LOCAL FUND AUDIT DEPARTMENT - AUDITED ANNUAL ACCOUNTS 2024-2025

SIRKALI MUNICIPALITY

Trial Balance

Input Parameter : Financial Year : 2024-2025;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2024;To Date : 31/Mar/2025;

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	1594.16	2630237.16	0.0	2628643
2	1100202	Water Supply and Drainage Tax - Commercial	0	0	3549.11	2231113.11	0.0	2227564
3	1100204	Water Supply and Drainage Tax - Vacant Sites	0	0	0	544366	0.0	544366
4	1302001	RENT ON BUILDINGS - STAFF QUARTERS	0	0	0	0	0.0	0.0
5	1405002	UGD MONTHLY CHARGES	0	0	0	0	0.0	0.0
6	1405004	METERED/ TAP RATE WATER CHARGES	0	0	0	1057150	0.0	1057150
7	1407001	Road Cutting Restoration Charge	0	0	0	83660	0.0	83660
8	1407002	Initial Amount for New Water Supply Connections	0	0	0	158549	0.0	158549
9	1407014	Water Supply Inspection Charges	0	0	0	30200	0.0	30200
10	1407022	Water Supply - Internal Plumbing Charges	0	0	0	42766	0.0	42766
11	1408003	Misc. Recoveries	0	0	0	5000	0.0	5000
12	1711001	INTEREST FROM BANK	0	0	0	136940	0.0	136940
13	2101001	PAY	0	0	1602627	0	1602627	0.0
14	2101002	GRADE PAY	0	0	0	0	0.0	0.0

15	2101004	DEARNESS ALLOWANCE	0	0	823521	0	823521	0.0
16	2101005	HOUSE RENT ALLOWANCE	0	0	66490	0	66490	0.0
17	2101006	CITY COMP. ALLOWANCE	0	0	0	0	0.0	0.0
18	2101007	MEDICAL ALLOWANCE	0	0	12645	0	12645	0.0
19	2101008	OTHER ALLOWANCE	0	0	6305	0	6305	0.0
20	2101010	WAGES - OTHERS	0	0	2039956	0	2039956	0.0
21	2101011	BONUS	0	0	9000	0	9000	0.0
22	2102015	CPF MANAGEMENT CONTRIBUTION	0	0	18804	0	18804	0.0
23	2102022	Hill Allowance	0	0	0	0	0.0	0.0
24	2303002	DIESEL	0	0	10325	0	10325	0.0
25	2305009	MAINTENANCE EXPENSES - WATER SUPPLY	0	0	1471421	0	1471421	0.0
26	2308015	TESTING & INSPECTION CHARGES	0	0	1652	0	1652	0.0
27	2308026	Incentives to Citizen	0	0	32192	0	32192	0.0
28	2701001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - TAXES	0	0	28564	0	28564	0.0
29	2728001	DEPRECIATION - OTHER FIXED ASSETS	0	0	447699	0	447699	0.0
30	2801001	Taxes	0	0	1099352.69	1597293.27	0.0	497940.58
31	3109001	ACCUMULATED SURPLUS / DEFICIT	29231008.46	0	0	0	29231008.46	0.0
32	3203001	CONTRIBUTIONS FROM THE GOVERNMENT	0	5011164	0	0	0.0	5011164
33	3203002	GRANTS FROM THE GOVERNMENT	0	5186000	0	0	0.0	5186000
34	3401001	Tender Deposit - Contractors.	0	41050	0	8240	0.0	49290
35	3401003	SECURITY DEPOSIT - CONTRACTORS	0	54321	0	15480	0.0	69801
36	3401004	RETENTION AMOUNT	0	297606	0	132384	0.0	429990
37	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0	0	3491649	3491649	0.0	0.0
38	3501005	ACCOUNTS PAYABLE EXPENSES	0	0	2065498	2065498	0.0	0.0
39	3501101	SALARIES & WAGES PAYABLE	0	0	930392	963877	0.0	33485
40	3502001	PROVIDENT FUND RECOVERIES	0	0	231600	237200	0.0	5600

41	3502002	CO-OPERATIVE SOCIETY LOAN RECOVERIES	0	0	1062957	1090809	0.0	27852
42	3502004	L.I.C. POLICES PREMIUM RECOVERIES	0	0	13243	13698	0.0	455
43	3502005	SPECIAL PROVIDENT FUND-CUM-GRATUITY SCHEME - RECOVERIES	0	0	420	420	0.0	0.0
44	3502006	F.B.F. / GROUP INSURANCE SCHEME RECOVERIES	0	0	4620	4730	0.0	110
45	3502009	It Deduction	0	0	28783	28783	0.0	0.0
46	3502011	COURT RECOVERIES	0	0	81000	81000	0.0	0.0
47	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0	0	28496	32694	0.0	4198
48	3502014	OTHER RECOVERIES	0	0	0	67300	0.0	67300
49	3502018	HANDLOOM ADVANCE RECOVERED - PAYABLE TO CO-OPTEX	0	0	3332	3332	0.0	0.0
50	3502021	CPF SUBSCRIPTION RECOVERIES	0	0	29151	29151	0.0	0.0
51	3502023	Health Fund Subscription	0	0	12600	12900	0.0	300
52	3502025	Manual Workers Genenral Welfare Fund - LWF	0	0	32660	37660	0.0	5000
53	3502031	EPF Recoveries Payable	0	0	2797307.6	0	2797307.6	0.0
54	3502032	CGST - PAYABLE	0	0	24768	28966	0.0	4198
55	3502033	SGST - PAYABLE	0	0	24768	28966	0.0	4198
56	3502036	Audit Objection - Recoveries payable	0	0	0	0	0.0	0.0
57	3503001	Recoveries - Payable to Other Municipalities	0	0	0	0	0.0	0.0
58	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	0	1846209	0	28564	0.0	1874773
59	4102001	BUILDINGS - GROSS BLOCK	258594	0	0	0	258594	0.0
60	4103002	BRIDGES AND FLYOVERS - GROSS BLOCK	2219745	0	0	0	2219745	0.0
61	4103101	STROM WATER DRAINS, OPEN DRAINS AND CULVERTS - GROSS BLOCK	1500000	0	0	0	1500000	0.0

62	4103201	WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK	30162190	0	1834618	0	31996808	0.0
63	4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK	1059121	0	0	0	1059121	0.0
64	4104003	HAND PUMPS - INDIAN MARK II - GROSS BLOCK	135240	0	0	0	135240	0.0
65	4105002	LIGHT VEHICLES - GROSS BLOCK	391201	0	0	0	391201	0.0
66	4112001	BUILDINGS - ACCUMULATED DEPRECIATION	0	126614	0	6599	0.0	133213
67	4113002	BRIDGES AND FLYOVERS - ACCUMULATED DEPRECIATION	0	3964144	0	0	0.0	3964144
68	4113101	STORM WATER DRAINS, OPEN DRAINS AND CULVERTS - ACCUMULATED DEPRECIATION	0	712800	0	141696	0.0	854496
69	4113201	HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIAITION	0	25883652	0	268548	0.0	26152200
70	4113202	GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION	0	441996	0	30856	0.0	472852
71	4113203	RESERVOIRS - ACCUMULATED DEPRECIATION	0	1	0	0	0.0	1
72	4114003	HAND PUMPS - INDIA MARK (II) - ACCUMULATED DEPRECIATION	0	184900	0	0	0.0	184900
73	4115002	LIGHT VEHICLES - ACCUMULATED DEPRECIATION	0	782402	0	0	0.0	782402
74	4121001	PROJECTS - IN - PROGRESS ACCOUNT	534220	0	1834618	1834618	534220	0.0
75	4301004	STORES - WATER SUPPLY	33048	0	0	0	33048	0.0
76	4311903	PROFESSION TAX - RECOVERABLE - CURRENT	0	0	8750	8750	0.0	0.0

77	4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current	0	0	1875366	1635032	240334	0.0
78	4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current	0	0	1955386.51	1726627.51	228759	0.0
79	4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current	0	0	531015.35	159176.4	371838.95	0.0
80	4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrears	743199.32	0	26109.8	388795.1	380514.02	0.0
81	4311913	Water Supply and Drainage Tax - Recoverable - Commercial - Arrears	556070.63	0	49977.6	368608.2	237440.03	0.0
82	4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears	1192852.47	0	293990.53	349960	1136883	0.0
83	4313003	WATER CHARGES RECOVERABLE - CURRENT	0	0	1057150	524358	532792	0.0
84	4313004	WATER CHARGES RECOVERABLE - ARREARS	1790012	0	0	259604	1530408	0.0
85	4313005	UGD MONTHY CHARGES RECOVERABLE - CURRENT	0	0	0	0	0.0	0.0
86	4501001	Cash Account	133599	0	5061136	5177382	17353	0.0
87	4502001	Cheque Account	0	0	849	849	0.0	0.0
88	4502107	REVENUE FUND PAYMENT A/C RF IOB 8301000016623	0	0	499529	499529	0.0	0.0
89	4502108	4502108 SFC SNA IB 7580906771	0	0	1249535	1249535	0.0	0.0
90	4502112	WATER SUPPLY FUND A/C WS IOB 8301000014093	1631691.52	0	6958715	6355623	2234783.52	0.0
91	4502113	WATER SUPPLY DEPOSIT A/C WS IOB 8301000017486	144577.6	0	217737	372507.6	0.0	10193
92	4502501	4502501 ONLINE PAYMENT CUB	212674	0	464028	673381	3321	0.0
93	4502701	4502701 BBPS COLLECTN AXIS 67249	0	0	9905	0	9905	0.0

94	4504201	4504201 CUB WS INTERNAL PLUMPING 500101012368076	2615278	0	99694	2694800	20172	0.0
95	4601001	FESTIVAL ADVANCE	21506	0	30000	31000	20506	0.0
96	4601002	EDUCATION ADVANCE	0	0	0	0	0.0	0.0
97	4601009	MARRIAGE ADVANCE	0	5000	5000	0	0.0	0.0
98	4702003	PAYABLE TO GENERAL FUND	0	28223279	0	1249535	0.0	29472814
99	4702006	RECEIVABLE FROM GENERAL FUND	0	1804690	1325894	1000000	0.0	1478796
		Total	**74565828**	**74565828**	**43927945.35**	**43927945.35**	**83692503.58**	**83692503.58**

SIRKALI MUNICIPALITY

Income And Expenditure Statement

Input Parameter: Financial Year : 2024-2025;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2024;To Date : 31/Mar/2025;

Code No	Description of items		Current Year Amount
	Income		
1100201	Water Supply and Drainage Tax - Residential		2628643
1100202	Water Supply and Drainage Tax - Commercial		2227564
1100204	Water Supply and Drainage Tax - Vacant Sites		544366
1302001	RENT ON BUILDINGS - STAFF QUARTERS		0
1405002	UGD MONTHLY CHARGES		0
1405004	METERED/ TAP RATE WATER CHARGES		1057150
1407001	Road Cutting Restoration Charge		83660
1407002	Initial Amount for New Water Supply Connections		158549
1407014	Water Supply Inspection Charges		30200
1407022	Water Supply - Internal Plumbing Charges		42766
1408003	Misc. Recoveries		5000
1711001	INTEREST FROM BANK		136940
		Total	**6914838**
	Expenditure		
2101001	PAY		1602627
2101002	GRADE PAY		0

2101004	DEARNESS ALLOWANCE	823521
2101005	HOUSE RENT ALLOWANCE	66490
2101006	CITY COMP. ALLOWANCE	0
2101007	MEDICAL ALLOWANCE	12645
2101008	OTHER ALLOWANCE	6305
2101010	WAGES - OTHERS	2039956
2101011	BONUS	9000
2102015	CPF MANAGEMENT CONTRIBUTION	18804
2102022	Hill Allowance	0
2303002	DIESEL	10325
2305009	MAINTENANCE EXPENSES - WATER SUPPLY	1471421
2308015	TESTING & INSPECTION CHARGES	1652
2308026	Incentives to Citizen	32192
2701001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - TAXES	28564
2728001	DEPRECIATION - OTHER FIXED ASSETS	447699
2801001	Taxes	-497940.58
	Total	**6073260.42**
	3109002-Gross Deficit of Expenditure over Income	**841577.58**

SIRKALI MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2024-2025;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2024;To Date : 31/Mar/2025;

Code No	Description of items	Shedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
Liabilities				
3109001	ACCUMULATED SURPLUS / DEFICIT	-	-28389430.88	-29231008.46
3203001	CONTRIBUTIONS FROM THE GOVERNMENT	-	5011164	5011164
3203002	GRANTS FROM THE GOVERNMENT	-	5186000	5186000
3401001	Tender Deposit - Contractors.	-	49290	41050
3401003	SECURITY DEPOSIT - CONTRACTORS	-	69801	54321
3401004	RETENTION AMOUNT	-	429990	297606
3501003	ACCOUNTS PAYABLE - CONTRACTORS	-	0	0
3501005	ACCOUNTS PAYABLE EXPENSES	-	0	0
3501101	SALARIES & WAGES PAYABLE	-	33485	0
3502001	PROVIDENT FUND RECOVERIES	-	5600	0
3502002	CO-OPERATIVE SOCIETY LOAN RECOVERIES	-	27852	0
3502004	L.I.C. POLICES PREMIUM RECOVERIES	-	455	0
3502005	SPECIAL PROVIDENT FUND-CUM- GRATUITY SCHEME - RECOVERIES	-	0	0
3502006	F.B.F. / GROUP INSURANCE SCHEME RECOVERIES	-	110	0

3502009	It Deduction	-	0	0
3502011	COURT RECOVERIES	-	0	0
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	-	4198	0
3502014	OTHER RECOVERIES	-	67300	0
3502018	HANDLOOM ADVANCE RECOVERED - PAYABLE TO CO-OPTEX	-	0	0
3502021	CPF SUBSCRIPTION RECOVERIES	-	0	0
3502023	Health Fund Subscription	-	300	0
3502025	Manual Workers Genenral Welfare Fund - LWF	-	5000	0
3502031	EPF Recoveries Payable	-	-2797307.6	0
3502032	CGST - PAYABLE	-	4198	0
3502033	SGST - PAYABLE	-	4198	0
3502035	One Day Salary .Recovery Payable	-	0	0
3502036	Audit Objection - Recoveries payable	-	0	0
3503001	Recoveries - Payable to Other Municipalities	-	0	0
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	-	1874773	1846209
		Total	**-18413024.48**	**-16794658.46**
	Assets			
4102001	BUILDINGS - GROSS BLOCK	-	258594	258594
4103002	BRIDGES AND FLYOVERS - GROSS BLOCK	-	2219745	2219745
4103101	STROM WATER DRAINS, OPEN DRAINS AND CULVERTS - GROSS BLOCK	-	1500000	1500000
4103201	WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK	-	31996808	30162190

4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK	-	1059121	1059121
4104003	HAND PUMPS - INDIAN MARK II - GROSS BLOCK	-	135240	135240
4105002	LIGHT VEHICLES - GROSS BLOCK	-	391201	391201
4112001	BUILDINGS - ACCUMULATED DEPRECIATION	-	-133213	-126614
4113002	BRIDGES AND FLYOVERS - ACCUMULATED DEPRECIATION	-	-3964144	-3964144
4113101	STORM WATER DRAINS, OPEN DRAINS AND CULVERTS - ACCUMULATED DEPRECIATION	-	-854496	-712800
4113201	HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIAITION	-	-26152200	-25883652
4113202	GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION	-	-472852	-441996
4113203	RESERVOIRS - ACCUMULATED DEPRECIATION	-	-1	-1
4114003	HAND PUMPS - INDIA MARK (II) - ACCUMULATED DEPRECIATION	-	-184900	-184900
4115002	LIGHT VEHICLES - ACCUMULATED DEPRECIATION	-	-782402	-782402
4121001	PROJECTS - IN - PROGRESS ACCOUNT	-	534220	534220
4301004	STORES - WATER SUPPLY	-	33048	33048
4311903	PROFESSION TAX - RECOVERABLE - CURRENT	-	0	0
4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current	-	240334	374173.75

4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current	-	228759	296310.06
4311909	Water Supply and Drainage Tax - Recoverable - Industrial - Current	-	0	0
4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current	-	371838.95	302716.83
4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrears	-	380514.02	369025.57
4311913	Water Supply and Drainage Tax - Recoverable - Commercial - Arrears	-	237440.03	259760.57
4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears	-	1136883	890135.64
4313003	WATER CHARGES RECOVERABLE - CURRENT	-	532792	584349
4313004	WATER CHARGES RECOVERABLE - ARREARS	-	1530408	1205663
4313005	UGD MONTHY CHARGES RECOVERABLE - CURRENT	-	0	0
4501001	Cash Account	-	17353	133599
4502001	Cheque Account	-	0	0
4502107	REVENUE FUND PAYMENT A/C RF IOB 8301000016623	-	0	0
4502108	4502108 SFC SNA IB 7580906771	-	0	0
4502112	WATER SUPPLY FUND A/C WS IOB 8301000014093	-	2234783.52	1631691.52
4502113	WATER SUPPLY DEPOSIT A/C WS IOB 8301000017486	-	-10193	144577.6
4502501	4502501 ONLINE PAYMENT CUB	-	3321	212674
4502701	4502701 BBPS COLLECTN AXIS 67249	-	9905	0

4504201	4504201 CUB WS INTERNAL PLUMPING 500101012368076	-	20172	2615278
4601001	FESTIVAL ADVANCE	-	20506	21506
4601002	EDUCATION ADVANCE	-	0	0
4601009	MARRIAGE ADVANCE	-	0	-5000
4702003	PAYABLE TO GENERAL FUND	-	-29472814	-28223279
4702006	RECEIVABLE FROM GENERAL FUND	-	-1478796	-1804690
		Total	**-18413024.48**	**-16794658.46**

COMMISSIONER

SIRKALI MUNICIPALITY