

**AMBUR MUNICIPALITY**

**2021-2022**

**WATER SUPPLY AND DRAINAGE FUND**

**ANNUAL ACCOUNTS**

**ஆம்பூர் நகராட்சி**  
**AMBUR MUNICIPALITY**

**Trial Balance**

**Input Parameter :** Financial Year : 2021-2022; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2021; To Date : 31/Mar/2022;

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
37	2801001	<u>Taxes</u>	0.00	0.00	0.00	180597.00	0.0	180597.00
38	2804001	<u>PRIOR YEAR INCOME</u>	0.00	0.00	0.00	1234408.00	0.0	1234408.00
39	2808001	<u>PRIOR YEAR EXPENSES</u>	0.00	0.00	494187.52	0.00	494187.52	0.0
40	3109001	<u>ACCUMULATED SURPLUS / DEFICIT</u>	830712010.68	0.00	0.00	0.00	830712010.68	0.0
41	3111001	<u>CONTRIBUTION FROM MUNICIPAL FUND</u>	0.00	70696749.00	0.00	0.00	0.0	70696749.00
42	3203001	<u>CONTRIBUTIONS FROM THE GOVERNMENT</u>	0.00	216982372.00	0.00	0.00	0.0	216982372.00
43	3203002	<u>GRANTS FROM THE GOVERNMENT</u>	0.00	8134583.00	0.00	0.00	0.0	8134583.00
44	3303001	<u>LOAN FROM HUDCO</u>	0.00	441595.00	0.00	0.00	0.0	441595.00
45	3303002	<u>LOAN FROM TUFIDCO</u>	0.00	739375152.00	57934916.00	0.00	0.0	681440236.00
46	3401001	<u>Tender Deposit - Contractors.</u>	0.00	530513.00	60000.00	38084.00	0.0	508597.00
47	3401002	<u>TENDER DEPOSIT- SUPPLIERS</u>	0.00	36863.00	0.00	15345.00	0.0	52208.00
48	3401003	<u>SECURITY DEPOSIT - CONTRACTORS</u>	0.00	189042.00	0.00	103928.00	0.0	292970.00
49	3401004	<u>RETENTION AMOUNT</u>	0.00	46311.00	60000.00	179199.00	0.0	165510.00
50	3403001	<u>SECURITY DEPOSIT - STAFF</u>	0.00	306.00	0.00	0.00	0.0	306.00
51	3408001	<u>DEPOSITS - OTHERS</u>	0.00	292100.00	0.00	0.00	0.0	292100.00
52	3501003	<u>ACCOUNTS PAYABLE - CONTRACTORS</u>	0.00	511141.00	6797991.00	6485365.00	0.0	198515.00
53	3501004	<u>ACCOUNTS PAYABLE - SUPPLIERS</u>	0.00	0.00	1606325.00	1606325.00	0.0	0.0
54	3501005	<u>ACCOUNTS PAYABLE EXPENSES</u>	0.00	48252.00	1147029.00	1188441.00	0.0	89664.00

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**Trial Balance**

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S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
1	1100201	Water Supply and Drainage Tax - Residential	0.00	0.00	0.00	6443580.00	0.0	6443580.00
2	1100202	Water Supply and Drainage Tax - Commercial	0.00	0.00	0.00	1811654.94	0.0	1811654.94
3	1100203	Water Supply and Drainage Tax - Industrial	0.00	0.00	0.00	986584.90	0.0	986584.90
4	1100204	Water Supply and Drainage Tax - Vacant Sites	0.00	0.00	30.77	139721.27	0.0	139690.50
5	1302001	RENT ON BUILDINGS - STAFF QUARTERS	0.00	0.00	0.00	0.00	0.0	0.0
6	1405004	METERED/ TAP RATE WATER CHARGES	0.00	0.00	0.00	9028465.00	0.0	9028465.00
7	1407001	Road Cutting Restoration Charge	0.00	0.00	0.00	267145.00	0.0	267145.00
8	1407002	Initial Amount for New Water Supply Connections	0.00	0.00	0.00	395400.00	0.0	395400.00
9	1407004	Water Connection Charges	0.00	0.00	0.00	1200.00	0.0	1200.00
10	1407014	Water Supply Inspection Charges	0.00	0.00	0.00	44350.00	0.0	44350.00
11	1407022	Water Supply - Internal Plumbing Charges	0.00	0.00	0.00	0.00	0.0	0.0
12	1408003	Misc. Recoveries	0.00	0.00	0.00	0.00	0.0	0.0
13	1711001	INTEREST FROM BANK	0.00	0.00	0.10	89244.00	0.0	89243.90
14	2101001	PAY	0.00	0.00	2585883.00	0.00	2585883.00	0.0
15	2101002	GRADE PAY	0.00	0.00	0.00	0.00	0.0	0.0
16	2101004	DEARNESS ALLOWANCE	0.00	0.00	497835.00	0.00	497835.00	0.0
17	2101005	HOUSE RENT ALLOWANCE	0.00	0.00	144100.00	0.00	144100.00	0.0
18	2101006	CITY COMP. ALLOWANCE	0.00	0.00	0.00	0.00	0.0	0.0

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			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
19	2101007	<u>MEDICAL ALLOWANCE</u>	0.00	0.00	18300.00	0.00	18300.00	0.0
20	2101008	<u>OTHER ALLOWANCE</u>	0.00	0.00	1440.00	0.00	1440.00	0.0
21	2101011	<u>BONUS</u>	0.00	0.00	15000.00	0.00	15000.00	0.0
22	2101012	<u>EXGRATIA</u>	0.00	0.00	3000.00	0.00	3000.00	0.0
23	2102015	<u>CPF MANAGEMENT CONTRIBUTION</u>	0.00	0.00	48952.00	0.00	48952.00	0.0
24	2102019	<u>CONVEYANCE ALLOWANCE</u>	0.00	0.00	7850.00	0.00	7850.00	0.0
25	2102020	<u>WASHING ALLOWANCE</u>	0.00	0.00	400.00	0.00	400.00	0.0
26	2201201	<u>TELEPHONE CHARGES</u>	0.00	0.00	4123.00	0.00	4123.00	0.0
27	2204001	<u>VEHICLE INSURANCE</u>	0.00	0.00	31491.00	0.00	31491.00	0.0
28	2303002	<u>DIESEL</u>	0.00	0.00	231061.00	48252.00	182809.00	0.0
29	2305009	<u>MAINTENANCE EXPENSES - WATER SUPPLY</u>	0.00	0.00	3370526.00	0.00	3370526.00	0.0
30	2305011	<u>MAINTENANCE CHARGES TO TWAD BOARD/ METRO WATER BOARD</u>	0.00	0.00	2000000.00	0.00	2000000.00	0.0
31	2305302	<u>HEAVY VEHICLES - MAINTENANCE</u>	0.00	0.00	477740.00	0.00	477740.00	0.0
32	2403003	<u>INTEREST ON LOANS FROM TNUIFSL</u>	0.00	0.00	66982270.00	0.00	66982270.00	0.0
33	2701002	<u>PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - OTHER REVENUES</u>	0.00	0.00	6900642.00	0.00	6900642.00	0.0
34	2722001	<u>DEPRECIATION - BUILDINGS</u>	0.00	0.00	12636.00	0.00	12636.00	0.0
35	2723101	<u>DEPRECIATION - SEWERAGE AND DRAINAGE</u>	0.00	0.00	5850.00	0.00	5850.00	0.0
36	2723201	<u>DEPRECIATION - WATERWAYS</u>	0.00	0.00	1636022.00	0.00	1636022.00	0.0

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			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
37	2801001	<u>Taxes</u>	0.00	0.00	0.00	180597.00	0.0	180597.00
38	2804001	<u>PRIOR YEAR INCOME</u>	0.00	0.00	0.00	1234408.00	0.0	1234408.00
39	2808001	<u>PRIOR YEAR EXPENSES</u>	0.00	0.00	494187.52	0.00	494187.52	0.0
40	3109001	<u>ACCUMULATED SURPLUS / DEFICIT</u>	830712010.68	0.00	0.00	0.00	830712010.68	0.0
41	3111001	<u>CONTRIBUTION FROM MUNICIPAL FUND</u>	0.00	70696749.00	0.00	0.00	0.0	70696749.00
42	3203001	<u>CONTRIBUTIONS FROM THE GOVERNMENT</u>	0.00	216982372.00	0.00	0.00	0.0	216982372.00
43	3203002	<u>GRANTS FROM THE GOVERNMENT</u>	0.00	8134583.00	0.00	0.00	0.0	8134583.00
44	3303001	<u>LOAN FROM HUDCO</u>	0.00	441595.00	0.00	0.00	0.0	441595.00
45	3303002	<u>LOAN FROM TUFIDCO</u>	0.00	739375152.00	57934916.00	0.00	0.0	681440236.00
46	3401001	<u>Tender Deposit - Contractors.</u>	0.00	530513.00	60000.00	38084.00	0.0	508597.00
47	3401002	<u>TENDER DEPOSIT- SUPPLIERS</u>	0.00	36863.00	0.00	15345.00	0.0	52208.00
48	3401003	<u>SECURITY DEPOSIT - CONTRACTORS</u>	0.00	189042.00	0.00	103928.00	0.0	292970.00
49	3401004	<u>RETENTION AMOUNT</u>	0.00	46311.00	60000.00	179199.00	0.0	165510.00
50	3403001	<u>SECURITY DEPOSIT - STAFF</u>	0.00	306.00	0.00	0.00	0.0	306.00
51	3408001	<u>DEPOSITS - OTHERS</u>	0.00	292100.00	0.00	0.00	0.0	292100.00
52	3501003	<u>ACCOUNTS PAYABLE - CONTRACTORS</u>	0.00	511141.00	6797991.00	6485365.00	0.0	198515.00
53	3501004	<u>ACCOUNTS PAYABLE - SUPPLIERS</u>	0.00	0.00	1606325.00	1606325.00	0.0	0.0
54	3501005	<u>ACCOUNTS PAYABLE EXPENSES</u>	0.00	48252.00	1147029.00	1188441.00	0.0	89664.00

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			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
55	3501009	<u>WATE SUPPLY MAINTENANCE - PAYABLE TO TWAD BOARD / METRO WATER BOARD</u>	0.00	60206355.00	2000000.00	2000000.00	0.0	60206355.00
56	3501101	<u>SALARIES &amp; WAGES PAYABLE</u>	0.00	0.00	1867286.00	1867286.00	0.0	0.0
57	3501201	<u>INTEREST PAYABLE</u>	0.00	6063435.00	0.00	0.00	0.0	6063435.00
58	3502001	<u>PROVIDENT FUND RECOVERIES</u>	0.00	3823326.00	639969.00	866151.00	0.0	4049508.00
59	3502002	<u>CO-OPERATIVE SOCIETY LOAN RECOVERIES</u>	0.00	28018.00	236422.00	236422.00	0.0	28018.00
60	3502005	<u>SPECIAL PROVIDENT FUND-CUM- GRATUITY SCHEME - RECOVERIES</u>	0.00	15650.00	0.00	1750.00	0.0	17400.00
61	3502006	<u>F.B.F. / GROUP INSURANCE SCHEME RECOVERIES</u>	0.00	3660.00	0.00	5210.00	0.0	8870.00
62	3502009	<u>It Deduction</u>	0.00	118381.00	0.00	61745.00	0.0	180126.00
63	3502010	<u>RECOVERIES TOWARDS LOANS FROM BANKS</u>	0.00	1000.00	0.00	0.00	0.0	1000.00
64	3502011	<u>COURT RECOVERIES</u>	0.00	0.00	0.00	0.00	0.0	0.0
65	3502013	<u>INCOME TAX DEDUCTIONS - CONTRACTORS</u>	0.00	1768984.00	0.00	130714.00	0.0	1899698.00
66	3502014	<u>OTHER RECOVERIES</u>	0.00	18300.00	0.00	22500.00	0.0	40800.00
67	3502015	<u>VAT - PAYABLE</u>	0.00	1160624.00	116062.00	0.00	0.0	1044562.00
68	3502021	<u>CPF SUBSCRIPTION RECOVERIES</u>	0.00	181405.00	48952.00	76373.00	0.0	208826.00
69	3502023	<u>Health Fund Subscription</u>	0.00	110720.00	0.00	15180.00	0.0	125900.00
70	3502025	<u>Manual Workers Genenal Welfare Fund - LWF</u>	0.00	112482.00	0.00	50180.00	0.0	162662.00

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			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
71	3502032	<u>CGST - PAYABLE</u>	0.00	81085.00	29310.00	62530.00	0.00	114305.00
72	3502033	<u>SGST - PAYABLE</u>	0.00	81083.00	26262.00	62530.00	0.00	117351.00
73	3502035	<u>One Day Salary .Recovery Payable</u>	0.00	0.00	8703.00	8703.00	0.00	0.00
74	3502036	<u>Audit Objection - Recoveries payable</u>	0.00	0.00	0.00	0.00	0.00	0.00
75	3503001	<u>Recoveries - Payable to Other Municipalities</u>	0.00	37185.00	70000.00	60000.00	0.00	27185.00
76	3504102	<u>ADVANCE COLLECTION - OTHER REVENUES</u>	0.00	11084.00	2448.00	0.00	0.00	8636.00
77	3603001	<u>PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS</u>	0.00	26641198.00	1234408.00	6900642.00	0.00	32307432.00
78	4101001	<u>LAND -GROSS BLOCK</u>	19897701.00	0.00	0.00	0.00	19897701.00	0.00
79	4102001	<u>BUILDINGS - GROSS BLOCK</u>	971911.00	0.00	0.00	0.00	971911.00	0.00
80	4103102	<u>DRAINAGE AND SEWERAGE PIPES , CONDUITS, CHANNELS ETC. - GROSS BLOCK</u>	251954.00	0.00	0.00	0.00	251954.00	0.00
81	4103201	<u>WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK</u>	138884502.00	0.00	4030250.00	0.00	142914752.00	0.00
82	4103202	<u>GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK</u>	40685401.00	0.00	0.00	0.00	40685401.00	0.00
83	4103203	<u>RESERVOIRS - GROSS BLOCK</u>	266342.00	0.00	0.00	0.00	266342.00	0.00
84	4104001	<u>PLANT AND MACHINERIES - GROSS BLOCK</u>	2242756.00	0.00	0.00	0.00	2242756.00	0.00
85	4104003	<u>HAND PUMPS - INDIAN MARK II - GROSS BLOCK</u>	2849991.00	0.00	0.00	0.00	2849991.00	0.00

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			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
86	4105001	HEAVY VEHICLES - GROSS BLOCK	1407590.00	0.00	0.00	0.00	1407590.00	0.00
87	4105002	LIGHT VEHICLES - GROSS BLOCK	64779.00	0.00	0.00	0.00	64779.00	0.00
88	4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	41575.00	0.00	0.00	0.00	41575.00	0.00
89	4107002	ELECTRICAL INSTALLATIONS - LAMPS / TUBE LIGHT FITTINGS - GROSS BLOCK	294156.00	0.00	0.00	0.00	294156.00	0.00
90	4108001	PUBLIC FOUNTAINS - GROSS BLOCK	51953.00	0.00	0.00	0.00	51953.00	0.00
91	4112001	BUILDINGS - ACCUMULATED DEPRECIATION	0.00	719190.00	0.00	12636.00	0.00	731826.00
92	4113102	DRAINAGE SEWERAGE PIPES, CONDUITS ETC. - ACCUMALATED DEPRECIATION	0.00	76265.00	0.00	5850.00	0.00	82115.00
93	4113201	HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIATION	0.00	289733715.00	0.00	1636022.00	0.00	291369737.00
94	4113202	GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION	0.00	36788003.00	0.00	0.00	0.00	36788003.00
95	4114001	PLANT & MACHINERY - ACCUMULATED DEPRECIATION	0.00	3230171.00	0.00	0.00	0.00	3230171.00
96	4114003	HAND PUMPS - INDIA MARK (II) - ACCUMULATED DEPRECIATION	0.00	4178644.00	0.00	0.00	0.00	4178644.00
97	4115001	HEAVY VEHICLES - ACCUMULATED DEPRECIATION	0.00	2353291.00	0.00	0.00	0.00	2353291.00
98	4115002	LIGHT VEHICLES - ACCUMULATED DEPRECIATION	0.00	151828.00	0.00	0.00	0.00	151828.00
99	4117001	FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS	0.00	76832.00	0.00	0.00	0.00	76832.00



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100	4117002	<u>ELECTIRCAL INSTALLATIONS - LAMPS &amp; TUBE LIGHTS FITTINGS - ACCUMULATED DEPRECIATION</u>	0.00	804941.00	0.00	0.00	0.0	804941.00
101	4118001	<u>PUBLIC FOUNTAINS - ACCUMLATED DEPRECIATION</u>	0.00	115283.00	0.00	0.00	0.0	115283.00
102	4121001	<u>PROJECTS - IN - PROGRESS ACCOUNT</u>	0.00	0.00	4030250.00	4030250.00	0.0	0.0
103	4301004	<u>STORES - WATER SUPPLY</u>	4079157.00	0.00	1729950.00	0.00	5809107.00	0.0
104	4311903	<u>PROFESSION TAX - RECOVERABLE - CURRENT</u>	0.00	0.00	12500.00	12500.00	0.0	0.0
105	4311907	<u>Water Supply and Drainage Tax - Recoverable - Residential - Current</u>	0.00	0.00	6443580.00	3165088.61	3278491.39	0.0
106	4311908	<u>Water Supply and Drainage Tax - Recoverable - Commercial - Current</u>	0.00	0.00	1811654.94	1291416.54	520238.40	0.0
107	4311909	<u>Water Supply and Drainage Tax - Recoverable - Industrial - Current</u>	0.00	0.00	986584.90	874039.23	112545.67	0.0
108	4311910	<u>Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current</u>	0.00	0.00	139721.27	47221.30	92499.97	0.0
109	4311912	<u>Water Supply and Drainage Tax - Recoverable - Residential - Arrears</u>	13149507.00	0.00	2637.70	3147531.00	10004613.70	0.0
110	4311913	<u>Water Supply and Drainage Tax - Recoverable - Commercial - Arrears</u>	1607698.00	0.00	13675.30	849111.00	772262.30	0.0
111	4311914	<u>Water Supply and Drainage Tax - Recoverable - Industrial - Arrears</u>	436955.00	0.00	174.97	205458.00	231671.97	0.0
112	4311915	<u>Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears</u>	319607.00	0.00	190928.42	220467.00	290068.42	0.0

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			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
113	4313003	<u>WATER CHARGES RECOVERABLE - CURRENT</u>	0.00	0.00	9028465.00	2248091.00	6780374.00	0.00
114	4313004	<u>WATER CHARGES RECOVERABLE - ARREARS</u>	27420518.00	0.00	0.00	2816073.00	24604445.00	0.00
115	4314038	<u>Supply Of Office Materials</u>	5000.00	0.00	0.00	0.00	5000.00	0.00
116	4501001	<u>Cash Account</u>	109597.00	0.00	12332064.00	11821477.00	620184.00	0.00
117	4502001	<u>Cheque Account</u>	0.00	0.00	46832.00	46832.00	0.00	0.00
118	4502102	<u>RF-PAY-A/C-SYND-62542210005736</u>	0.00	0.00	206006.00	206006.00	0.00	0.00
119	4502106	<u>DEPOSIT-RECP-PAY-A/C-SYND-62542210005755</u>	0.00	0.00	60000.00	60000.00	0.00	0.00
120	4502112	<u>WS&amp;D-RECPT-PAY-A/C-SYND-62542210005721</u>	2021053.92	0.00	13647184.00	14936742.00	731495.92	0.00
121	4502113	<u>WS-DEPOSIT-PAY-A/C-IB-720291182</u>	1894990.40	0.00	434742.90	0.00	2329733.30	0.00
122	4502117	<u>Water Supply Deposit Account</u>	0.00	0.00	360400.00	360400.00	0.00	0.00
123	4502501	<u>RF-ONLINE COLL-CUB-A/C-510909010039582</u>	0.00	0.00	793668.00	793668.00	0.00	0.00
124	4502601	<u>POS COLLECTION ACCOUNT</u>	0.00	0.00	139525.00	139525.00	0.00	0.00
125	4601001	<u>FESTIVAL ADVANCE</u>	35000.00	0.00	50000.00	50000.00	35000.00	0.00
126	4601002	<u>EDUCATION ADVANCE</u>	0.00	0.00	0.00	0.00	0.00	0.00
127	4601007	<u>MOTORCYCLE ADVANCE</u>	0.00	0.00	2488.00	2488.00	0.00	0.00
128	4604001	<u>ADVANCE TO SUPPLIERS</u>	302160.00	0.00	0.00	0.00	302160.00	0.00
129	4604003	<u>ADVANCE TO PWD / HIGHWAYS/ T.N. CONSTRUCTION CORPN. LTD., ETC.,</u>	11493000.00	0.00	0.00	0.00	11493000.00	0.00

**ஆம்பூர் நகராட்சி**  
**AMBUR MUNICIPALITY**

**Trial Balance**

**Input Parameter :** Financial Year : 2021-2022; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2021; To Date : 31/Mar/2022;

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
130	4605010	<u>Advance Recoverable Expenses</u>	63160.00	0.00	0.00	0.00	63160.00	0.0
131	4606001	<u>DEPOSITS - RECOVERABLE:</u>	181628.00	0.00	0.00	0.00	181628.00	0.0
132	4608005	<u>SGST - CREDIT</u>	0.00	0.00	3048.00	0.00	3048.00	0.0
133	4701001	<u>ADVANCE TO TWAD BOARD/ METRO WATER BOARD</u>	395400000.00	0.00	0.00	0.00	395400000.00	0.0
134	4702003	<u>PAYABLE TO GENERAL FUND</u>	0.00	0.00	0.00	1014988.00	0.0	1014988.00
135	4702006	<u>RECEIVABLE FROM GENERAL FUND</u>	0.00	21164536.00	1774519.00	124917186.00	0.0	144307203.00
<b>Total</b>			<b>1497141653.00</b>	<b>1497141653.00</b>	<b>217626271.79</b>	<b>217626271.79</b>	<b>1591734655.24</b>	<b>1591734655.24</b>

  
**INSPECTOR**  
**LOCAL FUND AUDIT DEPT**  
**VELLORE**

  
**COMMISSIONER**  
**AMBUR MUNICIPALITY**  
**THIRUPATHUR (DT)**

AMBUR MUNICIPALITY  
ஆம்பூர் நகராட்சி

Income And Expenditure Statement

Input Parameter: Financial Year : 2021-2022; Fund Name : Water Supply and Drainage  
Fund; From Date : 01/Apr/2021; To Date : 31/Mar/2022;

Code No	Description of items	Shedule No.	2021-2022 Amount(₹)
<b>Income</b>			
110	Tax Revenue	<u>I-1</u>	9381510.34
130	Rental Income from Municipal Properties	<u>I-3</u>	0.00
140	Fees & User Charges	<u>I-4</u>	9736560.00
171	Interest Earned	<u>I-8</u>	89243.90
<b>Total</b>			<b>19207314.24</b>
<b>Expenditure</b>			
210	Establishment Expenses	<u>I-10</u>	3322760.00
220	Administrative Expenses	<u>I-11</u>	35614.00
230	Operations & Maintenance	<u>I-12</u>	6031075.00
240	Interest & Finance Charges	<u>I-13</u>	66982270.00
270	Provisions and Write off	<u>I-16</u>	6900642.00
272	Depreciation		1654508.00
280	Prior Period Item	<u>I-18</u>	-920817.48
<b>Total</b>			<b>84006051.52</b>
<b>3109002-Gross Deficit of Expenditure over Income</b>			<b>64798737.28</b>

  
INSPECTOR  
LOCAL FUND AUDIT  
LOCAL FUND AUDIT DEPT  
VELLORE

  
COMMISSIONER  
AMBUR MUNICIPALITY  
THIRUPATHUR (DT)

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**AMBUR MUNICIPALITY**  
**ஆம்பூர் நகராட்சி**

**Income And Expenditure Statement**

**Input Parameter:** Financial Year : 2021-2022; Fund Name : Water Supply and Drainage  
Fund; From Date : 01/Apr/2021; To Date : 31/Mar/2022;


Code No	Description of items	2021-2022 Amount
<b>Income</b>		
1100201	Water Supply and Drainage Tax - Residential	6443580.00
1100202	Water Supply and Drainage Tax - Commercial	1811654.94
1100203	Water Supply and Drainage Tax - Industrial	986584.90
1100204	Water Supply and Drainage Tax - Vacant Sites	139690.50
1302001	RENT ON BUILDINGS - STAFF QUARTERS	0.00
1405004	METERED/ TAP RATE WATER CHARGES	9028465.00
1407001	Road Cutting Restoration Charge	267145.00
1407002	Initial Amount for New Water Supply Connections	395400.00
1407004	Water Connection Charges	1200.00
1407014	Water Supply Inspection Charges	44350.00
1407022	Water Supply - Internal Plumbing Charges	0.00
1408003	Misc. Recoveries	0.00
1711001	INTEREST FROM BANK	89243.90
<b>Total</b>		<b>19207314.24</b>
<b>Expenditure</b>		
2101001	PAY	2585883.00
2101002	GRADE PAY	0.00
2101004	DEARNESS ALLOWANCE	497835.00
2101005	HOUSE RENT ALLOWANCE	144100.00
2101006	CITY COMP. ALLOWANCE	0.00
2101007	MEDICAL ALLOWANCE	18300.00
2101008	OTHER ALLOWANCE	1440.00
2101011	BONUS	15000.00
2101012	EXGRATIA	3000.00
2102015	CPF MANAGEMENT CONTRIBUTION	48952.00
2102019	CONVEYANCE ALLOWANCE	7850.00
2102020	WASHING ALLOWANCE	400.00
2201201	TELEPHONE CHARGES	4123.00
2204001	VEHICLE INSURANCE	31491.00
2303002	DIESEL	182809.00
2305009	MAINTENANCE EXPENSES - WATER SUPPLY	3370526.00

**AMBUR MUNICIPALITY**  
**ஆம்பூர் நகராட்சி**

**Income And Expenditure Statement**

**Input Parameter:** Financial Year : 2021-2022; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2021; To Date : 31/Mar/2022;

Code No	Description of items	2021-2022 Amount
2305011	MAINTENANCE CHARGES TO TWAD BOARD/ METRO WATER BOARD	2000000.00
2305302	HEAVY VEHICLES - MAINTENANCE	477740.00
2403003	INTEREST ON LOANS FROM TNUIFSL	66982270.00
2701002	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - OTHER REVENUES	6900642.00
2722001	DEPRECIATION - BUILDINGS	12636.00
2723101	DEPRECIATION - SEWERAGE AND DRAINAGE	5850.00
2723201	DEPRECIATION - WATERWAYS	1636022.00
2801001	Taxes	-180597.00
2804001	PRIOR YEAR INCOME	-1234408.00
2808001	PRIOR YEAR EXPENSES	494187.52
<b>Total</b>		<b>84006051.52</b>
<b>3109002-Gross Deficit of Expenditure over Income</b>		<b>64798737.28</b>

  
 INSPECTOR  
 LOCAL FUND AUDIT  
 LOCAL FUND AUDIT DEPT  
 VELLORE  
 VELLORE

  
 COMMISSIONER  
 AMBUR MUNICIPALITY  
 THIRUPATHUR (DT)

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**ஆம்பூர் நகராட்சி**  
**AMBUR MUNICIPALITY**

**Input Parameter :** Financial Year : 2021-2022; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2021; To Date : 31/Mar/2022;

Code No	Description of items	Shedule No.	2021-2022 Amount(₹)	2020-2021 Amount(₹)
<b>Liabilities</b>				
310	Municipal (General) Fund	<u>B-1</u>	-895510747.96	-830712010.68
311	Earmarked Funds	<u>B-2</u>	70696749.00	70696749.00
320	Grants , Contribution for specific purposes	<u>B-4</u>	225116955.00	225116955.00
330	Secured Loans	<u>B-5</u>	681881831.00	739816747.00
340	Deposits Received	<u>B-7</u>	1311691.00	1095135.00
350	Other Liabilities	<u>B-9</u>	74592816.00	74382170.00
360	Provisions	<u>B-10</u>	32307432.00	26641198.00
<b>Total</b>			<b>190396726.04</b>	<b>307036943.32</b>
<b>Assets</b>				
410	Fixed Assets	<u>B-11</u>	211940861.00	207910611.00
411	Accumulated Depreciation		-339882671.00	-338228163.00
412	Capital Work - in - progress		0.00	0.00
430	Stock - in- hand	<u>B-14</u>	5809107.00	4079157.00
431	Sundry Debtors (Receivables)	<u>B-15</u>	46692210.82	42939285.00
450	Cash and Bank balance	<u>B-17</u>	3681413.22	4025641.32
460	Loans, Advances and Deposits	<u>B-18</u>	12077996.00	12074948.00
470	Other Assets	<u>B-19</u>	250077809.00	374235464.00
<b>Total</b>			<b>190396726.04</b>	<b>307036943.32</b>

INSPECTOR  
LOCAL FUND AUDIT  
LOCAL FUND AUDIT DEPT  
VELLORE  
VELLORE

  
COMMISSIONER  
AMBUR MUNICIPALITY  
THIRUPATHUR (DT)

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**ஆம்பூர் நகராட்சி**  
**AMBUR MUNICIPALITY**

**Balance Sheet**

Input Parameter : Financial Year : 2021-2022; Fund Name : Water Supply and Drainage  
Fund; From Date : 01/Apr/2021; To Date : 31/Mar/2022;

Code No	Description of items	2021-2022 Amount(₹)	2020-2021 Amount(₹)
<b>Liabilities</b>			
3109001	ACCUMULATED SURPLUS / DEFICIT	-895510747.96	-830712010.68
3111001	CONTRIBUTION FROM MUNICIPAL FUND	70696749.00	70696749.00
3203001	CONTRIBUTIONS FROM THE GOVERNMENT	216982372.00	216982372.00
3203002	GRANTS FROM THE GOVERNMENT	8134583.00	8134583.00
3303001	LOAN FROM HUDCO	441595.00	441595.00
3303002	LOAN FROM TUFIDCO	681440236.00	739375152.00
3401001	Tender Deposit - Contractors.	508597.00	530513.00
3401002	TENDER DEPOSIT- SUPPLIERS	52208.00	36863.00
3401003	SECURITY DEPOSIT - CONTRACTORS	292970.00	189042.00
3401004	RETENTION AMOUNT	165510.00	46311.00
3403001	SECURITY DEPOSIT - STAFF	306.00	306.00
3408001	DEPOSITS - OTHERS	292100.00	292100.00
3501003	ACCOUNTS PAYABLE - CONTRACTORS	198515.00	511141.00
3501004	ACCOUNTS PAYABLE - SUPPLIERS	0.00	0.00
3501005	ACCOUNTS PAYABLE EXPENSES	89664.00	48252.00
3501009	WATE SUPPLY MAINTENANCE - PAYABLE TO TWAD BOARD / METRO WATER BOARD	60206355.00	60206355.00
3501101	SALARIES & WAGES PAYABLE	0.00	0.00
3501201	INTEREST PAYABLE	6063435.00	6063435.00
3502001	PROVIDENT FUND RECOVERIES	4049508.00	3823326.00
3502002	CO-OPERATIVE SOCIETY LOAN RECOVERIES	28018.00	28018.00
3502005	SPECIAL PROVIDENT FUND-CUM- GRATUITY SCHEME - RECOVERIES	17400.00	15650.00
3502006	F.B.F. / GROUP INSURANCE SCHEME RECOVERIES	8870.00	3660.00
3502009	It Deduction	180126.00	118381.00
3502010	RECOVERIES TOWARDS LOANS FROM BANKS	1000.00	1000.00



**ஆம்பூர் நகராட்சி**  
**AMBUR MUNICIPALITY**

**Balance Sheet**

Input Parameter : Financial Year : 2021-2022; Fund Name : Water Supply and Drainage  
Fund; From Date : 01/Apr/2021; To Date : 31/Mar/2022;

Code No	Description of items	2021-2022 Amount(₹)	2020-2021 Amount(₹)
3502011	COURT RECOVERIES	0.00	0.00
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	1899698.00	1768984.00
3502014	OTHER RECOVERIES	40800.00	18300.00
3502015	VAT - PAYABLE	1044562.00	1160624.00
3502021	CPF SUBSCRIPTION RECOVERIES	208826.00	181405.00
3502023	Health Fund Subscription	125900.00	110720.00
3502025	Manual Workers Genenral Welfare Fund - LWF	162662.00	112482.00
3502032	CGST - PAYABLE	114305.00	81085.00
3502033	SGST - PAYABLE	117351.00	81083.00
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	27185.00	37185.00
3504101	ADVANCE COLLECTION OF PROPERTY TAX	0.00	0.00
3504102	ADVANCE COLLECTION - OTHER REVENUES	8636.00	11084.00
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	32307432.00	26641198.00
<b>Total</b>		<b>190396726.04</b>	<b>307036943.32</b>
<b>Assets</b>			
4101001	LAND -GROSS BLOCK	19897701.00	19897701.00
4102001	BUILDINGS - GROSS BLOCK	971911.00	971911.00
4103102	DRAINAGE AND SEWERAGE PIPES , CONDUITS, CHANNELS ETC. - GROSS BLOCK	251954.00	251954.00
4103201	WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK	142914752.00	138884502.00
4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK	40685401.00	40685401.00
4103203	RESERVOIRS - GROSS BLOCK	266342.00	266342.00
4104001	PLANT AND MACHINERIES - GROSS BLOCK	2242756.00	2242756.00

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**ஆம்பூர் நகராட்சி**  
**AMBUR MUNICIPALITY**

**Balance Sheet**

Input Parameter : Financial Year : 2021-2022; Fund Name : Water Supply and Drainage  
Fund; From Date : 01/Apr/2021; To Date : 31/Mar/2022;

Code No	Description of items	2021-2022 Amount(₹)	2020-2021 Amount(₹)
4104003	HAND PUMPS - INDIAN MARK II - GROSS BLOCK	2849991.00	2849991.00
4105001	HEAVY VEHICLES - GROSS BLOCK	1407590.00	1407590.00
4105002	LIGHT VEHICLES - GROSS BLOCK	64779.00	64779.00
4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	41575.00	41575.00
4107002	ELECTRICAL INSTALLATIONS - LAMPS / TUBE LIGHT FITTINGS - GROSS BLOCK	294156.00	294156.00
4108001	PUBLIC FOUNTAINS - GROSS BLOCK	51953.00	51953.00
4112001	BUILDINGS - ACCUMULATED DEPRECIATION	-731826.00	-719190.00
4113102	DRAINAGE SEWERAGE PIPES, CONDUITS ETC. - ACCUMALATED DEPRECIATION	-82115.00	-76265.00
4113201	HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIATION	-291369737.00	-289733715.00
4113202	GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALATED DEPRECIATION	-36788003.00	-36788003.00
4114001	PLANT & MACHINERY - ACCUMULATED DEPRECIATION	-3230171.00	-3230171.00
4114003	HAND PUMPS - INDIA MARK (II) - ACCUMULATED DEPRECIATION	-4178644.00	-4178644.00
4115001	HEAVY VEHICLES - ACCUMULATED DEPRECIATION	-2353291.00	-2353291.00
4115002	LIGHT VEHICLES - ACCUMULATED DEPRECIATION	-151828.00	-151828.00
4117001	FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS	-76832.00	-76832.00
4117002	ELECTRICAL INSTALLATIONS - LAMPS & TUBE LIGHTS FITTINGS - ACCUMULATED DEPRECIATION	-804941.00	-804941.00
4118001	PUBLIC FOUNTAINS - ACCUMALATED DEPRECIATION	-115283.00	-115283.00
4121001	PROJECTS - IN - PROGRESS ACCOUNT	0.00	0.00
4301004	STORES - WATER SUPPLY	5809107.00	4079157.00
4311903	PROFESSION TAX - RECOVERABLE - CURRENT	0.00	0.00
4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current	3278491.39	3819660.00

**ஆம்பூர் நகராட்சி**  
**AMBUR MUNICIPALITY**

**Balance Sheet**

Input Parameter : Financial Year : 2021-2022; Fund Name : Water Supply and Drainage  
Fund; From Date : 01/Apr/2021; To Date : 31/Mar/2022;

Code No	Description of items	2021-2022 Amount(₹)	2020-2021 Amount(₹)
4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current	520238.40	743881.00
4311909	Water Supply and Drainage Tax - Recoverable - Industrial - Current	112545.67	230213.00
4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current	92499.97	106985.00
4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrears	10004613.70	9329847.00
4311913	Water Supply and Drainage Tax - Recoverable - Commercial - Arrears	772262.30	863817.00
4311914	Water Supply and Drainage Tax - Recoverable - Industrial - Arrears	231671.97	206742.00
4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears	290068.42	212622.00
4313003	WATER CHARGES RECOVERABLE - CURRENT	6780374.00	7376379.00
4313004	WATER CHARGES RECOVERABLE - ARREARS	24604445.00	20044139.00
4314038	Supply Of Office Materials	5000.00	5000.00
4501001	Cash Account	620184.00	109597.00
4502001	Cheque Account	0.00	0.00
4502102	RF-PAY-A/C-SYND-62542210005736	0.00	0.00
4502106	DEPOSIT-RECP-PAY-A/C-SYND-62542210005755	0.00	0.00
4502112	WS&D-RECPT-PAY-A/C-SYND-62542210005721	731495.92	2021053.92
4502113	WS-DEPOSIT-PAY-A/C-IB-720291182	2329733.30	1894990.40
4502117	Water Supply Deposit Account	0.00	0.00
4502501	RF-ONLINE COLL-CUB-A/C-510909010039582	0.00	0.00
4502601	POS COLLECTION ACCOUNT	0.00	0.00
4506101	SFC-GRANT-A/C-SBI-10948057933	0.00	0.00
4601001	FESTIVAL ADVANCE	35000.00	35000.00
4601002	EDUCATION ADVANCE	0.00	0.00
4601007	MOTORCYCLE ADVANCE	0.00	0.00

ஆம்பூர் நகராட்சி  
AMBUR MUNICIPALITY

Balance Sheet

Input Parameter : Financial Year : 2021-2022; Fund Name : Water Supply and Drainage  
Fund; From Date : 01/Apr/2021; To Date : 31/Mar/2022;

Code No	Description of items	2021-2022 Amount(₹)	2020-2021 Amount(₹)
4604001	ADVANCE TO SUPPLIERS	302160.00	302160.00
4604003	ADVANCE TO PWD / HIGHWAYS/ T.N. CONSTRUCTION CORPN. LTD., ETC.,	11493000.00	11493000.00
4605010	Advance Recoverable Expenses	63160.00	63160.00
4606001	DEPOSITS - RECOVERABLE:	181628.00	181628.00
4608005	SGST - CREDIT	3048.00	0.00
4701001	ADVANCE TO TWAD BOARD/ METRO WATER BOARD	395400000.00	395400000.00
4702003	PAYABLE TO GENERAL FUND	-1014988.00	0.00
4702006	RECEIVABLE FROM GENERAL FUND	-144307203.00	-21164536.00
	<b>Total</b>	<b>190396726.04</b>	<b>307036943.32</b>

  
INSPECTOR  
LOCAL FUND AUDIT  
LOCAL FUND AUDIT DEPT  
VELLORE  
VELLORE

  
COMMISSIONER  
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THIRUPATHUR (DT)