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உள்ளாட்சி நிதித் தணிக்கைத் துறை

இராணிப்பேட்டை மாவட்டம்

மேல்விஷாரம் நகராட்சி

2022 - 2023 ஆம் ஆண்டு

நிதித் தணிக்கை அறிக்கை

Melvisharan Municipality Water Supply Fund
Opening Balance as on 01/04/ 2022


Sl.No	A/C Code	Nature of Transaction	Debit Amount	Credit Amount
1	3109001	Accumulated Surplus / Deficit		374724581.54
2	3401001	Tender Deposit - Contractors.		9900.00
3	3401003	Security Deposit - Contractors		395520.00
4	3501003	Accounts Payable - Contractors		35482.00
5	3501005	Accounts Payable - Expenses		23600.00
6	3501009	Water supply Maintenance - Payable to TWAD Board / Metro Water Board		11240669.00
7	3501012	Ws Scheme - Payable to Contractors		4126273.00
8	3501101	Salaries & Wages Payable	171105.00	
9	3502001	Provident Fund Recoveries		169500.00
10	3502004	L.I.C. Polices Premium Recoveries		13594.00
11	3502005	Special Provident Fund-Cum- Gratuity Scheme - Recoveries		3010.00
12	3502006	F.B.F. / Group Insurance Scheme Recoveries		6700.00
13	3502013	Income Tax Deductions - Contractors		449270.00
14	3502014	Other Recoveries		561816.00

Sl.No	A/C Code	Nature of Transaction	Debit Amount	Credit Amount
15	3502015	VAT - Payable		796178.00
16	3502021	CPF Subscription Recoveries		144979.00
17	3502023	Health Fund Subscription		12960.00
18	3502025	Manual Workers General Welfare Fund		375966.00
19	3502026	Flag Day Fees		9320.00
20	3504101	Advance Collection of Property Tax		616399.00
21	3504102	Advance Collection - other revenues	1991118.00	2100.00
22	4102001	Buildings - GROSS BLOCK	58293894.00	
23	4103102	Drainage and Sewerage pipes, Conduits, Channels etc. - GROSS BLOCK	111191684.00	
24	4103201	Water Supply - Head Works, OHT etc. and Water Supply Mains - GROSS BLOCK	18305436.00	
25	4103202	Ground Water Wells/ Deep Bore Wells - GROSS BLOCK	4817338.00	
26	4104003	Hand Pumps - Indian Mark II - GROSS BLOCK	44500.00	
27	4108001	Public Fountains - GROSS BLOCK		389118.00
28	4112001	Buildings - Accumulated Depreciation		19059317.00
29	4113102	Drainage Sewerage Pipes, Conduits etc. - Accumulated Depreciation		25193531.00
30	4113201	Head Works, OHT etc. Water supply Mains - Accumulated Depreciation		5925911.00
31	4113202	Ground Water Wells/ Deep Bore Wells - Accumulated Depreciation		6380379.00
32	4114003	Hand Pumps - India Mark (II) - Accumulated Depreciation		44499.00
33	4118001	Public Fountains - Accumulated depreciation		

Opening Balance as on 01/04/ 2022

Sl.No	A/C Code	Nature of Transaction	Debit Amount	Credit Amount
34	4121001	Projects - in - progress Account	4985219.00	
35	4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrears	1592008.00	
36	4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears	67840.00	
37	4313004	Water Charges Recoverable - Arrears.	7697919.00	
38	4321001	Provision for outstanding Property Taxes		3926892.00
39	4502112	SBI-Water Supply Collection A/c 31135447773	1191446.54	
40	4701001	Advance to TWAD Board/ Metro Water Board	27480000.00	
41	4702001	Payable to Water Supply and Drainage Fund		4294780.00
42	4702002	Receivable from General fund		9300000.00
43	4702006	Receivable from General fund		16917263.00
			485149507.54	485149507.54


Inspector
Local Fund Audit


Commissioner
Melvisharam Municipality Water Supply Fund

Melvishararam Municipality Water Supply Fund

Trial Balance as on 31/03/2023

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
1100201	Water Supply and Drainage Tax				2785211.00		2785211.00
1100204	Water Supply and Drainage Tax - Vacant				221797.00		221797.00
1405004	Metered/ Tap rate water Charges				3799800.00		3799800.00
1711001	Interest from Bank				20171.00		20171.00
2303002	Diesel			41586.00		41586.00	
2305011	Maintenance Charges to TWAD Board/ Metro			6813473.00		6813473.00	
2407001	Bank charges			708.00		708.00	
2701001	Provision for Doubtful Collection of Rev			1618760.00		1618760.00	
2722001	Depreciation - Buildings			80100.00		80100.00	
2723101	Depreciation - Sewerage and Drainage			1941187.00		1941187.00	

Melvisharam Municipality Water Supply Fund

Trial Balance as On 31/03/2023

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
2723201	Depreciation - Waterways			4787861.00		4787861.00	
2724001	Depreciation - Plant & machinery			913804.00		913804.00	
2728001	Depreciation - Other Fixed Assets			9883.00		9883.00	
2804001	Prior Year Income				3693756.00		3693756.00
3109001	Accumulated Surplus / Deficit		374724581.54				374724581.54
3401001	Tender Deposit - Contractors.		9900.00				9900.00
3401003	Security Deposit - Contractors		395520.00		166553.00		562073.00
3501003	Accounts Payable - Contractors		35482.00	13880438.00	13880438.00		35482.00
3501005	Accounts Payable - Expenses		23600.00	495080.00	787165.00		315685.00
3501009	Wate supply Maintenance - Payable to TWA		11240669.00	1535127.00	6067894.00		15773436.00

Melvisharam Municipality Water Supply Fund

Trial Balance as On 31/03/2023

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
3501012	Ws Scheme - Payable to Contractors		4126273.00				4126273.00
3501101	Salaries & Wages Payable	171105.00				171105.00	
3502001	Provident Fund Recoveries		169500.00				169500.00
3502004	L.I.C. Polices Premium Recoveries		13594.00				13594.00
3502005	Special Provident Fund-Cum- Gratuity Sch		3010.00				3010.00
3502006	F.B.F. / Group Insurance Scheme Recoveri		6700.00				6700.00
3502013	Income Tax Deductions - Contractors		449270.00	304358.00	252343.00		397255.00
3502014	Other Recoveries		561816.00				561816.00
3502015	VAT - Payable		796178.00	106365.00	244649.00		934462.00
3502021	CPF Subscription Recoveries		144979.00				144979.00

Melvisharam Municipality Water Supply Fund

Trial Balance as On 31/03/2023

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
3502023	Health Fund Subscription		12960.00				12960.00
3502025	Manual Workers Genenral Welfare Fund		375966.00		137426.00		513392.00
3502026	Flag Day Fees		9320.00				9320.00
3504101	Advance Collection of Property Tax		616399.00	39277.00			577122.00
3504102	Advance Collection - other revenues		2100.00				2100.00
4102001	Buildings - GROSS BLOCK	1991118.00				1991118.00	
4103102	Drainage and Sewerage pipes , Conduits,	58293894.00				58293894.00	
4103201	Water Supply - Head Works, OHT etc. and	111191684.00		8419018.00		119610702.00	
4103202	Ground Water Wells/ Deep Bore Wells - GR	18305436.00		2309924.00		20615360.00	
4104002	Tools & Plant - GROSS BLOCK			3853634.00		3853634.00	

Melvisharam Municipality Water Supply Fund

Trial Balance as On 31/03/2023

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
4104003	Hand Pumps - Indian Mark II - GROSS BLOC	4817338.00				4817338.00	
4108001	Public Fountains - GROSS BLOCK	44500.00		98833.00		143333.00	
4112001	Buildings - Accumulated Depreciation		389118.00		80100.00		469218.00
4113102	Drainage Sewerage Pipes, Conduits etc. -		19059317.00		1941187.00		21000504.00
4113201	Head Works, OHT etc. Water supply Mains		25193531.00		3760139.00		28953670.00
4113202	Ground Water Wells/ Deep Bore Wells - Ac		5925911.00		1027722.00		6953633.00
4114002	Tools & Plant - Accumulated depreciation				913804.00		913804.00
4114003	Hand Pumps - India Mark (II) - Accumulat		6380379.00	1563042.00			4817337.00
4118001	Public Fountains - Accumlated depreciati		44499.00		9883.00		54382.00
4121001	Projects - in - progress Account	4985219.00		14681409.00	14681409.00	4985219.00	

Melvisharam Municipality Water Supply Fund

Trial Balance as On 31/03/2023

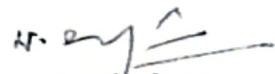
Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
4311907	Water Supply and Drainage Tax - Recovera			2785211.00	2020490.00	764721.00	
4311910	Water Supply and Drainage Tax - Recovera			155480.00	49943.00	105537.00	
4311912	Water Supply and Drainage Tax - Recovera	1592008.00			548464.00	1043544.00	
4311915	Water Supply and Drainage Tax - Recovera	67840.00		66317.00	71827.00	62330.00	
4313003	Water Charges Recoverable - Current			3799800.00	2181040.00	1618760.00	
4313004	Water Charges Recoverable - Arrears	7697919.00			2130714.00	5567205.00	
4321001	Provision for outstanding Property Taxes		3926892.00	2130714.00	1618760.00		3414938.00
4501001	General Fund - Cash Account			5967098.00	5967098.00		
4502001	Cheques in Hand Account			51294.00	51294.00		
4502112	SBI-Water Supply Collection A/c 31135447	1191446.54		17103869.00	16322076.00	1973239.54	

Melvisharam Municipality Water Supply Fund

Trial Balance as On 31/03/2023

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
4701001	Advance to TWAD Board/ Metro Water Board	274800000.00				274800000.00	
4702001	Payable to Water Supply and Drainage Fund		4294780.00				4294780.00
4702002	Receivable from General fund		9300000.00		11250000.00		20550000.00
4702006	Receivable from General fund		16917263.00	1129503.00			15787760.00
	Total	485149507.54	485149507.54	96683153.00	96683153.00	516624401.54	516624401.54

**Inspector
Local Fund Audit**


Commissioner
Melvisharam Municipality Water Supply Fund

Melvisharam Municipality Water Supply Fund

Income and Expenditure Statement as on 2022-2023

Code No	Description of Items	Current Year Amount	Previous Year Amount
Income			
110	Tax Revenue	3,007,008.00	0.00 ✓
120	Assigned Revenues & Compensations	0.00	0.00
130	Rental Income from Municipal Properties	0.00	0.00
140	Fees & User Charges	3,799,800.00	0.00 ✓
150	Sale & Hire Charges	0.00	0.00
160	Revenue Grants, Contribution and Subsidies	0.00	0.00
170	Income from Investments	0.00	0.00
171	Interest Earned	20,171.00	0.00 ✓
180	Other Income	0.00	0.00
	Total	6,826,979.00	0.00
Expenditure			
210	Establishment Expenses	0.00	0.00
220	Administrative Expenses	0.00	0.00
230	Operations & Maintenance	6,855,059.00	0.00
240	Interest & Finance Charges	708.00	0.00 ✓
250	Programme Expenses	0.00	0.00
260	Grants, Contribution and Subsidies	0.00	0.00
270	Provisions and Write off	1,618,760.00	0.00
271	Miscellaneous Expenses	0.00	0.00
272	Depreciation	7,732,835.00	0.00
280	Prior Period Item	-3,693,756.00	0.00
290	Transfer to Reserve Funds	0.00	0.00
	Total	12,513,606.00	0.00
	3109002 - Gross Deficit of Expenditure over Income	5,686,627.00	

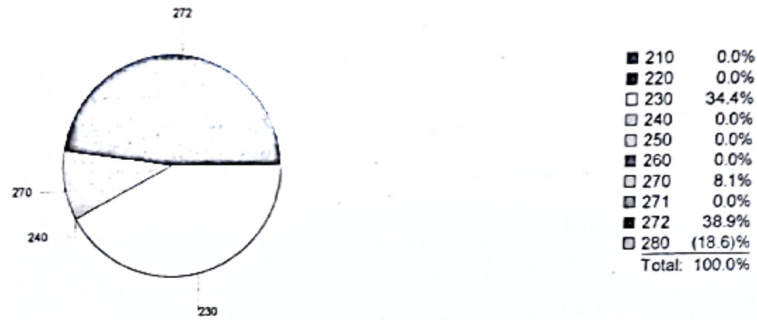


Commissioner
MELVISHARAM MUNICIPALITY

Melvisharam Municipality Water Supply Fund

Income and Expenditure as on 2022-2023

EXPENDITURE

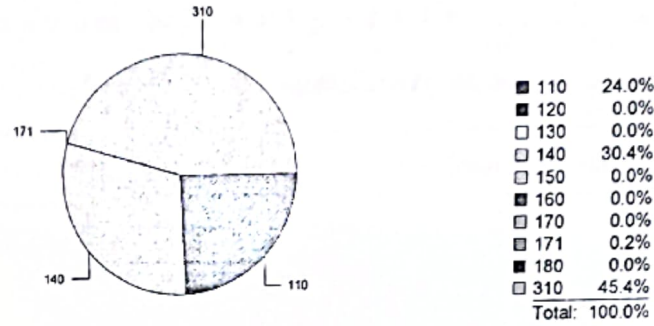


Account Code	Particulars	Amount
210	Establishment Expenses	0.00
220	Administrative Expenses	0.00
230	Operations & Maintenance	6855059.00
240	Interest & Finance Charges	708.00
250	Programme Expenses	0.00
260	Grants, Contribution and Subsidies	0.00
270	Provisions and Write off	1618760.00
271	Miscellaneous Expenses	0.00
272	Depreciation	7732835.00
280	Prior Period Item	(3693756.00)
Total		12513606.00

Melvisharam Municipality Water Supply Fund

Income and Expenditure as on 2022-202

Income



Account Code	Particulars	Amount
110	Tax Revenue	3007008.00
120	Assigned Revenues & Compensations	0.00
130	Rental Income from Municipal Propertie	0.00
140	Fees & User Charges	3799800.00
150	Sale & Hire Charges	0.00
160	Revenue Grants, Contribution and Subsi	0.00
170	Income from Investments	0.00
171	Interest Earned	20171.00
180	Other Income	0.00
310	Accumulated Deficit	5686627.00
	Total	12513606.00

Melvisharam Municipality Water Supply Fund
Income and Expenditure as on 2022-2023

A/c Code	Expenditure Particular	Amount	A/c Code	Income Particular	Amount
210	Establishment Expenses		110	Tax Revenue	
220	Administrative Expenses		1100201	Water Supply and Drainage Tax	2785211.00
230	Operations & Maintenance		1100204	Water Supply and Drainage Tax - Vacant S	221797.00
2303002	Diesel	41586.00			
2305011	Maintenance Charges to TWAD Board/ Met	6813473.00	Total	Tax Revenue	3007008.00
	_____			_____	
Total	Operations & Maintenance	6855059.00	120	Assigned Revenues & Compensations	
	_____		130	Rental Income from Municipal Properties	
240	Interest & Finance Charges		140	Fees & User Charges	
2407001	Bank charges	708.00	1405004	Metered/ Tap rate water Charges	3799800.00
	_____			_____	
Total	Interest & Finance Charges	708.00	Total	Fees & User Charges	3799800.00
	_____			_____	

250	Programme Expenses		150	Sale & Hire Charges	
260	Grants, Contribution and Subsidies		160	Revenue Grants, Contribution and Subsid	
270	Provisions and Write off		170	Income from Investments	
2701001	Provision for Doubtful Collection of Revenue	1618760.00	171	Interest Earned	
			1711001	Interest from Bank	20171.00
Total	Provisions and Write off	1618760.00	Total	Interest Earned	20171.00
271	Miscellaneous Expenses				
272	Depreciation		180	Other Income	
2722001	Depreciation - Buildings	80100.00	3109002	Accumulated Deficit	5686627.00
2723101	Depreciation - Sewerage and Drainage	1941187.00			
2723201	Depreciation - Waterways	4787861.00			
2724001	Depreciation - Plant & machinery	913804.00			
2728001	Depreciation - Other Fixed Assets	9883.00			
Total	Depreciation	7732835.00			
280	Prior Period Item				
2804001	Prior Year Income	-3693756.00			
Total	Prior Period Item	-3693756.00			

290 Transfer to Reserve Funds	12513606.00		12513606.00
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Inspector
Local Fund Audit

N. [Signature]
Commissioner
Melvisharam Municipality Water Supply Fund

Melvishararam Municipality Water Supply Fund
Balance Sheet as on 31/03/2023

Code No	Description of Items	Current Year Amount	Previous Year Amount
	Liabilities		
310	Municipal (General) Fund	369,037,954.54	374,724,581.54
311	Earmarked Funds	0.00	0.00
312	Reserves	0.00	0.00
320	Grants, Contribution for specific purposes	0.00	0.00
330	Secured Loans	0.00	0.00
331	Unsecured Loans	571,973.00	405,420.00
340	Deposits Received	0.00	0.00
341	Deposit works	23,425,981.00	18,416,711.00
350	Other Liabilities	0.00	0.00
360	Provisions	393,035,908.54	393,546,712.54



Inspector
Local Fund Audit



Commissioner
Melvishararam Municipality Water Supply Fund

Melvisharam Municipality Water Supply Fund
Balance Sheet as on 31/03/2023

Code No	Description of Items	Current Year Amount	Previous Year Amount
	Assets		
410	Fixed Assets	209,325,379.00	194,643,970.00
411	Accumulated Depreciation	-63,162,548.00	-56,992,755.00
412	Capital Work - in - progress	4,985,219.00	4,985,219.00
420	Investments - General Fund	0.00	0.00
421	Investments - Other Funds	0.00	0.00
430	Stock - in - hand	0.00	0.00
431	Sundry Debtors (Receivables)	9,162,097.00	9,357,767.00
432	Accumulated Provisions against Debtors	-3,414,938.00	-3,926,892.00
440	Pre-paid Expenses	0.00	0.00
450	Cash and Bank balance	1,973,239.54	1,191,446.54
460	Loans, Advances and Deposits	0.00	0.00
461	Accumulated Against Loans, Advances & Deposits	0.00	0.00
470	Other Assets	234,167,460.00	244,287,957.00
480	Miscellaneous Expenditure to be written off	0.00	0.00
		393,035,908.54	393,546,712.54



Inspector
Local Fund Audit

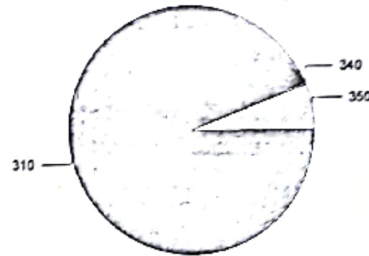


Commissioner
Melvisharam Municipality Water Supply Fund

Melvisharam Municipality Water Supply Fund

Balance Sheet as on 31/03/2023

LIABILITIES



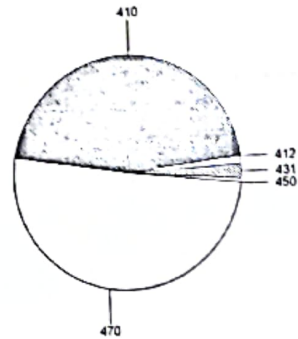
310	93.9%
311	0.0%
312	0.0%
320	0.0%
330	0.0%
331	0.0%
340	0.1%
341	0.0%
350	6.0%
360	0.0%
Total: 100.0%	

Account Code	Account Name	Amount
310	Municipal (General) Fund	369037954.54
311	Earmarked Funds	0.00
312	Reserves	0.00
320	Grants , Contribution for specific purposes	0.00
330	Secured Loans	0.00
331	Unsecured Loans	0.00
340	Deposits Received	571973.00
341	Deposit works	0.00
350	Other Liabilities	23425981.00
360	Provisions	0.00
	0	0.00
	Total	393035908.54

Melvisharam Municipality Water Supply Fund

Balance Sheet as on 31/03/2023

ASSETS



410	39.8%
411	(12.0)%
412	0.9%
420	0.0%
421	0.0%
430	0.0%
431	1.7%
432	(0.6)%
440	0.0%
450	0.4%
460	0.0%
461	0.0%
470	44.5%
480	0.0%
Total	100.0%

Account Code	Account Name	Amount
410	Fixed Assets	209325379.00
411	Accumulated Depreciation	(63162548.00)
412	Capital Work - in - progress	4985219.00
420	Investments - General Fund	
421	Investments - Other Funds	
430	Stock - in- hand	
431	Sundry Debtors (Receivables)	9162097.00
432	Accumulated Provisions agai	(3414938.00)
440	Pre-paid Expenses	
450	Cash and Bank balance	1973239.54
460	Loans, Advances and Deposits	
461	Accumulated Aagainst Loans, A	
470	Other Assets	234167460.00
480	Miscellaneous Expenditure to b	
	Total	393035908.54

Melvisharam Municipality Water Supply Fund
Balance Sheet as on 31/03/2023

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
310	Municipal (General) Fund		410	Fixed Assets	
3109001	Accumulated Surplus / Deficit	369037954.54	4102001	Buildings - GROSS BLOCK	1991118.00
			4103102	Drainage and Sewerage pipes , Conduits,	58293894.00
Total	Municipal (General) Fund	369037954.54	4103201	Water Supply - Head Works, OHT etc. a	119610702.00
			4103202	Ground Water Wells/ Deep Bore Wells -	20615360.00
340	Deposits Received		4104002	Tools & Plant - GROSS BLOCK	3853634.00
3401001	Tender Deposit - Contractors.	9900.00	4104003	Hand Pumps - Indian Mark II - GROSS BL	4817338.00
3401003	Security Deposit - Contractors	562073.00	4108001	Public Fountains - GROSS BLOCK	143333.00
Total	Deposits Received	571973.00	Total	Fixed Assets	209325379.00
350	Other Liabilities		411	Accumulated Depreciation	

Melvisharam Municipality Water Supply Fund

Balance Sheet as on 31/03/2023

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
3501003	Accounts Payable - Contractors	35482.00	4112001	Buildings - Accumulated Depreciation	-469218.00
3501005	Accounts Payable - Expenses	315685.00	4113102	Drainage Sewerage Pipes, Conduits etc. -	-21000504.00
3501009	Water supply Maintenance - Payable to TWAD Board /	15773436.00	4113201	Head Works, OHT etc. Water supply Mai	-28953670.00
3501012	Ws Scheme - Payable to Contractors	4126273.00	4113202	Ground Water Wells/ Deep Bore Wells -	-6953633.00
3501101	Salaries & Wages Payable	-171105.00	4114002	Tools & Plant - Accumulated depreciatio	-913804.00
3502001	Provident Fund Recoveries	169500.00	4114003	Hand Pumps - India Mark (II) - Accumul	-4817337.00
3502004	L.I.C. Policies Premium Recoveries	13594.00	4118001	Public Fountains - Accumlated depreciat	-54382.00
3502005	Special Provident Fund-Cum- Gratuity Scheme - Reco	3010.00			
3502006	F.B.F. / Group Insurance Scheme Recoveries	6700.00	Total	Accumulated Depreciation	-63162548.00
3502013	Income Tax Deductions - Contractors	397255.00			
3502014	Other Recoveries	561816.00	412	Capital Work - in - progress	
3502015	VAT - Payable	934462.00	4121001	Projects - in - progress Account	4985219.00

Melvisharam Municipality Water Supply Fund

Balance Sheet as on 31/03/2023

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
3502021	CPF Subscription Recoveries	144979.00			
3502023	Health Fund Subscription	12960.00	Total	Capital Work - in - progress	4985219.00
3502025	Manual Workers Genenral Welfare Fund	513392.00			
3502026	Flag Day Fees	9320.00	431	Sundry Debtors (Receivables)	
3504101	Advance Collection of Property Tax	577122.00	4311907	Water Supply and Drainage Tax - Recove	764721.00
3504102	Advance Collection - other revenues	2100.00	4311910	Water Supply and Drainage Tax - Recove	105537.00
			4311912	Water Supply and Drainage Tax - Recove	1043544.00
Total	Other Liabilities	23425981.00	4311915	Water Supply and Drainage Tax - Recove	62330.00
			4313003	Water Charges Recoverable - Current	1618760.00
			4313004	Water Charges Recoverable - Arrears	5567205.00
			Total	Sundry Debtors (Receivables)	9162097.00

Melvisharam Municipality Water Supply Fund
Balance Sheet as on 31/03/2023

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
			432	Accumulated Provisions against Debtors	
			4321001	Provision for outstanding Property Taxe	-3414938.00
			Total	Accumulated Provisions against Debtors	-3414938.00
			450	Cash and Bank balance	
			4502112	SBI-Water Supply Collection A/c 311354	1973239.54
			Total	Cash and Bank balance	1973239.54
			470	Other Assets	

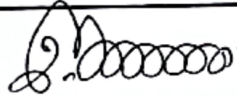
Melvisharam Municipality Water Supply Fund

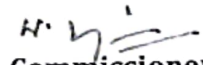
Balance Sheet as on 31/03/2023

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
			4701001	Advance to TWAD Board/ Metro Water B	274800000.00
			4702001	Payable to Water Supply and Drinage Fu	-4294780.00
			4702002	Receivable from General fund	-20550000.00
			4702006	Receivable from General fund	-15787760.00

			Total	Other Assets	234167460.00

		393035908.54			393035908.54


Inspector
Local Fund Audit


Commissioner
Melvisharam Municipality Water Supply Fund

Melvisharam Municipality Water Supply Fund
Accumulated Surplus/Deficit Account as on

A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
3109002	Deficit From Current Year I&E A/c	5686627.00	3109001	Accumulated Surplus from Previous B/S	374724581.54
3109001	Net Surplus Transferred to Current year B/S	369037954.54			
		374724581.54			374724581.54

Melvisharam Municipality
Demand Collection And Balance Statement For the Year 2022-2023

Sl.No	Particulars	Demand					Collection			Wirt off	Balance			
		Arrear	Wirt off	Add Arrear	As on 01.04.2019 Opening Balance	Current	Total	Arrear	Current		Total	Arrear	Current	Total
i	Property Tax (Building)	3714688.00	0.00	0.00	3714688.00	6498826.00	10213514.00	1279749.00	4714477.00	5994226.00	0.00	2434939.00	1784349.00	4219288.00
ii	W.S & D. Tax (Building)	1592008.00	0.00	0.00	1592008.00	2785211.00	4377219.00	548464.00	2020490.00	2568954.00	0.00	1043544.00	764721.00	1808265.00
iii	Library Cess (Building)	530669.00	0.00	0.00	530669.00	928404.00	1459073.00	182821.00	673497.00	856318.00	0.00	347848.00	254907.00	602755.00
1	Total	5837365.00	0.00	0.00	5837365.00	10212441.00	16049806.00	2011034.00	7408464.00	9419498.00	0.00	3826331.00	2803977.00	6630308.00
i	Property Tax (VLT)	158299.00	0.00	154740.00	313039.00	362787.00	675826.00	167597.00	116535.00	284132.00	0.00	145442.00	246252.00	391694.00
ii	W.S & D. Tax (VLT)	67840.00	0.00	66317.00	134157.00	155480.00	289637.00	71827.00	49943.00	121770.00	0.00	62330.00	105537.00	167867.00
iii	Library Cess (VLT)	22613.00	0.00	22106.00	44719.00	51827.00	96546.00	23942.00	16648.00	40590.00	0.00	20777.00	35179.00	55956.00
2	Total	248752.00	0.00	243163.00	491915.00	570094.00	1062009.00	263366.00	183126.00	446492.00	0.00	228549.00	386968.00	615517.00
i	Rent on Shops - 1301001	80379.00	0.00	0.00	80379.00	136368.00	216747.00	0.00	136368.00	136368.00	0.00	80379.00	0.00	80379.00
ii	Daily Market - 1301003	644691.00	0.00	0.00	644691.00	453600.00	1098291.00	0.00	453600.00	453600.00	0.00	644691.00	0.00	644691.00
iii	Salaughter House -140110	55535.00	0.00	0.00	55535.00	72188.00	127723.00	0.00	72188.00	72188.00	0.00	55535.00	0.00	55535.00
iv	Fishing Lease - 1401201	9250.00	0.00	0.00	9250.00	0.00	9250.00	0.00	0.00	0.00	0.00	9250.00	0.00	9250.00
3	Lease	789855.00	0.00	0.00	789855.00	662156.00	1452011.00	0.00	662156.00	662156.00	0.00	789855.00	0.00	789855.00
4	Profeesion Tax	478960.00	0.00	158202.00	637162.00	4958523.00	5595685.00	196008.00	4824958.00	5020966.00	0.00	441154.00	133565.00	574719.00
8	SUC	3232939.00	0.00	0.00	3232939.00	2999640.00	6232579.00	1300026.00	1938644.00	3238670.00	0.00	1932913.00	1060996.00	2993909.00
3	Water Charges.	7697919.00	0.00	0.00	7697919.00	3799800.00	11497719.00	2130714.00	2181040.00	4311754.00	0.00	5567205.00	1618760.00	7185965.00
	Total	18285790.00	0.00	401365.00	18687155.00	23202654.00	41889809.00	5901148.00	17198388.00	23099536.00	0.00	12786007.00	6004266.00	18790273.00

Inspector
Local Fund Audit

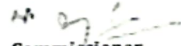
Commissioner
Melvisharam Municipality



Melvisharam Municipality
Demand Collection And Balance Statement For the Year 2022-2023

Sl.No	Particulars	Demand						Collection			Wirt off	Balance		
		Arrear	Wirt off	Add Arrear	As on 01.04.2019 Opening Balance	Current	Total	Arrear	Current	Total		Arrear	Current	Total
i	Property Tax (Building)	3714688.00	0.00	0.00	3714688.00	6498826.00	10213514.00	1279749.00	4714477.00	5994226.00	0.00	2434939.00	1784349.00	4219288.00
ii	W.S & D. Tax (Building)	1592008.00	0.00	0.00	1592008.00	2785211.00	4377219.00	548464.00	2020490.00	2568954.00	0.00	1043544.00	764721.00	1808265.00
iii	Library Cess (Building)	530669.00	0.00	0.00	530669.00	928404.00	1459073.00	182821.00	673497.00	856318.00	0.00	347848.00	254907.00	602755.00
1	Total	5837365.00	0.00	0.00	5837365.00	10212441.00	16049806.00	2011034.00	7408464.00	9419498.00	0.00	3826331.00	2803977.00	6630308.00
i	Property Tax (VLT)	158299.00	0.00	154740.00	313039.00	362787.00	675826.00	167597.00	116535.00	284132.00	0.00	145442.00	246252.00	391694.00
ii	W.S & D. Tax (VLT)	67840.00	0.00	66317.00	134157.00	155480.00	289637.00	71827.00	49943.00	121770.00	0.00	62330.00	105537.00	167867.00
iii	Library Cess (VLT)	22613.00	0.00	22106.00	44719.00	51827.00	96546.00	23942.00	16648.00	40590.00	0.00	20777.00	35179.00	55956.00
2	Total	248752.00	0.00	243163.00	491915.00	570094.00	1062009.00	263366.00	183126.00	446492.00	0.00	228549.00	386968.00	615517.00
i	Rent on Shops - 1301001	80379.00	0.00	0.00	80379.00	136368.00	216747.00	0.00	136368.00	136368.00	0.00	80379.00	0.00	80379.00
ii	Daily Market - 1301003	644691.00	0.00	0.00	644691.00	453600.00	1098291.00	0.00	453600.00	453600.00	0.00	644691.00	0.00	644691.00
iii	Salaughter House -140110	55535.00	0.00	0.00	55535.00	72188.00	127723.00	0.00	72188.00	72188.00	0.00	55535.00	0.00	55535.00
iv	Fishing Lease - 1401201	9250.00	0.00	0.00	9250.00	0.00	9250.00	0.00	0.00	0.00	0.00	9250.00	0.00	9250.00
3	Lease	789855.00	0.00	0.00	789855.00	662156.00	1452011.00	0.00	662156.00	662156.00	0.00	789855.00	0.00	789855.00
4	Profesion Tax	478960.00	0.00	158202.00	637162.00	4958523.00	5595685.00	196008.00	4824958.00	5020966.00	0.00	441154.00	133565.00	574719.00
8	SUC	3232939.00	0.00	0.00	3232939.00	2999640.00	6232579.00	1300026.00	1938644.00	3238670.00	0.00	1932913.00	1060996.00	2993909.00
3	Water Charges.	7697919.00	0.00	0.00	7697919.00	3799800.00	11497719.00	2130714.00	2181040.00	4311754.00	0.00	5567205.00	1618760.00	7185965.00
	Total	18285790.00	0.00	401365.00	18687155.00	23202654.00	41889809.00	5901148.00	17198388.00	23099536.00	0.00	12786007.00	6004266.00	18790273.00

Inspector
Local Fund Audit


 Commissioner
 Melvisharam Municipality



Melvisharam Municipality

Prior year Income

2022-2023

2804001

Si.No	Name of Asst	Amount
1	Provision for outstanding Item Collection	2130714.00
2	Account Code :4114003 Hand Pumps - India Mark (II) - Accumulated depreciation Over than Asste Value	1563042.00
	Total	3693756.00

Prior year Expenditures

2018-2019

2808001

Si.No	Name of Asst	Amount
	Total	0.00


Inspector

Local Fund Audit
Ranipet District


Commissioner

Melvisharam Municipality
Ranipet District



Annexure -3
Melvisharam Municipality
Revenue Fund And Capital Fund
31.03.2023 Assets Value

S.No	Account Code	Assets Details	Amount
1	4102001	Buildings - GROSS BLOCK	1991118.00
2	4103102	Drainage and Sewerage pipes ,	58293894.00
3	4103201	Water Supply - Head Works, OHT etc. and	119610702.00
4	4103202	Ground Water Wells/ Deep Bore Wells - GR	20615360.00
5	4104002	Tools & Plant - GROSS BLOCK	3853634.00
6	4104003	Hand Pumps - Indian Mark II - GROSS BLOC	4817338.00
7	4108001	Public Fountains - GROSS BLOCK	143333.00
		Total	209325379.00



Inspector
Local Fund Audit
Ranipet District




Commissioner
Melvisharam Municipality
Ranipet District

Annexure -5

Melvisharam Municipality
STOCK DETAILS AS ON 31.03.2023

Sl. No	Name of the Material	Nos	Rate	Closing Balance as on 31.03.23
Total				0.00


Inspector
Local Fund Audit
Ranipet District


Commissioner
Melyisharam Municipality
Ranipet District

Annexure -6

Melvisharam Municipality
Revenue Fund And Capital Fund
Materials Cost Recoverable A/c - Contractors (4314037)

NIL



Inspector
Local Fund Audit
Ranipet District



Commissioner
Melvisharam Municipality
Ranipet District

Annexure -7
Melvisharam Municipality
Revenue Fund And Capital Fund
2022-2023

31.03.2023 Advance Balance Year Wise

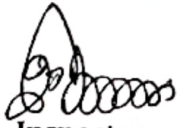
Details	4601001	4601007	4601012	4604001	Total
Opening Balance	NIL				
Payment					
Total					
Receipts					
Closing Balance	0.00	0.00	0.00	0.00	0.00

Inspector
Local Fund Audit
Ranipet District

Commissioner
Melvisharam Municipality
Ranipet District

Annexure -8
Melvisharam Municipality
2022-2023
Revenue Fund And Capital Fund
3203002- Unused Government Grant

Sl.No.	PARTICULARS	Opening Balance	Receipts	Repayment	Used	Balance as an 31.03.2023
						NIL
				0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00



Inspector
Local Fund Audit
Ranipet District





Commissioner
Melvisharam Municipality
Ranipet District

Annexure -9
Melvisharam Municipality
Revenue Fund And Capital Fund
2022-2023

Un used Loan Amount Details

NII


Inspector
Local Fund Audit
Ranipet District


Commissioner
Melvisharam Municipality
Ranipet District



Annexure -12

Melvisharam Municipality
Revenue Fund And Capital Fund
2022-2023

Deposits - Recoverable Electricity and Telephone Department-4606001

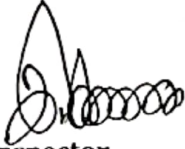
S.No	Details	Amount
1	Opening Balance	0
	Electricity and Telephone Department	
2	2022-2023 Paid Amount	0
	Total	0


Inspector
Local Fund Audit
Ranipet District


Commissioner
Melvisharam Municipality
Ranipet District

Annexure -13
Melvisharam Municipality
Revenue Fund And Capital Fund
2022-2023
31.03.2023 Deposit Balance Year Wise

Details	3401001	3401002	3401003	3401004	3408001	Amount
Opening Balance	0.00	0.00	395520.00	0.00	0.00	23606818.00
Receipts	0.00	0.00	166553.00	0.00	0.00	166553.00
Total	0.00	0.00	562073.00	0.00	0.00	562073.00
Payment	0.00	0.00	0.00	0.00	0.00	0.00
Lapest Deposit	0.00	0.00	0.00	0.00	0.00	0.00
Closing Balance	0.00	0.00	562073.00	0.00	0.00	562073.00



Inspector
Local Fund Audit
Ranipet District




Commissioner
Melvisharam Municipality
Ranipet District

Annexure -14
Melvisharam Municipality
RevenueFund And Capital Fund
2022-2023

Projects - in - progress Account -4121001

S.No	Details	Amount
1	Opening Balance	4985219
	TOTAL	4985219


Inspector
Local Fund Audit
Ranipet District



Commissioner
Melvisharam Municipality
Ranipet District


Annexure -15

Melvisharam Municipality
Revenue Fund And Capital Fund
2022-2023

Inter Fund Transfer

S.No	Details	Amount
1	Opening Balance	4294780.00
	bkhmj«	4294780.00


Inspector
Local Fund Audit
Ranipet District


Commissioner
Melvisharam Municipality
Ranipet District

Annexure -17
Melvisharam Municipality
2022-2023
Revenue Fund And Capital Fund
31.03.2023- Accounts Payable Items

Account Code	Account Head	Amount
3501012	Ws Scheme - Payable to Contractors	4126273.00
3502013	Income Tax Deductions - Contractors	397255.00
3502014	Other Recoveries	561816.00
3502015	VAT - Payable	934462.00
3502025	Manual Workers Genenral Welfare Fund	513392.00
3502026	Flag Day Fees	9320.00
3502018	Handloom Advance Recovered - Payable to	0.00
3502021	CPF Subscription Recoveries	0.00
	Total	6542518.00


Inspector
Local Fund Audit
Ranipet District



Commissioner
Melvisharam Municipality
Ranipet District

Melvisharam Municipality
Water supply & Drainage Fund

Code 4321001 Head : Provision for Doubtful collection of Revenue Items for 2022-2023

Sl.no	Nature of item	Opening Balance	Add Opening Balance	Total Opening Balance	Amount Collected (2804001)	Balance	Provision made During 2022-2023 (2701001)	Year	Total (4321001)
		3	4	5 (3+4)	6	7 (5-6)	8	9	10 (7+8)
1									
2	Water Charges	3926892.00	0.00	3926892.00	2130714.00	1796178.00	1618760.00	2022-2023	3414938.00
	Total	3926892.00	0.00	3926892.00	2130714.00	1796178.00	1618760.00		3414938.00


Inspector
Local Fund Audit


Commissioner
Melvisharam Municipality