

GUDIYATTAM MUNICIPALITY

2025-26

WATER SUPPLY AND DRAINAGE FUND

ANNUAL ACCOUNTS

குடியாத்தம் நகராட்சி
GUDIYATHAM MUNICIPALITY

Trial Balance

Input Parameter : Financial Year : 2025-2026; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2025; To Date : 31/Mar/2026;

| S.No | Account | Account Head Name | Opening Balance | | Actuals | | Net Balance | |
|------|---------|--|-----------------|-----------|----------|------------|-------------|------------|
| | | | Debit(₹) | Credit(₹) | Debit(₹) | Credit(₹) | Debit(₹) | Credit(₹) |
| 1 | 1100201 | Water Supply and Drainage Tax - Residential | 0 | 0 | 0 | 6877176.65 | 0.0 | 6877176.65 |
| 2 | 1100202 | Water Supply and Drainage Tax - Commercial | 0 | 0 | 0 | 6173285.77 | 0.0 | 6173285.77 |
| 3 | 1100203 | Water Supply and Drainage Tax - Industrial | 0 | 0 | 0 | 118500.51 | 0.0 | 118500.51 |
| 4 | 1100204 | Water Supply and Drainage Tax - Vacant Sites | 0 | 0 | 0 | 667963.65 | 0.0 | 667963.65 |
| 5 | 1302001 | RENT ON BUILDINGS - STAFF QUARTERS | 0 | 0 | 0 | 0 | 0.0 | 0.0 |
| 6 | 1405004 | METERED/ TAP RATE WATER CHARGES | 0 | 0 | 0 | 12739400 | 0.0 | 12739400 |
| 7 | 1407001 | Road Cutting Restoration Charge | 0 | 0 | 0 | 697010 | 0.0 | 697010 |
| 8 | 1407002 | Initial Amount for New Water Supply Connections | 0 | 0 | 0 | 1321698 | 0.0 | 1321698 |
| 9 | 1407004 | Water Connection Charges | 0 | 0 | 0 | 4000 | 0.0 | 4000 |
| 10 | 1407014 | Water Supply Inspection Charges | 0 | 0 | 0 | 263075 | 0.0 | 263075 |
| 11 | 1407022 | Water Supply - Internal Plumbing Charges | 0 | 0 | 0 | 180462 | 0.0 | 180462 |
| 12 | 1408003 | Misc. Recoveries | 0 | 0 | 0 | 0 | 0.0 | 0.0 |
| 13 | 1808001 | OTHER INCOME | 0 | 0 | 0 | 16100 | 0.0 | 16100 |
| 14 | 2101001 | PAY | 0 | 0 | 2364629 | 0 | 2364629 | 0.0 |
| 15 | 2101002 | GRADE PAY | 0 | 0 | 0 | 0 | 0.0 | 0.0 |
| 16 | 2101004 | DEARNESS ALLOWANCE | 0 | 0 | 1343205 | 0 | 1343205 | 0.0 |
| 17 | 2101005 | HOUSE RENT ALLOWANCE | 0 | 0 | 114655 | 0 | 114655 | 0.0 |
| 18 | 2101006 | CITY COMP. ALLOWANCE | 0 | 0 | 0 | 0 | 0.0 | 0.0 |
| 19 | 2101007 | MEDICAL ALLOWANCE | 0 | 0 | 20116 | 0 | 20116 | 0.0 |
| 20 | 2101008 | OTHER ALLOWANCE | 0 | 0 | 0 | 0 | 0.0 | 0.0 |
| 21 | 2101011 | BONUS | 0 | 0 | 18000 | 0 | 18000 | 0.0 |
| 22 | 2102019 | CONVEYANCE ALLOWANCE | 0 | 0 | 37800 | 0 | 37800 | 0.0 |
| 23 | 2102020 | WASHING ALLOWANCE | 0 | 0 | 12000 | 0 | 12000 | 0.0 |
| 24 | 2102022 | Hill Allowance | 0 | 0 | 0 | 0 | 0.0 | 0.0 |
| 25 | 2301002 | POWER CHARGES FOR WATER HEAD WORKS / PUMPING STATIONS / BOOSTER STATIONS | 0 | 0 | 5672171 | 0 | 5672171 | 0.0 |
| 26 | 2305007 | MAINTENANCE EXPENSES FOR STREET LIGHTS | 0 | 0 | 10385 | 0 | 10385 | 0.0 |
| 27 | 2305009 | MAINTENANCE EXPENSES - WATER SUPPLY | 0 | 0 | 11711361 | 0 | 11711361 | 0.0 |
| 28 | 2305011 | MAINTENANCE CHARGES TO TWAD BOARD/ METRO WATER BOARD | 0 | 0 | 38800000 | 0 | 38800000 | 0.0 |
| 29 | 2801001 | Taxes | 0 | 0 | 0 | 246124 | 0.0 | 246124 |

| | | | | | | | | |
|----|---------|---|-----------|----------|----------|---------|-----------|-----|
| 30 | 3109001 | ACCUMULATED SURPLUS / DEFICIT | 296700553 | 0 | 0 | 0 | 296700553 | 0.0 |
| 31 | 3111001 | CONTRIBUTION FROM MUNICIPAL FUND | 145887983 | 0 | 0 | 0 | 145887983 | 0.0 |
| 32 | 3203001 | CONTRIBUTIONS FROM THE GOVERNMENT | 29539629 | 0 | 0 | 0 | 29539629 | 0.0 |
| 33 | 3203002 | GRANTS FROM THE GOVERNMENT | 1200000 | 0 | 0 | 0 | 1200000 | 0.0 |
| 34 | 3303002 | LOAN FROM TUFIDCO | 2957673 | 0 | 0 | 0 | 2957673 | 0.0 |
| 35 | 3401001 | Tender Deposit - Contractors. | 1597605 | 0 | 196706 | 0 | 1794311 | 0.0 |
| 36 | 3401003 | SECURITY DEPOSIT - CONTRACTORS | 6593580 | 0 | 7376308 | 0 | 13969888 | 0.0 |
| 37 | 3401004 | RETENTION AMOUNT | 8929 | 0 | 74225 | 0 | 83154 | 0.0 |
| 38 | 3501003 | ACCOUNTS PAYABLE - CONTRACTORS | 653207 | 0 | 25168834 | 2453207 | 0.0 | 0.0 |
| 39 | 3501005 | ACCOUNTS PAYABLE EXPENSES | 309959 | 10625373 | 10630068 | 0 | 314654 | 0.0 |
| 40 | 3501008 | OTHERS PAYABLE | 44573 | 0 | 0 | 0 | 44573 | 0.0 |
| 41 | 3501009 | WATE SUPPLY MAINTENANCE - PAYABLE TO TWAD | 14707351 | 38800000 | 38800000 | 0 | 14707351 | 0.0 |
| 42 | 3501101 | BOARD / METRO WATER BOARD | 0 | 0 | 2859241 | 0 | 397047 | 0.0 |
| 43 | 3501104 | SALARIES & WAGES PAYABLE | 112640 | 0 | 0 | 0 | 112640 | 0.0 |
| 44 | 3502001 | GROUP INSURANCE SCHEME - MANAGEMENT | 698817 | 802200 | 450500 | 0 | 347117 | 0.0 |
| 45 | 3502003 | CONTRIBUTION PAYABLE | 4200 | 0 | 0 | 0 | 4200 | 0.0 |
| 46 | 3502004 | PROVIDENT FUND RECOVERIES | 3024 | 0 | 0 | 0 | 3024 | 0.0 |
| 47 | 3502005 | RD RECOVERIES | 34160 | 0 | 3220 | 0 | 37380 | 0.0 |
| 48 | 3502006 | L.I.C. POLICES PREMIUM RECOVERIES | 51500 | 0 | 7590 | 0 | 59090 | 0.0 |
| 49 | 3502009 | SPECIAL PROVIDENT FUND-CUM- GRATUITY SCHEME - RECOVERIES | 18756 | 0 | 16809 | 0 | 35565 | 0.0 |
| 50 | 3502011 | F.B.F. / GROUP INSURANCE SCHEME RECOVERIES | 31195 | 0 | 0 | 0 | 31195 | 0.0 |
| 51 | 3502013 | COURT RECOVERIES | 45159 | 396327 | 1709542 | 0 | 1358374 | 0.0 |
| 52 | 3502014 | INCOME TAX DEDUCTIONS - CONTRACTORS | 601795 | 0 | 0 | 0 | 601795 | 0.0 |
| 53 | 3502015 | OTHER RECOVERIES | 175226 | 0 | 0 | 0 | 175226 | 0.0 |
| 54 | 3502016 | VAT - PAYABLE | 1074191 | 0 | 0 | 0 | 1074191 | 0.0 |
| 55 | 3502017 | ROYALTY PAYABLE | 85692 | 0 | 0 | 0 | 85692 | 0.0 |
| 56 | 3502021 | SERVICE TAX PAYABLE | 650713 | 111483 | 130944 | 0 | 670174 | 0.0 |
| 57 | 3502023 | CPF SUBSCRIPTION RECOVERIES | 297935 | 0 | 20700 | 0 | 318635 | 0.0 |
| 58 | 3502025 | Health Fund Subscription. | 1582755 | 0 | 1473507 | 0 | 3056262 | 0.0 |
| 59 | 3502032 | Manual Workers Geneneral Welfare Fund - LWF | 38766 | 239178 | 1509657 | 0 | 1309245 | 0.0 |
| 60 | 3502033 | CGST - PAYABLE | 38767 | 239178 | 1509657 | 0 | 1309246 | 0.0 |
| 61 | 3502036 | SGST - PAYABLE | 0 | 0 | 0 | 0 | 0 | 0.0 |
| 62 | 3503001 | Audit Objection - Recoveries payable | 0 | 0 | 0 | 0 | 0 | 0.0 |
| 63 | 3503003 | Recoveries - Payable to Other Municipalities | 0 | 0 | 0 | 0 | 0 | 0.0 |
| | | WATER SUPPLY AND DRAINAGE TAX - PAYABLE CURRENT / ARREARS | 600000 | 0 | 0 | 0 | 600000 | 0.0 |

| | | | | | | | | | |
|----|---------|--|----------|-----------|---|------|---|----------|-----------|
| 64 | 3504101 | ADVANCE COLLECTION OF PROPERTY TAX | 0 | 86094.97 | 0 | 0 | 0 | 0.0 | 86094.97 |
| 65 | 3504102 | ADVANCE COLLECTION - OTHER REVENUES | 0 | 8105 | 0 | 6000 | 0 | 0.0 | 14105 |
| 66 | 3603001 | PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS | 0 | 19233042 | 0 | 0 | 0 | 0.0 | 19233042 |
| 67 | 4101001 | LAND - GROSS BLOCK | 2095439 | 0 | 0 | 0 | 0 | 2095439 | 0.0 |
| 68 | 4102001 | BUILDINGS - GROSS BLOCK | 383560 | 0 | 0 | 0 | 0 | 383560 | 0.0 |
| 69 | 4103003 | ROADS & PAVEMENTS - CONCRETE - GROSS BLOCK | 62986 | 0 | 0 | 0 | 0 | 62986 | 0.0 |
| 70 | 4103102 | DRAINAGE AND SEWERAGE PIPES, CONDUITS, CHANNELS ETC. - GROSS BLOCK | 1591663 | 0 | 0 | 0 | 0 | 1591663 | 0.0 |
| 71 | 4103201 | WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK | 48545355 | 0 | 0 | 0 | 0 | 48545355 | 0.0 |
| 72 | 4103202 | GROUND WATER WELLS/ DEEP BORE WELLS - GROSS | 74606354 | 0 | 0 | 0 | 0 | 74606354 | 0.0 |
| 73 | 4103203 | RESERVOIRS - GROSS BLOCK | 165707 | 0 | 0 | 0 | 0 | 165707 | 0.0 |
| 74 | 4104001 | PLANT AND MACHINERIES - GROSS BLOCK | 5483504 | 0 | 0 | 0 | 0 | 5483504 | 0.0 |
| 75 | 4104003 | HAND PUMPS - INDIAN MARK II - GROSS BLOCK | 165779 | 0 | 0 | 0 | 0 | 165779 | 0.0 |
| 76 | 4105001 | HEAVY VEHICLES - GROSS BLOCK | 899965 | 0 | 0 | 0 | 0 | 899965 | 0.0 |
| 77 | 4105002 | LIGHT VEHICLES - GROSS BLOCK | 736147 | 0 | 0 | 0 | 0 | 736147 | 0.0 |
| 78 | 4107002 | ELECTRICAL INSTALLATIONS - LAMPS / TUBE LIGHT FITTINGS - GROSS BLOCK | 681104 | 0 | 0 | 0 | 0 | 681104 | 0.0 |
| 79 | 4112001 | BUILDINGS - ACCUMULATED DEPRECIATION | 0 | 378047 | 0 | 0 | 0 | 0.0 | 378047 |
| 80 | 4113003 | ROADS & PAVEMENTS - CONCRETE - ACCUMULATED DEPRECIATION | 0 | 94482 | 0 | 0 | 0 | 0.0 | 94482 |
| 81 | 4113005 | ROADS & PAVEMENTS - OTHERS - ACCUMULATED DEPRECIATION | 0 | 2910 | 0 | 0 | 0 | 0.0 | 2910 |
| 82 | 4113101 | STORM WATER DRAINS, OPEN DRAINS AND CULVERTS - ACCUMULATED DEPRECIATION | 0 | 106004 | 0 | 0 | 0 | 0.0 | 106004 |
| 83 | 4113102 | DRAINAGE SEWERAGE PIPES, CONDUITS ETC. - ACCUMULATED DEPRECIATION | 0 | 549117 | 0 | 0 | 0 | 0.0 | 549117 |
| 84 | 4113201 | HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMULATED DEPRECIATION | 0 | 73552361 | 0 | 0 | 0 | 0.0 | 73552361 |
| 85 | 4113202 | GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMULATED DEPRECIATION | 0 | 100359854 | 0 | 0 | 0 | 0.0 | 100359854 |
| 86 | 4113203 | RESERVOIRS - ACCUMULATED DEPRECIATION | 0 | 231519 | 0 | 0 | 0 | 0.0 | 231519 |
| 87 | 4114001 | PLANT & MACHINERY - ACCUMULATED DEPRECIATION | 0 | 8917916 | 0 | 0 | 0 | 0.0 | 8917916 |
| 88 | 4114003 | HAND PUMPS - INDIAN MARK (II) - ACCUMULATED DEPRECIATION | 0 | 265247 | 0 | 0 | 0 | 0.0 | 265247 |
| 89 | 4115001 | HEAVY VEHICLES - ACCUMULATED DEPRECIATION | 0 | 787469 | 0 | 0 | 0 | 0.0 | 787469 |
| 90 | 4115003 | OTHER VEHICLES - ACCUMULATED DEPRECIATION | 0 | 1836532 | 0 | 0 | 0 | 0.0 | 1836532 |

| | | | | | | | | | | | |
|-----|---------|--|------------|---------|------------|---------|-------|---|----------|------------|----------|
| 91 | 4117002 | ELECTRICAL INSTALLATIONS - LAMPS & TUBE LIGHTS | 0 | 591304 | 0 | 0 | 0 | 0 | 0 | 0.0 | 591304 |
| | | <u>FITTINGS - ACCUMULATED DEPRECIATION</u> | | | | | | | | | |
| 92 | 4117003 | ELECTRICAL INSTALLATIONS - OTHERS - ACCUMULATED DEPRECIATION | 0 | 1225986 | 0 | 0 | 0 | 0 | 0 | 0.0 | 1225986 |
| 93 | 4121001 | PROJECTS - IN - PROGRESS ACCOUNT | 0 | 0 | 0 | 6969593 | 0 | 0 | 0 | 6969593 | 0.0 |
| 94 | 4122001 | PROJECTS - IN - PROGRESS ACCOUNT | 103678592 | 0 | 23469890 | 0 | 0 | 0 | 0 | 127148482 | 0.0 |
| 95 | 4311903 | PROFESSION TAX - RECOVERABLE - CURRENT | 0 | 0 | 0 | 0 | 11250 | 0 | 0 | 0.0 | 11250 |
| 96 | 4311907 | Water Supply and Drainage Tax - Recoverable - Residential - Current | 0 | 0 | 6877176.65 | 0 | 0 | 0 | 4618463 | 2258713.65 | 0.0 |
| 97 | 4311908 | Water Supply and Drainage Tax - Recoverable - Commercial - Current | 0 | 0 | 6149988.57 | 0 | 0 | 0 | 5109294 | 1040694.57 | 0.0 |
| 98 | 4311909 | Water Supply and Drainage Tax - Recoverable - Industrial - Current | 0 | 0 | 118500.51 | 0 | 0 | 0 | 101312 | 17188.51 | 0.0 |
| 99 | 4311910 | Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current | 0 | 0 | 667963.65 | 0 | 0 | 0 | 120184 | 547779.65 | 0.0 |
| 100 | 4311912 | Water Supply and Drainage Tax - Recoverable - Residential - Arrears | 1560524.17 | 0 | 9918 | 0 | 0 | 0 | 610474 | 959968.17 | 0.0 |
| 101 | 4311913 | Water Supply and Drainage Tax - Recoverable - Commercial - Arrears | 423501.8 | 0 | 44698.2 | 0 | 0 | 0 | 216812 | 251388 | 0.0 |
| 102 | 4311914 | Water Supply and Drainage Tax - Recoverable - Industrial - Arrears | 6592.1 | 0 | 0 | 0 | 0 | 0 | 2329 | 4263.1 | 0.0 |
| 103 | 4311915 | Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears | 909116.82 | 0 | 214805 | 0 | 0 | 0 | 369426 | 754495.82 | 0.0 |
| 104 | 4313003 | WATER CHARGES RECOVERABLE - CURRENT | 0 | 0 | 12739400 | 0 | 0 | 0 | 7490660 | 5248740 | 0.0 |
| 105 | 4313004 | WATER CHARGES RECOVERABLE - ARREARS | 19095456 | 0 | 0 | 0 | 0 | 0 | 2392975 | 16702481 | 0.0 |
| 106 | 4501001 | Cash Account | 0 | 0 | 19937258 | 0 | 0 | 0 | 19701799 | 235459 | 0.0 |
| 107 | 4502001 | Cheque Account | 0 | 0 | 57000 | 0 | 0 | 0 | 53400 | 3600 | 0.0 |
| 108 | 4502107 | RF-PAYMENT-CB-A/C NO.950101040474 | 0 | 0 | 0 | 0 | 0 | 0 | 4161304 | 0.0 | 4161304 |
| 109 | 4502112 | WS-REC&PAY-WSP-CB-A/C NO.950101040481 | 3784014 | 0 | 18281241 | 0 | 0 | 0 | 29141074 | 0.0 | 7075819 |
| 110 | 4502113 | WS-DEP-REC&PAY-CBI-A/C NO.1874857010 | 2838818.66 | 0 | 1473958 | 0 | 0 | 0 | 0 | 4312776.66 | 0.0 |
| 111 | 4502121 | RF SWM COLLECTION CB 950101040480 | 0 | 0 | 3822 | 0 | 0 | 0 | 0 | 3822 | 0.0 |
| 112 | 4502501 | ONLINE COLLECTION-A/C-500101010962665 - CUB | 0 | 0 | 1543569 | 0 | 0 | 0 | 0 | 1543569 | 0.0 |
| 113 | 4502601 | POS COLLECTION A/C-510909010229237 CUB | 0 | 0 | 1949234 | 0 | 0 | 0 | 0 | 1949234 | 0.0 |
| 114 | 4502701 | BBPS- COLLECTION-AXIS BANK-A/C NO.925020005190766 | 0 | 0 | 33213 | 0 | 0 | 0 | 0 | 33213 | 0.0 |
| 115 | 4504210 | AMRUT 2.0- ICICI A/C 191301001722 | 0 | 0 | 0 | 0 | 0 | 0 | 2111667 | 0.0 | 2111667 |
| 116 | 4506108 | SFC-SNA-IB-A/C NO.7580994033 | 0 | 0 | 0 | 0 | 0 | 0 | 36881591 | 0.0 | 36881591 |
| 117 | 4506110 | 15th CFC TIDE AND UN TIDE SNA A/C SBI 43625665956 | 0 | 0 | 0 | 0 | 0 | 0 | 1800000 | 0.0 | 1800000 |

| | | | | | | | | |
|-------|---------|---|-----------|-----------|-----------|-------------|-----------|-----------|
| 118 | 4506203 | 6th SFC GRANT ICICI A/C No 191301002349 | 0 | 0 | 0 | 5150000 | 0.0 | 5150000 |
| 119 | 4601001 | FESTIVAL ADVANCE | 45000 | 0 | 80000 | 78000 | 47000 | 0.0 |
| 120 | 4601002 | EDUCATION ADVANCE | 0 | 0 | 0 | 0 | 0.0 | 0.0 |
| 121 | 4605010 | Advance Recoverable Expenses | 129500 | 0 | 0 | 0 | 129500 | 0.0 |
| 122 | 4606001 | DEPOSITS - RECOVERABLE: | 133452 | 0 | 0 | 0 | 133452 | 0.0 |
| 123 | 4702001 | PAYABLE TO WATER SUPPLY AND DRAINAGE FUND | 0 | 79399485 | 0 | 0 | 0.0 | 79399485 |
| 124 | 4702003 | PAYABLE TO GENERAL FUND | 0 | 117817677 | 0 | 0 | 0.0 | 117817677 |
| 125 | 4702006 | RECEIVABLE FROM GENERAL FUND | 49059834 | 0 | 0 | 0 | 49059834 | 0.0 |
| Total | | | 614435725 | 614435725 | 239967365 | 239967364.6 | 714030893 | 714030893 |

Commissioner,
Gudiyattam Municipality

31/3/26

31/3/26

GUDIYATHAM MUNICIPALITY
குடியாத்தம் நகராட்சி

Income And Expenditure Statement

Input Parameter: Financial Year : 2025-2026; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2025; To Date : 31/Mar/2026;

| Code No | Description of items | Shedule No. | Current Year | Previous Year |
|--|---|-------------|--------------|---------------|
| Income | | | | |
| 110 | Tax Revenue | I-1 | 13836926.58 | 0 |
| 130 | Rental Income from Municipal Properties | I-3 | 0 | 0 |
| 140 | Fees & User Charges | I-4 | 15205645 | 0 |
| 180 | Other Income | I-9 | 16100 | 0 |
| Total | | | 29058671.58 | 0 |
| Expenditure | | | | |
| 210 | Establishment Expenses | I-10 | 3910405 | 0 |
| 230 | Operations & Maintenance | I-12 | 56193917 | 0 |
| 280 | Prior Period Item | I-18 | -246124 | 0 |
| Total | | | 59858198 | 0 |
| 3109002-Gross Deficit of Expenditure over Income | | | 30799526.42 | 0 |

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Commissioner,
Gudiyattam Municipality

[Signature]
31/3/26

[Signature]
31/03/26

GUDIYATHAM MUNICIPALITY
குடியாத்தம் நகராட்சி

Income And Expenditure Statement

Input Parameter: Financial Year : 2025-2026; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2025; To Date : 31/Mar/2026;

| Code No | Description of items | Current Year Amount | Previous Year Amount |
|--|----------------------------------|---------------------|----------------------|
| Income | | | |
| 1100201 | Water Supply and Drainage Tax - | 6877176.65 | 0 |
| 1100202 | Water Supply and Drainage Tax - | 6173285.77 | 0 |
| 1100203 | Water Supply and Drainage Tax - | 118500.51 | 0 |
| 1100204 | Water Supply and Drainage Tax - | 667963.65 | 0 |
| 1302001 | RENT ON BUILDINGS - STAFF | 0 | 0 |
| 1405004 | METERED/ TAP RATE WATER | 12739400 | 0 |
| 1407001 | Road Cutting Restoration Charge | 697010 | 0 |
| 1407002 | Initial Amount for New Water | 1321698 | 0 |
| 1407004 | Water Connection Charges | 4000 | 0 |
| 1407014 | Water Supply Inspection Charges | 263075 | 0 |
| 1407022 | Water Supply - Internal Plumbing | 180462 | 0 |
| 1408003 | Misc. Recoveries | 0 | 0 |
| 1808001 | OTHER INCOME | 16100 | 0 |
| Total | | 29058671.58 | 0 |
| Expenditure | | | |
| 2101001 | PAY | 2364629 | 0 |
| 2101002 | GRADE PAY | 0 | 0 |
| 2101004 | DEARNNESS ALLOWANCE | 1343205 | 0 |
| 2101005 | HOUSE RENT ALLOWANCE | 114655 | 0 |
| 2101006 | CITY COMP. ALLOWANCE | 0 | 0 |
| 2101007 | MEDICAL ALLOWANCE | 20116 | 0 |
| 2101008 | OTHER ALLOWANCE | 0 | 0 |
| 2101011 | BONUS | 18000 | 0 |
| 2102019 | CONVEYANCE ALLOWANCE | 37800 | 0 |
| 2102020 | WASHING ALLOWANCE | 12000 | 0 |
| 2102022 | Hill Allowance | 0 | 0 |
| 2301002 | POWER CHARGES FOR WATER | 5672171 | 0 |
| 2305007 | MAINTENANCE EXPENSES FOR | 10385 | 0 |
| 2305009 | MAINTENANCE EXPENSES - | 11711361 | 0 |
| 2305011 | MAINTENANCE CHARGES TO | 38800000 | 0 |
| 2801001 | Taxes | -246124 | 0 |
| Total | | 59858198 | 0 |
| 3109002-Gross Deficit of Expenditure over | | 30799526.42 | 0 |

[Signature]
Commissioner, 31/3
Gudiyattam Municipality

[Signature]
31/3/26

[Signature]
31/03/26

குடியாத்தம் நகராட்சி
GUDIYATHAM MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2025-2026; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2025; To Date : 31-Mar-2026;

| Code No | Description of items | Schedule No. | Current Year Amount(₹) | Previous Year Amount(₹) |
|--------------------|---|--------------|------------------------|-------------------------|
| Liabilities | | | | |
| 310 | Municipal (General) Fund | <u>B-1</u> | -327500079.9 | -296700553.5 |
| 311 | Earmarked Funds | <u>B-2</u> | 145887983 | 145887983 |
| 320 | Grants , Contribution for specific purposes | <u>B-4</u> | 30739629 | 30739629 |
| 330 | Secured Loans | <u>B-5</u> | 2957673 | 2957673 |
| 340 | Deposits Received | <u>B-7</u> | 15847353 | 8200114 |
| 350 | Other Liabilities | <u>B-9</u> | 24299668.97 | 20648166.97 |
| 360 | Provisions | <u>B-10</u> | 19233042 | 19233042 |
| Total | | | -88534730.92 | -69033945.5 |
| Assets | | | | |
| 410 | Fixed Assets | <u>B-11</u> | 135417563 | 135417563 |
| 411 | Accumulated Depreciation | | -188898748 | -188898748 |
| 412 | Capital Work - in - progress | | 134118075 | 103678592 |
| 431 | Sundry Debtors (Receivables) | <u>B-15</u> | 27774462.47 | 21995190.89 |
| 450 | Cash and Bank balance | <u>B-17</u> | -49098707.34 | 6622832.66 |
| 460 | Loans, Advances and Deposits | <u>B-18</u> | 309952 | 307952 |
| 470 | Other Assets | <u>B-19</u> | -148157328.1 | -148157328.1 |
| Total | | | -88534730.92 | -69033945.5 |

(Signature)
Commissioner, 31/3
Gudiyattam Municipality

66
21/2/26

21/09/20

குடியாத்தம் நகராட்சி

GUDIYATHAM MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2025-2026; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2025; To Date : 31-Mar-2026;

| Code No | Description of items | Shedule No. | Current Year Amount(₹) | Previous Year Amount(₹) |
|--------------------|---|-------------|------------------------|-------------------------|
| Liabilities | | | | |
| 3109001 | ACCUMULATED SURPLUS / DEFICIT | | -327500079.9 | -296700553.5 |
| 3111001 | CONTRIBUTION FROM MUNICIPAL FUND | | 145887983 | 145887983 |
| 3203001 | CONTRIBUTIONS FROM THE GOVERNMENT | | 29539629 | 29539629 |
| 3203002 | GRANTS FROM THE GOVERNMENT | | 1200000 | 1200000 |
| 3303002 | LOAN FROM TUFIDCO | | 2957673 | 2957673 |
| 3401001 | Tender Deposit - Contractors. | | 1794311 | 1597605 |
| 3401003 | SECURITY DEPOSIT - CONTRACTORS | | 13969888 | 6593580 |
| 3401004 | RETENTION AMOUNT | | 83154 | 8929 |
| 3501003 | ACCOUNTS PAYABLE - CONTRACTORS | | -2453207 | -653207 |
| 3501005 | ACCOUNTS PAYABLE EXPENSES | | 314654 | 309959 |
| 3501008 | OTHERS PAYABLE | | 44573 | 44573 |
| 3501009 | WATE SUPPLY MAINTENANCE - PAYABLE TO TWAD BOARD / METRO WATER BOARD | | 14707351 | 14707351 |
| 3501101 | SALARIES & WAGES PAYABLE | | 397047 | 0 |
| 3501104 | GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION PAYABLE | | 112640 | 112640 |
| 3502001 | PROVIDENT FUND RECOVERIES | | 347117 | 698817 |
| 3502003 | RD RECOVERIES | | 4200 | 4200 |
| 3502004 | L.I.C. POLICES PREMIUM RECOVERIES | | 3024 | 3024 |
| 3502005 | SPECIAL PROVIDENT FUND-CUM- GRATUITY SCHEME - RECOVERIES | | 37380 | 34160 |
| 3502006 | F.B.F. / GROUP INSURANCE SCHEME RECOVERIES | | 59090 | 51500 |
| 3502009 | It Deduction | | 35565 | 18756 |
| 3502011 | COURT RECOVERIES | | 31195 | 31195 |
| 3502013 | INCOME TAX DEDUCTIONS - CONTRACTORS | | 1358374 | 45159 |
| 3502014 | OTHER RECOVERIES | | 601795 | 601795 |
| 3502015 | VAT - PAYABLE | | 175226 | 175226 |
| 3502016 | ROYALTY PAYABLE | | 1074191 | 1074191 |
| 3502017 | SERVICE TAX PAYABLE | | 85692 | 85692 |
| 3502021 | CPF SUBSCRIPTION RECOVERIES | | 670174 | 650713 |
| 3502023 | Health Fund Subscription | | 318635 | 297935 |
| 3502025 | Manual Workers Genenal Welfare Fund - LWF | | 3056262 | 1582755 |
| 3502032 | CGST - PAYABLE | | 1309245 | 38766 |
| 3502033 | SGST - PAYABLE | | 1309246 | 38767 |
| 3502036 | Audit Objection - Recoveries payable | | 0 | 0 |
| 3503001 | Recoveries - Payable to Other Municipalities | | 0 | 0 |
| 3503003 | WATER SUPPLY AND DRAINAGE TAX - PAYABLE CURRENT / ARREARS | | 600000 | 600000 |
| 3504101 | ADVANCE COLLECTION OF PROPERTY TAX | | 86094.97 | 86094.97 |
| 3504102 | ADVANCE COLLECTION - OTHER REVENUES | | 14105 | 8105 |
| 3603001 | PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS | | 19233042 | 19233042 |
| Total | | | -88534730.92 | -69033945.5 |
| Assets | | | | |
| 4101001 | LAND -GROSS BLOCK | | 2095439 | 2095439 |
| 4102001 | BUILDINGS - GROSS BLOCK | | 383560 | 383560 |
| 4103003 | ROADS & PAVEMENTS - CONCRETE - GROSS | | 62986 | 62986 |
| 4103102 | DRAINAGE AND SEWERAGE PIPES , CONDUITS, CHANNELS ETC. - GROSS BLOCK | | 1591663 | 1591663 |

| | | | | |
|---------|--|--|------------|------------|
| 4103201 | WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK | | 48545355 | 48545355 |
| 4103202 | GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK | | 74606354 | 74606354 |
| 4103203 | RESERVOIRS - GROSS BLOCK | | 165707 | 165707 |
| 4104001 | PLANT AND MACHINERIES - GROSS BLOCK | | 5483504 | 5483504 |
| 4104003 | HAND PUMPS - INDIAN MARK II - GROSS BLOCK | | 165779 | 165779 |
| 4105001 | HEAVY VEHICLES - GROSS BLOCK | | 899965 | 899965 |
| 4105002 | LIGHT VEHICLES - GROSS BLOCK | | 736147 | 736147 |
| 4107002 | ELECTRICAL INSTALLATIONS - LAMPS / TUBE LIGHT FITTINGS - GROSS BLOCK | | 681104 | 681104 |
| 4112001 | BUILDINGS - ACCUMULATED DEPRECIATION | | -378047 | -378047 |
| 4113003 | ROADS & PAVEMENTS - CONCRETE - ACCUMULATED DEPRECIATION | | -94482 | -94482 |
| 4113005 | ROADS & PAVEMENTS - OTHERS - ACCUMULATED DEPRECIATION | | -2910 | -2910 |
| 4113101 | STORM WATER DRAINS, OPEN DRAINS AND CULVERTS - ACCUMULATED DEPRECIATION | | -106004 | -106004 |
| 4113102 | DRAINAGE SEWERAGE PIPES, CONDUITS ETC. - ACCUMALATED DEPRECIATION | | -549117 | -549117 |
| 4113201 | HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIATION | | -73552361 | -73552361 |
| 4113202 | GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION | | -100359854 | -100359854 |
| 4113203 | RESERVOIRS - ACCUMULATED DEPRECIATION | | -231519 | -231519 |
| 4114001 | PLANT & MACHINERY - ACCUMULATED DEPRECIATION | | -8917916 | -8917916 |
| 4114003 | HAND PUMPS - INDIA MARK (II) - ACCUMULATED DEPRECIATION | | -265247 | -265247 |
| 4115001 | HEAVY VEHICLES - ACCUMULATED DEPRECIATION | | -787469 | -787469 |
| 4115003 | OTHER VEHICLES - ACCUMULATED DEPRECIATION | | -1836532 | -1836532 |
| 4117002 | ELECTIRCAL INSTALLATIONS - LAMPS & TUBE LIGHTS FITTINGS - ACCUMULATED DEPRECIATION | | -591304 | -591304 |
| 4117003 | ELECTIRCAL INSTALLATIONS - OTHERS - ACCUMULATED DEPRECIATION | | -1225986 | -1225986 |
| 4121001 | PROJECTS - IN - PROGRESS ACCOUNT | | 6969593 | 0 |
| 4122001 | PROJECTS - IN - PROGRESS ACCOUNT | | 127148482 | 103678592 |
| 4311903 | PROFESSION TAX - RECOVERABLE - CURRENT | | -11250 | 0 |
| 4311907 | Water Supply and Drainage Tax - Recoverable - Residential - Current | | 2258713.65 | 834113.95 |
| 4311908 | Water Supply and Drainage Tax - Recoverable - Commercial - Current | | 1040694.57 | 288837.38 |
| 4311909 | Water Supply and Drainage Tax - Recoverable - Industrial - Current | | 17188.51 | 3771.16 |
| 4311910 | Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current | | 547779.65 | 241403.75 |
| 4311912 | Water Supply and Drainage Tax - Recoverable - Residential - Arrears | | 959968.17 | 726410.22 |
| 4311913 | Water Supply and Drainage Tax - Recoverable - Commercial - Arrears | | 251388 | 134664.42 |
| 4311914 | Water Supply and Drainage Tax - Recoverable - Industrial - Arrears | | 4263.1 | 2820.94 |
| 4311915 | Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears | | 754495.82 | 667713.07 |
| 4313003 | WATER CHARGES RECOVERABLE - CURRENT | | 5248740 | 4085415 |
| 4313004 | WATER CHARGES RECOVERABLE - ARREARS | | 16702481 | 15010041 |
| 4501001 | Cash Account | | 235459 | 0 |
| 4502001 | Cheque Account | | 3600 | 0 |

| | | | | |
|---------|---|-------|--------------|-------------|
| 4502107 | RF-PAYMENT-CB-A/C NO.950101040474 | | -4161304 | 0 |
| 4502112 | WS-REC&PAY-WSP-CB-A/C NO.950101040481 | | -7075819 | 3784014 |
| 4502113 | WS-DEP-REC&PAY-CBI-A/C NO.1874857010 | | 4312776.66 | 2838818.66 |
| 4502121 | RF SWM COLLECTION CB 950101040480 | | 3822 | 0 |
| 4502501 | ONLINE COLLECTION-A/C-500101010962665 - CUB | | 1543569 | 0 |
| 4502601 | POS COLLECTION A/C-510909010229237 CUB | | 1949234 | 0 |
| 4502701 | BBPS- COLLECTION-AXIS BANK-A/C NO.925020005190766 | | 33213 | 0 |
| 4504210 | AMRUT 2.0- ICICI A/C 191301001722 | | -2111667 | 0 |
| 4506108 | SFC-SNA-IB-A/C NO.7580994033 | | -36881591 | 0 |
| 4506110 | 15th CFC TIDE AND UN TIDE SNA A/C SBI 43625665956 | | -1800000 | 0 |
| 4506203 | 6th SFC GRANT ICICI A/C No 191301002349 | | -5150000 | 0 |
| 4601001 | FESTIVAL ADVANCE | | 47000 | 45000 |
| 4601002 | EDUCATION ADVANCE | | 0 | 0 |
| 4605010 | Advance Recoverable Expenses | | 129500 | 129500 |
| 4606001 | DEPOSITS - RECOVERABLE: | | 133452 | 133452 |
| 4702001 | PAYABLE TO WATER SUPPLY AND DRINAGE FUND | | -79399485 | -79399485 |
| 4702003 | PAYABLE TO GENERAL FUND | | -117817677 | -117817677 |
| 4702006 | RECEIVABLE FROM GENERAL FUND | | 49059833.95 | 49059833.95 |
| | | Total | -88534730.92 | -69033945.5 |

Commissioner, 7/13
Gudiyattam Municipality

3/12/26

3/12/26

GUDIYATHAM MUNICIPALITY

WATER SUPPLY DEPOSIT 2024-2025 INCOME AND EXPENDITURE STATEMENT - BANK CODE NO : 4502113

C.B.I BANK ACCOUNT NO.1874857010

Abstract and Reconciliation for the year 2024-2025

| MONTH | RECEIPTS | EXPENDITURE | Opening Balance | Receipts | TOTAL | Expenditure/Transfer Fund | Closing Balance | CASH IN HAND | Net Closing Balance | Uncashed Cheque | BANK CLOSING BALANCE |
|--------|------------|-------------|-----------------|----------|-------|---------------------------|-----------------|--------------|---------------------|-----------------|----------------------|
| Apr-24 | 81924.00 | 0.00 | 2838818.66 | | | | | | | | |
| May-24 | 58363.00 | 0.00 | 1592575.00 | | | | | | | | |
| Jun-24 | 108882.00 | 0.00 | 4431393.66 | | | | | | | | |
| Jul-24 | 139204.00 | 0.00 | 0.00 | | | | | | | | |
| Aug-24 | 320366.00 | 0.00 | 4431393.66 | | | | | | | | |
| Sep-24 | 156609.00 | 0.00 | 0.00 | | | | | | | | |
| Oct-24 | 146367.00 | 0.00 | 0.00 | | | | | | | | |
| Nov-24 | 104417.00 | 0.00 | 4431393.66 | | | | | | | | |
| Dec-24 | 39944.00 | 0.00 | 0.00 | | | | | | | | |
| Jan-25 | 91558.00 | 0.00 | 0.00 | | | | | | | | |
| Feb-25 | 176732.00 | 0.00 | 0.00 | | | | | | | | |
| Mar-25 | 168209.00 | 0.00 | 0.00 | | | | | | | | |
| TOTAL | 1592575.00 | 0.00 | 4431393.66 | | | | | | | | |

Commissioner
Gudiyatham Municipality.

21/12/24
31/12/24