

**விருதுநகர் நகராட்சி**  
**VIRUDHUNAGAR MUNICIPALITY**  
Trial Balance

Input Parameter : Financial Year : 2019-2020;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2019;To Date : 31/Mar/2020;

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	12036324.45	29021752.45	0.0	16985428
2	1100202	Water Supply and Drainage Tax - Commercial	0	0	1697372.19	4004902.19	0.0	2307530
3	1100203	Water Supply and Drainage Tax - Industrial	0	0	165553.47	340278.47	0.0	174725
4	1100204	Water Supply and Drainage Tax - Vacant Sites	0	0	77114.67	398362.67	0.0	321248
5	1302001	RENT ON BUILDINGS - STAFF QUARTERS	0	0	13965	13965	0.0	0.0
6	1405002	UGD MONTHLY CHARGES	0	0	77230	2525585	0.0	2448355
7	1405004	METERED/ TAP RATE WATER CHARGES	0	0	0	21948864	0.0	21948864
8	1405009	OTHER USER CHARGES	0	0	50	50	0.0	0.0
9	1407001	Road Cutting Restoration Charge	0	0	0	828678	0.0	828678
10	1407002	Initial Amount for New Water Supply Connections	0	0	0	990200	0.0	990200
11	1407003	INITIAL AMOUNT FOR DRAINAGE CONNECTIONS	0	0	0	1165750	0.0	1165750
12	1407005	Under Ground Sewerage Connection Charges	0	0	0	500	0.0	500
13	1407014	Water Supply Inspection Charges	0	0	0	531929	0.0	531929
14	1407015	Sewerage Inspection Charges	0	0	0	100	0.0	100
15	1407021	Internal Plumbing Charges	0	0	0	369650	0.0	369650



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16	1407022	Water Supply - Internal Plumbing Charges	0	0	0	0	0.0	0.0
17	1408003	Misc. Recoveries	0	0	0	1098512	0.0	1098512
18	1701001	INTEREST ON INVESTMENTS / FIXED DEPOSITS	0	0	0	162162	0.0	162162
19	1711001	INTEREST FROM BANK	0	0	0	785050	0.0	785050
20	2101001	PAY	0	0	16792752	0	16792752	0.0
21	2101004	DEARNESS ALLOWANCE	0	0	2834134	0	2834134	0.0
22	2101005	HOUSE RENT ALLOWANCE	0	0	762716	0	762716	0.0
23	2101007	MEDICAL ALLOWANCE	0	0	145571	0	145571	0.0
24	2101008	OTHER ALLOWANCE	0	0	85070	0	85070	0.0
25	2101011	BONUS	0	0	123000	0	123000	0.0
26	2102010	HEALTH INSURANCE LOCAL BODY CONTRIBUTION	0	0	49195	0	49195	0.0
27	2102014	GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION	0	0	72930	0	72930	0.0
28	2102015	CPF MANAGEMENT CONTRIBUTION	0	0	951529	0	951529	0.0
29	2102019	CONVEYANCE ALLOWANCE	0	0	99027	0	99027	0.0
30	2102020	WASHING ALLOWANCE	0	0	400	0	400	0.0
31	2201004	MOTOR VEHICLE TAX	0	0	10567	0	10567	0.0
32	2201201	TELEPHONE CHARGES	0	0	36043	0	36043	0.0
33	2204001	VEHICLE INSURANCE	0	0	82085	0	82085	0.0
34	2301002	POWER CHARGES FOR WATER HEAD WORKS / PUMPING STATIONS / BOOSTER STATIONS	0	0	11714510	0	11714510	0.0



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35	2303002	DIESEL	0	0	568827	0	568827	0.0
36	2305009	MAINTENANCE EXPENSES - WATER SUPPLY	0	0	3332338	0	3332338	0.0
37	2305011	MAINTENANCE CHARGES TO TWAD BOARD/ METRO WATER BOARD	0	0	1920039	1920039	0.0	0.0
38	2305011	TWAD WATER CHARGES PAYMENT	0	0	5037623	0	5037623	0.0
39	2305301	Light Vehicles - Maintenance	0	0	433279	0	433279	0.0
40	2305302	HEAVY VEHICLES - MAINTENANCE	0	0	1120412	0	1120412	0.0
41	2305902	REPAIRS AND MAINTENANCE - INSTRUMENTS , PLANT & MACHINERY	0	0	94790	0	94790	0.0
42	2407001	BANK CHARGES	0	0	3009.1	0	3009.1	0.0
43	2701001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - TAXES	0	0	7801739	0	7801739	0.0
44	2722001	DEPRECIATION - BUILDINGS	0	0	221091	0	221091	0.0
45	2723101	DEPRECIATION - SEWERAGE AND DRAINAGE	0	0	90215	0	90215	0.0
46	2723201	DEPRECIATION - WATERWAYS	0	0	9215726	0	9215726	0.0
47	2724001	DEPRECIATION - PLANT & MACHINERY	0	0	220488	0	220488	0.0
48	2725001	DEPRECIATION - VEHICLES	0	0	13319	0	13319	0.0
49	2726001	DEPRECIATION - OFFICE & OTHER EQUIPMENTS	0	0	41752	0	41752	0.0
50	2727001	DEPRECIATION - FURNITURE, FIXTURES, FITTINGS AND ELECTRICAL APPLIANCES	0	0	10363	0	10363	0.0
51	2801001	Taxes	0	0	197262	197262	0.0	0.0
52	2804001	PRIOR YEAR INCOME	0	0	0	6361596	0.0	6361596



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53	3109001	ACCUMULATED SURPLUS / DEFICIT	0	86841328	0	0	0.0	86841328
54	3111001	CONTRIBUTION FROM MUNICIPAL FUND	0	9384272	0	0	0.0	9384272
55	3202002	SCHEME GRANTS-SCHEME(COST CENTRE)CODE	0	0	173569	423569	0.0	250000
56	3203001	CONTRIBUTIONS FROM THE GOVERNMENT	0	15506387	0	0	0.0	15506387
57	3203002	GRANTS FROM THE GOVERNMENT	0	123284247	0	0	0.0	123284247
58	3206001	GRANTS FOR SPECIFIC PURPOSE	0	100689	0	0	0.0	100689
59	3301001	LOANS FROM CENTRAL GOVERNMENT	0	8320001	0	0	0.0	8320001
60	3302001	LOANS FROM STATE GOVERNMENT	0	173565000	0	0	0.0	173565000
61	3303002	LOAN FROM TUFIDCO	0	14953653	0	0	0.0	14953653
62	3303004	LOAN FROM TNUIFSL	0	28426000	0	0	0.0	28426000
63	3303005	Loan from TNUDF	0	62931443	0	0	0.0	62931443
64	3401001	Tender Deposit - Contractors.	0	462664	1700	273937	0.0	734901
65	3401002	TENDER DEPOSIT- SUPPLIERS	0	109436	0	25838	0.0	135274
66	3401003	SECURITY DEPOSIT - CONTRACTORS	0	20599	12850	74897	0.0	82646
67	3408001	DEPOSITS - OTHERS	0	162355	0	0	0.0	162355
68	3501001	POWER CHARGES - PAYABLE - STREET LIGHTS	0	235786	0	0	0.0	235786
69	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0	472283	6420795	6605612	0.0	657100
70	3501004	ACCOUNTS PAYABLE - SUPPLIERS	0	725193	1299718	1314171	0.0	739646
71	3501005	ACCOUNTS PAYABLE EXPENSES	0	10060559	16779393	13981487	0.0	7262653
72	3501008	OTHERS PAYABLE	0	616236	0	12672	0.0	628908
73	3501009	WATE SUPPLY MAINTENANCE - PAYABLE TO TWAD BOARD / METRO WATER BOARD	0	3797208	5669789	5020319	0.0	3147738



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74	3501010	<u>WATER CESS PAYABLE TO TN POLLUTION CONTROL BOARD</u>	0	362973	0	185424	0.0	548397
75	3501101	<u>SALARIES &amp; WAGES PAYABLE</u>	188165	0	16968161	17156326	0.0	0.0
76	3501104	<u>GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION PAYABLE</u>	0	342320	0	0	0.0	342320
77	3501106	<u>Other Payables</u>	0	91745	0	0	0.0	91745
78	3502001	<u>PROVIDENT FUND RECOVERIES</u>	0	2048855	1509000	1509000	0.0	2048855
79	3502002	<u>CO-OPERATIVE SOCIETY LOAN RECOVERIES</u>	0	0	608950	608950	0.0	0.0
80	3502005	<u>SPECIAL PROVIDENT FUND-CUM- GRATUITY SCHEME - RECOVERIES</u>	0	83705	20840	46594	0.0	109459
81	3502006	<u>F.B.F. / GROUP INSURANCE SCHEME RECOVERIES</u>	40605	0	29400	29400	40605	0.0
82	3502009	<u>It Deduction</u>	0	11254	284694	283516	0.0	10076
83	3502011	<u>COURT RECOVERIES</u>	0	7000	0	0	0.0	7000
84	3502013	<u>INCOME TAX DEDUCTIONS - CONTRACTORS</u>	0	31833	152639	156685	0.0	35879
85	3502014	<u>OTHER RECOVERIES</u>	0	0	0	3783	0.0	3783
86	3502015	<u>VAT - PAYABLE</u>	0	364044	26748	26748	0.0	364044
87	3502021	<u>CPF SUBSCRIPTION RECOVERIES</u>	0	0	951529	951529	0.0	0.0
88	3502023	<u>Health Fund Subscription</u>	0	309810	290150	84240	0.0	103900
89	3502025	<u>Manual Workers Genenal Welfare Fund</u>	0	807279	60065	62885	0.0	810099
90	3502032	<u>CGST - PAYABLE</u>	0	2810	74042	69175	2057	0.0
91	3502033	<u>SGST - PAYABLE</u>	0	81795	457432	477472	0.0	101835
92	3503001	<u>Recoveries - Payable to Other Municipalities</u>	0	450	0	0	0.0	450



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93	3504101	ADVANCE COLLECTION OF PROPERTY TAX	0	187320	0	0	0.0	187320
94	3504102	ADVANCE COLLECTION - OTHER REVENUES	0	5214	103470	117047	0.0	18791
95	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	0	15009118	5587270	7801739	0.0	17223587
96	4101001	LAND -GROSS BLOCK	21347982	0	0	0	21347982	0.0
97	4102001	BUILDINGS - GROSS BLOCK	5888903	0	0	0	5888903	0.0
98	4103102	DRAINAGE AND SEWERAGE PIPES , CONDUITS, CHANNELS ETC. - GROSS BLOCK	752376	0	2571341	0	3323717	0.0
99	4103201	WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK	67785173	0	1572697	0	69357870	0.0
100	4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK	45461199	0	940938	0	46402137	0.0
101	4104001	PLANT AND MACHINERIES - GROSS BLOCK	2919717	0	0	0	2919717	0.0
102	4104002	TOOLS & PLANT - GROSS BLOCK	2611660	0	0	0	2611660	0.0
103	4104003	HAND PUMPS - INDIAN MARK II - GROSS BLOCK	4298741	0	1473583	0	5772324	0.0
104	4105001	HEAVY VEHICLES - GROSS BLOCK	2	0	0	0	2	0.0
105	4105002	LIGHT VEHICLES - GROSS BLOCK	1317038	0	0	0	1317038	0.0
106	4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	841221	0	0	0	841221	0.0
107	4108001	PUBLIC FOUNTAINS - GROSS BLOCK	318	0	0	0	318	0.0
108	4112001	BUILDINGS - ACCUMULATED DEPRECIATION	0	1467074	0	221091	0.0	1688165



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109	4113102	<u>DRAINAGE SEWERAGE PIPES, CONDUITS ETC. - ACCUMALATED DEPRECIATION</u>	0	383707	0	90215	0.0	473922
110	4113201	<u>HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIATION</u>	0	61844728	0	6904392	0.0	68749120
111	4113202	<u>GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALATED DEPRECIATION</u>	0	17851603	0	2311334	0.0	20162937
112	4114001	<u>PLANT &amp; MACHINERY - ACCUMULATED DEPRECIATION</u>	0	2037767	0	220488	0.0	2258255
113	4114002	<u>TOOLS &amp; PLANT - ACCUMULATED DEPRECIATION</u>	0	2444652	0	41752	0.0	2486404
114	4114003	<u>HAND PUMPS - INDIA MARK (II) - ACCUMULATED DEPRECIATION</u>	0	6728775	0	0	0.0	6728775
115	4115002	<u>LIGHT VEHICLES - ACCUMULATED DEPRECIATION</u>	0	1263763	0	13319	0.0	1277082
116	4115003	<u>OTHER VEHICLES - ACCUMULATED DEPRECIATION</u>	0	0	13319	13319	0.0	0.0
117	4117001	<u>FURNITURE, FIXTURES &amp; FITTINGS - ACCUMULATED DEPRECIATIONS</u>	0	799771	0	10363	0.0	810134
118	4118001	<u>PUBLIC FOUNTAINS - ACCUMALATED DEPRECIATION</u>	0	256	0	0	0.0	256
119	4121001	<u>PROJECTS - IN - PROGRESS ACCOUNT</u>	1099622	0	5093606	6193228	0.0	0.0
120	4122001	<u>PROJECTS - IN - PROGRESS ACCOUNT</u>	0	0	590025	590025	0.0	0.0
121	4208001	<u>FIXED DEPOSIT</u>	5103808	0	162162	0	5265970	0.0



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122	4301004	<b>STORES - WATER SUPPLY</b>	461102	0	883489	1242287	102304	0.0
123	4311903	<b>PROFESSION TAX - RECOVERABLE - CURRENT</b>	0	0	101250	101250	0.0	0.0
124	4311907	<b>Water Supply and Drainage Tax - Recoverable - Residential - Current</b>	0	0	29021752.45	25777270.45	3244482	0.0
125	4311908	<b>Water Supply and Drainage Tax - Recoverable - Commercial - Current</b>	0	0	7701632	7350515	351117	0.0
126	4311909	<b>Water Supply and Drainage Tax - Recoverable - Industrial - Current</b>	0	0	340278.47	308104.47	32174	0.0
127	4311910	<b>Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current</b>	0	0	398362.67	169699.67	228663	0.0
128	4311912	<b>Water Supply and Drainage Tax - Recoverable - Residential - Arrears</b>	22217182	0	2634595.4	16167654.4	8684123	0.0
129	4311913	<b>Water Supply and Drainage Tax - Recoverable - Commercial - Arrears</b>	1712196	0	1596620.19	3122180.19	186636	0.0
130	4311914	<b>Water Supply and Drainage Tax - Recoverable - Industrial - Arrears</b>	168303	0	125034.47	277553.47	15784	0.0
131	4311915	<b>Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears</b>	896524	0	545680	384828	1057376	0.0
132	4313003	<b>WATER CHARGES RECOVERABLE - CURRENT</b>	0	0	21952224	16749540	5202684	0.0
133	4313004	<b>WATER CHARGES RECOVERABLE - ARREARS</b>	8765738	0	123337	4724527	4164548	0.0
134	4313005	<b>UGD MONTHLY CHARGES RECOVERABLE - CURRENT</b>	0	0	2525585	269210	2256375	0.0



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135	4313006	UGD MONTHLY CHARGES RECOVERABLE - ARREARS	3543660	0	80555	326970	3297245	0.0
136	4314002	LEASE AMOUNT - RECOVERABLE - ARREARS	22661	0	0	22661	0.0	0.0
137	4314003	RENT ON BUILDINGS RECOVERABLE - CURRENT	0	0	7540	7540	0.0	0.0
138	4314040	Misc. Recovery	0	183005	655640	472635	0.0	0.0
139	4401001	PREPAID EXPENSES	9629	0	0	0	9629	0.0
140	4501001	Cash Account	295627	0	39925786	40207279	14134	0.0
141	4502001	Cheque Account	0	0	2450327	2450327	0.0	0.0
142	4502106	RF-PAYMENT-IOB-35801000025067	0	0	1178130	1178130	0.0	0.0
143	4502109	W.S.&DRAINAGE FUND-IOB-35801000009322	2742007	0	55052947	50838349	6956605	0.0
144	4502110	W.S.DEPOSIT-IOB-35801000025068	103436	0	1009593	70.1	1112958.9	0.0
145	4502111	UGD-RT-IOB-35801000043328	1803694	0	1420760	500	3223954	0.0
146	4502112	UGD-DEPOSIT-PGB-518701000008831	1948634	0	874728	0	2823362	0.0
147	4502113	UGD-LOAN&GRANS-BOI-826610100001728	12536493	0	3013287	14125247	1424533	0.0
148	4502119	WS-UGD INTERNAL PLUMPING-BOB-31100100007711	9078946	0	648279	1799921	7927304	0.0
149	4502127	WS-UGD APPLICATION -10069534972	0	0	443300	443300	0.0	0.0
150	4502501	RF-CUB-510001003626	407133	0	1282172	0	1689305	0.0
151	4504114	MP &MLA FUND-BOI- 826610100001584	0	0	32109	32109	0.0	0.0
152	4601001	FESTIVAL ADVANCE	161900	0	405500	265000	302400	0.0
153	4601003	TOUR ADVANCE	75020	0	0	0	75020	0.0
154	4601009	MARRIAGE ADVANCE	3664	0	0	0	3664	0.0

Prepared By:



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155	4604001	ADVANCE TO SUPPLIERS	937105	0	0	0	937105	0.0
156	4605006	TANSI ADVANCE	579600	0	275000	275000	579600	0.0
157	4605010	Advance Recoverable Expenses	18010	0	25000	25000	18010	0.0
158	4605011	GENERAL IMPREST ACCOUNT	4500	0	0	0	4500	0.0
159	4606001	DEPOSITS - RECOVERABLE:	980870	0	0	0	980870	0.0
160	4612001	Advance	1172484	0	0	0	1172484	0.0
161	4701001	ADVANCE TO TWAD BOARD/ METRO WATER BOARD	452118751	0	12026625	0	464145376	0.0
162	4702003	PAYABLE TO GENERAL FUND	0	0	1193251	30000703	0.0	28807452
163	4702006	RECEIVABLE FROM GENERAL FUND	0	27693434	43632650	15939216	0.0	0.0
Total			682421399	682421399	381632305.5	381632305.5	749280346	749280346

  
INSPECTOR  
LOCAL FUND AUDIT DEPT  
VIRUDHUNAGAR

  
Commissioner  
Virudhunagar Municipality  
27/11/2020