

**உள்ளாட்சி நிதித் தணிக்கைத்துறை**

<b>அனுப்புநர்:</b> திரு. மு.அர்ச்சுனன், எம்.எஸ்.சி, உதவி இயக்குநர் (ப.பொ.) உள்ளாட்சி நிதித் தணிக்கை, வேலூர் 1.	<b>பெறுநர்:</b> ஆணையாளர், குடியாத்தம் நகராட்சி, வேலூர் மாவட்டம்.
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ந.க.எண் : e-1131725/அ2/2025, நாள் : 26.06.2025

ஐயா,

பொருள்	தணிக்கை அறிக்கை - குடியாத்தம் முதல்நிலை நகராட்சி - 2023-2024 ஆம் ஆண்டின் குடிநீர் மற்றும் வடிகால் நிதி தணிக்கை அறிக்கை வெளியிடுதல் குறித்து.
பார்வை	1. தமிழ்நாடு உள்ளாட்சிநிதித் தணிக்கைச் சட்டம் 2014, பிரிவு - 4 மற்றும் உள்ளாட்சி நிதித் தணிக்கை விதிகள் 2016.
	2. தமிழ்நாடு உள்ளாட்சிநிதித் தணிக்கைச் சட்டம் 2014, பிரிவு - 11

வேலூர் மாவட்டம், குடியாத்தம் முதல் நிலை நகராட்சியின் 2023-2024 ஆம் ஆண்டிற்கான குடிநீர் மற்றும் வடிகால் நிதித் தணிக்கை மீதான தணிக்கை, பார்வை 1-இல் காணும் சட்டப்பிரிவின் படி மேற்கொள்ளப்பட்டது. பார்வை 2-இல் காணும் சட்டப்பிரிவின் படி 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.

  
26.6.2025

உதவி இயக்குநர்,  
உள்ளாட்சி நிதித் தணிக்கை,  
வேலூர்.

இணைப்பு: 2023-2024 தணிக்கை 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.



**GUDIYATHAM MUNICIPALITY**

**Trial Balance**

Input Parameter : Financial Year : 2023-2024;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2023;To Date : 31/Mar/2024;

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
1	1100201	<u>Water Supply and Drainage Tax - Residential</u>	0.00	0.00	0.00	4681398.16	0.0	4681398.16
2	1100202	<u>Water Supply and Drainage Tax - Commercial</u>	0.00	0.00	63770.18	4309599.57	0.0	4245829.39
3	1100203	<u>Water Supply and Drainage Tax - Industrial</u>	0.00	0.00	0.00	95122.37	0.0	95122.37
4	1100204	<u>Water Supply and Drainage Tax - Vacant Sites</u>	0.00	0.00	132.75	584454.58	0.0	584321.83
5	1302001	<u>RENT ON BUILDINGS - STAFF QUARTERS</u>	0.00	0.00	0.00	0.00	0.0	0.0
6	1405004	<u>METERED/ TAP RATE WATER CHARGES</u>	0.00	0.00	6400.00	12471100.00	0.0	12464700.00
7	1407001	<u>Road Cutting Restoration Charge</u>	0.00	0.00	0.00	743338.00	0.0	743338.00
8	1407002	<u>Initial Amount for New Water Supply Connections</u>	0.00	0.00	0.00	2283914.00	0.0	2283914.00
9	1407004	<u>Water Connection Charges</u>	0.00	0.00	0.00	5500.00	0.0	5500.00
10	1407014	<u>Water Supply Inspection Charges</u>	0.00	0.00	0.00	175880.00	0.0	175880.00
11	1407022	<u>Water Supply - Internal Plumbing Charges</u>	0.00	0.00	0.00	84405.00	0.0	84405.00
12	1408003	<u>Misc. Recoveries</u>	0.00	0.00	0.00	0.00	0.0	0.0
13	1711001	<u>INTEREST FROM BANK</u>	0.00	0.00	0.00	61680.00	0.0	61680.00
14	2101001	<u>PAY</u>	0.00	0.00	3428389.00	0.00	3428389.00	0.0
15	2101002	<u>GRADE PAY</u>	0.00	0.00	0.00	0.00	0.0	0.0
16	2101004	<u>DEARNESS ALLOWANCE</u>	0.00	0.00	1507107.00	0.00	1507107.00	0.0
17	2101005	<u>HOUSE RENT ALLOWANCE</u>	0.00	0.00	173624.00	0.00	173624.00	0.0

Prepared By:

**குடியாத்தம் நகராட்சி**  
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S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
18	2101006	CITY COMP. ALLOWANCE	0.00	0.00	0.00	0.00	0.0	0.0
19	2101007	MEDICAL ALLOWANCE	0.00	0.00	32850.00	0.00	32850.00	0.0
20	2101008	OTHER ALLOWANCE	0.00	0.00	0.00	0.00	0.0	0.0
21	2101011	BONUS	0.00	0.00	24000.00	0.00	24000.00	0.0
22	2102014	GROUP INSURANCE SCHEME - MANAGEMENT	0.00	0.00	46360.00	19330.00	27030.00	0.0
23	2102019	CONVEYANCE ALLOWANCE	0.00	0.00	32400.00	0.00	32400.00	0.0
24	2102020	WASHING ALLOWANCE	0.00	0.00	16320.00	0.00	16320.00	0.0
25	2301002	POWER CHARGES FOR WATER HEAD WORKS / PUMPING	0.00	0.00	3707999.00	0.00	3707999.00	0.0
26	2305007	MAINTENANCE EXPENSES FOR STREET LIGHTS	0.00	0.00	2394970.00	0.00	2394970.00	0.0
27	2305009	MAINTENANCE EXPENSES - WATER SUPPLY	0.00	0.00	5110790.00	0.00	5110790.00	0.0
28	2305011	MAINTENANCE CHARGES TO TWAD BOARD/ METRO WATER BOARD	0.00	0.00	16500000.00	0.00	16500000.00	0.0
29	2308026	Incentives to Citizen	0.00	0.00	88486.34	0.00	88486.34	0.0
30	2602006	MUNICIPAL CONTRIBUTION	0.00	0.00	2116541.00	0.00	2116541.00	0.0
31	2701002	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - OTHER REVENUES	0.00	0.00	4698697.00	0.00	4698697.00	0.0
32	2722001	DEPRECIATION - BUILDINGS	0.00	0.00	19178.00	0.00	19178.00	0.0
33	2723001	DEPRECIATION - ROADS & BRIDGES	0.00	0.00	15747.00	0.00	15747.00	0.0
34	2723101	DEPRECIATION - SEWERAGE AND DRAINAGE	0.00	0.00	53002.00	0.00	53002.00	0.0

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			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
35	2723201	<u>DEPRECIATION - WATERWAYS</u>	0.00	0.00	534179.00	0.00	534179.00	0.0
36	2725001	<u>DEPRECIATION - VEHICLES</u>	0.00	0.00	224991.00	0.00	224991.00	0.0
37	2801001	<u>Taxes</u>	0.00	0.00	0.00	294008.00	0.0	294008.00
38	2804001	<u>PRIOR YEAR INCOME</u>	0.00	0.00	0.00	8207514.04	0.0	8207514.04
39	2808001	<u>PRIOR YEAR EXPENSES</u>	0.00	0.00	592980.00	0.00	592980.00	0.0
40	3109001	<u>ACCUMULATED SURPLUS / DEFICIT</u>	360513355.35	0.00	0.00	0.00	360513355.35	0.0
41	3111001	<u>CONTRIBUTION FROM MUNICIPAL FUND</u>	0.00	143771442.00	0.00	2116541.00	0.0	145887983.00
42	3203001	<u>CONTRIBUTIONS FROM THE GOVERNMENT</u>	0.00	29539629.00	0.00	0.00	0.0	29539629.00
43	3203002	<u>GRANTS FROM THE GOVERNMENT</u>	0.00	1200000.00	0.00	0.00	0.0	1200000.00
44	3303002	<u>LOAN FROM TUFIDCO</u>	0.00	4422911.00	788716.00	0.00	0.0	3634195.00
45	3401001	<u>Tender Deposit - Contractors.</u>	0.00	1962964.00	48685.00	44500.00	0.0	1958779.00
46	3401003	<u>SECURITY DEPOSIT - CONTRACTORS</u>	0.00	900662.00	0.00	118959.00	0.0	1019621.00
47	3401004	<u>RETENTION AMOUNT</u>	0.00	8929.00	0.00	0.00	0.0	8929.00
48	3501003	<u>ACCOUNTS PAYABLE - CONTRACTORS</u>	0.00	0.00	60963056.00	60963056.00	0.0	0.0
49	3501005	<u>ACCOUNTS PAYABLE EXPENSES</u>	0.00	167189.00	7797839.00	7940609.00	0.0	309959.00
50	3501008	<u>OTHERS PAYABLE</u>	0.00	44573.00	0.00	0.00	0.0	44573.00
51	3501009	<u>WATE SUPPLY MAINTENANCE - PAYABLE TO TWAD</u>	0.00	14707351.00	16500000.00	16500000.00	0.0	14707351.00
52	3501101	<u>SALARIES &amp; WAGES PAYABLE</u>	0.00	101210.00	4447182.00	4345972.00	0.0	0.0
53	3501104	<u>GROUP INSURANCE SCHEME - MANAGEMENT</u>	0.00	104940.00	19330.00	27030.00	0.0	112640.00

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			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
54	3502001	<u>PROVIDENT FUND RECOVERIES</u>	0.00	1430217.00	558600.00	664000.00	0.0	1535617.00
55	3502003	<u>RD RECOVERIES</u>	0.00	4200.00	0.00	0.00	0.0	4200.00
56	3502004	<u>L.I.C. POLICES PREMIUM RECOVERIES</u>	0.00	3024.00	0.00	0.00	0.0	3024.00
57	3502005	<u>SPECIAL PROVIDENT FUND-CUM- GRATUITY SCHEME - RECOVERIES</u>	0.00	25340.00	0.00	5030.00	0.0	30370.00
58	3502006	<u>F.B.F. / GROUP INSURANCE SCHEME RECOVERIES</u>	0.00	31260.00	19330.00	31540.00	0.0	43470.00
59	3502009	<u>It Deduction</u>	0.00	18756.00	0.00	0.00	0.0	18756.00
60	3502010	<u>RECOVERIES TOWARDS LOANS FROM BANKS</u>	0.00	10000.00	51000.00	41000.00	0.0	0.0
61	3502011	<u>COURT RECOVERIES</u>	0.00	31195.00	0.00	0.00	0.0	31195.00
62	3502013	<u>INCOME TAX DEDUCTIONS - CONTRACTORS</u>	0.00	14981.00	378705.00	799109.00	0.0	435385.00
63	3502014	<u>OTHER RECOVERIES</u>	0.00	601795.00	0.00	0.00	0.0	601795.00
64	3502015	<u>VAT - PAYABLE</u>	0.00	175226.00	0.00	0.00	0.0	175226.00
65	3502016	<u>ROYALTY PAYABLE</u>	0.00	1074191.00	0.00	0.00	0.0	1074191.00
66	3502017	<u>SERVICE TAX PAYABLE</u>	0.00	85692.00	0.00	0.00	0.0	85692.00
67	3502021	<u>CPF SUBSCRIPTION RECOVERIES</u>	0.00	657776.00	146732.00	138830.00	0.0	649874.00
68	3502023	<u>Health Fund Subscription</u>	0.00	245135.00	0.00	30900.00	0.0	276035.00
69	3502025	<u>Manual Workers Genenral Welfare Fund - LWF</u>	0.00	469514.00	0.00	665259.00	0.0	1134773.00
70	3502032	<u>CGST - PAYABLE</u>	0.00	8588.00	260741.00	681145.00	0.0	428992.00
71	3502033	<u>SGST - PAYABLE</u>	0.00	8589.00	260742.00	681146.00	0.0	428993.00

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72	3502035	<u>One Day Salary .Recovery Payable</u>	0.00	0.00	1418.00	1418.00	0.0	0.0
73	3502036	<u>Audit Objection - Recoveries payable</u>	0.00	0.00	0.00	0.00	0.0	0.0
74	3503001	<u>Recoveries - Payable to Other Municipalities</u>	0.00	0.00	0.00	0.00	0.0	0.0
75	3503003	<u>WATER SUPPLY AND DRAINAGE TAX - PAYABLE CURRENT / ARREARS</u>	0.00	600000.00	0.00	0.00	0.0	600000.00
76	3504101	<u>ADVANCE COLLECTION OF PROPERTY TAX</u>	0.00	69040.23	6236.00	0.00	0.0	62804.23
77	3504102	<u>ADVANCE COLLECTION - OTHER REVENUES</u>	0.00	5520.00	0.00	300.00	0.0	5820.00
78	3603001	<u>PROVISION FOR DOUBTFUL COLLECTION OF REVENUE</u>	0.00	22123024.00	6973143.00	4698697.00	0.0	19848578.00
79	4101001	<u>LAND -GROSS BLOCK</u>	2095439.00	0.00	0.00	0.00	2095439.00	0.0
80	4102001	<u>BUILDINGS - GROSS BLOCK</u>	383560.00	0.00	0.00	0.00	383560.00	0.0
81	4103003	<u>ROADS &amp; PAVEMENTS - CONCRETE - GROSS BLOCK</u>	62986.00	0.00	0.00	0.00	62986.00	0.0
82	4103102	<u>DRAINAGE AND SEWERAGE PIPES , CONDUITS,</u>	1591663.00	0.00	0.00	0.00	1591663.00	0.0
83	4103201	<u>WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER</u>	41608736.00	0.00	2116541.00	0.00	43725277.00	0.0
84	4103202	<u>GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK</u>	74606354.00	0.00	0.00	0.00	74606354.00	0.0
85	4103203	<u>RESERVOIRS - GROSS BLOCK</u>	165707.00	0.00	0.00	0.00	165707.00	0.0
86	4104001	<u>PLANT AND MACHINERIES - GROSS BLOCK</u>	5483504.00	0.00	0.00	0.00	5483504.00	0.0

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			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
87	4104003	<u>HAND PUMPS - INDIAN MARK II - GROSS BLOCK</u>	165779.00	0.00	0.00	0.00	165779.00	0.0
88	4105001	<u>HEAVY VEHICLES - GROSS BLOCK</u>	899965.00	0.00	0.00	0.00	899965.00	0.0
89	4105002	<u>LIGHT VEHICLES - GROSS BLOCK</u>	736147.00	0.00	0.00	0.00	736147.00	0.0
90	4107002	<u>ELECTRICAL INSTALLATIONS - LAMPS / TUBE LIGHT FITTINGS - GROSS BLOCK</u>	681104.00	0.00	0.00	0.00	681104.00	0.0
91	4112001	<u>BUILDINGS - ACCUMULATED DEPRECIATION</u>	0.00	339691.00	0.00	19178.00	0.0	358869.00
92	4113003	<u>ROADS &amp; PAVEMENTS - CONCRETE - ACCUMULATED DEPRECIATION</u>	0.00	78735.00	0.00	15747.00	0.0	94482.00
93	4113005	<u>ROADS &amp; PAVEMENTS - OTHERS - ACCUMULATED DEPRECIATION</u>	0.00	2910.00	0.00	0.00	0.0	2910.00
94	4113101	<u>STORM WATER DRAINS, OPEN DRAINS AND CULVERTS - ACCUMULATED DEPRECIATION</u>	0.00	53002.00	0.00	53002.00	0.0	106004.00
95	4113102	<u>DRAINAGE SEWERAGE PIPES, CONDUITS ETC. - ACCUMALATED DEPRECIATION</u>	0.00	496115.00	0.00	0.00	0.0	496115.00
96	4113201	<u>HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIATION</u>	0.00	70387399.00	0.00	501038.00	0.0	70888437.00
97	4113202	<u>GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION</u>	0.00	100359854.00	0.00	0.00	0.0	100359854.00
98	4113203	<u>RESERVOIRS - ACCUMULATED DEPRECIATION</u>	0.00	198378.00	0.00	33141.00	0.0	231519.00
99	4114001	<u>PLANT &amp; MACHINERY - ACCUMULATED DEPRECIATION</u>	0.00	8917916.00	0.00	0.00	0.0	8917916.00
100	4114003	<u>HAND PUMPS - INDIA MARK (II) - ACCUMULATED</u>	0.00	265247.00	0.00	0.00	0.0	265247.00

**GUDIYATHAM MUNICIPALITY**

**Trial Balance**

Input Parameter : Financial Year : 2023-2024;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2023;To Date : 31/Mar/2024;

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
101	4115001	<u>HEAVY VEHICLES - ACCUMULATED DEPRECIATION</u>	0.00	562478.00	0.00	224991.00	0.0	787469.00
102	4115003	<u>OTHER VEHICLES - ACCUMULATED DEPRECIATION</u>	0.00	1836532.00	0.00	0.00	0.0	1836532.00
103	4117002	<u>ELECTIRCAL INSTALLATIONS - LAMPS &amp; TUBE LIGHTS</u>	0.00	591304.00	0.00	0.00	0.0	591304.00
104	4117003	<u>ELECTIRCAL INSTALLATIONS - OTHERS - ACCUMULATED</u>	0.00	1225986.00	0.00	0.00	0.0	1225986.00
105	4121001	<u>PROJECTS - IN - PROGRESS ACCOUNT</u>	0.00	0.00	5438184.00	5438184.00	0.0	0.0
106	4122001	<u>PROJECTS - IN - PROGRESS ACCOUNT</u>	0.00	0.00	58584948.00	0.00	58584948.00	0.0
107	4311903	<u>PROFESSION TAX - RECOVERABLE - CURRENT</u>	0.00	0.00	21250.00	21250.00	0.0	0.0
108	4311907	<u>Water Supply and Drainage Tax - Recoverable - Residential - Current</u>	0.00	0.00	4857463.36	4165320.74	692142.62	0.0
109	4311908	<u>Water Supply and Drainage Tax - Recoverable - Commercial - Current</u>	0.00	0.00	4203004.77	4039438.24	163566.53	0.0
110	4311909	<u>Water Supply and Drainage Tax - Recoverable - Industrial - Current</u>	0.00	0.00	95122.37	91981.88	3140.49	0.0
111	4311910	<u>Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current</u>	0.00	0.00	584454.58	331579.29	252875.29	0.0
112	4311912	<u>Water Supply and Drainage Tax - Recoverable - Residential - Arrears</u>	2242548.93	0.00	886754.33	2108423.00	1020880.26	0.0
113	4311913	<u>Water Supply and Drainage Tax - Recoverable - Commercial - Arrears</u>	261432.25	0.00	198718.97	335094.72	125056.50	0.0
114	4311914	<u>Water Supply and Drainage Tax - Recoverable - Industrial - Arrears</u>	4276.64	0.00	1.30	2079.00	2198.94	0.0

Prepared By:

**குடியாத்தம் நகராட்சி**  
**GUDIYATHAM MUNICIPALITY**

**Trial Balance**

Input Parameter : Financial Year : 2023-2024; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2023; To Date : 31/Mar/2024;

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
115	4311915	<u>Water Supply and Drainage Tax - Recoverable - Vacant</u>	752294.40	0.00	585570.07	781169.48	556694.99	0.0
116	4313003	<u>WATER CHARGES RECOVERABLE - CURRENT</u>	0.00	0.00	12471100.00	7815090.00	4656010.00	0.0
117	4313004	<u>WATER CHARGES RECOVERABLE - ARREARS</u>	20529539.00	0.00	0.00	5648510.00	14881029.00	0.0
118	4501001	<u>Cash Account</u>	119497.00	0.00	21721273.00	21685868.00	154902.00	0.0
119	4502001	<u>Cheque Account</u>	0.00	0.00	70400.00	70400.00	0.0	0.0
120	4502107	<u>RF-PAYMENT-CB-A/C NO.950101040474</u>	0.00	0.00	42338.00	42338.00	0.0	0.0
121	4502112	<u>WS-REC&amp;PAY-WSP-CB-A/C NO.950101040481</u>	1073917.00	0.00	32267760.00	29697046.00	3644631.00	0.0
122	4502113	<u>WS-DEP-REC&amp;PAY-CBI-A/C NO.1874857010</u>	1098545.66	0.00	2393952.00	3048685.00	443812.66	0.0
123	4502501	<u>ONLINE COLLECTION-A/C-500101010962665 - CUB</u>	0.00	0.00	1515674.00	1515674.00	0.0	0.0
124	4502601	<u>POS COLLECTION A/C-510909010229237 CUB</u>	0.00	0.00	1777346.00	1777346.00	0.0	0.0
125	4504207	<u>KNMT AXIS 921010039267224</u>	0.00	0.00	9588837.00	9588837.00	0.0	0.0
126	4504210	<u>AMRUT 2.0- ICICI A/C 191301001722</u>	0.00	0.00	47118216.00	47118216.00	0.0	0.0
127	4506108	<u>SFC-SNA-IB-A/C NO.7580994033</u>	0.00	0.00	4761791.00	4761791.00	0.0	0.0
128	4601001	<u>FESTIVAL ADVANCE</u>	50000.00	0.00	80000.00	75000.00	55000.00	0.0
129	4601002	<u>EDUCATION ADVANCE</u>	0.00	0.00	0.00	0.00	0.0	0.0

குடியாத்தம் நகராட்சி  
GUDIYATHAM MUNICIPALITY

Trial Balance

Input Parameter : Financial Year : 2023-2024; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2023; To Date : 31/Mar/2024;

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
130	4605010	Advance Recoverable Expenses	129500.00	0.00	0.00	0.00	129500.00	0.0
131	4606001	DEPOSITS - RECOVERABLE:	133452.00	0.00	0.00	0.00	133452.00	0.0
132	4702001	PAYABLE TO WATER SUPPLY AND DRINAGE FUND	0.00	79399485.00	0.00	0.00	0.0	79399485.00
133	4702003	PAYABLE TO GENERAL FUND	0.00	36730850.00	0.00	12871250.00	0.0	49602100.00
134	4702006	RECEIVABLE FROM GENERAL FUND	10681443.00	0.00	8656445.05	62257560.00	0.0	42919671.95
Total			526070745.23	526070745.23	360647513.07	360647513.07	617909960.97	617909960.97
			0.00		0.00		0.00	

  
INSPECTOR  
LOCAL FUND AUDIT  
VELLORE

  
Commissioner  
Gudiyatham Municipality.  
  


Prepared By:

**Income And Expenditure Statement**

**Input Parameter:** Financial Year : 2023-2024; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2023; To Date : 31/Mar/2024;

Code No	Description of items	Schedule No.	2023-2024 Amount(₹)
<b>Income</b>			
110	Tax Revenue	<u>I-1</u>	9606671.75
130	Rental Income from Municipal Properties	<u>I-3</u>	0.00
140	Fees & User Charges	<u>I-4</u>	15757737.00
171	Interest Earned	<u>I-8</u>	61680.00
<b>Total</b>			<b>25426088.75</b>
<b>Expenditure</b>			
210	Establishment Expenses	<u>I-10</u>	5241720.00
230	Operations & Maintenance	<u>I-12</u>	27802245.34
260	Grants, Contribution and Subsidies	<u>I-15</u>	2116541.00
270	Provisions and Write off	<u>I-16</u>	4698697.00
272	Depreciation		847097.00
280	Prior Period Item	<u>I-18</u>	-7908542.04
<b>Total</b>			<b>32797758.30</b>
<b>3109002-Gross Deficit of Expenditure over Income</b>			<b>7371669.55</b>

  
 INSPECTOR 160620  
 LOCAL FUND AUDIT  
 VELLORE

  
 Commissioner  
 Gudiyatham Municipality.  
 27/5/20  
 27/5/20

**இயந்திரம் நகராட்சி**  
**Income And Expenditure Statement**

Input Parameter: Financial Year : 2023-2024; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2023; To Date : 31/Mar/2024;

Code No	Description of items	2023-2024 Amount
<b>Income</b>		
1100201	Water Supply and Drainage Tax - Residential	4681398.16
1100202	Water Supply and Drainage Tax - Commercial	4245829.39
1100203	Water Supply and Drainage Tax - Industrial	95122.37
1100204	Water Supply and Drainage Tax - Vacant Sites	584321.83
1302001	RENT ON BUILDINGS - STAFF QUARTERS	0.00
1405004	METERED/ TAP RATE WATER CHARGES	12464700.00
1407001	Road Cutting Restoration Charge	743338.00
1407002	Initial Amount for New Water Supply Connections	2283914.00
1407004	Water Connection Charges	5500.00
1407014	Water Supply Inspection Charges	175880.00
1407022	Water Supply - Internal Plumbing Charges	84405.00
1408003	Misc. Recoveries	0.00
1711001	INTEREST FROM BANK	61680.00
<b>Total</b>		<b>25426088.75</b>
<b>Expenditure</b>		
2101001	PAY	3428389.00
2101002	GRADE PAY	0.00
2101004	DEARNNESS ALLOWANCE	1507107.00
2101005	HOUSE RENT ALLOWANCE	173624.00
2101006	CITY COMP. ALLOWANCE	0.00
2101007	MEDICAL ALLOWANCE	32850.00
2101008	OTHER ALLOWANCE	0.00
2101011	BONUS	24000.00

**GUDIYATHAM MUNICIPALITY**  
**குடியாத்தம் நகராட்சி**  
**Income And Expenditure Statement**

**Input Parameter:** Financial Year : 2023-2024; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2023; To Date : 31/Mar/2024;

Code No	Description of items	2023-2024 Amount
2102014	GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION	27030.00
2102019	CONVEYANCE ALLOWANCE	32400.00
2102020	WASHING ALLOWANCE	16320.00
2301002	POWER CHARGES FOR WATER HEAD WORKS / PUMPING STATIONS / BOOSTER STATIONS	3707999.00
2305007	MAINTENANCE EXPENSES FOR STREET LIGHTS	2394970.00
2305009	MAINTENANCE EXPENSES - WATER SUPPLY	5110790.00
2305011	MAINTENANCE CHARGES TO TWAD BOARD/ METRO WATER BOARD	16500000.00
2308026	Incentives to Citizen	88486.34
2602006	MUNICIPAL CONTRIBUTION	2116541.00
2701002	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - OTHER REVENUES	4698697.00
2722001	DEPRECIATION - BUILDINGS	19178.00
2723001	DEPRECIATION - ROADS & BRIDGES	15747.00
2723101	DEPRECIATION - SEWERAGE AND DRAINAGE	53002.00
2723201	DEPRECIATION - WATERWAYS	534179.00
2725001	DEPRECIATION - VEHICLES	224991.00
2801001	Taxes	-294008.00
2804001	PRIOR YEAR INCOME	-8207514.04
2808001	PRIOR YEAR EXPENSES	592980.00
	<b>Total</b>	<b>32797758.30</b>
	<b>3109002-Gross Deficit of Expenditure over Income</b>	<b>7371669.55</b>

**GUDIYATHAM MUNICIPALITY**

**Balance Sheet**

**Input Parameter :** Financial Year : 2023-2024; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2023; To Date : 31/Mar/2024;

Code No	Description of Items	Schedule No.	2023-2024 Amount(₹)	2022-2023 Amount(₹)
<b>Liabilities</b>				
310	Municipal (General) Fund	<b>B-1</b>	-367885024.90	-360513355.35
311	Earmarked Funds	<b>B-2</b>	145887983.00	143771442.00
320	Grants , Contribution for specific purposes	<b>B-4</b>	30739629.00	30739629.00
330	Secured Loans	<b>B-5</b>	3634195.00	4422911.00
340	Deposits Received	<b>B-7</b>	2987329.00	2872555.00
350	Other Liabilities	<b>B-9</b>	22800735.23	20695302.23
360	Provisions	<b>B-10</b>	19848578.00	22123024.00
<b>Total</b>			<b>-141986575.67</b>	<b>-135888492.12</b>
<b>Assets</b>				
410	Fixed Assets	<b>B-11</b>	130597485.00	128480944.00
411	Accumulated Depreciation		-186162644.00	-185315547.00
412	Capital Work - in - progress		58584948.00	0.00
431	Sundry Debtors (Receivables)	<b>B-15</b>	22353594.62	23790091.22
450	Cash and Bank balance	<b>B-17</b>	4243345.66	2291959.66
460	Loans, Advances and Deposits	<b>B-18</b>	317952.00	312952.00
470	Other Assets	<b>B-19</b>	-171921256.95	-105448892.00
<b>Total</b>			<b>-141986575.67</b>	<b>-135888492.12</b>

0.00

0.00

  
INSPECTOR  
LOCAL FUND AUDIT  
VELLORE

  
Commissioner  
Gudiyatham Municipality.

 

**குடியாத்தம் நகராட்சி**  
**GUDIYATHAM MUNICIPALITY**

**Balance Sheet**

Input Parameter : Financial Year : 2023-2024; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2023; To Date : 31/Mar/2024;

Code No	Description of items	2023-2024 Amount(₹)	2022-2023 Amount(₹)
<b>Liabilities</b>			
3109001	ACCUMULATED SURPLUS / DEFICIT	-367885024.90	-360513355.35
3111001	CONTRIBUTION FROM MUNICIPAL FUND	145887983.00	143771442.00
3203001	CONTRIBUTIONS FROM THE GOVERNMENT	29539629.00	29539629.00
3203002	GRANTS FROM THE GOVERNMENT	1200000.00	1200000.00
3303002	LOAN FROM TUFIDCO	3634195.00	4422911.00
3401001	Tender Deposit - Contractors.	1958779.00	1962964.00
3401003	SECURITY DEPOSIT - CONTRACTORS	1019621.00	900662.00
3401004	RETENTION AMOUNT	8929.00	8929.00
3501003	ACCOUNTS PAYABLE - CONTRACTORS	0.00	0.00
3501005	ACCOUNTS PAYABLE EXPENSES	309959.00	167189.00
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	0.00	101210.00
3501104	GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION PAYABLE	112640.00	104940.00
3502001	PROVIDENT FUND RECOVERIES	1535617.00	1430217.00

**குடியாத்தம் நகராட்சி**  
**GUDIYATHAM MUNICIPALITY**

**Balance Sheet**

**Input Parameter :** Financial Year : 2023-2024; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2023; To Date : 31/Mar/2024;

Code No	Description of items	2023-2024 Amount(₹)	2022-2023 Amount(₹)
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	30370.00	25340.00 ✓
3502006	F.B.F. / GROUP INSURANCE SCHEME RECOVERIES	43470.00	31260.00 ✓
3502009	It Deduction	18756.00	18756.00 ✓
3502010	RECOVERIES TOWARDS LOANS FROM BANKS	0.00	10000.00 ✓
3502011	COURT RECOVERIES	31195.00	31195.00 ✓
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	435385.00	14981.00 ✓
3502014	OTHER RECOVERIES	601795.00	601795.00 ✓
3502015	VAT - PAYABLE	175226.00	175226.00 ✓
3502016	ROYALTY PAYABLE	1074191.00	1074191.00 ✓
3502017	SERVICE TAX PAYABLE	85692.00	85692.00 ✓
3502021	CPF SUBSCRIPTION RECOVERIES	649874.00	657776.00 ✓
3502023	Health Fund Subscription	276035.00	245135.00 ✓
3502025	Manual Workers Genenral Welfare Fund - LWF	1134773.00	469514.00 ✓

**குடியத்தம் நகராட்சி**  
**GUDIYATHAM MUNICIPALITY**

**Balance Sheet**

Input Parameter : Financial Year : 2023-2024; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2023; To Date : 31/Mar/2024;

Code No	Description of items	2023-2024 Amount(₹)	2022-2023 Amount(₹)
3502032	CGST - PAYABLE	428992.00	8588.00 ✓
3502033	SGST - PAYABLE	428993.00	8589.00 ✓
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	62804.23	69040.23 ✓
3504102	ADVANCE COLLECTION - OTHER REVENUES	5820.00	5520.00 ✓
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	19848578.00	22123024.00 ✓
<b>Total</b>		<b>-141986575.67</b>	<b>-135888492.12</b> ✓
<b>Assets</b>			
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 ✓

**குடியாத்தம் நகராட்சி**  
**GUDIYATHAM MUNICIPALITY**

**Balance Sheet**

Input Parameter : Financial Year : 2023-2024; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2023; To Date : 31/Mar/2024;

Code No	Description of items	2023-2024 Amount(₹)	2022-2023 Amount(₹)
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	43725277.00	41608736.00 ✓
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 ✓
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	-358869.00	-339691.00 ✓
4113003	ROADS & PAVEMENTS - CONCRETE - ACCUMULATED DEPRECIATION	-94482.00	-78735.00 ✓
4113005	ROADS & PAVEMENTS - OTHERS - ACCUMULATED DEPRECIATION	-2910.00	-2910.00 ✓

**GUDIYATHAM MUNICIPALITY**

**Balance Sheet**

Input Parameter : Financial Year : 2023-2024; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2023; To Date : 31/Mar/2024;

Code No	Description of items	2023-2024 Amount(₹)	2022-2023 Amount(₹)
4113101	STORM WATER DRAINS, OPEN DRAINS AND CULVERTS - ACCUMULATED DEPRECIATION	-106004.00	-53002.00 ✓
4113102	DRAINAGE SEWERAGE PIPES, CONDUITS ETC. - ACCUMALATED DEPRECIATION	-496115.00	-496115.00 ✓
4113201	HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIATION	-70888437.00	-70387399.00 ✓
4113202	GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALATED DEPRECIATION	-100359854.00	-100359854.00 ✓
4113203	RESERVOIRS - ACCUMULATED DEPRECIATION	-231519.00	-198378.00 ✓
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	-787469.00	-562478.00 ✓
4115003	OTHER VEHICLES - ACCUMULATED DEPRECIATION	-1836532.00	-1836532.00 ✓
4117002	ELECTIRCAL INSTALLATIONS - LAMPS & TUBE LIGHTS FITTINGS - ACCUMULATED DEPRECIATION	-591304.00	-591304.00 ✓

**குடியாத்தம் நகராட்சி**  
**GUDIYATHAM MUNICIPALITY**

**Balance Sheet**

**Input Parameter** : Financial Year : 2023-2024; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2023; To Date : 31/Mar/2024;

Code No	Description of items	2023-2024 Amount(₹)	2022-2023 Amount(₹)
4117003	ELECTIRCAL INSTALLATIONS - OTHERS - ACCUMULATED DEPRECIATION	-1225986.00	-1225986.00 ✓
4121001	PROJECTS - IN - PROGRESS ACCOUNT	0.00	0.00
4122001	PROJECTS - IN - PROGRESS ACCOUNT	58584948.00	0.00
4311903	PROFESSION TAX - RECOVERABLE - CURRENT	0.00	0.00
4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current	692142.62	822644.54 ✓
4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current	163566.53	172928.28 ✓
4311909	Water Supply and Drainage Tax - Recoverable - Industrial - Current	3140.49	2727.04 ✓
4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current	252875.29	230459.53 ✓
4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrears	1020880.26	1419904.39 ✓
4311913	Water Supply and Drainage Tax - Recoverable - Commercial - Arrears	125056.50	88503.97 ✓
4311914	Water Supply and Drainage Tax - Recoverable - Industrial - Arrears	2198.94	1549.60 ✓
4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears	556694.99	521834.87 ✓

**குடியாத்தம் நகராட்சி**  
**GUDIYATHAM MUNICIPALITY**

**Balance Sheet**

Input Parameter : Financial Year : 2023-2024; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2023; To Date : 31/Mar/2024;

Code No	Description of items	2023-2024 Amount(₹)	2022-2023 Amount(₹)
4313003	WATER CHARGES RECOVERABLE - CURRENT	4656010.00	5882780.00 ✓
4313004	WATER CHARGES RECOVERABLE - ARREARS	14881029.00	14646759.00 ✓
4501001	Cash Account	154902.00	119497.00 ✓
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	3644631.00	1073917.00 ✓
4502113	WS-DEP-REC&PAY-CBI-A/C NO.1874857010	443812.66	1098545.66 ✓
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	0.00
4504207	KNMT AXIS 921010039267224	0.00	0.00
4504210	AMRUT 2.0- ICICI A/C 191301001722	0.00	0.00
4506108	SFC-SNA-IB-A/C NO.7580994033	0.00	0.00
4506201	15TH CFC-REC&PAY-ICICI-A/C - 191301000764	0.00	0.00
4601001	FESTIVAL ADVANCE	55000.00	50000.00 ✓

குடியாத்தம் நகராட்சி  
GUDIYATHAM MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2023-2024; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2023; To Date : 31/Mar/2024;

Code No	Description of items	2023-2024 Amount(₹)	2022-2023 Amount(₹)
4601002	EDUCATION ADVANCE	0.00	0.00
4605003	FLOOD ADVANCE	0.00	0.00
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	-49602100.00	-36730850.00
4702006	RECEIVABLE FROM GENERAL FUND	-42919671.95	10681443.00
	<b>Total</b>	<b>-141986575.67</b>	<b>-135888492.12</b>

0.00 0.00

  
INSPECTOR  
LOCAL FUND AUDIT  
VELLORE

  
Commissioner  
Gudiyatham Municipality.

27/5/24