

KUZHITHURAI SECOND GRADE MUNICIPALITY
Water Supply & Drainage Fund

TRIAL BALANCE FOR THE YEAR 2023 - 2024

Sl. No.	Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
			Debit Rs.	Credit Rs.	Debit Rs.	Credit Rs.	Debit Rs.	Credit Rs.
1	1100201	Water Supply and Drainage Tax - Residential	-	-	-	9428155.00	-	9428155.00
2	1100202	Water Supply and Drainage Tax - Commercial	-	-	-	9188954.00	-	9188954.00
3	1100203	Water Supply and Drainage Tax - Industrial	-	-	-	30859.00	-	30859.00
4	1100204	Water Supply and Drainage Tax - Vacant Site	-	-	-	329376.00	-	329376.00
5	1405004	Metered / Tap Rate Water Charges	-	-	-	2862150.00	-	2862150.00
6	1407004	Water Connection Charges	-	-	-	200.00	-	200.00
7	1407006	Water Supply Disconnection Charges	-	-	-	7000.00	-	7000.00
8	1407016	Water Supply Name Transfer Charges	-	-	-	2100.00	-	2100.00
9	1408003	Miscellaneous Charges	-	-	-	100719.00	-	100719.00
10	1711001	Interest from Bank	-	-	-	165646.00	-	165646.00
11	1808001	Other Income	-	-	-	482949.00	-	482949.00
12	2101001	Pay	-	-	2277520.00	-	2277520.00	-
13	2101004	Dearness Allowance	-	-	1002146.00	-	1002146.00	-

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			Debit Rs.	Credit Rs.	Debit Rs.	Credit Rs.	Debit Rs.	Credit Rs.
14	2101005	House Rent Allowance	-	-	88000.00	-	88000.00	-
15	2101007	Medical Allowance	-	-	20580.00	-	20580.00	-
16	2101008	Other Allowances	-	-	30000.00	-	30000.00	-
17	2101011	Bonus	-	-	15000.00	-	15000.00	-
18	2102015	CPF Management Contribution	-	-	51800.00	-	51800.00	-
19	2102019	Conveyance Allowance	-	-	4240.00	-	4240.00	-
20	2102020	Washing Allowance	-	-	2400.00	-	2400.00	-
21	2104006	Municipal Contribution for Works	-	-	427662.00	-	427662.00	-
22	2101101	Electricity Consumption Charges for Office Buildings	-	-	1479372.00	-	1479372.00	-
23	2301001	Power Charges for Sewerage System / Pumping Stations	-	-	4618003.00	-	4618003.00	-
24	2301002	Power Charges for Water Head Works / Pumping Stations / Booster Stations	-	-	7293641.00	-	7293641.00	-
25	2303002	Diesel	-	-	48370.00	-	48370.00	-
26	2305009	Maintenance Expenses - Water Supply	-	-	2211672.00	-	2211672.00	-
27	2305302	Heavy Vehicles Maintenance	-	-	17464.00	-	17464.00	-
28	2308015	Testing and Inspection Charges	-	-	52864.00	-	52864.00	-
29	2308026	Incentives to Citizen	-	-	176868.00	-	176868.00	-

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			Debit Rs.	Credit Rs.	Debit Rs.	Credit Rs.	Debit Rs.	Credit Rs.
30	2407001	Bank Charges	-	-	673.00	-	673.00	-
31	2602006	Municipal Contribution on Works	-	-	427662.00	-	427662.00	-
32	2701001	Provision for Doubtful Collection of Revenue Items - Taxes	-	-	76874.00	-	76874.00	-
33	2701002	Provision for Doubtful Collection of Revenue Items - Other Revenues	-	-	199450.00	-	199450.00	-
34	2722001	Depreciation - Buildings	-	-	67965.00	-	67965.00	-
35	2723101	Depreciation - Sewerage and Drainage	-	-	1516.00	-	1516.00	-
36	2723201	Depreciation - Water Waysge	-	-	2330357.00	-	2330357.00	-
37	2804001	Prior Year Income	-	-	-	1010554	-	1010554.00
38	2808001	Prior Year Expenditure	-	-	97317.00	-	97317.00	-
39	3109001	Accumulated Surplus / Deficit	43060815.00	-	-	-	43060815.00	-
40	3111001	Contributions from the Municipal Fund	-	33309583.00	-	427662.00	-	33737245.00
41	3202002	Gransts from Government	-	204901960.00	-	87900000.00	-	292801960.00
42	3203001	Contributions from the Government	-	7448131.00	-	-	-	7448131.00
43	3303003	Loan from TUFIDCO	-	100920.00	-	-	-	100920.00
44	3401001	Tender Deposit - Contractors	-	1633958.00	6388.00	179403.00	-	1806973.00
45	3401002	Tender Deposit - Suppliers	-	18749.00	-	-	-	18749.00

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			Debit Rs.	Credit Rs.	Debit Rs.	Credit Rs.	Debit Rs.	Credit Rs.
46	3401003	Security Deposit - Contractors	-	51396.00	-	-	-	51396.00
47	3401004	Retention Amount	-	129580.00	-	84359.00	-	213939.00
48	3408001	Deposits - Others	-	2000.00	-	-	-	2000.00
49	3501003	Accounts Payable - Contractors	-	-	2834666.00	2834666.00	-	-
50	3502001	Provident Fund Recoveries	-	-	359100.00	359100.00	-	-
51	3502002	Co-operative Society Loan Recoveries	-	-	14029.00	14029.00	-	-
52	3502004	LIC Policies Premium Recoveries	-	-	24012.00	24012.00	-	-
53	3502005	Special Provident Fund-Cum-Gratuity Scheme - Recoveries	-	-	3570.00	3570.00	-	-
54	3502006	FBF / Group Insurance Scheme Recoveries	-	-	7590.00	7590.00	-	-
55	3502021	CPF Subscription Recoveries	-	-	95622.00	95622.00	-	-
56	3502023	Health Fund Subscription	-	-	1800.00	20700.00	-	18900.00
57	3502025	Manual Workers General Welfare Fund - LWF	-	-	38820.00	38820.00	-	-
58	3502032	CGST - Payable	-	-	27305.00	27305.00	-	-
59	3502033	SGST Payable	-	6111.00	27445.00	27445.00	-	6111.00
60	3501104	Group Insurance Scheme Management Contribution	-	53790.00	3135.00	-	-	50655.00

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			Debit Rs.	Credit Rs.	Debit Rs.	Credit Rs.	Debit Rs.	Credit Rs.
61	3502025	Manual Workers General Welfare Fund - LWF	-	3500.00	38820.00	38820.00	-	3500.00
62	3502009	Income Tax Deductions from Employees	-	821.00	70003.00	70003.00	-	821.00
63	3502013	Income Tax Deductions - Contractors	-	222065.00	32318.00	32318.00	-	222065.00
64	3502014	Other Recoveries	-	106920.00	-	-	-	106920.00
65	3502017	GST (Service Tax Payable)	-	162647.00	27305.00	27305.00	-	162647.00
66	3502035	One Day Salary Recovery - Payable	-	-	5764.00	5764.00	-	-
67	3603001	Provision for Doubtful Collection of Revenue Items	-	1130780.00	269712.00	276324.00	-	1137392.00
68	4101001	Land - Gross Block	2150044.00	-	-	-	2150044.00	-
69	4102001	Buildings - Gross Block	3566746.00	-	172662.00	-	3739408.00	-
70	4103102	Drainage and Sewerage Pipes Channels - Gross Block	51874.00	-	-	-	51874.00	-
71	4103201	Water Supply - Head Works. OHT etc.	35045865.00	-	255000.00	-	35300865.00	-
72	4103202	Ground Water Wells / Deep Bore Wells - Gross Block	17775986.00	-	-	-	17775986.00	-
73	4103203	Reservoirs - Gross Block	1623109.00	-	-	-	1623109.00	-
74	4104001	Plant and Machineries - Gross Block	3411488.00	-	-	-	3411488.00	-
75	4105001	Heavy Vehicles - Gross Block	890415.00	-	-	-	890415.00	-
76	4105002	Light Vehicles - Gross Block	3.00	-	-	-	3.00	-

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			Debit Rs.	Credit Rs.	Debit Rs.	Credit Rs.	Debit Rs.	Credit Rs.
77	4108001	Public Fountain - Gross Block	469035.00	-	-	-	469035.00	-
78	4112001	Buildings - Accumulated Depreciation	-	2481235.00	-	67965.00	-	2549230.00
79	4113102	Drainage and Sewerage Pipes Channels - Accumulated Depreciation	-	50357.00	-	1516.00	-	51873.00
80	4113201	Head Works, OHT etc. Water Supply Mains - Accumulated Depreciation	-	22886029.00	-	2330357.00	-	25216386.00
81	4113202	Ground Water Wells / Deep Bore Wells - Accumulated Depreciation	-	17775985.00	-	-	-	17775985.00
82	4113203	Reservoirs - Accumulated Depreciation	-	1623108.00	-	-	-	1623108.00
83	4114001	Plant and Machineries - Accumulated Depreciation	-	3411487.00	-	-	-	3411487.00
84	4115001	Heavy Vehicles - Accumulated Depreciation	-	890414.00	-	-	-	890414.00
85	4115002	Light Vehicles - Accumulated Depreciation	-	2.00	-	-	-	2.00
86	4118001	Public Fountain - Accumulated Depreciation	-	469034.00	-	-	-	469034.00
87	4121001	Project-in-Progress Account	797517.00	-	-	-	797517.00	-
88	4301001	Stores - Engineering	27727.00	-	-	-	27727.00	-
89	4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current	-	-	9428155.00	8144358.00	1283797.00	-

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			Debit Rs.	Credit Rs.	Debit Rs.	Credit Rs.	Debit Rs.	Credit Rs.
90	4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current	-	-	9188954.00	8569686.00	619268.00	-
91	4311909	Water Supply and Drainage Tax - Recoverable - Industrial - Current	-	-	22268.00	22268.00	-	-
92	4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current	-	-	329376.00	198603.00	130773.00	-
93	4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrears	3305599.00	-	250456.00	2258866.00	1297189.00	-
94	4311913	Water Supply and Drainage Tax - Recoverable - Commercial - Arrears	2265084.00	-	490385.00	1442112.00	1313357.00	-
95	4311914	Water Tax - Industrial - Arrear	20933.00	-	-	20933.00	-	-
96	4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrear	548051.00	-	-	378032.00	170019.00	-
97	4313003	Water Charges Recoverable - Current	-	-	2862150.00	2662700.00	199450.00	-
98	4313004	Water Charges Recoverable - Arrear	700571.00	-	-	226044.00	474527.00	-
99	4314037	Material Cost Recoverable Account - Contractors	31744.00	-	-	-	31744.00	-
100	4501001	Cash Account	234677.00	-	99177.00	234677.00	99177.00	-
101	4502104	WS - Receipt & Pay - IOB 140801000001146	6773315.00	-	104916791.00	105624656.00	6065450.00	-
102	4502105	WS-Interest Amount - IOB 140801000001147	1259035.00	-	34982.00	-	1294017.00	-
103	4601001	Festival Advance	47000.00	-	30000.00	44000.00	33000.00	-

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			Debit Rs.	Credit Rs.	Debit Rs.	Credit Rs.	Debit Rs.	Credit Rs.
104	4604001	Advance to the Suppliers	6816.00	-	-	-	6816.00	-
105	4605010	Advance Recoverable Expenses	32664.00	-	-	-	32664.00	-
106	4701001	Advance to TWAD Board / Metro Water Board	207778569	-	87900000.00	-	295678569.00	-
107	4702001	Payable to Revenue Fund	-	33004090.00	6539239.00	1096163.00	-	27561014.00
TOTAL			331874682.00	331874682.00	249426415.00	249426415.00	441047519.00	441047519.00


 COMMISSIONER
 KUZHITHURAI SECOND GRADE
 MUNICIPALITY