# DEVAKOTTAI MUNICIPALITY

## 2025-2026 ANNUAL ACCOUNTS
## WATER SUPPLY AND DRAINAGE FUND

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Trial Balance

Financial Year : 2025-2026;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026

| 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 | 0.00 | 0.00 | 878141.19 | 16024863.46 | 0.0 | 15146722.27 |
| 2 | 1100202 | Water Supply and Drainage Tax - Commercial | 0.00 | 0.00 | 0.00 | 8377106.32 | 0.0 | 8377106.32 |
| 3 | 1100204 | Water Supply and Drainage Tax - Vacant Sites | 0.00 | 0.00 | 5100.50 | 820321.91 | 0.0 | 815221.41 |
| 4 | 1302001 | RENT ON BUILDINGS - STAFF QUARTERS | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | 0.0 |
| 5 | 1405002 | UGD MONTHLY CHARGES | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | 0.0 |
| 6 | 1405004 | METERED/ TAP RATE WATER CHARGES | 0.00 | 0.00 | 32388.00 | 11581138.00 | 0.0 | 11548750.00 |
| 7 | 1405005 | Water Charges - Water Supply Through Lorry | 0.00 | 0.00 | 0.00 | 640952.00 | 0.0 | 640952.00 |
| 8 | 1407001 | Road Cutting Restoration Charge | 0.00 | 0.00 | 0.00 | 465848.00 | 0.0 | 465848.00 |
| 9 | 1407002 | Initial Amount for New Water Supply Connections | 0.00 | 0.00 | 0.00 | 375626.00 | 0.0 | 375626.00 |
| 10 | 1407004 | Water Connection Charges | 0.00 | 0.00 | 0.00 | 11350.00 | 0.0 | 11350.00 |
| 11 | 1407006 | WATER SUPPLY DISCONNECITON CHARGES | 0.00 | 0.00 | 0.00 | 2500.00 | 0.0 | 2500.00 |
| 12 | 1407014 | Water Supply Inspection Charges | 0.00 | 0.00 | 0.00 | 303377.00 | 0.0 | 303377.00 |
| 13 | 1407016 | Water Supply Name Transfer Charges | 0.00 | 0.00 | 0.00 | 15550.00 | 0.0 | 15550.00 |
| 14 | 1407022 | Water Supply - Internal Plumbing Charges | 0.00 | 0.00 | 0.00 | 35643.00 | 0.0 | 35643.00 |
| 15 | 1408003 | Misc. Recoveries | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | 0.0 |
| 16 | 1701001 | INTEREST ON INVESTMENTS / FIXED DEPOSITS | 0.00 | 0.00 | 0.00 | 630861.80 | 0.0 | 630861.80 |
| 17 | 1711001 | INTEREST FROM BANK | 0.00 | 0.00 | 0.00 | 597688.00 | 0.0 | 597688.00 |
| 18 | 2101001 | PAY | 0.00 | 0.00 | 1139713.00 | 0.00 | 1139713.00 | 0.0 |
| 19 | 2101002 | GRADE PAY | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | 0.0 |
| 20 | 2101004 | DEARNESS ALLOWANCE | 0.00 | 0.00 | 634395.00 | 0.00 | 634395.00 | 0.0 |
| 21 | 2101005 | HOUSE RENT ALLOWANCE | 0.00 | 0.00 | 56965.00 | 0.00 | 56965.00 | 0.0 |
| 22 | 2101006 | CITY COMP. ALLOWANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | 0.0 |
| 23 | 2101007 | MEDICAL ALLOWANCE | 0.00 | 0.00 | 10761.00 | 0.00 | 10761.00 | 0.0 |
| 24 | 2101008 | OTHER ALLOWANCE | 0.00 | 0.00 | 18548.00 | 0.00 | 18548.00 | 0.0 |
| 25 | 2101011 | BONUS | 0.00 | 0.00 | 9000.00 | 0.00 | 9000.00 | 0.0 |
| 26 | 2102019 | CONVEYANCE ALLOWANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | 0.0 |
| 27 | 2102020 | WASHING ALLOWANCE | 0.00 | 0.00 | 2400.00 | 0.00 | 2400.00 | 0.0 |
| 28 | 2102022 | Hill Allowance | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | 0.0 |
| 29 | 2301002 | POWER CHARGES FOR WATER HEAD WORKS / PUMPING STATIONS / BOOSTER STATIONS | 0.00 | 0.00 | 12568640.00 | 0.00 | 12568640.00 | 0.0 |
| 30 | 2305009 | MAINTENANCE EXPENSES - WATER SUPPLY | 0.00 | 0.00 | 9851538.00 | 0.00 | 9851538.00 | 0.0 |
| 31 | 2407001 | BANK CHARGES | 0.00 | 0.00 | 9532.66 | 0.00 | 9532.66 | 0.0 |
| 32 | 2722001 | DEPRECIATION - BUILDINGS | 0.00 | 0.00 | 115616.00 | 0.00 | 115616.00 | 0.0 |
| 33 | 2723001 | DEPRECIATION - ROADS & BRIDGES | 0.00 | 0.00 | 3125.00 | 0.00 | 3125.00 | 0.0 |
| 34 | 2723101 | DEPRECIATION - SEWERAGE AND DRAINAGE | 0.00 | 0.00 | 2379337.00 | 0.00 | 2379337.00 | 0.0 |
| 35 | 2723201 | DEPRECIATION - WATERWAYS | 0.00 | 0.00 | 3506263.00 | 0.00 | 3506263.00 | 0.0 |
| 36 | 2723301 | DEPRECIATION - PUBLIC LIGHTING | 0.00 | 0.00 | 729753.00 | 0.00 | 729753.00 | 0.0 |

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**Trial Balance**

**Financial Year : 2025-2026;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026**

| S. No | Account Code | Account Head Name | Opening Balance | | Actuals | | Net Balance | |
|---|---|---|---|---|---|---|---|---|
| | | | Debit(₹) | Credit(₹) | Debit (₹) | Credit (₹) | Debit(₹) | Credit(₹) |
| 37 | 2724001 | DEPRECIATION - PLANT & MACHINERY | 0.00 | 0.00 | 192787.00 | 0.00 | 192787.00 | 0.0 |
| 38 | 2726001 | DEPRECIATION - OFFICE & OTHER EQUIPMENTS | 0.00 | 0.00 | 6212.00 | 0.00 | 6212.00 | 0.0 |
| 39 | 2728001 | DEPRECIATION - OTHER FIXED ASSETS | 0.00 | 0.00 | 1125.00 | 0.00 | 1125.00 | 0.0 |
| 40 | 2801001 | Taxes | 0.00 | 0.00 | 0.00 | 639378.00 | 0.0 | 639378.00 |
| 41 | 2804001 | PRIOR YEAR INCOME | 0.00 | 0.00 | 9087.00 | 14000.00 | 0.0 | 4913.00 |
| 42 | 2808001 | PRIOR YEAR EXPENSES | 0.00 | 0.00 | 49334.00 | 0.00 | 49334.00 | 0.0 |
| 43 | 3109001 | ACCUMULATED SURPLUS / DEFICIT | 0.00 | 86515931.19 | 0.00 | 0.00 | 0.0 | 86515931.19 |
| 44 | 3111001 | CONTRIBUTION FROM MUNICIPAL FUND | 0.00 | 16550559.00 | 0.00 | 0.00 | 0.0 | 16550559.00 |
| 45 | 3202002 | SCHEME GRANTS-SCHEME(COST CENTRE)CODE | 0.00 | 2260000.00 | 0.00 | 0.00 | 0.0 | 2260000.00 |
| 46 | 3203001 | CONTRIBUTIONS FROM THE GOVERNMENT | 0.00 | 5242778.00 | 0.00 | 0.00 | 0.0 | 5242778.00 |
| 47 | 3203002 | GRANTS FROM THE GOVERNMENT | 0.00 | 25500000.00 | 0.00 | 0.00 | 0.0 | 25500000.00 |
| 48 | 3303004 | LOAN FROM TNUIFSL | 0.00 | 45521000.00 | 0.00 | 0.00 | 0.0 | 45521000.00 |
| 49 | 3303005 | Loan from TNUDF | 342497.00 | 0.00 | 0.00 | 0.00 | 342497.00 | 0.0 |
| 50 | 3401001 | Tender Deposit - Contractors. | 0.00 | 5257875.00 | 77564.00 | 364350.00 | 0.0 | 5544661.00 |
| 51 | 3401002 | TENDER DEPOSIT- SUPPLIERS | 0.00 | 10220.00 | 0.00 | 0.00 | 0.0 | 10220.00 |
| 52 | 3401003 | SECURITY DEPOSIT - CONTRACTORS | 0.00 | 1023729.00 | 40000.00 | 593142.00 | 0.0 | 1576871.00 |
| 53 | 3401004 | RETENTION AMOUNT | 0.00 | 0.00 | 0.00 | 17204.00 | 0.0 | 17204.00 |
| 54 | 3402001 | Security Deposit - Lease | 0.00 | 350050.00 | 0.00 | 0.00 | 0.0 | 350050.00 |
| 55 | 3408001 | DEPOSITS - OTHERS | 0.00 | 166775.00 | 0.00 | 0.00 | 0.0 | 166775.00 |
| 56 | 3501003 | ACCOUNTS PAYABLE - CONTRACTORS | 0.00 | 1641623.00 | 13824862.00 | 14543942.00 | 0.0 | 2360703.00 |
| 57 | 3501005 | ACCOUNTS PAYABLE EXPENSES | 0.00 | 6207133.00 | 12993192.86 | 12682258.00 | 0.0 | 5896198.14 |
| 58 | 3501008 | OTHERS PAYABLE | 0.00 | 27012.00 | 0.00 | 0.00 | 0.0 | 27012.00 |
| 59 | 3501009 | WATE SUPPLY MAINTENANCE - PAYABLE TO TWAD BOARD / METRO WATER BOARD | 0.00 | 94245.00 | 0.00 | 0.00 | 0.0 | 94245.00 |
| 60 | 3501012 | WS Scheme - Payable to Contractors | 0.00 | 39010.00 | 0.00 | 0.00 | 0.0 | 39010.00 |
| 61 | 3501101 | SALARIES & WAGES PAYABLE | 0.00 | 71644.00 | 1510584.00 | 1550584.00 | 0.0 | 111644.00 |
| 62 | 3501104 | GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION PAYABLE | 0.00 | 72433.00 | 0.00 | 0.00 | 0.0 | 72433.00 |
| 63 | 3501201 | INTEREST PAYABLE | 0.00 | 1601250.00 | 0.00 | 0.00 | 0.0 | 1601250.00 |
| 64 | 3502001 | PROVIDENT FUND RECOVERIES | 0.00 | 669585.00 | 0.00 | 0.00 | 0.0 | 669585.00 |
| 65 | 3502002 | CO-OPERATIVE SOCIETY LOAN RECOVERIES | 0.00 | 354557.00 | 26500.00 | 131000.00 | 0.0 | 459057.00 |
| 66 | 3502005 | SPECIAL PROVIDENT FUND-CUM- GRATUITY SCHEME - RECOVERIES | 0.00 | 2885.00 | 0.00 | 2520.00 | 0.0 | 5405.00 |
| 67 | 3502006 | F.B.F. / GROUP INSURANCE SCHEME RECOVERIES | 0.00 | 4420.00 | 0.00 | 3960.00 | 0.0 | 8380.00 |
| 68 | 3502009 | It Deduction | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | 0.0 |
| 69 | 3502011 | COURT RECOVERIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | 0.0 |
| 70 | 3502013 | INCOME TAX DEDUCTIONS - CONTRACTORS | 0.00 | 158719.00 | 182987.00 | 194453.00 | 0.0 | 170185.00 |

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**Trial Balance**

**Financial Year : 2025-2026;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026**

| S. No | Account Code | Account Head Name | Opening Balance | | Actuals | | Net Balance | |
|---|---|---|---|---|---|---|---|---|
| | | | Debit(₹) | Credit(₹) | Debit (₹) | Credit (₹) | Debit(₹) | Credit(₹) |
| 71 | 3502014 | OTHER RECOVERIES | 0.00 | 27920.00 | 0.00 | 0.00 | 0.0 | 27920.00 |
| 72 | 3502015 | VAT - PAYABLE | 0.00 | 473602.00 | 0.00 | 0.00 | 0.0 | 473602.00 |
| 73 | 3502021 | CPF SUBSCRIPTION RECOVERIES | 0.00 | 73454.00 | 29926.00 | 177418.00 | 0.0 | 220946.00 |
| 74 | 3502023 | Health Fund Subscription | 0.00 | 86700.00 | 0.00 | 10800.00 | 0.0 | 97500.00 |
| 75 | 3502025 | Manual Workers Genenral Welfare Fund - LWF | 0.00 | 220253.00 | 124400.00 | 124400.00 | 0.0 | 220253.00 |
| 76 | 3502026 | FLAG DAY FUND COLLECTION | 1840.00 | 0.00 | 5260.00 | 10850.00 | 0.0 | 3750.00 |
| 77 | 3502032 | CGST - PAYABLE | 0.00 | 151110.00 | 130427.00 | 137153.00 | 0.0 | 157836.00 |
| 78 | 3502033 | SGST - PAYABLE | 0.00 | 151110.00 | 130428.00 | 137154.00 | 0.0 | 157836.00 |
| 79 | 3502035 | One Day Salary .Recovery Payable | 0.00 | 1066.00 | 0.00 | 0.00 | 0.0 | 1066.00 |
| 80 | 3502036 | Audit Objection - Recoveries payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | 0.0 |
| 81 | 3503001 | Recoveries - Payable to Other Municipalities | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | 0.0 |
| 82 | 3504101 | ADVANCE COLLECTION OF PROPERTY TAX | 0.00 | 240914.00 | 0.00 | 0.00 | 0.0 | 240914.00 |
| 83 | 3504102 | ADVANCE COLLECTION - OTHER REVENUES | 0.00 | 19460.00 | 0.00 | 1200.00 | 0.0 | 20660.00 |
| 84 | 3603001 | PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS | 0.00 | 7599898.46 | 0.00 | 0.00 | 0.0 | 7599898.46 |
| 85 | 4101001 | LAND -GROSS BLOCK | 42571985.00 | 0.00 | 0.00 | 0.00 | 42571985.00 | 0.0 |
| 86 | 4102001 | BUILDINGS - GROSS BLOCK | 2810229.00 | 0.00 | 0.00 | 0.00 | 2810229.00 | 0.0 |
| 87 | 4103002 | BRIDGES AND FLYOVERS - GROSS BLOCK | 457170.00 | 0.00 | 0.00 | 0.00 | 457170.00 | 0.0 |
| 88 | 4103101 | STROM WATER DRAINS, OPEN DRAINS AND CULVERTS - GROSS BLOCK | 12897881.00 | 0.00 | 5501850.00 | 0.00 | 18399731.00 | 0.0 |
| 89 | 4103201 | WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK | 71931901.00 | 0.00 | 0.00 | 0.00 | 71931901.00 | 0.0 |
| 90 | 4103202 | GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK | 33827368.00 | 0.00 | 754464.00 | 0.00 | 34581832.00 | 0.0 |
| 91 | 4104001 | PLANT AND MACHINERIES - GROSS BLOCK | 4575596.00 | 0.00 | 0.00 | 0.00 | 4575596.00 | 0.0 |
| 92 | 4104003 | HAND PUMPS - INDIAN MARK II - GROSS BLOCK | 1.00 | 0.00 | 0.00 | 0.00 | 1.00 | 0.0 |
| 93 | 4105002 | LIGHT VEHICLES - GROSS BLOCK | 1.00 | 0.00 | 0.00 | 0.00 | 1.00 | 0.0 |
| 94 | 4106003 | Other equipments - GROSS BLOCK | 192232.00 | 0.00 | 0.00 | 0.00 | 192232.00 | 0.0 |
| 95 | 4108001 | PUBLIC FOUNTAINS - GROSS BLOCK | 231605.00 | 0.00 | 0.00 | 0.00 | 231605.00 | 0.0 |
| 96 | 4112001 | BUILDINGS - ACCUMULATED DEPRECIATION | 0.00 | 816844.00 | 0.00 | 115616.00 | 0.0 | 932460.00 |
| 97 | 4113002 | BRIDGES AND FLYOVERS - ACCUMULATED DEPRECIATION | 0.00 | 450225.00 | 0.00 | 3125.00 | 0.0 | 453350.00 |
| 98 | 4113101 | STORM WATER DRAINS, OPEN DRAINS AND CULVERTS - ACCUMULATED DEPRECIATION | 0.00 | 10533428.00 | 0.00 | 2379337.00 | 0.0 | 12912765.00 |
| 99 | 4113201 | HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIAITION | 0.00 | 58393821.00 | 0.00 | 3506263.00 | 0.0 | 61900084.00 |

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Trial Balance

Financial Year : 2025-2026;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026

| S. No | Account Code | Account Head Name | Opening Balance | | Actuals | | Net Balance | |
|---|---|---|---|---|---|---|---|---|
| | | | Debit(₹) | Credit(₹) | Debit (₹) | Credit (₹) | Debit(₹) | Credit(₹) |
| 100 | 4113202 | GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION | 0.00 | 31764251.00 | 0.00 | 729753.00 | 0.0 | 32494004.00 |
| 101 | 4114001 | PLANT & MACHINERY - ACCUMULATED DEPRECIATION | 0.00 | 3831246.00 | 0.00 | 192787.00 | 0.0 | 4024033.00 |
| 102 | 4114003 | HAND PUMPS - INDIA MARK (II) - ACCUMULATED DEPRECIATION | 0.00 | 1.00 | 0.00 | 0.00 | 0.0 | 1.00 |
| 103 | 4115002 | LIGHT VEHICLES - ACCUMULATED DEPRECIATION | 0.00 | 1.00 | 0.00 | 0.00 | 0.0 | 1.00 |
| 104 | 4116003 | Other equipments - Accumulated Depreciation | 0.00 | 168247.00 | 0.00 | 6212.00 | 0.0 | 174459.00 |
| 105 | 4118001 | PUBLIC FOUNTAINS - ACCUMLATED DEPRECIATION | 0.00 | 227262.00 | 0.00 | 1125.00 | 0.0 | 228387.00 |
| 106 | 4121001 | PROJECTS - IN - PROGRESS ACCOUNT | 7491714.00 | 0.00 | 5912231.00 | 5912231.00 | 7491714.00 | 0.0 |
| 107 | 4122001 | PROJECTS - IN - PROGRESS ACCOUNT | 0.00 | 0.00 | 344083.00 | 344083.00 | 0.0 | 0.0 |
| 108 | 4208001 | FIXED DEPOSIT | 34270238.97 | 0.00 | 630861.80 | 0.00 | 34901100.77 | 0.0 |
| 109 | 4311903 | PROFESSION TAX - RECOVERABLE - CURRENT | 0.00 | 0.00 | 7500.00 | 7500.00 | 0.0 | 0.0 |
| 110 | 4311907 | Water Supply and Drainage Tax - Recoverable - Residential - Current | 0.00 | 0.00 | 16024863.46 | 12168062.00 | 2249283.71 | 0.0 |
| 111 | 4311908 | Water Supply and Drainage Tax - Recoverable - Commercial - Current | 0.00 | 0.00 | 8375414.42 | 5747693.19 | 812029.58 | 0.0 |
| 112 | 4311910 | Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current | 0.00 | 0.00 | 820321.91 | 170732.50 | 457224.52 | 0.0 |
| 113 | 4311912 | Water Supply and Drainage Tax - Recoverable - Residential - Arrears | 3558115.85 | 0.00 | 772.00 | 1467590.00 | 2058116.57 | 0.0 |
| 114 | 4311913 | Water Supply and Drainage Tax - Recoverable - Commercial - Arrears | 1411733.89 | 0.00 | 1691.90 | 460119.00 | 863571.20 | 0.0 |
| 115 | 4311915 | Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears | 736512.35 | 0.00 | 638606.00 | 862012.00 | 701474.63 | 0.0 |
| 116 | 4311917 | Education Tax - Recoverable - Residential - Current | 0.00 | 0.00 | 878141.19 | 878141.19 | 0.0 | 0.0 |
| 117 | 4313003 | WATER CHARGES RECOVERABLE - CURRENT | 0.00 | 0.00 | 11581138.00 | 7292129.00 | 4289009.00 | 0.0 |
| 118 | 4313004 | WATER CHARGES RECOVERABLE - ARREARS | 8619813.00 | 0.00 | 0.00 | 1020357.00 | 7599456.00 | 0.0 |
| 119 | 4313005 | UGD MONTHY CHARGES RECOVERABLE - CURRENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | 0.0 |
| 120 | 4501001 | Cash Account | 224597.00 | 0.00 | 25545772.00 | 25802200.00 | 0.0 | 31831.00 |
| 121 | 4502001 | Cheque Account | 0.00 | 0.00 | 77407.00 | 77407.00 | 0.0 | 0.0 |
| 122 | 4502114 | WS 3139-62702200101325 | 356360.34 | 0.00 | 32066.00 | 0.00 | 388426.34 | 0.0 |
| 123 | 4502115 | WS DEPOSIT 3140-62702200101271 | 5328583.75 | 0.00 | 524946.00 | 0.00 | 5853529.75 | 0.0 |
| 124 | 4502119 | WS Indian Bank 7748089309 | 20780817.60 | 0.00 | 25898640.00 | 28211260.52 | 18468197.08 | 0.0 |
| 125 | 4502121 | RF DEPOSIT 62702010005022 | 0.00 | 0.00 | 117564.00 | 117564.00 | 0.0 | 0.0 |
| 126 | 4502125 | RF IB SNA SFC - 7580874443 | 0.00 | 0.00 | 1399180.00 | 1399180.00 | 0.0 | 0.0 |
| 127 | 4502206 | KVB WS IP-1802107000000012 | 1119620.00 | 0.00 | 35643.00 | 18617.00 | 1136646.00 | 0.0 |

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Trial Balance

**Financial Year : 2025-2026;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026**

| S. No | Account Code | Account Head Name | Opening Balance | | Actuals | | Net Balance | |
|---|---|---|---|---|---|---|---|---|
| | | | Debit(₹) | Credit(₹) | Debit (₹) | Credit (₹) | Debit(₹) | Credit(₹) |
| 128 | 4502501 | Online Collection | 6569716.00 | 0.00 | 4029304.00 | 0.00 | 10599020.00 | 0.0 |
| 129 | 4502601 | Debit/Credit Card Collection | 57601.00 | 0.00 | 0.00 | 0.00 | 57601.00 | 0.0 |
| 130 | 4502701 | BBPS Online Collection | 243468.00 | 0.00 | 483478.00 | 0.00 | 726946.00 | 0.0 |
| 131 | 4601001 | FESTIVAL ADVANCE | 0.00 | 64800.00 | 40000.00 | 28000.00 | 0.0 | 52800.00 |
| 132 | 4601002 | EDUCATION ADVANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | 0.0 |
| 133 | 4601003 | TOUR ADVANCE | 341.00 | 0.00 | 0.00 | 0.00 | 341.00 | 0.0 |
| 134 | 4601006 | BICYCLE ADVANCE | 868.00 | 0.00 | 0.00 | 0.00 | 868.00 | 0.0 |
| 135 | 4601007 | MOTORCYCLE ADVANCE | 0.00 | 1000.00 | 0.00 | 0.00 | 0.0 | 1000.00 |
| 136 | 4604001 | ADVANCE TO SUPPLIERS | 2552642.00 | 0.00 | 0.00 | 0.00 | 2552642.00 | 0.0 |
| 137 | 4605010 | Advance Recoverable Expenses | 10000.00 | 0.00 | 0.00 | 0.00 | 10000.00 | 0.0 |
| 138 | 4606001 | DEPOSITS - RECOVERABLE: | 300300.00 | 0.00 | 0.00 | 0.00 | 300300.00 | 0.0 |
| 139 | 4701001 | ADVANCE TO TWAD BOARD/ METRO WATER BOARD | 35320818.00 | 0.00 | 0.00 | 0.00 | 35320818.00 | 0.0 |
| 140 | 4702003 | PAYABLE TO GENERAL FUND | 0.00 | 3169192.00 | 0.00 | 1406680.00 | 0.0 | 4575872.00 |
| 141 | 4702006 | RECEIVABLE FROM GENERAL FUND | 19015071.90 | 0.00 | 602537.00 | 0.00 | 23167731.78 | 0.0 |
| | | **Total** | **317809238.65** | **317809238.65** | **171544367.89** | **171544367.89** | **367385871.59** | **367385871.59** |

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# DEVAKOTTAI MUNICIPALITY

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## Income And Expenditure Statement

**Financial Year : 2025-2026;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026**

| Code No | Description of items | Shedule No. | Current Year Amount(₹) | Previous Year Amount(₹) |
|---|---|---|---|---|
| | **Income** | | | |
| 110 | Tax Revenue | I-1 | 24339050.00 | 0 |
| 130 | Rental Income from Municipal Properties | I-3 | 0.00 | 0 |
| 140 | Fees & User Charges | I-4 | 13399596.00 | 0 |
| 170 | Income from Investments | I-7 | 630861.80 | 0 |
| 171 | Interest Earned | I-8 | 597688.00 | 0 |
| | **Total** | | **38967195.80** | 0 |
| | **Expenditure** | | | |
| 210 | Establishment Expenses | I-10 | 1871782.00 | 0 |
| 230 | Operations & Maintenance | I-12 | 22420178.00 | 0 |
| 240 | Interest & Finance Charges | I-13 | 9532.66 | 0 |
| 272 | Depreciation | | 6934218.00 | 0 |
| 280 | Prior Period Item | I-18 | -594957.00 | 0 |
| | **Total** | | **30640753.66** | 0 |
| | **3109002-Gross Surplus of Income over Expenditure** | | **8326442.14** | **0** |

**DEVAKOTTAI MUNICIPALITY** தேவகோட்டை நகராட்சி

**Income And Expenditure Statement**

**Financial Year : 2025-2026;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026**

| Code No | Description of items | Current Year Amount | Previous Year Amount |
|---|---|---|---|
| | **Income** | | |
| 1100201 | Water Supply and Drainage Tax - Residential | 15146722.27 | 0 |
| 1100202 | Water Supply and Drainage Tax - Commercial | 8377106.32 | 0 |
| 1100204 | Water Supply and Drainage Tax - Vacant Sites | 815221.41 | 0 |
| 1302001 | RENT ON BUILDINGS - STAFF QUARTERS | 0.00 | 0 |
| 1405002 | UGD MONTHLY CHARGES | 0.00 | 0 |
| 1405004 | METERED/ TAP RATE WATER CHARGES | 11548750.00 | 0 |
| 1405005 | Water Charges - Water Supply Through Lorry | 640952.00 | 0 |
| 1407001 | Road Cutting Restoration Charge | 465848.00 | 0 |
| 1407002 | Initial Amount for New Water Supply Connections | 375626.00 | 0 |
| 1407004 | Water Connection Charges | 11350.00 | 0 |
| 1407006 | WATER SUPPLY DISCONNECITON CHARGES | 2500.00 | 0 |
| 1407014 | Water Supply Inspection Charges | 303377.00 | 0 |
| 1407016 | Water Supply Name Transfer Charges | 15550.00 | 0 |
| 1407022 | Water Supply - Internal Plumbing Charges | 35643.00 | 0 |
| 1408003 | Misc. Recoveries | 0.00 | 0 |
| 1701001 | INTEREST ON INVESTMENTS / FIXED DEPOSITS | 630861.80 | 0 |
| 1711001 | INTEREST FROM BANK | 597688.00 | 0 |
| | **Total** | **38967195.80** | 0 |
| | **Expenditure** | | |
| 2101001 | PAY | 1139713.00 | 0 |
| 2101002 | GRADE PAY | 0.00 | 0 |
| 2101004 | DEARNESS ALLOWANCE | 634395.00 | 0 |
| 2101005 | HOUSE RENT ALLOWANCE | 56965.00 | 0 |
| 2101006 | CITY COMP. ALLOWANCE | 0.00 | 0 |
| 2101007 | MEDICAL ALLOWANCE | 10761.00 | 0 |
| 2101008 | OTHER ALLOWANCE | 18548.00 | 0 |
| 2101011 | BONUS | 9000.00 | 0 |
| 2102019 | CONVEYANCE ALLOWANCE | 0.00 | 0 |
| 2102020 | WASHING ALLOWANCE | 2400.00 | 0 |
| 2102022 | Hill Allowance | 0.00 | 0 |
| 2301002 | POWER CHARGES FOR WATER HEAD WORKS / PUMPING | 12568640.00 | 0 |

**DEVAKOTTAI MUNICIPALITY** தேவகோட்டை நகராட்சி

**Income And Expenditure Statement**

**Financial Year : 2025-2026;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026**

| Code No | Description of items | Current Year Amount | Previous Year Amount |
|---|---|---|---|
| 2305009 | MAINTENANCE EXPENSES - WATER SUPPLY | 9851538.00 | 0 |
| 2407001 | BANK CHARGES | 9532.66 | 0 |
| 2722001 | DEPRECIATION - BUILDINGS | 115616.00 | 0 |
| 2723001 | DEPRECIATION - ROADS & BRIDGES | 3125.00 | 0 |
| 2723101 | DEPRECIATION - SEWERAGE AND DRAINAGE | 2379337.00 | 0 |
| 2723201 | DEPRECIATION - WATERWAYS | 3506263.00 | 0 |
| 2723301 | DEPRECIATION - PUBLIC LIGHTING | 729753.00 | 0 |
| 2724001 | DEPRECIATION - PLANT & MACHINERY | 192787.00 | 0 |
| 2726001 | DEPRECIATION - OFFICE & OTHER EQUIPMENTS | 6212.00 | 0 |
| 2728001 | DEPRECIATION - OTHER FIXED ASSETS | 1125.00 | 0 |
| 2801001 | Taxes | -639378.00 | 0 |
| 2804001 | PRIOR YEAR INCOME | -4913.00 | 0 |
| 2808001 | PRIOR YEAR EXPENSES | 49334.00 | 0 |
| | **Total** | **30640753.66** | 0 |
| | **3109002-Gross Surplus of Income over Expenditure** | **8326442.14** | **0** |

தேவகோட்டை நகராட்சி

# DEVAKOTTAI MUNICIPALITY

## Balance Sheet

**Financial Year : 2025-2026;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026**

| Code No | Description of items | Shedule No. | Current Year Amount(₹) | Previous Year Amount(₹) |
|---|---|---|---|---|
| | **Liabilities** | | | |
| 310 | Municipal (General) Fund | B-1 | 94842373.33 | 86506629.39 |
| 311 | Earmarked Funds | B-2 | 16550559.00 | 16550559.00 |
| 320 | Grants , Contribution for specific purposes | B-4 | 33002778.00 | 33002778.00 |
| 330 | Secured Loans | B-5 | 45178503.00 | 45178503.00 |
| 340 | Deposits Received | B-7 | 7665781.00 | 6808649.00 |
| 350 | Other Liabilities | B-9 | 13137390.14 | 12402265.00 |
| 360 | Provisions | B-10 | 7599898.46 | 7599898.46 |
| | | **Total** | **217977282.93** | **208049281.85** |
| | **Assets** | | | |
| 410 | Fixed Assets | B-11 | 175752283.00 | 169495969.00 |
| 411 | Accumulated Depreciation | | -113119544.00 | -106185326.00 |
| 412 | Capital Work - in - progress | | 7491714.00 | 7491714.00 |
| 420 | Investments - General Fund | B-12 | 34901100.77 | 34270238.97 |
| 431 | Sundry Debtors (Receivables) | B-15 | 22580288.09 | 14326175.09 |
| 450 | Cash and Bank balance | B-17 | 37198535.17 | 34685461.89 |
| 460 | Loans, Advances and Deposits | B-18 | 2810351.00 | 2798351.00 |
| 470 | Other Assets | B-19 | 50362554.90 | 51166697.90 |
| | | **Total** | **217977282.93** | **208049281.85** |

தேவகோட்டை நகராட்சி **DEVAKOTTAI MUNICIPALITY**

**Balance Sheet**

**Financial Year : 2025-2026;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026**

| Code No | Description of items | Shedule No. | Current Year Amount(₹) | Previous Year |
|---|---|---|---|---|
| | **Liabilities** | | | |
| 3109001 | ACCUMULATED SURPLUS / DEFICIT | | 94842373.33 | 86506629.39 |
| 3111001 | CONTRIBUTION FROM MUNICIPAL FUND | | 16550559.00 | 16550559.00 |
| 3202002 | SCHEME GRANTS-SCHEME(COST CENTRE)CODE | | 2260000.00 | 2260000.00 |
| 3203001 | CONTRIBUTIONS FROM THE GOVERNMENT | | 5242778.00 | 5242778.00 |
| 3203002 | GRANTS FROM THE GOVERNMENT | | 25500000.00 | 25500000.00 |
| 3303004 | LOAN FROM TNUIFSL | | 45521000.00 | 45521000.00 |
| 3303005 | Loan from TNUDF | | -342497.00 | -342497.00 |
| 3401001 | Tender Deposit - Contractors. | | 5544661.00 | 5257875.00 |
| 3401002 | TENDER DEPOSIT- SUPPLIERS | | 10220.00 | 10220.00 |
| 3401003 | SECURITY DEPOSIT - CONTRACTORS | | 1576871.00 | 1023729.00 |
| 3401004 | RETENTION AMOUNT | | 17204.00 | 0.00 |
| 3402001 | Security Deposit - Lease | | 350050.00 | 350050.00 |
| 3408001 | DEPOSITS - OTHERS | | 166775.00 | 166775.00 |
| 3501003 | ACCOUNTS PAYABLE - CONTRACTORS | | 2360703.00 | 1641623.00 |
| 3501005 | ACCOUNTS PAYABLE EXPENSES | | 5896198.14 | 6207133.00 |
| 3501008 | OTHERS PAYABLE | | 27012.00 | 41012.00 |
| 3501009 | WATE SUPPLY MAINTENANCE - PAYABLE TO TWAD BOARD / METRO WATER BOARD | | 94245.00 | 94245.00 |
| 3501012 | WS Scheme - Payable to Contractors | | 39010.00 | 39010.00 |
| 3501101 | SALARIES & WAGES PAYABLE | | 111644.00 | 71644.00 |
| 3501104 | GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION PAYABLE | | 72433.00 | 72433.00 |
| 3501201 | INTEREST PAYABLE | | 1601250.00 | 1601250.00 |
| 3502001 | PROVIDENT FUND RECOVERIES | | 669585.00 | 669585.00 |
| 3502002 | CO-OPERATIVE SOCIETY LOAN RECOVERIES | | 459057.00 | 354557.00 |
| 3502004 | L.I.C. POLICES PREMIUM RECOVERIES | | 0.00 | 0.00 |
| 3502005 | SPECIAL PROVIDENT FUND-CUM- GRATUITY SCHEME - RECOVERIES | | 5405.00 | 2885.00 |
| 3502006 | F.B.F. / GROUP INSURANCE SCHEME RECOVERIES | | 8380.00 | 4420.00 |
| 3502009 | It Deduction | | 0.00 | 0.00 |
| 3502011 | COURT RECOVERIES | | 0.00 | 0.00 |

தேவகோட்டை நகராட்சி **DEVAKOTTAI MUNICIPALITY**

**Balance Sheet**

**Financial Year : 2025-2026;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026**

| Code No | Description of items | Shedule No. | Current Year Amount(₹) | Previous Year |
|---|---|---|---|---|
| 3502013 | INCOME TAX DEDUCTIONS - CONTRACTORS | | 170185.00 | 158719.00 |
| 3502014 | OTHER RECOVERIES | | 27920.00 | 27920.00 |
| 3502015 | VAT - PAYABLE | | 473602.00 | 473602.00 |
| 3502021 | CPF SUBSCRIPTION RECOVERIES | | 220946.00 | 73454.00 |
| 3502023 | Health Fund Subscription | | 97500.00 | 86700.00 |
| 3502025 | Manual Workers Genenral Welfare Fund - LWF | | 220253.00 | 220253.00 |
| 3502026 | FLAG DAY FUND COLLECTION | | 3750.00 | -1840.00 |
| 3502032 | CGST - PAYABLE | | 157836.00 | 151110.00 |
| 3502033 | SGST - PAYABLE | | 157836.00 | 151110.00 |
| 3502035 | One Day Salary .Recovery Payable | | 1066.00 | 1066.00 |
| 3502036 | Audit Objection - Recoveries payable | | 0.00 | 0.00 |
| 3503001 | Recoveries - Payable to Other Municipalities | | 0.00 | 0.00 |
| 3504101 | ADVANCE COLLECTION OF PROPERTY TAX | | 240914.00 | 240914.00 |
| 3504102 | ADVANCE COLLECTION - OTHER REVENUES | | 20660.00 | 19460.00 |
| 3603001 | PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS | | 7599898.46 | 7599898.46 |
| | | **Total** | **217977282.93** | **208049281.85** |
| | **Assets** | | | |
| 4101001 | LAND -GROSS BLOCK | | 42571985.00 | 42571985.00 |
| 4102001 | BUILDINGS - GROSS BLOCK | | 2810229.00 | 2810229.00 |
| 4103002 | BRIDGES AND FLYOVERS - GROSS BLOCK | | 457170.00 | 457170.00 |
| 4103101 | STROM WATER DRAINS, OPEN DRAINS AND CULVERTS - GROSS BLOCK | | 18399731.00 | 12897881.00 |
| 4103201 | WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK | | 71931901.00 | 71931901.00 |
| 4103202 | GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK | | 34581832.00 | 33827368.00 |
| 4104001 | PLANT AND MACHINERIES - GROSS BLOCK | | 4575596.00 | 4575596.00 |
| 4104003 | HAND PUMPS - INDIAN MARK II - GROSS BLOCK | | 1.00 | 1.00 |
| 4105002 | LIGHT VEHICLES - GROSS BLOCK | | 1.00 | 1.00 |
| 4106003 | Other equipments - GROSS BLOCK | | 192232.00 | 192232.00 |
| 4108001 | PUBLIC FOUNTAINS - GROSS BLOCK | | 231605.00 | 231605.00 |

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Balance Sheet

Financial Year : 2025-2026;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026

| Code No | Description of items | Shedule No. | Current Year Amount(₹) | Previous Year |
|---|---|---|---|---|
| 4112001 | BUILDINGS - ACCUMULATED DEPRECIATION | | -932460.00 | -816844.00 |
| 4113002 | BRIDGES AND FLYOVERS - ACCUMULATED DEPRECIATION | | -453350.00 | -450225.00 |
| 4113101 | STORM WATER DRAINS, OPEN DRAINS AND CULVERTS - ACCUMULATED DEPRECIATION | | -12912765.00 | -10533428.00 |
| 4113201 | HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIAITION | | -61900084.00 | -58393821.00 |
| 4113202 | GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION | | -32494004.00 | -31764251.00 |
| 4114001 | PLANT & MACHINERY - ACCUMULATED DEPRECIATION | | -4024033.00 | -3831246.00 |
| 4114003 | HAND PUMPS - INDIA MARK (II) - ACCUMULATED DEPRECIATION | | -1.00 | -1.00 |
| 4115002 | LIGHT VEHICLES - ACCUMULATED DEPRECIATION | | -1.00 | -1.00 |
| 4116003 | Other equipments - Accumulated Depreciation | | -174459.00 | -168247.00 |
| 4118001 | PUBLIC FOUNTAINS - ACCUMLATED DEPRECIATION | | -228387.00 | -227262.00 |
| 4121001 | PROJECTS - IN - PROGRESS ACCOUNT | | 7491714.00 | 7491714.00 |
| 4122001 | PROJECTS - IN - PROGRESS ACCOUNT | | 0.00 | 0.00 |
| 4208001 | FIXED DEPOSIT | | 34901100.77 | 34270238.97 |
| 4311903 | PROFESSION TAX - RECOVERABLE - CURRENT | | 0.00 | 0.00 |
| 4311907 | Water Supply and Drainage Tax - Recoverable - Residential - Current | | 2249283.71 | 2001267.10 |
| 4311908 | Water Supply and Drainage Tax - Recoverable - Commercial - Current | | 812029.58 | 803702.44 |
| 4311910 | Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current | | 457224.52 | 295417.98 |
| 4311912 | Water Supply and Drainage Tax - Recoverable - Residential - Arrears | | 2058116.57 | 1556848.75 |
| 4311913 | Water Supply and Drainage Tax - Recoverable - Commercial - Arrears | | 863571.20 | 608031.45 |
| 4311914 | Water Supply and Drainage Tax - Recoverable - Industrial - Arrears | | 0.00 | 0.00 |
| 4311915 | Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears | | 701474.63 | 441094.37 |

தேவகோட்டை நகராட்சி DEVAKOTTAI MUNICIPALITY

**Balance Sheet**

**Financial Year : 2025-2026;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2025;To Date : 31/Mar/2026**

| Code No | Description of items | Shedule No. | Current Year Amount(₹) | Previous Year |
|---|---|---|---|---|
| 4311917 | Education Tax - Recoverable - Residential - Current | | 0.00 | 0.00 |
| 4313003 | WATER CHARGES RECOVERABLE - CURRENT | | 4289009.00 | 2896022.00 |
| 4313004 | WATER CHARGES RECOVERABLE - ARREARS | | 7599456.00 | 5723791.00 |
| 4313005 | UGD MONTHY CHARGES RECOVERABLE - CURRENT | | 0.00 | 0.00 |
| 4501001 | Cash Account | | -31831.00 | 224597.00 |
| 4502001 | Cheque Account | | 0.00 | 0.00 |
| 4502108 | RF-PAYMENT-3066-62702200101306 | | 0.00 | 0.00 |
| 4502114 | WS 3139-62702200101325 | | 388426.34 | 370360.34 |
| 4502115 | WS DEPOSIT 3140-62702200101271 | | 5853529.75 | 5328583.75 |
| 4502119 | WS Indian Bank 7748089309 | | 18468197.08 | 20771515.80 |
| 4502121 | RF DEPOSIT 62702010005022 | | 0.00 | 0.00 |
| 4502125 | RF IB SNA SFC - 7580874443 | | 0.00 | 0.00 |
| 4502206 | KVB WS IP-1802107000000012 | | 1136646.00 | 1119620.00 |
| 4502501 | Online Collection | | 10599020.00 | 6569716.00 |
| 4502601 | Debit/Credit Card Collection | | 57601.00 | 57601.00 |
| 4502701 | BBPS Online Collection | | 726946.00 | 243468.00 |
| 4601001 | FESTIVAL ADVANCE | | -52800.00 | -64800.00 |
| 4601002 | EDUCATION ADVANCE | | 0.00 | 0.00 |
| 4601003 | TOUR ADVANCE | | 341.00 | 341.00 |
| 4601006 | BICYCLE ADVANCE | | 868.00 | 868.00 |
| 4601007 | MOTORCYCLE ADVANCE | | -1000.00 | -1000.00 |
| 4604001 | ADVANCE TO SUPPLIERS | | 2552642.00 | 2552642.00 |
| 4605010 | Advance Recoverable Expenses | | 10000.00 | 10000.00 |
| 4606001 | DEPOSITS - RECOVERABLE: | | 300300.00 | 300300.00 |
| 4701001 | ADVANCE TO TWAD BOARD/ METRO WATER BOARD | | 35320818.00 | 35320818.00 |
| 4702003 | PAYABLE TO GENERAL FUND | | -4575872.00 | -3169192.00 |
| 4702006 | RECEIVABLE FROM GENERAL FUND | | 23167731.78 | 19015071.90 |
| | | **Total** | **217977282.93** | **208049281.85** |

**DEVAKOTTAI MUNICIPALITY**

**DEPRECIATION STATEMENT DURING THE YEAR 2025 -26**

| WS | | | OPENING | | | ADDITION DURING THE YEAR | | | | DEPRECIATION | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| S. No | A/C HEAD | DETAILS OF ASSET | OPENING AS ON 01.04.24 GB | ACCUMALTED DEPRECIATION AS ON 31.03.24 | ASSET NET BLOCK AS ON 01.04.24 | ASSET UPTO 30.09.24 | FROM 01.10.2020 TO 31.03.25 | TOTAL | TOTAL ASSET INCLUDING OPENING | RATE | OPENING BALANCE | UPTO 30.09.24 (100%) | FROM 01.10.24 To 31.03.25 (50%) | DURING THE YEAR DEPRECIATION (A/C CODE 272000 ) | ACCUMULATED DEPRECIATIA/C Code | ACCUMULATED DEPRECIATION 2024-25 |
| 1 | 4101001 | LAND GB | 42571985 | 0 | 42571985 | 0 | 0 | 0 | 42571985 | 0.0 | 0 | 0 | 0 | 0 | 4111001 | 0 |
| 2 | 4102001 | BUILDINGS - GB | 2810229 | 816844 | 1993385 | | | 0 | 2810229 | 5.8 | 115616 | 0 | 0 | 115616 | 4112001 | 932460 |
| 3 | 4103002 | BRIDGES AND FLYOVERS - GB | 457170 | 450225 | 6945 | | | 0 | 457170 | 45.0 | 3125 | 0 | 0 | 3125 | 4113002 | 453350 |
| 4 | 4103101 | STROM WATER DRAINS, OPEN DRAINS AND CULVERTS - GB | 12897881 | 10533428 | 2364453 | 344083 | 5157767 | 5501850 | 18399731 | 45.0 | 1064004 | 154837 | 1160498 | 2379339 | 4113101 | 12912765 |
| 5 | 4103201 | WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GB | 71931901 | 58393821 | 13538080 | | | 0 | 71931901 | 25.9 | 3506363 | 0 | 0 | 3506263 | 4113201 | 61900084 |
| 6 | 4103202 | GROUND WATER WELLS/ DEEP BORE WELLS - GB | 33827368 | 31764251 | 2063117 | 754464 | 0 | 754464 | 34581832 | 25.9 | 534347 | 195406 | 0 | 729753 | 4113202 | 32494004 |
| 7 | 4104001 | PLANT AND MACHINERIES - GB | 4575596 | 3831246 | 744350 | | | 0 | 4575596 | 25.9 | 192787 | 0 | 0 | 192787 | 4114001 | 4024033 |
| 8 | 4104003 | HAND PUMPS - INDIAN MARK II - GB | 1 | 1 | 0 | | | 0 | 1 | 25.9 | 0 | 0 | 0 | 0 | 4114003 | 1 |
| 9 | 4105002 | LIGHT VEHICLES - GB | 1 | 1 | 0 | | | 0 | 1 | 25.9 | 0 | 0 | 0 | 0 | 4115002 | 1 |
| 10 | 4106003 | Other equipments - GB | 192232 | 168247 | 23985 | | | 0 | 192232 | 25.9 | 6212 | 0 | 0 | 6212 | 4116003 | 174459 |
| 11 | 4108001 | PUBLIC FOUNTAINS - GB | 231605 | 227262 | 4343 | | | 0 | 231605 | 25.9 | 1125 | 0 | 0 | 1125 | 4118001 | 228387 |
| | | | **169495969** | **106185326** | **63310643** | **1098547** | **5157767** | **6256314** | **175752283** | | **5423579** | **350244** | **1160498** | **6934220** | | **113119544** |

**DEVAKOTTAI MUNICIPALITY**

**WATER SUPPLY & DRAINAGE FUND - 2025-2026 - INVESTMENT DETAILS**

| வ.எண் | வங்கி விபரம் | பத்திர எண் | கணக்கு எண் | ஆரம்ப இருப்பு | முதலீடு செய்த நாள் | முதிர்வு நாள் | பெறப்பட்ட வட்டி | பெறப்பட்ட முதிர்வு தொகை | மறு முதலீடு செய்த தொகை | மறு முதலீடு செய்த நாள் | முதிர்வு நாள் | இறுதி இருப்பு |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | CANARA BANK | 160646 | 140007020712/3 | 6340309.84 | 31.03.2025 | 31.03.2026 | 445595 | 6785904.84 | 6785904.84 | 31.03.2026 | 31.03.2027 | 6785904.84 |
| 2 | CANARA BANK | 160647 | 140014180611/3 | 2748111.56 | 17.06.2024 | 17.06.2025 | 193136 | 2941247.56 | 2941248 | 17.06.2025 | 17.06.2026 | 2941247.56 |
| 3 | CANARA BANK | 160645 | 140007020740/3 | 7614388.58 | 31.03.2025 | 31.03.2026 | 535138 | 8149526.58 | 8149526.58 | 31.3.2026 | 31.03.2027 | 8149526.58 |
| 4 | TNGB | 0614035 | 10104906343 | 5292553 | 27.04.2024 | 27.04.2025 | 377240 | 5669793 | 5669793 | 27.04.2025 | 27.04.2026 | 5669793 |
| 5 | INDIAN BANK | 985674 | 6073154431 | 3909951 | 11.10.2022 | 11.10.2027 | 0 | 3909951 | 3909951 | | 11.10.2027 | 3909951 |
| 6 | CANARA BANK | 160643 | 140000012023/3 | 3110956.60 | 04.01.2025 | 04.01.2026 | 218636 | 3329592.60 | 3329592.60 | 04.01.2026 | 04.01.27 | 3329592.60 |
| 7 | SBI | 26531 | 35256926531 | 3161387 | 30.01.2025 | 09.11.2025 | 162544 | 3323931.00 | 3323931.00 | 09.11.2025 | 19.08.2026 | 3323931 |
| 8 | CANARA BANK | 160627 | 140061396886/1 | 739203.19 | 15.10.2024 | 15.10.2025 | 51951 | 791154.19 | 791154.19 | 15.10.2025 | 15.10.2026 | 791154.19 |
| | | | | **32916860.77** | | | **1984240** | **34901100.77** | **34901100.77** | | | **34901100.77** |
| | | | | 34270238.97 | | | | | | | | 34270238.97 |
| | | | | | | | | | | | | 630861.80 |

| ABSTRACT | |
|---|---|
| OPENING BALANCE | 32916860.77 |
| EARNED INTEREST | 1984240 |
| FRESH INVESTMENT | 0 |
| TOTAL | 34901100.77 |
| CLOSED INVESTMENT | 0 |
| CLOSING BALANCE | **34901100.77** |

Water Supply and Drainage Fund

Code 2040 / 2602006 - 3111001 CONTRIBUTION TO OTHER FUND

| Sl. No | Particulars | Amount |
|---|---|---|
| 1 | Capital works after creation assets | 0.00 |
| | | 0.00 |

Water Supply and Drainage Fund

Code 2041/2808001 - PRIOR YEAR EXPENDITURE

| Sl. No | Code | Particulars | Amount |
|---|---|---|---|
| 1 | 2808001 | Prior Year Expenditure | 49334.00 |
| | | | 49334.00 |

Water Supply and Drainage Fund

## Code 1088 - PRIOR YEAR INCOME

| Sl. No | Code | Particulars | Amount |
|---|---|---|---|
| 1 | 2801001 | Taxes | 639378.00 |
| 2 | 2804001 | Prior Year Income | 4913.00 |
| | | | 644291.00 |

ACCUMULATED SURPLUS

| CODE | 4001 / 3109001 |
|---|---|
| Receipt | 38967195.80 |
| Expenditure | 31235710.66 |
| Surplus | 7731485.14 |

ACCUMULATED SURPLUS 3109001

| | | |
|---|---|---|
| **As per Ledger CB (Opening Balance)** | **3109001** | **86515931.19** |
| ADD: Taxes | 2801001 | 639378.00 |
| ADD: Prior Year Income | 2804001 | 4913.00 |
| | | 87160222.19 |
| LESS: Prior Year Expenditure | 2808001 | 49334.00 |
| ADD: Current Year Net Surplus | | 7731485.14 |
| **ACCUMULATED DEFICIT** | **3109001** | **94842373.33** |

DEVAKOTTAI MUNICIPALITY

Acct Code **4039 - 3603001** PROVISION FOR DOUBTFULL COLLECTION FOR THE YEAR 2024-25

**2022 / 2701001** **1088 / 2804001**

| Sl. No | Particulars | Opening Balance | Allotment | | Total | Collection | Closing |
|---|---|---|---|---|---|---|---|
| | | | Finance Year | Amount | | | |
| 1 | Gl. Purpose | 9068666.05 | 2012-13 | 1590.83 | 11966278.88 | 57289.94 | 9664578.94 |
| 2 | Water Charges | | 2024-25 | 2896022.00 | | 2244410.00 | |
| | Total | 9068666.05 | | 2897612.83 | 11966278.88 | 2301699.94 | **9664578.94** |

| 2012-13 ARREAR | | |
|---|---|---|
| | PROPERTY | TOTAL |
| PROPERTY TA | 704 | 704 |
| VLT | 3693 | 3693 |
| TOTAL | 4397 | **4397.00** |

| | | |
|---|---|---|
| GL.PUPOSE | 0.4018 | 1766.71 |
| **WATER TAX** | **0.3618** | **1590.83** |
| ELE. TAX | 0.1608 | 707.04 |
| LIB.CESS | 0.0756 | 332.41 |
| | 1 | **4397.00** |

| PROPERTY TAX ARREAR COLLECTION | | | |
|---|---|---|---|
| | | | |
| YEAR | BUILDING | VLT | TOTAL |
| **Upto 2011-12** | 158347 | 0 | 158347 |
| | | | |
| | **158347** | **0** | **158347** |
| GL.PUPOSE | 0.4018 | 63623.82 | |
| **WATER TAX** | **0.3618** | **57289.94** | |
| ELE. TAX | 0.1608 | 25462.20 | |
| LIB.CESS | 0.0756 | 11971.03 | |
| | 1 | **158347.00** | |

தேவகோட்டை நகராட்சி **DEVAKOTTAI MUNICIPALITY**

**RECONCILIATION STATEMENT 2025-2026 - INDIAN BANK - 7748089309** **4502119**

597

| MONTH | OB | P.Y. CASH ON HAND | CASH | CHEQUE | WS CHEQUE IN RF A/C | CASH CR. IN RF A/C | INTEREST | Total | EXPENDITURE | | CB | CASH ON HAND | CB AS PER LEDGER | Un Cashed Cheque | Un realised Cheque | CB as per Pass Book |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Expenditure | Bank Charges | | | **4502119** | | | |
| Apr-25 | **20780817.6** | 43363 | 2653882 | 17616 | -17616 | | | 23478062.6 | 49334 | | 23428728.8 | 91166 | 23337562.8 | 10576 | | 23348138.80 |
| May.25 | 23428728.8 | | 1157376 | 4164 | -1764 | | | 24588504.8 | 5929867 | | 18658637.8 | 26675 | 18631962.8 | ###### | | 20784877.80 |
| Jun.25 | 18658637.8 | | 1091852 | 2400 | 1200 | | 147478 | 19902167.8 | 1366741 | | 18535426.8 | 79014 | 18455812.8 | 159328 | | 18615140.80 |
| July.25 | 18535426.8 | | 1133143 | 6000 | -3000 | | | 19671569.8 | 1965450 | | 17706119.8 | 59722 | 17646397.8 | 146136 | | 17792533.80 |
| Aug.25 | 17706119.8 | | 935355 | 0 | 0 | | | 18641474.8 | 5574111 | | 13067363.8 | 30463 | 13036900.8 | ###### | | 17054735.80 |
| Sep.25 | 13067363.8 | | 2065598 | 15000 | -15000 | | 112149 | 15245110.8 | 173635 | | 15071475.8 | 268237 | 14803238.8 | 261140 | | 15064378.80 |
| Oct.25 | 15071475.8 | | 1606839 | 3600 | -3600 | | | 16678314.8 | 1182907 | | 15495407.8 | 85349 | 15410058.8 | 33644 | | 15443702.80 |
| Nov.25 | 15495407.8 | | 1651597 | 1200 | -1200 | | | 17147004.8 | 7122144 | | 10024860.8 | 44538 | 9980322.8 | 41740 | | 10022062.80 |
| Dec.25 | 10024860.8 | | 1977748 | 0 | 0 | | 88656 | 12091264.8 | 2543020 | | 9548244.8 | 69393 | 9478851.8 | 265431 | | 9744282.80 |
| Jan.26 | 9548244.8 | | 2235349 | 7200 | -7200 | | | 11783593.8 | 932462 | 2.66 | 10851129.1 | 215810 | 10635319.1 | 949038 | | 11584357.14 |
| Feb.26 | 10851129.1 | | 3842882 | 9600 | -2400 | | | 14701211.1 | 9440 | | 14691771.1 | 204759 | 14487012.1 | 47935 | | 14534947.14 |
| Mar.26 | 14691771.1 | | 4779882 | 10627 | -10627 | -539530 | 84663 | 19016786.1 | 545989 | | 18470797.1 | | 18470797.1 | 190054 | | 18660851.14 |
| **25-26** | **20780817.6** | **43363.0** | **25134503** | **77407** | -63607 | **-539530** | **432946** | 45865899.6 | **27395100** | **2.66** | **18470797.1** | **0** | 18470797.14 | **190054** | 0 | **18660851.14** |

18660851.14

5328583.75 0.00

தேவகோட்டை நகராட்சி **DEVAKOTTAI MUNICIPALITY**

RECONCILIATION STATEMENT 2025-26 - SYNDICATE 62702200101271 **4502115**

| MONTH | OB | | CASH | INTEREST | Total | EXPENDITURE | | CB | CASH ON HAND | CB AS PER LEDGER | Un Cashed Cheque | Un realised Cheque | CB as per Pass Book |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Expen diture | Bank Charges | | | **4502115** | | | |
| Apr-25 | 5328583.75 | 2644 | 30644 | | 5361871.75 | | | 5361871.75 | | 5361871.75 | | | 5361871.75 |
| May.25 | 5361871.75 | | 78542 | | 5440413.75 | | | 5440413.75 | | 5440413.75 | | | 5440413.75 |
| Jun.25 | 5440413.75 | | 36000 | 38526 | 5514939.75 | | | 5514939.75 | | 5514939.75 | | | 5514939.75 |
| July.25 | 5514939.75 | | 21288 | | 5536227.75 | | | 5536227.75 | | 5536227.75 | | | 5536227.75 |
| Aug.25 | 5536227.75 | | 44000 | | 5580227.75 | | | 5580227.75 | | 5580227.75 | | | 5580227.75 |
| Sep.25 | 5580227.75 | | 52000 | 35781 | 5668008.75 | | | 5668008.75 | | 5668008.75 | | | 5668008.75 |
| Oct.25 | 5668008.75 | | 12000 | | 5680008.75 | | | 5680008.75 | | 5680008.75 | | | 5680008.75 |
| Nov.25 | 5680008.75 | | 8000 | | 5688008.75 | | | 5688008.75 | | 5688008.75 | | | 5688008.75 |
| Dec.25 | 5688008.75 | | 8000 | 36119 | 5732127.75 | | | 5732127.75 | | 5732127.75 | | | 5732127.75 |
| Jan.26 | 5732127.75 | | 23254 | | 5755381.75 | | | 5755381.75 | | 5755381.75 | | | 5755381.75 |
| Feb.26 | 5755381.75 | | 10644 | | 5766025.75 | | | 5766025.75 | | 5766025.75 | | | 5766025.75 |
| Mar.26 | 5766025.75 | | 51254 | 36250 | 5853529.75 | | | 5853529.75 | | 5853529.75 | | | 5853529.75 |
| **25-26** | 5328583.75 | 2644 | 375626 | 146676 | 5853529.75 | 0 | 0.00 | 5853529.75 | **0** | 5853529.75 | 0 | 0 | 5853529.75 |
| | | | | | | | | | | **5853529.75** | | | |
| | | | | | | | | | | 0.00 | | | |

| 1119620 | 1110533 |
|---|---|

தேவகோட்டை நகராட்சி **DEVAKOTTAI MUNICIPALITY**

RECONCILIATION STATEMENT 2025-26 - KVB - 12 **4502206**

| MONTH | OB | CASH | INTEREST | Total | EXPENDITURE | | CB | CASH ON HAND | CB AS PER LEDGER | Un Cashed Cheque | Un realised Cheque | CB as per Pass Book |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Expen diture | Bank Charges | | | **4502206** | | | |
| Apr-25 | 1110533 | 3150 | 0.00 | 1113683.00 | 9530 | | 1104153.00 | | 1104153.00 | | | 1104153.00 |
| May.25 | 1104153 | 6380 | | 1110533.00 | | | 1110533.00 | | 1110533.00 | | | 1110533.00 |
| Jun.25 | 1110533 | | | 1110533.00 | | | 1110533.00 | | 1110533.00 | | | 1110533.00 |
| July.25 | 1110533 | 3150 | | 1113683.00 | | | 1113683.00 | | 1113683.00 | | | 1113683.00 |
| Aug.25 | 1113683 | 3150 | | 1116833.00 | | | 1116833.00 | | 1116833.00 | | | 1116833.00 |
| Sep.25 | 1116833 | | | 1116833.00 | | | 1116833.00 | | 1116833.00 | | | 1116833.00 |
| Oct.25 | 1116833 | 3150 | | 1119983.00 | | | 1119983.00 | | 1119983.00 | | | 1119983.00 |
| Nov.25 | 1119983 | 4506 | | 1124489.00 | | | 1124489.00 | | 1124489.00 | | | 1124489.00 |
| Dec.25 | 1124489 | | | 1124489.00 | | | 1124489.00 | | 1124489.00 | | | 1124489.00 |
| Jan.26 | 1124489 | | | 1124489.00 | | | 1124489.00 | | 1124489.00 | | | 1124489.00 |
| Feb.26 | 1124489 | 5857 | | 1130346.00 | | | 1130346.00 | | 1130346.00 | | | 1130346.00 |
| Mar.26 | 1130346 | 6300 | | 1136646.00 | | | 1136646.00 | | 1136646.00 | | | 1136646.00 |
| **2025-26** | **1110533** | **35643** | **0** | **1146176.00** | **9530** | **0.00** | **1136646.00** | **0** | **1136646.00** | **0** | **0** | **1136646.00** |
| | | | | | | | | | **1136646** | | | 1136646 |
| | | | | | | | | | **0.00** | | | 0.00 |

370360.34 **356360.34** -14000.00

தேவகோட்டை நகராட்சி **DEVAKOTTAI MUNICIPALITY**

**WATER SUPPLY & DRAINAGE FUND**

RECONCILIATION STATEMENT 2025-26 - SYNDICATE BANK 62702200101325 **4502114**

| MONTH | OB | RECEIPT | | Total | EXPENDITURE | | CB AS PER CASH BOOK | CASH ON HAND | CB AS PER LEDGER **4502114** | Un Cashed Cheque | Un Cashed Cheque | Unrealised Cheque | CB as per Pass Book | Actual CB as per Pass Book | DIFFE RENCE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Receipt | INTEREST | | Expen diture | Bank Charges | | | | | | | | | |
| Apr-25 | 356360.34 | 14000 | | 370360.3 | | | 370360.3 | | 370360.3 | 377586 | 6514 | 71000 | 683460.3 | 683460.3 | 0.0 |
| May.25 | 370360.34 | | | 370360.3 | | | 370360.3 | | 370360.3 | 377586 | 6514 | 71000 | 683460.3 | 683460.3 | 0.0 |
| Jun.25 | 370360.34 | | 4846 | 375206.3 | | | 375206.3 | | 375206.3 | 377586 | 6514 | 71000 | 688306.3 | 688306.3 | 0.0 |
| July.25 | 375206.34 | | | 375206.3 | | | 375206.3 | | 375206.3 | 377586 | 6514 | 71000 | 688306.3 | 688306.3 | 0.0 |
| Aug.25 | 375206.34 | | | 375206.3 | | | 375206.3 | | 375206.3 | 377586 | 6514 | 71000 | 688306.3 | 688306.3 | 0.0 |
| Sep.25 | 375206.34 | | 4433 | 379639.3 | | | 379639.3 | | 379639.3 | 377586 | 6514 | 71000 | 692739.3 | 692739.3 | 0.0 |
| Oct.25 | 379639.34 | | | 379639.3 | | | 379639.3 | | 379639.3 | 377586 | 6514 | 71000 | 692739.3 | 692739.3 | 0.0 |
| Nov.25 | 379639.34 | | | 379639.3 | | | 379639.3 | | 379639.3 | 377586 | 6514 | 71000 | 692739.3 | 692739.3 | 0.0 |
| Dec.25 | 379639.34 | | 4404 | 384043.3 | | | 384043.3 | | 384043.3 | 377586 | 6514 | 71000 | 697143.3 | 697143.3 | 0.0 |
| Jan.26 | 384043.34 | | | 384043.3 | | | 384043.3 | | 384043.3 | 377586 | 6514 | 71000 | 697143.3 | 697143.3 | 0.0 |
| Feb.26 | 384043.34 | | | 384043.3 | | | 384043.3 | | 384043.3 | 377586 | 6514 | 71000 | 697143.3 | 697143.3 | 0.0 |
| Mar.26 | 384043.34 | | 4383 | 388426.3 | | | 388426.3 | | 388426.3 | 377586 | 6514 | 71000 | 701526.3 | 701526.3 | 0.0 |
| **25-26** | 356360.34 | 14000 | 18066 | 388426.3 | 0 | 0 | 388426.3 | **0** | 388426.34 | 377586 | 6514 | 71000 | 701526.3 | 701526.3 | 0.0 |
| | | | | | | | | | **388426.34** | | | | 701526.3 | | |
| | | | | | | | | | **0.00** | | | | 0.0 | | |