

விருதுநகர் நகராட்சி
Virudhunagar Municipality
Trial Balance

Input Parameter : Financial Year : 2017-2018; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2017; To Date : 31/Mar/2018;

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	59	16927256	0.0	16927197
2	1100202	Water Supply and Drainage Tax - Commercial	0	0	0	1080262	0.0	1080262
3	1100203	Water Supply and Drainage Tax - Industrial	0	0	0	79681	0.0	79681
4	1100204	Water Supply and Drainage Tax - Vacant Sites	0	0	0	245247	0.0	245247
5	1302001	RENT ON BUILDINGS - STAFF QUARTERS	0	0	14016	14016	0.0	0.0
6	1304001	RENT ON LEASE OF LANDS	0	0	0	0	0.0	0.0
7	1405002	UGD MONTHLY CHARGES	0	0	0	1738500	0.0	1738500
8	1405004	METERED/ TAP RATE WATER CHARGES	0	0	0	14842942	0.0	14842942
9	1405005	Water Charges - Water Supply Through Lorry	0	0	0	1510	0.0	1510
10	1405009	OTHER USER CHARGES	0	0	0	119272	0.0	119272
11	1407001	Road Cutting Restoration Charge	0	0	0	216982	0.0	216982
12	1407002	Initial Amount for New Water Supply Connections	0	0	0	247900	0.0	247900
13	1407003	INITIAL AMOUNT FOR DRAINAGE CONNECTIONS	0	0	0	3759675	0.0	3759675
14	1407005	Under Ground Sewerage Connection Charges	0	0	0	8350	0.0	8350
15	1407014	Water Supply Inspection Charges	0	0	0	73377	0.0	73377

Prepared By:

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			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
16	1408003	Misc. Recoveries	0	0	0	1181766	0.0	1181766
17	1601001	SPECIFIC MAINTENANCE GRANT- CONTRIBUTION FOR WATER SUPPLY AND DRAINAGE	0	0	0	0	0.0	0.0
18	1601003	GRANTS FROM STATE GOVERNMENT	0	0	0	0	0.0	0.0
19	1701001	INTEREST ON INVESTMENTS / FIXED DEPOSITS	0	0	753230	963562	0.0	210332
20	1711001	INTEREST FROM BANK	0	0	0	885969	0.0	885969
21	1808001	OTHER INCOME	0	0	0	1260	0.0	1260
22	2101001	PAY	0	0	11315592	0	11315592	0.0
23	2101004	DEARNNESS ALLOWANCE	0	0	5958375	0	5958375	0.0
24	2101005	HOUSE RENT ALLOWANCE	0	0	513786	0	513786	0.0
25	2101007	MEDICAL ALLOWANCE	0	0	107958	0	107958	0.0
26	2101008	OTHER ALLOWANCE	0	0	90688	0	90688	0.0
27	2101011	BONUS	0	0	135000	0	135000	0.0
28	2102008	OTHER MISCELLANEOUS BENEFITS	0	0	25174	0	25174	0.0
29	2102011	LABOUR WELFARE FUND CONTRIBUTION	0	0	0	0	0.0	0.0
30	2102013	SPECIAL PROVIDENT FUND CUM GRATUITY SCHEME	0	0	88	0	88	0.0
31	2102014	GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION	0	0	96030	0	96030	0.0
32	2102015	CPF MANAGEMENT CONTRIBUTION	0	0	905788	0	905788	0.0
33	2102019	CONVEYANCE ALLOWANCE	0	0	3300	0	3300	0.0
34	2104002	DEATH-CUM-RETIREMENT GRATUITY	0	0	133846	0	133846	0.0
35	2201201	TELEPHONE CHARGES	0	0	39212	0	39212	0.0

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36	2204001	VEHICLE INSURANCE	0	0	77534	0	77534	0.0
37	2204004	Stores & Stocks Insurance	0	0	0	0	0.0	0.0
38	2205102	COURT FEES	0	0	12500	0	12500	0.0
39	2205104	LEGAL & ARBITRATION EXPENSES	0	0	12250	0	12250	0.0
40	2205202	ENGINEERING CONSULTANCY	0	0	19924	0	19924	0.0
41	2206001	ADVERTISEMENT CHARGES	0	0	106115	0	106115	0.0
42	2301001	POWER CHARGES FOR SEWERAGE SYSTEM/ PUMPING STATIONS	0	0	622400	0	622400	0.0
43	2301002	POWER CHARGES FOR WATER HEAD WORKS / PUMPING STATIONS / BOOSTER STATIONS	0	0	7097874	0	7097874	0.0
44	2303002	DIESEL	0	0	513037	0	513037	0.0
45	2305009	MAINTENANCE EXPENSES - WATER SUPPLY	0	0	2311075	249679	2061396	0.0
46	2305011	MAINTENANCE CHARGES TO TWAD BOARD/ METRO WATER BOARD	0	0	3512021	0	3512021	0.0
47	2305301	Light Vehicles - Maintenance	0	0	270143	0	270143	0.0
48	2305302	HEAVY VEHICLES - MAINTENANCE	0	0	788294	0	788294	0.0
49	2305901	REPAIRS AND MAINTENANCE OF OFFICE FURNITURE ETC.	0	0	0	0	0.0	0.0
50	2305902	REPAIRS AND MAINTENANCE - INSTRUMENTS, PLANT & MACHINERY	0	0	1449232	0	1449232	0.0
51	2403003	INTEREST ON LOANS FROM TNUIFSL	0	0	5796533	0	5796533	0.0
52	2407001	BANK CHARGES	0	0	1853	0	1853	0.0
53	2701001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - TAXES	0	0	6678922	0	6678922	0.0
54	2722001	DEPRECIATION - BUILDINGS	0	0	236923	0	236923	0.0

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55	2723101	DEPRECIATION - SEWERAGE AND DRAINAGE	0	0	22571 ✓	0	22571 ✓	0.0
56	2723201	DEPRECIATION - WATERWAYS	0	0	9351510 ✓	0	9351510 ✓	0.0
57	2724001	DEPRECIATION - PLANT & MACHINERY	0	0	62511 ✓	0	62511 ✓	0.0
58	2725001	DEPRECIATION - VEHICLES	0	0	23678 ✓	0	23678 ✓	0.0
59	2726001	DEPRECIATION - OFFICE & OTHER EQUIPMENTS	0	0	74226 ✓	0	74226 ✓	0.0
60	2727001	DEPRECIATION - FURNITURE, FIXTURES, FITTINGS AND ELECTRICAL APPLIANCES	0	0	18423 ✓	0	18423 ✓	0.0
61	2801001	Taxes	0	0	329688 ✓	329688	0.0	0.0
62	2804001	PRIOR YEAR INCOME	0	0	0	4794211 ✓	0.0	4794211
63	2808001	PRIOR YEAR EXPENSES	0	0	35608 ✓	0	35608 ✓	0.0
64	2901003	TRANSFER TO SINKING FUND	0	0	0	0	0.0	0.0
65	3109001	ACCUMULATED SURPLUS / DEFICIT	0	96872376	0	0	0.0	96872376 ✓
66	3111001	CONTRIBUTION FROM MUNICIPAL FUND	0	9384272	0	0	0.0	9384272 ✓
67	3203001	CONTRIBUTIONS FROM THE GOVERNMENT	0	15506387	0	0	0.0	15506387 ✓
68	3203002	GRANTS FROM THE GOVERNMENT	0	121804247	0	1300000	0.0	123104247 ✓
69	3206001	GRANTS FOR SPECIFIC PURPOSE	0	100689	0	0	0.0	100689 ✓
70	3301001	LOANS FROM CENTRAL GOVERNMENT	0	8320001	0	0	0.0	8320001 ✓
71	3302001	LOANS FROM STATE GOVERNMENT	0	173565000	0	0	0.0	173565000 ✓
72	3303002	LOAN FROM TUFIDCO	0	20723950	2845296	0	0.0	17878654 ✓
73	3303005	Loan from TNUDF	0	72931443	0	0	0.0	72931443 ✓
74	3401001	Tender Deposit - Contractors.	0	1843771	850179	877827	0.0	1871419 ✓
75	3401002	TENDER DEPOSIT- SUPPLIERS	0	90675	0	10093	0.0	100768 ✓
76	3401003	SECURITY DEPOSIT - CONTRACTORS	0	0	0	7688	0.0	7688 ✓
77	3401004	RETENTION AMOUNT	0	0	73503	73503	0.0	0.0

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78	3408001	DEPOSITS - OTHERS	0	162355	0	0	0.0	162355
79	3501001	POWER CHARGES - PAYABLE - STREET LIGHTS	0	235786	0	0	0.0	235786
80	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0	2292873	9152620	9870707	0.0	3010960
81	3501004	ACCOUNTS PAYABLE - SUPPLIERS	0	888417	1009250	942349	0.0	821516
82	3501005	ACCOUNTS PAYABLE EXPENSES	0	1262606	7735953	11383114	0.0	4909767
83	3501008	OTHERS PAYABLE	0	81401	0	534835	0.0	616236
84	3501009	WATE SUPPLY MAINTENANCE - PAYABLE TO TWAD BOARD / METRO WATER BOARD	0	2589543	3204901	3488221	0.0	2872863
85	3501010	WATER CESS PAYABLE TO TN POLLUTION CONTROL BOARD	0	0	0	174663	0.0	174663
86	3501012	WS Scheme - Payable to Contractors	0	0	22785	22785	0.0	0.0
87	3501101	SALARIES & WAGES PAYABLE	0	76754	13436336	13396954	0.0	37372
88	3501104	GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION PAYABLE	0	342320	0	0	0.0	342320
89	3501106	Other Payables	0	0	0	91745	0.0	91745
90	3502001	PROVIDENT FUND RECOVERIES	0	1095855	1471040	1471040	0.0	1095855
91	3502002	CO-OPERATIVE SOCIETY LOAN RECOVERIES	0	0	551170	551170	0.0	0.0
92	3502005	SPECIAL PROVIDENT FUND-CUM- GRATUITY SCHEME - RECOVERIES	0	83685	25060	25060	0.0	83685
93	3502006	F.B.F. / GROUP INSURANCE SCHEME RECOVERIES	0	41700	116985	34620	40665	0.0
94	3502009	It Deduction	3905	0	113979	117379	505	0.0
95	3502011	COURT RECOVERIES	0	7000	0	0	0.0	7000
96	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0	110465	238656	248066	0.0	119875
97	3502015	VAT - PAYABLE	0	118096	101778	316813	0.0	333131

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98	3502021	CPF SUBSCRIPTION RECOVERIES	0	0	974432	974432	0.0	0.0
99	3502023	Health Fund Subscription	0	100470	0	100980	0.0	201450
100	3502025	Manual Workers General Welfare Fund	0	816117	79158	103230	0.0	840189
101	3502033	SGST - PAYABLE	0	0	10498	32035	0.0	21537
102	3503001	Recoveries - Payable to Other Municipalities	0	450	0	0	0.0	450
103	3503003	WATER SUPPLY AND DRAINAGE TAX - PAYABLE CURRENT / ARREARS	0	0	0	0	0.0	0.0
104	3504102	ADVANCE COLLECTION - OTHER REVENUES	0	0	0	2139	0.0	2139
105	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	0	15144841	4570666	6678922	0.0	17253097
106	4101001	LAND -GROSS BLOCK	21347982	0	0	0	21347982	0.0
107	4102001	BUILDINGS - GROSS BLOCK	4643631	0	1245272	0	5888903	0.0
108	4103001	SUBWAYS AND CAUSEWAYS - GROSS BLOCK	0	0	0	0	0.0	0.0
109	4103004	ROADS & PAVEMENTS - BLACK TOPPED - GROSS BLOCK	0	0	0	0	0.0	0.0
110	4103102	DRAINAGE AND SEWERAGE PIPES , CONDUITS, CHANNELS ETC. - GROSS BLOCK	752376	0	0	0	752376	0.0
111	4103201	WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK	58879336	0	8526425	0	67405761	0.0
112	4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK	43752959	0	599843	0	44352802	0.0
113	4104001	PLANT AND MACHINERIES - GROSS BLOCK	1931317	0	988400	0	2919717	0.0
114	4104002	TOOLS & PLANT - GROSS BLOCK	2611660	0	0	0	2611660	0.0
115	4104003	HAND PUMPS - INDIAN MARK II - GROSS BLOCK	4051071	0	0	0	4051071	0.0

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116	4105001	HEAVY VEHICLES - GROSS BLOCK	2	0	0	0	2	0.0
117	4105002	LIGHT VEHICLES - GROSS BLOCK	1317038	0	0	0	1317038	0.0
118	4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	841221	0	0	0	841221	0.0
119	4108001	PUBLIC FOUNTAINS - GROSS BLOCK	318	0	0	0	318	0.0
120	4112001	BUILDINGS - ACCUMULATED DEPRECIATION	0	997423	0	236923	0.0	1234346
121	4113102	DRAINAGE SEWERAGE PIPES, CONDUITS ETC. - ACCUMALATED DEPRECIATION	0	338565	0	22571	0.0	361136
122	4113201	HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIATION	0	48392694	0	6699728	0.0	55092422
123	4113202	GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALATED DEPRECIATION	0	15633963	0	2217640	0.0	17851603
124	4114001	PLANT & MACHINERY - ACCUMULATED DEPRECIATION	0	1681272	0	62511	0.0	1743783
125	4114002	TOOLS & PLANT - ACCUMULATED DEPRECIATION	0	2314756	0	74226	0.0	2388982
126	4114003	HAND PUMPS - INDIA MARK (II) - ACCUMULATED DEPRECIATION	0	4050886	0	434142	0.0	4485028
127	4115002	LIGHT VEHICLES - ACCUMULATED DEPRECIATION	0	1222326	0	23678	0.0	1246004
128	4117001	FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS	0	767531	0	18423	0.0	785954
129	4118001	PUBLIC FOUNTAINS - ACCUMALATED DEPRECIATION	0	256	0	0	0.0	256
130	4121001	PROJECTS - IN - PROGRESS ACCOUNT	1953853	0	9653629	11359940	247542	0.0

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131	4122001	PROJECTS - IN - PROGRESS ACCOUNT	0	0	0	0	0.0	0.0
132	4208001	FIXED DEPOSIT	0	0	25000000	15000000	10000000	0.0
133	4301001	STORES - ENGINEERING	620377	0	0	620377	0.0	0.0
134	4301004	STORES - WATER SUPPLY	0	0	843275	505842	337433	0.0
135	4311903	PROFESSION TAX - RECOVERABLE - CURRENT	0	0	115000	115000	0.0	0.0
136	4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current	0	0	16927256	12925132	4002124	0.0
137	4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current	0	0	1080262	1080262	0.0	0.0
138	4311909	Water Supply and Drainage Tax - Recoverable - Industrial - Current	0	0	79681	79681	0.0	0.0
139	4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current	0	0	245247	52536	192711	0.0
140	4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrears	15015683	0	346848	3623115	11739416	0.0
141	4311913	Water Supply and Drainage Tax - Recoverable - Commercial - Arrears	0	0	138239.83	138239.83	0.0	0.0
142	4311914	Water Supply and Drainage Tax - Recoverable - Industrial - Arrears	0	0	15448	15448	0.0	0.0
143	4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears	0	0	1073069	237434	835635	0.0
144	4313003	WATER CHARGES RECOVERABLE - CURRENT	0	0	14842942	10637248	4205694	0.0
145	4313004	WATER CHARGES RECOVERABLE - ARREARS	12558853	0	90660	4332681	8316832	0.0
146	4313005	UGD MONTHLY CHARGES RECOVERABLE - CURRENT	0	0	1738500	0	1738500	0.0

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147	4313006	UGD MONTHLY CHARGES RECOVERABLE - ARREARS	234780	0	0	0	234780	0.0
148	4314002	LEASE AMOUNT - RECOVERABLE - ARREARS	22661	0	0	0	22661	0.0
149	4314040	Misc. Recovery	9053	0	0	0	9053	0.0
150	4401001	PREPAID EXPENSES	9629	0	0	0	9629	0.0
151	4501001	Cash Account	312456	0	31145324	31322206	135574	0.0
152	4502001	Cheque Account	0	0	566650	566650	0.0	0.0
153	4502101	RF-RT-IOB-35801000034324	0	0	44858	44858	0.0	0.0
154	4502106	RF-PAYMENT-IOB-35801000025067	0	0	176232	176232	0.0	0.0
155	4502109	W.S.&DRAINAGE FUND-IOB-35801000009322	2745928	0	35149565	33097880	4797613	0.0
156	4502110	W.S.DEPOSIT-IOB-35801000025068	968032	0	301493	53	1269472	0.0
157	4502111	UGD-RT-IOB-35801000043328	190211	0	233946	1500	422657	0.0
158	4502112	UGD-DEPOSIT-PGB-518701000008831	4067236	0	8912322	11869046	1110512	0.0
159	4502113	UGD-LOAN&GRANS-BOI-826610100001728	30061398	0	12144962	34698712	7507648	0.0
160	4502117	LOAND FUND-TRY-8338	0	0	100000	100000	0.0	0.0
161	4502501	RF-CUB-510001003626	0	0	1322	0	1322	0.0
162	4506102	CAPITAL GRANTS - IOB -35801000026913	0	0	14653	14653	0.0	0.0
163	4601001	FESTIVAL ADVANCE	155900	0	240000	237500	158400	0.0
164	4601003	TOUR ADVANCE	75020	0	0	0	75020	0.0
165	4601009	MARRIAGE ADVANCE	3664	0	0	0	3664	0.0
166	4604001	ADVANCE TO SUPPLIERS	937105	0	0	0	937105	0.0
167	4605006	TANSI ADVANCE	579600	0	400000	400000	579600	0.0
168	4605010	Advance Recoverable Expenses	18010	0	0	0	18010	0.0
169	4605011	GENERAL IMPREST ACCOUNT	4500	0	0	0	4500	0.0
170	4606001	DEPOSITS - RECOVERABLE:	980870	0	0	0	980870	0.0

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171	4612001	Advance	1172484	0	0	0	1172484	0.0
172	4701001	ADVANCE TO TWAD BOARD/ METRO WATER BOARD	437605751	0	9700000	0	447305751	0.0
173	4702001	PAYABLE TO WATER SUPPLY AND DRINAGE FUND	0	0	0	580000	0.0	580000
174	4702002	PAYABLE TO ELEMENTARY EDUCATION FUND	0	0	0	13000	0.0	13000
175	4702003	PAYABLE TO GENERAL FUND	5318751	0	84814	8865515	0.0	3461950
176	4702006	RECEIVABLE FROM GENERAL FUND	0	33761404	4962520	737832	0.0	29536716
Total			655754621	655754621	293829889.8	293829889.8	718072548	718072548

[Signature]
INSPECTOR
LOCAL FUND AUDIT DEPT
VIRUDHUNAGAR

[Signature]
Commissioner
Virudhunagar Municipality
22/5/2019

Prepared By: