

KUZHITHURAI SECOND GRADE MUNICIPALITY
Water Supply & Drainage Fund

TRIAL BALANCE FOR THE YEAR 2022 - 2023

Sl. No.	Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
			Debit	Credit	Debit	Credit	Debit	Credit
1	1100201	Water Supply and Drainage Tax - Residential	-	-	-	8843661.00	-	8843661.00
2	1100202	Water Supply and Drainage Tax - Commercial	-	-	-	8002359.00	-	8002359.00
3	1100203	Water Supply and Drainage Tax - Industrial	-	-	-	30859.00	-	30859.00
4	1100204	Water Supply and Drainage Tax - Vacant Site	-	-	-	396719.00	-	396719.00
5	1405004	Metered / Tap Rate Water Charges	-	-	-	2868400.00	-	2868400.00
6	1407001	Road Cut Restoration Charges	-	-	-	308994.00	-	308994.00
7	1407002	Initial Amount for New Water Supply Connections	-	-	-	141000.00	-	141000.00
8	1407004	Water Connection Charges	-	-	-	6800.00	-	6800.00
9	1407012	Water Supply Charges of Usage Charges	-	-	-	100.00	-	100.00
10	1407014	Water Supply Inspection Charges	-	-	-	162783.00	-	162783.00
11	1407016	Water Supply Name Transfer Charges	-	-	-	1700.00	-	1700.00
12	1701001	Interest on Investment / Fixed Deposit	-	-	-	885315.00	-	885315.00
13	1711001	Interest from Bank	-	-	-	145138.00	-	145138.00

Sl. No.	Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
			Debit	Credit	Debit	Credit	Debit	Credit
14	2101001	Pay	-	-	2663693.00	-	2663693.00	-
15	2101004	Dearness Allowance	-	-	896793.00	-	896793.00	-
16	2101005	House Rent Allowance	-	-	100947.00	-	100947.00	-
17	2101007	Medical Allowance	-	-	25160.00	-	25160.00	-
18	2101008	Other Allowance	-	-	30000.00	-	30000.00	-
19	2101011	Bonus	-	-	21000.00	-	21000.00	-
20	2102015	CPF Management Contribution	-	-	95703.00	-	95703.00	-
21	2102019	Conveyance Allowance	-	-	4503.00	-	4503.00	-
22	2102020	Washing Allowance	-	-	2400.00	-	2400.00	-
23	2101101	Electricity Consumption Charges for Office Buildings	-	-	51737.00	-	51737.00	-
24	2208003	Other Expenses	-	-	690531.00	-	690531.00	-
25	2301001	Power Charges for Sewerage System / Pumping Stations	-	-	154030.00	-	154030.00	-
26	2301002	Power Charges for Water Head Works / Pumping Stations / Booster Stations	-	-	13774262.00	-	13774262.00	-
27	2303002	Diesel	-	-	100097.00	-	100097.00	-
28	2305009	Maintenance Expenses - Water Supply	-	-	2188397.00	-	2188397.00	-
29	2305301	Light Vehicle Maintenance	-	-	20835.00	-	20835.00	-

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			Debit	Credit	Debit	Debit	Credit	Debit
30	2308015	Testing and Inspection Charges	-	-	13216.00	-	13216.00	-
31	2407001	Bank Charges	-	-	1709.00	-	1709.00	-
32	2602006	Municipal Contribution on Works	-	-	1200504.00	-	1200504.00	-
33	2701001	Provision for Doubtful Collection of revenue Items - Tax	-	-	99495.00	-	99495.00	-
34	2701002	Provision for Doubtful Collection of revenue Items - Other Revenues	-	-	223314.00	-	223314.00	-
35	2722001	Depreciation - Buildings	-	-	66834.00	-	66834.00	-
36	2723101	Depreciation - Sewerage and Drainage	-	-	104058.00	-	104058.00	-
37	2723201	Depreciation - Waterways	-	-	2152069.00	-	2152069.00	-
38	2804001	Prior Year Income	-	-	-	2814036.00	-	2814036.00
39	2808001	Prior Year Expenditure	-	-	748814.00	-	748814.00	-
40	3109001	Accumulated Surplus / Deficit	42238578.00	-	-	-	42238578.00	-
41	3111001	Contributions from the Municipal Fund	-	32109079.00	-	1200504.00	-	33309583.00
42	3202002	Grants from Government	-	123429960.00	-	81472000.00	-	204901960.00
43	3203001	Contributions from the Government	-	7448131.00	-	-	-	7448131.00
44	3203003	Loan from TUFIDCO	-	134906.00	33986.00	-	-	100920.00
45	3401001	Tender Deposit - Contractors	-	1630758.00	500.00	3700.00	-	1633958.00

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			Debit	Credit	Debit	Debit	Credit	Debit
46	3401002	Tender Deposit - Suppliers	-	18749.00	-	-	-	18749.00
47	3401003	Security Deposit - Contractors	-	-	2970.00	54366.00	-	51396.00
48	3401004	Retention Amount	-	-	16468.00	146048.00	-	129580.00
49	3408001	Deposits - Others	-	2000.00	-	-	-	2000.00
50	3501003	Accounts Payable - Contractors	-	-	3086482.00	3086482.00	-	-
51	3501004	Accounts Payable - Suppliers	-	-	9500.00	9500.00	-	-
52	3501005	Accounts Payable - Expenses	-	-	14100184.00	14100184.00	-	-
53	3501104	Salaries & Wages Payable	-	-	3000881.00	3000881.00	-	-
54	3502001	Provident Fund Recoveries	-	-	351200.00	351200.00	-	-
55	3502004	LIC Policies Premium Recoveries	-	-	29331.00	29331.00	-	-
56	3502005	Special Provident Fund-Cum-Gratuity Scheme - Recoveries	-	-	4200.00	4200.00	-	-
57	3502006	FBF / Group Insurance Scheme Recoveries	-	-	9240.00	9240.00	-	-
58	3502013	Income Tax Deductions - Contractors	-	-	32170.00	32170.00	-	-
59	3502021	CPF Subscription Recoveries	-	-	115643.00	115643.00	-	-
60	3502023	Health Fund Subscription	-	-	25200.00	25200.00	-	-

Sl. No.	Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
			Debit	Credit	Debit	Debit	Credit	Debit
61	3502025	Manual Workers General Welfare Fund - LWF	-	-	37010.00	37010.00	-	-
62	3502032	CGST - Payable	-	-	31334.00	31334.00	-	-
63	3502033	SGST Payable	-	6111.00	30873.00	30873.00	-	6111.00
64	3501104	Group Insurance Scheme Management Contribution	-	53790.00	-	-	-	53790.00
65	3502025	Manual Workers General Welfare Fund - LWF	-	3500.00	37010.00	37010.00	-	3500.00
66	3502009	Income Tax Deductions from Employees	-	821.00	-	-	-	821.00
67	3502013	Income Tax Deductions - Contractors	-	222065.00	32170.00	32170.00	-	222065.00
68	3502014	Other Recoveries	-	106920.00	-	-	-	106920.00
69	3502017	GST (Service Tax Payable)	-	162647.00	-	-	-	162647.00
70	3603001	Provision for Doubtful Collection of Revenue Items	-	2998153.00	2190192.00	322809.00	-	1130780.00
71	4101001	Land - Gross Block	2150044.00	-	-	-	2150044.00	-
72	4102001	Buildings - Gross Block	3566746.00	-	-	-	3566746.00	-
73	4103102	Drainage and Sewerage Pipes Channels - Gross Block	51874.00	-	-	-	51874.00	-
74	4103201	Water Supply - Head Works, OHT etc.	33845361.00	-	1200504.00	-	35045865.00	-
75	4103202	Ground Water Wells / Deep Bore Wells - Gross Block	17775986.00	-	-	-	17775986.00	-
76	4103203	Reservoirs - Gross Block	1623109.00	-	-	-	1623109.00	-

Sl. No.	Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
			Debit	Credit	Debit	Debit	Credit	Debit
77	4104001	Plant and Machinerics - Gross Block	3411487.00	-	1.00	-	3411488.00	-
78	4105001	Heavy Vehicles - Gross Block	890415.00	-	-	-	890415.00	-
79	4105002	Light Vehicles - Gross Block	3.00	-	-	-	3.00	-
80	4108001	Public Fountain - Gross Block	469035.00	-	-	-	469035.00	-
81	4112001	Buildings - Accumulated Depreciation	-	2414431.00	-	66834.00	-	2481265.00
82	4113102	Drainage and Sewerage Pipes Channels - Accumulated Depreciation	-	45429.00	-	4928.00	-	50357.00
83	4113201	Head Works, OHT etc. Water Supply Mains - Accumulated Depreciation	-	20733960.00	-	2152069.00	-	22886029.00
84	4113202	Ground Water Wells / Deep Bore Wells - Accumulated Depreciation	-	17676855.00	-	99130.00	-	17775985.00
85	4113203	Reservoirs - Accumulated Depreciation	-	1623108.00	-	-	-	1623108.00
86	4114001	Plant and Machinerics - Accumulated Depreciation	-	3411486.00	-	1.00	-	3411487.00
87	4115001	Heavy Vehicles - Accumulated Depreciation	-	890414.00	-	-	-	890414.00
88	4115002	Light Vehicles - Accumulated Depreciation	-	2.00	-	-	-	2.00
89	4118001	Public Fountain - Accumulated Depreciation	-	469034.00	-	-	-	469034.00
90	4121001	Project-in-Progress Account	797517.00	-	-	-	797517.00	-
91	4208001	Fixed Deposit	9528120.00	-	-	9528120.00	-	-

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92	4301001	Stores - Engineering	27727.00	-	-	-	27727.00	-
93	4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current	-	-	8843661.00	6997396.00	1846265.00	-
94	4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current	-	-	8002359.00	6943432.00	1058927.00	-
95	4311909	Water Supply and Drainage Tax - Recoverable - Industrial - Current	-	-	30859.00	12623.00	18236.00	-
96	4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current	-	-	396719.00	200894.00	195825.00	-
97	4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrears	3271602.00	-	-	1812268.00	1459334.00	-
98	4311913	Water Supply and Drainage Tax - Recoverable - Commercial - Arrears	1231281.00	-	361387.00	386511.00	1206157.00	-
99	4311914	Water Tax - Industrial - Arrear	2697.00	-	-	-	2697.00	-
100	4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrear	437147.00	-	262457.00	347378.00	352226.00	-
101	4313003	Water Charges Recoverable - Current	-	-	2868400.00	2645086.00	223314.00	-
102	4313004	Water Charges Recoverable - Arrear	2656074.00	-	-	2178817.00	477257.00	-
103	4314037	Material Cost Recoverable Account - Contractors	31744.00	-	-	-	31744.00	-
104	4501001	Cash Account	153840.00	-	16178649.00	16097812.00	234677.00	-
105	4502001	Cheque Account	-	-	110649.00	110649.00	-	-
106	4502104	WS - Receipt & Pay - IOB 140801000001146	1155647.00	-	108075348.00	102457680.00	6773315.00	-

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107	4502105	WS-Interest Amount - IOB 140801000001147	1083260.00	-	175846.00	71.00	1259035.00	-
108	4601001	Festival Advance	50000.00	-	70000.00	73000.00	47000.00	-
109	4604001	Advance to the Suppliers	6816.00	-	-	-	6816.00	-
110	4605010	Advance Recoverable Expenses	32664.00	-	-	-	32664.00	-
111	4701001	Advance to TWAD Board / Metro Water Board	126306569.00	-	81472000.00	-	207778569.00	-
112	4702001	Payable to Revenue Fubd	-	37203024.00	4879447.00	680513.00	-	33004090.00
TOTAL			252795343.00	252795343.00	281534931.00	281534931	356482546.00	356482546.00


 COMMISSIONER
 KUZHITHURAI SECOND GRADE
 MUNICIPALITY