

**ERODE CITY MUNICIPAL CORPORATION, ERODE**

**TRIAL BALANCE AS ON 31.03.2014**

FUND		WS	
A/c Code	Head Description	Total	
		Debit	Credit
1002	Water Supply & Drainage Tax		39845044.00
1004	VLT		81148.00
1041	Road Cut Restoration Charges		1660210.00
10441	Water Supply Re-connection Charges		292327.00
1045	Other Income		171354.00
1066	Miscellaneous Recoveries		9889.00
1068	Interest from Banks		913079.00
1069	Project Overhead Appropriation Expenses		5691396.00
1081	Initial Amt for New Water Connection		4684307.00
1082	Water Supply Connection Charges		3840578.00
1083	Metered / Tap Rate Charges		44675426.00
1084	Charges for Water Supply through Lorries		800.00
1086	Sewerage Connection Charges		30461463.00
1088	Prior Year Income		13344422.00
2001	Pay including Personal Pay	15060543.00	
2002	Special Pay	22025.00	
2003	D.A	10868542.00	
2005	HRA	645858.00	
2006	CCA	100.00	
2007	Cash Allowance	462.00	
2008	Conveyance Allowance	76290.00	
2009	Medical Allowance	103652.00	
2010	Other Allowance	49176.00	
2011	Ex-gratia/Bonus	275000.00	
2014	Supply of Uniform	10000.00	
2015	Telephone Charges	35408.00	
2016	Light Vehicle Maintenance	137005.00	
2019	Advertisement Charges	50160.00	
2022	Provision for doubtful Collecn - Revenue	2229571.00	
2025	Conveyance Charges	317960.00	
2027	Interest Charged by the Bank	812.50	
2028	Bank Charges	18265.70	
2031	Pension ( Super annuation etc )	2717586.00	
2032	Commuted Value of Pension	594975.00	
2033	Death Cum Retirement Gratituty	1207460.00	
2034	Spl PF cum Gratituty	20000.00	
2038	Depreciation	61611321.00	
2040	Contribution to other Funds	70050555.00	
2041	Prior Year Expenses	851105.00	
2052	Professional Charges	2050000.00	
2055	Staff Welfare Expenses	532931.00	
2070	Heavy Vehicles Maintenance	721534.00	

FUND		WS	
A/c Code	Head Description	Total	
		Debit	Credit
2075	Repairs & Maint Bridges & Flyovers	44000.00	
2077	Repairs & Maint. Plant & Machinery	911530.00	
2078	Road Cuts	87600.00	
2087	Power Charges for Head water works	76807586.00	
2090	Wages	2492123.00	
2125	Maintenance Expenses water Supply	12759246.00	
2129	TWAD & Metro Water - Maint. Charges	4327650.00	
2130	Maintenance	7479720.00	
3001	Stock Account	1161954.31	
3013	Water Supply & Drainage Tax Receivable	2412961.00	
3014	Water Charges Recoverable - Current	1694953.00	
3015	Water Charges Recoverable - Arrears	2254143.00	
3019	WS & Drain. Tax Receivable - Arrears	14271812.00	
3028	Festival Advance	312008.00	
3043	Motor Cycle Advance	2874.00	
3045	Marriage Advance	3535.00	
3047	Interest on Staff Adv. - Recoverable	9508.00	
3050	Collection of Arrears of non - taxes(dou	5000.00	
3051	Advance to the Suppliers	19343.00	
3054	Employee Advance - Recoverable	2500.00	
3055	Other Advances - Recoverable	243671.00	
3056	Deposit - Recoverable	1940732.00	
3058	General Imprest A/C	1000.00	
3059	Cash Account	586695.00	
3070	Fixed Deposit	3444000.00	
3072	Misc. Recoveries - receivables	47070.00	
3100	Transfer of Funds	239333171.40	
31001	RECEIPT ACCOUNT - MAIN OFFICE	13051105.00	
31002	TRANSFER OF FUNDS	37827085.00	
31003	Z3 INTERFUND TRANSFER (HEAD OFFICE)	35442592.00	
31004	TRANSFER OF FUNDS ZONE-4	23891291.00	
3101	Land - Gross Block	14852086.00	
3102	Buildings Gross Block	23723791.00	
3103	Subways & Cause Ways - Gross Block	706084.00	
3105	Drains & Culverts - Gross Block	1131438.00	
3106	Heavy Vehicles - Gross Block	2846899.00	
3107	Light Vehicles - Gross Block	1662144.00	
3109	Furniture Fixtures & Off.Equip.-Gross Bl	428911.00	
3111	Elect.Instlln Others - Gross Block	6320980.00	
3112	Plant & M/C - Gross Block	6837026.00	
3118	Public Fountains	995714.00	
3121	Projects in Progress	16461541.00	
3122	Projects in progress - Govt Grants	9220360.00	
3132	Water Supply Head Works, OHT etc	373562804.00	

FUND		WS	
A/c Code	Head Description	Total	
		Debit	Credit
3133	Drinage & Sewerage pipes, Conduits, etc	5972117.00	
3134	Ground Water Wells & Deep Bore Wells	116353085.00	
3135	Hand Pumps - India Mark II	2634290.00	
3138	Other Items	31816785.00	
3139	Water Supply & Drainage Fund - Bank	40037855.90	
31391	Z1- Collection Bank A/C- WS&D-IOB-12674	14464.00	
3140	WS Deposit - Bank Account	7423929.50	
31401	Z1-CollectionA/C-WS-DEPOSIT-IOB-9995	1154822.00	
3141	Collection A/c WS-Initial Amt- IOB-17700	840781.50	
3142	UGD Bank Account - INDIAN BANK	11256683.00	
3150	UNDERGROUND DRAINAGE A/C	2756711.50	
4001	Accumulated Surplus/Deficit		305407672.48
4006	Loans from TUFIDCO		9083152.00
4010	Diversion from Other Municipal Fund		291105129.96
40101	ADJUSTMENT FROM MAIN OFFICE		13051105.00
40102	Diversion from Other Municipal Fund		37827085.00
40103	Z3 DIVERSION OF FUND MAIN OFFICE		35442592.00
40104	Z4 Diversion of Fund to Main Office		23816188.00
4011	Contribution from Municipal Fund		122349365.00
4013	Contributions from the Govt		45939472.00
4015	Advance Collection of Property Tax		658012.70
4016	Tender Deposit - Contractors		11487987.00
4017	Tender Deposit - Suppliers		51861.00
4018	Security Deposit - Revenue		2500.00
4020	Deposit - Others		9108782.00
4021	Provident Fund Recoveries		59437.00
40211	C P F Recoveries		38797.00
40212	CONTRIBUTARY PENSION SCHEME		12897.00
40214	EPF CONTRIBUTION SCHEME		4430.00
40215	Contributory Provident Fund Recoveries - CENTRAL		2798.00
4022	Cooperative Society Loans Recoveries		13102.00
4024	LIC Policy Premium Recoveries		5165.00
4025	Spl PF cum Gratituty Scheme		19033.00
4026	FBF Group Insurance - Recoveries		48987.00
4027	External Housing Loan Recoveries		370.00
4028	CONTRIBUTION PENSION SCHEME		4318.00
4030	Recoveries towards loans from Banks		6078.00
4031	Court Recoveries		5757.00
4032	HBA, Spl FBF Subscription		2160.00
4033	Health fund Subscription		214883.00
4034	Adv of Pay on Transfer - Recov - Payable		764.00
4035	IT Deductions Contractors	43768.00	
4036	OTHER RECOVERIES		13734.00
40365	TNLWF EXCESS AMOUNT RECOVERABLE	12884.00	

FUND		WS	
A/c Code	Head Description	Total	
		Debit	Credit
4037	Sales Tax & Surchg. on Sales Tax Payable	143124.00	
40376	SALES TAX EXCESS AMOUNT RECOVERABLE	3015.00	
4039	Provision for Doubtful Colln of Rev. Item		5672290.17
4048	Accounts Payable Suppliers		668041.00
4049	Accounts Payable Expenses		19434.00
4050	Other Payables		17804.00
4052	Group Ins.Scheme Mgmt Contbn - Payable		3960.00
4057	Water Supply Maint Paybl-TWAD/Met.Water		3297467.00
4059	Handloom Advance Recovered - Payable to		2333.00
4061	Buildings Accumulated Depreciation		6853703.00
4063	Bridges & Flyovers - Accumul. Depreciatn		444310.00
4064	Drains & Culverts - Accumul. Depreciatn		621637.00
4065	Heavy Vehicle Accumul. Depreciation		568422.00
4066	Light Vehicles Accumul. Depreciation		601222.00
4068	Furniture Fixture & off. Equip. Acc.Depn		327132.00
4070	Elect. Installn others Accum. Deprecn		3161067.00
4071	Plant & Machinery Accumulated Deprn		3352960.00
4080	Public Fountains - A.D		2935487.00
4081	Head works OHT W.Supply Mains Acc Depn		131984098.00
4082	Drain., Sewer., Pipes Conduits Acc. Depn		959528.00
4083	Ground Water Wells Bore Wells Acc. Depn		72844187.00
4084	Hand Pumps India Mark II Accum. Depn		9468025.00
4087	Other Items		37082684.00
4100	Capital Reserve		1.00
	<b>Total</b>	<b>1332340849.31</b>	<b>1332340849.31</b>

**ERODE CITY MUNICIPAL CORPORATION, ERODE**  
**WATER SUPPLY AND DRAINAGE FUND INCOME & EXPENDTURE 31/03/2014**

A/C Head	Head Description	Amount	A/C Head	Head Description	Amount
2001	Pay including Personal Pay	15060543.00	1002	Water Supply & Drainage Tax	39845044.00
2002	Special Pay	22025.00	1004	VLT	81148.00
2003	D.A	10868542.00	1041	Road Cut Restoration Charges	1660210.00
2005	HRA	645858.00	10441	Water Supply Re-connection Charges	292327.00
2006	CCA	100.00	1045	Other Income	171354.00
2007	Cash Allowance	462.00	1066	Miscellaneous Recoveries	9889.00
2008	Conveyance Allowance	76290.00	1068	Interest from Banks	913079.00
2009	Medical Allowance	103652.00	1069	Project Overhead Appropriation Expenses	5691396.00
2010	Other Allowance	49176.00	1081	Initial Amt for New Water Connection	4684307.00
2011	Ex-gratia/Bonus	275000.00	1082	Water Supply Connection Charges	3840578.00
2014	Supply of Uniform	10000.00	1083	Metered / Tap Rate Charges	44675426.00
2015	Telephone Charges	35408.00	1084	Charges for Water Supply through Lorries	800.00
2016	Light Vehicle Maintenance	137005.00	1086	Sewerage Connection Charges	30461463.00
2019	Advertisement Charges	50160.00			
2022	Provision for doubtful Collecn - Revenue	2229571.00			
2025	Conveyance Charges	317960.00			
2027	Interest Charged by the Bank	812.50			
2028	Bank Charges	18265.70			
2031	Pension ( Super annuation etc )	2717586.00			
2032	Commuted Value of Pension	594975.00			
2033	Death Cum Retirement Gratituty	1207460.00			
2034	Spl PF cum Gratituity	20000.00			

2038	Depreciation	61611321.00			
2040	Contribution to other Funds	70050555.00			
2041	Prior Year Expenses				
2052	Professional Charges	2050000.00			
2055	Staff Welfare Expenses	532931.00			
2070	Heavy Vehicles Maintenance	721534.00			
2075	Repairs & Maint Bridges & Flyovers	44000.00			
2077	Repairs & Maint. Plant & Machinery	911530.00			
2078	Road Cuts	87600.00			
2087	Power Charges for Head water works	76807586.00			
2090	Wages	2492123.00			
2125	Maintenance Expenses water Supply	12759246.00			
2129	TWAD & Metro Water - Maint. Charges	4327650.00			
2130	Maintenance	7479720.00			
				<b>Expenses over Income</b>	141989626.20
	<b>Total</b>	<b>274316647.20</b>			<b>274316647.20</b>

## ERODE CITY MUNICIPAL CORPORATION, ERODE

### WATER SUPPLY AND DRAINAGE FUND BALANCE SHEET AS ON 31/03/2014

A/C Head	Head Description	Amount	A/C Head	Head Description	Amount
4001	Accumulated Surplus/Deficit	175911363.28	3001	Stock Account	1161954.31
4006	Loans from TUFIDCO	9083152.00	3013	Water Supply & Drainage Tax Receivable	2412961.00
4010	Diversion from Other Municipal Fund	291105129.96	3014	Water Charges Recoverable - Current	1694953.00
40101	ADJUSTMENT FROM MAIN OFFICE	13051105.00	3015	Water Charges Recoverable - Arrears	2254143.00
40102	Diversion from Other Municipal Fund	37827085.00	3019	WS & Drain. Tax Receivable - Arrears	14271812.00
40103	Z3 DIVERSION OF FUND MAIN OFFICE	35442592.00	3028	Festival Advance	312008.00
40104	Z4 Diversion of Fund to Main Office	23816188.00	3043	Motor Cycle Advance	2874.00
4011	Contribution from Municipal Fund	122349365.00	3045	Marriage Advance	3535.00
4013	Contributions from the Govt	45939472.00	3047	Interest on Staff Adv. - Recoverable	9508.00
4015	Advance Collection of Property Tax	658012.70	3050	Collection of Arrears of non - taxes(dou	5000.00
4016	Tender Deposit - Contractors	11487987.00	3051	Advance to the Suppliers	19343.00
4017	Tender Deposit - Suppliers	51861.00	3054	Employee Advance - Recoverable	2500.00
4018	Security Deposit - Revenue	2500.00	3055	Other Advances - Recoverable	243671.00
4020	Deposit - Others	9108782.00	3056	Deposit - Recoverable	1940732.00
4021	Provident Fund Recoveries	59437.00	3058	General Imprest A/C	1000.00
40211	C P F Recoveries	38797.00	3059	Cash Account	586695.00
40212	CONTRIBUTARY PENSION SCHEME	12897.00	3070	Fixed Deposit	3444000.00
40214	EPF CONTRIBUTION SCHEME	4430.00	3072	Misc. Recoveries - receivables	47070.00
40215	Contributory Provident Fund Recoveries - CENTRAL	2798.00	3100	Transfer of Funds	239333171.40

4022	Cooperative Society Loans Recoveries	13102.00	31001	RECEIPT ACCOUNT - MAIN OFFICE	13051105.00
4024	LIC Policy Premium Recoveries	5165.00	31002	TRANSFER OF FUNDS	37827085.00
4025	Spl PF cum Gratituty Scheme	19033.00	31003	Z3 INTERFUND TRANSFER (HEAD OFFICE)	35442592.00
4026	FBF Group Insurance - Recoveries	48987.00	31004	TRANSFER OF FUNDS ZONE-4	23891291.00
4027	External Housing Loan Recoveries	370.00	3101	Land - Gross Block	14852086.00
4028	CONTRIBUTION PENSION SCHEME	4318.00	3102	Buildings Gross Block	23723791.00
4030	Recoveries towards loans from Banks	6078.00	3103	Subwas & Cause Ways - Gross Block	706084.00
4031	Court Recoveries	5757.00	3105	Drains & Culverts - Gross Block	1131438.00
4032	HBA, Spl FBF Subscription	2160.00	3106	Heavy Vehicles - Gross Block	2846899.00
4033	Health fund Subscription	214883.00	3107	Light Vehicles - Gross Block	1662144.00
4034	Adv of Pay on Transfer - Recov - Payable	764.00	3109	Furniture Fixtures & Off.Equip.-Gross Bl	428911.00
4035	IT Deductions Contractors	-43768.00	3111	Elect.Instln Others - Gross Block	6320980.00
4036	OTHER RECOVERIES	13734.00	3112	Plant & M/C - Gross Block	6837026.00
40365	TNLWF EXCESS AMOUNT RECOVERABLE	-12884.00	3118	Public Fountains	995714.00
4037	Sales Tax & Surchg. on Sales Tax Payable	-143124.00	3121	Projects in Progress	16461541.00
40376	SALES TAX EXCESS AMOUNT RECOVERABLE	-3015.00	3122	Projects in progress - Govt Grants	9220360.00
4039	Provision for Doubtful Colln of Rev. Item	5672290.17	3132	Water Supply Head Works, OHT etc	373562804.00
4048	Accounts Payable Suppliers	668041.00	3133	Drinage & Sewerage pipes, Conduits, etc	5972117.00
4049	Accounts Payable Expenses	19434.00	3134	Ground Water Wells & Deep Bore Wells	116353085.00
4050	Other Payables	17804.00	3135	Hand Pumps - India Mark II	2634290.00
4052	Group Ins.Scheme Mgmnt Contbn - Payable	3960.00	3138	Other Items	31816785.00
4057	Water Supply Maint Paybl-TWAD/Met.Water	3297467.00	3139	Water Supply & Drainage Fund - Bank	40037855.90
4059	Handloom Advance Recovered - Payable to	2333.00	31391	Z1- Collection Bank A/C- WS&D-IOB-12674	14464.00



4061	Buildings Accumulated Depreciation	6853703.00	3140	WS Deposit - Bank Account	7423929.50
4063	Bridges & Flyovers - Accumul. Depreciatn	444310.00	31401	Z1-CollectionA/C-WS-DEPOSIT-IOB-9995	1154822.00
4064	Drains & Culverts - Accumul. Depreciatn	621637.00	3141	Collection A/c WS-Initial Amt- IOB-17700	840781.50
4065	Heavy Vehicle Accumul. Depreciation	568422.00	3142	UGD Bank Account - INDIAN BANK	11256683.00
4066	Light Vehicles Accumul. Depreciation	601222.00	3150	UNDERGROUND DRAINAGE A/C	2756711.50
4068	Furniture Fixture & off. Equip. Acc.Depn	327132.00			
4070	Elect. Installn others Accum. Deprecn	3161067.00			
4071	Plant & Machinery Accumulated Deprn	3352960.00			
4080	Public Fountains - A.D	2935487.00			
4081	Head works OHT W.Supply Mains Acc Depn	131984098.00			
4082	Drain., Sewer., Pipes Conduits Acc. Depn	959528.00			
4083	Ground Water Wells Bore Wells Acc. Depn	72844187.00			
4084	Hand Pumps India Mark II Accum. Depn	9468025.00			
4087	Other Items	37082684.00			
4100	Capital Reserve	1.00			
	<b>Total</b>	<b>1056970306.11</b>		<b>Total</b>	<b>1056970306.11</b>

**4001 ACCUMULATED SURPLUS**

<b>AS PER TRIAL BALANCE</b>	<b>305407672</b>
<b>ADD : PRIOR YEAR INCOME</b>	<b>13344422</b>
<b>Total</b>	<b>318752094</b>
<b>LESS : PRIOR YEAR EXPENSES</b>	<b>851105</b>
<b>LESS : EXPENSES OVER INCOME</b>	<b>141989626</b>
<b>4001 ACCUMULATED SURPLUS</b>	<b>175911363</b>

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