

**TIRUMANGALAM MUNICIPALITY
WATER SUPPLY & DRAINAGE FUND
ANNUAL ACCOUNTS**

2018-19



Thirumangalam Municipality
Water Supply & Drainage Fund
Opening Balance Sheet as on 01.04.18

A/c Code	Account Description	Debit (₹)	Credit (₹)
4101001	Land - Gross Block	-	
4102001	Buildings - Gross Block	2,81,131.00	
4103101	Drains & Culverts - Gross Block	20,28,694.00	
4103102	Drains, Sewerage & Conduits - Gross Block	20,43,048.00	
4103201	Water Supply Head Works, OHT - Gross Block	9,84,83,649.00	
4103202	Ground Water Wells & Deep Borewells - Gross Block	1,85,33,191.00	
4104001	Plant & Machinery - Gross Block	30,67,488.00	
4104002	Tools and Plants - Gross Block	42,18,941.00	
4104003	Hand Pumps India Mark II - Gross Block	66,51,763.00	
4105001	Heavy Vehicles - Gross Block	6,44,000.00	
4107001	Furnitures, Fixtures & Office Equipments - Gross Block	30,624.00	
4107002	Electrical Installations - Lamps & Fittings - Gross Block	2,00,000.00	
4107003	Electrical Installations - Others - Gross Block	14,800.00	
4108001	Public Fountains - Gross Block	41,300.00	
4112001	Buildings - Accumulated Depreciation		27,411.00
4113101	Drains & Culverts - Accumulated Depreciation		7,68,450.00
4113102	Sewerage & Drainage Pipes, Conduits- Acc. Depreciation		9,71,537.00
4113201	Water Supply Head Works, OHT - Acc. Depreciation		5,00,29,067.00
4113202	Ground Water Wells & Deep Borewells - Acc. Depreciation		96,11,547.00
4114001	Plant & Machinery - Accumulated Depreciation		22,96,360.00
4114002	Tools and Plants - Acc. Depreciation		25,54,621.00
4114003	Hand Pumps India Mark II - Acc. Depreciation		66,51,762.00
4115001	Heavy Vehicles - Accumulated Depreciation		6,43,999.00
4117001	Furnitures, Fixtures & Office Equipments - Acc. Depreciation		29,391.00
4117002	Electrical Installations - Lamps & Fittings - Acc. Depreciation		1,15,625.00
4117003	Electrical Installations - Others - Acc. Depreciation		3,700.00
4118001	Public Fountains - Accumulated Depreciation		41,299.00
4121001	Projects in Progress	-	
4122001	Projects in Progress - Govt. Grants	-	
4301001	Stores - Engineering	49,645.00	
4301004	Stores - Water Supply	5,26,980.00	
4311903	Profession Tax Recoverable Current		27,025.00
4311907	WS & D Tax Recoverable - Residential - Current	3,52,000.00	
4311908	WS & D Tax Recoverable - Commercial - Current	1,80,737.00	
4311909	WS & D Tax Recoverable - Industrial - Current	35,175.00	
4311910	WS & D Tax Recoverable - Vacant Sites - Current	33,784.00	

4311912	WS & D Tax Recoverable - Residential - Arrears		3,91,742.00	
4311913	WS & D Tax Recoverable - Commercial - Arrears		81,816.00	
4311914	WS & D Tax Recoverable - Industrial - Arrears		9,434.00	
4311915	WS & D Tax Recoverable - Vacant Sites - Arrears		2,52,798.00	
4313003	Water Charges Recoverable - Current		3,11,750.00	
4313004	Water Charges Recoverable - Arrears		11,67,421.00	
4314031	Accounts Receivable - Sale of Properties		2,28,927.00	
4314036	Interest on Staff Advances Recoverable		1,04,976.00	
4403001	Operations & Maintenance		82,722.00	
4501001	Cash Account		78,703.00	
4502001	Cheque Account		-	
4502105	RF SFC SBI 10514531993		18,120.00	
4502117	WS & D Fund Bank CB 1021101043605			4,81,633.80
4502118	WS & D Fund Initial Deposit CB 1021101027093		1,60,261.00	
4502501	RF TMC Online A/c CUB 510909010039561		5,241.00	
4601001	Festival Advance		38,100.00	
4601003	Tour Advance		2,000.00	
4601004	Advance of Pay & TA on Transfer			2,954.00
4601007	Motor Cycle Advance		900.00	
4601009	Marriages Advance		10,000.00	
4604001	Advance to the Suppliers		2,72,040.00	
4604003	Advance to PWD / Highways		46,161.00	
4605010	Advance Recoverable Expenses		1,59,200.00	
4606001	Deposits Recoverable		75,913.00	
4702001	Payable to WS & D Fund			4,35,172.00
4702002	Payable to Elementary Education Fund			10,00,000.00
4702003	Payable to General Fund			53,25,000.00
4702006	Receivable from General Fund		14,24,366.00	
3101001	Municipal (General) Fund		-	
3109001	Accumulated Surplus / Deficit		4,45,59,717.80	
3111001	Contribution from Municipal Fund			2,57,31,147.00
3202002	Scheme Grants (Cost Center)			13,92,500.00
3203001	Contributions from the Govt			6,22,76,055.00
3203002	Grants from the Govt			-
3303002	Loans from TUFIDCO			50,16,239.00
3401001	Tender Deposit - Contractors			5,75,052.00
3401002	Tender Deposit - Suppliers			40,600.00
3401003	Security Deposit - Contractors			36,950.00
3401004	Retention Amount			3,39,231.00
3408001	Deposit - Others			1,16,891.00

3501003	Accounts Payable - Contractors		-
3501004	Accounts Payable - Suppliers		19,480.00
3501005	Accounts Payable - Expenses		-
3501008	Other Payables		-
3501009	Water Supply Maintenance Payable to TWAD/Metro Water		7,28,563.00
3501010	Water Cess Payable to TNPCB		43,626.00
3501101	Salaries & Wages Payable		33,000.00
3501104	Group Insurance Scheme - Mgmt. Contribution		-
3501201	Interest Payable		68,83,201.00
3502001	Provident Fund Recoveries		9,10,985.00
3502002	Cooperative Society Loan Recoveries		70,732.00
3502003	RD / CTD Recoveries		-
3502004	LIC Premium Recoveries		-
3502005	Spl. PF Cum Gratuity Scheme		800.00
3502006	FBF / Group Insurance Recoveries		5,700.00
3502007	External Housing Loan Recoveries		2,637.00
3502009	IT Deduction @ Source from Employees		-
3502011	Court Recoveries		3,105.00
3502012	HBA, Spl. FBF Subscription		65,427.00
3502013	IT Deductions - Contractors	5,182.00	
3502014	Other Recoveries		27,210.00
3502015	VAT Payable		3,41,223.00
3502016	Royalty Payable		31,870.00
3502021	Contributory Pension Scheme		47,808.00
3502023	Health Fund Subscription		58,308.00
3502025	Manual Workers General Welfare Fund		1,08,133.00
3501104	Provision for Doubtful Collection of Revenue Items		9,81,414.00
	Total	18,69,04,440.80	18,69,04,440.80

Inspector
Local Fund Audit
Madurai

Commissioner
Thirumangalam Municipality
16/8/2019

16815

Thirumangalam Municipality
Water Supply & Drainage Fund
Trial Balance as on 31.03.19

Previous Year (₹)	A/c Code	Account Head	Amount (₹)	
			Dr	Cr
20,63,341.00	1100201	Water Supply and Drainage Tax - Residential		30,39,596.66
10,97,692.00	1100202	Water Supply and Drainage Tax - Commercial		20,15,549.44
1,31,099.00	1100203	Water Supply and Drainage Tax - Industrial		1,99,564.41
60,460.00	1100204	Water Supply and Drainage Tax - Vacant Sites		1,14,589.00
-	1402001	Penalty & Bank Charges for Dishonoured Cheques		500.00
-	1405002	UGD Monthly Charges		9,55,440.00
58,76,470.00	1405004	Metered / Tap Rate Water Charges		98,67,935.00
3,48,320.00	1407001	Road Cut Restoration Charges		3,10,360.00
4,88,000.00	1407002	Initial Amount for New Water Supply Connections		4,57,200.00
-	1407003	Initial Amount for Drainage Connections		4,11,000.00
9,500.00	1407004	Water Supply Connection Charges		28,600.00
3,500.00	1407006	Water Supply Disconnection Charges		500.00
2,06,238.00	1407014	Water Supply Inspection Charges		1,69,320.00
-	1701001	Interest on Investments / Fixed Deposits		-
49,504.00	1711001	Interest from Banks		34,747.00
10,787.00	1808001	Other Income		37,194.00
1,03,44,911.00		Total	-	1,76,42,095.51
36,05,843.00	2101001	Pay including Personal Pay	54,01,716.00	
19,16,359.00	2101004	Dearness Allowance	4,68,179.00	
2,74,584.00	2101005	House Rent Allowance	4,01,098.00	
50,648.00	2101006	City Compensatory Allowance	71,062.00	
25,077.00	2101007	Medical Allowance	37,829.00	
20,454.00	2101008	Other Allowance	23,592.00	
33,000.00	2101011	Bonus	27,000.00	
21,615.00	2102014	Group Insurance Scheme - Management Contribution	-	
-	2102015	CPS Management Contribution	2,42,673.00	
5,700.00	2201004	Motor Vehicle Tax	-	
1,216.00	2201005	Water Cess	-	
1,392.00	2201201	Telephone Charges	-	
-	2204001	Vehicle Insurance	39,242.00	
-	2206001	Advertisement Charges	1,81,598.00	
1,73,240.00	2208003	Other Expenses	1,06,941.00	
3,07,469.00	2301001	Power Charges for Sewerage Systems	-	
17,03,174.00	2301002	Power Charges for Head Water Works	16,93,934.00	
5,31,968.00	2303002	Diesel	8,08,432.00	

19,30,695.00	2305009	Maintenance Expenses - Water Supply	19,93,080.00	
45,81,370.00	2305011	Maintenance Charges to TWAD Board	74,40,356.00	
72,035.00	2305301	Light Vehicle Maintenance	-	
4,293.00	2305302	Heavy Vehicles - Maintenance	1,21,618.00	
11,639.00	2305902	Repairs & Maintenance - Plant & Machinery	-	
3,24,774.00	2701001	Provision for Doubtful Collection of Revenue Items	9,69,601.00	
6,763.00	2407001	Bank Charges	1,234.00	
13,354.00	2722001	Depreciation - Buildings	12,686.00	
41,54,301.00	2723101	Depreciation - Sewerage & Drainage	2,26,844.00	
1,57,479.00	2723201	Depreciation - Waterways	35,11,997.00	
31,825.00	2723301	Depreciation - Public Lighting	23,869.00	
2,57,043.00	2724001	Depreciation - Plant & Machinery	1,92,782.00	
1,85,336.00	2727001	Depreciation - Furnitures & Fittings	1,66,740.00	
2,23,279.00	2801001	Taxes		1,85,130.00
2,46,492.00	2804001	Prior Year Income		14,05,091.00
3,831.00	2808001	Prior Year Expenses	4,12,29,494.00	-
1,99,34,274.00		Total	6,53,93,597.00	15,90,221.00
-4,45,59,717.80	3109001	Accumulated Surplus / Deficit	4,45,59,717.80	
2,57,31,147.00	3111001	Contribution from Municipal Fund		2,57,31,147.00
13,92,500.00	3202002	Scheme Grants (Cost Center)		13,92,500.00
6,22,76,055.00	3203001	Contributions from the Govt		6,22,76,055.00
-	3203002	Grants from the Govt		-
50,16,239.00	3303002	Loans from TUFIDCO		4,35,92,137.00
5,75,052.00	3401001	Tender Deposit - Contractors		14,73,193.00
40,600.00	3401002	Tender Deposit - Suppliers		40,600.00
36,950.00	3401003	Security Deposit - Contractors		1,13,400.00
3,39,231.00	3401004	Retention Amount		4,13,022.00
1,16,891.00	3408001	Deposit - Others		1,16,891.00
-	3501003	Accounts Payable - Contractors	10,554.00	
19,480.00	3501004	Accounts Payable - Suppliers		95,687.00
-	3501005	Accounts Payable - Expenses		31,619.00
7,28,563.00	3501009	Water Supply Maintenance Payable to TWAD/Metro Water		40,21,208.00
43,626.00	3501010	Water Cess Payable to TN Pollution Control Board		2,89,070.00
33,000.00	3501101	Salaries & Wages Payable		33,000.00
-	3501104	Group Insurance Scheme - Mgmt. Contribution		-
68,83,201.00	3501201	Interest Payable		68,83,201.00
9,10,985.00	3502001	Provident Fund Recoveries		5,52,358.00
70,732.00	3502002	Cooperative Society Loan Recoveries		70,732.00
-	3502003	RD Recoveries		7,100.00
800.00	3502005	Spl. PF Cum Gratuity Scheme		10,284.00

5,700.00	3502006	FBF / Group Insurance Recoveries			45,182.00
2,637.00	3502007	External Housing Loan Recoveries		97,578.00	
-	3502009	IT Deduction @ Source from Employees			23,864.00
3,105.00	3502011	Court Recoveries			3,105.00
65,427.00	3502012	HBA, Spl. FBF Subscription			94,434.00
-5,182.00	3502013	IT Deductions - Contractors			40,174.00
27,210.00	3502014	Other Recoveries			42,413.00
3,41,223.00	3502015	VAT Payable			7,30,660.00
31,870.00	3502016	Royalty Payable			31,870.00
47,808.00	3502021	Contributory Pension Scheme		2,97,589.00	
58,308.00	3502023	Health Fund Subscription			79,308.00
1,08,133.00	3502025	Manual Workers General Welfare Fund			2,38,120.00
-	3502032	CGST Payable			18,870.00
-	3502033	SGST Payable			3,728.00
9,81,414.00	3504102	Advance Collection - Other Revenues			1,643.00
6,13,22,987.20	3603001	Provision for Doubtful Collection of Revenue Items			17,58,381.00
-	4101001	Land - Gross Block		4,49,65,438.80	15,02,54,956.00
2,81,131.00	4102001	Buildings - Gross Block		2,81,131.00	
20,28,694.00	4103101	Drains & Culverts - Gross Block		20,28,694.00	
20,43,048.00	4103102	Drains, Sewerage & Conduits - Gross Block		20,43,048.00	
9,84,83,649.00	4103201	Water Supply Head Works, OHT - Gross Block		9,99,92,172.00	
1,85,33,191.00	4103202	Ground Water Wells & Deep Borewells - Gross Block		1,89,68,191.00	
30,67,488.00	4104001	Plant & Machinery - Gross Block		30,67,488.00	
42,18,941.00	4104002	Tools and Plants - Gross Block		42,18,941.00	
66,51,763.00	4104003	Hand Pumps India Mark II - Gross Block		66,51,763.00	
6,44,000.00	4105001	Heavy Vehicles - Gross Block		6,44,000.00	
30,624.00	4107001	Furnitures, Fixtures & Office Equipments - Gross Block		30,624.00	
2,00,000.00	4107002	Electrical Installations - Lamps & Fittings - Gross Block		2,00,000.00	
14,800.00	4107003	Electrical Installations - Others - Gross Block		14,800.00	
41,300.00	4108001	Public Fountains - Gross Block		41,300.00	
-27,411.00	4112001	Buildings - Accumulated Depreciation			40,097.00
-7,68,450.00	4113101	Drains & Culverts - Accumulated Depreciation			9,95,294.00
-9,71,537.00	4113102	Sewerage & Drainage Pipes, Conduits - Acc. Depreciation			10,39,570.00
-5,00,29,067.00	4113201	Water Supply Head Works, OHT - Acc. Depreciation			5,25,28,871.00
-96,11,547.00	4113202	Ground Water Wells & Deep Borewells - Acc. Depreciation			1,05,55,707.00
-22,96,360.00	4114001	Plant & Machinery - Accumulated Depreciation			24,89,142.00
-25,54,621.00	4114002	Tools and Plants - Acc. Depreciation			27,21,053.00
-66,51,762.00	4114003	Hand Pumps India Mark II - Acc. Depreciation			66,51,762.00
-6,43,999.00	4115001	Heavy Vehicles - Accumulated Depreciation			6,43,999.00

-29,391.00	4117001	Furnitures , Fixtures & Office Equipments - Acc. Depectation				29,699.00
-1,15,625.00	4117002	Electrical Installations - Lamps & Fittings - Acc. Depreciation				1,36,719.00
-3,700.00	4117003	Electrical Installations- Others - Acc. Depreciation				6,475.00
-41,299.00	4118001	Public Fountains - Accumulated Depreciation				41,299.00
-	4121001	Projects in Progress				
-	4122001	Projects in Progress - Govt. Grants				
-	4208001	Fixed Deposit				
49,645.00	4301001	Stores - Engineering			49,645.00	
5,26,980.00	4301004	Stores - Water Supply			5,26,980.00	
-27,025.00	4311903	Profession Tax Recoverable Current				50,025.00
3,52,000.00	4311907	WS & D Tax Recoverable - Residential - Current			8,86,199.66	
1,80,737.00	4311908	WS & D Tax Recoverable - Commercial - Current			6,18,147.44	
35,175.00	4311909	WS & D Tax Recoverable - Industrial - Current			4,920.41	
33,784.00	4311910	WS & D Tax Recoverable - Vacant Sites - Current			56,901.00	
3,91,742.00	4311912	WS & D Tax Recoverable - Residential - Arrears			5,29,565.00	
81,816.00	4311913	WS & D Tax Recoverable - Commercial - Arrears			1,12,488.00	
9,434.00	4311914	WS & D Tax Recoverable - Industrial - Arrears			84.00	
2,52,798.00	4311915	WS & D Tax Recoverable - Vacant Sites - Arrears			3,00,272.00	
3,11,750.00	4313003	Water Charges Recoverable - Current			7,76,135.00	
11,67,421.00	4313004	Water Charges Recoverable - Arrears			13,04,851.00	
-	4313005	UGD Monthly Charges Recoverable - Current			8,91,720.00	
2,28,927.00	4314031	Accounts Receivable - Sale of Properties			2,28,927.00	
1,04,976.00	4314036	Interest on Staff Advances Recoverable			1,04,976.00	
82,722.00	4403001	Operations & Maintenance			82,722.00	
78,703.00	4501001	Cash Account			82,003.00	
-	4502001	Cheque Account			-	
18,120.00	4502105	RF SFC SBI 10514531993			18,120.00	
	4502112	RF SPF CB 1021101044814				
-4,81,633.80	4502117	WS & D Fund Bank CB 1021101043605			12,42,795.20	
1,60,261.00	4502118	WS & D Fund Initial Deposit CB 1021101027093			9,92,563.00	
-	4502126	UGD 1021101060482 Collection & Deposit			4,76,038.00	
5,241.00	4502501	RF TMC Online A/c CUB 510909010039561			74,404.00	
38,100.00	4601001	Festival Advance			51,100.00	
2,000.00	4601003	Tour Advance			2,000.00	
-2,954.00	4601004	Advance of Pay & TA on Transfer				2,954.00
900.00	4601007	Motor Cycle Advance			900.00	
10,000.00	4601009	Marriages Advance			10,000.00	
2,72,040.00	4604001	Advance to the Suppliers			2,72,040.00	
46,161.00	4604003	Advance to PWD /Highways			46,161.00	
1,59,200.00	4605010	Advance Recoverable Expenses			1,59,200.00	

75,913.00	4606001	Deposits Recoverable	75,913.00	
-	4612001	Advance	28,793.00	
-4,35,172.00	4702001	Payable to WS & D Fund		4,35,172.00
-10,00,000.00	4702002	Payable to Elementary Education Fund		15,00,000.00
-53,25,000.00	4702003	Payable to General Fund		1,21,78,596.00
14,24,366.00	4702006	Receivable from General Fund	29,85,955.00	
6,13,22,987.20		Total	15,11,74,670.71	9,20,46,434.00

Water Supply & Drainage Fund

Abstract of Trial Balance as on 31.03.19

Previous Year	A/c Code	Details	Dr	Cr
1,03,44,911.00	1100101 -	Income	-	1,76,42,095.51
1,99,34,274.00	2101001 -	Expenditure	6,53,93,597.00	15,90,221.00
6,13,22,987.20	3101001 -	Liabilities	4,49,65,438.80	15,02,54,956.00
6,13,22,987.20	4101001 -	Asset	15,11,74,670.71	9,20,46,434.00
		Total	26,15,33,706.51	26,15,33,706.51

Inspector
Local Fund Audit
Madurai

Thirumangalam Municipality

Commissioner

16/8/2019

18/15

Thirumangalam Municipality
Water Supply & Drainage Fund
Abstract of Income and Expenditure Statement for the Year Ended 31.03.19

Previous Year (₹)	Code No	Particulars	Schedule	Current Year (₹)
33,52,592.00	110	Tax Revenue	1-1	53,69,299.51
69,32,028.00	140	Fees & Usage Charges	1-4	1,22,00,855.00
-	170	Income from Investments	1-7	-
49,504.00	171	Interest Earned	1-8	34,747.00
10,787.00	180	Other Income	1-9	37,194.00
1,03,44,911.00		Total		1,76,42,095.51
95,89,363.00	3109002	Deficit for the Year		4,61,61,280.49
1,99,34,274.00		Grand Total		6,38,03,376.00

Expenditure

Previous Year (₹)	Code No	Particulars	Schedule	Current Year (₹)
59,47,580.00	210	Establishment Expenses	1-10	66,73,149.00
1,79,116.00	220	Administrative Expenses	1-11	3,27,781.00
91,42,643.00	230	Operations & Maintenance	1-12	1,20,57,420.00
6,763.00	240	Interest & Finance Charges	1-13	1,234.00
3,24,774.00	270	Provisions Written Off	1-16	9,69,601.00
47,99,338.00	272	Depreciation	-	41,34,918.00
(4,65,940.00)	280	Prior Period Items	1-18	3,96,39,273.00
1,99,34,274.00		Total		6,38,03,376.00
-	3109002	Surplus for the Year		-
1,99,34,274.00		Grand Total		6,38,03,376.00

Inspector
Local Fund Audit
Madurai

Commissioner
Thirumangalam Municipality
16/8/2019

16/8/19

Thirumangalam Municipality
Water Supply and Drainage Fund
Details of Income as on 31.03.19

Previous Year (₹)	A/c Code	Account Head	Current Year (₹)
		110 Tax Revenue	
20,63,341.00	1100201	Water Supply and Drainage Tax - Residential	30,39,596.66
10,97,692.00	1100202	Water Supply and Drainage Tax - Commercial	20,15,549.44
1,31,099.00	1100203	Water Supply and Drainage Tax - Industrial	1,99,564.41
60,460.00	1100204	Water Supply and Drainage Tax - Vacant Sites	1,14,589.00
33,52,592.00		Total	53,69,299.51
		140 Fees & User Charges	
-	1402001	Penalty & Bank Charges for Dishonoured Cheques	500.00
-	1405002	UGD Monthly Charges	9,55,440.00
58,76,470.00	1405004	Metered / Tap Rate Water Charges	98,67,935.00
3,48,320.00	1407001	Road Cut Restoration Charges	3,10,360.00
4,88,000.00	1407002	Initial Amount for New Water Supply Connections	4,57,200.00
-	1407003	Initial Amount for Drainage Connections	4,11,000.00
9,500.00	1407004	Water Supply Connection Charges	28,600.00
3,500.00	1407006	Water Supply Disconnection Charges	500.00
2,06,238.00	1407014	Water Supply Inspection Charges	1,69,320.00
69,32,028.00		Total	1,22,00,855.00
		170 Income from Investments	
-	1701001	Interest on Investments / Fixed Deposits	-
		Total	-

		171 Interest Earned	
49,504.00	1711001	Interest from Banks	34,747.00
49,504.00			34,747.00
		180 Other Income	
10,787.00	1808001	Other Income	37,194.00
10,787.00		Total	37,194.00
1,03,44,911.00		Total Income	1,76,42,095.51
92,64,589.00	3109002	Deficit for the Year	4,61,61,280.49
1,96,09,500.00		Grand Total	6,38,03,376.00

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Thirumangalam Municipality
Water Supply and Drainage Fund
Details of Expenditure as on 31.03.19

Previous Year (₹)	A/c Code	Account Head	Current Year (₹)
36,05,843.00	2101001	Pay including Personal Pay	54,01,716.00
19,16,359.00	2101004	Dearness Allowance	4,68,179.00
2,74,584.00	2101005	House Rent Allowance	4,01,098.00
50,648.00	2101006	City Compensatory Allowance	71,062.00
25,077.00	2101007	Medical Allowance	37,829.00
20,454.00	2101008	Other Allowance	23,592.00
33,000.00	2101011	Bonus	27,000.00
21,615.00	2102014	Group Insurance Scheme - Management Contribution	-
-	2102015	CPS Management Contribution	2,42,673.00
59,47,580.00		Total	66,73,149.00
		220 Administrative Expenses	
5,700.00	2201004	Motor Vehicle Tax	-
(1,216.00)	2201005	Water Cess	-
-	2206001	Advertisement Charges	1,81,598.00
-	2204001	Vehicle Insurance	39,242.00
1,73,240.00	2208003	Other Expenses	1,06,941.00
-1,392.00	2201201	Telephone Charges	-
1,79,116.00		Total	3,27,781.00
		230 Operations & Maintenance	
5,31,968.00	2303002	Diesel	8,08,432.00
19,30,695.00	2305009	Maintenance Expenses - Water Supply	19,93,080.00
45,81,370.00	2305011	Maintenance Charges to TWAD Board	74,40,356.00
3,07,469.00	2301001	Power Charges for Sewerage Systems	-
17,03,174.00	2301002	Power Charges for Head Water Works	16,93,934.00
72,035.00	2305301	Light Vehicle Maintenance	-
4,293.00	2305302	Heavy Vehicles - Maintenance	1,21,618.00
11,639.00	2305902	Repairs & Maintenance - Plant & Machinery	-
91,42,643.00			1,20,57,420.00

		240 Interest & Finance Charges	
6,763.00	2407001	Bank Charges	1,234.00
6,763.00		Total	1,234.00
		270 Provisions Written Off	
3,24,774.00	2701001	Provision for Doubtful Collection of Revenue Items	9,69,601.00
		Total	9,69,601.00
3,24,774.00			
		272 Depreciation	
13,354.00	2722001	Depreciation - Buildings	12,686.00
41,54,301.00	2723101	Depreciation - Sewerage & Drainage	2,26,844.00
1,57,479.00	2723201	Depreciation - Waterways	35,11,997.00
31,825.00	2723301	Depreciation - Public Lighting	23,869.00
2,57,043.00	2724001	Depreciation - Plant & Machinery	1,92,782.00
1,85,336.00	2727001	Depreciation - Furnitures & Fittings	1,66,740.00
47,99,338.00		Total	41,34,918.00
		280 Prior Period Item	
(2,23,279.00)	2801001	Taxes	(1,85,130.00)
(2,46,492.00)	2804001	Prior Year Income	(14,05,091.00)
3,831.00	2808001	Prior Year Expenses	4,12,29,494.00
(4,65,940.00)		Total	3,96,39,273.00
		Total Expenditure	6,38,03,376.00
1,96,09,500.00			
		Surplus for the Year	
	3109002		
1,96,09,500.00		Grand Total	6,38,03,376.00

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Thirumangalam Municipality
Water Supply & Drainage Fund

Balance Sheet Abstract for the Year Ended 31.03.19

Liabilities

Previous Year (₹)	Code No	Particulars	Schedule	Current Year (₹)
-4,45,59,717.80	310	Municipal (General) Fund	B-1	-9,07,20,998.29
2,57,31,147.00	311	Earmarked Funds	B-2	2,57,31,147.00
6,36,68,555.00	320	Grants, Contributions for Specific Purposes	B-4	6,36,68,555.00
50,16,239.00	330	Secured Loans	B-5	4,35,92,137.00
11,08,724.00	340	Deposits Received	B-7	21,57,106.00
93,76,626.00	350	Other Liabilities	B-9	1,29,41,909.00
9,81,414.00	360	Provisions	B-10	17,58,381.00
6,13,22,987.20		Total		5,91,28,236.71

Assets

Previous Year (₹)	Code No	Particulars	Schedule	Current Year (₹)
13,62,38,629.00	410	Fixed Assets	B-11	13,81,82,152.00
(7,37,44,769.00)	411	Accumulated Depreciation	-	-7,78,79,687.00
-	412	Capital Work in Progress	-	-
-	420	Investments - General Fund	B-12	-
5,76,625.00	430	Stock-in-hand	B-14	5,76,625.00
31,23,535.00	431	Sundry Debtors (Receivables)	B-15	57,65,161.51
82,722.00	440	Prepaid Expenses	B-16	82,722.00
(2,19,308.80)	450	Cash and Bank Balances	B-17	28,85,923.20
6,01,360.00	460	Loans, Advances & Deposits	B-18	6,43,153.00
(53,35,806.00)	470	Other Assets	B-19	-1,11,27,813.00
6,13,22,987.20		Total		5,91,28,236.71

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Thirumangalam Municipality
Water Supply and Drainage Fund

Balance Sheet as on 31.03.19

Previous Year (₹)	A/c Code	Liabilities	Current Year (₹)
-	3109001	310 Municipal General Fund	
4,45,59,717.80		Accumulated Surplus / Deficit	- 9,07,20,998.29
-		Total	9,07,20,998.29
4,45,59,717.80		311 Earmarked Funds	
		Contribution from Municipal Fund	2,57,31,147.00
2,57,31,147.00	3111001		
2,57,31,147.00		Total	2,57,31,147.00
		320 Grants, Contribution for Specific Purpose	
		Contributions from the Govt	6,22,76,055.00
6,22,76,055.00	3203001		
		Scheme Grants (Cost Center)	13,92,500.00
13,92,500.00	3202002		
6,36,68,555.00		Total	6,36,68,555.00
		330 Secured Loans	
		Loans from TUFIDCO	4,35,92,137.00
50,16,239.00	3303002		
50,16,239.00		Total	4,35,92,137.00
		340 Deposits Received	
		Tender Deposit - Contractors	14,73,193.00
5,75,052.00	3401001		
		Tender Deposit - Suppliers	40,600.00
40,600.00	3401002		
		Security Deposit - Contractors	1,13,400.00
36,950.00	3401003		
		Retention Amount	4,13,022.00
3,39,231.00	3401004		
		Deposit - Others	1,16,891.00
1,16,891.00	3408001		
11,08,724.00		Total	21,57,106.00
		350 Other Liabilities	
		Accounts Payable - Contractors	10,554.00
-	3501003		
		Accounts Payable - Suppliers	95,687.00
19,480.00	3501004		
		Accounts Payable - Expenses	31,619.00
-	3501005		
		Water Supply Maintenance Payable to TWAD/Metro	40,21,208.00
7,28,563.00	3501009		
		Water Cess Payable to TN Pollution Control Board	2,89,070.00
43,626.00	3501010		
		Salaries & Wages Payable	33,000.00
33,000.00	3501101		

68,83,201.00	3501201	Interest Payable	68,83,201.00
9,10,985.00	3502001	Provident Fund Recoveries	5,52,358.00
70,732.00	3502002	Cooperative Society Loan Recoveries	70,732.00
-	3502003	RD Recoveries	7,100.00
800.00	3502005	Spl. PF Cum Gratuity Scheme	10,284.00
5,700.00	3502006	FBF / Group Insurance Recoveries	45,182.00
2,637.00	3502007	External Housing Loan Recoveries	97,578.00
-	3502009	IT Deduction @ Source from Employees	23,864.00
3,105.00	3502011	Court Recoveries	3,105.00
65,427.00	3502012	HBA, Spl. FBF Subscription	94,434.00
5,182.00	3502013	IT Deductions - Contractors	40,174.00
27,210.00	3502014	Other Recoveries	42,413.00
3,41,223.00	3502015	VAT Payable	7,30,660.00
31,870.00	3502016	Royalty Payable	31,870.00
47,808.00	3502021	Contributory Pension Scheme	2,97,589.00
58,308.00	3502023	Health Fund Subscription	79,308.00
-	3502032	CGST Payable	18,870.00
-	3502033	SGST Payable	3,728.00
1,08,133.00	3502025	Manual Workers General Welfare Fund	2,38,120.00
-	3504102	Advance Collection - Other Revenues	1,643.00
93,76,626.00		360 Provisions	1,29,41,909.00
9,81,414.00	3603001	Provision for Doubtful Collection of Revenue Items	17,58,381.00
9,81,414.00		Total	17,58,381.00
6,13,22,987.20		Grand Total	5,91,28,236.71

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Thirumangalam Municipality
Water Supply and Drainage Fund
Balance Sheet as on 31.03.19

Previous Year (₹)	A/c Code	Assets	Current Year (₹)
		410 Fixed Assets	
	4101001	Land - Gross Block	-
	4102001	Buildings - Gross Block	2,81,131.00
2,81,131.00	4103101	Drains & Culverts - Gross Block	20,28,694.00
20,28,694.00	4103102	Drains, Sewerage & Conduits - Gross Block	20,43,048.00
20,43,048.00	4103201	Water Supply Head Works, OHT - Gross Block	9,99,92,172.00
9,84,83,649.00	4103202	Ground Water Wells & Deep Borewells - Gross Block	1,89,68,191.00
1,85,33,191.00	4104001	Plant & Machinery - Gross Block	30,67,488.00
30,67,488.00	4104002	Tools and Plants - Gross Block	42,18,941.00
42,18,941.00	4104003	Hand Pumps India Mark II - Gross Block	66,51,763.00
66,51,763.00	4105001	Heavy Vehicles - Gross Block	6,44,000.00
6,44,000.00	4107001	Furniture, Fixtures & Office Equipments - Gross Block	30,624.00
30,624.00	4107002	Electrical Installations - Lamps & Fittings - Gross Block	2,00,000.00
2,00,000.00	4107003	Electrical Installations - Others - Gross Block	14,800.00
14,800.00	4108001	Public Fountains - Gross Block	41,300.00
41,300.00	4121001	Projects in Progress	-
-		Total	13,81,82,152.00
13,62,38,629.00		411 Accumulated Depreciation	
	4112001	Buildings - Accumulated Depreciation	(40,097.00)
-27,411.00	4113101	Drains & Culverts - Accumulated Depreciation	(9,95,294.00)
-7,68,450.00	4113102	Sewerage & Drainage Pipes, Conduits - Acc. Depreciation	(10,39,570.00)
-9,71,537.00	4113201	Water Supply Head Works, OHT - Acc. Depreciation	(5,25,28,871.00)
-5,00,29,067.00	4113202	Ground Water Wells & Deep Borewells - Acc. Depreciation	(1,05,55,707.00)
-96,11,547.00	4114001	Plant & Machinery - Accumulated Depreciation	(24,89,142.00)
-22,96,360.00	4114002	Tools and Plants - Acc. Depreciation	(27,21,053.00)
-25,54,621.00	4114003	Hand Pumps India Mark II - Acc. Depreciation	(66,51,762.00)
-66,51,762.00	4115001	Heavy Vehicles - Accumulated Depreciation	(6,43,999.00)
-6,43,999.00	4117001	Furniture, Fixtures & Office Equipments - Acc. Depreciation	(29,699.00)
-29,391.00	4117002	Electrical Installations - Lamps & Fittings - Acc. Depreciation	(1,36,719.00)
-1,15,625.00	4117003	Electrical Installations - Others - Acc. Depreciation	(6,475.00)
-3,700.00	4118001	Public Fountains - Accumulated Depreciation	(41,299.00)
-41,299.00		Total	(7,78,79,687.00)
-7,37,44,769.00			

		412 Capital Work in Progress	
	4121001	Projects in Progress	-
	4122001	Projects in Progress - Govt. Grants	-
		Total	-
		420 Investments - General Fund	
	4208001	Fixed Deposit	-
		Total	-
		430 Stock in Hand	
	4301001	Stores - Engineering	49,645.00
	4301004	Stores - Water Supply	5,26,980.00
		Total	5,76,625.00
		431 Sundry Debtors (Receivables)	
	4311903	Profession Tax Recoverable Current	(50,025.00)
	4311907	WS & D Tax Recoverable - Residential - Current	8,86,199.66
	4311908	WS & D Tax Recoverable - Commercial - Current	6,18,147.44
	4311909	WS & D Tax Recoverable - Industrial - Current	4,920.41
	4311910	WS & D Tax Recoverable - Vacant Sites - Current	56,901.00
	4311912	WS & D Tax Recoverable - Residential - Arrears	5,29,565.00
	4311913	WS & D Tax Recoverable - Commercial - Arrears	1,12,488.00
	4311914	WS & D Tax Recoverable - Industrial - Arrears	84.00
	4311915	WS & D Tax Recoverable - Vacant Sites - Arrears	3,00,272.00
	4313003	Water Charges Recoverable - Current	7,76,135.00
	4313004	Water Charges Recoverable - Arrears	13,04,851.00
	4313005	UGD Monthly Charges Recoverable - Current	8,91,720.00
	4314031	Accounts Receivable - Sale of Properties	2,28,927.00
	4314036	Interest on Staff Advances Recoverable	1,04,976.00
		Total	57,65,161.51
		440 Prepaid Expenses	
	4403001	Operations & Maintenance	82,722.00
		Total	82,722.00
		450 Cash and Bank Balances	
	4501001	Cash Account	82,003.00
	4502001	Cheque Account	-
	4502105	RF SFC SBI 10514531993	18,120.00
	4502117	WS & D Fund Bank CB 1021101043605	12,42,795.20
	4502118	WS & D Fund Initial Deposit CB 1021101027093	9,92,563.00

-	4502126	UGD 1021101060482 Collection & Deposit	4,76,038.00
5,241.00	4502501	RF TMC Online A/c CUB 510909010039561	74,404.00
-2,19,308.80		Total	28,85,923.20
		460 Loans Advances & Deposits	
1,59,200.00	4605010	Advance Recoverable Expenses	1,59,200.00
2,72,040.00	4604001	Advance to the Suppliers	2,72,040.00
46,161.00	4604003	Advance to PWD / Highways	46,161.00
75,913.00	4606001	Deposits Recoverable	75,913.00
38,100.00	4601001	Festival Advance	51,100.00
2,000.00	4601003	Tour Advance	2,000.00
-2,954.00	4601004	Advance of Pay & TA on Transfer	(2,954.00)
900.00	4601007	Motor Cycle Advance	900.00
10,000.00	4601009	Marriages Advance	10,000.00
-	4612001	Advance	28,793.00
6,01,360.00		Total	6,43,153.00
		470 Others Assets	
14,24,366.00	4702006	Receivable from General Fund	29,85,955.00
-4,35,172.00	4702001	Payable to WS & D Fund	-4,35,172.00
-10,00,000.00	4702002	Payable to Elementary Education Fund	(15,00,000.00)
-53,25,000.00	4702003	Payable to General Fund	-1,21,78,596.00
-53,35,806.00		Total	(1,11,27,813.00)
6,13,22,987.20		Grand Total	5,91,28,236.71

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Thirumangalam Municipality
Water Supply & Drainage Fund

3109001 - Accumulated Surplus/Deficit as on 31.03.19

A/c Code	A/c Head	Debit (₹)	Credit (₹)
3109001	Accumulated Surplus / Deficit	4,45,59,717.80	
3109002	Defecit for the Year	4,61,61,280.49	-
	Total	9,07,20,998.29	-
3109001	Accumulated Surplus / Deficit	9,07,20,998.29	

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Thirumangalam Municipality
Water Supply and Drainage Fund
Demand, Collection and Balance as on 31.03.19

A/c. Head	A/c. Code	Demand					Collection			Balance							
		Arrear Demand as Per 2017 - 2018 DCB	Since Raised	Total (Arrear)	Current	Total	Arrear	Current	Total	Arrear	Current	Total					
Property Tax																	
Property Tax - General		24,84,819	15,425	24,69,394	1,23,00,530	1,47,69,924	9,66,242	87,67,554	97,33,797	15,03,152	35,32,976	50,36,127					
Water Supply and Drainage Tax		10,57,204	2,294	10,54,910	52,54,711	63,09,621	4,12,773	37,45,445	41,58,218	6,42,137	15,09,265	21,51,403					
Education Tax		8,88,760	7,683	8,81,077	43,88,810	52,69,887	3,44,754	31,28,250	34,73,004	5,36,323	12,60,560	17,96,883					
Library Cess		3,27,923	29,270	3,57,193	17,79,247	21,36,440	1,39,765	12,68,209	14,07,974	2,17,428	5,11,038	7,28,466					
Total		47,58,706	3,868	47,62,574	2,37,23,298	2,84,85,872	18,63,534	1,69,09,459	1,87,72,993	28,99,040	68,43,839	97,12,879					
Property Tax - WS																	
WS & D Tax - Residential	4311907 (C) 4311912(A)	7,43,742	70,544	8,14,286	30,39,597	38,53,883	2,84,721	21,53,398	24,38,119	5,29,565	8,86,199	14,15,764					
WS & D Tax - Commercial	4311908(C) 4311913(A)	2,68,853	59,672	2,09,182	20,15,549	22,24,731	96,694	13,97,403	14,94,097	1,12,488	6,18,147	7,30,634					
WS & D Tax - Industrial	4311909 (C) 4311914(A)	44,609	13,167	31,442	1,99,564	2,31,007	31,358	1,94,645	2,26,003	84	4,920	5,004					
Total		10,57,204	2,294	10,54,910	52,54,711	63,09,620	4,12,773	37,45,445	41,58,218	6,42,137	15,09,265	21,51,402					
Vacant Site Tax																	
Property Tax - General	4311004 (C) 4311009 (A)	7,25,188	3,91,402	11,16,590	2,67,375	13,83,965	4,13,800	1,34,605	5,48,405	7,02,790	1,32,770	8,35,560					
Water Supply and Drainage Tax	4311910 (C) 4311915 (A)	3,09,871	1,67,744	4,77,615	1,14,589	5,92,204	1,77,343	57,688	2,35,031	3,00,272	56,901	3,57,173					
Education Tax	4311920 (C) 4311924 (A)	2,58,766	1,39,786	3,98,552	95,491	4,94,043	1,47,786	48,073	1,95,859	2,50,766	47,418	2,98,184					
Total		12,93,825	6,98,932	19,92,757	4,77,455	24,70,212	7,38,929	2,40,366	9,79,295	12,53,828	2,37,089	14,90,917					
Water Charges	4313003 (C) 4313004 (A)	14,79,171	155	14,79,326	98,67,935	1,13,47,261	1,74,475	90,91,790	92,66,265	13,04,851	7,76,145	20,80,996					
UGD Monthly Charges	4313005 (C) 4313006 (A)	-	-	-	9,55,440	9,55,440	-	63,720	63,720	-	8,91,720	8,91,720					

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