

உள்ளாட்சி நிதித் தணிக்கைத்துறை

அனுப்புநர்: திரு. எஸ்.சந்தானகோபாலன், உதவி இயக்குநர் I & II (மு.சவ.பொ), உள்ளாட்சி நிதித் தணிக்கை, வேலூர் 1.	பெறுநர்: ஆணையாளர், குடியாத்தம் முதல் நிலை நகராட்சி, வேலூர் மாவட்டம்
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ந.க.எண் : 807/அ2/2023, நாள் : 29.04.2024

ஐயா,

பொருள் :	நிதித்தணிக்கை அறிக்கை - குடியாத்தம் முதல்நிலை நகராட்சி 2022 - 2023 ஆம் ஆண்டு வருவாய் மற்றும் மூலதன நிதி, குடிநீர் மற்றும் வடிகால் நிதி மற்றும் கல்விநிதி ஆகியவற்றின் இணக்கத் தணிக்கை அறிக்கை வெளியிடுதல் குறித்து.
பார்வை :	01 . தமிழ்நாடு உள்ளாட்சிநிதித் தணிக்கைச் சட்டம் 2014 , பிரிவு - 4 மற்றும் உள்ளாட்சி நிதித் தணிக்கை விதிகள் 2016 .
	02 . தமிழ்நாடு உள்ளாட்சிநிதித் தணிக்கைச் சட்டம் 2014 , பிரிவு - 11

வேலூர் மாவட்டம், குடியாத்தம் முதல் நிலை நகராட்சியின் 2022 - 2023 ஆம் ஆண்டிற்கான வருவாய் மற்றும் மூலதனநிதி, குடிநீர் மற்றும் வடிகால்நிதி மற்றும் கல்வி நிதி ஆகியவற்றின் மீதான இணக்கத் தணிக்கை , பார்வை 1 -இல் காணும் சட்டப்பிரிவின் படி மேற்கொள்ளப்பட்டது. பார்வை 2 - இல் காணும் சட்டப்பிரிவின் படி இணக்கத் தணிக்கை அறிக்கை மற்றும் ஆண்டு கணக்குகளின் ஒரு நகலுடன் அனுப்பி வைக்கப்படுகிறது. இத்தணிக்கை அறிக்கை கிடைக்கப்பெற்ற இரண்டு மாதங்களுக்குள் அதில் குறிப்பிட்டுள்ள குறைகள் மற்றும் முறைகேடுகளை சரி செய்வதற்கான நடவடிக்கை எடுத்து மன்றத்தின் ஒப்புதல் பெற்று பதில்களை தீர்மான நகலுடன் மூன்று நகல்களில் இவ்வலுவலகத்திற்கு அனுப்பி வைக்குமாறு கேட்டுக் கொள்ளப்படுகிறது. மேலும், இத்தணிக்கை அறிக்கை பெற்றுக் கொண்டமைக்கு ஒப்புக்கை அளிக்குமாறும் கேட்டுக் கொள்ளப்படுகிறது .


 உதவி இயக்குநர்,
 உள்ளாட்சி நிதித் தணிக்கை,
 வேலூர்.

இணைப்பு : 2022-23 நிதித்தணிக்கை அறிக்கை

நகல் :

1. இயக்குநர் உள்ளாட்சி நிதித் தணிக்கை, சென்னை அவர்களுக்கு பணிநதனுப்பப்படுகிறது.
2. மண்டல இணை இயக்குநர், உள்ளாட்சி நிதித் தணிக்கை, வேலூர் அவர்களுக்கு பணிநதனுப்பப்படுகிறது .
3. மண்டல நகராட்சி நிர்வாக இயக்குநர், வேலூர்.

குடியாத்தம் நகராட்சி
GUDIYATHAM MUNICIPALITY

Trial Balance

Input Parameter : Financial Year : 2022-2023; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2022; To Date : 31/Mar/2023;

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
			0.00	0.00	0.00	5024066.91	0.0	5024066.91
1	1100201	<u>Water Supply and Drainage Tax - Residential</u>	0.00	0.00	3392.21	3799941.33	0.0	3796549.12
2	1100202	<u>Water Supply and Drainage Tax - Commercial</u>	0.00	0.00	0.00	94434.88	0.0	94434.88
3	1100203	<u>Water Supply and Drainage Tax - Industrial</u>	0.00	0.00	23487.93	433099.12	0.0	409611.19
4	1100204	<u>Water Supply and Drainage Tax - Vacant Sites</u>	0.00	0.00	0.00	0.00	0.0	0.0
5	1302001	<u>RENT ON BUILDINGS - STAFF QUARTERS</u>	0.00	0.00	31000.00	12847900.00	0.0	12816900.00
6	1405004	<u>METERED/ TAP RATE WATER CHARGES</u>	0.00	0.00	0.00	308858.00	0.0	308858.00
7	1407001	<u>Road Cutting Restoration Charge</u>	0.00	0.00	0.00	1807444.00	0.0	1807444.00
8	1407002	<u>Initial Amount for New Water Supply Connections</u>	0.00	0.00	0.00	8150.00	0.0	8150.00
9	1407004	<u>Water Connection Charges</u>	0.00	0.00	0.00	63276.00	0.0	63276.00
10	1407014	<u>Water Supply Inspection Charges</u>	0.00	0.00	0.00	33892.00	0.0	33892.00
11	1407022	<u>Water Supply - Internal Plumbing Charges</u>	0.00	0.00	0.00	0.00	0.0	0.0
12	1408003	<u>Misc. Recoveries</u>	0.00	0.00	0.00	20623.00	0.0	20623.00
13	1711001	<u>INTEREST FROM BANK</u>	0.00	0.00	0.00	164611.00	0.0	164611.00
14	1808001	<u>OTHER INCOME</u>	0.00	0.00	4945198.00	0.00	4945198.00	0.0
15	2101001	<u>PAY</u>	0.00	0.00	0.00	0.00	0.0	0.0
16	2101002	<u>GRADE PAY</u>	0.00	0.00	1650581.00	0.00	1650581.00	0.0
17	2101004	<u>DEARNESS ALLOWANCE</u>	0.00	0.00	243403.00	0.00	243403.00	0.0
18	2101005	<u>HOUSE RENT ALLOWANCE</u>	0.00	0.00				

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			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
19	2101006	<u>CITY COMP. ALLOWANCE</u>	0.00	0.00	0.00	0.00	0.0	0.0
20	2101007	<u>MEDICAL ALLOWANCE</u>	0.00	0.00	37771.00	0.00	37771.00	0.0
21	2101008	<u>OTHER ALLOWANCE</u>	0.00	0.00	0.00	0.00	0.0	0.0
22	2101011	<u>BONUS</u>	0.00	0.00	30000.00	0.00	30000.00	0.0
23	2102010	<u>HEALTH INSURANCE LOCAL BODY CONTRIBUTION</u>	0.00	0.00	2787.00	0.00	2787.00	0.0
24	2102015	<u>CPF MANAGEMENT CONTRIBUTION</u>	0.00	0.00	233333.00	0.00	233333.00	0.0
25	2102019	<u>CONVEYANCE ALLOWANCE</u>	0.00	0.00	34200.00	0.00	34200.00	0.0
26	2102020	<u>WASHING ALLOWANCE</u>	0.00	0.00	16800.00	0.00	16800.00	0.0
27	2208003	<u>OTHER EXPENSE</u>	0.00	0.00	11392.00	0.00	11392.00	0.0
28	2301002	<u>POWER CHARGES FOR WATER HEAD WORKS / PUMPING STATIONS / BOOSTER STATIONS</u>	0.00	0.00	3253864.00	0.00	3253864.00	0.0
29	2305007	<u>MAINTENANCE EXPENSES FOR STREET LIGHTS</u>	0.00	0.00	1846532.00	0.00	1846532.00	0.0
30	2305009	<u>MAINTENANCE EXPENSES - WATER SUPPLY</u>	0.00	0.00	7409674.00	0.00	7409674.00	0.0
31	2305010	<u>MAINTENANCE EXPENSES - SEWERAGE WORKS</u>	0.00	0.00	603000.00	0.00	603000.00	0.0
32	2305011	<u>MAINTENANCE CHARGES TO TWAD BOARD/ METRO WATER BOARD</u>	0.00	0.00	4800000.00	0.00	4800000.00	0.0
33	2407001	<u>BANK CHARGES</u>	0.00	0.00	2222.81	0.00	2222.81	0.0
34	2701002	<u>PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - OTHER REVENUES</u>	0.00	0.00	5923252.00	0.00	5923252.00	0.0
35	2722001	<u>DEPRECIATION - BUILDINGS</u>	0.00	0.00	19178.00	0.00	19178.00	0.0

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S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
36	2723001	DEPRECIATION - ROADS & BRIDGES	0.00	0.00	15747.00	0.00	15747.00	0.0
37	2723101	DEPRECIATION - SEWERAGE AND DRAINAGE	0.00	0.00	53002.00	0.00	53002.00	0.0
38	2723201	DEPRECIATION - WATERWAYS	0.00	0.00	4409025.00	0.00	4409025.00	0.0
39	2725001	DEPRECIATION - VEHICLES	0.00	0.00	224991.00	0.00	224991.00	0.0
40	2801001	Taxes	0.00	0.00	0.00	306686.00	0.0	306686.00
41	2804001	PRIOR YEAR INCOME	0.00	0.00	0.00	3211819.00	0.0	3211819.00
42	2808001	PRIOR YEAR EXPENSES	0.00	0.00	129894.90	0.00	129894.90	0.0
43	3109001	ACCUMULATED SURPLUS / DEFICIT	352684428.74	0.00	0.00	0.00	352684428.74	0.0
44	3111001	CONTRIBUTION FROM MUNICIPAL FUND	0.00	143771442.00	0.00	0.00	0.0	143771442.00
45	3203001	CONTRIBUTIONS FROM THE GOVERNMENT	0.00	29539629.00	0.00	0.00	0.0	29539629.00
46	3203002	GRANTS FROM THE GOVERNMENT	0.00	6721000.00	5521000.00	0.00	0.0	1200000.00
47	3303002	LOAN FROM TUFIDCO	0.00	0.00	1098089.00	5521000.00	0.0	4422911.00
48	3401001	Tender Deposit - Contractors.	0.00	2063811.00	230611.00	129764.00	0.0	1962964.00
49	3401003	SECURITY DEPOSIT - CONTRACTORS	0.00	724511.00	402501.00	578652.00	0.0	900662.00
50	3401004	RETENTION AMOUNT	0.00	8929.00	0.00	0.00	0.0	8929.00
51	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0.00	0.00	17315838.00	17315838.00	0.0	0.0
52	3501005	ACCOUNTS PAYABLE EXPENSES	0.00	0.00	10519016.00	10686205.00	0.0	167189.00
53	3501008	OTHERS PAYABLE	0.00	44573.00	0.00	0.00	0.0	44573.00

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S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
54	3501009	WATE SUPPLY MAINTENANCE - PAYABLE TO TWAD BOARD / METRO WATER BOARD	0.00	14707351.00	4800000.00	4800000.00	0.0	14707351.00
55	3501101	SALARIES & WAGES PAYABLE	0.00	0.00	5666300.00	5767510.00	0.0	101210.00
56	3501104	GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION PAYABLE	0.00	104940.00	0.00	0.00	0.0	104940.00
57	3502001	PROVIDENT FUND RECOVERIES	0.00	1104117.00	398500.00	724600.00	0.0	1430217.00
58	3502003	RD RECOVERIES	0.00	4200.00	0.00	0.00	0.0	4200.00
59	3502004	L.I.C. POLICES PREMIUM RECOVERIES	0.00	3024.00	0.00	0.00	0.0	3024.00
60	3502005	SPECIAL PROVIDENT FUND-CUM- GRATUITY SCHEME - RECOVERIES	0.00	19800.00	0.00	5540.00	0.0	25340.00
61	3502006	F.B.F. / GROUP INSURANCE SCHEME RECOVERIES	0.00	17400.00	0.00	13860.00	0.0	31260.00
62	3502009	It Deduction	0.00	18756.00	80900.00	80900.00	0.0	18756.00
63	3502010	RECOVERIES TOWARDS LOANS FROM BANKS	0.00	0.00	30000.00	40000.00	0.0	10000.00
64	3502011	COURT RECOVERIES	0.00	31195.00	0.00	0.00	0.0	31195.00
65	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0.00	14981.00	478654.00	478654.00	0.0	14981.00
66	3502014	OTHER RECOVERIES	0.00	601795.00	0.00	0.00	0.0	601795.00
67	3502015	VAT - PAYABLE	0.00	175226.00	0.00	0.00	0.0	175226.00
68	3502016	ROYALTY PAYABLE	0.00	1074191.00	0.00	0.00	0.0	1074191.00
69	3502017	SERVICE TAX PAYABLE	0.00	85692.00	0.00	0.00	0.0	85692.00
70	3502021	CPF SUBSCRIPTION RECOVERIES	0.00	751404.00	233333.00	139705.00	0.0	657776.00

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71	3502023	<u>Health Fund Subscription</u>	0.00	246935.00	35700.00	33900.00	0.0	245135.00
72	3502025	<u>Manual Workers Genenral Welfare Fund - LWF</u>	0.00	413354.00	70697.00	126857.00	0.0	469514.00
73	3502032	<u>CGST - PAYABLE</u>	0.00	8588.00	226162.00	226162.00	0.0	8588.00
74	3502033	<u>SGST - PAYABLE</u>	0.00	8588.00	226164.00	226165.00	0.0	8589.00
75	3502036	<u>Audit Objection - Recoveries payable</u>	0.00	0.00	0.00	0.00	0.0	0.0
76	3503001	<u>Recoveries - Payable to Other Municipalities</u>	0.00	0.00	0.00	0.00	0.0	0.0
77	3503003	<u>WATER SUPPLY AND DRAINAGE TAX - PAYABLE CURRENT / ARREARS</u>	0.00	600000.00	0.00	0.00	0.0	600000.00
78	3504101	<u>ADVANCE COLLECTION OF PROPERTY TAX</u>	0.00	248321.17	185887.71	6606.77	0.0	69040.23
79	3504102	<u>ADVANCE COLLECTION - OTHER REVENUES</u>	0.00	3120.00	0.00	2400.00	0.0	5520.00
80	3603001	<u>PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS</u>	0.00	19371271.00	3171499.00	5923252.00	0.0	22123024.00
81	4101001	<u>LAND -GROSS BLOCK</u>	2095439.00	0.00	0.00	0.00	2095439.00	0.0
82	4102001	<u>BUILDINGS - GROSS BLOCK</u>	383560.00	0.00	0.00	0.00	383560.00	0.0
83	4103003	<u>ROADS & PAVEMENTS - CONCRETE - GROSS BLOCK</u>	62986.00	0.00	0.00	0.00	62986.00	0.0
84	4103102	<u>DRAINAGE AND SEWERAGE PIPES , CONDUITS, CHANNELS ETC. - GROSS BLOCK</u>	1591663.00	0.00	0.00	0.00	1591663.00	0.0
85	4103201	<u>WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK</u>	32850011.00	0.00	8758725.00	0.00	41608736.00	0.0

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			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
86	4103202	<u>GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK</u>	74606354.00	0.00	0.00	0.00	74606354.00	0.00
87	4103203	<u>RESERVOIRS - GROSS BLOCK</u>	165707.00	0.00	0.00	0.00	165707.00	0.00
88	4104001	<u>PLANT AND MACHINERIES - GROSS BLOCK</u>	5483504.00	0.00	0.00	0.00	5483504.00	0.00
89	4104003	<u>HAND PUMPS - INDIAN MARK II - GROSS BLOCK</u>	165779.00	0.00	0.00	0.00	165779.00	0.00
90	4105001	<u>HEAVY VEHICLES - GROSS BLOCK</u>	899965.00	0.00	0.00	0.00	899965.00	0.00
91	4105002	<u>LIGHT VEHICLES - GROSS BLOCK</u>	736147.00	0.00	0.00	0.00	736147.00	0.00
92	4107002	<u>ELECTRICAL INSTALLATIONS - LAMPS / TUBE LIGHT FITTINGS - GROSS BLOCK</u>	681104.00	0.00	0.00	0.00	681104.00	0.00
93	4112001	<u>BUILDINGS - ACCUMULATED DEPRECIATION</u>	0.00	320513.00	0.00	19178.00	0.00	339691.00
94	4113003	<u>ROADS & PAVEMENTS - CONCRETE - ACCUMULATED DEPRECIATION</u>	0.00	62988.00	0.00	15747.00	0.00	78735.00
95	4113005	<u>ROADS & PAVEMENTS - OTHERS - ACCUMULATED DEPRECIATION</u>	0.00	2910.00	0.00	0.00	0.00	2910.00
96	4113101	<u>STORM WATER DRAINS, OPEN DRAINS AND CULVERTS - ACCUMULATED DEPRECIATION</u>	0.00	53002.00	0.00	0.00	0.00	53002.00
97	4113102	<u>DRAINAGE SEWERAGE PIPES, CONDUITS ETC. - ACCUMALATED DEPRECIATION</u>	0.00	443113.00	0.00	53002.00	0.00	496115.00
98	4113201	<u>HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIATION</u>	0.00	66011515.00	0.00	4375884.00	0.00	70387399.00
99	4113202	<u>GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION</u>	0.00	100359854.00	0.00	0.00	0.00	100359854.00

Prepared By:

குடியாத்தம் நகராட்சி
GUDIYATHAM MUNICIPALITY

Trial Balance

Input Parameter : Financial Year : 2022-2023; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2022; To Date : 31/Mar/2023;

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
100	4113203	<u>RESERVOIRS - ACCUMULATED DEPRECIATION</u>	0.00	165237.00	0.00	33141.00	0.0	198378.00
101	4114001	<u>PLANT & MACHINERY - ACCUMULATED DEPRECIATION</u>	0.00	8917916.00	0.00	0.00	0.0	8917916.00
102	4114003	<u>HAND PUMPS - INDIA MARK (II) - ACCUMULATED DEPRECIATION</u>	0.00	265247.00	0.00	0.00	0.0	265247.00
103	4115001	<u>HEAVY VEHICLES - ACCUMULATED DEPRECIATION</u>	0.00	337487.00	0.00	224991.00	0.0	562478.00
104	4115003	<u>OTHER VEHICLES - ACCUMULATED DEPRECIATION</u>	0.00	1836532.00	0.00	0.00	0.0	1836532.00
105	4117002	<u>ELECTIRCAL INSTALLATIONS - LAMPS & TUBE LIGHTS FITTINGS - ACCUMULATED DEPRECIATION</u>	0.00	591304.00	0.00	0.00	0.0	591304.00
106	4117003	<u>ELECTIRCAL INSTALLATIONS - OTHERS - ACCUMULATED DEPRECIATION</u>	0.00	1225986.00	0.00	0.00	0.0	1225986.00
107	4121001	<u>PROJECTS - IN - PROGRESS ACCOUNT</u>	0.00	0.00	3615335.00	3615335.00	0.0	0.0
108	4122001	<u>PROJECTS - IN - PROGRESS ACCOUNT</u>	5386112.00	0.00	6827016.00	12213128.00	0.0	0.0
109	4311903	<u>PROFESSION TAX - RECOVERABLE - CURRENT</u>	0.00	0.00	22500.00	22500.00	0.0	0.0
110	4311907	<u>Water Supply and Drainage Tax - Recoverable - Residential - Current</u>	0.00	0.00	5024066.91	4201422.37	822644.54	0.0
111	4311908	<u>Water Supply and Drainage Tax - Recoverable - Commercial - Current</u>	0.00	0.00	3799941.33	3627013.05	172928.28	0.0
112	4311909	<u>Water Supply and Drainage Tax - Recoverable - Industrial - Current</u>	0.00	0.00	94434.88	91707.84	2727.04	0.0
113	4311910	<u>Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current</u>	0.00	0.00	433099.12	202639.59	230459.53	0.0

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GUDIYATHAM MUNICIPALITY

Trial Balance

Input Parameter : Financial Year : 2022-2023; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2022; To Date : 31/Mar/2023;

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
114	4311912	<u>Water Supply and Drainage Tax - Recoverable - Residential - Arrears</u>	2718820.37	0.00	2115.23	1301031.21	1419904.39	0.0
115	4311913	<u>Water Supply and Drainage Tax - Recoverable - Commercial - Arrears</u>	416578.84	0.00	792.00	328866.87	88503.97	0.0
116	4311914	<u>Water Supply and Drainage Tax - Recoverable - Industrial - Arrears</u>	9689.44	0.00	6.16	8146.00	1549.60	0.0
117	4311915	<u>Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears</u>	531969.31	0.00	312364.56	322499.00	521834.87	0.0
118	4313003	<u>WATER CHARGES RECOVERABLE - CURRENT</u>	0.00	0.00	12847900.00	6965120.00	5882780.00	0.0
119	4313004	<u>WATER CHARGES RECOVERABLE - ARREARS</u>	20493799.00	0.00	40320.00	5887360.00	14646759.00	0.0
120	4501001	<u>Cash Account</u>	165542.00	0.00	20663023.00	20709068.00	119497.00	0.0
121	4502001	<u>Cheque Account</u>	0.00	0.00	88920.00	88920.00	0.0	0.0
122	4502107	<u>RF-PAYMENT-CB-A/C NO.950101040474</u>	0.00	0.00	471207.00	471207.00	0.0	0.0
123	4502112	<u>WS-REC&PAY-WSP-CB-A/C NO.950101040481</u>	2255978.00	0.00	26108577.00	27290638.00	1073917.00	0.0
124	4502113	<u>WS-DEP-REC&PAY-CBI-A/C NO.1874857010</u>	404563.47	0.00	1840145.00	1146162.81	1098545.66	0.0
125	4502501	<u>ONLINE COLLECTION-A/C-500101010962665 - CUB</u>	0.00	0.00	1440000.00	1440000.00	0.0	0.0
126	4502601	<u>POS COLLECTION-A/C-510909010229237 CUB</u>	0.00	0.00	1121071.00	1121071.00	0.0	0.0
127	4504111	<u>WS-ESCROW - INTERNAL PLUMPING -A/C-CB-0950201001723</u>	9992.00	0.00	0.00	9992.00	0.0	0.0
128	4506201	<u>15TH CFC-REC&PAY-ICICI-A/C - 191301000764</u>	0.00	0.00	6527540.00	6527540.00	0.0	0.0
129	4601001	<u>FESTIVAL ADVANCE</u>	58000.00	0.00	100000.00	108000.00	50000.00	0.0
130	4601002	<u>EDUCATION ADVANCE</u>	0.00	0.00	0.00	0.00	0.0	0.0

Prepared By:

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GUDIYATHAM MUNICIPALITY

Trial Balance

Input Parameter : Financial Year : 2022-2023; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2022; To Date : 31/Mar/2023;

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
131	4605003	<u>FLOOD ADVANCE</u>	603000.00	0.00	0.00	603000.00	0.0	0.0
132	4605010	<u>Advance Recoverable Expenses</u>	129500.00	0.00	0.00	0.00	129500.00	0.0
133	4606001	<u>DEPOSITS - RECOVERABLE;</u>	133452.00	0.00	0.00	0.00	133452.00	0.0
134	4702001	<u>PAYABLE TO WATER SUPPLY AND DRINAGE FUND</u>	0.00	79399485.00	0.00	0.00	0.0	79399485.00
135	4702003	<u>PAYABLE TO GENERAL FUND</u>	0.00	29884619.00	0.00	6846231.00	0.0	36730850.00
136	4702006	<u>RECEIVABLE FROM GENERAL FUND</u>	6642208.00	0.00	4039235.00	0.00	10681443.00	0.0
Total			512365852.17	512365852.17	190822913.75	190822913.75	554137666.33	554137666.33

[Signature]
COMMISSIONER
GUDIYATHAM MUNICIPALITY

GUDIYATHAM MUNICIPALITY
குடியாத்தம் நகராட்சி

Income And Expenditure Statement

Input Parameter: Financial Year : 2022-2023; Fund Name : Water Supply and Drainage
Fund; From Date : 01/Apr/2022; To Date : 31/Mar/2023;

Code No	Description of items	Schedule No.	2021-2022 Amount(₹)
Income			
110	Tax Revenue	I-1	9324662.10
130	Rental Income from Municipal Properties	I-3	0.00
140	Fees & User Charges	I-4	15038520.00
171	Interest Earned	I-8	20623.00
180	Other Income	I-9	164611.00
Total			24548416.10
Expenditure			
210	Establishment Expenses	I-10	7194073.00
220	Administrative Expenses	I-11	11392.00
230	Operations & Maintenance	I-12	17913070.00
240	Interest & Finance Charges	I-13	2222.81
270	Provisions and Write off	I-16	5923252.00
272	Depreciation		4721943.00
280	Prior Period Item	I-18	-3388610.10
Total			32377342.71
3109002-Gross Deficit of Expenditure over Income			7828926.61

D. J. J. J.
COMMISSIONER
GUDIYATHAM MUNICIPALITY

GUDIYATHAM MUNICIPALITY
குடியாத்தம் நகராட்சி
Income And Expenditure Statement

Input Parameter: Financial Year : 2022-2023; Fund Name : Water Supply and Drainage
Fund; From Date : 01/Apr/2022; To Date : 31/Mar/2023;

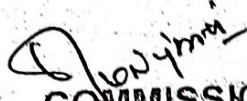
Code No	Description of items	2022-2023 Amount
Income		
1100201	Water Supply and Drainage Tax - Residential	5024066.91
1100202	Water Supply and Drainage Tax - Commercial	3796549.12
1100203	Water Supply and Drainage Tax - Industrial	94434.88
1100204	Water Supply and Drainage Tax - Vacant Sites	409611.19
1302001	RENT ON BUILDINGS - STAFF QUARTERS	0.00
1405004	METERED/ TAP RATE WATER CHARGES	12816900.00
1407001	Road Cutting Restoration Charge	308858.00
1407002	Initial Amount for New Water Supply Connections	1807444.00
1407004	Water Connection Charges	8150.00
1407014	Water Supply Inspection Charges	63276.00
1407022	Water Supply - Internal Plumbing Charges	33892.00
1408003	Misc. Recoveries	0.00
1711001	INTEREST FROM BANK	20623.00
1808001	OTHER INCOME	164611.00
Total		24548416.10
Expenditure		
2101001	PAY	4945198.00
2101002	GRADE PAY	0.00
2101004	DEARNESS ALLOWANCE	1650581.00
2101005	HOUSE RENT ALLOWANCE	243403.00
2101006	CITY COMP. ALLOWANCE	0.00
2101007	MEDICAL ALLOWANCE	37771.00
2101008	OTHER ALLOWANCE	0.00
2101011	BONUS	30000.00
2102010	HEALTH INSURANCE LOCAL BODY CONTRIBUTION	2787.00
2102015	CPF MANAGEMENT CONTRIBUTION	233333.00
2102019	CONVEYANCE ALLOWANCE	34200.00
2102020	WASHING ALLOWANCE	16800.00
2208003	OTHER EXPENSE	11392.00
2301002	POWER CHARGES FOR WATER HEAD WORKS / PUMPING	3253864.00
2305007	MAINTENANCE EXPENSES FOR STREET LIGHTS	1846532.00
2305009	MAINTENANCE EXPENSES - WATER SUPPLY	7409674.00
2305010	MAINTENANCE EXPENSES - SEWERAGE WORKS	603000.00
2305011	MAINTENANCE CHARGES TO TWAD BOARD/ METRO	4800000.00
2407001	BANK CHARGES	2222.81
2701002	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE	5923252.00
2722001	DEPRECIATION - BUILDINGS	19178.00

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GUDIYATHAM MUNICIPALITY
குடியாத்தம் நகராட்சி
Income And Expenditure Statement

Input Parameter: Financial Year : 2022-2023; Fund Name : Water Supply and Drainage
 Fund; From Date : 01/Apr/2022; To Date : 31/Mar/2023;

Code No	Description of items	2022-2023 Amount
2723001	DEPRECIATION - ROADS & BRIDGES	15747.00
2723101	DEPRECIATION - SEWERAGE AND DRAINAGE	53002.00
2723201	DEPRECIATION - WATERWAYS	4409025.00
2725001	DEPRECIATION - VEHICLES	224991.00
2801001	Taxes	-306686.00
2804001	PRIOR YEAR INCOME	-3211819.00
2808001	PRIOR YEAR EXPENSES	129894.90
	Total	32377342.71
	3109002-Gross Deficit of Expenditure over Income	7828926.61


COMMISSIONER
GUDIYATHAM MUNICIPALITY

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குடியாத்தம் நகராட்சி
GUDIYATHAM MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2022-2023; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2022; To Date : 31/Mar/2023;

Code No.	Description of items	Schedule No.	2022-2023 Amount(₹)	2021-2022 Amount(₹)
Liabilities				
310	Municipal (General) Fund			
311	Earmarked Funds	<u>B-1</u>	-360513355.35	-352684428.74
320	Grants , Contribution for specific purposes	<u>B-2</u>	143771442.00	143771442.00
330	Secured Loans	<u>B-4</u>	30739629.00	36260629.00
340	Deposits Received	<u>B-5</u>	4422911.00	0.00
350	Other Liabilities	<u>B-7</u>	2872555.00	2797251.00
360	Provisions	<u>B-9</u>	20695302.23	20287551.17
		<u>B-10</u>	22123024.00	19371271.00
		Total	-135888492.12	-130196284.57
Assets				
410	Fixed Assets	<u>B-11</u>	128480944.00	119722219.00
411	Accumulated Depreciation		-185315547.00	-180593604.00
412	Capital Work - in - progress		0.00	5386112.00
431	Sundry Debtors (Receivables)	<u>B-15</u>	23790091.22	24170856.96
450	Cash and Bank balance	<u>B-17</u>	2291959.66	2836075.47
460	Loans, Advances and Deposits	<u>B-18</u>	312952.00	923952.00
470	Other Assets	<u>B-19</u>	-105448892.00	-102641896.00
		Total	-135888492.12	-130196284.57

(Signature)
COMMISSIONER
GUDIYATHAM MUNICIPALITY

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குடியாத்தம் நகராட்சி
GUDIYATHAM MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2022-2023; Fund Name : Water Supply and Drainage
Fund; From Date : 01/Apr/2022; To Date : 31/Mar/2023;

Code No	Description of items	2022-2023 Amount(₹)	2021-2022 Amount(₹)
Liabilities			
3109001	ACCUMULATED SURPLUS / DEFICIT	-360513355.35	-352684428.74
3111001	CONTRIBUTION FROM MUNICIPAL FUND	143771442.00	143771442.00
3203001	CONTRIBUTIONS FROM THE GOVERNMENT	29539629.00	29539629.00
3203002	GRANTS FROM THE GOVERNMENT	1200000.00	6721000.00
3303002	LOAN FROM TUFIDCO	4422911.00	0.00
3401001	Tender Deposit - Contractors.	1962964.00	2063811.00
3401003	SECURITY DEPOSIT - CONTRACTORS	900662.00	724511.00
3401004	RETENTION AMOUNT	8929.00	8929.00
3501003	ACCOUNTS PAYABLE - CONTRACTORS	0.00	0.00
3501005	ACCOUNTS PAYABLE EXPENSES	167189.00	0.00
3501008	OTHERS PAYABLE	44573.00	44573.00
3501009	WATE SUPPLY MAINTENANCE - PAYABLE TO TWAD BOARD / METRO WATER BOARD	14707351.00	14707351.00
3501101	SALARIES & WAGES PAYABLE	101210.00	0.00
3501104	GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION PAYABLE	104940.00	104940.00
3502001	PROVIDENT FUND RECOVERIES	1430217.00	1104117.00
3502003	RD RECOVERIES	4200.00	4200.00
3502004	L.I.C. POLICES PREMIUM RECOVERIES	3024.00	3024.00
3502005	SPECIAL PROVIDENT FUND-CUM- GRATUITY SCHEME - RECOVERIES	25340.00	19800.00
3502006	F.B.F. / GROUP INSURANCE SCHEME RECOVERIES	31260.00	17400.00
3502009	It Deduction	18756.00	18756.00
3502010	RECOVERIES TOWARDS LOANS FROM BANKS	10000.00	0.00
3502011	COURT RECOVERIES	31195.00	31195.00
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	14981.00	14981.00
3502014	OTHER RECOVERIES	601795.00	601795.00
3502015	VAT - PAYABLE	175226.00	175226.00
3502016	ROYALTY PAYABLE	1074191.00	1074191.00

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குடியாத்தம் நகராட்சி
GUDIYATHAM MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2022-2023; Fund Name : Water Supply and Drainage
Fund; From Date : 01/Apr/2022; To Date : 31/Mar/2023;

Code No	Description of items	2022-2023 Amount(₹)	2021-2022 Amount(₹)
3502017	SERVICE TAX PAYABLE	85692.00	85692.00
3502021	CPF SUBSCRIPTION RECOVERIES	657776.00	751404.00
3502023	Health Fund Subscription	245135.00	246935.00
3502025	Manual Workers Genenral Welfare Fund - LWF	469514.00	413354.00
3502032	CGST - PAYABLE	8588.00	8588.00
3502033	SGST - PAYABLE	8589.00	8588.00
3502035	One Day Salary .Recovery Payable	0.00	0.00
3502036	Audit Objection - Recoveries payable	0.00	0.00
3503001	Recoveries - Payable to Other Municipalities	0.00	0.00
3503003	WATER SUPPLY AND DRAINAGE TAX - PAYABLE CURRENT / ARREARS	600000.00	600000.00
3504101	ADVANCE COLLECTION OF PROPERTY TAX	69040.23	248321.17
3504102	ADVANCE COLLECTION - OTHER REVENUES	5520.00	3120.00
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	22123024.00	19371271.00
Total		-135888492.12	-130196284.57
Assets			
4101001	LAND -GROSS BLOCK	2095439.00	2095439.00
4102001	BUILDINGS - GROSS BLOCK	383560.00	383560.00
4103003	ROADS & PAVEMENTS - CONCRETE - GROSS BLOCK	62986.00	62986.00
4103102	DRAINAGE AND SEWERAGE PIPES , CONDUITS, CHANNELS ETC. - GROSS BLOCK	1591663.00	1591663.00
4103201	WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK	41608736.00	32850011.00
4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK	74606354.00	74606354.00
4103203	RESERVOIRS - GROSS BLOCK	165707.00	165707.00
4104001	PLANT AND MACHINERIES - GROSS BLOCK	5483504.00	5483504.00
4104003	HAND PUMPS - INDIAN MARK II - GROSS BLOCK	165779.00	165779.00

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GUDIYATHAM MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2022-2023; Fund Name : Water Supply and Drainage
Fund; From Date : 01/Apr/2022; To Date : 31/Mar/2023;

Code No	Description of items	2022-2023 Amount(₹)	2021-2022 Amount(₹)
4105001	HEAVY VEHICLES - GROSS BLOCK	899965.00	899965.00
4105002	LIGHT VEHICLES - GROSS BLOCK	736147.00	736147.00
4107002	ELECTRICAL INSTALLATIONS - LAMPS / TUBE LIGHT FITTINGS - GROSS BLOCK	681104.00	681104.00
4112001	BUILDINGS - ACCUMULATED DEPRECIATION	-339691.00	-320513.00
4113003	ROADS & PAVEMENTS - CONCRETE - ACCUMULATED DEPRECIATION	-78735.00	-62988.00
4113005	ROADS & PAVEMENTS - OTHERS - ACCUMULATED DEPRECIATION	-2910.00	-2910.00
4113101	STORM WATER DRAINS, OPEN DRAINS AND CULVERTS - ACCUMULATED DEPRECIATION	-53002.00	-53002.00
4113102	DRAINAGE SEWERAGE PIPES, CONDUITS ETC. - ACCUMALATED DEPRECIATION	-496115.00	-443113.00
4113201	HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIATION	-70387399.00	-66011515.00
4113202	GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALATED DEPRECIATION	-100359854.00	-100359854.00
4113203	RESERVOIRS - ACCUMULATED DEPRECIATION	-198378.00	-165237.00
4114001	PLANT & MACHINERY - ACCUMULATED DEPRECIATION	-8917916.00	-8917916.00
4114003	HAND PUMPS - INDIA MARK (II) - ACCUMULATED DEPRECIATION	-265247.00	-265247.00
4115001	HEAVY VEHICLES - ACCUMULATED DEPRECIATION	-562478.00	-337487.00
4115003	OTHER VEHICLES - ACCUMULATED DEPRECIATION	-1836532.00	-1836532.00
4117002	ELECTIRCAL INSTALLATIONS - LAMPS & TUBE LIGHTS FITTINGS - ACCUMULATED DEPRECIATION	-591304.00	-591304.00
4117003	ELECTIRCAL INSTALLATIONS - OTHERS - ACCUMULATED DEPRECIATION	-1225986.00	-1225986.00
4121001	PROJECTS - IN - PROGRESS ACCOUNT	0.00	0.00
4122001	PROJECTS - IN - PROGRESS ACCOUNT	0.00	5386112.00
4311903	PROFESSION TAX - RECOVERABLE - CURRENT	0.00	0.00

By:

குடியாத்தம் நகராட்சி
GUDIYATHAM MUNICIPALITY

Balance Sheet

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Fund; From Date : 01/Apr/2022; To Date : 31/Mar/2023;

Code No	Description of items	2022-2023 Amount(₹)	2021-2022 Amount(₹)
4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current	822644.54	834512.94
4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current	172928.28	233502.44
4311909	Water Supply and Drainage Tax - Recoverable - Industrial - Current	2727.04	7135.19
4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current	230459.53	109872.19
4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrears	1419904.39	1884307.43
4311913	Water Supply and Drainage Tax - Recoverable - Commercial - Arrears	88503.97	183076.40
4311914	Water Supply and Drainage Tax - Recoverable - Industrial - Arrears	1549.60	2554.25
4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears	521834.87	422097.12
4313003	WATER CHARGES RECOVERABLE - CURRENT	5882780.00	7165810.00
4313004	WATER CHARGES RECOVERABLE - ARREARS	14646759.00	13327989.00
4501001	Cash Account	119497.00	165542.00
4502001	Cheque Account	0.00	0.00
4502107	RF-PAYMENT-CB-A/C NO.950101040474	0.00	0.00
4502112	WS-REC&PAY-WSP-CB-A/C NO.950101040481	1073917.00	2255978.00
4502113	WS-DEP-REC&PAY-CBI-A/C NO.1874857010	1098545.66	404563.47
4502501	ONLINE COLLECTION-A/C-500101010962665 - CUB	0.00	0.00
4502601	POS COLLECTION A/C-510909010229237 CUB	0.00	0.00
4504111	WS-ESCROW - INTERNAL PLUMPING -A/C-CB-0950201001723	0.00	9992.00
4506201	15TH CFC-REC&PAY-ICICI-A/C - 191301000764	0.00	0.00
4601001	FESTIVAL ADVANCE	50000.00	58000.00
4601002	EDUCATION ADVANCE	0.00	0.00
4605003	FLOOD ADVANCE	0.00	603000.00

குடியாத்தம் நகராட்சி
GUDIYATHAM MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2022-2023; Fund Name : Water Supply and Drainage
Fund; From Date : 01/Apr/2022; To Date : 31/Mar/2023;

Code No	Description of Items	2022-2023 Amount(₹)	2021-2022 Amount(₹)
4605010	Advance Recoverable Expenses	129500.00	129500.00
4606001	DEPOSITS - RECOVERABLE:	133452.00	133452.00
4702001	PAYABLE TO WATER SUPPLY AND DRINAGE FUND	-79399485.00	-79399485.00
4702003	PAYABLE TO GENERAL FUND	-36730850.00	-29884619.00
4702006	RECEIVABLE FROM GENERAL FUND	10681443.00	6642208.00
	Total	-135888492.12	-130196284.57

D. Srinivas
COMMISSIONER
GUDIYATHAM MUNICIPALITY

குடியாத்தம் நகராட்சி GUDIYATHAM MUNICIPALITY		
APPROPRIATION STATEMENT FOR THE YEAR 2022-2023 A/C CODE 3109001		
Water Supply and Drainage Fund		
3109001	As per Ledger OB	-352684428.74
	ADD/LESS	
3109002	Net Deficit for the current year 2022-2023	-7828926.61
3109001	ACCUMULATED SURPLUS / DEFICIT	-360513355.35


INSPECTOR
LOCAL FUND AUDIT
VELLORE


Commissioner
Gudiyatham Municipality.