

**Arcot Municipality Water Supply
Income and Expenditure Statement as on 2021-2022**

Code No	Description of Items	Current Year Amount	Previous Year Amount
Income			
110	Tax Revenue	4,716,940.00	0.00
120	Assigned Revenues & Compensations	0.00	0.00
130	Rental Income from Municipal Properties	21,636.00	0.00
140	Fees & User Charges	5,928,324.00	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	15,435.00	0.00
180	Other Income	153,500.00	0.00
	Total	10,835,835.00	0.00
Expenditure			
210	Establishment Expenses	2,238,712.00	0.00
220	Administrative Expenses	0.00	0.00
230	Operations & Maintenance	11,329,765.00	0.00
240	Interest & Finance Charges	12,744.00	0.00
250	Programme Expenses	0.00	0.00
260	Grants, Contribution and Subsidies	0.00	0.00
270	Provisions and Write off	3,524,217.00	0.00
271	Miscellaneous Expenses	0.00	0.00
272	Depreciation	1,472,521.00	0.00
280	Prior Period Item	-2,580,227.00	0.00
290	Transfer to Reserve Funds	0.00	0.00
	Total	15,997,732.00	0.00
	3109002 - Gross Deficit of Expenditure over Income	5,161,897.00	

**Inspector
Local Fund Audit**

**Commissioner
Arcot Municipality Water Supply**

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Income and Expenditure as on 2021-2022

A/c Code	Expenditure Particular	Amount	A/c Code	Income Particular	Amount
210	Establishment Expenses		110	Tax Revenue	
2101001	Pay	1761142.00	1100101	Property Tax	4170111.00
2101004	Dearness Allowance	346118.00	1100104	Property Tax - Vacant Sites	546829.00
2101005	House Rent Allowance	80297.00		_____	
2102019	Conveyance Allowance	4800.00	Total	Tax Revenue	4716940.00
2101007	Medical Allowance	18813.00		_____	
2101008	Other Allowance	342.00	120	Assigned Revenues & Compensations	
2101011	Bonus	15000.00	130	Rental Income from Municipal Properties	
2102020	WASHING ALLOWANCE	12200.00	1302001	Rent on Buildings - Staff quarters	21636.00
	_____			_____	
Total	Establishment Expenses	2238712.00	Total	Rental Income from Municipal Properties	21636.00
	_____			_____	
220	Administrative Expenses		140	Fees & User Charges	
230	Operations & Maintenance		1407014	Water Supply Inspection Charges	18244.00
2305009	Maintenance Expenses - Water Supply	9222030.00	1407001	Road Cutting Restoration Charge - Eb	71824.00
2305011	Maintenance Charges to TWAD Board/ Met	2107735.00	1402001	Penalty & Bank Charges For Dishonoured C	300.00

A/c Code	Expenditure Particular	Amount	A/c Code	Income Particular	Amount
	_____		1408003	Misc. Recoveries	19800.00
Total	Operations & Maintenance	11329765.00	1407002	Initial Amount for New Water Supply Conn	192282.00
	_____		1405004	Metered/ Tap rate water Charges	5587552.00
240	Interest & Finance Charges		1407022	Water Supply - Internal Plumbing Charges	38322.00
2407001	Bank charges	12744.00		_____	
	_____		Total	Fees & User Charges	5928324.00
Total	Interest & Finance Charges	12744.00		_____	
	_____		150	Sale & Hire Charges	
250	Programme Expenses		160	Revenue Grants, Contribution and Subsid	
260	Grants, Contribution and Subsidies		170	Income from Investments	
270	Provisions and Write off		171	Interest Earned	
2701001	Provision for Doubtful Collection of Revenu	2632498.00	1711001	Interest from Bank	15435.00
2703001	Irrecoverable Revenue Items Written off - T	891719.00		_____	
	_____		Total	Interest Earned	15435.00
Total	Provisions and Write off	3524217.00		_____	
	_____		180	Other Income	
271	Miscellaneous Expenses		1808001	Other Income	153500.00
272	Depreciation			_____	

A/c Code	Expenditure Particular	Amount	A/c Code	Income Particular	Amount
2723101	Depreciation - Sewerage and Drainage	132368.00	Total	Other Income	153500.00
2723201	Depreciation - Waterways	1065392.00		_____	
2724001	Depreciation - Plant & machinery	135210.00	3109002	Accumulated Deficit	5161897.00
2727001	Depreciation - Furniture, Fixtures, Fittings :	10066.00			
2722001	Depreciation - Buildings	129485.00			

Total	Depreciation	1472521.00			

280	Prior Period Item				
2801001	Taxes	-319707.00			
2804001	Prior Year Income	-2260520.00			

Total	Prior Period Item	-2580227.00			

290	Transfer to Reserve Funds				
		15997732.00			15997732.00

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Arcot Municipality Water Supply**

Arcot Municipality Water Supply

Balance Sheet as on 31/03/2022

Code No	Description of Items	Current Year Amount	Previous Year Amount
	Liabilities		
310	Municipal (General) Fund	-76,468,296.66	-71,306,399.66
311	Earmarked Funds	48,867,996.00	48,867,996.00
320	Grants , Contribution for specific purposes	142,817,565.00	142,817,565.00
330	Secured Loans	405,044,966.00	405,044,966.00
340	Deposits Received	791,000.00	506,210.00
350	Other Liabilities	10,867,146.00	8,874,375.00
		531,920,376.34	534,804,712.34
	Assets		
410	Fixed Assets	59,350,553.00	59,143,716.00
411	Accumulated Depreciation	-22,311,441.00	-20,838,920.00
412	Capital Work - in - progress	414,500,000.00	414,500,000.00
430	Stock - in- hand	155,286.00	155,286.00
431	Sundry Debtors (Receivables)	13,429,783.00	13,552,364.00
432	Accumulated Provisions against Debtors	-8,677,914.00	-8,305,936.00
440	Pre-paid Expenses	2,735.00	2,735.00
450	Cash and Bank balance	3,151,076.34	1,637,572.34
460	Loans, Advances and Deposits	775,373.00	775,373.00
470	Other Assets	71,544,925.00	74,182,522.00
		531,920,376.34	534,804,712.34

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Arcot Municipality Water Supply**

Arcot Municipality Water Supply

Balance Sheet as on 31/03/2022

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
310	Municipal (General) Fund		410	Fixed Assets	
3109001	Accumulated Surplus / Deficit	-76468296.66	4101001	Land -GROSS BLOCK	428374.00
	_____		4102001	Buildings - GROSS BLOCK	6371571.00
Total	Municipal (General) Fund	-76468296.66	4107001	Furniture Fixtures and Fittings - GROSS BLOC	3.00
	_____		4107002	Electrical Installations - Lamps / Tube Light F	86341.00
311	Earmarked Funds		4107003	Electrical Installations -Others - GROSS BLOC	182113.00
3111001	Contribution from Municipal Fund	48867996.00	4104001	Plant and Machineries - GROSS BLOCK	1465269.00
	_____		4104002	Tools & Plant - GROSS BLOCK	406837.00
Total	Earmarked Funds	48867996.00	4103201	Water Supply - Head Works, OHT etc. and W	30767602.00
	_____		4103102	Drainage and Sewerage pipes , Conduits, Cha	5245257.00
320	Grants , Contribution for specific purposes		4103202	Ground Water Wells/ Deep Bore Wells - GRO	8201263.00
3203001	Contributions from the Government	142817565.00	4104003	Hand Pumps - Indian Mark II - GROSS BLOCK	6195923.00
	_____			_____	
Total	Grants , Contribution for specific purposes	142817565.00	Total	Fixed Assets	59350553.00
	_____			_____	

Arcot Municipality Water Supply

Balance Sheet as on 31/03/2022

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
330	Secured Loans		411	Accumulated Depreciation	
3303002	Loan from TUFIDCO	405044966.00	4112001	Buildings - Accumulated Depreciation	-3911354.00
	_____		4117001	Furniture, Fixtures & Fittings - Accumulated	-2.00
Total	Secured Loans	405044966.00	4117002	Electrical Installations - Lamps & Tube Light	-85934.00
	_____		4117003	Electrical Installations - Others - Accumulated	-124035.00
340	Deposits Received		4114001	Plant & Machinery - Accumulated Depreciation	-1200486.00
3401003	Security Deposit - Contractors	199370.00	4114002	Tools & Plant - Accumulated depreciation	-162574.00
3401004	Retention Amount	59299.00	4113201	Head Works, OHT etc. Water supply Mains - Accumulated	-6524937.00
3401001	Tender Deposit - Contractors.	529931.00	4113102	Drainage Sewerage Pipes, Conduits etc. - Accumulated	-1097726.00
3408002	Deposits- Others	2400.00	4113202	Ground Water Wells/ Deep Bore Wells - Accumulated	-3008471.00
	_____		4114003	Hand Pumps - India Mark (II) - Accumulated	-6195922.00
Total	Deposits Received	791000.00		_____	
	_____		Total	Accumulated Depreciation	-22311441.00
350	Other Liabilities			_____	
3502021	CPF Subscription Recoveries	159399.00	412	Capital Work - in - progress	
3502025	Manual Workers General Welfare Fund	130661.00	4122001	Projects - in - progress Account	414500000.00

Arcot Municipality Water Supply

Balance Sheet as on 31/03/2022

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
3504102	Advance Collection - other revenues	1092355.00			
3504101	Advance Collection of Property Tax	-351240.00	Total	Capital Work - in - progress	414500000.00
3502001	Provident Fund Recoveries	1170170.00			
3502002	Co-operative Society Loan Recoveries	5213.00	430	Stock - in- hand	
3502005	Special Provident Fund-Cum- Gratuity Scheme - Reco	6040.00	4308001	Others	155286.00
3502006	F.B.F. / Group Insurance Scheme Recoveries	16740.00			
3502007	External Housing Recoveries including H.B.A. sanct	7070.00	Total	Stock - in- hand	155286.00
3502009	It Deduction	28599.00			
3502012	H.B.A.Special F.B.F. Subscription	92961.00	431	Sundry Debtors (Receivables)	
3502023	Health Fund Subscription	69218.00	4311910	Water Supply and Drainage Tax - Recoverab	418364.00
3502013	Income Tax Deductions - Contractors	200181.00	4311915	Water Supply and Drainage Tax - Recoverab	1315170.00
3502014	Other Recoveries	103100.00	4311907	Water Supply and Drainage Tax - Recoverab	1354987.00
3502015	VAT - Payable	200636.00	4313003	Water Charges Recoverable - Current	2618742.00
3501101	Salaries & Wages Payable	313451.00	4313004	Water Charges Recoverable - Arrears	6005650.00
3501003	Accounts Payable - Contractors	1609363.00	4311912	Water Supply and Drainage Tax - Recoverab	1706633.00
3501201	Interest Payable	5490554.00	4314036	Interest on staff Advances - Recoverable Acco	237.00

Arcot Municipality Water Supply

Balance Sheet as on 31/03/2022

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
3501104	Group Insurance Scheme - Management Contribution P	24840.00	4314038	Supply Of Office Materials	10000.00
3501009	Wate supply Maintenance - Payable to TWAD Board /	307735.00			
3502032	SUPPLY AND LAYING OF NEW	82669.00	Total	Sundry Debtors (Receivables)	13429783.00
3502033	SUPPLY AND LAYING OF NEW	82669.00			
3502036	Audit Objection - Recoveries payable	24762.00	432	Accumulated Provisions against Debtors	
			4321001	Provision for outstanding Property Taxes	-8677914.00
Total	Other Liabilities	10867146.00	Total	Accumulated Provisions against Debtors	-8677914.00
			440	Pre-paid Expenses	
			4401001	Prepaid Expenses	2735.00
			Total	Pre-paid Expenses	2735.00
			450	Cash and Bank balance	
			4501001	General Fund - Cash Account	214189.00

Arcot Municipality Water Supply

Balance Sheet as on 31/03/2022

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
			4502114	WS-WATER SUP & DRIAN -REC-PAY A/C-I	7656.00
			4502112	WS-WATER SUP & DRIAN -REC-PAY A/C-S	1337683.54
			4502113	WS-WATER SUPPLY-DEPOSIT- REC-PAY- A	1573265.00
			4504132	WS UGD a/c -733926335	1309.00
			4504130	CWSS a/c -6105728722	16973.80

			Total	Cash and Bank balance	3151076.34

			460	Loans, Advances and Deposits	
			4601001	Festival Advance	33000.00
			4601007	Motorcycle Advance	-66410.00
			4604001	Advance to Suppliers	7696.00
			4605010	Advance Recovery	114736.00
			4606001	Deposits - Recoverable:	686351.00

			Total	Loans, Advances and Deposits	775373.00

Arcot Municipality Water Supply

Balance Sheet as on 31/03/2022

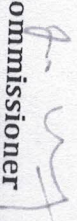
Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
			470	Other Assets	
			4702006	Receivable from General fund	-28755075.00
			4701001	Advance to TWAD Board/ Metro Water Boa	100300000.00
			Total	Other Assets	71544925.00
		531920376.34			531920376.34

**Inspector
Local Fund Audit**

**Commissioner
Arcot Municipality Water Supply**

	Income	Current Year Amount	Previous Year Amount
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