

ANNEXURE-1
MINUTES OF MEETING

Minutes of Meeting on Inception report submitted by M/s Fichtner Consultants for City Corporate Plan cum Business Plan study for Cluster II covering Periakulam, Chinnamanur, Cumbum, Bodinayakanur, Usilampatti, Melur, Tirumangalam, Paramakudi, Devakottai, Arnathangi Municipalities held at TNUIFSL office on 3rd January 2008.

List of Participants:

1. Mr. R. Gayathri, AVP, TNUIFSL
2. Mr. K. Balaji, Sr. Manager, TNUIFSL
3. Mr. I. Rajkumar, Sr. Manager, TNUIFSL
4. Mr. M. Sudarshan, Manager, TNUIFSL
5. Mr. U. Vijayaraghavan, Dy. Manager, TNUIFSL
6. Mr. V. Subramani, Asst. Manager, TNUIFSL
7. Mr. G. Manian, UDS, O/O CMA
8. Mr. P. Sudheer, UDS, O/o CMA
9. Mr. S. Palanisamy, ME, Chinnamanur municipality
10. Mr. A. N. Jayachandran, Commissioner, Chinnamanur municipality
11. Mr. A. Abdul Latheef, Commissioner, Usilampatti municipality
12. Mr. A. Arumugam, Commissioner, Melur municipality
13. Mr. K. V. Balakrishnan, Commissioner, Thirumanagalam municipality
14. Mr. S. Sundaramoorthi, commissioner, Aranthangi municipality
15. Mr. N. Manohar, Devakottai municipality
16. Mr. R. Subramanian, Commissioner, Periakulam municipality
17. Mr. A. K. Sivakumar, Commissioner, Cumbum Mpty & Bodinayakanur Mpty I/c
18. Mr. K. Rengaraju, ME, Aranthangi municipality
19. Mr. M. Dharmarajan, Commissioner Incharge, Paramakudi municipality
20. Ms. S. Backyalakshmi, ME, Paramakudi municipality
21. Mr. D. Balaji ME Incharge, Usilampatti municipality
22. Mr. S. Kaliyamoorthi, Advisor, Fichtner consultants
23. Mr. S. Abdul Gafoor Urban Planner, Fichtner consultants
24. Mr. S. Sriram, Finance Specialist, CES
25. Ms. M. Subbalakshmi, Design Engineer
26. Mr. J. Venkatesh, Chief Engineer, Fichtner
27. Mr. E. N. Narayanan, Urban Infrastructure Specialist, Fichtner consultants
28. Ms. M. Priya, Planner, Fichtner consultants

29. Ms. Ashmy Reneesha, Planner, Fichtner consultants

30. Ms. S. Sreeja, Planner, Fichtner consultants

The following are the salient points discussed.

1. The consultants were requested to do stakeholder consultations to get demands from public for identifying infrastructure gaps.
2. The consultants presented the report in two groups. While the data was put up on tabular columns, the consultants were advised to present the issues and gaps identified in the infrastructure separately for each town.
3. The consultants were requested to then consolidate the issues and find out integrated solutions if possible, considering the proximity of the towns.
4. The consultants were requested to analyse last 5 years financials in the report.
5. The consultants were requested to find out infrastructure gaps considering 2009 as base year
6. The consultants were requested to do a SWOT analysis for every municipality and accordingly fix up their vision statements and potentials for improvements.
7. The consultants had identified projects implemented by municipality. It was also requested that the consultants should identify infrastructure requirements for total upliftment of the towns and accordingly classify under projects implemented by other departments.

The Consultants were requested to address all the above points in the subsequent reports. The Inception report submitted by Fichtner Consulting for cluster II is approved.

Minutes of Meeting on Interim report submitted by M/s Fichtner Consultants for City Corporate Plan cum Business Plan study for Cluster II covering Periakulam, Chinnamanur, Cumbum, Bodinayakanur, Usilampatti, Melur, Tirumangalam, Paramakudi, Devakottai, Arnathangi Municipalities held at TNUIFSL office on 24th March 2008.

List of Participants attached

1. Mr. K. Balaji, Sr. Manager, TNUIFSL
2. Mr. I. Rajkumar, Sr. Manager, TNUIFSL
3. Mr. M. Sudarshan, Manager, TNUIFSL
4. Mr. U. Vijayaraghavan, Dy. Manager, TNUIFSL
5. Mr. V. Subramani, Asst. Manager, TNUIFSL
6. Mr. P. Sudheer, UDS, O/o CMA
7. Mr. S. Palanisamy, ME, Chinnamanur municipality
8. Mr. A. N. Jayachandran, Commissioner, Chinnamanur municipality

9. Mr.A. Abdul Latheef, Commissioner, Usilampatti municipality
10. Mr. A. Arumugam, Commissioner, Melur municipality
11. Mr. K. V. Balakrishnan, Commissioner, Thirumanagalam municipality
12. Mr. S. Sundaramoorthi, commissioner, Aranthangi municipality
13. Mr. N. Manohar, Devakottai municipality
14. Mr. R. Subramanian, Commissioner, Periakulam municipality
15. Mr. A. K. Sivakumar, Commissioner, Cumbum Mpty & Bodinayakanur Mpty I/c
16. Mr. K. Rengaraju, ME, Aranthangi municipality
17. Mr. M. Dharmarajan, Commissioner Incharge, Paramakudi municipality
18. Ms. S. Bakyalakshmi, ME, Paramakudi municipality
19. Mr. D. Balaji ME Incharge, Usilampatti municipality
20. Mr. S. Kaliyamoorthi, Advisor, Fichtner consultants
21. Mr. S. Abdul Gafoor Urban Planner, Fichtner consultants
22. Mr. S. Sriram, Finance Specialist, CES
23. Ms. M. Subbalakshmi, Design Engineer
24. Mr. E. N. Narayanan, Urban Infrastructure Specialist, Fichtner consultants
25. Ms. M. Priya, Planner, Fichtner consultants
26. Ms. S. Sreeja, Planner, Fichtner consultants

The consultants were asked to

8. Include 24 X 7 water supply proposal for Periakulam municipality as water is available in adequate.
9. Provide price escalations to projects based on its phasing and the proposed year of implementation.
10. Do a component wise phasing wherever relevant and accordingly include in the capital investment plan.
11. Include risk assessment and mitigation plan in the report specific to the town.
12. Consider loans sanctioned to the municipality while calculating the investment capacity, sustainability and the debt service capacity of the town.
13. Incorporate actual phasing of projects which are under implementation.
14. Since some of the assets of the Usilampatti municipality are in the hands of the Panchayat Union, the consultants were asked to discuss with the Chairman of Panchayat Union while finalizing the capital improvements required for development of the town.
15. Revise means of finance for the UGSS project in Aranthangi municipality based on the figures given by the municipality

16. Identify and suggest more improvements to Paramakudi municipality as plenty of lands are available in the municipality unlike other municipalities.
17. Consider means of finance for capital investments identified based on remunerative and service projects as follows
 - a. Remunerative projects – Estimated deposit mobilizations, Grant @30% and balance as loan
 - b. Service projects – Grant @ 30%, ULB contribution @ 10% and balance as loan.
18. Recommend Cauvery combined water supply scheme (CWSS) for Tirumangalam municipality in the capital investment plan as proposed under JNNURM only when the municipality improves on the connections from its assessments; suggestion to be given in the reform agenda.
19. Obtain the cost of the CWSS scheme for Melur municipality from TWAD and include the same in the report.

The Consultants were requested to address all the above points in the subsequent reports. The Interim report submitted by Fichtner Consulting for cluster II is approved.

Minutes of Meeting on Draft final report submitted by M/s Fichtner Consultants for City Corporate Plan Cum Business Plan study for Cluster II covering Periyakulam, Chinnamanur, Cumbum, Bodinayakanur, Usilampatti, Melur, Tirumangalam, Paramakudi, Devakottai, Aranthangi Municipalities held at TNUIFSL office on 26th May 2008.

List of Participants attached

The following are the salient points discussed during the meeting

1. According to the recent order by CMA, deposits and tariffs should be increased by 15% once in 3 years. Hence, the consultants were requested to consider the same in the FOP.
2. Rate of Taxation is proposed to be increased in all towns and the expected increase is in the range of 25% to 40%. Hence, it was informed to the consultants that a gradual revision of tax from 25% in the first year, 30% in the second year, 35% in the third year and 40% in the fourth year and thereafter may be considered for the purpose of FOP projections.
3. Maternity centers were suggested by the consultant in towns and it was clarified by RDMA that Maternity centers would be handled by maternity assistants and Maternity homes will be handled by maternity doctors. Hence, the consultants were asked to study and suggest maternity homes wherever required.
4. The consultants were asked to revise the project cost with the latest figures available with the ULB preferably with the current schedule of rates.

5. The consultants had considered improved scenario for preparation of FOP projections. In this regard, it was discussed that the consultants may give the base scenario as well in the report and indicates the improvements to the FOP between the two due to implementation of reforms suggested.
6. Wherever funds are tied up for projects, the consultants were asked to incorporate the means of finance in the FOP based on sanctions.
7. It was discussed that UGSS projects may be considered only after implementation of WS scheme and the consultants were asked to revise the priorities accordingly.
8. It was discussed that CWSS will be taken up by TWAD for implementation on a parallel basis and hence, the consultants were requested to consider CWSS projects simultaneously in respective towns.

The points raised during the last meeting but not addressed by the consultants in the report are as follows:

9. Including 27X7 water supply proposal for Periyakulam municipality as water is available in adequate.
10. Including risk assessment and mitigation plan in the report specific to the town.
11. Identifying and suggesting more improvements to Paramakudi municipality as plenty of land are available in the municipality unlike other municipalities.

The Consultants were requested to address all the above points in the final report. The draft final report submitted by Fichtner Consulting for cluster II is approved .

ANNEXURE - 2

POPULATION PROJECTION - Aranthangi Municipality Census data on Population of the Aranthangi Municipality

Year	Population
1971	16350
1981	23227
1991	30327
2001	34134

I. Projection by Arithmetical Increase Method

Projected Population = $P + n_i$
 P = Present Population
 n_i = Average increase per decade

Year	Population	Increment
1971	16350	
1981	23227	6877
1991	30327	7100
2001	34134	3807
	Total	17784
	Average	5928

Increment per decade 5928
 Increment per year 593

Projected Population for the year 2009
 $= P_{2001} + 0.8n_i$
 $= 38876$

Projected Population for the year 2024
 $= P_{2001} + 2.3n_i$
 $= 47768$

Projected Population for the year 2039
 $= P_{2001} + 3.8n_i$
 $= 56660$

Year	Projected Population	Percentage Increase
2009	38876	13.89
2024	47768	22.87
2039	56660	18.61

II. Projection by Geometric Increase Method

Projected Population : Illustrative Formula = $P (1 + R_g)^n$
 R_g = Geometric Mean
 n = Number of decades

Geometric Mean = $R_g = \sqrt[n]{R_1 \times R_2 \times R_3 \times R_4 \dots R_n}$

Year	Population	Increment
1971	16350	
1981	23227	6877
1991	30327	7100
2001	34134	3807
	Total	17784
	Average	5928
Decade	Indicator	Growth rate
1981-1971	R1	0.421
1991-1981	R2	0.306
2001-1991	R3	0.126
	n	= 3

Assuming that the future growth follows the geometric mean for the period 1971 to 2001

$$= \sqrt[3]{0.421 \times 0.306 \times 0.126}$$

$$R_g = 0.253$$

$$\text{Projected Population for the year 2009} = P_{2001} \times (1 + R_g)^{(0.8)} = 40889$$

$$\text{Projected Population for the year 2024} = P_{2001} \times (1 + R_g)^{(2.3)} = 57363$$

$$\text{Projected Population for the year 2039} = P_{2001} \times (1 + R_g)^{(3.8)} = 80475$$

Year	Projected Population	Percentage Increase
2009	40889	20
2024	57363	40.29
2039	80475	40.29

III. Projection by Incremental Increase Method

Projected Population : Illustrative Formula

$$P_n = P + nx + \frac{n(n+1)}{2} y$$

P= Present Population

P_n=Projected Population for nth decade

n= Number of decades

x = Average increase per decade

y = Average incremental increase per decade

Year	Population	Increase	Increment
1971	16350	-	-
1981	23227	6877	
1991	30327	7100	223
2001	34134	3807	-3293
	Total	17784	-3070
	Average	5928.00	-1535

$$\text{Population in 2001} = P = 34134$$

$$\text{Average Increase} = 5928$$

$$\text{Average Incremental Increase} = -1535$$

$$\begin{aligned}
 P_{2009} &= P_{2001} + 0.8 \times 5928 + 0.8 \times (0.8+1) / 2 \times 1535 \\
 &= 37771 \\
 P_{2024} &= P_{2001} + 2.3 \times 7253.75 + 2.3 \times (2.3+1) / 2 \times (1694.667) \\
 &= 41943 \\
 P_{2039} &= P_{2001} + 3.8 \times 7253.75 + 3.8 \times (3.8+1) / 2 \times (1694.667) \\
 &= 42661
 \end{aligned}$$

Year	Projected Population	Percentage Increase
2009	37771	10.66
2024	41943	11.05
2039	42661	1.71

IV Method of least squares

	Year(X)	Population(Y) in lakhs	X ²	XY
	1971	0.164	3884841	322.26
	1981	0.232	3924361	460.13
	1991	0.303	3964081	603.81
	2001	0.341	4004001	683.02
Total	7944	1.040	15777284	2069.21728

$$\begin{aligned}
 n &= \text{No. of items} && 4 \\
 Y &= a + bX \\
 \Sigma Y &= a(n) + b \Sigma X \\
 1.040 &= 4a + 7944b \\
 \Sigma XY &= a \Sigma X + b \Sigma X^2 \\
 2069.217 &= 7944a + 15777284b \\
 1.040 &= 4a + 7944b \\
 2069.217 &= 7944a + 15777284b \\
 8264.779 &= 31776a + 63107136b \\
 8276.869 &= 31776a + 63109136b \\
 -12.090 &= -2.00b \\
 b &= 0.0060452 \\
 b &= \mathbf{0.0070} \\
 4a &= 1.04038 - 7944b \\
 4a &= 1.04038 - 7944 \times 0.007 \\
 a &= \mathbf{-13.6419}
 \end{aligned}$$

Solving the equation $Y = a + bX$, $a = -13.641905$, $b = 0.007$

$$\begin{aligned}
 \text{Population for 2009} &= -121.3034 + 0.0637 \times 2007 \\
 &\quad 0.421 \text{ Lakhs} \\
 \text{Population for 2024} &= -121.3034 + 0.0637 \times 2010 \\
 &\quad 0.526 \text{ Lakhs} \\
 \text{Population for 2039} &= -121.3034 + 0.0637 \times 2025 \\
 &\quad 0.631 \text{ Lakhs}
 \end{aligned}$$

Year	Projected Population	Percentage Increase
2009	42109	23.37
2024	52610	24.93
2039	63109	19.96

V. Comparative Statement of Projected Population of Aranthangi Municipality

Sl. no.	Method	Projected Population for		
		2009	2024	2039
1	Arithmetical Increase	38876	47768	56660
2	Geometrical increase	40889	57363	80475
3	Incremental Increase	37771	41943	42661
4	Method of Least Squares	42109	52610	63109

ANNEXURE – 3

DAILY MARKET – PRESS CUTTING

THE HINDU

Thursday, Dec 06, 2007

Daily market, a health hazard

Staff Reporter

POLLUTION: The Vannankulam in Aranthangi with the daily market building above it.

ARANTHANGI: A market constructed over a pond has become a source of health hazard for the residents of the town.



The sprawling pond has been utilised for constructing the daily market. A number of pillars has been set up atop, where about 80 traders in vegetables, fruits and hardware have been doing their business for the last one decade.

A cross-section of the residents says the space below the building is being utilised for dumping the market garbage.

A senior councillor, V.R.S. Subramanian, says the tank is one of the major sources for re-charging the groundwater potential of the town till a few decades ago. But the construction of a number of residential houses in its periphery has choked the supply channels. Another councillor S. Ramesh points out that steps should be taken to put to use the vehicle shed at the market, which will help generate revenue for the municipality.

President of the Aranthangi Chamber of Commerce L. Kailasanathan says the municipality should ensure clearing of the garbage daily to check the breeding of mosquitoes and pigs in the area. Steps must be taken to construct an underground parking lot below the market.

Although several service organisations took some initiative to ensure hygienic environment in the area, nothing materialised so far, says the former president of Junior Chamber of India, Aranthangi, Sureshkumar.

ANNEXURE – 4

FINANCE

INCOME & EXPENDITURE ACCOUNT

Revenue and Capital Fund

		Audited					Unaudited
S.No.	Particulars	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
I	Income						
a)	Property Tax						
	Property Tax for General Purpose	30.81	32.48	34.35	37.28	39.35	41.54
	Excess Remittance - Property Tax	0.36	0.04	0.25	4.55	-	-
b)	Other Taxes (Profession Tax)	6.06	6.45	6.91	6.54	6.39	12.48
c)	Assigned Revenue						
	Duty on Transfer of Property	26.11	40.61	34.06	18.61	21.08	18.49
	Entertainment Tax	5.05	15.36	12.87	8.02	2.81	0.52
d)	Devolution Fund	50.02	57.36	81.11	60.74	61.89	58.61
e)	Service Charges & Fees						
	Trade Licence Fees	1.38	1.29	1.33	-	2.01	2.07
	Building Licence Fees	2.13	3.90	2.85	1.17	3.38	4.17
	Market Fees - Daily Market	2.21	3.65	1.69	1.94	4.31	3.10
	Fees for Advertising & Lamp posts	-	5.19	-	-	-	-
	Fee for Bays & Others	0.92	2.06	2.07	3.62	2.77	3.22
	Fees for Free & Pay Toilets	1.00	0.63	0.88	1.93	2.05	3.15
	Other Fees	0.22	0.43	2.29	2.89	1.41	1.98
f)	Grants & Contribution						
	Grants for Schemes Implementation	1.48	0.45	-	0.27	-	-
g)	Sale & Hire Charges	-	-	-	-	-	-
h)	Other Income						
	Development Charges	0.28	0.84	0.96	0.28	1.33	-
	Rent on Buildings	11.67	12.89	13.28	14.29	15.48	15.56
	Rent on Travellers Bungalow	0.14	0.41	-	-	-	15.66
	Fees for Slaughter House	0.29	0.27	0.20	0.23	0.40	0.55
	Cart Land / Lorry Stand Fees	1.14	0.82	0.25	1.52	0.91	1.60
	Survey Fees	-	-	0.07	0.74	1.13	1.15
	Other Fees	0.85	2.19	-	-	-	-
	Other Income	1.61	42.97	71.32	63.13	1.84	1.95
	Interest from Bank	0.50	0.51	0.38	1.28	1.51	0.68
	Dividend on shares	0.01	0.01	0.01	0.01	0.05	0.05
	Project Overhead Appr - Expenses	4.86	6.44	7.38	3.16	-	-
	Avenue Receipts	-	0.02	0.05	0.01	-	-
	Income from Road Margins	3.52	2.30	2.01	2.05	2.25	2.81
	Others	-	-	-	0.02	-	-
	Total Income	152.62	239.57	276.57	234.28	172.35	189.34
		Audited					Unaudited
S.No.	Particulars	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
II	Expenditure						
a)	Personnel Cost - Salaries						

	Salary & Allowances	68.99	68.54	69.02	68.39	72.37	105.72
	Dearness Allowance	-	-	-	-	-	-
	House Rent Allowance	-	-	-	-	-	-
	Conveyance Allowance	-	-	-	-	-	-
	Medical Allowance	-	-	-	-	-	-
	Others	-	-	-	-	-	-
b)	Personnel Cost - Others	-	-	-	-	-	-
c)	Terminal & Retirement Benefits						
	Pension	8.82	8.98	9.51	5.32	0.09	-
	Commutation of Pension	-	-	0.75	1.23	0.69	0.50
	DCR Gratuity	1.03	-	1.39	4.26	3.70	0.52
	SPF	-	0.21	0.20	0.38	0.10	0.01
	GIS	0.69	0.69	0.69	-	-	-
	Pensionary Contribution	-	8.54	0.55	5.18	3.66	-
d)	Operating Expenses						
	Power Charges - Street Lights	3.18	14.01	-	10.41	10.03	10.03
	Maintenance - Street Lights	1.58	6.97	1.16	3.47	5.01	3.30
	Wages	-	1.00	0.43	-	-	-
	Power Charges - Head Water Works	0.73	-	-	-	-	3.80
	Power Charges - Office Building	-	-	11.89	-	-	-
	Sanitary / Conservancy expenses	0.64	2.15	0.86	1.23	1.56	1.03
	Others	5.74	1.64	1.27	1.51	2.22	0.87
e)	Repairs & Maintenance						
	Light Vehicle Maintenance	2.33	1.90	1.87	1.72	7.89	7.82
	Heavy Vehicle Maintenance	4.09	4.96	4.45	5.99	2.37	3.55
	Repairs & Maintenance - Buildings	-	0.35	0.12	0.06	0.50	0.04
	Repairs & Maintenance - Lodge	0.19	0.21	0.08	0.10	0.04	0.01
	Repairs & Maintenance - Office Tools	0.01	0.08	0.02	-	-	-
	Repairs & Maintenance - Storm Water	-	0.09	0.06	0.11	-	-
	Repairs & Maintenance - Ele. School	0.02	0.02	0.02	-	0.02	-
	Repairs & Maintenance - Inst. & P&M	-	-	-	0.48	0.09	1.05
	Repairs & Maintenance - Water Supply	0.22	0.43	0.34	0.69	0.01	0.02
	Repairs & Maintenance - Others	0.39	0.11	0.07	0.05	0.24	0.02
f)	Programme Expenses						
	Election Expenses	1.56	0.18		0.05	-	1.08
g)	Administration Expenses						
	Telephone Charges	1.35	1.06	1.00	0.74	0.71	0.64
	Stationery & Printing	0.58	0.31	0.45	0.63	0.71	1.01
	Postage & Telegram Charges	0.13	0.18	0.14	0.21	0.15	0.06
	Travel Expenses	1.37	1.38	1.37	1.06	1.16	2.83
	Staff Welfare Expenses	0.67	0.89	0.87	0.81	0.41	1.08
	Legal Expenses	0.12	0.20	0.17	0.07	0.24	0.16
	Audit Fees	0.27	0.34	0.32	-	-	-
	Advertisement Charges	0.60	0.61	1.30	2.14	1.33	0.29
	Computer Operating Expenses	0.11	0.36	0.17	0.22	0.78	0.57
	Electricity - Office Building	0.31	0.36	0.21	0.25	0.15	0.68
	Contribution	-	0.04	0.04	0.73	0.38	0.20
	Contributions to other funds	-	10.98	12.59	-	-	-
	Books & Periodicals	0.72	1.22	0.48	0.89	1.03	0.05
	Sitting Fees for Councillors	0.91	1.23	1.01	0.83	0.98	1.08

	Others	15.89	25.42	16.19	76.22	1.48	4.53
h)	Finance Expenses						
	Provision for doubtful collection of rev items	-	-	2.50	2.53	-	-
	Interest on Loans / Ways Means Adv / OD	183.94	28.52	13.66	13.05	-	-
	Others	-	0.08	0.04	0.06	-	-
i)	Depreciation	48.04	51.77	53.91	47.73	-	-
	Total Expenses	355.22	246.01	211.17	258.80	120.10	152.55
	Surplus / (Deficit) for the year	(202.60)	(6.44)	65.40	(24.52)	52.25	36.79

Water Supply and Drainage Fund

		Audited					Unaudited
S.No.	Particulars	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
I	Income						
a)	Property Tax						
	Water Supply & Drainage Tax	7.70	8.12	8.58	9.32	9.83	10.38
	Excess Remittance	0.37	0.08	0.24	0.54	0.01	-
b)	Other Taxes	-	-	-	-	-	-
c)	Assigned Revenue	-	-	-	-	-	-
d)	Devolution Fund	-	-	-	-	-	-
e)	Service Charges & Fees						
	Initial amount for WSNSC	2.22	3.64	3.90	4.08	1.10	9.27
	Metered / Tap Rate charges	10.29	10.38	27.08	28.08	28.42	28.52
	Septic tank cleaning charges	-	-	0.33	-	-	-
	Charges for water supply	1.36	1.78	1.55	1.84	0.31	3.16
	Charges for water supply through Lorries	0.29	0.28	-	0.31	0.35	0.47
f)	Revenue Grants & Contribution	-	-	-	-	-	-
g)	Sale & Hire Charges	-	-	-	-	-	-
h)	Other Income						
	Other Income	0.62	0.28	0.51	1.11	1.10	1.76
	Project Overhead Appr - Expenses	0.44	0.25	0.07	-	-	-
	Interest Income	0.01	0.02	0.03	0.17	0.14	0.38
	Others	-	-	0.26	-	-	-
	Total Income	23.30	24.83	42.55	45.45	41.26	53.94
		Audited					Unaudited
S.No.	Particulars	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
II	Expenditure						
a)	Personnel Salaries Cost						
	Salary / Exgratia / Bonus	7.64	7.44	8.37	8.96	10.23	15.60
	Dearness Allowance	-	-	-	-	-	-
	House Rent Allowance	-	-	-	-	-	-
	Conveyance Allowance	-	-	-	-	-	-
	Medical Allowance	-	-	-	-	-	-
	Others	-	-	-	-	-	-
b)	Personnel Cost - Others	-	-	-	-	-	-
c)	Terminal & Retirement Benefits						
	Pension	-	-	-	-	-	-

	Commutation of Pension	-	-	-	-	-	-
	DCR Gratuity	-	-	-	-	-	-
	GIS, Management Contribution	-	-	-	-	-	-
	Others	-	-	-	-	-	-
d)	Operating Expenses						
	Wages	3.02	4.13	4.63	5.09	5.06	0.40
	Power Charges - Head Water Works	10.19	22.16	22.31	23.07	20.97	19.07
e)	Repairs & Maintenance						
	Light Vehicle Maintenance	0.06	0.05	0.17	0.18	0.41	1.79
	Heavy Vehicle Maintenance	0.81	0.63	1.29	0.91	1.30	-
	Repairs & Maintenance - Building/Lodge	-	0.09	-	-	0.09	0.03
	Maint.exps for Water Supply Works/Drainage	1.56	2.00	0.77	1.41	0.50	1.41
	Maintenance charges TWAD Board	-	0.46	-	-	-	-
	Repairs & Maintenance - Inst. & P&M	-	0.06	0.51	0.37	0.16	0.06
	Others		-	-	-	1.01	1.03
f)	Program Expenses	-	-	-	-	-	-
g)	Administration Expenses						
	Telephone Charges	0.23	0.16	-	0.02	0.07	-
	Municipal contribution to other funds	-	2.25	0.64	-	-	-
	Other Expenses	0.05	0.13	0.03	0.16	0.16	0.09
h)	Finance Expenses						
	Provision for doubtful coll. of revenue items	5.84	-	1.11	9.73	-	-
	Irrecoverable revenue items w/off	-	0.10	1.20	-	-	-
	Bank charges	-	0.01	-	-	-	-
i)	Depreciation	5.03	5.23	4.75	4.10	1.64	-
	Total Expenses	34.43	44.90	45.78	54.00	41.60	39.48
	Surplus / (Deficit) for the year	(11.13)	(20.07)	(3.23)	(8.55)	(0.34)	14.46

Education Fund

S.No.	Particulars	Audited					Unaudited
		2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
I	Income						
a)	Property Tax						
	Education Tax	9.63	10.15	10.73	11.65	12.32	12.32
	Excess Remittance	-	0.01	0.07	0.61	-	-
b)	Other Taxes		-	-	-	-	-
c)	Assigned Revenue		-	-	-	-	-
d)	Devolution Fund	-	-	-	-	-	-
e)	Service Charges & Fee	-	-	-	-	-	-
f)	Revenue Grants & Contribution	-	-	-	-	-	-
g)	Sales & Hire Charges	-	-	-	-	-	-
h)	Other Income						
	Interest from Bank	-	0.03	0.03	0.32	0.25	0.25
	Project Overhead Appr - Expenses	0.08	0.27	-	-	-	-
	Others	-					
	Total Income	9.71	10.46	10.83	12.58	12.57	12.57
II	Expenditure						
a)	Personnel Cost - Salaries	-	-	-	-	-	-

b)	Personnel Cost - Others	-	-	-	-	-	-
c)	Terminal & Retirement Benefits						
	Pension	-	-	-	-	-	-
d)	Operating Expenses	-	-	-	-	-	-
e)	Repairs & Maintenance						
	Computer Operating Expenses	-					
	Repairs - Building	-	-	-	0.01	-	-
	Other Expenses	-	-	-	-	0.06	-
f)	Program Expenses	-	-	-	-	-	-
g)	Administration Expenses	-	2.69	-	0.78	-	0.06
h)	Finance Expenses						
	Irrecoverable items write off	3.29	0.12	-	-	-	-
i)	Depreciation	0.18	-	0.30	-	0.21	0.21
	Total Expenses	3.47	2.81	0.30	0.79	0.27	0.27
	Surplus / (Deficit) for the year	6.24	7.65	10.53	11.79	12.30	12.30

Summary of Income and Expenditure

		Audited																				Unaudited			
		2001-02				2002-03				2003-04				2004-05				2005-06				2006-07			
S.N	Particulars	Rev &	Water	Elem'tary	Total	Rev &	Water	Elem'tary	Total	Rev &	Water	Elem'tary	Total	Rev &	Water	Elem'tary	Total	Rev &	Water	Elem'tary	Total	Rev &	Water	Elem'tary	Total
		Capital	Supply	Education		Capital	Supply	Education		Capital	Supply	Education		Capital	Supply	Education		Capital	Supply	Education		Capital	Supply	Education	
I	Income																								
a)	Property Tax	31.17	8.07	9.63	48.87	32.52	8.20	10.16	50.88	34.60	8.82	10.80	54.22	41.83	9.86	12.26	63.95	39.35	9.84	12.32	61.51	41.54	10.38	12.32	64.24
b)	Other Taxes	6.06	0.00	0.00	6.06	6.45	0.00	0.00	6.45	6.91	0.00	0.00	6.91	6.54	0.00	0.00	6.54	6.39	0.00	0.00	6.39	12.48	0.00	0.00	12.48
c)	Assigned Revenue	31.16	0.00	0.00	31.16	55.97	0.00	0.00	55.97	46.93	0.00	0.00	46.93	26.63	0.00	0.00	26.63	23.89	0.00	0.00	23.89	19.01	0.00	0.00	19.01
d)	Devolution Fund	50.02	0.00	0.00	50.02	57.36	0.00	0.00	57.36	81.11	0.00	0.00	81.11	60.74	0.00	0.00	60.74	61.89	0.00	0.00	61.89	58.61	0.00	0.00	58.61
e)	Service Charges & Fees	7.86	14.16	0.00	22.02	17.15	16.08	0.00	33.23	11.11	32.86	0.00	43.97	11.55	34.31	0.00	45.86	15.93	30.18	0.00	46.11	17.69	41.42	0.00	59.11
f)	Grants & Contribution	1.48	0.00	0.00	1.48	0.45	0.00	0.00	0.45	0.00	0.00	0.00	0.00	0.27	0.00	0.00	0.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
g)	Sale & Hire Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
h)	Other Income	24.87	1.07	0.08	26.02	69.67	0.55	0.30	70.52	95.91	0.87	0.03	96.81	86.72	1.28	0.32	88.32	24.90	1.24	0.25	26.39	40.01	2.14	0.25	42.40
	Total Income	152.62	23.30	9.71	185.63	239.57	24.83	10.46	274.86	276.57	42.55	10.83	329.95	234.28	45.45	12.58	292.31	172.35	41.26	12.57	226.18	189.34	53.94	12.57	255.85
		2001-02				2002-03				2003-04				2004-05				2005-06				2006-07			
S.No	Particulars	Rev &	Water	Elem'tary	Total	Rev &	Water	Elem'tary	Total	Rev &	Water	Elem'tary	Total	Rev &	Water	Elem'tary	Total	Rev &	Water	Elem'tary	Total	Rev &	Water	Elem'tary	Total
		Capital	Supply	Education		Capital	Supply	Education		Capital	Supply	Education		Capital	Supply	Education		Capital	Supply	Education		Capital	Supply	Education	
II	Expenditure																								
a)	Personnel Cost - Salaries	68.99	7.64	0.00	76.63	68.54	7.44	0.00	75.98	69.02	8.37	0.00	77.39	68.39	8.96	0.00	77.35	72.37	10.23	0.00	82.60	105.72	15.60	0.00	121.32
b)	Personnel Cost - Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c)	Terminal & Retirement Benefits	10.54	0.00	0.00	10.54	18.42	0.00	0.00	18.42	13.09	0.00	0.00	13.09	16.37	0.00	0.00	16.37	8.24	0.00	0.00	8.24	1.03	0.00	0.00	1.03
d)	Operative Expenses	11.87	13.21	0.00	25.08	25.77	26.29	0.00	52.06	15.61	26.94	0.00	42.55	16.62	28.16	0.00	44.78	18.82	26.03	0.00	44.85	19.03	19.47	0.00	38.50
e)	Repairs & Maintenance	7.25	2.43	0.00	9.68	8.15	3.29	0.00	11.44	7.03	2.74	0.00	9.77	9.20	2.87	0.01	12.08	11.16	3.47	0.06	14.69	12.51	4.32	0.00	16.83
f)	Programme Expenses	1.56	0.00	0.00	1.56	0.18	0.00	0.00	0.18	0.00	0.00	0.00	0.00	0.05	0.00	0.00	0.05	0.00	0.00	0.00	0.00	1.08	0.00	0.00	1.08
g)	Administrative Expenses	23.03	0.28	0.00	23.31	44.58	2.54	2.69	49.81	36.31	0.67	0.00	36.98	84.80	0.18	0.78	85.76	9.51	0.23	0.00	9.74	13.18	0.09	0.06	13.33
h)	Finance Expenses	183.94	5.84	3.29	193.07	28.60	0.11	0.12	28.83	16.20	2.31	0.00	18.51	15.64	9.73	0.00	25.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
l)	Depreciation	48.04	5.03	0.18	53.25	51.77	5.23	0.00	57.00	53.91	4.75	0.30	58.96	47.73	4.10	0.00	51.83	0.00	1.64	0.21	1.85	0.00	0.00	0.21	0.21
	Total Expenditure	355.22	34.43	3.47	393.12	246.01	44.90	2.81	293.72	211.17	45.78	0.30	257.25	258.80	54.00	0.79	313.59	120.10	41.60	0.27	161.97	152.55	39.48	0.27	192.30
	Surplus / (Deficit)	(202.60)	(11.13)	6.24	(207.49)	(6.44)	(20.07)	7.65	(18.86)	65.40	(3.23)	10.53	72.70	(24.52)	(8.55)	11.79	(21.28)	52.25	(0.34)	12.30	64.21	36.79	14.46	12.30	63.55

Summary of Income and Expenditure – Growth

S.N	Particulars	Audited																				Unaudited			
		2001-02				2002-03				2003-04				2004-05				2005-06				2006-07			
		Rev &	Water	Elem'y	Total	Rev &	Water	Elem'y	Total	Rev &	Water	Elem'y	Total	Rev &	Water	Elem'y	Total	Rev &	Water	Elem'y	Total	Rev &	Water	Elem'y	Total
		Capital	Supply	Educn		Capita	Supply	Educn		Capita	Supply	Educ		Capital	Supply	Educn		Capita	Supply	Educn		Capita	Supply	Educn	
I	Income (% of Total Income)																								
a)	Property Tax	20%	35%	99%	18%	14%	33%	97%	19%	13%	21%	100%	16%	18%	22%	97%	22%	23%	24%	98%	27%	22%	19%	98%	25%
b)	Other Taxes	4%	0%	0%	2%	3%	0%	0%	2%	2%	0%	0%	2%	3%	0%	0%	2%	4%	0%	0%	3%	7%	0%	0%	5%
c)	Assigned Revenue	20%	0%	0%	11%	23%	0%	0%	20%	17%	0%	0%	14%	11%	0%	0%	9%	14%	0%	0%	11%	10%	0%	0%	7%
d)	Devolution Fund	33%	0%	0%	18%	24%	0%	0%	21%	29%	0%	0%	25%	26%	0%	0%	21%	36%	0%	0%	27%	31%	0%	0%	23%
e)	Service Charges & Fees	5%	61%	0%	8%	7%	65%	0%	12%	4%	77%	0%	13%	5%	75%	0%	16%	9%	73%	0%	20%	9%	77%	0%	23%
f)	Grants & Contribution	1%	0%	0%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
g)	Sale & Hire Charges	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
h)	Other Income	16%	5%	1%	9%	29%	2%	3%	26%	35%	2%	0%	29%	37%	3%	3%	30%	14%	3%	2%	12%	21%	4%	2%	17%
	Total Income	100%	100%	100%	68%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
II	Expenditure (% of Total Expt)																								
a)	Personnel Cost - Salaries	19%	22%	0%	19%	28%	17%	0%	26%	33%	18%	0%	30%	26%	17%	0%	25%	60%	25%	0%	51%	69%	40%	0%	63%
b)	Personnel Cost - Others	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
b)	Terminal & Retirement Benefits	3%	0%	0%	3%	7%	0%	0%	6%	6%	0%	0%	5%	6%	0%	0%	5%	7%	0%	0%	5%	1%	0%	0%	1%
c)	Operative Expenses	3%	38%	0%	6%	10%	59%	0%	18%	7%	59%	0%	17%	6%	52%	0%	14%	16%	63%	0%	28%	12%	49%	0%	20%
d)	Repairs & Maintenance	2%	7%	0%	2%	3%	7%	0%	4%	3%	6%	0%	4%	4%	5%	1%	4%	9%	8%	22%	9%	8%	11%	0%	9%
e)	Programme Expenses	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%	0%	0%	1%
f)	Administrative Expenses	6%	1%	0%	6%	18%	6%	96%	17%	17%	1%	0%	14%	33%	0%	99%	27%	8%	1%	0%	6%	9%	0%	22%	7%
g)	Finance Expenses	52%	17%	95%	49%	12%	0%	4%	10%	8%	5%	0%	7%	6%	18%	0%	8%	0%	0%	0%	0%	0%	0%	0%	0%
h)	Depreciation	14%	15%	5%	14%	21%	12%	0%	19%	26%	10%	100%	23%	18%	8%	0%	17%	0%	4%	78%	1%	0%	0%	78%	0%
	Total Expenditure	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Surplus / (Deficit) (% of Total Income)	-133%	-48%	64%	-112%	-3%	-81%	73%	-7%	24%	-8%	97%	22%	-10%	-19%	94%	-7%	30%	-1%	98%	28%	19%	27%	98%	25%

GROWTH IN REVENUE AND COST FOR LAST 5 YEARS

S.No	Particulars	2002-03	2003-04	2004-05	2005-06	2006-07	Simple Average	Comp. Average
I	Income							
a)	Property Tax	4.11%	6.56%	17.95%	-3.82%	4.44%	5.85%	6.29%
b)	Other Taxes	6.44%	7.13%	-5.35%	-2.29%	95.31%	20.24%	21.19%
c)	Assigned Revenue							
	- Duty on Transfer of Property	55.53%	-16.13%	-45.36%	13.27%	-12.29%	-0.99%	-5.84%
	- Entertainment Tax	204.16%	-16.21%	-37.68%	-64.96%	-81.49%	0.76%	-17.94%
d)	Devolution Fund	14.67%	41.41%	-25.11%	1.89%	-5.30%	5.51%	3.43%
e)	Service Charges & Fees							
	- Water Charges	0.87%	160.89%	3.69%	1.21%	0.35%	33.40%	35.43%
	- Water Connection Charges	63.96%	7.14%	4.62%	-73.04%	742.73%	149.08%	63.51%
	- Others	118.19%	-35.22%	3.96%	37.92%	11.05%	27.18%	25.01%
f)	Grants & Contribution	-69.59%	-100.00%	-	-100.00%	-	-53.92%	-20.00%
g)	Sale & Hire Charges	-	-	-	-	-	0.00%	-
h)	Other Income	171.02%	37.28%	-8.77%	-70.12%	60.67%	38.02%	12.59%
II	Expenditure							
a)	Personnel Cost - Salaries	-0.85%	1.86%	-0.05%	6.79%	46.88%	10.92%	11.66%
b)	Personnel Cost - Others	-	-	-	-	-	0.00%	-
c)	Terminal & Retirement Benefits	74.76%	-28.94%	25.06%	-49.66%	-87.50%	-13.26%	-18.05%
d)	Operative Expenses	107.58%	-18.27%	0.00%	0.16%	-14.16%	15.06%	10.70%
e)	Repairs & Maintenance	18.18%	-14.60%	23.64%	21.61%	14.57%	12.68%	14.77%
f)	Program Expenses	-88.46%	-100.00%	-	-100.00%	-	-57.69%	-6.15%
g)	Administrative Expenses	113.69%	-25.76%	131.91%	-88.64%	36.86%	33.61%	-8.56%
h)	Finance Expenses	-85.07%	-35.80%	37.06%	-100.00%	-	-36.76%	-20.00%
i)	Depreciation	7.04%	3.44%	-12.09%	-96.43%	-88.65%	-37.34%	-19.92%

Revenue and capital Fund – Balance Sheet

S.No	Particulars	Audited					Unaudited
		2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
I	Liabilities						
a)	Liabilities						
	Loans from Government	60.89	32.41	36.46	46.10	36.46	36.46
	Loan from TUFIDCO	69.41	76.02	-	-	-	-
	Loan from TNUDF	68.41	86.33	22.54	72.06	22.54	15.20
	Loan from Bank	-	-	84.81	82.05	84.81	84.81
	Contribution from Government	63.29	111.78	164.67	189.27	164.67	164.67
	Grant from Government	11.83	5.49	-	37.60	46.78	66.78
	Accumulated Depreciation	85.21	136.98	190.89	238.62	190.89	190.89
b)	Current Liabilities						
	Reserve for Doubtful Collection of Rev Items	4.87	4.44	6.94	9.47	6.94	6.94
	Tender Deposits - Contractors & Suppliers	11.56	12.70	10.65	11.73	10.89	12.21
	Security & Deposit Others	63.60	63.31	78.19	94.84	90.51	77.24
	Library Cess Payable	17.45	19.21	10.58	8.43	13.31	10.70
	GIS Contribution Payable	5.75	6.44	7.12	7.12	7.12	7.12

	Interest Payable Account	164.81	156.35	126.12	61.68	125.43	125.43
	Audit fees - payable	1.17	0.95	0.64	0.64	0.64	0.64
	IT & ST Deduction - Contractors	1.48	1.56	1.84	2.33	1.22	1.14
	Recoveries - Staff	24.77	27.57	24.43	25.03	29.93	25.34
	Accounts Payable - Personal Claims	4.22	4.22	4.22	4.22	4.22	4.22
	Accounts Payable - Suppliers	0.33	0.33	0.33	0.33	0.33	0.33
	Accounts Payable - Expenses	0.06	0.06	0.06	0.06	0.06	0.06
	Other Recoveries	0.21	0.11	0.11	0.11	0.34	0.33
	Other Payables	0.53	0.52	0.82	0.78	0.79	0.82
	Municipal Contribution to Specific Schemes	-	10.98	23.57	27.15	26.46	26.45
	Inter Funds Transfer	239.92	389.15	546.49	723.54	600.39	866.54
c)	Accumulated Surplus	300.96	294.96	361.20	338.79	447.09	483.88
	Total	1200.73	1441.87	1702.68	1981.95	1911.82	2208.20
							(Rs. in lacs)
S.No	Particulars	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
II	Assets						
a)	Fixed Assets						
	Land	260.96	260.96	260.96	260.96	260.96	260.96
	Buildings	114.67	129.72	148.72	156.28	148.72	148.72
	Bridges & Flyovers	13.63	13.63	13.63	13.63	13.63	13.63
	Roads & Pavements	85.24	86.21	86.21	86.21	86.21	86.21
	Roads & Pavements Black Topped	92.14	121.65	137.66	142.76	137.66	137.66
	Roads & Pavements - Others	2.99	4.40	7.16	7.94	7.16	7.16
	Strom Water Drains, Open Drains & Culverts	77.40	78.40	78.85	83.8	78.85	78.85
	Heavy & Light Vehicles	6.25	8.07	8.07	8.07	8.07	14.56
	Furniture & Fixtures	0.77	1.86	2.97	2.97	2.97	2.97
	Other Vehicles	0.02	0.02	0.02	0.02	0.02	0.02
	Electrical Inst.	21.39	21.39	22.38	22.38	22.38	22.38
	Public Foundations	-	0.37	0.37	0.37	0.37	0.37
	Plant & Machinery	4.60	4.60	4.60	4.60	4.60	4.60
	Sullage water removable tankers	-	7.27	7.27	7.27	7.27	7.27
	Water Supply Head Works	53.96	56.59	66.42	69.63	66.42	66.42
	Borewell & Hand Pumps	7.57	16.97	43.62	53.36	43.62	43.62
	Projects in Progress - Govt. Grants	20.03	20.47	10.37	25.96	66.39	192.39
	Projects in Progress	3.13	1.51	1.51	3.82	52.96	90.27
b)	Current Assets						
	Stock	10.19	10.19	12.59	13.10	16.32	16.32
	Property Tax Recoverable - Current	8.98	9.73	10.69	9.66	7.36	7.65
	Property Tax Recoverable - Arrears	12.97	13.88	16.08	16.42	17.63	18.66
	Profession Tax Recoverable - Current	0.91	0.81	0.94	1.03	0.74	3.57
	Profession Tax Recoverable - Arrears	3.35	4.23	5.02	5.89	5.71	5.21
	Other Taxes Recoverable - Arrears	0.10	0.10	0.10	0.10	0.10	0.10
	Construction Cost Recoverable	-	0.23	0.47	0.47	0.47	0.47
	Licence Fees & Other Fees Recoverble - Current	-	0.07	1.16	1.95	-	-
	Licence Fees & Other Fees Recoverble - Arrears	0.35	1.08	0.77	0.28	2.78	2.78
	Lease Amount Recoverable	0.99	-	-	-	-	-
	Specific Grant Receivable	0.95	1.13	1.13	1.13	1.13	1.13
	Daily Market - Current	0.88	0.75	1.36	1.95	3.90	5.58
	Daily Market - Arrears	2.43	3.02	3.48	4.51	7.82	11.69
	Advertisement Fee - Arrears	0.54	4.01	4.01	4.01	4.01	4.01

	Fees for Bus Stand Arrears	0.43	0.44	0.44	4.06	3.73	6.95
	Fees for Fishery Arrears	0.01	0.01	0.01	0.01	0.01	0.01
	Fees for Slaughter/Cycle	-	-	0.40	2.15	1.20	5.60
	Fees for Pay & Use Toilet	-	-	0.75	2.68	2.06	6.74
	Rent & Building - Current	4.68	0.81	0.68	0.98	2.13	1.21
	Rent & Building - Arrears	1.83	0.49	0.39	0.13	0.69	1.11
	Deposits Recoverable	6.01	6.01	6.03	6.13	6.03	6.10
	Staff Advance Recoverable	2.96	2.87	3.17	3.79	3.63	3.34
	Advance Recoverable - Expenses	75.61	75.61	75.63	75.64	75.64	75.63
	Other Advance - Recoverable	46.24	47.23	47.35	48.16	47.35	47.35
	Advance to PWD - Highways	-	11.10	20.45	20.45	20.45	20.45
	Inter-Fund Transfer	231.47	386.44	546.89	721.03	587.08	587.08
	Prepaid Expenses	2.00	0.20	0.56	0.72	0.56	0.56
c)	Cash & Bank Balances						
	Cash on Hand	2.52	3.31	4.08	1.07	2.20	2.48
	Banks Accounts	19.58	24.03	37.26	84.42	82.83	112.36
	Fixed Deposit	-	-	-	-	-	76.00
	Total	1200.73	1441.87	1702.68	1981.95	1911.82	2208.20

Water Supply and Drainage Fund – Balance Sheet

S.No	Particulars	Audited					Unaudited
		2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
I	Liabilities						
a)	Liabilities						
	Contribution from Government	-	-	-	-	-	-
	Grants from Government	-	-	-	-	-	-
	Accumulated Depreciation	9.99	15.22	19.98	24.07	25.71	25.71
b)	Current Liabilities						
	Provision for doubtful collections	-	-	1.10	10.84	1.10	1.10
	Tender Deposit	0.10	0.12	0.14	0.14	0.14	0.17
	Other Deposits	8.70	10.82	10.96	10.97	10.97	10.97
	IT & ST Deduction - Contractors	0.17	0.03	-0.03	-0.03	-0.03	-
	Other Recoveries / Payables	1.09	2.25	3.61	3.71	3.73	3.09
	Mucipal contribution to specific schemes	-	2.25	2.89	2.89	2.89	2.89
	Inter Division Transfer	13.95	27.63	35.48	33.48	35.48	35.48
c)	Accumulated Surplus	57.91	37.84	34.61	26.05	34.92	49.56
	Total	91.91	96.16	108.74	112.12	114.91	128.97
II	Assets						
a)	Fixed Assets						
	Buildings	4.95	4.95	4.95	4.95	4.95	4.95
	Heavy & Light Vehicles	5.08	5.08	5.08	5.08	5.08	5.08
	Plant & Machinery	1.28	1.28	1.28	1.28	1.28	1.28
	Public Fountains	-	0.57	1.29	1.29	1.29	1.29
	Tools & Plant	0.35	0.77	0.77	0.88	0.88	0.88
	Water Supply Mains	25.96	27.88	27.88	27.88	27.88	27.88
	Project in Progress Govt. Grants	1.43	-	-	-	-	1.30
	Bore Well & Hand Pump	23.72	23.72	23.73	23.71	23.72	23.72

b)	Current Assets						
	WSD Tax Receivable - Current	2.44	2.43	2.67	2.41	1.84	1.91
	WSD Tax Receivable - Arrears	3.40	3.82	4.37	4.46	4.40	4.66
	Water Charges Recoverable - Current	4.38	4.01	11.89	9.33	4.39	7.25
	Water Charges Recoverable - Arrears	8.21	8.60	7.58	7.65	6.26	8.17
	Recoverable - Staff Advances	0.06	-	-	0.11	0.18	0.12
	Recoverable - Advances Others	-	-	0.36	0.36	0.31	0.36
	Inter Funds transfer	-	8.74	9.19	-	13.98	24.83
	Stock on Hand	0.81	0.81	2.00	9.59	4.51	4.51
	Others	0.06	0.39	-	2.89	-	0.18
c)	Cash & Bank Balances						
	Cash Balance	0.57	1.07	0.83	0.61	0.48	0.77
	WSD Fund - Bank Accounts	9.21	2.04	4.87	9.64	13.48	9.83
	Total	91.91	96.16	108.74	112.12	114.91	128.97

Elementary Education Fund – Balance Sheet

		Audited					Unaudited
S.No	Particulars	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
I	Liabilities						
a)	Liabilities						
	Contribution Municipal Fund	-	2.49	2.49	2.49	2.49	2.49
	Accumulated Depreciation	0.33	0.53	0.83	1.10	1.31	1.31
b)	Current Liabilities						
	Provision for Doubtful Collection	-	-	-	0.51	-	-
	Tender Deposit	-	0.02	0.02	0.02	0.02	0.02
	Deposit - Others	-	0.01	0.02	0.02	0.02	0.02
	IT & ST Deduction - Contractors	0.03	0.13	0.13	0.13	0.13	0.13
c)	Accumulated Surplus	27.17	34.83	45.36	57.15	69.37	82.61
	Total	27.53	38.01	48.85	61.42	73.34	86.58
II	Assets						
a)	Fixed Assets						
	Buildings	3.89	6.65	6.65	6.65	6.65	6.65
b)	Current Assets						
	Education Tax Rec - Current	2.61	3.04	3.34	3.02	2.30	2.40
	Education Tax Rec - Arrears	4.82	4.92	5.61	5.72	5.52	29.25
	Inter Fund Transfer	13.83	21.59	25.89	26.39	34.37	28.81
	Others	-	-	-	0.03	0.03	0.03
c)	Cash & Bank Balances						
	Cash on Hand	2.38	1.04	7.12	19.34	24.27	19.12
	Bank A/c	-	0.77	0.24	0.27	0.20	0.32
	Total	27.53	38.01	48.85	61.42	73.34	86.58

Summary of Balance Sheet

		Audited																				Unaudited			
		2001-02				2002-03				2003-04				2004-05				2005-06				2006-07			
S.N	Particulars	Rev &	Water	Elemry	Total	Rev &	Water	Elemy	Total	Rev &	Water	Elemty	Total	Rev &	Water	Elem'y	Total	Rev &	Water	Elem't	Total	Rev &	Water	Elem'y	Total
		Capital	Supply	Educn		Capital	Supply	Educ		Capital	Supply	Educ		Capital	Supply	Educn		Capital	Supply	Educ		Capital	Supply	Educn	
I	Liabilities																								
a)	Grants / Contribution	273.83	0.00	0.00	273.83	312.03	0.00	2.49	314.52	308.48	0.00	2.49	310.97	427.08	0.00	2.49	429.57	355.26	0.00	2.49	357.75	367.92	0.00	2.49	370.41
b)	Accumulated Depreciation	85.21	9.99	0.33	95.53	136.98	15.22	0.53	152.73	190.89	19.98	0.83	211.70	238.62	24.07	1.10	263.79	190.89	25.71	1.31	217.91	190.89	25.71	1.31	217.91
c)	Current Liabilities	540.73	24.01	0.03	564.77	697.90	43.10	0.16	741.16	842.11	54.15	0.17	896.43	977.46	62.00	0.68	1040.14	918.58	54.28	0.17	973.03	1165.51	53.70	0.17	1219.38
d)	Net Surplus	300.96	57.91	27.17	386.04	294.96	37.84	34.83	367.63	361.20	34.61	45.36	441.17	338.79	26.05	57.15	421.99	447.09	34.92	69.37	551.38	483.88	49.56	82.61	616.05
	Total Liabilities	1200.73	91.91	27.53	1320.17	1441.87	96.16	38.01	1576.04	1702.68	108.74	48.85	1860.27	1981.95	112.12	61.42	2155.45	1911.82	114.91	73.34	2100.07	2208.20	128.97	86.58	2423.75
		2001-02				2002-03				2003-04				2004-05				2005-06				2006-07			
S.No	Particulars	Rev &	Water	Elem	Total	Rev &	Water	Elem'	Total	Rev &	Water	Elem'ty	Total	Rev &	Water	Elem'y	Total	Rev &	Water	Elemry	Total	Rev &	Water	Elem'y	Total
		Capital	Supply	Educ		Capital	Supply	Educn		Capital	Supply	Educn		Capital	Supply	Educn		Capital	Supply	Educn		Capital	Supply	Educn	
II	Assets																								
a)	Fixed Assets	764.75	62.77	3.89	831.41	834.09	64.25	6.65	904.99	900.79	64.98	6.65	972.42	950.03	65.07	6.65	1021.75	1008.26	65.08	6.65	1079.99	1178.06	66.38	6.65	1251.09
b)	Current Assets	413.88	19.36	21.26	454.50	580.44	28.80	29.55	638.79	760.55	38.06	34.84	833.45	946.43	36.80	35.16	1018.35	818.53	35.87	42.22	896.62	839.30	51.99	60.49	951.78
c)	Cash & Bank Balances	22.10	9.78	2.38	34.26	27.34	3.11	1.81	32.26	41.34	5.70	7.36	54.40	85.49	10.25	19.61	115.35	85.03	13.96	24.47	123.46	190.84	10.60	19.44	220.88
	Total Assets	1200.73	91.91	27.53	1320.17	1441.87	96.16	38.01	1576.04	1702.68	108.74	48.85	1860.27	1981.95	112.12	61.42	2155.45	1911.82	114.91	73.34	2100.07	2208.20	128.97	86.58	2423.75

Demand collection Balance Sheet

S.No.	Particulars	Demand			Collection			Collection %		
		Arrears	Current	Total	Arrears	Current	Total	Arrears	Current	Total
A	2006-07									
I	Tax Income									
a)	Property Tax	213.45	137.16	350.61	29.55	94.29	123.84	14%	69%	35%
b)	Profession Tax	27.25	26.88	54.13	0.42	25.58	26.00	2%	95%	48%
	Total Tax Income	240.70	164.04	404.74	29.97	119.87	149.84	12%	73%	37%
II	Non Tax Income									
a)	Water Charges	30.04	28.79	58.83	6.66	14.31	20.97	22%	50%	36%
b)	Other Fees	26.52	52.86	79.38	2.69	50.88	53.57	10%	96%	67%
	Total Non Tax Income	56.56	81.65	138.21	9.35	65.19	74.54	17%	80%	54%
III	Total Tax & Non Tax Income	297.26	245.69	542.95	39.32	185.06	224.38	13%	75%	41%
								(Rs. in lacs)		
S.No.	Particulars	Demand			Collection			Collection %		
		Arrears	Current	Total	Arrears	Current	Total	Arrears	Current	Total
B	2005-06									
I	Tax Income									
a)	Property Tax	208.97	127.48	336.45	36.17	80.19	116.36	17%	63%	35%
b)	Profession Tax	25.68	21.88	47.56	0.11	20.20	20.31	0%	92%	43%
	Total Tax Income	234.65	149.36	384.01	36.28	100.39	136.67	15%	67%	36%
II	Non Tax Income									
a)	Water Charges	28.33	28.79	57.12	8.79	18.29	27.08	31%	64%	47%
b)	Other Fees	26.36	49.88	76.24	0.90	48.82	49.72	3%	98%	65%
	Total Non Tax Income	54.69	78.67	133.36	9.69	67.11	76.80	18%	85%	58%
III	Total Tax & Non Tax Income	289.34	228.03	517.37	45.97	167.50	213.47	16%	73%	41%
								(Rs. in lacs)		
S.No.	Particulars	Demand			Collection			Collection %		
		Arrears	Current	Total	Arrears	Current	Total	Arrears	Current	Total
C	2004-05									
I	Tax Income									
a)	Property Tax	169.55	129.86	299.41	32.54	71.28	103.82	19%	55%	35%
b)	Profession Tax	25.38	22.25	47.63	1.43	20.51	21.94	6%	92%	46%
	Total Tax Income	194.93	152.11	347.04	33.97	91.79	125.76	17%	60%	36%
II	Non Tax Income									
a)	Water Charges	29.64	38.72	68.36	7.48	30.02	37.50	25%	78%	55%
b)	Other Fees	21.38	50.69	72.07	0.96	44.74	45.70	4%	88%	63%
	Total Non Tax Income	51.02	89.41	140.43	8.44	74.76	83.20	17%	84%	59%
III	Total Tax & Non Tax Income	245.95	241.52	487.47	42.41	166.55	208.96	17%	69%	43%
								(Rs. in lacs)		
S.No.	Particulars	Demand			Collection			Collection %		
		Arrears	Current	Total	Arrears	Current	Total	Arrears	Current	Total
D	2003-04									
I	Tax Income									
a)	Property Tax	142.15	115.56	257.71	24.35	70.34	94.69	17%	61%	37%
b)	Profession Tax	23.15	19.76	42.91	2.73	14.80	17.53	12%	75%	41%

	Total Tax Income	165.30	135.32	300.62	27.08	85.14	112.22	16%	63%	37%
II	Non Tax Income									
a)	Water Charges	21.92	28.09	50.01	3.86	19.25	23.11	18%	69%	46%
b)	Other Fees	20.19	47.76	67.95	1.78	44.79	46.57	9%	94%	69%
	Total Non Tax Income	42.11	75.85	117.96	5.64	64.04	69.68	13%	84%	59%
III	Total Tax & Non Tax Income	207.41	211.17	418.58	32.72	149.18	181.90	16%	71%	43%
								(Rs. in lacs)		
S.No.	Particulars	Demand			Collection			Collection %		
		Arrears	Current	Total	Arrears	Current	Total	Arrears	Current	Total
E	2002-03									
I	Tax Income									
a)	Property Tax	136.45	115.09	251.54	30.46	76.94	107.40	22%	67%	43%
b)	Profession Tax	20.00	16.00	36.00	1.24	13.84	15.08	6%	87%	42%
	Total Tax Income	156.45	131.09	287.54	31.70	90.78	122.48	20%	69%	43%
II	Non Tax Income									
a)	Water Charges	22.90	29.19	52.09	8.65	21.53	30.18	38%	74%	58%
b)	Other Fees	17.44	44.26	61.70	1.73	39.79	41.52	10%	90%	67%
	Total Non Tax Income	40.34	73.45	113.79	10.38	61.32	71.70	26%	83%	63%
III	Total Tax & Non Tax Income	196.79	204.54	401.33	42.08	152.10	194.18	21%	74%	48%
								(Rs. in lacs)		
S.No.	Particulars	Demand			Collection			Collection %		
		Arrears	Current	Total	Arrears	Current	Total	Arrears	Current	Total
E	2001-02									
I	Tax Income									
a)	Property Tax	51.25	52.17	103.42	10.73	37.06	47.79	21%	71%	46%
b)	Profession Tax	7.83	6.06	13.89	0.30	5.15	5.45	4%	85%	39%
	Total Tax Income	59.08	58.23	117.31	11.03	42.21	53.24	19%	72%	45%
II	Non Tax Income									
a)	Water Charges	14.16	10.29	24.45	2.74	5.92	8.66	19%	58%	35%
b)	Other Fees	17.18	25.33	42.51	10.85	19.26	30.11	63%	76%	71%
	Total Non Tax Income	31.34	35.62	66.96	13.59	25.18	38.77	43%	71%	58%
III	Total Tax & Non Tax Income	90.42	93.85	184.27	24.62	67.39	92.01	27%	72%	50%

Key Financial indicators

		Indicators	Value	Unit
A		<u>Resource Mobilization</u>		
1		Per Capita Income	664	Rs. p.a
2		Sources of Funds		
	a)	Share of Own Sources in Total Revenue Income (RI)	69.66	%
	b)	Share of Property Tax in Total Revenue Income	33.41	%
	c)	Share of Revenue Grants & Subsidies in Total RI	30.34	%
3		Growth in Revenue Income	14.62	% p.a.
4		Growth in Own Sources of Revenue Income	7.57	%
5		Per Capita Own Income	462	Rs. p.a
B		<u>Fund Application</u>		
1		Per Capita Expenditure	499	Rs. p.a

2	Uses of Funds		
a)	Share of Establishment Expenditure in Total RE	63.62	%
b)	Share of O&M Expenditure in Total Revenue Expenditure	28.77	%
c)	Share of Establishment Expenditure to Total RI	47.82	%
3	Growth in Establishment Expenditure	8.07	%
4	Growth in O&M Expenditure	11.84	%
5	Growth in Total Revenue Expenditure	-10.22	% p.a.
C	Liability Management		
1	Per Capita Liability		
a)	Outstanding debt per Capita	354	Rs.
b)	Outstanding Non-Debt Liability per Capita	-	Rs.
c)	Total Outstanding Liability Per Capita	354	Rs.
2	As a Proportion of Property Tax Current Demand		
a)	Outstanding Debt as % of P.T Demand	212	%
b)	Outstanding Non-Debt Liability as % of P.T Demand	-	
c)	Total Outstanding Liability as % of P.T Demand	212	%
3	As a Proportion of Property Tax Own Revenue Income		
a)	Outstanding Debt as % of Own Revenue Sources	77	%
b)	O/s Non-Debt Liability as % of Own Revenue Sources	-	
c)	Total Outstanding Liability as % Own Revenue Sources	77	%
4	Non-Debt Liability as % of Total Liability	-	
5	Debt Servicing Ratio (D/S Revenue Income)	3.91	%
D	Performance Indicators		
1	Operating Ratio	75.08	%
2	Growth in Per Capita Own Income	10.77	%
3	Growth in Per Capita Grant	0.23	%
4	Growth in Per Capita Total Revenue Income	4.50	%
5	Growth in Per Capita Establishment Expenditure	4.95	%
6	Growth in Per Capita O&M Expenditure	8.30	%
7	Growth in Per Capita Revenue Expenditure	-11.30	%
E	Efficiency Indicators		
1	Tax Collection Performance (Current)		
a)	Property Tax	65	%
b)	Water Charges	60	%
c)	Profession Tax	90	%
d)	Non Tax Income	90	%
2	No of P.T Assessment per Tax Collection Staff	2228	Nos.
3	Property Tax Demand per Assessment	271	Rs. p.a.
4	No. of Municipal Staff per 1000 Population	5.28	Nos.
5	Annual Revenue (Own Source) per Municipal Staff	0.98	Rs.lakh p.a.
6	Population per Residential P.T Assessment	3.8	persons

ANNEXURE – 5

FINANCE OPERATING PLAN

Flow of Income

S.N	Particulars	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2020-21	2025-26	2028-29
I	Property Tax																	
	Current Demand	48.87	50.88	54.22	63.95	61.51	64.24	65.85	79.02	94.82	97.19	99.62	102.11	117.43	120.36	156.60	198.79	240.18
	% Increase		4%	7%	18%	-4%	4%	2.5%	20.0%	20.0%	2.5%	2.5%	2.5%	15.0%	2.5%	2.5%	2.5%	15.0%
	Breakup																	
	General	4.000%						21.07	25.28	30.34	31.10	31.88	32.67	37.58	38.52	50.11	63.61	76.86
	Scavenging	2.000%						10.54	12.64	15.17	15.55	15.94	16.34	18.79	19.26	25.06	31.81	38.43
	Lighting	2.000%						10.54	12.64	15.17	15.55	15.94	16.34	18.79	19.26	25.06	31.81	38.43
	Water Tax	1.500%						7.90	9.48	11.38	11.66	11.95	12.25	14.09	14.44	18.79	23.85	28.82
	Drainage	0.500%						2.63	3.16	3.79	3.89	3.98	4.08	4.70	4.81	6.26	7.95	9.61
	Education	2.500%						13.17	15.80	18.96	19.44	19.92	20.42	23.49	24.07	31.32	39.76	48.04
	Total	12.500%						65.85	79.02	94.82	97.19	99.62	102.11	117.43	120.36	156.60	198.79	240.18
	Note :																	
	It is assumed that there will be	3%	increase in demand every year															
	It is assumed that there will be	20%	increase in demand in 2008-09 due to revision and thereafter						15%	increase every 5 years								
	It is assumed that there will be	20%	increase in revenue assumed in 2009-10 taking in to account the unassessed and underassessed properties, which would be set right.															
II	Profession Tax																	
	Current Demand	6.06	6.45	6.91	6.54	6.39	12.48	13.10	15.07	15.82	16.61	17.44	18.32	21.06	22.12	32.46	45.38	57.53
	% Increase		6%	7%	-5%	-2%	95%	5%	15%	5%	5%	5%	5%	15%	5%	5%	5%	15%
	Note :																	
	It is assumed that there will be	5%	increase per annum assumed.															
	It is assumed that there will be	15%	increase in revenue in 2008-09 due to revision and thereafter						15%	increase every 5 years								
III	Water Charges																	

	Property Tax Assessments																	
	Domestic				9231	9462	9698	9941	10189	12227	12533	12846	13168	13497	13834	16043	18152	19547
	Commercial				2097	2150	2203	2258	2315	2778	2847	2918	2991	3066	3143	3645	4124	4441
	Industrial & Government				88	90	93	95	97	117	120	123	126	129	132	153	173	187
	Current Demand	10.29	10.38	27.08	28.08	28.42	28.52											
				161%	4%	1%	-											
	Projected Demand																	
	Domestic Connections						4873	5068	5271	5481	10026	10277	10534	10797	11067	12835	14521	15638
	Increase in Domestic Connections							195	203	211	4545	251	257	263	270	313	354	381
	Water Charges @ Rs.							50.00	50.00	50.00	75.00	75.00	75.00	75.00	75.00	105.00	120.00	120.00
	Total Domestic Demand							30.41	31.62	32.89	90.24	92.49	94.81	97.18	99.61	161.72	209.11	225.18
	Non Domestic Connections						201	209	217	226	2278	2335	2393	2453	2514	2916	3299	3553
	Inc in Non Domestic Connections							8	8	9	2052	57	58	60	61	71	80	87
	Water Charges @ Rs.							100.00	100.00	100.00	150.00	150.00	150.00	150.00	150.00	200.00	225.00	225.00
	Total Non Domestic Demand							2.51	2.61	2.71	41.00	42.03	43.08	44.15	45.26	69.98	89.07	95.92
	Industrial / Government Connections						0	0	0	0	96	98	101	103	106	123	139	149
	Inc in Government Connections							0	0	0	96	2	2	3	3	3	3	4
	Water Charges @ Rs.							150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	200.00	225.00	225.00
	Total Government Demand							0.00	0.00	0.00	1.72	1.77	1.81	1.86	1.90	2.94	3.74	4.03
	Total Water Charges							32.92	34.23	35.60	132.96	136.29	139.69	143.19	146.77	234.64	301.92	325.14
	% Increase								4%	4%	273%	2%	3%	2%	3%	19%	17%	2%
	No. of Connection																	
	Domestic						4873	5068	5271	7826	10026	10277	10534	10797	11067	12835	14521	15638
	Commercial						201	209	217	1778	2278	2335	2393	2453	2514	2916	3299	3553
	Industrial						0	0	0	75	96	98	101	103	106	123	139	149
	Total						5074	5277	5488	9678	12400	12710	13028	13353	13687	15873	17959	19340
	Increase in No. of Connections																	
	Domestic							195	203	2555	2201	251	257	263	270	313	354	381
	Commercial							8	8	1560	500	57	58	60	61	71	80	87

	Industrial							0	0	75	21	2	2	3	3	3	3	4
	Total							203	211	4190	2722	310	318	326	334	387	438	472
	Initial Connection Deposit (Rs.)	12.51	14.02	30.98	32.16	29.52	37.79											
	Domestic							3500.00	3500.00	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	7000.00	8000.00	8000.00
	Commercial							5000.00	5000.00	10000.00	10000.00	10000.00	10000.00	10000.00	10000.00	14000.00	16000.00	16000.00
	Government							10000.00	10000.00	10000.00	10000.00	10000.00	10000.00	10000.00	10000.00	14000.00	16000.00	16000.00
	Total Initial Connection Charges							7.22	7.51	291.26	162.15	18.47	18.93	19.40	19.89	32.29	41.75	44.96
	Note :																	
	It is assumed that water connections will be equal to 80% of property tax assessments after completion of project																	
	It is assumed that water charges shall increase every 5 years for Domestic Rs. 15.00 and Commercial / Industrial Rs. 25.00																	
	It is assumed that the water connections charges shall increase by every 5 years for Residential by Rs. 1000.00 Commercial & Industrial by Rs. 2000.00																	
	Cash Flow from Water Supply																	
	Inflow :																	
	Current Collection							21.40	25.67	30.26	119.67	122.66	125.72	128.87	132.09	211.17	271.73	292.62
	Arrears Collection							4.63	4.32	9.00	10.53	7.42	10.94	12.56	13.40	18.89	24.78	29.89
	Connection Charges									242.25	162.15	18.47	18.93	19.40	19.89	32.29	41.75	44.96
	Total Inflow							26.02	29.99	281.51	292.35	148.54	155.60	160.82	165.38	262.35	338.26	367.47
	Outflow																	
	Operation & Maintenance (Existing & Additional)							13.21	26.29	26.94	28.16	26.03	19.47	27.98	30.08	62.23	86.81	106.14
	Repairs & Maintenance							2.43	3.29	2.74	2.87	3.47	4.32	3.73	4.01	6.19	8.88	11.04
	Total Outflow							15.64	29.58	29.68	31.03	29.50	23.79	31.71	34.09	68.41	95.70	117.18
	Surplus / (Deficit)							10.38	0.41	251.83	261.32	119.04	131.81	129.11	131.29	193.93	242.56	250.29
IV	Sewerage Charges																	
	Current Demand		-	-	-	-	-											
	Projected Demand																	
	Domestic Connections												9217	9448	9684	11230	12706	13683
	Increase in Domestic Connections												9217	230	236	274	310	334
	Sewerage Charges @ Rs.												50.00	50.00	50.00	65.00	80.00	95.00
	Total Domestic Demand												55.30	56.69	58.10	87.60	121.98	155.99

	Non Domestic Connections												2094	2146	2200	2551	2887	3109
	Inc in Non Domestic Connections												2094	52	54	62	70	76
	Sewerage Charges @ Rs.												100.00	100.00	100.00	125.00	150.00	175.00
	Total Non Domestic Demand												25.13	25.76	26.40	38.27	51.96	65.28
	Industrial / Government Connections												88	26	26	31	35	37
	Inc in Government Connections												88	-62	1	1	1	1
	Sewerage Charges @ Rs.												150.00	150.00	150.00	175.00	200.00	225.00
	Total Government Demand												1.58	0.46	0.48	0.64	0.83	1.01
	Total Sewerage Charges												82.02	82.91	84.98	126.51	174.77	222.27
	% Increase												-	1%	2%	3%	2%	2%
	No. of Connections for Deposits																	
	Domestic									2568	5264	7194	9217	9448	9684	11230	12706	13683
	Commercial									389	1196	1634	2094	2146	2200	2551	2887	3109
	Industrial / Government									16	50	69	88	90	92	107	121	131
	Total									2973	6510	8897	11399	11684	11976	13889	15714	16922
	Increase in Connections																	
	Domestic									2568	2696	1930	2023	230	236	274	310	334
	Commercial									389	807	438	460	52	54	62	70	76
	Industrial / Government									16	34	18	19	2	2	3	3	3
	Total									2973	3537	2387	2502	285	292	339	383	413
	Initial Connection Charges (Rs.)																	
	Domestic									5000.00	5000.00	5000.00	5000.00	5000.00	5000.00	6000.00	7000.00	8000.00
	Commercial									10000.00	10000.00	10000.00	10000.00	10000.00	10000.00	12000.00	14000.00	16000.00
	Government									15000.00	15000.00	15000.00	15000.00	15000.00	15000.00	18000.00	21000.00	24000.00
	Total Initial Connection Charges									169.73	220.59	143.12	150.03	17.09	17.51	24.37	32.17	39.59
	Note :																	
	It is assumed that sewerage charges shall increase by Rs.			15.00		every 5 years for residential connections and by Rs.				25.00								

	It is assumed that sewerage connection deposit shall increase by Rs.	1000.00	every 5 years for residential connections and by Rs.	2000.00	and Rs.	3000.00												
	The O&M expenses on account of new sewerage scheme shall be Rs.	41.00	lacs per annum and the same shall increase @	5%	per annum.													
	Cash Flow from Sewerage																	
	Inflow :																	
	Current Collection									0.00	65.61	66.33	67.98	101.21	139.82	177.82		
	Arrears Collection									0.00	0.00	0.00	9.84	22.87	31.83	35.20		
	Connection Charges							69.99	42.73	66.99	150.03	17.09	17.51	24.37	32.17	39.59		
	Total Inflow							69.99	42.73	66.99	215.64	83.41	95.34	148.46	203.81	252.61		
	Outflow																	
	Operation & Maintenance										41.00	43.05	45.20	60.58	77.31	89.50		
	Total Outflow							0.00	0.00	0.00	41.00	43.05	45.20	60.58	77.31	89.50		
	Surplus / (Deficit)							69.99	42.73	66.99	174.64	40.36	50.14	87.88	126.50	163.11		
V	Solid Waste Management Scheme																	
	Solid Waste Management (in MTs) per day									2.00	2.10	2.21	2.32	3.10	3.96	4.58		
	Solid Waste Management (in MTs) per annum									700.00	735.00	771.75	810.34	1085.93	1385.95	1604.41		
	Rate per MT									300.00	300.00	300.00	300.00	350.00	400.00	450.00		
	Revenue Generation (in lacs)									2.10	2.21	2.32	2.43	3.80	5.54	7.22		
	No. of Assesseees (70% of Property Tax Assessments)																	
	Domestic									8992	9217	9448	9684	11230	12706	13683		
	Commercial									2043	2094	2146	2200	2551	2887	3109		
	Industrial / Government									86	88	90	92	107	121	131		
	Conservancy Fees																	
	Domestic													10.00	15.00	20.00		
	Commercial													20.00	30.00	40.00		
	Industrial / Government													30.00	40.00	50.00		
	Income from Conservancy Fees																	
	Domestic										0.00	0.00	0.00	13.48	22.87	32.84		
	Commercial										0.00	0.00	0.00	6.12	10.39	14.92		
	Industrial / Government										0.00	0.00	0.00	0.39	0.58	0.78		

	Total												0.00	0.00	0.00	19.99	33.85	48.54
	Note :																	
	It is assumed that solid waste management shall increase @				5%	per annum.												
	The rate per MT of solid waste shall be Rs.	300	per MT.															
	The revenue per MT of solid waste shall increase @ Rs.		50.00	every 5 years														
	The conservancy fees shall increase by Rs.	5.00	every 5 years for residential assets and by Rs.	10.00	for commercial / industrial properties.													
	The O&M cost shall be equal to	7.50%	of project cost and the same shall increase @	5%	per annum.													
	Cash Flow from Solid Waste :																	
	Inflow :																	
	Revenue from Solid Waste											2.10	2.21	2.32	2.43	3.80	5.54	7.22
	Income from Conservancy Fee											0.00	0.00	0.00	0.00	19.99	33.85	48.54
	Total Inflow											2.10	2.21	2.32	2.43	23.79	39.39	55.76
	Outflow :																	
	Operation & Maintenance (@ 7.5% of project cost)											2.33	2.44	2.56	2.69	3.61	4.60	5.33
	Total Outflow											2.33	2.44	2.56	2.69	3.61	4.60	5.33
	Surplus / (Deficit)											-0.23	-0.24	-0.25	-0.26	20.18	34.79	50.44
VI	Bus Stand																	
	Income from Bus Stand	0.92	2.06	2.07	3.62	2.77	3.22	3.46	3.72	4.00	4.30	4.62	4.97					
	Income from Modern Bus Stand																	
	Income from Bus Bays																	
	No. of Buses													182.00	182.00	182.00	182.00	182.00
	Rate per Bus													12.00	12.00	14.52	17.57	19.33
	Total Income from Buses													7.64	7.64	9.25	11.19	12.31
	Rental Income																	
	No. of Shops																	
	Big Shops													10	10	10	10	10
	Small Shops													15	15	15	15	15
	Rent per Month																	
	Big Shops													2500.00	2500.00	3125.00	3906.25	4882.81
	Small Shops													1500.00	1500.00	1875.00	2343.75	2929.69

	Total Rental Income													5.70	5.70	7.13	8.91	11.13
	Total Income from new Bus Stand													13.34	13.34	16.37	20.10	23.44
	Income to BOOT Operator													13.34	13.34	16.37	20.10	
	Income to Municipality																	23.44
	Income from Bus Stand																	
	Inflow :																	
	Income from Old Bus Stand						3.46	3.72	4.00	4.30	4.62	4.97	0.00	0.00	0.00	0.00	0.00	0.00
	Income from New Bus Stand												7.64	7.64	9.25	11.19	12.31	
	Income from Shops												5.70	5.70	7.13	8.91	11.13	
	Total Income						3.46	3.72	4.00	4.30	4.62	4.97	13.34	13.34	16.37	20.10	23.44	
	Outflow																	
	Additional Operation & Maintenance on Bus Bays													3.34	3.34	4.09	5.02	5.86
	Total Outflow						0.00	0.00	0.00	0.00	0.00	0.00	3.34	3.34	4.09	5.02	5.86	
	Surplus / (Deficit)						3.46	3.72	4.00	4.30	4.62	4.97	10.01	10.01	12.28	15.07	17.58	
	Income to BOOT Operator												10.01	10.01	12.28	15.07		
	Income to Municipality																	17.58
VII	Markets																	
	Income from existing market	2.21	3.65	1.69	1.94	4.31	3.10	3.19	3.29	3.39	4.23	4.36	4.49	4.63	4.77	5.69	6.60	7.21
	Income from New Market																	
	No. of Shops																	
	Stalls											150	150	150	150	150	150	150
	Rent																	
	Stalls											500.00	500.00	500.00	500.00	625.00	781.25	976.56
	Total Rent Received											9.00	9.00	9.00	9.00	11.25	14.06	17.58
	Note :																	
	Income shall increase @	25%	every 5 years															
	Cash Flow from Markets																	

	Inflow :																	
	Rent from existing market							3.19	3.29	3.39	4.23	4.36	4.49	4.63	4.77	5.69	6.60	7.21
	Rent from new market											9.00	9.00	9.00	9.00	11.25	14.06	17.58
	Total Inflow							3.19	3.29	3.39	4.23	13.36	13.49	13.63	13.77	16.94	20.66	24.79
	Outflow :																	
	Addl Operation & Maintenance											2.25	2.25	2.25	2.25	2.81	3.52	4.39
	Total Outflow							0.00	0.00	0.00	0.00	2.25	2.25	2.25	2.25	2.81	3.52	4.39
	Surplus							3.19	3.29	3.39	4.23	11.11	11.24	11.38	11.52	14.13	17.14	20.39
	Income to BOLT Operator from New Market											6.75	6.75	6.75	6.75	8.44	10.55	
	Income to Municipality from New Market																	13.18
VIII	Miscellaneous Remunerative Projects (Shopping Complex)																	
	Rental Income from Shopping Complex																	
	No. of Shops																	
	Big Shops											60	60	60	60	60	60	60
	Rent per Month																	
	Big Shops											2000.00	2000.00	2000.00	2000.00	2500.00	3125.00	3906.25
	Total Rental Income											14.40	14.40	14.40	14.40	18.00	22.50	28.13
	Income to BOOT Operator											10.80	10.80	10.80	10.80	13.50	16.88	
	Income to Municipality																	21.09
	Note :																	
	It is assumed that the rental income shall increase by			25%	every 5 years													
	Cash Flow from Remunerative Projects																	
	Inflow :																	
	Rent											14.40	14.40	14.40	14.40	18.00	22.50	28.13
	Total Inflow											14.40	14.40	14.40	14.40	18.00	22.50	28.13
	Outflow :																	
	Operation & Maintenance (25% of revenue)											3.60	3.60	3.60	3.60	4.50	5.63	7.03
	Total Outflow											3.60	3.60	3.60	3.60	4.50	5.63	7.03
	Surplus											10.80	10.80	10.80	10.80	13.50	16.88	21.09

	Total Demand for the year		64.98	68.23	71.65	75.23	78.99	82.94	87.09	91.44	96.01	100.81	105.85	111.13	116.70	122.54	128.66	135.10	141.85	148.95	156.39	164.21	172.42	181.04
	Current Recoveries	100%	64.98	68.23	71.65	75.23	78.99	82.94	87.09	91.44	96.01	100.81	105.85	111.13	116.70	122.54	128.66	135.10	141.85	148.95	156.39	164.21	172.42	181.04
V	Service Charges & Fees																							
	Total Demand for the year		7.86	17.15	11.11	11.55	15.93	17.69	16.17	17.24	18.38	20.35	21.69	23.12	19.31	20.55	21.88	41.40	43.37	45.47	47.68	50.04	62.71	65.62
	Current Recoveries	100%	7.86	17.15	11.11	11.55	15.93	17.69	16.17	17.24	18.38	20.35	21.69	23.12	19.31	20.55	21.88	41.40	43.37	45.47	47.68	50.04	62.71	65.62
VI	Other Income																							
	Rent		11.81	13.30	13.28	14.29	15.48	31.22	32.70	34.33	36.05	37.85	39.74	41.73	43.82	46.01	48.31	50.72	53.26	55.92	58.72	61.66	64.74	67.97
	Others		13.06	56.37	82.63	72.43	9.42	8.79	9.89	10.39	15.34	16.04	18.87	19.89	20.80	21.76	22.91	24.42	25.55	26.89	28.14	29.45	31.55	33.02
	Current Recevery of Rent	90%	7.68	9.98	11.29	12.86	13.93	28.10	29.43	30.90	32.44	34.07	35.77	37.56	39.44	41.41	43.48	45.65	47.93	50.33	52.85	55.49	58.26	61.18
	Current Recevery of Others	100%	13.06	56.37	82.63	72.43	9.42	8.79	9.89	10.39	15.34	16.04	18.87	19.89	20.80	21.76	22.91	24.42	25.55	26.89	28.14	29.45	31.55	33.02
	Total Current Recoveries		20.74	66.35	93.92	85.29	23.35	36.89	39.32	41.28	47.79	50.11	54.64	57.44	60.24	63.17	66.39	70.07	73.49	77.22	80.99	84.94	89.81	94.20
VII	Arrears Collection																							
a)	Property Tax																							
	Opening Balance of Arrears		26.31	21.05	29.48	30.33	24.27	15.93	12.75	11.63	12.17	12.57	12.92	13.26	13.60	14.98	15.77	16.33	16.81	17.25	19.01	20.02	20.73	21.33
	Less : Arrears Collection	60%	5.26	6.31	11.79	15.17	14.56	9.56	7.65	6.98	7.30	7.54	7.75	7.96	8.16	8.99	9.46	9.80	10.08	10.35	11.41	12.01	12.44	12.80
	Add : Arrears for the Year		-	14.75	12.64	9.10	6.22	6.38	6.53	7.52	7.70	7.90	8.09	8.30	9.54	9.78	10.02	10.27	10.53	12.11	12.41	12.72	13.04	13.37
	Closing Balance		21.05	29.48	30.33	24.27	15.93	12.75	11.63	12.17	12.57	12.92	13.26	13.60	14.98	15.77	16.33	16.81	17.25	19.01	20.02	20.73	21.33	21.90
b)	Profession Tax																							
	Opening Balance of Arrears		8.78	8.34	9.08	8.77	6.93	4.99	3.37	2.60	2.35	2.28	2.30	2.37	2.47	2.70	2.90	3.07	3.24	3.41	3.76	4.04	4.29	4.53
	Less : Arrears Collection	50%	0.44	0.83	1.82	2.63	2.77	2.49	1.68	1.30	1.18	1.14	1.15	1.19	1.23	1.35	1.45	1.54	1.62	1.70	1.88	2.02	2.15	2.26
	Add : Arrears for the Year		-	1.57	1.51	0.79	0.83	0.87	0.92	1.05	1.11	1.16	1.22	1.28	1.47	1.55	1.62	1.70	1.79	2.06	2.16	2.27	2.38	2.50
	Closing Balance		8.34	9.08	8.77	6.93	4.99	3.37	2.60	2.35	2.28	2.30	2.37	2.47	2.70	2.90	3.07	3.24	3.41	3.76	4.04	4.29	4.53	4.77
c)	Rent																							
	Opening Balance of Arrears		39.10	35.19	32.29	25.92	17.55	10.20	6.65	6.45	6.49	6.68	6.94	7.26	7.60	7.97	8.37	8.79	9.22	9.68	10.17	10.68	11.21	11.77
	Less : Arrears Collection	50%	3.91	7.04	9.69	10.37	8.77	5.10	3.32	3.22	3.25	3.34	3.47	3.63	3.80	3.99	4.18	4.39	4.61	4.84	5.08	5.34	5.61	5.89
	Add : Arrears for the Year		-	4.13	3.33	1.99	1.43	1.55	3.12	3.27	3.43	3.60	3.79	3.97	4.17	4.38	4.60	4.83	5.07	5.33	5.59	5.87	6.17	6.47
	Closing Balance		35.19	32.29	25.92	17.55	10.20	6.65	6.45	6.49	6.68	6.94	7.26	7.60	7.97	8.37	8.79	9.22	9.68	10.17	10.68	11.21	11.77	12.36
Water Fund																								

(Rs. In lacs)

S.No.	Particulars		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22
			2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
I	Property Tax																							
	Total Demand		10.54	12.64	15.17	15.55	15.94	16.34	18.79	19.26	19.74	20.23	20.74	23.85	24.45	25.06	25.68	26.33	30.27	31.03	31.81	32.60	33.42	38.43
	Current Recovery	90%	6.85	9.48	12.90	14.00	14.35	14.70	16.91	17.33	17.77	18.21	18.66	21.46	22.00	22.55	23.11	23.69	27.25	27.93	28.63	29.34	30.08	34.59
II	Other Taxes																							
	Water Charges		32.92	34.23	35.60	32.96	36.25	39.69	43.19	46.77	48.91	51.83	57.97	61.92	67.48	73.64	80.52	88.23	96.88	106.50	117.12	128.85	141.70	155.78
	Current Recovery	90%	21.40	25.67	30.26	19.67	22.66	25.72	28.87	32.09	36.02	40.71	46.17	51.53	57.73	64.77	72.65	81.38	91.00	101.65	113.41	126.28	140.28	155.43
	Drainage Charges		0.00	0.00	0.00	0.00	0.00	82.02	82.91	84.98	87.10	89.28	91.48	102.41	123.42	126.51	129.67	162.29	166.35	170.51	174.77	179.14	216.85	222.27
	Current Recovery	80%	0.00	0.00	0.00	0.00	0.00	65.61	66.33	67.98	69.68	71.42	93.98	96.33	98.74	101.21	103.74	129.83	133.08	136.41	139.82	143.31	173.48	177.82
	Water Deposit & Fee		7.22	7.51	0.00	0.00	18.47	18.93	19.40	19.89	24.46	25.07	25.70	26.34	27.00	32.29	33.09	33.92	34.77	35.64	41.75	42.79	43.86	44.96
	Current Recovery	100%	7.22	7.51	0.00	0.00	18.47	18.93	19.40	19.89	24.46	25.07	25.70	26.34	27.00	32.29	33.09	33.92	34.77	35.64	41.75	42.79	43.86	44.96
	Drainage Deposit & Fee		0.00	0.00	0.00	0.00	0.00	0.00	17.09	17.51	17.95	18.40	22.63	23.20	23.78	24.37	24.98	29.87	30.62	31.39	32.17	32.98	38.63	39.59
	Current Recovery	100%	0.00	0.00	0.00	0.00	0.00	0.00	17.09	17.51	17.95	18.40	22.63	23.20	23.78	24.37	24.98	29.87	30.62	31.39	32.17	32.98	38.63	39.59
III	Others																							
	Total Demand		1.30	2.25	1.37	2.36	1.44	2.48	1.51	2.60	1.58	2.73	1.66	2.87	1.74	3.01	1.83	3.16	1.92	3.32	2.02	3.49	2.12	3.66
	Current Recovery	100%	1.30	2.25	1.37	2.36	1.44	2.48	1.51	2.60	1.58	2.73	1.66	2.87	1.74	3.01	1.83	3.16	1.92	3.32	2.02	3.49	2.12	3.66
IV	Arrears Recovery																							
a)	Property Tax																							
	Opening Balance		6.57	5.26	7.37	7.58	6.07	3.98	3.19	2.91	3.04	3.14	3.23	3.32	3.40	3.74	3.94	4.08	4.20	4.31	4.75	5.00	5.18	5.33
	Less : Collection during the year	60%	1.31	1.58	2.95	3.79	3.64	2.39	1.91	1.74	1.83	1.89	1.94	1.99	2.04	2.25	2.37	2.45	2.52	2.59	2.85	3.00	3.11	3.20
	Add : Arrears for the Year		-	3.69	3.16	2.28	1.56	1.59	1.63	1.88	1.93	1.97	2.02	2.07	2.38	2.44	2.51	2.57	2.63	3.03	3.10	3.18	3.26	3.34
	Closing Balance		5.26	7.37	7.58	6.07	3.98	3.19	2.91	3.04	3.14	3.23	3.32	3.40	3.74	3.94	4.08	4.20	4.31	4.75	5.00	5.18	5.33	5.47
b)	Water Charges																							
	Opening Balance		15.42	10.79	18.00	17.56	12.36	18.24	20.93	22.34	23.25	23.98	27.48	29.33	30.53	31.48	32.34	36.40	38.61	40.10	41.31	42.42	47.16	49.81
	Less : Collection during the year	60%	4.63	4.32	9.00	10.53	7.42	10.94	12.56	13.40	13.95	14.39	16.49	17.60	18.32	18.89	19.40	21.84	23.17	24.06	24.78	25.45	28.30	29.89
	Add : Arrears for the Year		-	11.52	8.56	5.34	13.30	13.63	13.97	14.32	14.68	17.89	18.34	18.80	19.27	19.75	23.46	24.05	24.65	25.27	25.90	30.19	30.95	31.72
	Closing Balance		10.79	18.00	17.56	12.36	18.24	20.93	22.34	23.25	23.98	27.48	29.33	30.53	31.48	32.34	36.40	38.61	40.10	41.31	42.42	47.16	49.81	51.65
c)	Drainage Charges																							
	Opening Balance		0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.40	23.14	26.25	27.92	29.02	35.11	38.12	39.93	41.28	42.44	49.44	53.04	55.32	57.08	58.66

	Less : Collection during the year	60%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.84	13.89	15.75	16.75	17.41	21.06	22.87	23.96	24.77	25.47	29.66	31.83	33.19	34.25	35.20	
	Add : Arrears for the Year		-	0.00	0.00	0.00	0.00	0.00	0.00	16.40	16.58	17.00	17.42	17.86	23.50	24.08	24.68	25.30	25.93	32.46	33.27	34.10	34.95	35.83	43.37
	Closing Balance		0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.40	23.14	26.25	27.92	29.02	35.11	38.12	39.93	41.28	42.44	49.44	53.04	55.32	57.08	58.66	66.83
Education Fund																									
																	(Rs. In lacs)								
S.No.	Particulars		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	
			2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
I	Property Tax																								
	Total Demand		13.17	15.80	18.96	19.44	19.92	20.42	23.49	24.07	24.67	25.29	25.92	29.81	30.56	31.32	32.10	32.91	37.84	38.79	39.76	40.75	41.77	48.04	
	Current Recovery	90%	8.56	11.85	16.12	17.49	17.93	18.38	21.14	21.66	22.21	22.76	23.33	26.83	27.50	28.19	28.89	29.62	34.06	34.91	35.78	36.68	37.59	43.23	
II	Others																								
	Total Demand		0.26	0.28	0.29	0.30	0.32	0.34	0.35	0.37	0.39	0.41	0.43	0.45	0.47	0.49	0.52	0.55	0.57	0.60	0.63	0.66	0.70	0.73	
	Current Recovery	100%	0.26	0.28	0.29	0.30	0.32	0.34	0.35	0.37	0.39	0.41	0.43	0.45	0.47	0.49	0.52	0.55	0.57	0.60	0.63	0.66	0.70	0.73	
III	Arrears Recovery																								
a)	Property Tax																								
	Opening Balance		31.65	25.32	22.33	17.35	11.52	6.55	4.61	3.89	3.90	3.97	4.05	4.15	4.25	4.68	4.93	5.10	5.25	5.39	5.94	6.26	6.48	6.67	
	Less : Collection during the year	60%	6.33	7.60	8.93	8.68	6.91	3.93	2.77	2.33	2.34	2.38	2.43	2.49	2.55	2.81	2.96	3.06	3.15	3.23	3.56	3.75	3.89	4.00	
	Add : Arrears of Previous Year		-	4.61	3.95	2.84	1.94	1.99	2.04	2.35	2.41	2.47	2.53	2.59	2.98	3.06	3.13	3.21	3.29	3.78	3.88	3.98	4.08	4.18	
	Closing Balance		25.32	22.33	17.35	11.52	6.55	4.61	3.89	3.90	3.97	4.05	4.15	4.25	4.68	4.93	5.10	5.25	5.39	5.94	6.26	6.48	6.67	6.84	

PROJECTED INCOME & EXPENDITURE ACCOUNT

Revenue & Capital Fund

S.N	Particulars	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2025-26	2028-29
I	Income																						
a)	Property Tax																						
	Property Tax for General Purpose	30.81	32.48	34.35	37.28	39.35	41.54	42.14	50.57	60.68	62.20	63.76	65.35	75.15	77.03	78.96	80.93	82.95	95.40	97.78	00.23	127.23	153.72

	Excess Remittance	0.36	0.04	0.25	4.55	-	-																
b)	Other Taxes (Profession Tax)	6.06	6.45	6.91	6.54	6.39	12.48	13.10	15.07	15.82	16.61	17.44	18.32	21.06	22.12	23.22	24.39	25.60	29.45	30.92	32.46	45.38	57.53
c)	Assigned Revenue																						
	Duty on Transfer of Property	26.11	40.61	34.06	18.61	21.08	18.49	22.13	23.24	24.40	25.62	26.90	28.25	29.66	31.14	32.70	34.34	36.05	37.86	39.75	41.74	53.27	61.66
	Entertainment Tax	5.05	15.36	12.87	8.02	2.81	0.52	2.84	2.87	2.90	2.92	2.95	2.98	3.01	3.04	3.07	3.10	3.14	3.17	3.20	3.23	3.39	3.50
d)	Devolution Fund	50.02	57.36	81.11	60.74	61.89	58.61	64.98	68.23	71.65	75.23	78.99	82.94	87.09	91.44	96.01	00.81	105.85	11.15	16.70	22.54	156.39	181.04
e)	Service Charges & Fees																						
	Trade Licence Fees	1.38	1.29	1.33	-	2.01	2.07	2.16	2.32	2.50	2.68	2.89	3.10	3.33	3.58	3.85	4.14	4.45	4.79	5.15	5.53	7.94	9.87
	Building Licence Fees	2.13	3.90	2.85	1.17	3.38	4.17	3.63	3.91	4.20	4.51	4.85	5.22	5.61	6.03	6.48	6.97	7.49	8.05	8.65	9.30	13.36	16.59
	Market Fees - Daily Market	2.21	3.65	1.69	1.94	4.31	3.10	3.19	3.29	3.39	4.23	4.36	4.49	4.63	4.77	4.91	5.06	5.21	5.36	5.52	5.69	6.60	7.21
	Fees for Advertising & Lamp posts	-	5.19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fee for Bays & Others	0.92	2.06	2.07	3.62	2.77	3.22	3.46	3.72	4.00	4.30	4.62	4.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.58
	Fees for Free & Pay Toilets	1.00	0.63	0.88	1.93	2.05	3.15	2.20	2.37	2.55	2.74	2.94	3.16	3.40	3.66	3.93	4.23	4.54	4.88	5.25	5.64	8.10	10.06
	Other Fees	0.22	0.43	2.29	2.89	1.41	1.98	1.52	1.63	1.75	1.88	2.02	2.18	2.34	2.51	2.70	2.91	3.12	3.36	3.61	3.88	5.57	6.92
	Income from Conservancy Fee	-	-	-	-	-	-	-	-	-	-	-	0.00	0.00	0.00	0.00	18.11	18.56	19.02	19.50	19.99	33.85	48.54
f)	Grants & Contribution																						
	Grants for Schemes	1.48	0.45	-	0.27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
g)	Sale & Hire Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
h)	Other Income																						
	Development Charges	0.28	0.84	0.96	0.28	1.33	-	1.40	1.47	1.54	1.62	1.70	1.78	1.87	1.97	2.06	2.17	2.27	2.39	2.51	2.63	3.36	3.89
	Rent on Buildings	11.67	12.89	13.28	14.29	15.48	15.56	16.25	17.07	17.92	18.82	19.76	20.74	21.78	22.87	24.01	25.22	26.48	27.80	29.19	30.65	39.12	45.28
	Rent on Travellers Bungalow	0.14	0.41	-	-	-	15.66	16.44	17.27	18.13	19.03	19.99	20.99	22.04	23.14	24.29	25.51	26.78	28.12	29.53	31.01	39.57	45.81
	Fees for Slaughter House	0.29	0.27	0.20	0.23	0.40	0.55	0.42	0.44	0.46	0.49	0.51	0.54	0.56	0.59	0.62	0.65	0.68	0.72	0.75	0.79	1.01	1.17
	Cart Land / Lorry Stand Fees	1.14	0.82	0.25	1.52	0.91	1.60	0.96	1.00	1.05	1.11	1.16	1.22	1.28	1.34	1.41	1.48	1.56	1.63	1.72	1.80	2.30	2.66
	Survey Fees	-	-	0.07	0.74	1.13	1.15	1.19	1.25	1.31	1.37	1.44	1.51	1.59	1.67	1.75	1.84	1.93	2.03	2.13	2.24	2.86	3.31
	Other Fees	0.85	2.19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other Income	1.61	42.97	71.32	63.13	1.84	1.95	1.93	2.03	2.13	2.24	2.35	2.47	2.59	2.72	2.85	3.00	3.15	3.30	3.47	3.64	4.65	5.38

	Interest from Bank	0.50	0.51	0.38	1.28	1.51	0.68	1.59	1.66	1.75	1.84	1.93	2.02	2.12	2.23	2.34	2.46	2.58	2.71	2.85	2.99	3.82	4.42
	Dividend on shares	0.01	0.01	0.01	0.01	0.05	0.05	0.05	0.06	0.06	0.06	0.06	0.07	0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.13	0.15
	Project Overhead Appr - Expenses	4.86	6.44	7.38	3.16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Avenue Receipts	-	0.02	0.05	0.01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Income from Road Margins	3.52	2.30	2.01	2.05	2.25	2.81	2.36	2.48	2.60	2.73	2.87	3.02	3.17	3.32	3.49	3.67	3.85	4.04	4.24	4.45	5.69	6.58
	Others	-	-	-	0.02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Income from Solid Waste	-	-	-	-	-	-	-	-	-	-	2.10	2.21	2.32	2.43	2.55	3.13	3.28	3.45	3.62	3.80	5.54	7.22
	Income from Modern Bus Stand	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17.58
	Income from Weekly Market	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13.18
	Income from Shopping Complex	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	15.82
	Income from Advertisements	-	-	-	-	-	-	-	-	1.44	1.44	1.44	1.58	1.58	1.58	1.73	1.73	1.73	1.87	1.87	1.87	2.16	2.30
	Income from Parking	-	-	-	-	-	-	-	-	3.00	3.15	3.31	3.47	3.65	3.83	4.02	4.22	4.43	4.65	4.89	5.13	6.55	7.58
	Total Income	152.62	239.57	276.57	234.28	172.35	189.34	203.96	221.93	245.23	256.83	270.35	282.57	299.90	313.10	327.07	360.12	375.79	405.29	22.89	41.34	577.82	756.58

S.N	Particulars	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2020-21	2025-26	2028-29
II	Expenditure																		
a)	Personnel Salaries Cost																		
	Salary & Allowances	68.99	68.54	69.02	68.39	72.37	105.72	75.99	79.79	83.78	87.97	92.36	96.98	101.83	106.92	112.27	143.29	182.88	211.70
b)	Personnel Cost - Others																		
	Supply of Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c)	Terminal & Retirement Benefits																		
	Pension	8.82	8.98	9.51	5.32	0.09	-	0.09	0.10	0.10	0.11	0.11	0.12	0.13	0.13	0.14	0.18	0.23	0.26
	Commutation of Pension	-	-	0.75	1.23	0.69	0.50	0.72	0.76	0.80	0.84	0.88	0.92	0.97	1.02	1.07	1.37	1.74	2.02
	DCR Gratuity	1.03	-	1.39	4.26	3.70	0.52	3.89	4.08	4.28	4.50	4.72	4.96	5.21	5.47	5.74	7.33	9.35	10.82
	SPF	-	0.21	0.20	0.38	0.10	0.01	0.11	0.11	0.12	0.12	0.13	0.13	0.14	0.15	0.16	0.20	0.25	0.29
	GIS	0.69	0.69	0.69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	Pensionary Contribution	-	8.54	0.55	5.18	3.66	-	3.84	4.04	4.24	4.45	4.67	4.90	5.15	5.41	5.68	7.25	9.25	10.71
d)	Operating Expenses																		
	Power Charges - Street Lights	3.18	14.01	-	10.41	10.03	10.03	10.78	11.59	12.46	13.39	14.40	15.48	16.64	17.89	19.23	27.61	39.63	49.24
	Maintenance - Street Lights	1.58	6.97	1.16	3.47	5.01	3.30	5.39	5.79	6.22	6.69	7.19	7.73	8.31	8.94	9.61	13.79	19.80	24.59
	Wages	-	1.00	0.43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Power Charges - Head Water Works	0.73	-	-	-	-	3.80	-	-	-	-	-	-	-	-	-	-	-	-
	Power Charges - Office Building	-	-	11.89	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sanitary / Conservancy expenses	0.64	2.15	0.86	1.23	1.56	1.03	1.68	1.80	1.94	2.08	2.24	2.41	2.59	2.78	2.99	4.29	6.16	7.66
	Others	5.74	1.64	1.27	1.51	2.22	0.87	2.39	2.57	2.76	2.96	3.19	3.43	3.68	3.96	4.26	6.11	8.77	10.90
	Additional Operation & Maintenance	-	-	-	-	-	-	-	4.45	29.11	58.22	72.78	76.41	80.23	84.25	88.46	112.90	144.09	166.80
e)	Repairs & Maintenance																		
	Light Vehicle Maintenance	2.33	1.90	1.87	1.72	7.89	7.82	8.48	9.12	9.80	10.54	11.33	12.18	13.09	14.07	15.13	21.72	31.18	38.73
	Heavy Vehilce Maintenance	4.09	4.96	4.45	5.99	2.37	3.55	2.55	2.74	2.94	3.17	3.40	3.66	3.93	4.23	4.54	6.52	9.37	11.63
	Repairs & Maintenance - Buildings	-	0.35	0.12	0.06	0.50	0.04	0.54	0.58	0.62	0.67	0.72	0.77	0.83	0.89	0.96	1.38	1.98	2.45
	Repairs & Maintenance - Lodge	0.19	0.21	0.08	0.10	0.04	0.01	0.04	0.05	0.05	0.05	0.06	0.06	0.07	0.07	0.08	0.11	0.16	0.20
	Repairs & Maintenance - Office Tools	0.01	0.08	0.02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Repairs & Maintenance - Strom Water	-	0.09	0.06	0.11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Repairs & Maintenance - Ele. School	0.02	0.02	0.02	-	0.02	-	0.02	0.02	0.02	0.03	0.03	0.03	0.03	0.04	0.04	0.06	0.08	0.10
	Repairs & Maintenance - Inst. & P&M	-	-	-	0.48	0.09	1.05	0.10	0.10	0.11	0.12	0.13	0.14	0.15	0.16	0.17	0.25	0.36	0.44
	Repairs & Maintenance - Water Supply	0.22	0.43	0.34	0.69	0.01	0.02	0.01	0.01	0.01	0.01	0.01	0.02	0.02	0.02	0.02	0.03	0.04	0.05
	Repairs & Maintenance - Others	0.39	0.11	0.07	0.05	0.24	0.02	0.26	0.28	0.30	0.32	0.34	0.37	0.40	0.43	0.46	0.66	0.95	1.18
f)	Programme Expenses																		
	Election Expenses	1.56	0.18	0.00	0.05	-	1.08	1.11	1.13	1.16	1.19	1.22	1.25	1.28	1.32	1.35	1.53	1.73	1.86
g)	Administration Expenses																		
	Telephone Charges	1.35	1.06	1.00	0.74	0.71	0.64	0.75	0.67	0.78	0.71	0.82	0.74	0.86	0.78	0.91	0.90	1.16	1.09
	Stationery & Printing	0.58	0.31	0.45	0.63	0.71	1.01	0.75	1.06	0.78	1.11	0.82	1.17	0.86	1.23	0.91	1.42	1.16	1.73
	Postage & Telegram Charges	0.13	0.18	0.14	0.21	0.15	0.06	0.16	0.06	0.17	0.07	0.17	0.07	0.18	0.07	0.19	0.08	0.24	0.10
	Travel Expenses	1.37	1.38	1.37	1.06	1.16	2.83	1.22	2.97	1.28	3.12	1.34	3.28	1.41	3.44	1.48	3.98	1.89	4.84
	Staff Welfare Expenses	0.67	0.89	0.87	0.81	0.41	1.08	0.43	1.13	0.45	1.19	0.47	1.25	0.50	1.31	0.52	1.52	0.67	1.85
	Legal Expenses	0.12	0.20	0.17	0.07	0.24	0.16	0.25	0.17	0.26	0.18	0.28	0.19	0.29	0.19	0.31	0.23	0.39	0.27
	Audit Fees	0.27	0.34	0.32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	Advertisement Charges	0.60	0.61	1.30	2.14	1.33	0.29	1.40	0.30	1.47	0.32	1.54	0.34	1.62	0.35	1.70	0.41	2.17	0.50
	Computer Operating Expenses	0.11	0.36	0.17	0.22	0.78	0.57	0.82	0.60	0.86	0.63	0.90	0.66	0.95	0.69	1.00	0.80	1.27	0.97
	Electricity - Office Building	0.31	0.36	0.21	0.25	0.15	0.68	0.16	0.71	0.17	0.75	0.17	0.79	0.18	0.83	0.19	0.96	0.24	1.16
	Contribution	-	0.04	0.04	0.73	0.38	0.20	0.40	0.21	0.42	0.22	0.44	0.23	0.46	0.24	0.48	0.28	0.62	0.34
	Contributions to other funds	-	10.98	12.59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Books & Periodicals	0.72	1.22	0.48	0.89	1.03	0.05	1.08	0.05	1.14	0.06	1.19	0.06	1.25	0.06	1.31	0.07	1.68	0.09
	Sitting Fees for Councillors	0.91	1.23	1.01	0.83	0.98	1.08	1.03	1.13	1.08	1.19	1.13	1.25	1.19	1.31	1.25	1.52	1.60	1.85
	Others	15.89	25.42	16.19	76.22	1.48	4.53	1.55	4.76	1.63	4.99	1.71	5.24	1.80	5.51	1.89	6.37	2.41	7.75
h)	Finance Expenses																		
	Provision for doubtful collection of rev items	-	-	2.50	2.53	-	-	2.04	2.22	2.45	2.57	2.70	2.83	3.00	3.13	3.27	4.41	5.78	7.57
	Interest on Loans / Ways Means Adv / OD	183.94	28.52	13.66	13.05	-	-	9.97	8.30	7.00	6.06	24.68	62.75	86.82	81.00	71.11	16.73	0.00	0.00
	Others	-	0.08	0.04	0.06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
l)	Depreciation	48.04	51.77	53.91	47.73	-	-	158.43	122.26	106.01	93.17	117.76	225.10	335.54	322.98	245.48	81.90	38.40	27.36
	Total Expenses	355.22	246.01	211.17	258.8	120.1	152.55	298.41	275.72	286.78	313.77	376.07	537.89	681.60	681.26	604.34	478.13	527.65	609.11
	Surplus / (Deficit) for the year	(202.60)	(6.44)	65.40	(24.52)	52.25	36.79	(94.45)	(53.79)	(41.55)	(56.93)	(105.72)	(255.32)	(381.70)	(368.17)	(277.27)	(36.79)	50.17	147.47

Water Supply and Drainage Fund

S.N	Particulars	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2020-21	2024-25	2028-29
I	Income																			
a)	Property Tax																			
	Water Supply & Drainage Tax	7.70	8.12	8.58	9.32	9.83	10.38	10.54	12.64	15.17	15.55	15.94	16.34	18.79	19.26	19.74	20.23	25.06	31.03	38.43
	Excess Remittance	0.37	0.08	0.24	0.54	0.01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b)	Service Charges & Fees																			
	Initial amount for WSNSC	2.22	3.64	3.90	4.08	1.10	9.27	7.22	7.51	-	-	18.47	18.93	19.40	19.89	24.46	25.07	32.29	35.64	44.96
	Metered / Tap Rate charges	10.29	10.38	27.08	28.08	28.42	28.52	32.92	34.23	35.60	132.96	136.29	139.69	143.19	146.77	178.91	183.38	234.64	259.00	325.14
	Septic tank cleaning charges	-	-	0.33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Charges for water supply	1.36	1.78	1.55	1.84	0.31	3.16	-	-	-	-	-	-	-	-	-	-	-	-	-
	Charges for water supply through Lorries	0.29	0.28	-	0.31	0.35	0.47	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sewerage Charges		-	-	-	-	-	-	-	-	-	0.00	82.02	82.91	84.98	87.10	89.28	126.51	170.51	222.27
	Sewerage Connection Charges		-	-	-	-	-	-	-	-	-	-	-	17.09	17.51	17.95	18.40	24.37	31.39	39.59

c)	Other Income																			
	Other Income	0.62	0.28	0.51	1.11	1.10	1.76	1.16	1.85	1.21	1.94	1.27	2.04	1.34	2.14	1.40	2.25	2.48	2.73	3.01
	Project Overhead Appr - Expenses	0.44	0.25	0.07	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Interest Income	0.01	0.02	0.03	0.17	0.14	0.38	0.15	0.40	0.15	0.42	0.16	0.44	0.17	0.46	0.18	0.48	0.53	0.59	0.65
	Others	-	-	0.26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Income	23.30	24.83	42.55	45.45	41.26	53.94	51.98	56.64	52.14	150.87	172.13	259.45	282.88	291.00	329.75	339.10	445.88	530.88	674.06
II	Expenditure																			
a)	Personnel Salaries Cost																			
	Salary / Exgratia / Bonus	7.64	7.44	8.37	8.96	10.23	15.60	10.74	11.28	11.84	12.43	13.06	13.71	14.39	15.11	15.87	16.66	20.25	24.62	29.93
b)	Operating Expenses																			
	Wages	3.02	4.13	4.63	5.09	5.06	0.40	5.44	5.85	6.29	6.76	7.26	7.81	8.39	9.02	9.70	10.43	13.93	18.60	24.84
	Power Charges - Head Water Works	10.19	22.16	22.31	23.07	20.97	19.07	22.54	24.23	26.05	28.00	30.11	32.36	34.79	37.40	40.20	43.22	57.72	77.08	102.94
	O&M - Improvements to Water Supply										13.00	13.65	14.33	15.05	15.80	16.59	17.42	21.18	25.74	31.29
	O&M - Underground Sewerage												41.00	43.05	45.20	47.46	49.84	60.58	73.63	89.50
c)	Repairs & Maintenance																			
	Light Vehicle Maintenance	0.06	0.05	0.17	0.18	0.41	1.79	0.44	0.47	0.51	0.55	0.59	0.63	0.68	0.73	0.79	0.85	1.13	1.51	2.01
	Heavy Vehilce Maintenance	0.81	0.63	1.29	0.91	1.30	-	1.40	1.50	1.61	1.74	1.87	2.01	2.16	2.32	2.49	2.68	3.58	4.78	6.38
	Repairs & Maintenance - Building/Lodge	-	0.09	-	-	0.09	0.03	0.10	0.10	0.11	0.12	0.13	0.14	0.15	0.16	0.17	0.19	0.25	0.33	0.44
	Maint.exps for Water Supply Works/Drainage	1.56	2.00	0.77	1.41	0.50	1.41	0.54	0.58	0.62	0.67	0.72	0.77	0.83	0.89	0.96	1.03	1.38	1.84	2.45
	Maintenance charges TWAD Board	-	0.46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Repairs & Maintenance - Inst. & P&M	-	0.06	0.51	0.37	0.16	0.06	0.17	0.18	0.20	0.21	0.23	0.25	0.27	0.29	0.31	0.33	0.44	0.59	0.79
	Others	0.00	-	-	-	1.01	1.03	1.09	1.17	1.25	1.35	1.45	1.56	1.68	1.80	1.94	2.08	2.78	3.71	4.96
e)	Administration Expenses																			
	Telephone Charges	0.23	0.16	-	0.02	0.07	-	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10	0.11	0.11	0.14	0.17	0.20
	Municipal contribution to other funds	-	2.25	0.64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other Expenses	0.05	0.13	0.03	0.16	0.16	0.09	0.17	0.18	0.19	0.19	0.20	0.21	0.23	0.24	0.25	0.26	0.32	0.39	0.47
f)	Finance Expenses																			
	Provision for doubtful coll. of revenue items	5.84	-	1.11	9.73	-	-	0.26	0.28	0.26	0.75	0.86	1.30	1.41	1.46	1.65	1.70	2.23	2.65	3.37
	Irrecoverable revenue items w/off	-	0.10	1.20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Bank charges	-	0.01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
g)	Depreciation	5.03	5.23	4.75	4.10	1.64	-	2.06	1.55	23.98	75.09	114.56	123.39	120.69	117.80	113.48	109.44	95.25	83.33	73.04
	Total Expenses	34.43	44.90	45.78	54.00	41.60	39.48	45.02	47.45	72.99	140.95	184.77	239.56	243.86	248.33	251.97	256.23	281.14	318.96	372.61
	Surplus / (Deficit) for the year	(11.13)	(20.07)	(3.23)	(8.55)	(0.34)	14.46	6.96	9.18	(20.85)	9.92	(12.64)	19.89	39.01	42.68	77.77	82.87	164.74	211.92	301.45

Elementary Education Fund

S.N	Particulars	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2019-20	2024-25	2028-29
I	Income																	
a)	Property Tax																	
	Education Tax	9.63	10.15	10.73	11.65	12.32	12.32	13.17	15.80	18.96	19.44	19.92	20.42	23.49	24.07	30.56	38.79	48.04
	Excess Remittance	-	0.01	0.07	0.61	-	-	-	-	-	-	-	-	-	-	-	-	-
b)	Other Income																	
	Interest from Bank	-	0.03	0.03	0.32	0.25	0.25	0.26	0.28	0.29	0.30	0.32	0.34	0.35	0.37	0.47	0.60	0.73
	Project Overhead Appr - Expenses	0.08	0.27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Income	9.71	10.46	10.83	12.58	12.57	12.57	13.43	16.08	19.25	19.74	20.24	20.76	23.84	24.44	31.03	39.39	48.77
II	Expenditure																	
a)	Repairs & Maintenance																	
	Repairs - Building	-	-	-	0.01	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other Expenses	-	-	-	-	0.06	-	-	-	-	-	-	-	-	-	-	-	-
b)	Administration Expenses																	
	Other Administration Expenses	-	2.69	-	0.78	-	0.06	0.82	0.86	0.90	0.95	1.00	1.05	1.10	1.15	1.47	1.88	2.28
c)	Finance Expenses																	
	Irrecoverable items write off	3.29	0.12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
d)	Depreciation	0.18	-	0.30	-	0.21	0.21	0.27	0.25	0.24	0.23	0.22	0.21	0.20	0.19	0.14	0.11	0.09
	Total Expenses	3.47	2.81	0.30	0.79	0.27	0.27	1.09	1.11	1.14	1.18	1.21	1.25	1.29	1.34	1.62	1.99	2.37
	Surplus / (Deficit) for the year	6.24	7.65	10.53	11.79	12.30	12.30	12.35	14.97	18.11	18.56	19.03	19.50	22.54	23.10	29.41	37.40	46.40

Fixed Assets & Depreciation Statement

S.N	Particulars	Dep Rate	Year 1 2007-08	Year 2 2008-09	Year 3 2009-10	Year 4 2010-11	Year 5 2011-12	Year 6 2012-13	Year 7 2013-14	Year 8 2014-15	Year 9 2015-16	Year 10 2016-17	Year 11 2017-18	Year 12 2018-19	Year 13 2019-20	Year 14 2020-21	Year 15 2021-22	Year 16 2022-23	Year 17 2023-24	Year 18 2024-25	Year 19 2025-26	Year 20 2026-27	Year 21 2027-28	Year 22 2028-29
I	Revenue & Capital Fund																							
a)	Land	-																						
	Gross Block	-	290.96	290.96	290.96	290.96	290.96	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21
	Add : Additions	-	-	-	0.00	0.00	61.25	0.00	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	Total	290.96	290.96	290.96	290.96	290.96	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21
	Accumulated Depreciation																						
	Opening Balance	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Add : Depreciation for the year	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Closing Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Closing WDV	290.96	290.96	290.96	290.96	290.96	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21	352.21
b)	Building Cl.I	5%																					
	Gross Block	-	148.72	148.72	168.72	211.52	323.72	506.25	700.25	731.11	731.11	731.11	731.11	731.11	731.11	731.11	731.11	731.11	731.11	731.11	731.11	731.11	731.11
	Add : Additions	-	-	20.00	42.80	112.20	182.53	194.00	30.86	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	148.72	148.72	168.72	211.52	323.72	506.25	700.25	731.11	731.11	731.11	731.11	731.11	731.11	731.11	731.11	731.11	731.11	731.11	731.11	731.11	731.11	731.11
	Accumulated Depreciation																						
	Opening Balance	-	24.30	30.52	36.93	44.59	55.74	73.70	100.18	130.96	160.96	189.47	216.55	242.28	266.72	289.94	312.00	332.95	352.86	371.77	389.74	406.81	423.02
	Add : Depreciation during the year	-	6.22	6.41	7.66	11.15	17.96	26.48	30.77	30.01	28.51	27.08	25.73	24.44	23.22	22.06	20.96	19.91	18.91	17.97	17.07	16.21	15.40
	Closing Balance	24.30	30.52	36.93	44.59	55.74	73.70	100.18	130.96	160.96	189.47	216.55	242.28	266.72	289.94	312.00	332.95	352.86	371.77	389.74	406.81	423.02	438.43
	Closing WDV	124.42	118.20	131.79	166.93	267.98	432.55	600.07	600.15	570.14	541.63	514.55	488.83	464.38	441.16	419.11	398.15	378.24	359.33	341.37	324.30	308.08	292.68
c)	Culverts & SWD	18%																					
	Gross Block	-	78.85	78.85	100.85	100.85	100.85	382.61	712.93	920.51	920.51	920.51	920.51	920.51	920.51	920.51	920.51	920.51	920.51	920.51	920.51	920.51	920.51
	Add : Additions	-	-	22.00	0.00	0.00	281.76	330.32	207.58	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	78.85	78.85	100.85	100.85	100.85	382.61	712.93	920.51	920.51	920.51	920.51	920.51	920.51	920.51	920.51	920.51	920.51	920.51	920.51	920.51	920.51	920.51
	Accumulated Depreciation																						
	Opening Balance	-	47.18	52.88	59.54	66.97	73.07	103.43	183.41	297.41	409.56	501.53	576.95	638.79	689.50	731.08	765.18	793.14	816.06	834.86	850.28	862.92	873.29
	Add : Depreciation for the year	-	5.70	6.65	7.44	6.10	30.36	79.98	114.00	112.16	91.97	75.42	61.84	50.71	41.58	34.10	27.96	22.93	18.80	15.42	12.64	10.37	8.50
	Closing Balance	47.18	52.88	59.54	66.97	73.07	103.43	183.41	297.41	409.56	501.53	576.95	638.79	689.50	731.08	765.18	793.14	816.06	834.86	850.28	862.92	873.29	881.79
	Closing WDV	31.67	25.97	41.31	33.88	27.78	279.18	529.52	623.10	510.94	418.97	343.56	281.72	231.01	189.43	155.33	127.37	104.44	85.64	70.23	57.59	47.22	38.72
d)	Bridges & Flyovers	18%																					
	Gross Block	-	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63
	Add : Additions	-	-	-	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63
	Accumulated Depreciation																						
	Opening Balance	-	7.80	8.85	9.71	10.42	10.99	11.47	11.86	12.18	12.44	12.65	12.83	12.97	13.09	13.19	13.27	13.33	13.39	13.43	13.47	13.50	13.52
	Add : Depreciation for the year	-	1.05	0.86	0.71	0.58	0.47	0.39	0.32	0.26	0.21	0.18	0.14	0.12	0.10	0.08	0.07	0.05	0.04	0.04	0.03	0.02	0.02

	Closing Balance	7.80	8.85	9.71	10.42	10.99	11.47	11.86	12.18	12.44	12.65	12.83	12.97	13.09	13.19	13.27	13.33	13.39	13.43	13.47	13.50	13.52	13.54	13.56
	Closing WDV	5.83	4.78	3.92	3.21	2.64	2.16	1.77	1.45	1.19	0.98	0.80	0.66	0.54	0.44	0.36	0.30	0.24	0.20	0.16	0.13	0.11	0.09	0.07
d)	Heavy & Light Vehicles	25%																						
	Gross Block	-	14.56	14.56	14.56	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12
	Add : Additions	-	-	-	8.56	0.00	0.00	0.00	0.00	-	-	-		-	-	-	-	-	-	-	-	-	-	-
	Total	14.56	14.56	14.56	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12
	Accumulated Depreciation																							
	Opening Balance	-	5.70	7.92	9.58	11.89	14.70	16.80	18.38	19.57	20.46	21.12	21.62	22.00	22.28	22.49	22.65	22.76	22.85	22.92	22.97	23.01	23.04	23.06
	Add : Depreciation for the year	-	2.22	1.66	2.32	2.81	2.11	1.58	1.18	0.89	0.67	0.50	0.37	0.28	0.21	0.16	0.12	0.09	0.07	0.05	0.04	0.03	0.02	0.02
	Closing Balance	5.70	7.92	9.58	11.89	14.70	16.80	18.38	19.57	20.46	21.12	21.62	22.00	22.28	22.49	22.65	22.76	22.85	22.92	22.97	23.01	23.04	23.06	23.07
	Closing WDV	8.86	6.65	4.98	11.23	8.42	6.32	4.74	3.55	2.66	2.00	1.50	1.12	0.84	0.63	0.47	0.36	0.27	0.20	0.15	0.11	0.08	0.06	0.05
e)	Vehicle Others	60%																						
	Gross Block	-	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29
	Add : Additions	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29
	Accumulated Depreciation																							
	Opening Balance	-	1.83	5.11	6.42	6.94	7.15	7.23	7.27	7.28	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29
	Add : Depreciation for the year	-	3.28	1.31	0.52	0.21	0.08	0.03	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Closing Balance	1.83	5.11	6.42	6.94	7.15	7.23	7.27	7.28	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29
	Closing WDV	5.46	2.18	0.87	0.35	0.14	0.06	0.02	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
f)	Furniture & Fittings	25%																						
	Gross Block	-	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97
	Add : Additions	-	-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97
	Accumulated Depreciation																							
	Opening Balance	-	1.17	1.62	1.96	2.21	2.40	2.54	2.65	2.73	2.79	2.83	2.87	2.89	2.91	2.93	2.94	2.95	2.95	2.96	2.96	2.96	2.96	2.97
	Add : Depreciation for the year	-	0.45	0.34	0.25	0.19	0.14	0.11	0.08	0.06	0.05	0.03	0.03	0.02	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00
	Closing Balance	1.17	1.62	1.96	2.21	2.40	2.54	2.65	2.73	2.79	2.83	2.87	2.89	2.91	2.93	2.94	2.95	2.95	2.96	2.96	2.96	2.96	2.97	2.97
	Closing WDV	1.80	1.35	1.01	0.76	0.57	0.43	0.32	0.24	0.18	0.14	0.10	0.08	0.06	0.04	0.03	0.02	0.02	0.01	0.01	0.01	0.01	0.00	0.00
g)	Electrical Installations - Others	25%																						

	Gross Block	-	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	
	Add : Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	
	Accumulated Depreciation																							
	Opening Balance	-	10.88	13.76	15.91	17.53	18.74	19.65	20.33	20.84	21.23	21.52	21.73	21.89	22.02	22.11	22.18	22.23	22.26	22.29	22.32	22.33	22.34	22.35
	Add : Depreciation for the year	-	2.88	2.16	1.62	1.21	0.91	0.68	0.51	0.38	0.29	0.22	0.16	0.12	0.09	0.07	0.05	0.04	0.03	0.02	0.02	0.01	0.01	0.01
	Closing Balance	10.88	13.76	15.91	17.53	18.74	19.65	20.33	20.84	21.23	21.52	21.73	21.89	22.02	22.11	22.18	22.23	22.26	22.29	22.32	22.33	22.34	22.35	22.36
	Closing WDV	11.50	8.63	6.47	4.85	3.64	2.73	2.05	1.54	1.15	0.86	0.65	0.49	0.36	0.27	0.20	0.15	0.12	0.09	0.06	0.05	0.04	0.03	0.02
h)	Water Supply Head Works	3%																						
	Gross Block	-	66.42	66.42	66.42	66.42	66.42	66.42	131.96	223.13	223.13	223.13	223.13	223.13	223.13	223.13	223.13	223.13	223.13	223.13	223.13	223.13	223.13	
	Add : Additions	-	-		0.00	0.00	0.00	65.54	91.17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total	66.42	66.42	66.42	66.42	66.42	66.42	131.96	223.13	223.13	223.13	223.13	223.13	223.13	223.13	223.13	223.13	223.13	223.13	223.13	223.13	223.13	223.13	
	Accumulated Depreciation																							
	Opening Balance	-	27.10	38.14	39.28	40.10	40.89	41.65	43.38	47.41	52.68	57.79	62.75	67.56	72.23	76.76	81.15	85.41	89.54	93.55	97.43	101.20	104.86	108.41
	Add : Depreciation for the year	-	1.18	1.14	0.81	0.79	0.77	1.73	4.02	5.27	5.11	4.96	4.81	4.67	4.53	4.39	4.26	4.13	4.01	3.89	3.77	3.66	3.55	3.44
	Closing Balance	27.10	28.28	39.28	40.10	40.89	41.65	43.38	47.41	52.68	57.79	62.75	67.56	72.23	76.76	81.15	85.41	89.54	93.55	97.43	101.20	104.86	108.41	111.85
	Closing WDV	39.32	38.14	27.14	26.32	25.53	24.77	88.58	175.72	170.45	165.34	160.38	155.56	150.90	146.37	141.98	137.72	133.59	129.58	125.69	121.92	118.26	114.72	111.28
I)	Bore Well & Handpumps	3%																						
	Gross Block	-	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	
	Add : Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	
	Accumulated Depreciation																							
	Opening Balance	-	8.66	9.71	10.73	11.71	12.67	13.60	14.50	15.37	16.22	17.04	17.84	18.62	19.37	20.09	20.80	21.49	22.15	22.79	23.42	24.03	24.61	25.18
	Add : Depreciation for the year	-	1.05	1.02	0.99	0.96	0.93	0.90	0.87	0.85	0.82	0.80	0.77	0.75	0.73	0.71	0.68	0.66	0.64	0.63	0.61	0.59	0.57	0.55
	Closing Balance	8.66	9.71	10.73	11.71	12.67	13.60	14.50	15.37	16.22	17.04	17.84	18.62	19.37	20.09	20.80	21.49	22.15	22.79	23.42	24.03	24.61	25.18	25.74
	Closing WDV	34.97	33.92	32.90	31.92	30.96	30.03	29.13	28.26	27.41	26.59	25.79	25.01	24.26	23.54	22.83	22.14	21.48	20.84	20.21	19.60	19.02	18.45	17.89
j)	Road CC	25%																						
	Gross Block	-	86.21	86.21	109.71	109.71	109.71	140.34	317.29	443.52	443.52	443.52	443.52	443.52	443.52	443.52	443.52	443.52	443.52	443.52	443.52	443.52	443.52	
	Add : Additions	-	-	23.50	0.00	0.00	30.63	176.96	126.23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total	86.21	86.21	109.71	109.71	109.71	140.34	317.29	443.52	443.52	443.52	443.52	443.52	443.52	443.52	443.52	443.52	443.52	443.52	443.52	443.52	443.52	443.52	
	Accumulated Depreciation																							

	Opening Balance	-	29.67	43.81	57.34	70.44	80.25	91.45	125.79	189.44	252.96	300.60	336.33	363.13	383.23	398.30	409.61	418.09	424.45	429.22	432.79	435.47	437.49	439.00
	Add : Depreciation for the year	-	14.14	13.54	13.09	9.82	11.19	34.34	63.65	63.52	47.64	35.73	26.80	20.10	15.07	11.31	8.48	6.36	4.77	3.58	2.68	2.01	1.51	1.13
	Closing Balance	29.67	43.81	57.34	70.44	80.25	91.45	125.79	189.44	252.96	300.60	336.33	363.13	383.23	398.30	409.61	418.09	424.45	429.22	432.79	435.47	437.49	439.00	440.13
	Closing WDV	56.54	42.41	52.37	39.27	29.46	48.89	191.51	254.08	190.56	142.92	107.19	80.39	60.29	45.22	33.92	25.44	19.08	14.31	10.73	8.05	6.04	4.53	3.40
k)	Road BT	40%																						
	Gross Block	-	137.66	137.66	161.16	161.16	161.16	191.79	368.74	494.97	494.97	494.97	494.97	494.97	494.97	494.97	494.97	494.97	494.97	494.97	494.97	494.97	494.97	494.97
	Add : Additions	-	-	23.50	0.00	0.00	30.63	176.96	126.23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	137.66	137.66	161.16	161.16	161.16	191.79	368.74	494.97	494.97	494.97	494.97	494.97	494.97	494.97	494.97	494.97	494.97	494.97	494.97	494.97	494.97	494.97	494.97
	Accumulated Depreciation																							
	Opening Balance	-	19.60	66.82	99.86	124.38	139.09	154.04	204.53	295.46	375.27	423.15	451.88	469.12	479.46	485.66	489.39	491.62	492.96	493.77	494.25	494.54	494.71	494.82
	Add : Depreciation for the year	-	47.22	33.03	24.52	14.71	14.95	50.49	90.93	79.80	47.88	28.73	17.24	10.34	6.21	3.72	2.23	1.34	0.80	0.48	0.29	0.17	0.10	0.06
	Closing Balance	19.60	66.82	99.86	124.38	139.09	154.04	204.53	295.46	375.27	423.15	451.88	469.12	479.46	485.66	489.39	491.62	492.96	493.77	494.25	494.54	494.71	494.82	494.88
	Closing WDV	118.06	70.84	61.30	36.78	22.07	37.74	164.21	199.51	119.71	71.82	43.09	25.86	15.51	9.31	5.59	3.35	2.01	1.21	0.72	0.43	0.26	0.16	0.09
l)	Road Others	60%																						
	Gross Block	-	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16
	Add : Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16
	Accumulated Depreciation																							
	Opening Balance	-	4.01	5.90	6.66	6.96	7.08	7.13	7.15	7.15	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16
	Add : Depreciation for the year	-	1.89	0.76	0.30	0.12	0.05	0.02	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Closing Balance	4.01	5.90	6.66	6.96	7.08	7.13	7.15	7.15	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16
	Closing WDV	3.15	1.26	0.50	0.20	0.08	0.03	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
m)	Plant & Machinery	25%																						
	Gross Block	-	4.60	4.60	4.60	50.61	86.10	86.10	86.10	149.22	149.22	149.22	149.22	149.22	149.22	149.22	149.22	149.22	149.22	149.22	149.22	149.22	149.22	149.22
	Add : Additions	-	-	-	46.01	35.49	0.00	0.00	63.11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	4.60	4.60	4.60	50.61	86.10	86.10	86.10	149.22	149.22	149.22	149.22	149.22	149.22	149.22	149.22	149.22	149.22	149.22	149.22	149.22	149.22	149.22	149.22
	Accumulated Depreciation																							
	Opening Balance	-	2.88	3.31	3.63	9.63	24.31	39.76	51.34	67.92	88.25	103.49	114.92	123.49	129.93	134.75	138.37	141.08	143.11	144.64	145.78	146.64	147.29	147.77
	Add : Depreciation for the year	-	0.43	0.32	5.99	14.68	15.45	11.59	16.58	20.32	15.24	11.43	8.57	6.43	4.82	3.62	2.71	2.03	1.53	1.14	0.86	0.64	0.48	0.36
	Closing Balance	2.88	3.31	3.63	9.63	24.31	39.76	51.34	67.92	88.25	103.49	114.92	123.49	129.93	134.75	138.37	141.08	143.11	144.64	145.78	146.64	147.29	147.77	148.13
	Closing WDV	1.72	1.29	0.97	40.98	61.79	46.35	34.76	81.29	60.97	45.73	34.30	25.72	19.29	14.47	10.85	8.14	6.10	4.58	3.43	2.58	1.93	1.45	1.09

n)	Project in Progress	25%																						
	Gross Block	-	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67
	Add : Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67
	Accumulated Depreciation																							
	Opening Balance	-	0.00	70.67	123.67	163.42	193.23	215.59	232.36	244.94	254.37	261.45	266.75	270.73	273.72	275.95	277.63	278.89	279.84	280.55	281.08	281.47	281.77	282.00
	Add : Depreciation for the year	-	70.67	53.00	39.75	29.81	22.36	16.77	12.58	9.43	7.07	5.31	3.98	2.98	2.24	1.68	1.26	0.94	0.71	0.53	0.40	0.30	0.22	0.17
	Closing Balance	0.00	70.67	123.67	163.42	193.23	215.59	232.36	244.94	254.37	261.45	266.75	270.73	273.72	275.95	277.63	278.89	279.84	280.55	281.08	281.47	281.77	282.00	282.17
	Closing WDV	282.67	212.00	159.00	119.25	89.44	67.08	50.31	37.73	28.30	21.22	15.92	11.94	8.95	6.72	5.04	3.78	2.83	2.12	1.59	1.20	0.90	0.67	0.50
o)	Public Fountains	25%																						
	Gross Block	-	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37
	Add : Additions	-	-	-						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37
	Accumulated Depreciation																							
	Opening Balance	-	0.08	0.15	0.21	0.25	0.28	0.30	0.32	0.33	0.34	0.35	0.35	0.36	0.36	0.36	0.36	0.37	0.37	0.37	0.37	0.37	0.37	0.37
	Add : Depreciation for the year	-	0.07	0.05	0.04	0.03	0.02	0.02	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Closing Balance	0.08	0.15	0.21	0.25	0.28	0.30	0.32	0.33	0.34	0.35	0.35	0.36	0.36	0.36	0.36	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37
	Closing WDV	0.29	0.22	0.16	0.12	0.09	0.07	0.05	0.04	0.03	0.02	0.02	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II	Water Supply & Drainage Fund																							
a)	Land	-																						
	Gross Block	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Add : Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Accumulated Depreciation																							
	Opening Balance	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Add : Depreciation for the year	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Closing Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Closing WDV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b)	Building Cl.I	5%																						

	Gross Block	-	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95
	Add : Additions	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95
	Accumulated Depreciation																							
	Opening Balance	-	1.08	1.27	1.46	1.63	1.80	1.96	2.11	2.25	2.38	2.51	2.63	2.75	2.86	2.96	3.06	3.16	3.25	3.33	3.41	3.49	3.56	3.63
	Add : Depreciation during the year	-	0.19	0.18	0.17	0.17	0.16	0.15	0.14	0.14	0.13	0.12	0.12	0.11	0.10	0.10	0.09	0.09	0.09	0.08	0.08	0.07	0.07	0.07
	Closing Balance	1.08	1.27	1.46	1.63	1.80	1.96	2.11	2.25	2.38	2.51	2.63	2.75	2.86	2.96	3.06	3.16	3.25	3.33	3.41	3.49	3.56	3.63	3.70
	Closing WDV	3.87	3.68	3.49	3.32	3.15	2.99	2.84	2.70	2.57	2.44	2.32	2.20	2.09	1.99	1.89	1.79	1.70	1.62	1.54	1.46	1.39	1.32	1.25
c)	Culverts & SWD	18%																						
	Gross Block	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Add : Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Accumulated Depreciation																							
	Opening Balance	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Add : Depreciation for the year	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Closing Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Closing WDV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c)	Heavy & Light Vehicles	25%																						
	Gross Block	-	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08
	Add : Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08
	Accumulated Depreciation																							
	Opening Balance	-	4.13	4.37	4.55	4.68	4.78	4.85	4.91	4.95	4.98	5.01	5.03	5.04	5.05	5.06	5.06	5.07	5.07	5.07	5.07	5.08	5.08	5.08
	Add : Depreciation for the year	-	0.24	0.18	0.13	0.10	0.08	0.06	0.04	0.03	0.02	0.02	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Closing Balance	4.13	4.37	4.55	4.68	4.78	4.85	4.91	4.95	4.98	5.01	5.03	5.04	5.05	5.06	5.06	5.07	5.07	5.07	5.07	5.08	5.08	5.08	5.08
	Closing WDV	0.95	0.71	0.53	0.40	0.30	0.23	0.17	0.13	0.10	0.07	0.05	0.04	0.03	0.02	0.02	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00
d)	Plant & Machinery	25%																						
	Gross Block	-	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28
	Add : Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28
	Accumulated Depreciation																							

	Opening Balance	-	0.68	0.83	0.94	1.03	1.09	1.14	1.17	1.20	1.22	1.23	1.25	1.25	1.26	1.27	1.27	1.27	1.27	1.28	1.28	1.28	1.28	1.28
	Add : Depreciation for the year	-	0.15	0.11	0.08	0.06	0.05	0.04	0.03	0.02	0.02	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Closing Balance	0.68	0.83	0.94	1.03	1.09	1.14	1.17	1.20	1.22	1.23	1.25	1.25	1.26	1.27	1.27	1.27	1.27	1.28	1.28	1.28	1.28	1.28	1.28
	Closing WDV	0.60	0.45	0.34	0.25	0.19	0.14	0.11	0.08	0.06	0.05	0.03	0.03	0.02	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00
e)	Public Fountain	20%																						
	Gross Block	-	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29
	Add : Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29
	Accumulated Depreciation																							
	Opening Balance	-	0.52	0.67	0.80	0.90	0.97	1.04	1.09	1.13	1.16	1.19	1.21	1.22	1.24	1.25	1.26	1.26	1.27	1.27	1.28	1.28	1.28	1.28
	Add : Depreciation for the year	-	0.15	0.12	0.10	0.08	0.06	0.05	0.04	0.03	0.03	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00
	Closing Balance	0.52	0.67	0.80	0.90	0.97	1.04	1.09	1.13	1.16	1.19	1.21	1.22	1.24	1.25	1.26	1.26	1.27	1.27	1.28	1.28	1.28	1.28	1.28
	Closing WDV	0.77	0.62	0.49	0.39	0.32	0.25	0.20	0.16	0.13	0.10	0.08	0.07	0.05	0.04	0.03	0.03	0.02	0.02	0.01	0.01	0.01	0.01	0.01
f)	Water Supply Head Works	3%																						
	Gross Block	-	27.88	27.88	27.88	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94
	Add : Additions	-	-		490.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	27.88	27.88	27.88	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94
	Accumulated Depreciation																							
	Opening Balance	-	3.97	4.57	5.15	11.84	24.50	36.83	48.86	60.59	72.02	83.17	94.04	104.64	114.97	125.04	134.87	144.44	153.78	162.88	171.76	180.41	188.85	197.08
	Add : Depreciation for the year	-	0.60	0.58	6.69	12.65	12.34	12.03	11.73	11.43	11.15	10.87	10.60	10.33	10.07	9.82	9.58	9.34	9.10	8.88	8.65	8.44	8.23	8.02
	Closing Balance	3.97	4.57	5.15	11.84	24.50	36.83	48.86	60.59	72.02	83.17	94.04	104.64	114.97	125.04	134.87	144.44	153.78	162.88	171.76	180.41	188.85	197.08	205.10
	Closing WDV	23.91	23.31	22.73	506.10	493.44	481.11	469.08	457.35	445.92	434.77	423.90	413.30	402.97	392.90	383.07	373.50	364.16	355.06	346.18	337.53	329.09	320.86	312.84
g)	Ground Water & Deep Bore Well	3%																						
	Gross Block	-	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56
	Add : Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56	12.56
	Accumulated Depreciation																							
	Opening Balance	-	3.77	4.06	4.34	4.61	4.87	5.13	5.37	5.61	5.84	6.06	6.28	6.48	6.68	6.88	7.07	7.25	7.42	7.59	7.76	7.91	8.07	8.22
	Add : Depreciation for the year	-	0.29	0.28	0.27	0.26	0.25	0.25	0.24	0.23	0.22	0.21	0.21	0.20	0.19	0.19	0.18	0.18	0.17	0.16	0.16	0.15	0.15	0.14
	Closing Balance	3.77	4.06	4.34	4.61	4.87	5.13	5.37	5.61	5.84	6.06	6.28	6.48	6.68	6.88	7.07	7.25	7.42	7.59	7.76	7.91	8.07	8.22	8.36
	Closing WDV	8.79	8.50	8.22	7.95	7.69	7.43	7.19	6.95	6.72	6.50	6.28	6.08	5.88	5.68	5.49	5.31	5.14	4.97	4.80	4.65	4.49	4.34	4.20

h) Hand Pumps	3%																							
Gross Block	-	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16
Add : Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16
Accumulated Depreciation																								
Opening Balance	-	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16
Add : Depreciation for the year	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Closing Balance	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16
Closing WDV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
h) Drainage & Sewerage Pipes	3%																							
Gross Block	-	0.00	0.00	0.00	997.35	2775.95	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19
Add : Additions	-	-	-	997.35	1778.60	761.24	0.00	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	0.00	0.00	0.00	997.35	2775.95	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19
Accumulated Depreciation																								
Opening Balance	-	0.00	0.00	0.00	16.46	78.17	179.76	290.55	397.69	501.30	601.48	698.36	792.04	882.63	970.23	1054.94	136.86	216.07	292.66	366.73	438.36	507.62	574.60	639.36
Add : Depreciation for the year	-	0.00	0.00	16.46	61.72	101.59	110.80	107.14	103.60	100.18	96.88	93.68	90.59	87.60	84.71	81.91	79.21	76.60	74.07	71.63	69.26	66.98	64.77	
Closing Balance	0.00	0.00	0.00	16.46	78.17	179.76	290.55	397.69	501.30	601.48	698.36	792.04	882.63	970.23	1054.94	136.86	216.07	292.66	366.73	438.36	507.62	574.60	639.36	
Closing WDV	0.00	0.00	0.00	980.89	2697.78	3357.43	3246.64	3139.50	3035.89	2935.72	2838.82	2745.12	2654.56	2566.92	2482.25	2400.34	2321.12	2244.53	2170.46	2098.83	2029.57	1962.60	1897.83	
I) Tools & Plants	25%																							
Gross Block	-	0.88	0.88	0.88	0.88	0.88	0.88	0.88	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40
Add : Additions	-	-	-	0.00	0.00	0.00	0.00	10.52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	0.88	0.88	0.88	0.88	0.88	0.88	0.88	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40
Accumulated Depreciation																								
Opening Balance	-	0.42	0.54	0.62	0.69	0.73	0.77	0.80	2.13	4.45	6.19	7.49	8.47	9.20	9.75	10.16	10.47	10.70	10.88	11.01	11.11	11.18	11.23	
Add : Depreciation for the year	-	0.12	0.09	0.06	0.05	0.04	0.03	1.34	2.32	1.74	1.30	0.98	0.73	0.55	0.41	0.31	0.23	0.17	0.13	0.10	0.07	0.06	0.04	
Closing Balance	0.42	0.54	0.62	0.69	0.73	0.77	0.80	2.13	4.45	6.19	7.49	8.47	9.20	9.75	10.16	10.47	10.70	10.88	11.01	11.11	11.18	11.23	11.28	
Closing WDV	0.46	0.35	0.26	0.19	0.15	0.11	0.08	9.27	6.95	5.21	3.91	2.93	2.20	1.65	1.24	0.93	0.70	0.52	0.39	0.29	0.22	0.17	0.12	
I) Projects in Progress	25%																							
Gross Block	-	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Add : Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	Total	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	
	Accumulated Depreciation																								
	Opening Balance	-	0.00	0.33	0.57	0.75	0.89	0.99	1.07	1.13	1.17	1.20	1.23	1.25	1.26	1.27	1.28	1.28	1.29	1.29	1.29	1.29	1.30	1.30	
	Add : Depreciation for the year	-	0.33	0.24	0.18	0.14	0.10	0.08	0.06	0.04	0.03	0.02	0.02	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Closing Balance	0.00	0.33	0.57	0.75	0.89	0.99	1.07	1.13	1.17	1.20	1.23	1.25	1.26	1.27	1.28	1.28	1.29	1.29	1.29	1.29	1.30	1.30	1.30	
	Closing WDV	1.30	0.98	0.73	0.55	0.41	0.31	0.23	0.17	0.13	0.10	0.07	0.05	0.04	0.03	0.02	0.02	0.01	0.01	0.01	0.01	0.00	0.00	0.00	
III	Elementary Education Fund																								
a)	Land	-																							
	Gross Block	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Add : Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Accumulated Depreciation																								
	Opening Balance	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Add : Depreciation for the year	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Closing Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Closing WDV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
b)	Building Cl.I	5%																							
	Gross Block	-	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	
	Add : Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	
	Accumulated Depreciation																								
	Opening Balance	-	1.31	1.58	1.83	2.07	2.30	2.52	2.72	2.92	3.11	3.28	3.45	3.61	3.76	3.91	4.05	4.18	4.30	4.42	4.53	4.63	4.74	4.83	
	Add : Depreciation during the year	-	0.27	0.25	0.24	0.23	0.22	0.21	0.20	0.19	0.18	0.17	0.16	0.15	0.14	0.14	0.13	0.12	0.12	0.11	0.11	0.10	0.10	0.09	
	Closing Balance	1.31	1.58	1.83	2.07	2.30	2.52	2.72	2.92	3.11	3.28	3.45	3.61	3.76	3.91	4.05	4.18	4.30	4.42	4.53	4.63	4.74	4.83	4.92	
	Closing WDV	5.34	5.07	4.82	4.58	4.35	4.13	3.93	3.73	3.54	3.37	3.20	3.04	2.89	2.74	2.60	2.47	2.35	2.23	2.12	2.02	1.91	1.82	1.73	
c)	Furniture & Fittings	25%																							
	Gross Block	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Add : Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Accumulated Depreciation																								

	Opening Balance	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Add : Depreciation for the year	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Closing Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Closing WDV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Gross Block																							
	Revenue Capital Fund		1208.08	1297.08	1394.45	1542.14	2128.94	3072.71	3717.88	3717.88	3717.88	3717.88	3717.88	3717.88	3717.88	3717.88	3717.88	3717.88	3717.88	3717.88	3717.88	3717.88	3717.88	
	Water Fund		66.38	65.08	1552.43	3331.04	4092.33	4092.33	4102.84	4102.84	4102.84	4102.84	4102.84	4102.84	4102.84	4102.85	4102.85	4102.85	4102.85	4102.85	4102.85	4102.85	4102.85	
	Education Fund		6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	
	Total		1281.11	1368.81	2953.53	4879.86	6227.97	7171.65	7827.38	7827.38	7827.38	7827.38	7827.38	7827.38	7827.38	7827.38	7827.38	7827.38	7827.38	7827.38	7827.38	7827.38	7827.38	
	Total Depreciation																							
	Revenue & Capital Fund		158.43	122.26	106.01	93.17	117.76	225.10	335.54	322.98	245.48	190.38	150.45	120.97	98.81	81.90	68.79	58.50	50.32	43.74	38.40	34.02	30.39	27.36
	Water Fund		2.06	1.55	23.98	75.09	114.56	123.39	120.69	117.80	113.48	109.44	105.62	102.00	98.55	95.25	92.09	89.06	86.14	83.33	80.62	78.00	75.48	73.04
	Education Fund		0.27	0.25	0.24	0.23	0.22	0.21	0.20	0.19	0.18	0.17	0.16	0.15	0.14	0.14	0.13	0.12	0.12	0.11	0.11	0.10	0.10	0.09
	Total		160.76	124.06	130.23	168.49	232.53	348.69	456.43	440.97	359.14	299.99	256.23	223.11	197.50	177.28	161.01	147.68	136.57	127.18	119.13	112.13	105.97	100.49
	Additions																							
	Revenue & Capital Fund		0.00	89.00	97.37	147.69	586.80	943.77	645.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Water Fund		0.00	0.00	1487.41	1778.60	761.24	0.00	10.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Education Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Total		0.00	89.00	1584.78	1926.29	1348.04	943.77	655.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Closing WDV																							
	Revenue & Capital Fund		858.79	815.67	807.02	861.54	1330.58	2049.26	2358.89	2035.91	1790.44	1600.05	1449.60	1328.61	1229.82	147.93	1079.14	1020.64	970.32	926.58	888.18	854.16	823.76	796.40
	Water Fund		38.59	36.06	1499.43	3203.01	3849.63	3726.31	3616.14	3498.33	3384.83	3275.43	3169.79	3067.80	2969.29	2874.00	2781.91	2692.86	2606.72	2523.39	2442.78	2364.77	2289.29	2216.25
	Education Fund		5.07	4.82	4.58	4.35	4.13	3.93	3.73	3.54	3.37	3.20	3.04	2.89	2.74	2.60	2.47	2.35	2.23	2.12	2.02	1.91	1.82	1.73
	Total		902.45	856.55	2311.10	4068.90	5184.41	5779.45	5978.76	5537.75	5178.65	4878.64	4622.43	4399.34	4201.81	1024.53	3863.53	3715.85	3579.28	3452.10	3332.97	3220.85	3114.88	3014.38
	Accumulated Depreciation																							
	Revenue & Capital Fund		349.29	481.41	587.43	680.60	798.35	1023.45	1358.99	1681.97	1927.42	2117.82	2268.29	2389.29	2488.00	2569.96	2638.75	2697.24	2747.56	2791.30	2829.70	2863.73	2894.12	2921.48
	Water Fund		27.79	29.02	52.99	128.08	242.64	366.02	486.71	604.52	718.00	827.44	933.06	1035.05	1133.60	1228.85	1320.94	1409.99	1496.13	1579.46	1660.07	1738.08	1813.56	1886.60
	Education Fund		1.58	1.83	2.07	2.30	2.52	2.72	2.92	3.11	3.28	3.45	3.61	3.76	3.91	4.05	4.18	4.30	4.42	4.53	4.63	4.74	4.83	4.92
	Total		378.66	512.26	642.49	810.98	1043.51	1392.20	1848.62	2289.60	2648.73	2948.73	3204.95	3428.03	3625.57	3802.85	3963.86	4111.54	4248.11	4375.29	4494.41	4606.54	4712.51	4813.00

Loan and Interest Statement

S.N	Particulars		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22
			2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
I	Loan from Government	13.50%																						
	Opening Balance	36.46	36.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Less : I Repayment		36.46	0.00													-	-	-	-	-	-	-	-
	Balance	36.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Less : II Repayment		0.00														-	-	-	-	-	-	-	-
	Closing Balance	36.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II	TNUDF Loan	9.75%																						
	Opening Balance	22.54	15.20	7.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Less : Repayment		7.60	7.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Closing Balance	15.20	7.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest		1.11	0.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
III	Bank Loan	11.00%																						
	Opening Balance	84.81	84.81	76.33	67.85	59.37	50.89	42.41	33.92	25.44	16.96	8.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Less : Repayment		8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Closing Balance	84.81	76.33	67.85	59.37	50.89	42.41	33.92	25.44	16.96	8.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest		8.86	7.93	7.00	6.06	5.13	4.20	3.27	2.33	1.40	0.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IV	TNUIFSL - New Loan (Others)	9.50%																						
	Opening Balance			0.00	0.00	0.00	0.00	205.81	616.35	866.64	789.60	678.05	566.51	454.96	343.42	231.87	120.32	34.50	0.00	0.00	0.00	0.00	0.00	0.00
	Add : Additions		0.00	0.00	0.00	0.00	205.81	410.54	276.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total		0.00	0.00	0.00	0.00	205.81	616.35	892.37	866.64	789.60	678.05	566.51	454.96	343.42	231.87	120.32	34.50	0.00	0.00	0.00	0.00	0.00	0.00
	Less : I Repayment		0.00	0.00	0.00	0.00	0.00	0.00	25.73	77.04	111.55	111.55	111.55	111.55	111.55	111.55	85.82	34.50	0.00	0.00	0.00	0.00	0.00	0.00
	Closing Balance		0.00	0.00	0.00	0.00	205.81	616.35	866.64	789.60	678.05	566.51	454.96	343.42	231.87	120.32	34.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest		0.00	0.00	0.00	0.00	19.53	58.53	83.53	78.67	69.71	59.12	48.52	37.92	27.33	16.73	7.35	1.64	0.00	0.00	0.00	0.00	0.00	0.00
	Total Interest		9.97	8.30	7.00	6.06	24.68	62.75	86.82	81.00	71.11	59.58	48.52	37.92	27.33	16.73	7.35	1.64	0.00	0.00	0.00	0.00	0.00	0.00
	Total Repayment		52.54	16.08	8.48	8.48	8.48	8.48	34.21	85.52	120.03	120.03	111.55	111.55	111.55	111.55	85.82	34.50	0.00	0.00	0.00	0.00	0.00	0.00
	Total Closing Balance		83.93	67.85	59.37	50.89	248.21	650.27	892.09	806.56	686.54	566.51	454.96	343.42	231.87	120.32	34.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Revenue and Capital Fund – Balance Sheet

S.N	Particulars	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2020-21	2024-25	2028-29
I	Liabilities																		
a)	Liabilities																		
	Loans from Government	60.89	32.41	36.46	46.10	36.46	36.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Loan from TUFIDCO	69.41	76.02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Loan from TNUDF	68.41	86.33	22.54	72.06	22.54	15.20	7.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Loan from Bank	-	-	84.81	82.05	84.81	84.81	76.33	67.85	59.37	50.89	42.41	33.92	25.44	16.96	8.48	0.00	0.00	0.00
	New Loan from TNUIFSL	-	-	-	-	-	-	0.00	0.00	0.00	0.00	205.81	616.35	866.64	789.60	678.05	120.32	0.00	0.00
	Contribution from Government	63.29	111.78	164.67	189.27	164.67	164.67	201.13	201.13	201.13	201.13	201.13	201.13	201.13	201.13	201.13	201.13	201.13	201.13
	Grant from Government	11.83	5.49	-	37.60	46.78	66.78	66.78	145.78	1527.78	3245.42	4197.84	4636.69	4945.82	4945.82	4945.82	4945.82	4945.82	4945.82
	Contribution by Municipality	-	-	-	-	-	-	-	10.00	212.78	421.43	611.24	705.62	776.17	776.17	776.17	776.17	776.17	776.17
	Accumulated Depreciation	85.21	136.98	190.89	238.62	190.89	190.89	349.29	481.41	587.43	680.60	798.35	1023.45	1358.99	1681.97	1927.45	2569.96	2791.30	2921.48
b)	Current Liabilities																		
	Reserve for Doubtful Collection of Rev Items	4.87	4.44	6.94	9.47	6.94	6.94	8.98	11.20	13.65	16.22	18.92	21.75	24.75	27.88	31.15	51.20	71.68	98.18
	Tender Deposits - Contractors & Suppliers	11.56	12.70	10.65	11.73	10.89	12.21	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
	Security & Deposit Others	63.60	63.31	78.19	94.84	90.51	77.24	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00
	Library Cess Payable	17.45	19.21	10.58	8.43	13.31	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70
	GIS Contribution Payable	5.75	6.44	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12
	Interest Payable Account	164.81	156.35	126.12	61.68	125.43	125.43	125.43	125.43	125.43	125.43	125.43	125.43	125.43	125.43	125.43	125.43	125.43	125.43
	Audit fees - payable	1.17	0.95	0.64	0.64	0.64	0.64	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	IT & ST Deduction - Contractors	1.48	1.56	1.84	2.33	1.22	1.14	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Recoveries - Staff	24.77	27.57	24.43	25.03	29.93	25.34	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
	Accounts Payable - Personal Claims	4.22	4.22	4.22	4.22	4.22	4.22	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
	Accounts Payable - Suppliers	0.33	0.33	0.33	0.33	0.33	0.33	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accounts Payable - Expenses	0.06	0.06	0.06	0.06	0.06	0.06	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Other Recoveries	0.21	0.11	0.11	0.11	0.34	0.33	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Other Payables	0.53	0.52	0.82	0.78	0.79	0.82	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Municipal Contribution to Specific Schemes	-	10.98	23.57	27.15	26.46	26.45	26.45	26.45	26.45	26.45	26.45	26.45	26.45	26.45	26.45	26.45	26.45	26.45
	Inter Funds Transfer	239.92	389.15	546.49	723.54	600.39	866.54	866.54	866.54	866.54	866.54	866.54	866.54	866.54	866.54	866.54	866.54	866.54	866.54

c)	Accumulated Surplus	300.96	294.96	361.20	338.79	447.09	483.88	389.43	335.64	294.09	237.16	131.44	-123.88	-505.58	-873.75	-1151.02	-1682.33	-1590.68	-1208.89
	Total	1200.73	1441.87	1702.68	1981.95	1911.82	2208.20	2276.78	2430.25	4073.46	6030.08	7384.38	8292.28	8870.60	8743.02	8594.47	8159.51	8372.66	8911.13

S.N	Particulars	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2020-21	2024-25	2028-29
II	Assets																	
a)	Fixed Assets																	
	Land	260.96	260.96	260.96	260.96	260.96	260.96	290.96	290.96	290.96	290.96	352.21	352.21	352.21	352.21	352.21	352.21	352.21
	Buildings	114.67	129.72	148.72	156.28	148.72	148.72	148.72	168.72	211.52	323.72	506.25	700.25	731.11	731.11	731.11	731.11	731.11
	Bridges & Flyovers	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63
	Roads & Pavements	85.24	86.21	86.21	86.21	86.21	86.21	86.21	109.71	109.71	109.71	140.34	317.29	443.52	443.52	443.52	443.52	443.52
	Roads & Pavements Black Topped	92.14	121.65	137.66	142.76	137.66	137.66	137.66	161.16	161.16	161.16	191.79	368.74	494.97	494.97	494.97	494.97	494.97
	Roads & Pavements - Others	2.99	4.40	7.16	7.94	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16
	Strom Water Drains, Open Drains & Culverts	77.40	78.40	78.85	83.80	78.85	78.85	78.85	100.85	100.85	100.85	382.61	712.93	920.51	920.51	920.51	920.51	920.51
	Heavy & Light Vehicles	6.25	8.07	8.07	8.07	8.07	14.56	14.56	14.56	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12
	Furniture & Fixtures	0.77	1.86	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97
	Other Vehicles	0.02	0.02	0.02	0.02	0.02	0.02	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29
	Electrical Inst.	21.39	21.39	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38	22.38
	Public Foundations	-	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37
	Plant & Machinery	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	50.61	86.10	86.10	86.10	149.22	149.22	149.22	149.22	149.22
	Sullage water removable tankers	-	7.27	7.27	7.27	7.27	7.27	-	-	-	-	-	-	-	-	-	-	-
	Water Supply Head Works	53.96	56.59	66.42	69.63	66.42	66.42	66.42	66.42	66.42	66.42	66.42	131.96	223.13	223.13	223.13	223.13	223.13
	Borewell & Hand Pumps	7.57	16.97	43.62	53.36	43.62	43.62	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63	43.63
	Projects in Progress - Govt. Grants	20.03	20.47	10.37	25.96	66.39	192.39	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67	282.67
	Projects in Progress	3.13	1.51	1.51	3.82	52.96	90.27	-	-	-	-	-	-	-	-	-	-	-
b)	Current Assets																	
	Stock	10.19	10.19	12.59	13.10	16.32	16.32	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
	Property Tax Recoverable - Current	8.98	9.73	10.69	9.66	7.36	7.65	14.75	12.64	9.10	6.22	6.38	6.53	7.52	7.70	10.02	12.41	15.37
	Property Tax Recoverable - Arrears	12.97	13.88	16.08	16.42	17.63	18.66	21.05	29.48	30.33	24.27	15.93	12.75	11.63	12.17	15.77	19.01	21.90
	Profession Tax Recoverable - Current	0.91	0.81	0.94	1.03	0.74	3.57	1.57	1.51	0.79	0.83	0.87	0.92	1.05	1.11	1.62	2.16	2.88

	Profession Tax Recoverable - Arrears	3.35	4.23	5.02	5.89	5.71	5.21	8.34	9.08	8.77	6.93	4.99	3.37	2.60	2.35	2.90	3.76	4.77
	Other Taxes Recoverable - Arrears	0.10	0.10	0.10	0.10	0.10	0.10	-	-	-	-	-	-	-	-	-	-	-
	Construction Cost Recoverable	-	0.23	0.47	0.47	0.47	0.47	-	-	-	-	-	-	-	-	-	-	-
	Licence Fees & Other Fees Recoverble - Current	-	0.07	1.16	1.95	-	-	-	-	-	-	-	-	-	-	-	-	-
	Licence Fees & Other Fees Recoverble - Arrears	0.35	1.08	0.77	0.28	2.78	2.78	-	-	-	-	-	-	-	-	-	-	-
	Lease Amount Recoverable	0.99	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Specific Grant Receivable	0.95	1.13	1.13	1.13	1.13	1.13	1.13	1.13	1.13	1.13	1.13	1.13	1.13	1.13	1.13	1.13	1.13
	Daily Market - Current	0.88	0.75	1.36	1.95	3.90	5.58	-	-	-	-	-	-	-	-	-	-	-
	Daily Market - Arrears	2.43	3.02	3.48	4.51	7.82	11.69	-	-	-	-	-	-	-	-	-	-	-
	Advertisement Fee - Arrears	0.54	4.01	4.01	4.01	4.01	4.01	4.01	4.01	4.01	4.01	4.01	4.01	4.01	4.01	4.01	4.01	4.01
	Fees for Bus Stand Arrears	0.43	0.44	0.44	4.06	3.73	6.95	-	-	-	-	-	-	-	-	-	-	-
	Fees for Fishery Arrears	0.01	0.01	0.01	0.01	0.01	0.01	-	-	-	-	-	-	-	-	-	-	-
	Fees for Slaughter/Cycle	-	-	0.40	2.15	1.20	5.60	-	-	-	-	-	-	-	-	-	-	-
	Fees for Pay & Use Toilet	-	-	0.75	2.68	2.06	6.74	-	-	-	-	-	-	-	-	-	-	-
	Rent & Building - Current	4.68	0.81	0.68	0.98	2.13	1.21	4.13	3.33	1.99	1.43	1.55	3.12	3.27	3.43	4.60	5.59	6.80
	Rent & Building - Arrears	1.83	0.49	0.39	0.13	0.69	1.11	35.19	32.29	25.92	17.55	10.20	6.65	6.45	6.49	8.37	10.17	12.36
	Deposits Recoverable	6.01	6.01	6.03	6.13	6.03	6.10	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
	Staff Advance Recoverable	2.96	2.87	3.17	3.79	3.63	3.34	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
	Advance Recoverable - Expenses	75.61	75.61	75.63	75.64	75.64	75.63	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00
	Other Advance - Recoverable	46.24	47.23	47.35	48.16	47.35	47.35	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
	Advance to PWD - Highways	-	11.10	20.45	20.45	20.45	20.45	20.45	20.45	20.45	20.45	20.45	20.45	20.45	20.45	20.45	20.45	20.45
	Inter-Fund Transfer	231.47	386.44	546.89	721.03	587.08	587.08	587.08	587.08	587.08	587.08	587.08	587.08	587.08	587.08	587.08	587.08	587.08
	Prepaid Expenses	2.00	0.20	0.56	0.72	0.56	0.56	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
c)	Cash & Bank Balances																	
	Cash on Hand	2.52	3.31	4.08	1.07	2.20	2.48	212.50	273.68	1830.93	3659.54	4444.36	4415.06	4349.03	4220.71	3627.17	3830.50	4358.01
	Banks Accounts	19.58	24.03	37.26	84.42	82.83	112.36											
	Fixed Deposit	-	-	-	-	-	76.00											
	Total	1200.73	1441.87	1702.68	1981.95	1911.82	2208.20	2276.78	2430.25	4073.46	6030.08	7384.38	8292.28	8870.60	8743.02	8159.51	8372.66	8911.13

Water Supply and Drainage Fund – Balance Sheet

S.N	Particulars	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2024-25	2028-29
I	Liabilities																					
a)	Liabilities																					
	Contribution from Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grants from Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Accumulated Depreciation	9.99	15.22	19.98	24.07	25.71	25.71	27.79	29.02	52.99	128.08	242.64	366.02	486.71	604.52	718.00	827.44	933.06	1035.05	1133.60	1579.46	886.60
b)	Current Liabilities																					
	Provision for doubtful collections	-	-	1.10	10.84	1.10	1.10	1.36	1.64	1.90	2.66	3.52	4.82	6.23	7.69	9.33	11.03	12.91	14.86	16.85	29.10	41.66
	Tender Deposit	0.10	0.12	0.14	0.14	0.14	0.17	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Other Deposits	8.70	10.82	10.96	10.97	10.97	10.97	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50
	IT & ST Deduction - Contractors	0.17	0.03	-0.03	-0.03	-0.03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other Recoveries / Payables	1.09	2.25	3.61	3.71	3.73	3.09	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
	Mucipal contribution to specific schemes	-	2.25	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89
	Inter Division Transfer	13.95	27.63	35.48	33.48	35.48	35.48	35.48	35.48	35.48	35.48	35.48	35.48	35.48	35.48	35.48	35.48	35.48	35.48	35.48	35.48	35.48
c)	Accumulated Surplus	57.91	37.84	34.61	26.05	34.92	49.56	56.52	65.70	357.09	571.89	626.24	796.16	835.17	877.85	955.62	1038.50	1153.30	1275.50	1399.73	2355.06	8461.37
	Total	91.91	96.16	108.74	112.12	114.91	128.97	142.04	152.73	468.36	759.00	928.77	1223.37	1384.49	1546.42	1739.33	1933.33	2155.64	2381.78	2606.54	4019.99	5446.00
II	Assets																					
a)	Fixed Assets																					
	Buildings	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95
	Heavy & Light Vehicles	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08
	Plant & Machinery	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28
	Public Fountains	-	0.57	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29
	Tools & Plant	0.35	0.77	0.77	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40
	Water Supply Mains	25.96	27.88	27.88	27.88	27.88	27.88	27.88	27.88	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94	517.94
	Project in Progress Govt. Grants	1.43	-	-	-	-	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
	Bore Well & Hand Pump	23.72	23.72	23.73	23.71	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72

	Drainage & Sewerage Pipes	-	-	-	-	-	-	0.00	0.00	997.35	2775.95	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19	3537.19
b)	Current Assets																					
	WSD Tax Receivable - Current	2.44	2.43	2.67	2.41	1.84	1.91	3.69	3.16	2.28	1.56	1.59	1.63	1.88	1.93	1.97	2.02	2.07	2.38	2.44	3.10	3.84
	WSD Tax Receivable - Arrears	3.40	3.82	4.37	4.46	4.40	4.66	5.26	7.37	7.58	6.07	3.98	3.19	2.91	3.04	3.14	3.23	3.32	3.40	3.74	4.75	5.47
	Water Charges Recoverable - Current	4.38	4.01	11.89	9.33	4.39	7.25	11.52	8.56	5.34	13.30	13.63	13.97	14.32	14.68	17.89	18.34	18.80	19.27	19.75	25.90	32.51
	Water Charges Recoverable - Arrears	8.21	8.60	7.58	7.65	6.26	8.17	10.79	18.00	17.56	12.36	18.24	20.93	22.34	23.25	23.98	27.48	29.33	30.53	31.48	41.31	51.65
	Recoverable - Staff Advances	0.06	-	-	0.11	0.18	0.12	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Recoverable - Advances Others	-	-	0.36	0.36	0.31	0.36	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Inter Funds transfer	-	8.74	9.19	-	13.98	24.83	24.83	24.83	24.83	24.83	24.83	24.83	24.83	24.83	24.83	24.83	24.83	24.83	24.83	24.83	24.83
	Stock on Hand	0.81	0.81	2.00	9.59	4.51	4.51	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
	Others	0.06	0.39	-	2.89	-	0.18	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Drainage Charges Recoverable - Current		-	-	-	-	-	0.00	0.00	0.00	0.00	0.00	16.40	16.58	17.00	17.42	17.86	23.50	24.08	24.68	34.10	44.45
	Drainage Charges Recoverable - Arrears		-	-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	16.40	23.14	26.25	27.92	29.02	35.11	38.12	53.04	66.83
c)	Cash & Bank Balances																					
	Cash on Hand	0.57	1.07	0.83	0.61	0.48	0.77	12.57	17.44	-1150.01	-2638.50	-3234.14	-2958.21	-2825.92	-2672.60	2487.31	2299.50	2086.38	1868.97	1649.66	278.20	105.25
	WSD Fund - Bank Accounts	9.21	2.04	4.87	9.64	13.48	9.83															
	Total	91.91	96.16	108.74	112.12	114.91	128.97	142.04	152.73	468.36	759.00	928.77	1223.37	1384.49	1546.42	1739.33	1933.33	2155.64	2381.78	2606.54	4019.99	5446.00

Education Fund – Balance Sheet

S.N	Particulars	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2020-21	2024-25	2028-29
I	Liabilities																	
a)	Liabilities																	
	Contribution from Municipality	-	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49
	Accumulated Depreciation	0.33	0.53	0.83	1.10	1.31	1.31	1.58	1.83	2.07	2.30	2.52	2.72	2.92	3.11	4.05	4.53	4.92
b)	Current Liabilities																	
	Provision for Doubtful Collection	-	-	-	0.51	-	-	-	-	-	-	-	-	-	-	-	-	-
	Tender Deposit	-	0.02	0.02	0.02	0.02	0.02	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

	Deposit - Others	-	0.01	0.02	0.02	0.02	0.02	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	IT & ST Deduction - Contractors	0.03	0.13	0.13	0.13	0.13	0.13	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
c)	Accumulated Surplus	27.17	34.83	45.36	57.15	69.37	82.61	94.96	109.92	128.03	146.59	165.62	185.13	207.67	230.77	391.82	528.23	692.38
	Total	27.53	38.01	48.85	61.42	73.34	86.58	101.52	116.74	135.09	153.89	173.13	192.84	215.58	238.87	400.86	537.75	702.29
II	Assets																	
a)	Fixed Assets																	
	Buildings	3.89	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65
b)	Current Assets																	
	Education Tax Rec - Current	2.61	3.04	3.34	3.02	2.3	2.4	4.61	3.95	2.84	1.94	1.99	2.04	2.35	2.41	3.13	3.88	4.80
	Education Tax Rec - Arrears	4.82	4.92	5.61	5.72	5.52	29.25	25.32	22.33	17.35	11.52	6.55	4.61	3.89	3.90	4.93	5.94	6.84
	Inter Fund Transfer	13.83	21.59	25.89	26.39	34.37	28.81	28.81	28.81	28.81	28.81	28.81	28.81	28.81	28.81	28.81	28.81	28.81
	Others	-	-	-	0.03	0.03	0.03	-	-	-	-	-	-	-	-	-	-	-
c)	Cash & Bank Balances																	
	Cash on Hand	2.38	1.04	7.12	19.34	24.27	19.12	36.13	55.00	79.44	104.96	129.13	150.73	173.89	197.10	357.34	492.47	655.19
	Bank A/c	-	0.77	0.24	0.27	0.2	0.32											
	Total	27.53	38.01	48.85	61.42	73.34	86.58	101.52	116.74	135.09	153.89	173.13	192.84	215.58	238.87	400.86	537.75	702.29

BORROWING AND INVESTMENT CAPACITY

S.N	Particulars	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2024-25	2028-29
I	Debt Service @ 30% of Total Revenue																					
a)	Principal Repayment	3.95	50.95	-	56.40	7.34	16.08	16.08	8.48	8.48	8.48	8.48	34.21	85.52	120.03	120.03	111.55	111.55	111.55	111.55	0.00	0.00
b)	Interest Payment	28.52	13.66	13.05	-	-	9.97	8.30	7.00	6.06	24.68	62.75	86.82	81.00	71.11	59.58	48.52	37.92	27.33	16.73	0.00	0.00
c)	Debt Service (a + b)	32.47	64.61	13.05	56.40	7.34	26.06	24.38	15.48	14.54	33.16	71.23	121.03	166.53	191.14	179.61	160.07	149.47	138.87	128.28	0.00	0.00
d)	Total Revenue	274.86	329.95	292.31	226.18	255.85	269.37	294.65	316.62	427.45	462.72	562.78	606.62	628.54	681.88	724.91	778.32	824.89	851.80	919.03	1123.89	1479.40
e)	Debt Service / Total Revenue	11.81%	19.58%	4.46%	24.94%	2.87%	9.67%	8.27%	4.89%	3.40%	7.17%	12.66%	19.95%	26.49%	28.03%	24.78%	20.57%	18.12%	16.30%	13.96%	0.00%	0.00%
f)	Debt Service @ 30% of Total Revenue	82.46	98.99	87.69	67.85	76.76	80.81	88.39	94.99	128.23	138.82	168.83	181.98	188.56	204.56	217.47	233.50	247.47	255.54	275.71	337.17	443.82
II	Primary Operating Surplus																					

a)	Total Revenue	274.86	329.95	292.31	226.18	255.85	269.37	294.65	316.62	427.45	462.72	562.78	606.62	628.54	681.88	724.91	778.32	824.89	851.80	919.03	1123.89	1479.40
b)	Total Expenditure excluding Int & Dep	165.64	141.06	195.43	120.10	152.55	127.96	142.94	171.32	211.96	30.9	247.22	256.24	274.15	284.48	304.18	315.98	337.69	351.16	375.09	463.56	574.18
c)	TE / TR (Excluding Int & Dep)	0.60	0.43	0.67	0.53	0.60	0.48	0.49	0.54	0.50	0.50	0.44	0.42	0.44	0.42	0.42	0.41	0.41	0.41	0.41	0.41	0.39
d)	Primary Operating Surplus	109.22	188.89	96.88	106.08	103.30	141.41	151.71	145.30	215.48	231.79	315.57	350.37	354.39	397.40	420.73	462.34	487.20	500.64	543.94	660.34	905.22
	(Total Revenue - Total Expt) before Debt																					
	Servicing																					
III	50% of Primary Operating Surplus																					
a)	50% of Primary Operating Surplus less	22.14	29.84	35.39	-3.36	44.31	44.65	51.47	57.17	93.20	82.73	86.55	54.16	10.67	7.56	30.76	71.10	94.13	111.45	143.70	330.17	452.61
	Debt Service																					
IV	Debt Servicing Capacity						80.81	88.39	94.99	128.23	138.82	168.83	181.98	188.56	204.56	217.47	233.50	247.47	255.54	275.71	337.17	443.82
	(Lesser of I, II)																					
	Existing Annuity						0.00	80.81	88.39	94.99	128.23	138.82	168.83	181.98	188.56	204.56	217.47	233.50	247.47	255.54	325.63	409.81
	Additional Sustainable Annuity						80.81	7.58	6.59	33.25	10.58	30.02	13.15	6.58	16.00	12.91	16.02	13.97	8.07	20.17	11.54	34.01
	Conversion Factor	3.31																				
	Borrowing Capacity						267.71	25.13	21.83	110.15	35.06	99.45	43.56	21.79	53.01	42.77	53.07	46.28	26.74	66.82	38.23	112.66
	Investment Capacity	0.18					1487.28	139.59	121.30	611.93	194.76	552.48	242.02	121.05	294.48	237.63	294.86	257.13	148.58	371.23	212.39	625.89

Key Indicators

S.N	Particulars	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
I	Ratios																											
a)	Total Earnings / Total Revenue																											
	Total Earnings	28.85	118.78	33.51	106.08	103.30	29.04	18.93	29.84	113.68	86.65	24.89	74.98	52.72	77.54	67.17	259.61	324.26	370.28	440.90	488.65	545.73	595.44	611.06	675.00	730.08	790.52	870.29
	Total Revenue	274.86	329.95	292.31	226.18	255.85	269.37	294.65	316.62	427.45	462.72	562.78	606.62	628.54	681.88	724.91	778.32	824.89	851.80	919.03	959.96	1027.66	1085.43	123.89	202.65	286.31	366.04	479.40
	Total Earnings / Total Revenue	10%	36%	11%	47%	40%	-11%	6%	9%	27%	19%	4%	-12%	-8%	11%	23%	33%	39%	43%	48%	51%	53%	55%	54%	56%	57%	58%	59%
b)	Earnings before Dep / Total Revenue																											
	Total Earnings before	80.62	172.69	81.24	106.08	103.30	29.39	141.19	135.85	206.83	204.41	249.99	260.56	270.26	323.02	357.55	410.06	445.23	469.09	522.80	557.44	604.23	645.76	654.80	713.40	764.10	820.91	897.66

ANNEXURE- 6

ENVIRONMENTAL AND SOCIAL ASSESSMENT

TNUIFSL has evolved an Environmental and Social Framework (ESF) to commit all its projects to Environmental and social soundness by

- a. conserving natural resources, preserving bio-diversity and ecological equilibrium;
- b. minimizing release of polluting wastes and integrating waste management mechanisms within projects;
- c. Social relevance and acceptability by avoiding or minimizing resettlement, ensuring responsible resettlement and rehabilitation of project-affected persons;
- d. Addressing legitimate concerns of relevant stakeholders.

The ESF provides a framework to identify, to assess and to manage the environmental and social concerns of at the project components level. It broadly outlines the policies, assessments and procedures that will help TNUIFSL to ensure that its funds are used in development as per the ESF, and at the same time, the project outcomes are safeguarded against possible risks.

CATEGORIES OF PROJECTS

Project associated risks identified and addressed are:

1. Environmental risks*
2. Social risks*
3. Site risks
4. Implementation risks
5. O&M risks
6. Financial risks
7. Market risks
8. Risks due to Natural disasters
9. Risks in private participation

No.	Project Items	Environmental Category	Social Category
1	Water Supply	E2 & E3	S2
2	Sewerage System	E2	S1
3	Storm Water Drains	E2	S2
4	Solid Waste Management	E1 & E2	S2
5	Roads	E2	S3
6	Bus Stand	E2	S2
7	Street Lights	E3	S3
8	Parks and Playgrounds	E3	S2
9	Burial Grounds	E2	S2

10	Public Convenience	E2	S3
11	Medicare	E2	S2
12	Slum improvement	E3	S1
13	Market	E2	S2
14	GIS database	E3	S3
15	E-governance	E3	S3

Category	Mitigate measures
Site risks	
Land interests and land acquisition	Providing all land related information to the contractor
Resistance from public	Community consultations to ensure least resistance from local population
Delay due to statutory approvals	Interfacing with all concerned departments to ensure land approvals or reduce bottlenecks
Un-suitable site conditions.	Careful site selection after detailed investigation of site history and characteristics
Environmental issues	Addressing all related environmental issues before the bid process , including impact assessments
Implementation risks	
Risks related to design ,construction and commissioning the projects such as:	
Design flaws	Review of proposed design by Government, parastatal agencies.
	Ensure correction of design and construction defects before commencing service delivery
Non - availability of suitable contractor due to the simultaneous execution of similar project in many ULBs near by.	Consolidating contract packages and calling tender at state level or National level.
	Short listing of potential contractors at regional level and Tendering the contract in a planned manner.
Time and cost over runs	Proper specification of project outputs and core services to be delivered.
Defaulting in meeting dead lines in construction and commissioning	Linking contracting services to key performance indicators and in turn to the payment schedule

Ensuring service delivery	Independent commissioning tester to ensure delivery of the required performance.
O&M risk	
Increase in predicted operating costs	Address future service delivery demands also
Impact of design flaws & defective construction, deterioration of performance standards	Operating guarantees/performance bonds to ensure service continuity and compensation for default
Technologically outmoded practices	Inbuilt options for upgrading technology as the contract term proceeds
Inherent defects of the system	Escrow mechanisms to ensure protected cash flows and enforce during service/operational default
Defaults from designer, builder and operators	Termination rights in case of insufficient delivery/break down in service provision
Financial risks	
Funding uncertainties	Ensuring project structure, in-built contractual provisions and foreseeing risks make the project bankable, addressing lender related issues.
Cost escalation	Mitigate risks arising from inflation, interest rates, foreign exchange rates etc.
Delays in financial closure of the project	Avoid looking for the lowest cost bid- base selection upon financially sound structure and business plan
Market risks	
General economic down turn	Quantify demand, providing demand related information at the bid stage
Changes in Government policies, Shift in industry focus	Initiate feasibility studies, demand forecasting, sensitivity analysis.
Change in target-market competition	Incentives to stimulate end-users
Risks from Natural disasters	
Floods, Cyclones, Earth quakes, Tsunami	Minimize impacts through appropriate insurances to transfer risk to insurer
Insurance coverage	Regularly review insurance policies to ensure effective

	and adequate coverage
Interruption in Service delivery	Appropriate action plans for temporary service arrangements
Risks in Private sector participation	
Project initiation	Specify desired project outcomes, taking into account Govt. policies
Private operator	Ensure sound financing pattern or the model on which the private sector has based its participation
Lack of service delivery	Ensure Government rights to take over some or all of the sub-contracts of the private party in case of its failure to perform.
Inadequate capabilities for legal and technical issues	Contingency plans for continuation of core or ancillary services
	Ensure and technical legal ability to contract with private party
Delays due to statutory approvals	Identify and facilitate Govt. approvals-related to planning, environment etc
Delays due to land acquisition	Anticipate ,identify and resolve land tenure issues- Acquisition , title, encroachments, usage of land
Unforeseen risks to private operator	Insurances to cover aspects like owners liability, asset risks, business interruption, some policy risks, natural disaster.
Technically out dated mechanisms	Incentives to private sector to incorporate latest technology by making the design consultant, builder and the operator part of the OWG

ANNEXURE- 7
DRAFT MEMORANDUM OF AGREEMENT

This Agreement is made on this _____ day of _____ (Month), 2008 (year) between Tamil Nadu Urban Infrastructure Financial Services Limited (referred to as TNUIFSL) and the Aranthangi Municipality (referred to as ULB)

1. This agreement follows the completion of the City Corporate Plan cum Business Plan (CCP-BP) prepared for the ULB with assistance from Grant Fund managed by TNUIFSL. A Vision Plan exercise was conducted by the ULB to identify specific projects required to be developed, and certain projects were identified in the Vision Plan have been taken through the next steps in terms of preparation of detailed project reports and implementation, there was a felt need among stakeholders to draw a comprehensive CCP-BP, taking into account a holistic perspective of the city/town's current status and gaps. It was to address this need that the CCP-BP exercise was conducted. The objectives of the CCP-BP exercise were to:

- Define the growth directions and service up-gradations in relation to the activity mix / growth
- Assess demand for projects specified by the ULBs and gap in services
- Outline the infrastructure needs;
- Define specific rehabilitation and capital improvement needs with regard to priority city infrastructure in slums and other areas
- Identify measures for revenue enhancement and cost reduction required to sustain the proposed investments
- Identify reforms required in local administration and service delivery and policy interventions
- List out changes required at the local level to improve O&M and better asset management

2. The study will be completed in June 2008 and the municipal council passed a resolution adopting the report for implementation on----- (Date).

3. This agreement is being entered into between TNUIFSL and the ULB for TNUIFSL's assistance in:

- (a) Developing and financing projects identified as part of the Capital Investment Program (CIP) of the CCP and

b) Monitoring the implementation of a reform agenda required to improve municipal management and to carryout implementation of projects identified in a sustainable manner.

4. The guide lines of this MOA are listed below:

i. The Aranthangi municipal council agrees to implement the reform agenda as per the targets recommended in the CCP-BP report. A summary of the reform agenda in terms of existing status and norms/targets is enclosed in Annexure III. The reform agenda outlined focuses on those reforms are to be carried out at the ULB level.

ii. The Aranthangi municipal council will provide a half-yearly update report to TNUIFSL on the status of the implementation of the reform agenda. TNUIFSL shall provide a standardised format for reporting this information.

iii. In case there is any delay in the implementation of the reforms agenda by ULB due to circumstances beyond its control, the decision on the matter of extension of time for the achievement of targets shall be fixed based on consultations between TNUIFSL and the ULB

iv. TNUIFSL shall also assist the ULB in preparing DPRs for a set of projects jointly identified by TNUIFSL and the ULB, based on the Capital Investment Plan (CIP), prepared as part of the CCP-BP report.

vi. TNUIFSL would subsequently assist in structuring and financing projects identified earlier through combination of Loan and Grants along with ULB own funds. The sanction and disbursement of loans and grants from TNUIFSL shall be in conformance with the lending policies and guidelines of Loan and Grant Funds under its management and due appraisal of the ULB and the projects by TNUIFSL

5. The council agrees to the following points:

i. Issues presented in the project report and to agree to follow all directions of CMA/GOTN/TNUIFSL towards execution of the project.

ii. Draw the loan part for the execution of the works and repay the loan with the applicable interest

iii. Open a joint account with the Concerned Authority and agree to deposit the ULB's share every quarter (-- % of the cost of the tendered works), failing which to abide by action of CMA/GOTN/ TNUIFSL

iv. Conform to the subsequent change, if any, in the loan-grant composition made by GoTN

6. Undertake the following reforms during the financial year 2009-10 and to improve during the loan period to achieve the target set for every year:

i. Listing of assets of the ULB and maximizing efficient use of the same, revenue generation from municipal properties through improved collection of land revenue /lease to at least of 90 per cent of demand.

ii. Listing of all trade activities and improving collection of trade license fee to at least 90 per cent of demand.

iii. Revising water tariff as per the G.O-----, identification/ regularization of unauthorized water connections, improved collection of at least 80 per cent of water tariff.

iv. Imposing solid waste management cess /fees

v. Increasing coverage with respect to property tax collection i.e. bringing at least 90 per cent properties into the tax net, increasing collection efficiency and ensuring arrear collection of at least 90 per cent of current demand for property tax.

vi. Computerizing municipal systems and procedures

vii. Undertake public awareness through ward-level consultation meetings, with NGO involvement, improving the image of the ULB and generating confidence among citizens regarding the ability of the ULB to deliver quality services

ix. Acquire land, free from all encumbrances / encroachments, required for all identified projects before project loan effectiveness

x. Solve all problems (like agitation) during construction activity and to ensure timely completion of the work as per schedule

xi. Offer necessary co-operation/coordination with consultants, NGOs and various other agencies involved in implementation of the project

xii. Undertake full responsibility, in respect of civil works, for quality assurance and joint measurement of completed works and to assure full co-operation and co-ordination and to agree to all pre-qualification requirements and bidding procedures of World Bank and to impose penalty, if any, from the first bill itself;

xiii. Undertake that no variation order without citing reasons for variation as well as working out the time and financial implications, will be issued subsequent to tendering without prior approval of TNUIFSL

xiv. Carryout the all the directions of CMA/GoTN/TNUIFSL.

Finally, the Council agrees to bind itself to these terms, which would form part of future agreement with GoTN/TNUIFSL, and further resolve to authorize the Commissioner/Chief Executive Officer to take necessary action to get the above mentioned infrastructure facilities to this town. The Council further agrees to authorize the Commissioner and Chairman to sign the loan agreement with TNUIFSL.

SIGNATORIES:

Place:

Date:

Managing Director and CEO, TNUIFSL

Chairman, ULB Council

Commissioner, ULB

ANNEXURE - 8
SFC RECOMMENDATIONS - PROFESSION TAX

1. Taxing of properties in unapproved layouts has been dealt with separately.
2. The income slab rates for salaried class shall be revised and that those in the higher income bracket shall be made to pay higher levy.

The half-yearly income slab shall be

Profession Tax		
(In Rupees)		
Sl. No.	Average half-yearly income slab	Rate after 35% increase
1.	Rs. upto 21000	Nil
2.	Rs.21001 to 30000	150
3.	Rs.30001 to 45000	275
4.	Rs.45001 to 60000	550
5.	Rs.60001 to 75000	825
6.	Rs.75001 to 150000	900
7.	Rs.150001 to 175000	975
8.	Rs.175001 to 200000	1050
9.	Rs.200001 to 250000	1125
10.	Above Rs.250000	1250

This shall be given effect to from 1.10.2008. After the revision of rates of tax in October 2008, the subsequent revisions may be done once in five years. The ceiling on increase in the Act may be deleted and that the ceiling of levy shall be with reference to the provisions under Article 276 of the Constitution of India.

3. Orders on levying the maximum rate of Rs.2500/-P.A for industrial establishments and companies as already agreed to by the Government in the year 2002 shall be issued so as to take effect from 1.4.2007.
4. a) For traders and business establishments, the gross turnover shall be taken as the basis instead of income for levying the profession tax. The following table may be adopted.

(In Rupees)		
Sl. No.	Half yearly Turnover	Half yearly Tax
1.	Less than Rs.1 lakh	Nil
2.	Rs.1 lakh or more but less than Rs.2 lakhs	100
3.	Rs.2 lakhs or more but less than Rs.3 lakhs	200
4.	Rs.3 lakhs or more but less than Rs.5 lakhs	350
5.	Rs.5 lakhs or more but less than Rs.7.50 lakhs	500
6.	Rs.7.50 lakhs or more but less than Rs.10 lakhs	650
7.	Rs.10 lakhs or more but less than Rs.15 lakhs	850
8.	Rs.15 lakhs or more but less than Rs.20 lakhs	1050
9.	Rs.20 lakhs or more	1250

- b) The Commercial Taxes Department shall be instructed to insist on payment of Profession Tax before the issue of assessment certificate every year so as to bring the traders under the Profession Tax Net. Failure to comply with shall be treated as violation and that deregistration of the traders shall be resorted to.
5. For traders who do not come under the General Sales Tax assessment, the local bodies shall insist on payment of Profession Tax at the time of renewal of annual licence. Failure to comply with shall result in non-issue of licence and closure of shops and further distraint proceedings.
6. In respect of all Professionals and self-employed persons, experience and service oriented taxation as adopted by other States like Kerala and Karnataka shall be adopted for levy and collection of Profession Tax, as suggested below.

(In Rupees)		
Sl. No.	Experience	Half yearly Tax
1	Upto 5 years of experience in the field	Rs.500/- per half year
2	Above 5 years but below 10 years of experience in the field.	Rs.800/- per half year
3	Above 10 years but below 15 years of experience in the field	Rs.1040/- per half year
4	Above 15 years of experience in the field	Rs.1250/- per half year

7. Those who do not come under any of the above computing method, for assessing their income, the Government of Tamil Nadu shall take up with Government of India to furnish the list of non-salaried Income Tax assesseees in their circle so as to enable the local bodies to levy and collect the Profession Tax from them. In the absence of any direction, the local bodies may be empowered to invoke the Right to Information Act for obtaining the details for public cause.

CONSULTATIVE PROCESS MEETING

நகர் கூட்டமைப்பு மற்றும் அலுவல் திட்டம்

Sponsored by TNUIFSL

நகர் கருத்துப் படிவம்

நகராட்சியின் பெயர்:

தன்னிலை விபரம் (விளக்கம்)

பெயர்/ சங்கம்	:	
வீட்டு முகவரி	:	
வார்டு எண்	:	
உங்கள் வீடு எங்குள்ளது?	:	முக்கிய நகர்/ புதிதாக வளர்ந்த/ இணைக்கப்பட்ட பகுதி
தொலைபேசி எண்	:	
மொபைல் எண்	:	
ஃபாக்ஸ் எண்	:	
இ-மெயில்	:	
வயது	:	
பதவி	:	

பொது விபரங்கள்

1.	இந்த நகரில் எத்தனை வருடங்களாக வசிக்கிறீர்கள்?
2.	இந்த நகரில் நீங்கள் விரும்பும் அம்சங்கள்/ குணநலன்கள் என்னென்ன?
3.	உங்கள் கருத்தின்படி ஒரு நல்ல நகருக்குரிய அம்சங்கள் / குணநலன்கள் (பண்புகள்) என்னென்ன?
a.	
b.	
c.	
d.	
4.	இந்த நகரில் நீங்கள் பெருமைபடும் சிறப்புகள் என்னென்ன?
a.	
b.	
c.	
d.	
5.	கீழ்க்கண்ட அம்சங்களில் உங்கள் நகரின் /வார்டின் எந்த பகுதியில் அதிக பிரச்சனைகள் எதிர் கொண்டீர்கள் எனத் தெரியப்படுத்தவும்
	<ul style="list-style-type: none"> • சாலைகள் • குடிநீர் • பாதாள சாக்கடை • மழை நீர் வடிகால் • திடக்கழிவு அகற்றுதல் • தெரு விளக்குகள் • வாகன நிறுத்தமிடம் • குடிசைகள்

	<ul style="list-style-type: none"> • பொது சுகாதாரம் • பள்ளி மற்றும் கல்லூரிகள் • பூங்கா மற்றும் விளையாட்டு மைதானம் • சந்தை • சமுதாய கூடம் • பொது கழிப்பறைகள் • மயான பூமி
	<ul style="list-style-type: none"> • நீர் நிலைகள், ஏரிகள் மற்றும் வாய்க்கால்கள் • காற்று மாசுபாடு • நீர் மாசுபாடு • நில மாசுபாடு • தொழிற்சாலைகள் • நகராட்சிமன்றம் • போக்குவரத்து • இதர காரணங்கள்

6. முக்கியத்துவத்தின்படி வரிசைப்படுத்தவும்

(1, 2 அல்லது 3)

வகை	பிரிவு	தகுதி
உள்கட்டமைப்பு (வசதிகள்)	<ul style="list-style-type: none"> • சாலைகள் • குடிநீர் • பாதாள சாக்கடை • மழை நீர் வடிகால் • திடக்கழிவு அகற்றுதல் • தெரு விளக்குகள் • வாகன நிறுத்தமிடம் • புகைவண்டி/ சாலைப் போக்குவரத்து 	
பொது வசதிகள்	<ul style="list-style-type: none"> • பூங்கா மற்றும் விளையாட்டுத் திடல் • பொது போக்குவரத்து • பள்ளிகள் / கல்லூரிகள் • உடல் ஆரோக்கியம் சார்ந்த வசதிகள் • சமுதாய கூடம் • பொழுதுபோக்கு • மயான பூமி 	

சுற்று சூழல்	<ul style="list-style-type: none"> • ஆறு/ஏரி • காற்று மாசுபடுதல் • நீர் மாசுபடுதல் • நிலம் மாசுபடுதல் • ஒலி மாசுபாடு • திறந்த சாக்கடை • திறந்தவெளி • வெள்ளம் • நில நடுக்கம் • புயல் • வறட்சி 	
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7. உங்கள் நகரில் உள்ள முக்கியமான 5 பிரச்சனைகளை குறிப்பிட்டு அவற்றை நிவர்த்தி செய்ய வேண்டிய திட்டங்களையும் குறிப்பிடுக.

(a)

(b)

(c)

(d)

(e)

எதிர்கால நோக்கம்

8. உங்கள் நகருக்குக்கான உங்கள் எதிர்கால திட்டம்
9. உங்கள் யோசனைப்படியும், விருப்பப்படியும் உங்கள் நகர் அடுத்த 5 ஆண்டுகளில் எவ்வாறு வளர்ச்சியடைய வேண்டும்.
10. உங்கள் யோசனைப்படியும், விருப்பப்படியும் உங்கள் நகர் அடுத்த 10 ஆண்டுகளில் எவ்வாறு வளர்ச்சியடைய வேண்டும்.
11. உங்கள் யோசனைப்படியும், விருப்பப்படியும் உங்கள் நகர் அடுத்த 20 ஆண்டுகளில் எவ்வாறு வளர்ச்சியடைய வேண்டும்.

12. எந்த வழிகளில் / காரியங்களில் நம்முடைய நகரை தன்னிறைவு அடைய செய்ய முடியும்.

- பொருளாதார வளர்ச்சி மூலமாக
- சமூக வளர்ச்சி மூலமாக
- சுற்று சூழல் பாதுகாப்பு மூலமாக
- நகர் உள்ளாட்சி நிர்வாகத்தை பலப்படுத்துவதன் மூலமாக

13. இதர ஆலோசனைகள்:

இடம் :

நாள் :

கையொப்பம்