

முசுரி நகராட்சி
MUSIRI MUNICIPALITY

Trial Balance

Input Parameter : 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	0	0	3409499.92	0.0	3409499.92
2	1100202	Water Supply and Drainage Tax - Commercial	0	0	0	2383859.45	0.0	2383859.45
3	1100203	Water Supply and Drainage Tax - Industrial	0	0	0	88885.34	0.0	88885.34
4	1100204	Water Supply and Drainage Tax - Vacant Sites	0	0	0	153205.87	0.0	153205.87
5	1302001	RENT ON BUILDINGS - STAFF QUARTERS	0	0	0	0	0.0	0.0
6	1405002	UGD MONTHLY CHARGES	0	0	0	0	0.0	0.0
7	1405004	METERED/ TAP RATE WATER CHARGES	0	0	0	6041300	0.0	6041300
8	1407001	Road Cutting Restoration Charge	0	0	0	614098	0.0	614098
9	1407002	Initial Amount for New Water Supply Connections	0	0	0	702900	0.0	702900
10	1407014	Water Supply Inspection Charges	0	0	0	288900	0.0	288900
11	1407022	Water Supply - Internal Plumbing Charges	0	0	0	0	0.0	0.0
12	1408003	Misc. Recoveries	0	0	0	0	0.0	0.0
13	1711001	INTEREST FROM BANK	0	0	0	98982.56	0.0	98982.56
14	2101001	PAY	0	0	3289287	0	3289287	0.0
15	2101002	GRADE PAY	0	0	0	0	0.0	0.0
16	2101004	DEARNESS ALLOWANCE	0	0	1885839	0	1885839	0.0
17	2101005	HOUSE RENT ALLOWANCE	0	0	149046	0	149046	0.0
18	2101006	CITY COMP. ALLOWANCE	0	0	0	0	0.0	0.0
19	2101007	MEDICAL ALLOWANCE	0	0	28805	0	28805	0.0
20	2101008	OTHER ALLOWANCE	0	0	0	0	0.0	0.0
21	2101010	WAGES - OTHERS	0	0	2936661	0	2936661	0.0
22	2101011	BONUS	0	0	15000	0	15000	0.0
23	2102019	CONVEYANCE ALLOWANCE	0	0	7307	0	7307	0.0
24	2102020	WASHING ALLOWANCE	0	0	7140	0	7140	0.0
25	2208003	OTHER EXPENSES	0	0	19042	0	19042	0.0
26	2305009	MAINTENANCE EXPENSES - WATER SUPPLY	0	0	4156776	0	4156776	0.0
27	2305013	RESTORATION OF ROAD CUTS	0	0	230000	0	230000	0.0
28	2308026	Incentives to Citizen	0	0	102124	0	102124	0.0
29	2407001	BANK CHARGES	0	0	1411.07	0	1411.07	0.0
30	2602006	MUNICIPAL CONTRIBUTION	0	0	515577	0	515577	0.0
31	2801001	Taxes	0	0	0	628484	0.0	628484
32	3109001	ACCUMULATED SURPLUS / DEFICIT	531959.1	0	0	0	531959.1	0.0
33	3401001	Tender Deposit - Contractors.	0	24912	0	0	0.0	24912

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34	3401003	SECURITY DEPOSIT - CONTRACTORS	0	204341	0	61841	0.0	266182
35	3401004	RETENTION AMOUNT	0	554309	0	109684	0.0	663993
36	3408001	DEPOSITS - OTHERS	0	75	0	0	0.0	75
37	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0	0	8489365	8700176	0.0	210811
38	3501005	ACCOUNTS PAYABLE EXPENSES	0	0	758250	764619	0.0	6369
39	3501101	SALARIES & WAGES PAYABLE	0	0	4834698	4834698	0.0	0.0
40	3502005	SPECIAL PROVIDENT FUND-CUM- GRATUITY SCHEME - RECOVERIES	0	9450	16170	6720	0.0	0.0
41	3502006	F.B.F. / GROUP INSURANCE SCHEME RECOVERIES	0	0	10780	10780	0.0	0.0
42	3502009	It Deduction	0	9705	0	0	0.0	9705
43	3502011	COURT RECOVERIES	0	0	0	0	0.0	0.0
44	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0	0	40664	65870	0.0	25206
45	3502014	OTHER RECOVERIES	0	5883	0	8337	0.0	14220
46	3502021	CPF SUBSCRIPTION RECOVERIES	0	0	512566	514489	0.0	1923
47	3502023	Health Fund Subscription	0	16800	25200	29400	0.0	21000
48	3502025	Manual Workers Genenral Welfare Fund - LWF	0	0	35189	50089	0.0	14900
49	3502032	CGST - PAYABLE	780	0	49899	64799	0.0	14120
50	3502033	SGST - PAYABLE	780	0	49899	64799	0.0	14120
51	3502036	Audit Objection - Recoveries payable	0	0	0	0	0.0	0.0
52	3503001	Recoveries - Payable to Other Municipalities	0	0	0	0	0.0	0.0
53	3504102	ADVANCE COLLECTION - OTHER REVENUES	0	0	0	900	0.0	900
54	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	0	1727360	0	0	0.0	1727360
55	4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK	1130720	0	0	0	1130720	0.0
56	4113202	GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION	0	63813	0	0	0.0	63813
57	4121001	PROJECTS - IN - PROGRESS ACCOUNT	0	0	2023821	0	2023821	0.0
58	4311903	PROFESSION TAX - RECOVERABLE - CURRENT	0	0	20000	20000	0.0	0.0
59	4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current	0	0	3408694.72	2808009	600685.72	0.0
60	4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current	0	0	2368511.05	1823885	544626.05	0.0
61	4311909	Water Supply and Drainage Tax - Recoverable - Industrial - Current	0	0	88885.34	42105	46780.34	0.0
62	4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current	0	0	153205.87	53775	99430.87	0.0

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63	4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrears	482718.87	0	59097.2	237192	304624.07	0.0
64	4311913	Water Supply and Drainage Tax - Recoverable - Commercial - Arrears	209730.33	0	277844.4	115865	371709.73	0.0
65	4311914	Water Supply and Drainage Tax - Recoverable - Industrial - Arrears	352.99	0	0	352	0.99	0.0
66	4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears	6465.46	0	307696	359713	0.0	45551.54
67	4313003	WATER CHARGES RECOVERABLE - CURRENT	0	0	6041300	4728350	1312950	0.0
68	4313004	WATER CHARGES RECOVERABLE - ARREARS	1729385	0	0	413175	1316210	0.0
69	4313005	UGD MONTHY CHARGES RECOVERABLE - CURRENT	0	0	0	0	0.0	0.0
70	4501001	Cash Account	52245	0	11632412	11621572	63085	0.0
71	4502001	Cheque Account	0	0	71150	71150	0.0	0.0
72	4502105	WATER SUPPLY - IB A/C NO. 7197304457	3613557	0	11088804.56	8915469.07	5786892.49	0.0
73	4502107	WATER SUPPLY – DEPOSIT - IB A/C NO. 7562013088	1133172	0	702900	0	1836072	0.0
74	4502501	CUB-ONLINE-510909010209788	599683	0	380906	0	980589	0.0
75	4502701	BBPS-AXIS BANK-924020053166822	4	0	2627	0	2631	0.0
76	4506101	RF -SFC GRANT - IB A/C. NO.517164485	0	0	0	1077754	0.0	1077754
77	4506102	RF-SFC-SNA-GRANT-IB A/C. NO.7580933433	0	0	0	4850868	0.0	4850868
78	4601001	FESTIVAL ADVANCE	30000	0	120000	78000	72000	0.0
79	4601002	EDUCATION ADVANCE	0	0	0	0	0.0	0.0
80	4702003	PAYABLE TO GENERAL FUND	0	7251459	0	0	0.0	7251459
81	4702006	RECEIVABLE FROM GENERAL FUND	346554.25	0	0	0	346554.25	0.0
Total			9868107	9868107	66914550.21	66914550.21	30715356.68	30715356.68

MUSIRI MUNICIPALITY
முசிறி நகராட்சி
Income And Expenditure Statement

Input Parameter: 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		3409499.92	0
1100202	Water Supply and Drainage Tax - Commercial		2383859.45	0
1100203	Water Supply and Drainage Tax - Industrial		88885.34	0
1100204	Water Supply and Drainage Tax - Vacant Sites		153205.87	0
1302001	RENT ON BUILDINGS - STAFF QUARTERS		0	0
1405002	UGD MONTHLY CHARGES		0	0
1405004	METERED/ TAP RATE WATER CHARGES		6041300	0
1407001	Road Cutting Restoration Charge		614098	0
1407002	Initial Amount for New Water Supply Connections		702900	0
1407014	Water Supply Inspection Charges		288900	0
1407022	Water Supply - Internal Plumbing Charges		0	0
1408003	Misc. Recoveries		0	0
1711001	INTEREST FROM BANK		98982.56	0
Total			13781631.14	0
Expenditure				
2101001	PAY		3289287	0
2101002	GRADE PAY		0	0
2101004	DEARNESS ALLOWANCE		1885839	0
2101005	HOUSE RENT ALLOWANCE		149046	0
2101006	CITY COMP. ALLOWANCE		0	0
2101007	MEDICAL ALLOWANCE		28805	0
2101008	OTHER ALLOWANCE		0	0
2101010	WAGES - OTHERS		2936661	0
2101011	BONUS		15000	0
2102019	CONVEYANCE ALLOWANCE		7307	0
2102020	WASHING ALLOWANCE		7140	0
2208003	OTHER EXPENSE		19042	0
2305009	MAINTENANCE EXPENSES - WATER SUPPLY		4156776	0
2305013	RESTORATION OF ROAD CUTS		230000	0
2308026	Incentives to Citizen		102124	0
2407001	BANK CHARGES		1411.07	0

2602006	MUNICIPAL CONTRIBUTION	515577	0
2801001	Taxes	-628484	0
Total		12715531.07	0
3109002-Gross Deficit of Expenditure over Income		1066100.07	0

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MUSIRI MUNICIPALITY
Balance Sheet

Input Parameter : 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				
3109001	ACCUMULATED SURPLUS / DEFICIT		534140.97	-531959.1
3401001	Tender Deposit - Contractors.		24912	24912
3401003	SECURITY DEPOSIT - CONTRACTORS		266182	204341
3401004	RETENTION AMOUNT		663993	554309
3408001	DEPOSITS - OTHERS		75	75
3501003	ACCOUNTS PAYABLE - CONTRACTORS		210811	0
3501005	ACCOUNTS PAYABLE EXPENSES		6369	0
3501101	SALARIES & WAGES PAYABLE		0	0
3502005	SPECIAL PROVIDENT FUND-CUM- GRATUITY SCHEME - RECOVERIES		0	9450
3502006	F.B.F. / GROUP INSURANCE SCHEME RECOVERIES		0	0
3502009	It Deduction		9705	9705
3502011	COURT RECOVERIES		0	0
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS		25206	0
3502014	OTHER RECOVERIES		14220	5883
3502021	CPF SUBSCRIPTION RECOVERIES		1923	0
3502023	Health Fund Subscription		21000	16800
3502025	Manual Workers Genenral Welfare Fund - LWF		14900	0
3502032	CGST - PAYABLE		14120	-780
3502033	SGST - PAYABLE		14120	-780
3502036	Audit Objection - Recoveries payable		0	0
3503001	Recoveries - Payable to Other Municipalities		0	0
3504102	ADVANCE COLLECTION - OTHER REVENUES		900	0

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3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS		1727360	1727360
Total			3549936.97	2019315.9
Assets				
4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK		1130720	1130720
4113202	GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION		-63813	-63813
4121001	PROJECTS - IN - PROGRESS ACCOUNT		2023821	0
4311903	PROFESSION TAX - RECOVERABLE - CURRENT		0	0
4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current		600685.72	382552.99
4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current		544626.05	161813.37
4311909	Water Supply and Drainage Tax - Recoverable - Industrial - Current		46780.34	352.99
4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current		99430.87	6176.08
4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrears		304624.07	100165.88
4311913	Water Supply and Drainage Tax - Recoverable - Commercial - Arrears		371709.73	47916.96
4311914	Water Supply and Drainage Tax - Recoverable - Industrial - Arrears		0.99	0
4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears		-45551.54	289.38
4311916	Water Supply and Drainage Tax - Recoverable - Others - Arrears		0	0
4313003	WATER CHARGES RECOVERABLE - CURRENT		1312950	821400

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4313004	WATER CHARGES RECOVERABLE - ARREARS		1316210	907985
4313005	UGD MONTHY CHARGES RECOVERABLE - CURRENT		0	0
4501001	Cash Account		63085	52245
4502001	Cheque Account		0	0
4502105	WATER SUPPLY - IB A/C NO. 7197304457		5786892.49	3613557
4502107	WATER SUPPLY – DEPOSIT - IB A/C NO. 7562013088		1836072	1133172
4502501	CUB-ONLINE-510909010209788		980589	599683
4502701	BBPS-AXIS BANK-924020053166822		2631	4
4506101	RF -SFC GRANT - IB A/C. NO.517164485		-1077754	0
4506102	RF-SFC–SNA-GRANT-IB A/C. NO.7580933433		-4850868	0
4601001	FESTIVAL ADVANCE		72000	30000
4601002	EDUCATION ADVANCE		0	0
4702003	PAYABLE TO GENERAL FUND		-7251459	-7251459
4702006	RECEIVABLE FROM GENERAL FUND		346554.25	346554.25
Total			3549936.97	2019315.9