

**சிதம்பரம் நகராட்சி**  
**CHIDAMBARAM 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	Water Supply and Drainage Tax - Residential	0	0	119172.02	7963340.74	0.0	7844168.72
2	1100202	Water Supply and Drainage Tax - Commercial	0	0	106051.74	5724631.88	0.0	5618580.14
3	1100203	Water Supply and Drainage Tax - Industrial	0	0	0	16163.08	0.0	16163.08
4	1100204	Water Supply and Drainage Tax - Vacant Sites	0	0	17108.93	277576.79	0.0	260467.86
5	1302001	RENT ON BUILDINGS - STAFF QUARTERS	0	0	0	0	0.0	0.0
6	1405002	UGD MONTHLY CHARGES	0	0	0	776550	0.0	776550
7	1405004	METERED/ TAP RATE WATER CHARGES	0	0	0	7721800	0.0	7721800
8	1407001	Road Cutting Restoration Charge	0	0	0	55817	0.0	55817
9	1407002	Initial Amount for New Water Supply Connections	0	0	0	85145	0.0	85145
10	1407003	INITIAL AMOUNT FOR DRAINAGE CONNECTIONS	0	0	0	498000	0.0	498000
11	1407005	Under Ground Sewerage Connection Charges	0	0	0	16750	0.0	16750
12	1407014	Water Supply Inspection Charges	0	0	0	3750	0.0	3750
13	1407015	Sewerage Inspection Charges	0	0	0	1720	0.0	1720
14	1407022	Water Supply - Internal Plumbing Charges	0	0	0	17530	0.0	17530
15	1408003	Misc. Recoveries	0	0	0	0	0.0	0.0

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16	1711001	<u>INTEREST FROM BANK</u>	0	0	0	175907	0.0	175907
17	1801101	<u>DEPOSITS LAPSED</u>	0	0	0	4343857	0.0	4343857
18	1808001	<u>OTHER INCOME</u>	0	0	0	85808	0.0	85808
19	2101001	<u>PAY</u>	0	0	3885455	0	3885455	0.0
20	2101002	<u>GRADE PAY</u>	0	0	0	0	0.0	0.0
21	2101004	<u>DEARNESS ALLOWANCE</u>	0	0	756487	0	756487	0.0
22	2101005	<u>HOUSE RENT ALLOWANCE</u>	0	0	186643	0	186643	0.0
23	2101006	<u>CITY COMP. ALLOWANCE</u>	0	0	0	0	0.0	0.0
24	2101007	<u>MEDICAL ALLOWANCE</u>	0	0	35060	0	35060	0.0
25	2101008	<u>OTHER ALLOWANCE</u>	0	0	29700	0	29700	0.0
26	2101010	<u>WAGES - OTHERS</u>	0	0	3036804	0	3036804	0.0
27	2101011	<u>BONUS</u>	0	0	30000	0	30000	0.0
28	2102019	<u>CONVEYANCE ALLOWANCE</u>	0	0	7107	0	7107	0.0
29	2102020	<u>WASHING ALLOWANCE</u>	0	0	12323	0	12323	0.0
30	2204001	<u>VEHICLE INSURANCE</u>	0	0	263683	0	263683	0.0
31	2303002	<u>DIESEL</u>	0	0	1014898	0	1014898	0.0
32	2304001	<u>HIRE CHARGES FOR SUPPLY OF WATER THROUGH PRIVATE LORRIES / TANKERS</u>	0	0	56129	0	56129	0.0
33	2305009	<u>MAINTENANCE EXPENSES - WATER SUPPLY</u>	0	0	2026614	0	2026614	0.0
34	2305302	<u>HEAVY VEHICLES - MAINTENANCE</u>	0	0	138766	0	138766	0.0
35	2407001	<u>BANK CHARGES</u>	0	0	236	0	236	0.0

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36	2701001	<u>PROVISION FOR DOUBTFUL COLLECTION OF</u>	0	0	0	5016400	0	5016400	0.0
		REVENUE ITEMS - TAXES							
37	2728001	<u>DEPRECIATION - OTHER FIXED ASSETS</u>	0	0	2351656	0	2351656	0.0	
38	2801001	Taxes	0	0	5336259.37	469852.69	4866406.68	0.0	
39	2804001	PRIOR YEAR INCOME	0	0	0	1364721	0.0	1364721	
40	3109001	ACCUMULATED SURPLUS / DEFICIT	0	250152880.8	0	0	0.0	250152880.8	
41	3111001	CONTRIBUTION FROM MUNICIPAL FUND	0	6661716	0	0	0.0	6661716	
42	3203001	CONTRIBUTIONS FROM THE GOVERNMENT	0	8757088	0	0	0.0	8757088	
43	3203002	GRANTS FROM THE GOVERNMENT	0	27970750	0	0	0.0	27970750	
44	3302001	LOANS FROM STATE GOVERNMENT	0	127327397	0	0	0.0	127327397	
45	3303002	LOAN FROM TUFIDCO	0	1549628	0	0	0.0	1549628	
46	3401001	Tender Deposit - Contractors.	0	3885459	3894459	9000	0.0	0.0	
47	3401002	TENDER DEPOSIT- SUPPLIERS	0	4750	4750	0	0.0	0.0	
48	3401003	SECURITY DEPOSIT - CONTRACTORS	0	68284	207819	139535	0.0	0.0	
49	3401004	RETENTION AMOUNT <i>(Contract)</i>	0	206425	206425	0	0.0	0.0	
50	3408001	DEPOSITS - OTHERS	0	30404	30404	0	0.0	0.0	
51	3501003	ACCOUNTS PAYABLE - CONTRACTORS <i>(provision)</i>	0	3334438	5595673	5857673	0.0	3596438	
52	3501004	ACCOUNTS PAYABLE - SUPPLIERS	0	41600	0	0	0.0	41600	
53	3501005	ACCOUNTS PAYABLE EXPENSES	0	7871672.5	1949986	2017347	0.0	7939033.5	
54	3501006	DEPUTATIONIST RECOVERIES	8798	0	0	0	8798	0.0	
55	3501101	SALARIES & WAGES PAYABLE	0	2072902	3331578	3331578	0.0	2072902	

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56	3501104	<u>GROUP INSURANCE SCHEME - MANAGEMENT</u>	0	44220	0	0	0.0	44220
		<u>CONTRIBUTION PAYABLE</u>						
57	3501106	Other Payables	0	62450	0	0	0.0	62450
58	3501201	<u>INTEREST PAYABLE</u>	0	4394000	0	0	0.0	4394000
59	3502001	<u>PROVIDENT FUND RECOVERIES</u>	0	436077	270125	279300	0.0	445252
60	3502002	<u>CO-OPERATIVE SOCIETY LOAN RECOVERIES</u>	0	1046509	860200	866729	0.0	1053038
61	3502003	<u>RD RECOVERIES</u>	0	1425	0	0	0.0	1425
62	3502004	<u>L.I.C. POLICES PREMIUM RECOVERIES</u>	0	3920	0	0	0.0	3920
63	3502005	<u>SPECIAL PROVIDENT FUND-CUM- GRATUITY</u>	0	5747	0	2190	0.0	7937
		<u>SCHEME - RECOVERIES</u>						
64	3502006	<u>F.B.F. / GROUP INSURANCE SCHEME RECOVERIES</u>	0	67840	0	9540	0.0	77380
65	3502007	<u>EXTERNAL HOUSING RECOVERIES INCLUDING</u>	0	3606	0	0	0.0	3606
		<u>H.B.A. SANCTIONED BY THE C.M.A.</u>						
66	3502009	It Deduction	0	38869	0	43974	0.0	82843
67	3502011	<u>COURT RECOVERIES</u>	0	5000	0	0	0.0	5000
68	3502012	<u>H.B.A.SPECIAL F.B.F. SUBSCRIPTION</u>	0	25	0	0	0.0	25
69	3502013	<u>INCOME TAX DEDUCTIONS - CONTRACTORS</u>	0	182705	88303	93384	0.0	187786
70	3502014	<u>OTHER RECOVERIES</u>	0	59033	0	3000	0.0	62033
71	3502015	<u>VAT - PAYABLE</u>	0	176140	0	0	0.0	176140
72	3502019	<u>KHADI ADVANCE RECOVERED - PAYABLE TO KHADI</u>	0	500	0	0	0.0	500
		<u>BOARD</u>						

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73	3502021	<u>CPF SUBSCRIPTION RECOVERIES</u>	0	265482	0	241750	0.0	507232
74	3502023	<u>Health Fund Subscription</u>	0	212765	0	30420	0.0	243185
75	3502025	<u>Manual Workers General Welfare Fund - LWF</u>	0	722924	27145	27145	0.0	722924
76	3502026	<u>FLAG DAY FUND COLLECTION</u>	0	1800	0	0	0.0	1800
77	3502032	<u>CGST - PAYABLE</u>	0	106503.5	53921	59002	0.0	111584.5
78	3502033	<u>SGST - PAYABLE</u>	0	65454.5	0	0	0.0	65454.5
79	3502035	<u>One Day Salary .Recovery Payable</u>	0	10246	14236	14236	0.0	10246
80	3502036	<u>Audit Objection - Recoveries payable</u>	0	0	0	2808	0.0	2808
81	3503001	<u>Recoveries - Payable to Other Municipalities</u>	0	0	0	0	0.0	0.0
82	3504101	<u>ADVANCE COLLECTION OF PROPERTY TAX</u>	0	32530	0	0	0.0	32530
83	3504102	<u>ADVANCE COLLECTION - OTHER REVENUES</u>	0	600	0	0	0.0	600
84	3603001	<u>PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS</u>	0	5668695	1364721	5016400	0.0	9320374
85	4101001	<u>LAND -GROSS BLOCK</u>	12095966	0	0	0	12095966	0.0
86	4102001	<u>BUILDINGS - GROSS BLOCK</u>	4215897	0	0	0	4215897	0.0
87	4103002	<u>BRIDGES AND FLYOVERS - GROSS BLOCK</u>	27750	0	0	0	27750	0.0
88	4103003	<u>ROADS &amp; PAVEMENTS - CONCRETE - GROSS BLOCK</u>	109151	0	0	0	109151	0.0
89	4103004	<u>ROADS &amp; PAVEMENTS - BLACK TOPPED - GROSS BLOCK</u>	555000	0	0	0	555000	0.0

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90	4103101	<u>STROM WATER DRAINS, OPEN DRAINS AND CULVERTS - GROSS BLOCK</u>	9636847	0	0	0	0	9636847	0.0
91	4103102	<u>DRAINAGE AND SEWERAGE PIPES, CONDUITS, CHANNELS ETC. - GROSS BLOCK</u>	3138981	0	0	0	0	3138981	0.0
92	4103201	<u>WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK</u>	16173515	0	0	0	0	16173515	0.0
93	4103202	<u>GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK</u>	11075251	0	0	0	0	11075251	0.0
94	4104001	<u>PLANT AND MACHINERIES - GROSS BLOCK</u>	2438856	0	0	0	0	2438856	0.0
95	4104003	<u>HAND PUMPS - INDIAN MARK II - GROSS BLOCK</u>	5450637	0	0	0	0	5450637	0.0
96	4105001	<u>HEAVY VEHICLES - GROSS BLOCK</u>	3421639	0	0	0	0	3421639	0.0
97	4106003	<u>Other equipments - GROSS BLOCK</u>	1060564	0	0	0	0	1060564	0.0
98	4107001	<u>FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK</u>	710600	0	0	0	0	710600	0.0
99	4107002	<u>ELECTRICAL INSTALLATIONS - LAMPS / TUBE LIGHT FITTINGS - GROSS BLOCK</u>	348130	0	0	0	0	348130	0.0
100	4108001	<u>PUBLIC FOUNTAINS - GROSS BLOCK</u>	94500	0	0	0	0	94500	0.0
101	4112001	<u>BUILDINGS - ACCUMULATED DEPRECIATION</u>	0	1329192	0	130688	0	0	1459880
102	4113002	<u>BRIDGES AND FLYOVERS - ACCUMULATED DEPRECIATION</u>	0	23485	0	4267	0	0	27752

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103	4113003	<u>ROADS &amp; PAVEMENTS - CONCRETE - ACCUMULATED DEPRECIATION</u>	0	100201	0	8950	0.0	109151
104	4113004	<u>ROADS &amp; PAVEMENTS - BLACK TOPPED - ACCUMULATED DEPRECIATION</u>	0	781440	0	0	0.0	781440
105	4113101	<u>STORM WATER DRAINS, OPEN DRAINS AND CULVERTS - ACCUMULATED DEPRECIATION</u>	0	8285998	0	646857	0.0	8932855
106	4113102	<u>DRAINAGE SEWERAGE PIPES, CONDUITS ETC. - ACCUMALATED DEPRECIATION</u>	0	2064779	0	0	0.0	2064779
107	4113201	<u>HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIATION</u>	0	6677734	0	610368	0.0	7288102
108	4113202	<u>GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION</u>	0	3979474	0	311530	0.0	4291004
109	4114001	<u>PLANT &amp; MACHINERY - ACCUMULATED DEPRECIATION</u>	0	3065621	0	0	0.0	3065621
110	4114003	<u>HAND PUMPS - INDIA MARK (II) - ACCUMULATED DEPRECIATION</u>	0	3723537	0	119251	0.0	3842788
111	4115001	<u>HEAVY VEHICLES - ACCUMULATED DEPRECIATION</u>	0	5761605	0	254604	0.0	6016209
112	4116003	<u>Other equipments - Accumulated Depreciation</u>	0	530282	0	265141	0.0	795423
113	4117001	<u>FURNITURE, FIXTURES &amp; FITTINGS - ACCUMULATED DEPRECIATIONS</u>	0	1440805	0	0	0.0	1440805

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114	4117002	<u>ELECTRICAL INSTALLATIONS - LAMPS &amp; TUBE</u> <u>LIGHTS FITTINGS - ACCUMULATED DEPRECIATION</u>	0	272414	0	0	0.0	272414
115	4118001	<u>PUBLIC FOUNTAINS - ACCUMULATED DEPRECIATION</u>	0	661774	0	0	0.0	661774
116	4121001	<u>PROJECTS - IN - PROGRESS ACCOUNT</u>	20319483	0	0	0	20319483	0.0
117	4122001	<u>PROJECTS - IN - PROGRESS ACCOUNT</u>	827370	0	0	0	827370	0.0
118	4123001	<u>PROJECTS - IN - PROGRESS ACCOUNT</u>	2896296	0	1650000	0	4546296	0.0
119	4208001	<u>FIXED DEPOSIT</u>	5609919	0	0	0	5609919	0.0
120	4301004	<u>STORES - WATER SUPPLY</u>	52156	0	0	0	52156	0.0
121	4311903	<u>PROFESSION TAX - RECOVERABLE - CURRENT</u>	0	23750	5000	26250	0.0	45000
122	4311907	<u>Water Supply and Drainage Tax - Recoverable - Residential - Current</u>	0	0	7963340.74	5414441.32	2548899.42	0.0
123	4311908	<u>Water Supply and Drainage Tax - Recoverable - Commercial - Current</u>	0	0	5724631.88	3799089.06	1925542.82	0.0
124	4311909	<u>Water Supply and Drainage Tax - Recoverable - Industrial - Current</u>	0	0	16163.08	0	16163.08	0.0
125	4311910	<u>Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current</u>	0	0	277576.79	87556.75	190020.04	0.0
126	4311912	<u>Water Supply and Drainage Tax - Recoverable - Residential - Arrears</u>	9059886.06	0	34433	2854555.8	6239763.26	0.0

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127	4311913	Water Supply and Drainage Tax - Recoverable - Commercial - Arrears	9896588.09	0	6833	2437451.63	7465969.46	0.0
128	4311914	Water Supply and Drainage Tax - Recoverable - Industrial - Arrears	40407.7	0	0	335	40072.7	0.0
129	4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears	1190917.63	0	101454	362379.81	929991.82	0.0
130	4313003	WATER CHARGES RECOVERABLE - CURRENT	0	0	7721200	2704800	5016400	0.0
131	4313004	WATER CHARGES RECOVERABLE - ARREARS	16290559	0	3642750	4922071	15011238	0.0
132	4313005	UGD MONTHLY CHARGES RECOVERABLE - CURRENT	0	0	776550	105180	671370	0.0
133	4314040	Misc. Recovery	990	0	0	0	990	0.0
134	4501001	Cash Account	0	0	12464768	12464768	0.0	0.0
135	4502001	Cheque Account	0	0	86293	86293	0.0	0.0
136	45021006	TREASURY	0	0	600	600	0.0	0.0
137	4502107	REVENUE FUND PAYMENT	0	0	1397662	1397662	0.0	0.0
138	4502112	WATER SUPPLY PAYMENT	7663840.94	0	14902156	15217801	7348195.94	0.0
139	4502113	WS DEPOSIT	112580.84	0	0	236	112344.84	0.0
140	4502126	14 FINANCE COMMISSION	0	0	1567500	1567500	0.0	0.0
141	4502216	ESCROW INTERNAL PLUMBING	0	0	96690	96690	0.0	0.0
142	4502501	ONLINE TRANSACTION-CUB-5001010962605	0	0	1677960	1677960	0.0	0.0
143	4502601	DEBIT/CREDIT CARD A/C -CUB	0	0	245942	245942	0.0	0.0
144	4504120	NEW UGD FUND SCHEME	40563946.69	0	2083916	0	42647862.69	0.0

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145	4504121	<u>WATER SUPPLY PROJECT</u>	1460474	0	43328	0	1503802	0.0
146	4601001	FESTIVAL ADVANCE	125000	0	100000	91000	134000	0.0
147	4601002	EDUCATION ADVANCE	0	0	0	0	0.0	0.0
148	4601007	<u>MOTORCYCLE ADVANCE</u>	0	2500	0	0	0.0	2500
149	4601009	<u>MARRIAGE ADVANCE</u>	12399	0	0	0	12399	0.0
150	4601010	HOUSE BUILDING ADVANCE	0	876	0	0	0.0	876
151	4605004	IMMEDIATE RELIEF - ADVANCE	3600	0	0	0	3600	0.0
152	4605011	<u>GENERAL IMPREST ACCOUNT</u>	1000	0	0	0	1000	0.0
153	4606001	DEPOSITS - RECOVERABLE:	328913	0	0	0	328913	0.0
154	4701001	<u>ADVANCE TO TWAD BOARD/ METRO WATER BOARD</u>	852947500	0	0	0	852947500	0.0
155	4702001	<u>PAYABLE TO WATER SUPPLY AND DRINAGE FUND</u>	60009020	0	0	0	60009020	0.0
156	4702003	<u>PAYABLE TO GENERAL FUND</u>	0	182199908.6	6130592	0	0.0	176069316.6
157	4702004	<u>RECEIVABLE FROM WATER SUPPLY FUND</u>	262907283	0	0	0	262907283	0.0
158	4702006	<u>RECEIVABLE FROM GENERAL FUND</u>	0	688406376	0	5487488	0.0	693893864
<b>Total</b>			<b>1362882212</b>	<b>1362882212</b>	<b>111043637.6</b>	<b>111043637.6</b>	<b>1393644015</b>	<b>1393644015</b>

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