Manapparai Municipality

Trial Balance

Input Parameter : Financial Year : 2018-2019;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2018;To Date : 31/Mar/2019;

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
1	1100201	Water Supply and Drainage Tax - Residential	0	0	0	4959219.41	0.0	4959219.4
2	1100202	Water Supply and Drainage Tax - Commercial	0	0	0	4808511.32	0.0	4808511.3
3	1100203	Water Supply and Drainage Tax - Industrial	0	0	0	262451.99	0.0	262451.99
4	1100204	Water Supply and Drainage Tax - Vacant Sites	0	0	0	143632.31	0.0	143632.31
5	1101001	PROFESSIONAL TAX	0	0	0	3750	0.0	3750
6	1405004	METERED/ TAP RATE WATER CHARGES	0	0	3184	7145820	0.0	7142636
7	1407001	Road Cutting Restoration Charge	0	0	0	1155430	0.0	1155430
8	1407002	Initial Amount for New Water Supply Connections	0	0	0	633000	0.0	633000
9	1407003	INITIAL AMOUNT FOR DRAINAGE CONNECTIONS	0	0	0	1600	0.0	1600
10	1407004	Water Connection Charges	0	0	0	85780	0.0	85780
11	1407014	Water Supply Inspection Charges	0	0	0	562640	0.0	562640
12	1711001	INTEREST FROM BANK	0	0	0	4966	0.0	4966
13	2101001	PAY	0	0	2210157	0	2210157	0.0
14	2101002	GRADE PAY	0	0	173258	0	173258	0.0

15	2101004	DEARNESS ALLOWANCE	0	0	183996	0	183996	0.0
16	2101005	HOUSE RENT ALLOWANCE	0	0	77457	0	77457	0.0
17	2101007	MEDICAL ALLOWANCE	0	0	15188	0	15188	0.0
18	2101008	OTHER ALLOWANCE	0	0	39760	0	39760	0.0
19	2102001	MEDICAL REIMBURSEMENT	0	0	2730	0	2730	0.0
20	2102019	CONVEYANCE ALLOWANCE	0	0	12505	0	12505	0.0
21	2201101	ELECTRICITY CONSUMPTION CHARGES FOR OFFICE BUILDINGS	0	0	1672425	0	1672425	0.0
22	2204001	VEHICLE INSURANCE	0	0	30747	0	30747	0.0
23	2206001	ADVERTISEMENT CHARGES	0	0	38750	0	38750	0.0
24	2301002	POWER CHARGES FOR WATER HEAD WORKS / PUMPING STATIONS / BOOSTER STATIONS	0	0	1524782	0	1524782	0.0
25	2305009	MAINTENANCE EXPENSES - WATER SUPPLY	0	0	120950	0	120950	0.0
26	2305011	MAINTENANCE CHARGES TO TWAD BOARD/ METRO WATER BOARD	0	0	9809964	0	9809964	0.0
27	2305301	Light Vehicles - Maintenance	0	0	258441	0	258441	0.0
28	2305302	HEAVY VEHICLES - MAINTENANCE	0	0	269863	0	269863	0.0
29	2407001	BANK CHARGES	0	0	1667	0	1667	0.0
30	2602006	MUNICIPAL CONTRIBUTION	0	0	211444	0	211444	0.0
31	2723201	DEPRECIATION - WATERWAYS	0	0	1201170	0	1201170	0.0
32	2801001	Taxes	0	0	3192	170895	0.0	167703
33	3109001	ACCUMULATED SURPLUS / DEFICIT	0	79642830	0	0	0.0	79642830
34	3111001	CONTRIBUTION FROM MUNICIPAL FUND	0	9593920	0	0	0.0	9593920
35	3306001	Other Term Loans	0	17849393	0	0	0.0	17849393
36	3401001	Tender Deposit - Contractors.	0	1268923	8723	5000	0.0	1265200
37	3401002	TENDER DEPOSIT- SUPPLIERS	0	44553	0	5000	0.0	49553

38	3401003	SECURITY DEPOSIT - CONTRACTORS	0	0	0	34900	0.0	34900
39	3401004	RETENTION AMOUNT	0	0	140438	214720	0.0	74282
40	3408001	DEPOSITS - OTHERS	0	1878793	0	0	0.0	1878793
41	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0	0	4351260	4351260	0.0	0.0
42	3501004	ACCOUNTS PAYABLE - SUPPLIERS	0	0	434536	434536	0.0	0.0
43	3501005	ACCOUNTS PAYABLE EXPENSES	0	0	3528953	3789682	0.0	260729
44	3501009	WATE SUPPLY MAINTENANCE - PAYABLE TO TWAD BOARD / METRO WATER BOARD	0	5089210	8178232	9809964	0.0	6720942
45	3501101	SALARIES & WAGES PAYABLE	0	0	2142948	2142948	0.0	0.0
46	3501104	GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION PAYABLE	0	7720	0	0	0.0	7720
47	3502001	PROVIDENT FUND RECOVERIES	0	65275	139400	139400	0.0	65275
48	3502003	RD RECOVERIES	0	1400	0	0	0.0	1400
49	3502004	L.I.C. POLICES PREMIUM RECOVERIES	0	1460	0	0	0.0	1460
50	3502005	SPECIAL PROVIDENT FUND-CUM-GRATUITY SCHEME - RECOVERIES	0	2670	1730	1730	0.0	2670
51	3502006	F.B.F. / GROUP INSURANCE SCHEME RECOVERIES	0	7230	3840	3970	0.0	7360
52	3502009	It Deduction	0	0	82438	82438	0.0	0.0
53	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	9636	0	59976	59976	9636	0.0
54	3502014	OTHER RECOVERIES	861443	0	0	0	861443	0.0
55	3502015	VAT - PAYABLE	0	14250	5334	0	0.0	8916
56	3502021	CPF SUBSCRIPTION RECOVERIES	0	108070	140012	141912	0.0	109970
57	3502023	Health Fund Subscription	0	0	13980	9540	4440	0.0
58	3502025	Manual Workers Genenral Welfare Fund	0	824796	53900	53900	0.0	824796

59	3502032	CGST - PAYABLE	0	137442	12687	69568	0.0	194323
60	3502033	SGST - PAYABLE	0	58271	12687	69568	0.0	115152
61	3502035	One Day Salary .Recovery Payable	0	0	7249	7249	0.0	0.0
62	3504102	ADVANCE COLLECTION - OTHER REVENUES	0	0	0	912	0.0	912
63	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	0	1260640	0	0	0.0	1260640
64	4101001	LAND -GROSS BLOCK	10061000	0	0	0	10061000	0.0
65	4102001	BUILDINGS - GROSS BLOCK	2028825	0	0	0	2028825	0.0
66	4103101	STROM WATER DRAINS, OPEN DRAINS AND CULVERTS - GROSS BLOCK	4159756	0	0	0	4159756	0.0
67	4103201	WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK	93959326	0	2007284	0	95966610	0.0
68	4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK	13219658	0	912545	0	14132203	0.0
69	4104003	HAND PUMPS - INDIAN MARK II - GROSS BLOCK	2082476	0	2216025	0	4298501	0.0
70	4105001	HEAVY VEHICLES - GROSS BLOCK	657430	0	0	0	657430	0.0
71	4105002	LIGHT VEHICLES - GROSS BLOCK	200000	0	0	0	200000	0.0
72	4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	0	0	497149	497149	0.0	0.0
73	4108001	PUBLIC FOUNTAINS - GROSS BLOCK	6382527	0	0	0	6382527	0.0
74	4112001	BUILDINGS - ACCUMULATED DEPRECIATION	0	333576	0	84762	0.0	418338
75	4113101	STORM WATER DRAINS, OPEN DRAINS AND CULVERTS - ACCUMULATED DEPRECIATION	0	2236413	0	346202	0.0	2582615

76	4113201	HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIAITION	0	26401522	0	18004	0.0	26419526
77	4113202	GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION	0	3512425	0	19369	0.0	3531794
78	4114003	HAND PUMPS - INDIA MARK (II) - ACCUMULATED DEPRECIATION	0	1877454	0	732833	0.0	2610287
79	4115001	HEAVY VEHICLES - ACCUMULATED DEPRECIATION	0	977909	0	0	0.0	977909
80	4115002	LIGHT VEHICLES - ACCUMULATED DEPRECIATION	0	297498	0	0	0.0	297498
81	4118001	PUBLIC FOUNTAINS - ACCUMLATED DEPRECIATION	0	280189	0	0	0.0	280189
82	4121001	PROJECTS - IN - PROGRESS ACCOUNT	0	0	4638705	4638705	0.0	0.0
83	4311904	PROFESSION TAX - RECOVERABLE - ARREARS	0	0	0	5000	0.0	5000
84	4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current	0	0	4959219.4	2823192	2136027.4	0.0
85	4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current	0	0	4808511.3	2139017	2669494.3	0.0
86	4311909	Water Supply and Drainage Tax - Recoverable - Industrial - Current	0	0	262451.99	44480	217971.99	0.0
87	4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current	0	0	143632.31	17703	125929.31	0.0
88	4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrears	7141041	0	0	440242	6700799	0.0
89	4311913	Water Supply and Drainage Tax - Recoverable - Commercial - Arrears	0	0	22249	345981	0.0	323732
90	4311914	Water Supply and Drainage Tax - Recoverable - Industrial - Arrears	0	0	0	17990	0.0	17990

91	4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears	0	0	148646	187020	0.0	38374
92	4313003	WATER CHARGES RECOVERABLE - CURRENT	0	0	7145820	4221751	2924069	0.0
93	4313004	WATER CHARGES RECOVERABLE - ARREARS	6082480	0	0	1579224	4503256	0.0
94	4401001	PREPAID EXPENSES	7634	0	7634	0	15268	0.0
95	4501001	Cash Account	210349	0	14128875	14144239	194985	0.0
96	4502001	Cheque Account	0	0	4574542	4574542	0.0	0.0
97	4502101	RF- Receipt-IB-504240940	0	0	4000000	4000000	0.0	0.0
98	4502102	RF-Payment-IB-504240995	0	0	4000000	4005829	0.0	5829
99	4502108	WS-Receipt-IB-504240951	3059013	0	13607664	15001063	1665614	0.0
100	4502109	WS-Payment-IB-504241172	2398527	0	21900000	20863254	3435273	0.0
101	4502110	WS-Deposit-IB-6233995702	915054	0	1839566	2400000	354620	0.0
102	4502501	RF-ONELINE COLLECTION-CUB-500101010962640	0	0	27721	27721	0.0	0.0
103	4601001	FESTIVAL ADVANCE	25900	0	25000	26500	24400	0.0
104	4605006	TANSI ADVANCE	87257	0	0	0	87257	0.0
105	4605010	Advance Recoverable Expenses	224500	0	0	0	224500	0.0
106	4702003	PAYABLE TO GENERAL FUND	0	0	0	4485552	0.0	4485552
		Total	**153773832**	**153773832**	**129053193**	**129053193**	**181897089**	**181897089**

INSPECTOR
LOCAL FUND AUDIT
TRICHIRAPPALLI.

COMMISSIONER,
MANAPPARAI MUNICIPALITY

Manapparai Municipality

Income And Expenditure Statement

Input Parameter: Financial Year : 2018-2019;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2018;To Date : 31/Mar/2019;

Code No	Description of items	Current Year Amount	Previous Year Amount
	Income		
1100201	Water Supply and Drainage Tax - Residential	4959219.41	0
1100202	Water Supply and Drainage Tax - Commercial	4808511.32	0
1100203	Water Supply and Drainage Tax - Industrial	262451.99	0
1100204	Water Supply and Drainage Tax - Vacant Sites	143632.31	0
1101001	PROFESSIONAL TAX	3750	0
1405004	METERED/ TAP RATE WATER CHARGES	7142636	0
1407001	Road Cutting Restoration Charge	1155430	0
1407002	Initial Amount for New Water Supply Connections	633000	0
1407003	INITIAL AMOUNT FOR DRAINAGE CONNECTIONS	1600	0
1407004	Water Connection Charges	85780	0
1407014	Water Supply Inspection Charges	562640	0
1711001	INTEREST FROM BANK	4966	0
	Total	**19763617.03**	0
	Expenditure		
2101001	PAY	2210157	0
2101002	GRADE PAY	173258	0
2101004	DEARNESS ALLOWANCE	183996	0

2101005	HOUSE RENT ALLOWANCE	77457	0
2101007	MEDICAL ALLOWANCE	15188	0
2101008	OTHER ALLOWANCE	39760	0
2102001	MEDICAL REIMBURSEMENT	2730	0
2102019	CONVEYANCE ALLOWANCE	12505	0
2201101	ELECTRICITY CONSUMPTION CHARGES FOR OFFICE BUILDINGS	1672425	0
2204001	VEHICLE INSURANCE	30747	0
2206001	ADVERTISEMENT CHARGES	38750	0
2301002	POWER CHARGES FOR WATER HEAD WORKS / PUMPING STATIONS / BOOSTER STATIONS	1524782	0
2305009	MAINTENANCE EXPENSES - WATER SUPPLY	120950	0
2305011	MAINTENANCE CHARGES TO TWAD BOARD/ METRO WATER BOARD	9809964	0
2305301	Light Vehicles - Maintenance	258441	0
2305302	HEAVY VEHICLES - MAINTENANCE	269863	0
2407001	BANK CHARGES	1667	0
2602006	MUNICIPAL CONTRIBUTION	211444	0
2723201	DEPRECIATION - WATERWAYS	1201170	0
2801001	Taxes	-167703	0
	Total	**17687551**	0
	3109002-Gross Surplus of Income over Expenditure	**2076066.03**	**0**

INSPECTOR
LOCAL FUND AUDIT
TRICHIRAPPALLI.

COMMISSIONER,
MANAPPARAI MUNICIPALITY

Manapparai Municipality

Balance Sheet

Input Parameter : Financial Year : 2018-2019;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2018;To Date : 31/Mar/2019;

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
	Liabilities			
3109001	ACCUMULATED SURPLUS / DEFICIT	-	81718896.03	76678448
3111001	CONTRIBUTION FROM MUNICIPAL FUND	-	9593920	9593920
3306001	Other Term Loans	-	17849393	17849393
3401001	Tender Deposit - Contractors.	-	1265200	1268923
3401002	TENDER DEPOSIT- SUPPLIERS	-	49553	44553
3401003	SECURITY DEPOSIT - CONTRACTORS	-	34900	0
3401004	RETENTION AMOUNT	-	74282	0
3408001	DEPOSITS - OTHERS	-	1878793	1878793
3501003	ACCOUNTS PAYABLE - CONTRACTORS	-	0	0
3501004	ACCOUNTS PAYABLE - SUPPLIERS	-	0	0
3501005	ACCOUNTS PAYABLE EXPENSES	-	260729	0
3501009	WATE SUPPLY MAINTENANCE - PAYABLE TO TWAD BOARD / METRO WATER BOARD	-	6720942	5089210
3501101	SALARIES & WAGES PAYABLE	-	0	0
3501104	GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION PAYABLE	-	7720	7720
3501106	Other Payables	-	0	0

3502001	PROVIDENT FUND RECOVERIES	-	65275	65275
3502003	RD RECOVERIES	-	1400	63755
3502004	L.I.C. POLICES PREMIUM RECOVERIES	-	1460	1460
3502005	SPECIAL PROVIDENT FUND-CUM-GRATUITY SCHEME - RECOVERIES	-	2670	2670
3502006	F.B.F. / GROUP INSURANCE SCHEME RECOVERIES	-	7360	7230
3502009	It Deduction	-	0	0
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	-	-9636	-9636
3502014	OTHER RECOVERIES	-	-861443	-96175
3502015	VAT - PAYABLE	-	8916	14250
3502021	CPF SUBSCRIPTION RECOVERIES	-	109970	45715
3502023	Health Fund Subscription	-	-4440	0
3502025	Manual Workers Genenral Welfare Fund	-	824796	824796
3502032	CGST - PAYABLE	-	194323	137442
3502033	SGST - PAYABLE	-	115152	58271
3502035	One Day Salary .Recovery Payable	-	0	0
3504102	ADVANCE COLLECTION - OTHER REVENUES	-	912	0
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	-	1260640	1259025
		Total	**121171683**	**114785038**
	Assets			
4101001	LAND -GROSS BLOCK	-	10061000	10061000
4102001	BUILDINGS - GROSS BLOCK	-	2028825	2028825
4103101	STROM WATER DRAINS, OPEN DRAINS AND CULVERTS - GROSS BLOCK	-	4159756	4159756

4103201	WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK	-	95966610	93959326
4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK	-	14132203	13219658
4104003	HAND PUMPS - INDIAN MARK II - GROSS BLOCK	-	4298501	2082476
4105001	HEAVY VEHICLES - GROSS BLOCK	-	657430	657430
4105002	LIGHT VEHICLES - GROSS BLOCK	-	200000	200000
4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	-	0	0
4108001	PUBLIC FOUNTAINS - GROSS BLOCK	-	6382527	6382527
4112001	BUILDINGS - ACCUMULATED DEPRECIATION	-	-418338	-333576
4113101	STORM WATER DRAINS, OPEN DRAINS AND CULVERTS - ACCUMULATED DEPRECIATION	-	-2582615	-2236413
4113201	HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIAITION	-	-26419526	-26401522
4113202	GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION	-	-3531794	-3512425
4114003	HAND PUMPS - INDIA MARK (II) - ACCUMULATED DEPRECIATION	-	-2610287	-1877454
4115001	HEAVY VEHICLES - ACCUMULATED DEPRECIATION	-	-977909	-977909
4115002	LIGHT VEHICLES - ACCUMULATED DEPRECIATION	-	-297498	-297498
4118001	PUBLIC FOUNTAINS - ACCUMLATED DEPRECIATION	-	-280189	-280189

4121001	PROJECTS - IN - PROGRESS ACCOUNT	-	0	0
4311903	PROFESSION TAX - RECOVERABLE - CURRENT	-	0	0
4311904	PROFESSION TAX - RECOVERABLE - ARREARS	-	-5000	0
4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current	-	2136027.41	0
4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current	-	2669494.32	0
4311909	Water Supply and Drainage Tax - Recoverable - Industrial - Current	-	217971.99	0
4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current	-	125929.31	1676690
4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrears	-	6700799	5464351
4311913	Water Supply and Drainage Tax - Recoverable - Commercial - Arrears	-	-323732	0
4311914	Water Supply and Drainage Tax - Recoverable - Industrial - Arrears	-	-17990	0
4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears	-	-38374	0
4311916	Water Supply and Drainage Tax - Recoverable - Others - Arrears	-	0	0
4313003	WATER CHARGES RECOVERABLE - CURRENT	-	2924069	2273790
4313004	WATER CHARGES RECOVERABLE - ARREARS	-	4503256	3808690
4401001	PREPAID EXPENSES	-	15268	7634
4501001	Cash Account	-	194985	210349
4502001	Cheque Account	-	0	0

4502101	RF- Receipt-IB-504240940	-	0	0
4502102	RF-Payment-IB-504240995	-	-5829	0
4502108	WS-Receipt-IB-504240951	-	1665614	3059013
4502109	WS-Payment-IB-504241172	-	3435273	2398527
4502110	WS-Deposit-IB-6233995702	-	354620	915054
4502501	RF-ONELINE COLLECTION-CUB-500101010962640	-	0	0
4601001	FESTIVAL ADVANCE	-	24400	25900
4604001	ADVANCE TO SUPPLIERS	-	0	0
4605001	HANDLOOM ADVANCE	-	0	0
4605006	TANSI ADVANCE	-	87257	87257
4605010	Advance Recoverable Expenses	-	224500	1085943
4701001	ADVANCE TO TWAD BOARD/ METRO WATER BOARD	-	0	0
4702001	PAYABLE TO WATER SUPPLY AND DRINAGE FUND	-	0	0
4702003	PAYABLE TO GENERAL FUND	-	-4485552	0
		Total	**121171683**	**117847210**

INSPECTOR
LOCAL FUND AUDIT
TRICHIRAPPALLI

COMMISSIONER,
MANAPPARAI MUNICIPALITY