | 0                 | 0                 | 0.0              | 0.0              |
| 159          | 4604003 | <a href="#">ADVANCE TO PWD /<br/>HIGHWAYS/ T.N.<br/>CONSTRUCTION CORPN. LTD.,<br/>ETC..</a> | 0        | 0        | 56985195          | 0                 | 56985195         | 0.0              |
| 160          | 4605008 | <a href="#">WARM CLOTHING ADVANCE</a>   | 0        | 0        | 1350              | 100               | 1250             | 0.0              |
| 161          | 4605010 | <a href="#">Advance Recoverable<br/>Expenses</a>  | 0        | 0        | 5000              | 5000              | 0.0              | 0.0              |
| 162          | 4606001 | <a href="#">DEPOSITS - RECOVERABLE:</a>   | 0        | 0        | 802658            | 0                 | 802658           | 0.0              |
| 163          | 4701001 | <a href="#">ADVANCE TO TWAD BOARD/<br/>METRO WATER BOARD</a>                                | 0        | 0        | 186000000         | 0                 | 186000000        | 0.0              |
| 164          | 4702001 | <a href="#">PAYABLE TO WATER SUPPLY</a>   | 0        | 0        | 11157238          | 19857502          | 0.0              | 8700264          |
| 165          | 4702003 | <a href="#">PAYABLE TO GENERAL FUND</a>   | 0        | 0        | 0                 | 483792            | 0.0              | 483792           |
| 166          | 4702004 | <a href="#">RECEIVABLE FROM WATER<br/>SUPPLY FUND</a>                                       | 0        | 0        | 8762547.62        | 142135206         | 0.0              | 133372658        |
| 167          | 4702006 | <a href="#">RECEIVABLE FROM GENERAL<br/>FUND</a>  | 0        | 0        | 33015858.6        | 14148713.9        | 18867144.7       | 0.0              |
| <b>Total</b> |         |   | <b>0</b> | <b>0</b> | <b>1394008281</b> | <b>1394008281</b> | <b>827130520</b> | <b>827130520</b> |