

**உசிலம்பட்டி நகராட்சி**  
**USILAMPATTI MUNICIPALITY**  
**Trial Balance**

**Input Parameter :** Financial Year : 2021-2022; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2021; To Date : 31/Mar/2022;

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
1	1100201	<a href="#">Water Supply and Drainage Tax - Residential</a>	0	0	0	4557057.58	0.0	4557057.58
2	1100202	<a href="#">Water Supply and Drainage Tax - Commercial</a>	0	0	0	1223429.66	0.0	1223429.66
3	1100204	<a href="#">Water Supply and Drainage Tax - Vacant Sites</a>	0	0	128288.47	282828.82	0.0	154540.35
4	1302001	<a href="#">RENT ON BUILDINGS - STAFF QUARTERS</a>	0	0	0	0	0.0	0.0
5	1405004	<a href="#">METERED/ TAP RATE WATER CHARGES</a>	0	0	0	8272996	0.0	8272996
6	1407001	<a href="#">Road Cutting Restoration Charge</a>	0	0	0	423013	0.0	423013
7	1407002	<a href="#">Initial Amount for New Water Supply Connections</a>	0	0	0	810000	0.0	810000
8	1407014	<a href="#">Water Supply Inspection Charges</a>	0	0	0	296001	0.0	296001
9	1408003	<a href="#">Misc. Recoveries</a>	0	0	0	407423.14	0.0	407423.14
10	1711001	<a href="#">INTEREST FROM BANK</a>	0	0	0	53696	0.0	53696
11	2101001	<a href="#">PAY</a>	0	0	1626000	0	1626000	0.0
12	2101002	<a href="#">GRADE PAY</a>	0	0	1900	0	1900	0.0
13	2101004	<a href="#">DEARNESS ALLOWANCE</a>	0	0	303035	0	303035	0.0
14	2101005	<a href="#">HOUSE RENT ALLOWANCE</a>	0	0	58000	0	58000	0.0
15	2101006	<a href="#">CITY COMP. ALLOWANCE</a>	0	0	0	0	0.0	0.0
16	2101007	<a href="#">MEDICAL ALLOWANCE</a>	0	0	12000	0	12000	0.0
17	2101008	<a href="#">OTHER ALLOWANCE</a>	0	0	0	0	0.0	0.0
18	2101010	<a href="#">WAGES - OTHERS</a>	0	0	1961936	0	1961936	0.0
19	2101011	<a href="#">BONUS</a>	0	0	12000	0	12000	0.0
20	2102013	<a href="#">SPECIAL PROVIDENT FUND CUM GRATUITY SCHEME</a>	0	0	25965	0	25965	0.0

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21	2102020	<u>WASHING ALLOWANCE</u>	0	0	3200	0	3200	0.0
22	2303002	<u>DIESEL</u>	0	0	1016902	0	1016902	0.0
23	2303005	<u>SANITARY MATERIALS</u>	0	0	210000	0	210000	0.0
24	2305009	<u>MAINTENANCE EXPENSES - WATER SUPPLY</u>	0	0	633904	0	633904	0.0
25	2305011	<u>MAINTENANCE CHARGES TO TWAD BOARD/ METRO WATER BOARD</u>	0	0	463046	0	463046	0.0
26	2305011	<u>TWAD WATER CHARGES PAYMENT</u>	0	0	2629945	0	2629945	0.0
27	2305302	<u>HEAVY VEHICLES - MAINTENANCE</u>	0	0	6960	0	6960	0.0
28	2407001	<u>BANK CHARGES</u>	0	0	2360	0	2360	0.0
29	2701002	<u>PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - OTHER REVENUES</u>	0	0	2131446	0	2131446	0.0
30	2722001	<u>DEPRECIATION - BUILDINGS</u>	0	0	97214	0	97214	0.0
31	2723001	<u>DEPRECIATION - ROADS &amp; BRIDGES</u>	0	0	1	0	1	0.0
32	2723201	<u>DEPRECIATION - WATERWAYS</u>	0	0	3889561	0	3889561	0.0
33	2724001	<u>DEPRECIATION - PLANT &amp; MACHINERY</u>	0	0	92630	0	92630	0.0
34	2727001	<u>DEPRECIATION - FURNITURE, FIXTURES, FITTINGS AND ELECTRICAL APPLIANCES</u>	0	0	82920	0	82920	0.0
35	2801001	<u>Taxes</u>	0	0	259150	259150	0.0	0.0
36	2804001	<u>PRIOR YEAR INCOME</u>	0	0	0	2377619.63	0.0	2377619.63
37	2808001	<u>PRIOR YEAR EXPENSES</u>	0	0	129575.79	0	129575.79	0.0
38	3109001	<u>ACCUMULATED SURPLUS / DEFICIT</u>	67034714	0	0	0	67034714.09	0.0
39	3111001	<u>CONTRIBUTION FROM MUNICIPAL FUND</u>	0	25688965	0	0	0.0	25688965
40	3203001	<u>CONTRIBUTIONS FROM THE GOVERNMENT</u>	0	5623800	0	0	0.0	5623800
41	3401001	<u>Tender Deposit - Contractors.</u>	0	1117100	19040	82059	0.0	1180119
42	3401002	<u>TENDER DEPOSIT- SUPPLIERS</u>	0	2900	0	8508	0.0	11408
43	3401003	<u>SECURITY DEPOSIT - CONTRACTORS</u>	0	313272	0	90080	0.0	403352
44	3401004	<u>RETENTION AMOUNT</u>	0	179247	167576	41097	0.0	52768

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45	3408001	<u>DEPOSITS - OTHERS</u>	0	298953	0	0	0.0	298953
46	3501003	<u>ACCOUNTS PAYABLE - CONTRACTORS</u>	0	0	3014387	3014387	0.0	0.0
47	3501004	<u>ACCOUNTS PAYABLE - SUPPLIERS</u>	0	0	955758	955758	0.0	0.0
48	3501005	<u>ACCOUNTS PAYABLE EXPENSES</u>	0	0	2731511	2731511	0.0	0.0
49	3501009	<u>WATE SUPPLY MAINTENANCE - PAYABLE TO TWAD BOARD / METRO WATER BOARD</u>	0	1241042	3092991	3092991	0.0	1241042
50	3501101	<u>SALARIES &amp; WAGES PAYABLE</u>	0	0	1786743	1786743	0.0	0.0
51	3501104	<u>GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION PAYABLE</u>	0	7920	0	0	0.0	7920
52	3502001	<u>PROVIDENT FUND RECOVERIES</u>	0	116322	0	109800	0.0	226122
53	3502003	<u>RD RECOVERIES</u>	0	100	0	0	0.0	100
54	3502004	<u>L.I.C. POLICES PREMIUM RECOVERIES</u>	0	0	0	0	0.0	0.0
55	3502005	<u>SPECIAL PROVIDENT FUND-CUM- GRATUITY SCHEME - RECOVERIES</u>	0	36440	0	280	0.0	36720
56	3502006	<u>F.B.F. / GROUP INSURANCE SCHEME RECOVERIES</u>	0	1530	0	3300	0.0	4830
57	3502009	<u>It Deduction</u>	0	0	11550	11550	0.0	0.0
58	3502011	<u>COURT RECOVERIES</u>	0	0	0	0	0.0	0.0
59	3502013	<u>INCOME TAX DEDUCTIONS - CONTRACTORS</u>	0	106320	26831	64328	0.0	143817
60	3502014	<u>OTHER RECOVERIES</u>	0	127935	0	0	0.0	127935
61	3502015	<u>VAT - PAYABLE</u>	0	533699	141167	0	0.0	392532
62	3502021	<u>CPF SUBSCRIPTION RECOVERIES</u>	0	56	0	87514	0.0	87570
63	3502023	<u>Health Fund Subscription</u>	0	39210	0	10080	0.0	49290
64	3502025	<u>Manual Workers Genenral Welfare Fund - LWF</u>	0	252752	78797	56368	0.0	230323
65	3502032	<u>CGST - PAYABLE</u>	0	459138.5	27695.5	35665	0.0	467108
66	3502033	<u>SGST - PAYABLE</u>	0	23397.5	27695.5	35665	0.0	31367

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67	3502035	<u>One Day Salary .Recovery Payable</u>	0	0	4918	4918	0.0	0.0
68	3502036	<u>Audit Objection - Recoveries payable</u>	0	0	0	0	0.0	0.0
69	3503001	<u>Recoveries - Payable to Other Municipalities</u>	0	119085	0	0	0.0	119085
70	3603001	<u>PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS</u>	0	5430331	2343616	2131446	0.0	5218161
71	4101001	<u>LAND -GROSS BLOCK</u>	869	0	0	0	869	0.0
72	4102001	<u>BUILDINGS - GROSS BLOCK</u>	2000065	0	0	0	2000065	0.0
73	4103005	<u>ROADS &amp; PAVEMENTS - OTHERS - GROSS BLOCK</u>	1110000	0	0	0	1110000	0.0
74	4103201	<u>WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK</u>	30605608	0	1510440	0	32116048	0.0
75	4103202	<u>GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK</u>	18620566	0	0	0	18620566	0.0
76	4104001	<u>PLANT AND MACHINERIES - GROSS BLOCK</u>	2196682	0	0	0	2196682	0.0
77	4104003	<u>HAND PUMPS - INDIAN MARK II - GROSS BLOCK</u>	2592405	0	0	0	2592405	0.0
78	4105001	<u>HEAVY VEHICLES - GROSS BLOCK</u>	901918	0	0	0	901918	0.0
79	4107003	<u>ELECTRICAL INSTALLATIONS -OTHERS - GROSS BLOCK</u>	483880	0	421188	0	905068	0.0
80	4112001	<u>BUILDINGS - ACCUMULATED DEPRECIATION</u>	0	323963	0	97214	0.0	421177
81	4113005	<u>ROADS &amp; PAVEMENTS - OTHERS - ACCUMULATED DEPRECIATION</u>	0	1110000	0	1	0.0	1110001
82	4113201	<u>HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIATION</u>	0	24855578	0	2981740	0.0	27837318
83	4113202	<u>GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION</u>	0	16603188	0	907821	0.0	17511009

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84	4114001	<u>PLANT &amp; MACHINERY - ACCUMULATED DEPRECIATION</u>	0	1839039	0	92630	0.0	1931669
85	4114003	<u>HAND PUMPS - INDIA MARK (II) - ACCUMULATED DEPRECIATION</u>	0	2592404	0	0	0.0	2592404
86	4115001	<u>HEAVY VEHICLES - ACCUMULATED DEPRECIATION</u>	0	901917	0	0	0.0	901917
87	4117003	<u>ELECTIRCAL INSTALLATIONS - OTHERS - ACCUMULATED DEPRECIATION</u>	0	163725	0	82920	0.0	246645
88	4121001	<u>PROJECTS - IN - PROGRESS ACCOUNT</u>	0	0	2741909	1510440	1231469	0.0
89	4301001	<u>STORES - ENGINEERING</u>	525840	0	0	0	525840	0.0
90	4301004	<u>STORES - WATER SUPPLY</u>	736064	0	0	0	736064	0.0
91	4311903	<u>PROFESSION TAX - RECOVERABLE - CURRENT</u>	0	0	7500	7500	0.0	0.0
92	4311907	<u>Water Supply and Drainage Tax - Recoverable - Residential - Current</u>	0	0	4668149.52	4211898.74	456250.78	0.0
93	4311908	<u>Water Supply and Drainage Tax - Recoverable - Commercial - Current</u>	0	0	1223429.66	1181966.82	41462.84	0.0
94	4311909	<u>Water Supply and Drainage Tax - Recoverable - Industrial - Current</u>	0	0	109732	109732	0.0	0.0
95	4311910	<u>Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current</u>	0	0	282828.82	213713.86	69114.96	0.0
96	4311912	<u>Water Supply and Drainage Tax - Recoverable - Residential - Arrears</u>	1665597	0	37430.3	970243.02	732784.25	0.0
97	4311913	<u>Water Supply and Drainage Tax - Recoverable - Commercial - Arrears</u>	106735.25	0	42659.72	72102.61	77292.36	0.0
98	4311914	<u>Water Supply and Drainage Tax - Recoverable - Industrial - Arrears</u>	21952.25	0	21952.25	43904.5	0.0	0.0

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99	4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears	585251.2	0	358081.54	775461.69	167871.05	0.0
100	4313003	WATER CHARGES RECOVERABLE - CURRENT	0	0	8773388	6655612	2117776	0.0
101	4313004	WATER CHARGES RECOVERABLE - ARREARS	5389117	0	33150	2362676	3059591	0.0
102	4501001	Cash Account	20000	0	15690064	15559679	150385	0.0
103	4502001	Cheque Account	0	0	91778	83930	7848	0.0
104	4502112	WATER SUPPLY RECEIPT-11290046961	1206448.96	0	16679409	14317801	3568056.96	0.0
105	4502113	WATER SUPPLY DEPOSIT-11290041351	296473.29	0	839709	562183	573999.29	0.0
106	4502501	CUB - 4502501- ONLINE COLLECTION	7634	0	292316	338137	0.0	38187
107	4601001	FESTIVAL ADVANCE	39900	0	30000	36000	33900	0.0
108	4601002	EDUCATION ADVANCE	0	0	0	0	0.0	0.0
109	4601012	Staff Advance	60340	0	0	0	60340	0.0
110	4605006	TANSI ADVANCE	7000	0	0	0	7000	0.0
111	4605010	Advance Recoverable Expenses	9230	0	0	0	9230	0.0
112	4605011	GENERAL IMPREST ACCOUNT	2000	0	0	0	2000	0.0
113	4606001	DEPOSITS - RECOVERABLE:	554822	0	0	0	554822	0.0
114	4702001	PAYABLE TO WATER SUPPLY AND DRINAGE FUND	2307150.99	0	3829240	0	6136390.99	0.0
115	4702004	RECEIVABLE FROM WATER SUPPLY FUND	0	48978934	0	1400000	0.0	50378934
116	4702006	RECEIVABLE FROM GENERAL FUND	0	0	2700000	2700000	0.0	0.0
<b>Total</b>			<b>139088263</b>	<b>139088263</b>	<b>90592570.07</b>	<b>90592570.07</b>	<b>163188324.4</b>	<b>163188324.4</b>

*S. S. S. S.*  
12/1/23  
INSPECTOR  
LOCAL FUND AUDIT

*S. S. S. S.*  
12/1/23  
Commissioner  
Usilampatti Municipality

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