

Chengalpattu Municipality Water supply & Drainage Fund

Trial Balance as On 31/03/20

A/C Code	Dr:Opening Balance	Cr:Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
1100201			Water Supply and Drainage Tax		12176871.00		12176871.00
1100204			Water Supply and Drainage Tax - Vacant		485551.00		485551.00
1402001			Penalty & Bank Charges For Dishonoured C		2500.00		2500.00
1405004			Metered/ Tap rate water Charges		8769940.00		8769940.00
1407004			Water Connection Charges		180000.00		180000.00
1407006			Water Supply disconnection charges		1000.00		1000.00
1407014			Water Supply Inspection Charges		108281.00		108281.00
1408003			Misc. Recoveries		140766.00		140766.00
1701001			Interest on Investments / Fixed Deposits		122493.00		122493.00
1711001			Interest from Bank		298832.04		298832.04
2101001			Pay	5902098.00		5902098.00	
2101004			Dearness Allowance	992803.00		992803.00	
2101005			House Rent Allowance	303299.00		303299.00	
2101007			Medical Allowance	35663.00		35663.00	
2101008			Other Allowance	40139.00		40139.00	
2102015			CPF Management Contribution	156451.00		156451.00	
2103001			Pensions	777754.00		777754.00	

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A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
2201004			Motor Vehicle Tax	18224.00		18224.00	
2204001			Vehicle insurance	85526.00		85526.00	
2206001			Advertisement charges	240241.00		240241.00	
2301002			Power Charges for Water Head Works / Pum	3629534.00		3629534.00	
2303002			Diesel	246982.00		246982.00	
2305009			Maintenance Expenses - Water Supply	1554092.00		1554092.00	
2407001			Bank charges	17143.00		17143.00	
2701001			Provision for Doubtful Collection of Rev	2934180.00		2934180.00	
2722001			Depreciation - Buildings	92802.00		92802.00	
2723101			Depreciation - Sewerage and Drainage	50915.00		50915.00	
2723201			Depreciation - Waterways	4385803.00		4385803.00	
2724001			Depreciation - Plant & machinery	126295.00		126295.00	
2725001			Depreciation - Vehicles	55.00		55.00	
2727001			Depreciation - Furniture, Fixtures, Fitt	1828.00		1828.00	
2801001			Taxes	9940813.00	389582.00	9551231.00	
2804001			Prior Year Income		5221594.00		5221594.00
2808001			Prior year Expenses	38880.00		38880.00	

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A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
3109001		78233724.94	Accumulated Surplus / Deficit				78233724.94
3111001		20174914.00	Contribution from Municipal Fund				20174914.00
3121101		14203.00	Capital Reserve				14203.00
3203001		2547081.00	Contributions Form The Government				2547081.00
3401001		4377831.00	Tender Deposit - Contractors	263037.00	1398324.00		5513118.00
3501003			Accounts Payable - Contractors	13627737.00	13627737.00		
3501005			Accounts Payable - Expenses	4353928.00	4353928.00		
3501008		26100000.00	Other Payables				26100000.00
3501011		61017.00	Audit Fees				61017.00
3501101		123359.00	Salaries & Wages Payable	4845908.00	5177959.00		455410.00
3501104		66595.00	Group Insurance Scheme - Management Cont				66595.00
3501106		39047.00	SJ SRY				39047.00
3502001		388301.00	Provident Fund Recoveries	973530.00	1240130.00		654901.00
3502002		87700.00	Co-operative Society Loan Recoveries	30000.00	34000.00		91700.00
3502004		15714.00	L.I.C. Polices Premium Recoveries	133425.00	159682.00		41971.00
3502005		29970.00	Special Provident Fund-Cum- Gratuity Sch		7180.00		37150.00
3502006		4560.00	F.B.F. / Group Insurance Scheme Recoveri	12960.00	10500.00		2100.00

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A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
3502009		3647.00	It Deduction	6147.00	61550.00		59050.00
3502013		836776.50	Income Tax Deductions-contractors	389259.00	317148.00		764665.50
3502014		1020939.00	Other Recoveries		26868.00		1047807.00
3502015		1517569.00	Sales Tax And Surcharge On Sales Tax-pay				1517569.00
3502018		32607.00	Handloom Advance Recovered - Payable To				32607.00
3502021		4830.00	CPF Subscription Recoveries	145339.00	175639.00		35130.00
3502023		20880.00	Health Fund Subscription	26640.00	31500.00		25740.00
3502025		247618.00	Manual Workers Geneneral Welfare Fund		175873.00		423491.00
3502032		586267.00	GST	528105.00	401254.00		459416.00
3504101		28875.00	Advance Collection Of Property Tax	2918748.00	8500936.00		5611063.00
4101001	3.00		Land - Gross Block			3.00	
4102001	11103061.00		Buildings - Gross Block			11103061.00	
4103102	1697152.00		Drainage And Sewerage Pipes, Conduits, C			1697152.00	
4103201	118235770.50		Water Supply Head Works, Oht Etc. And Wa	7219926.00		125455696.50	
4103202	8666439.00		Ground Water Wells / Deep Bore - Wells	7064238.00		15730677.00	
4103203	1233614.00		Reservoirs			1233614.00	
4104001	5296088.00		Plant And Machineries - Gross Block			5296088.00	

Chengalpattu Municipality Water supply & Drainage Fund

Trial Balance as On

31/03/20

A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
4104003	1357374.00		Hand Pumps - India Mark - 11			1357374.00	
4104004	67622.00		Bank Suspenses Depit			67622.00	
4105001	5.00		Heavy Vehicles - Gross Block			5.00	
4105002	437530.00		Light Vehicles - Gross Block			437530.00	
4105003	72315.00		Other Vehicles - Gross Block			72315.00	
4107002	297490.00		Electrical Installations - Lamps - Light			297490.00	
4108001	948040.00		Public Fountains			948040.00	
4112001		9247024.00	Buildings - Accumalated Depreciation		92802.00		9339826.00
4113102		909630.00	Drainage , Sewerage Pipes , Conduits Etc		50915.00		960545.00
4113201		18853814.00	Head Works , O H T Etc Water Supply Main		3698309.00		22552123.00
4113202		2388027.00	Ground Water Wells / Deep Bore Wells - A		680933.00		3068960.00
4113203		1014924.00	Reservoirs - Accumalated Depreciation		6561.00		1021485.00
4114001		4798754.00	Plant & Machinery - Accumalated Deprecia		124334.00		4923088.00
4114003		3890317.00	Hand Pumps - India Mark II - Accumalate				1357373.00
4114004		2252.00	Sullage Water Removal Tankers - Accumula	2532944.00	1961.00		4213.00
4115001		4.00	Heavy Vehicles - Accumalated Depreciatio				4.00
4115002		722438.00	Light Vehicles - Accumalated Depreciatio	284909.00			437529.00

Chengalpattu Municipality Water supply & Drainage Fund

Trial Balance as On

31/03/20

A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
4104003	1357374.00		Hand Pumps - India Mark - 11			1357374.00	
4104004	67622.00		Bank Suspenses Depit			67622.00	
4105001	5.00		Heavy Vehicles - Gross Block			5.00	
4105002	437530.00		Light Vehicles - Gross Block			437530.00	
4105003	72315.00		Other Vehicles - Gross Block			72315.00	
4107002	297490.00		Electrical Installations - Lamps - Light			297490.00	
4108001	948040.00		Public Fountains			948040.00	
4112001		9247024.00	Buildings - Accumalated Depreciation		92802.00		9339826.00
4113102		909630.00	Drainage, Sewerage Pipes, Conduits Etc		50915.00		960545.00
4113201		18853814.00	Head Works, O H T Etc Water Supply Main		3698309.00		22552123.00
4113202		2388027.00	Ground Water Wells / Deep Bore Wells - A		680933.00		3068960.00
4113203		1014924.00	Reservoirs - Accumalated Depreciation		6561.00		1021485.00
4114001		4798754.00	Plant & Machinery - Accumalated Deprecia		124334.00		4923088.00
4114003		3890317.00	Hand Pumps - India Mark 11 - Accumalate	2532944.00			1357373.00
4114004		2252.00	Sullage Water Removal Tankers - Accumula		1961.00		4213.00
4115001		4.00	Heavy Vehicles - Accumalated Depreciatio				4.00
4115002		722438.00	Light Vehicles - Accumalated Depreciatio	284909.00			437529.00

A/C Code	Dr. Opening Balance	Cr. Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
4115003		72206.00	Other Vehicles - Accumalated Depreciatio		55.00		72261.00
4116003		328782.00	Other items				328782.00
4117002		294444.00	Electrical Installations - Lamps & Tube		1828.00		296272.00
4117003		273880.00	Electrical Installations - Others - Accu				273880.00
4118001		984639.00	Public Fountains - Accumalated Depreciat	36600.00			948039.00
4121001			Projects - in - progress Account	14284164.00	14284164.00		
4208001	1874457.00		Fixed Deposits	1505089.00		3379546.00	
4311907			Water Supply and Drainage Tax - Recovers	12176871.00	8930123.00	3246748.00	
4311910			Water Supply and Drainage Tax - Recovers	485551.00	145656.00	339895.00	
4311912	22593044.00		Water Supply and Drainage Tax - Recovers	21270.00	8289826.00	14324488.00	
4311915	823928.00		Water Supply and Drainage Tax - Recovers	329432.00	418948.00	734412.00	
4313003			Water Charges Recoverable - Current	8769940.00	5835760.00	2934180.00	
4313004	9648016.00		Water Charges Recoverable - Arrears	38880.00	2367141.00	7319755.00	
4314033	72696.00		Interest Accrued On Fixed Deposit / Div	80100.00	72696.00	80100.00	
4314037		112200.00	Materials Cost Recoverable A/c - Contrac	112200.00			
4314038	100000.00		Advance Recoverable - Expenses		100000.00		
4321001		9648016.00	Provision For Doubtful Collectio Of Reve	2367141.00	2973060.00		10253935.00

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Trial Balance as On 31/03/20

A/C Code	Dr-Opening Balance	Cr-Opening Balance	Particulars	Debit Amount (Rs)	Credit Amount (Rs)	Net Debit Amount (Rs)	Net Credit Amount (Rs)
4501001	124940.00		General Fund - Cash Account	14248173.00	14373113.00		
4502001			Cheques in Hand Account	4260579.00	4260579.00		
4502102	6414750.94		Water Supply A/c Canara Bank No 269610100	23159099.04	25562202.00	4011647.98	
4502104	1241504.00		Water Supply Deposit A/c Canara Bank No	333020.00	1390956.00	183568.00	
4502105	930267.00		Drainage Deposit A/c Canara Bank No 2696	32277.00		962544.00	
4601001	84400.00		Festival Advance*	110000.00	116400.00	78000.00	
4601007	73940.00		Motorcycle Advance	100000.00	27960.00	145980.00	
4606001	75812.00		Deposits - Recoverable			75812.00	
4702006		3364882.00	Interfund Transfers	3725209.00	5700000.00		5339673.00
	193470258.44	193470258.44	Grand Total	163103900.04	163103900.04	232695286.48	232695286.48

Chengalpattu Municipality Water supply &
 Revenue Fund

Balance Sheet as on 31/03/20

Liabilities		Assets			
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
	RESERVES & SURPLUS			FIXED ASSETS	
310	Municipal (General) Fund	74559609.98	410	Fixed Assets	163696667.50
311	Earmarked Funds	20174914.00	411	LESS - Accumulated Depreciat	-45584380.00
312	Reserves	14203.00		Net Block	118112287.50
	Total Reserves & Surplus	20189117.00	412	Capital Work - in - progress	
320	Grants , Contribution for specific purposes	2547081.00		Total Fixed Assets	118112287.50
330	Secured Loans			INVESTMENTS	
331	Unsecured Loans		420	Investments - General Fund	3379546.00
	Total Loans		421	Investments - Other Funds	
	CURRENT LIABILITIES AND PROVISIONS			Total Investments	3379546.00
340	Deposits Received	5513118.00		CURRENT ASSETS, LOANS and ADV	
341	Deposit works		430	Stock - in- hand	
350	Other Liabilities	37526429.50	431	Sundry Debtors (Receivables)	28979578.00
360	Provisions		432	LESS - Accumulated Provision	-10253935.00
	Total Liabilities and Provisions	43039547.50		Net Amount Outstanding	18725643.00
			440	Pre-paid Expenses	
			450	Cash and Bank balance	5157759.98
			460	Loans, Advances and Deposits	299792.00
			461	LESS - Accumulated Aagainst I	
				Net Amount Outstanding	299792.00
				Total Current Assets, Loans a	24183194.98

Chengalpattu Municipality Water supply &
Business Fund

Balance Sheet as on 31/03/20

Liabilities		Assets			
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
L2	Earmarked Funds		A1	Fixed Assets	3.00
3111001	Contribution from Municipal Fund	20174914.00	4101001	Land - Gross Block	11103061.00
	-----		4102001	Buildings - Gross Block	1697152.00
Total	Earmarked Funds	20174914.00	4103102	Drainage And Sewerage Pipes,	125455696.50
	-----		4103201	Water Supply Head Works, Oht	15730677.00
L3	Reserves		4103202	Ground Water Wells / Deep B	1233614.00
3121101	Capital Reserve	14203.00	4103203	Reservoirs	5296088.00
Total	Reserves	14203.00	4104001	Plant And Machineries - Gros	1357374.00
	-----		4104003	Hand Pumps - India Mark - 11	67622.00
L4	Grants , Contribution for specific purposes		4104004	Bank Suspenses Depit	5.00
3203001	Contributions Form The Government	2547081.00	4105001	Heavy Vehicles - Gross Block	437530.00
Total	Grants , Contribution for specific purposes	2547081.00	4105002	Light Vehicles - Gross Block	72315.00
	-----		4105003	Other Vehicles - Gross Block	297490.00
L7	Deposits Received		4107002	Electrical Installations - L	948040.00
3401001	Tender Deposit - Contractors	5513118.00	4108001	Public Fountains	163696667.50
Total	Deposits Received	5513118.00	Total	Fixed Assets	-9339826.00
	-----		A2	Accumulated Depreciation	
	-----		4112001	Buildings - Accumalated Depr	

Liabilities		Assets			
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
I9	Other Liabilities		4113102	Drainage , Sewerage Pipes , C	-960545.00
3501008	Other Payables	26100000.00	4113201	Head Works , O H T Etc Water	-22552123.00
3501011	Audit Fees	61017.00	4113202	Ground Water Wells / Deep Bo	-3068960.00
3501101	Salaries & Wages Payable	455410.00	4113203	Reservoirs - Accumalated Dep	-1021485.00
3501104	Group Insurance Scheme - Management Cont	66595.00	4114001	Plant & Machinery - Accumala	-4923088.00
3501106	S J S R Y	39047.00	4114003	Hand Pumps - India Mark I I -	-1357373.00
3502001	Provident Fund Recoveries	654901.00	4114004	Sullage Water Removal Tanker	-4213.00
3502002	Co-operative Society Loan Recoveries	91700.00	4115001	Heavy Vehicles - Accumalated	-4.00
3502004	L.I.C. Policies Premium Recoveries	41971.00	4115002	Light Vehicles - Accumalated	-437529.00
3502005	Special Provident Fund-Cum-Gratuity Scheme - Reco	37150.00	4115003	Other Vehicles - Accumalated	-72261.00
3502006	F.B.F. / Group Insurance Scheme Recoveries	2100.00	4116003	Other items	-328782.00
3502009	It Deduction	59050.00	4117002	Electrical Installations - L	-296272.00
3502013	Income Tax Deductions-contractors	764665.50	4117003	Electrical Installations - O	-273880.00
3502014	Other Recoveries	1047807.00	4118001	Public Fountains - Accumalat	-948039.00
3502015	Sales Tax And Surcharge On Sales Tax-pay	1517569.00		-----	
3502018	Handloom Advance Recovered - Payable To	32607.00	Total	Accumulated Depreciation	-45584380.00
3502021	CPF Subscription Recoveries	35130.00		-----	
3502023	Health Fund Subscription	25740.00	A4	Investments - General Fund	
3502025	Manual Workers General Welfare Fund	423491.00	4208001	Fixed Deposits	3379546.00

Chengalpattu Municipality Water supply &
Business Fund

Balance Sheet as on 31/03/20

Liabilities		Assets			
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
3504101	Advance Collection Of Property Tax	5611063.00			
3502032	GST	459416.00	Total	Investments - General Fund	3379546.00
Total	Other Liabilities	37526429.50	A7	Sundry Debtors (Receivables)	
			4311907	Water Supply and Drainage Ta	3246748.00
			4311910	Water Supply and Drainage Ta	339895.00
3109001	Accumulated Surplus	74559609.98	4311912	Water Supply and Drainage Ta	14324488.00
			4311915	Water Supply and Drainage Ta	734412.00
			4313003	Water Charges Recoverable - C	2934180.00
			4313004	Water Charges Recoverable - A	7319755.00
			4314033	Interest Accrued On Fixed De	80100.00
			Total	Sundry Debtors (Receivables)	28979578.00
			A8	Accumulated Provisions again	
			4321001	Provision For Doubtful Colle	-10253935.00
			Total	Accumulated Provisions again	-10253935.00
			A10	Cash and Bank balance	
			4502102	Water Supply A/c Canar Bank N	4011647.98
			4502105	Drainage Deposit A/c Canara B	962544.00

Balance Sheet as on 31/03/20

Liabilities		Assets			
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
			4502104	Water Supply Deposit A/c Ca	183568.00

			Total	Cash and Bank balance	5157759.98

			All	Loans, Advances and Deposits	
			4601001	Festival Advance	78000.00
			4601007	Motorcycle Advance	145980.00
			4606001	Deposits - Recoverable	75812.00

			Total	Loans, Advances and Deposits	299792.00

			A13	Other Assets	
			4702006	Interfund Transfers	-5339673.00

			Total	Other Assets	-5339673.00

		140335355.48			140335355.48

Y. Dorico Ramiah
Inspector
 Local Fund Audit

J. S. Srinivasan
Commissioner

Chengalpattu Municipality Water supply & Drainage Fund

Chengalpattu Municipality Water supply & Drainage Fund

Income and Expenditure as on 2019-2020

A/c Code	Expenditure Particular	Amount	A/c Code	Income Particular	Amount
E1	Establishment Expenses		I1	Tax Revenue	
2101001	Pay	5902098.00	1100201	Water Supply and Drainage Tax	12176871.00
2101004	Dearness Allowance	992808.00	1100204	Water Supply and Drainage Tax	485551.00
2101005	House Rent Allowance	303299.00			
2101007	Medical Allowance	35663.00	Total	Tax Revenue	12662422.00
2101008	Other Allowance	40139.00			
2102015	CPF Management Contribution	156451.00	I2	Assigned Revenues & Compensati	
2103001	Pensions	777754.00	I3	Rental Income from Municipal P	
			I4	Fees & User Charges	
Total	Establishment Expenses	8208212.00	1402001	Penalty & Bank Charges For Dis	2500.00
			1405004	Metered/ Tap rate water Charge	8769940.00
E2	Administrative Expenses		1407004	Water Connection Charges	180000.00
2201004	Motor Vehicle Tax	18224.00	1407006	Water Supply disconnection cha	1000.00
2204001	Vehicle insurance	85526.00	1407014	Water Supply Inspection Charg	108281.00
2206001	Advertisement charges	240241.00	1408003	Misc. Recoveries	140766.00
Total	Administrative Expenses	343991.00	Total	Fees & User Charges	9202487.00
E3	Operations & Maintenance		I5	Sale & Hire Charges	
2301002	Power Charges for Water Head W	3629534.00	I6	Revenue Grants, Contribution a	

Income and Expenditure as on

2019-2020

A/c Code	Expenditure Particular	Amount	A/c Code	Income Particular	Amount
2303002	Diesel	246982.00	I7	Income from Investments	122493.00
2305009	Maintenance Expenses - Water S	1554092.00	1701001	Interest on Investments / Fixe	
	-----			-----	
Total	Operations & Maintenance	5430608.00	Total	Income from Investments	122493.00
	-----			-----	
E4	Interest & Finance Charges		I8	Interest Earned	
2407001	Bank charges	17143.00	1711001	Interest from Bank	298832.04
	-----			-----	
Total	Interest & Finance Charges	17143.00	Total	Interest Earned	298832.04
	-----			-----	
E5	Programme Expenses		I9	Other Income	
E6	Grants, Contribution and Subsidi		3109001	Accumulated Deficit	3674114.96
E7	Provisions and Write off				
2701001	Provision for Doubtful Collect	2934180.00			

Total	Provisions and Write off	2934180.00			

E8	Miscellaneous Expenses				
E9	Depreciation				
2722001	Depreciation - Buildings	92802.00			
2723101	Depreciation - Sewerage and Dr	50915.00			
2723201	Depreciation - Waterways	4385803.00			
2724001	Depreciation - Plant & machine	126295.00			

A/c Code	Expenditure Particular	Amount	A/c Code	Income Particular	Amount
2725001	Depreciation - Vehicles	55.00			
2727001	Depreciation - Furniture, Fixt	1828.00			

Total	Depreciation	4657698.00			

E10	Prior Period Item				
2801001	Taxes	9551231.00			
2804001	Prior Year Income	-5221594.00			
2808001	Prior year Expenses	38880.00			

Total	Prior Period Item	4368517.00			

E11	Transfer to Reserve Funds				
		25960349.00			25960349.00