

**திருவாரூர் நகராட்சி**  
**TIRUVARUR 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	8392496.91	0.0	8392496.91
2	1100202	Water Supply and Drainage Tax - Commercial	0	0	0	9034845.76	0.0	9034845.76
3	1100203	Water Supply and Drainage Tax - Industrial	0	0	0	8415.75	0.0	8415.75
4	1100204	Water Supply and Drainage Tax - Vacant Sites	0	0	0	467068.02	0.0	467068.02
5	1302001	RENT ON BUILDINGS - STAFF QUARTERS	0	0	0	0	0.0	0.0
6	1405002	UGD MONTHLY CHARGES	0	0	0	9821690	0.0	9821690
7	1405004	METERED/ TAP RATE WATER CHARGES	0	0	0	2442442	0.0	2442442
8	1405009	OTHER USER CHARGES	0	0	0	37796	0.0	37796
9	1407001	Road Cutting Restoration Charge	0	0	0	152876	0.0	152876
10	1407002	Initial Amount for New Water Supply Connections	0	0	0	40000	0.0	40000
11	1407003	INITIAL AMOUNT FOR DRAINAGE CONNECTIONS	0	0	0	3135776	0.0	3135776
12	1407005	Under Ground Sewerage Connection Charges	0	0	0	55600	0.0	55600
13	1407014	Water Supply Inspection Charges	0	0	0	2400	0.0	2400
14	1407015	Sewerage Inspection Charges	0	0	0	85226	0.0	85226
15	1407021	Internal Plumbing Charges	0	0	0	662036	0.0	662036
16	1407022	Water Supply - Internal Plumbing Charges	0	0	0	0	0.0	0.0
17	1408003	Misc. Recoveries	0	0	0	0	0.0	0.0
18	2101001	PAY	0	0	1490300	0	1490300	0.0
19	2101002	GRADE PAY	0	0	0	0	0.0	0.0
20	2101004	DEARNESS ALLOWANCE	0	0	858354	0	858354	0.0
21	2101005	HOUSE RENT ALLOWANCE	0	0	85200	0	85200	0.0
22	2101006	CITY COMP. ALLOWANCE	0	0	0	0	0.0	0.0
23	2101007	MEDICAL ALLOWANCE	0	0	10800	0	10800	0.0
24	2101008	OTHER ALLOWANCE	0	0	3600	0	3600	0.0
25	2101011	BONUS	0	0	9000	0	9000	0.0
26	2102019	CONVEYANCE ALLOWANCE	0	0	2400	0	2400	0.0
27	2102020	WASHING ALLOWANCE	0	0	7200	0	7200	0.0
28	2301001	POWER CHARGES FOR SEWERAGE SYSTEM/ PUMPING STATIONS	0	0	1732475	0	1732475	0.0
29	2305009	MAINTENANCE EXPENSES - WATER SUPPLY	0	0	14741552	0	14741552	0.0
30	2305010	MAINTENANCE EXPENSES - SEWERAGE WORKS	0	0	11203520	0	11203520	0.0

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31	2801001	<b>Taxes</b>	0	0	0	65213	0.0	65213
32	3109001	<b>ACCUMULATED SURPLUS / DEFICIT</b>	84528221	0	0	0	84528220.8	0.0
33	3111001	<b>CONTRIBUTION FROM MUNICIPAL FUND</b>	0	14483142	0	0	0.0	14483142
34	3203001	<b>CONTRIBUTIONS FROM THE GOVERNMENT</b>	0	7805347	0	0	0.0	7805347
35	3203002	<b>GRANTS FROM THE GOVERNMENT</b>	0	186462701	0	0	0.0	186462701
36	3303005	<b>Loan from TNUDF</b>	0	49356330	0	0	0.0	49356330
37	3306001	<b>Other Term Loans</b>	0	4247813	0	0	0.0	4247813
38	3401001	<b>Tender Deposit - Contractors.</b>	0	1237910	0	0	0.0	1237910
39	3401002	<b>TENDER DEPOSIT- SUPPLIERS</b>	0	27635	0	0	0.0	27635
40	3401003	<b>SECURITY DEPOSIT - CONTRACTORS</b>	0	479144	246254	286808	0.0	519698
41	3401004	<b>RETENTION AMOUNT</b>	0	6895185	6449669	9339743	0.0	9785259
42	3408001	<b>DEPOSITS - OTHERS</b>	0	11705393	0	700000	0.0	12405393
43	3501003	<b>ACCOUNTS PAYABLE - CONTRACTORS</b>	0	30986654	227271800	228114224	0.0	31829078
44	3501005	<b>ACCOUNTS PAYABLE EXPENSES</b>	0	3451266	12101901	12101901	0.0	3451266
45	3501009	<b>WATE SUPPLY MAINTENANCE - PAYABLE TO TWAD BOARD / METRO WATER BOARD</b>	0	3468962	0	0	0.0	3468962
46	3501101	<b>SALARIES &amp; WAGES PAYABLE</b>	0	423196	1909464	2087142	0.0	600874
47	3501104	<b>GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION PAYABLE</b>	0	114895	0	0	0.0	114895
48	3501201	<b>INTEREST PAYABLE</b>	0	2367493	0	0	0.0	2367493
49	3502001	<b>PROVIDENT FUND RECOVERIES</b>	0	64047	40000	234000	0.0	258047
50	3502002	<b>CO-OPERATIVE SOCIETY LOAN RECOVERIES</b>	0	50161	0	0	0.0	50161
51	3502003	<b>RD RECOVERIES</b>	0	1220	0	0	0.0	1220
52	3502004	<b>L.I.C. POLICES PREMIUM RECOVERIES</b>	2218	0	0	0	2218	0.0
53	3502005	<b>SPECIAL PROVIDENT FUND-CUM- GRATUITY SCHEME - RECOVERIES</b>	0	420	0	0	0.0	420
54	3502006	<b>F.B.F. / GROUP INSURANCE SCHEME RECOVERIES</b>	0	12490	660	3960	0.0	15790
55	3502009	<b>It Deduction</b>	0	33038	33038	0	0.0	0.0
56	3502011	<b>COURT RECOVERIES</b>	0	0	0	0	0.0	0.0
57	3502013	<b>INCOME TAX DEDUCTIONS - CONTRACTORS</b>	0	1552255	2212873	3331341	0.0	2670723
58	3502014	<b>OTHER RECOVERIES</b>	0	80753	0	0	0.0	80753
59	3502015	<b>VAT - PAYABLE</b>	0	65875	0	0	0.0	65875
60	3502021	<b>CPF SUBSCRIPTION RECOVERIES</b>	19192	0	11375	66026	0.0	35459
61	3502023	<b>Health Fund Subscription</b>	0	159595	1800	10800	0.0	168595
62	3502025	<b>Manual Workers Genenal Welfare Fund - LWF</b>	0	2013288	1258779	1831022	0.0	2585531
63	3502032	<b>CGST - PAYABLE</b>	0	857596	1461406	2024057	0.0	1420247
64	3502033	<b>SGST - PAYABLE</b>	0	866532	1461406	2024057	0.0	1429183

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65	3502036	<b>Audit Objection - Recoveries payable</b>	0	0	0	0	0.0	0.0
66	3503001	<b>Recoveries - Payable to Other Municipalities</b>	0	0	0	0	0.0	0.0
67	3504102	<b>ADVANCE COLLECTION - OTHER REVENUES</b>	0	13525	0	13808	0.0	27333
68	3603001	<b>PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS</b>	0	25934239.04	0	0	0.0	25934239.04
69	4101001	<b>LAND -GROSS BLOCK</b>	4886945	0	0	0	4886945	0.0
70	4102001	<b>BUILDINGS - GROSS BLOCK</b>	1931606	0	0	0	1931606	0.0
71	4103201	<b>WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK</b>	14746688	0	0	0	14746688	0.0
72	4103203	<b>RESERVOIRS - GROSS BLOCK</b>	8328898	0	0	0	8328898	0.0
73	4104001	<b>PLANT AND MACHINERIES - GROSS BLOCK</b>	1383563	0	0	0	1383563	0.0
74	4104003	<b>HAND PUMPS - INDIAN MARK II - GROSS BLOCK</b>	9207102	0	0	0	9207102	0.0
75	4105001	<b>HEAVY VEHICLES - GROSS BLOCK</b>	355500	0	0	0	355500	0.0
76	4105002	<b>LIGHT VEHICLES - GROSS BLOCK</b>	969866	0	0	0	969866	0.0
77	4107001	<b>FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK</b>	194060	0	0	0	194060	0.0
78	4107002	<b>ELECTRICAL INSTALLATIONS - LAMPS / TUBE LIGHT FITTINGS - GROSS BLOCK</b>	3421750	0	0	0	3421750	0.0
79	4112001	<b>BUILDINGS - ACCUMULATED DEPRECIATION</b>	0	1029930.4	0	0	0.0	1029930.4
80	4113102	<b>DRAINAGE SEWERAGE PIPES, CONDUITS ETC. - ACCUMALATED DEPRECIATION</b>	0	52279	0	0	0.0	52279
81	4113201	<b>HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIATION</b>	0	12101962	0	0	0.0	12101962
82	4113202	<b>GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION</b>	0	2234192.65	0	0	0.0	2234192.65
83	4113203	<b>RESERVOIRS - ACCUMULATED DEPRECIATION</b>	0	198616	0	0	0.0	198616
84	4114001	<b>PLANT &amp; MACHINERY - ACCUMULATED DEPRECIATION</b>	0	1295814.5	0	0	0.0	1295814.5
85	4114003	<b>HAND PUMPS - INDIA MARK (II) - ACCUMULATED DEPRECIATION</b>	0	8559119.8	0	0	0.0	8559119.8
86	4115001	<b>HEAVY VEHICLES - ACCUMULATED DEPRECIATION</b>	0	355263	0	0	0.0	355263
87	4115002	<b>LIGHT VEHICLES - ACCUMULATED DEPRECIATION</b>	0	969866	0	0	0.0	969866
88	4117001	<b>FURNITURE, FIXTURES &amp; FITTINGS - ACCUMULATED DEPRECIATIONS</b>	0	192577.5	0	0	0.0	192577.5

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89	4117002	<u>ELECTIRCAL INSTALLATIONS - LAMPS &amp; TUBE LIGHTS</u> <u>FITTINGS - ACCUMULATED DEPRECIATION</u>	0	1852903.81	0	0	0.0	1852903.81
90	4121001	<u>PROJECTS - IN - PROGRESS ACCOUNT</u>	3.23E+08	0	231606180	0	554884643	0.0
91	4123001	<u>PROJECTS - IN - PROGRESS ACCOUNT</u>	21386387	0	0	0	21386387	0.0
92	4301004	<u>STORES - WATER SUPPLY</u>	1717625	0	0	0	1717625	0.0
93	4311903	<u>PROFESSION TAX - RECOVERABLE - CURRENT</u>	420239	0	0	7500	412739	0.0
94	4311907	<u>Water Supply and Drainage Tax - Recoverable - Residential - Current</u>	0	0	8392496.91	5289790	3102706.91	0.0
95	4311908	<u>Water Supply and Drainage Tax - Recoverable - Commercial - Current</u>	0	0	9018368.82	5273014	3745354.82	0.0
96	4311909	<u>Water Supply and Drainage Tax - Recoverable - Industrial - Current</u>	0	0	8415.75	8186	229.75	0.0
97	4311910	<u>Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current</u>	0	0	467068.02	50539	416529.02	0.0
98	4311912	<u>Water Supply and Drainage Tax - Recoverable - Residential - Arrears</u>	1128329	0	2186	317792	812723.37	0.0
99	4311913	<u>Water Supply and Drainage Tax - Recoverable - Commercial - Arrears</u>	1025167	0	17706.94	203373	839500.67	0.0
100	4311914	<u>Water Supply and Drainage Tax - Recoverable - Industrial - Arrears</u>	973.13	0	0	973	0.13	0.0
101	4311915	<u>Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears</u>	315813.1	0	61797	134106	243504.09	0.0
102	4313003	<u>WATER CHARGES RECOVERABLE - CURRENT</u>	0	0	2442442	1451933.34	990508.66	0.0
103	4313004	<u>WATER CHARGES RECOVERABLE - ARREARS</u>	3531840	0	0	504175.66	3027664.01	0.0
104	4313005	<u>UGD MONTHY CHARGES RECOVERABLE - CURRENT</u>	0	0	9821690	5046133	4775557	0.0
105	4313006	<u>UGD MONTHY CHARGES RECOVERABLE - ARREARS</u>	12581378	0	0	1551626	11029752	0.0
106	4314037	<u>MATERIALS COST RECOVERABLE A/C - CONTRACTORS</u>	0	14728	0	0	0.0	14728
107	4314040	<u>Misc. Recovery</u>	0	0	300000	300000	0.0	0.0
108	4321001	<u>PROVISION FOR OUTSTANDING PROPERTY TAXES</u>	0	4726350	0	0	0.0	4726350
109	4501001	<u>Cash Account</u>	18165	0	19528689	19035114	511740	0.0
110	4502001	<u>Cheque Account</u>	0	0	477528	477528	0.0	0.0
111	4502104	<u>WS UGSS TARIFF coll A/C CB-3260101003199</u>	1603261	0	6459651	13955633	0.0	5892720.74
112	4502105	<u>RF SFC A/C SBI-11009733732</u>	0	0	0	10000000	0.0	10000000
113	4502107	<u>WS PAYMENT A/C CB-3260101000838</u>	3562946	0	12501038	12929302	3134682.49	0.0

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114	4502108	<a href="#">RF PAYMENT A/C IB-448968358</a>	0	0	0	18180168	0.0	18180168
115	4502110	<a href="#">RF CAPITAL FUND A/C IB-448972863</a>	0	0	887513	911336	0.0	23823
116	4502113	<a href="#">WS DEPOSIT A/C CB-3260101000839</a>	277735	0	35000	0	312735	0.0
117	4502115	<a href="#">WS UGSS DEPOSIT A/C CB-3260101000840</a>	1329000	0	3474662	2607000	2196661.9	0.0
118	4502142	<a href="#">RF COLLECTION BANK IB A/C -7539790450</a>	0	0	900000	0	900000	0.0
119	4502501	<a href="#">RF ONLINE COLLECTION BANK CUB</a>	4877196	0	8285219	3083387	10079028	0.0
120	4502701	<a href="#">RF BBPS ACCT GPAY ONLINE COLL 924020053183474</a>	0	0	125723	0	125723	0.0
121	4504124	<a href="#">WS-UGSS-ESCROW A/C IB-6651238361</a>	588761	0	638976	0	1227737	0.0
122	4504135	<a href="#">RF CGF ACCT PNB CHILD 4389000100159439</a>	0	0	0	68740143	0.0	68740143
123	4504136	<a href="#">RF SUIDF SNA CHILD ACCT SBI-41739239308</a>	0	0	0	57829706	0.0	57829706
124	4506102	<a href="#">RF SFC SNA PAYMENT A/C IB-7580928559</a>	0	0	0	5644095	0.0	5644095
125	4506106	<a href="#">RF SPARSH ACCT 9556 TN310 AMRUT.0 421760051UJ</a>	0	0	0	69976853	0.0	69976853
126	4601001	<a href="#">FESTIVAL ADVANCE</a>	59100	0	66000	48000	77100	0.0
127	4601002	<a href="#">EDUCATION ADVANCE</a>	0	0	0	0	0.0	0.0
128	4601012	<a href="#">Staff Advance</a>	90300000	0	0	0	90300000	0.0
129	4605010	<a href="#">Advance Recoverable Expenses</a>	2.13E+08	0	0	0	213066220	0.0
130	4606001	<a href="#">DEPOSITS - RECOVERABLE:</a>	108468	0	0	0	108468	0.0
131	4608002	<a href="#">TDS ON INTEREST</a>	125864	0	0	0	125864	0.0
132	4612001	<a href="#">Advance</a>	0	22500	0	0	0.0	22500
133	4613001	<a href="#">Deposits</a>	0	0	7000	0	7000	0.0
134	4702003	<a href="#">PAYABLE TO GENERAL FUND</a>	0	107684935	0	0	0.0	107684935
135	4702006	<a href="#">RECEIVABLE FROM GENERAL FUND</a>	0	314769401.7	0	0	0.0	314769401.7
<b>Total</b>			<b>8.11E+08</b>	<b>811278539.4</b>	<b>600130176.4</b>	<b>600130176</b>	<b>1089659202</b>	<b>1089659202</b>