

ARCOT MUNICIPALITY
Revenue & Capital Fund

Fund		REVENUE FUND	:	2016-2017	
			:	31/03/2017	
A/C Head		Head Description	Dr.	Cr.	
OLD	NEW	A.FIXED ASSETS			
3101	4101001	Land - Gross Block	115521248.00	0.00	
3102	4102001	Buildings Gross Block	81474155.00	0.00	
3105	4103101	Drains & Culverts - Gross Block	63803301.00	0.00	
3106	4105001	Heavy Vehicles - Gross Block	7263147.00	0.00	
3107	4105002	Light Vehicles - Gross Block	2760285.00	0.00	
3108	4105003	Other Vehicles - Gross Block	28.00	0.00	
3109	4107001	Furniture Fixtures & Off.Equip.- Gross Bl	22084518.00	0.00	
3110	4107002	Elect.Instln Lamps & Fittings -Gross Bl	15871862.00	0.00	
3111	4107003	Elect.Instln Others - Gross Block	1893282.00	0.00	
3112	4104001	Plant & M/C - Gross Block	9002933.00	0.00	
3113	4103003	Roads & Pavements Concrete - Gross Block	52995591.00	0.00	
3114	4103004	Roads & Pavements Black topped - Gr Block	117553768.00	0.00	
3115	4103005	Roads & Pavements others - Gross Block	6809870.00	0.00	
3122	4121001	Projects in progress - Govt Grants	36587037.00	0.00	
3132	4103201	Water Supply Head Works, OHT etc	6721141.00	0.00	
3133	4103102	Drinage & Sewerage pipes, Conduits, etc	953302.00	0.00	
3134	4103202	Ground Water Wells & Deep Bore Wells	7834665.00	0.00	
3135	4104003	Hand Pumps - India Mark II	2286875.00	0.00	
3138	4106003	Other Items Site & Services	271718.00	0.00	
3160	4504114	ISP BANK ACCOUNT	342970.00	0.00	
3162	4504128	SELF SUFFICIENCY SCHEME	413319.00	0.00	
			552445015.00	0.00	552445015.00
		B. CURRENT ASSETS			

3001	4308001	Stock Account	4126962.00	0.00	
3002	4311001	Property Tax Recoverable - Current	1236018.00	0.00	
3003	4311006	Property Tax Recoverable - Arrears	2014081.00	0.00	
3005	4311903	Profession Tax Recoverable - Current	621693.00	0.00	
3006	4311904	Profession Tax Recoverable - Arrears	4036700.00	0.00	
3008	4311906	Other Taxes Recoverable - Arrears	357515.00	0.00	
3010	4313002	Licence Fees Recoverable - Arrears	12351.00	0.00	
3011	4314001	Lease Amounts Recoverable - Current	514012.00	0.00	
3012	4314002	Lease amounts Recoverable - Arrears	2307527.00	0.00	
3047	4314036	Interest on Staff Adv. - Recoverable	62667.00	0.00	
3051	4604001	Advance to the Suppliers	1680803.00	0.00	
3052	4604002	Advance to the Contractors	9298008.00	0.00	
3054	4314038	Employee Advance - Recoverable	694427.53	0.00	
3055	4605010	Other Advances - Recoverable	7491511.55	0.00	
3056	4606001	Deposit - Recoverable	781340.00	0.00	
3058	4605011	General Imprest A/C	29610.00	0.00	
3059	4501001	Cash Account	338425.00	0.00	
3060	4502101	Collection Account - Bank 1	5129929.57	0.00	
3061	4502103	Collection Account - LIBRARY CESS -Bank 2	660740.42	0.00	
3062	4504111	Collection Account -IUDP Bank 3	1556362.39	0.00	
3063	4502102	Deposit Account - Bank 4	1994820.04	0.00	
3064	4506101	Devolution Fund A/C - Bank	4382222.33	0.00	
3065	4502003	P.D Account - MGF Treasury	5088778.36	0.00	
3066	4502104	Payment Account - Bank 1	0.00	985938.13	
3067	4502105	D.C. Payment Account - Bank 2	1011700.92	0.00	
3068	4502106	Old Bank Account	288531.81	0.00	
3070	4208001	Fixed Deposit	22227383.00	0.00	

3074	1401402	MUNICIPAL PLOT DEVELOPMENT SCHEME	0.00	83022.00	
3075	4502111	S P F BANK ACCOUNT	9401.09	0.00	
3076	4504125	SPECIAL ROAD WORKS	883584.00	0.00	
3077	4504122	Special Road Works (old Account)	1086.90	0.00	
3086	3503002	Libraray Cess BANK ACCOUNT	235755.92	0.00	
3091	3502017	Service Tax- Non -TAX	1141463.87	0.00	
3100	2901003	Transfer of Funds	36968731.00	0.00	
3117	4104002	Tools and plant - Gross block	2847150.00	0.00	
3123	4502115	Capital Fund - Bank 1	31734.58	0.00	
3124	4504118	LCS A/C	44244.63	0.00	
3125	4604003	Adv to PWD / Highways / TN Constn Corpn	87342.00	0.00	
3126	4504119	M.P. Fund	634905.20	0.00	
3127	3208003	M.L.A. Fund	1351944.00	0.00	
3131	4701001	Advance to TWAD & Metro Water	5897620.72	0.00	
3142	4504133	SOLID WASTE MANAGEMENT Bank Account	22475.49	0.00	
3145	4504128	Under Ground Drainage bank a/c	1401.00	0.00	
3158	4504129	IUDM SCHME	0.00	1549089.00	
3159	4502109	CPS - COUNTRIBUTORYPENSION	1000.00	0.00	
3164	4504131	TAMILNADU URBAN ROAD INFRASTRUCTURE FUND BANK	39841.75	0.00	
3165	4504201	SWASH BHARATH MISSION BANK ACCOUNT	14232387.87	0.00	
			142376189.94	2618049.13	139758140.81
		B. STAFFS ADVANCE			
3028	4601001	Festival Advance	374242.00	0.00	
3029	4605001	Handloom Advance	0.00	9900.00	
3035	4605006	Tansi Advance	5000.00	0.00	
3037	4601003	Tour Advance	12500.00	0.00	
3043	4601007	Motor Cycle Advance	0.00	60553.00	

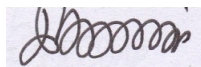
3045	4601009	Marriage Advance	69877.00	0.00	
			461619.00	70453.00	391166.00
		C. OUTSTANDING			
3057	4401001	Prepaid Expenses	2940.00	0.00	
3072	4504104	COLLECTION ACCOUNT - MUDF	2357579.41	0.00	
3090	4504110	SJSRY	127888.41	0.00	
3092	4601011	AMMA UNAVAGAM COLLECTIO	824264.00	0.00	
3128	4504103	Loan Unspent Amount	577.31	0.00	
3129	4504121	Basic Amenities Scheme	97704.82	0.00	
3130	4504105	National Slum Development Program	0.00	41408.56	
3151	4506102	12th Finance Comission Fund	10156.62	0.00	
3156	4504104	MUDF	0.00	234220.00	
			3421110.57	275628.56	3145482.01
4001	3109001	D. Accumulated Surplus/Deficit	63577024.59	0.00	63577024.59
					759316828.41
		A.LIABILITIES			
4006	3303002	Loans from TUFIDCO	1221943.00	0.00	
4007	3303003	Loans from MUDF	0.00	1553403.00	
4008	3303004	Loan from Bank	0.00	2145780.00	
4010	3101001	Diversion from Other Municipal Fund	0.00	5401154.00	
4011	2602006	Contribution from Municipal Fund	0.00	48373482.00	
4012	3208001	Contribution from Private Parties	0.00	956250.00	
4013	3203001	Contributions from the Govt	0.00	209549951.00	
4014	3202002	Grants from the Govt	0.00	204082796.00	
			1221943.00	472062816.00	-470840873.00

		ACCUMULATE DEPRECIATION			
4036	3202014	Labour welfare fund recovery	0.00	1461290.00	
4061	4112001	Buildings Accumulated Depreciation	0.00	16320874.00	
4064	4113101	Drains & Culverts - Accumul. Depreciatn	0.00	38704323.00	
4065	4115001	Heavy Vehicle Accumul. Depreciation	0.00	5904320.00	
4066	4115002	Light Vehicles Accumul. Depreciation	0.00	2216303.00	
4068	4117001	Furniture Fixture & off. Equip. Acc.Depn	0.00	9410997.00	
4069	4117002	Electr. Instlln Lamps fittings Acc. Depn	0.00	2448809.00	
4070	4117003	Elect. Installn others Accum. Deprecn	0.00	1808123.00	
4071	4114001	Plant & Machinery Accumulated Deprn	0.00	732009.00	
4072	4113003	Roads & Pavements Concrete - Acc.Depn	0.00	45431215.00	
4073	4113004	Roads & Pavements Black Top-Acc.Depn	0.00	91995096.00	
4074	4113005	Roads & Pavements others Acc. Deprecn	0.00	5883671.00	
4081	4113201	Head works OHT W.Supply Mains Acc Depn	0.00	1177855.00	
4082	4113102	Drain., Sewer., Pipes Conduits Acc. Depn	0.00	176832.00	
4083	4113202	Ground Water Wells Bore Wells Acc. Depn	0.00	1283261.00	
4084	4114003	Hand Pumps India Mark II Accum. Depn	0.00	1615947.00	
			0.00	226570925.00	-226570925.00
		CURRENT LIABILITIES			
4015	3504101	Advance Collection of Property Tax	0.00	995373.00	
4016	3401001	Tender Deposit - Contractors	0.00	18920867.00	
4017	3401002	Tender Deposit - Suppliers	1444.00	0.00	
4018	3402001	Security Deposit - Revenue	0.00	9616539.00	
4019	3403001	Security Deposit - Staff	0.00	71636.00	
4020	3408001	Deposit - Others	0.00	3518135.00	
4039	3603001	Prvision for Doubtful Colln of Rev. Item	0.00	5742928.00	
			1444.00	38865478.00	-38864034.00

		RECOVERY FROM THE STAFFS			
4021	3502001	Provident Fund Recoveries	0.00	52139.00	
40211	3502021	CONTRIBUTION PENSION SCHEME	86734.00	0.00	
40212	2102015	MUNICIPAL CONTRIBUTION TO CPS	783352.00	0.00	
4022	3502002	Cooperative Society Loans Recoveries	0.00	28179.00	
4023	3502003	RD / CTD Recoveries	0.00	18670.00	
4024	3502004	LIC Policy Premium Recoveries	0.00	120.00	
4025	3502005	Spl PF cum Gratituty Scheme	6841.00	0.00	
4026	3502006	FBF Group Insurance - Recoveries	0.00	9811.00	
4027	3502007	External Housing Loan Recoveries	0.00	395676.00	
4028	3502008	Deputationist Recoveries	0.00	700.00	
4029	3502009	IT deduction at source from Employees	0.00	38693.00	
4030	3502010	Recoveries towards loans from Banks	0.00	39060.00	
4031	3502011	Court Recoveries	0.00	420.00	
4032	3502012	HBA, Spl FBF Subscription	0.00	236247.00	
4033	3502023	Health fund Subscription	0.00	99259.00	
4034	4601004	Adv of Pay on Transfer - Recov - Payable	0.00	20580.00	
4087	4502108	Service Tax -Collection	0.00	1674693.00	
4088	3501011	Audit Fees Payable	0.00	463459.00	
4090	4504101	SJSRY BANK ACCOUNT	0.00	127888.41	
4121	3502021	CPF-RECOVERIES	0.00	305027.00	
4141	4313004	Water Supply Arrear	0.00	285625.00	
4142	3503004	Education Fund Arrear	0.00	25084.00	
			876927.00	3821330.41	-2944403.41
		OUTSTANDING			
4035	3502013	IT Deductions Contractors & Surcharge on IT	0.00	201302.00	
4037	3502015	Sales Tax & Surchg. on Sales Tax Payable	0.00	738031.00	

4040	3501002	Survey Charges Payable	0.00	691104.00	
4041	4702001	Water Supply & Drainage Tax - Payable	0.00	503263.00	
4042	4702002	Education Tax Payable	0.00	384631.00	
4043	3503002	Library Cess Payable	0.00	566360.00	
4047	3501003	Accounts Payable Contractors	0.00	810353.00	
4050	3501008	Other Payables - Flag day , funeral rites grants	0.00	3856608.00	
4051	3501201	Interest Payable	0.00	6913718.00	
4052	3501104	Group Ins.Scheme Mgmnt Contbn - Payable	0.00	237600.00	
4053	3502022	Contribution to the CMDA / LPA Payable	0.00	501256.00	
4054	3111001	Municipal Contribns to Specific Scheme	0.00	2359391.00	
4059	3502018	Handloom Advance Recovered - Payable to	0.00	6800.00	
4079	4114002	Tools & Plant - Accumulated Depreciation	0.00	1914196.00	
4144	2305111	SWM-SERVICE CHARGES	0.00	411980.00	
			0.00	20096593.00	-20096593.00
			764381273.10	764381273.10	-759316828.41

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Local Fund Audit



Arcot Municipality

ARCOT MUNICIPALITY
Revenue & Capital Fund

Fund : : **2016-2017**
: : **31/03/2017**
A/C Head Head Description **Dr.** **Cr.**

1001	Property tax for General	0.00	6807118.00
1002	Water Supply & Drainage Tax	0.00	2.00
1006	Profession Tax	0.00	1933024.00
1011	Advertisement tax	0.00	9000.00
1017	Trade Licence Fees	0.00	168309.00
1019	Building Licence Fees	0.00	1398437.00
1022	Market Fees - Daily (Annual Lease)	0.00	1456348.00
1025	Fees for Advertising on Lamps	0.00	42150.00
1026	Fees for bays in Bus Stand	0.00	954449.00
1027	Slaughter House Fees (Annual)	0.00	538020.00
1028	Cart Stand Fees (Annual Lease)	0.00	1002748.00
1029	Survey Fees	0.00	800.00
1031	Development Charges	0.00	73181.00
1036	Rent on Shopping Complex	0.00	3951460.00
1039	Fees on pay & use Toilets (Annual Lease)	0.00	1151413.00
1042	Avenue Receipts	0.00	128.00
1044	Other Fees	0.00	24576.00
1045	Other Income	0.00	950212.00
1046	Duty Transfer of Property	0.00	2230840.00
1052	Grants for Schemes Implementation	0.00	15773206.00
1053	Devolution Fund	0.00	43123320.00
1054	Copy Application Fees	0.00	37579.00
1066	Miscellaneous Recoveries	0.00	153361.00

1067	Interest from Investments	0.00	1263718.00
1068	Interest from Banks	0.00	1442370.00
1069	Project Overhead Appropriation Expenses	0.00	2910558.00
1088	Prior Year Income	0.00	1032682.00
1090	AMMA UNAVAGAM COLLECTIONS	0.00	1573308.00
2001	Pay including Personal Pay	16964648.00	0.00
2003	Dearness Allowance	21767781.00	0.00
2005	House Rent Allowance	887389.00	0.00
2008	Conveyance Allowance	73499.00	0.00
2009	Medical Allowance	141115.00	0.00
2010	Other Allowance	53143.00	0.00
2011	BONUS	353000.00	0.00
2012	Travel Allowance	17780.00	0.00
2014	Supply of Uniform	153552.00	0.00
2015	Telephone Charges	137083.00	0.00
2016	Light Vehicle Maintenance	1760899.00	0.00
2017	Legal Expenses	130000.00	0.00
2018	Stationery & Printing	831821.00	0.00
2019	Advertisement Charges	920596.00	0.00
2020	Other Expenses	1853859.00	0.00
2022	Provision for doubtful Collecn - Revenue	43535.00	0.00
2026	Computer operational Expenses	188065.00	0.00
2028	Bank Charges	36641.85	0.00
2031	Pension (Super annuation etc)	16786174.00	0.00
2035	Group Insurance - Mgmnt Contribution	84753.00	0.00
2036	Audit Fees	76521.00	0.00
2038	Depreciation	34520169.00	0.00

2040	Contribution to other Funds	9606754.00	0.00
2045	EXPENDITURE OF AMMA UNAVAGAM	2952706.00	0.00
2046	Books & Periodicals	19684.00	0.00
2047	Postage & Telegram	14500.00	0.00
2048	Electricity Consumption Charges	710851.00	0.00
2051	Training Programme Expenses	100000.00	0.00
2061	Sitting fees for the Councillors	90000.00	0.00
2065	Election Expenses	499751.00	0.00
2070	Heavy Vehicles Maintenance	362980.00	0.00
2088	Power Charges for Street Lights	4892973.00	0.00
2089	Street Light Maintenance	696998.00	0.00
2090	Wages	1145014.00	0.00
2096	Removal of Debris	1265174.00	0.00
2100	Sanitary / Conservancy expenses	6258270.00	0.00
2101	Sanitary Materials	362990.00	0.00
2103	Fairs & Festivals	90000.00	0.00
2106	Anti - Filaria /Anti Malaria Operations	776248.00	0.00
2107	Medicine	286153.00	0.00
2109	Hospital expenses other than Medicines	1400.00	0.00
2125	School, Water Supply & Sewerage Maint.	913794.00	0.00
2131	CPS Municipal Contribution	166648.00	0.00
3001	Stock Account	4126962.00	0.00
3002	Property Tax Recoverable - Current	1236018.00	0.00
3003	Property Tax Recoverable - Arrears	2014081.00	0.00
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3043	Motor Cycle Advance	0.00	60553.00
3045	Marriage Advance	69877.00	0.00
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3068	Old Bank Account	288531.81	0.00

3070	Fixed Deposit	22227383.00	0.00
3072	COLLECTION ACCOUNT - MUDF BANK-5	2357579.41	0.00
3074	MUNICIPAL PLOT DEVELOPMENT SCHEME OTHERS	0.00	83022.00
3075	S P F BANK ACCOUNT	9401.09	0.00
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3092	AMMA UNAVAGAM COLLECTIONS	824264.00	0.00
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3117	Tools and plant - Gross block	2847150.00	0.00
3122	Projects in progress - Govt Grants	36587037.00	0.00
3123	Capital Fund - Bank 1	31734.58	0.00

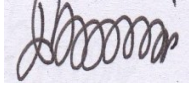
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3160	ISP BANK ACCOUNT	342970.00	0.00
3162	SELF SUFFICIENCY SCHEME	413319.00	0.00
3164	TAMILNADU URBAN ROAD INFRASTRUCTURE FUND BANK A/C	39841.75	0.00
3165	SWASH BHARATH MISSION BANK ACCOUNT	14232387.87	0.00
4001	Accumulated Surplus/Deficit	24584427.74	0.00
4006	Loans from TUFIDCO	1221943.00	0.00
4007	Loans from MUDF	0.00	1553403.00
4008	Loan from Bank	0.00	2145780.00

4010	Diversion from Other Municipal Fund	0.00	5401154.00
4011	Contribution from Municipal Fund	0.00	48373482.00
4012	Contribution from Private Parties	0.00	956250.00
4013	Contributions from the Govt	0.00	209549951.00
4014	Grants from the Govt	0.00	204082796.00
4015	Advance Collection of Property Tax	0.00	995373.00
4016	Tender Deposit - Contractors	0.00	18920867.00
4017	Tender Deposit - Suppliers	1444.00	0.00
4018	Security Deposit - Revenue	0.00	9616539.00
4019	Security Deposit - Staff	0.00	71636.00
4020	Deposit - Others	0.00	3518135.00
4021	Provident Fund Recoveries	0.00	52139.00
40211	CONTRIBUTION PENSION SCHEME	86734.00	0.00
40212	MUNICIPAL CONTRIBUTION TO CPS	783352.00	0.00
4022	Cooperative Society Loans Recoveries	0.00	28179.00
4023	RD / CTD Recoveries	0.00	18670.00
4024	LIC Policy Premium Recoveries	0.00	120.00
4025	Spl PF cum Gratituty Scheme	6841.00	0.00
4026	FBF Group Insurance - Recoveries	0.00	9811.00
4027	External Housing Loan Recoveries	0.00	395676.00
4028	Deputationist Recoveries	0.00	700.00
4029	IT deduction at source from Employees	0.00	38693.00
4030	Recoveries towards loans from Banks	0.00	39060.00
4031	Court Recoveries	0.00	420.00
4032	HBA, Spl FBF Subscription	0.00	236247.00
4033	Health fund Subscription	0.00	99259.00
4034	Adv of Pay on Transfer - Recov - Payable	0.00	20580.00

4035	IT Deductions Contractors & Surcharge on IT	0.00	201302.00
4036	Labour welfare fund recovery	0.00	1461290.00
4037	Sales Tax & Surchg. on Sales Tax Payable	0.00	738031.00
4039	Prvision for Doubtful Colln of Rev. Item	0.00	5742928.00
4040	Survey Charges Payable	0.00	691104.00
4041	Water Supply & Drainage Tax - Payable	0.00	503263.00
4042	Education Tax Payable	0.00	384631.00
4043	Library Cess Payable	0.00	566360.00
4047	Accounts Payable Contractors	0.00	810353.00
4050	Other Payables - Flag day , funeral rites grants	0.00	3856608.00
4051	Interest Payable	0.00	6913718.00
4052	Group Ins.Scheme Mgmnt Contbn - Payable	0.00	237600.00
4053	Contribution to the CMDA / LPA Payable	0.00	501256.00
4054	Municipal Contribns to Specific Scheme	0.00	2359391.00
4059	Handloom Advance Recovered - Payable to	0.00	6800.00
4061	Buildings Accumulated Depreciation	0.00	16320874.00
4064	Drains & Culverts - Accumul. Depreciatn	0.00	38704323.00
4065	Heavy Vehicle Accumul. Depreciation	0.00	5904320.00
4066	Light Vehicles Accumul. Depreciation	0.00	2216303.00
4068	Furniture Fixture & off. Equip. Acc.Depn	0.00	9410997.00
4069	Electr. Instlln Lamps fittings Acc. Depn	0.00	2448809.00
4070	Elect. Installn others Accum. Deprecn	0.00	1808123.00
4071	Plant & Machinery Accumulated Deprn	0.00	732009.00
4072	Roads & Pavements Concrete - Acc.Depn	0.00	45431215.00
4073	Roads & Pavements Black Top-Acc.Depn	0.00	91995096.00
4074	Roads & Pavements others Acc. Deprecn	0.00	5883671.00
4079	Tools & Plant - Accumulated Depreciation	0.00	1914196.00

4081	Head works OHT W.Supply Mains Acc Depn	0.00	1177855.00
4082	Drain., Sewer., Pipes Conduits Acc. Depn	0.00	176832.00
4083	Ground Water Wells Bore Wells Acc. Depn	0.00	1283261.00
4084	Hand Pumps India Mark II Accum. Depn	0.00	1615947.00
4087	Service Tax -Collection	0.00	1674693.00
4088	Audit Fees Payable	0.00	463459.00
4090	SJSRY BANK ACCOUNT	0.00	127888.41
4121	CPF-RECOVERIES	0.00	305027.00
4141	Water Supply Arrear	0.00	285625.00
4142	Education Fund Arrear	0.00	25084.00
4144	SWM-SERVICE CHARGES	0.00	411980.00
		854383588.10	854383590.10

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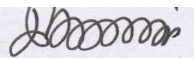
Local Fund Audit



**Commissioner
Arcot Municipality**

ARCOT MUNICIPALITY
Revenue & Capital Fund
Abstract of Income & Expenditure As At 31/03/2017

As At 31/03/2013 Previous Year	A/C Head Description	SCHEDULE NO	Amount Rs
	EXPENDITURE		
38703901.00	A.Personal Cost (I) Salaries		40407223
132156.00	A.Personal Cost (II) Others		271332
18826157.00	B.Terminal Retirement Benefit		16870927
12191110.00	C.Operating Expenses		14908972
1850930.00	D.Repairs & Maintenance		3037673
2169031.00	E.Program Expenses		1365999
2815877.00	F.Administrative Expenses		14503213
0.00	G.Finance Expenses		156697.85
0.00	H.Depriciation		34520169
2634616.00	X. Other Expenditure		2952706
79323778.00	TOTAL		128994911.85
	INCOME		
6406977	A.Property Tax		6807120.00
2259669	B.Other Taxes		1942024.00
0	C.Assigned Revenue		2230840.00
48297658	D.Devolution Fund		43123320.00
4140423	E.Service Charges Fees		3777713.00
0	F.SJSRY		15773206.00
14396440	H.Other Income		15315412.00
87342322	Excess of Expenditure Over Income		40025276.00
162843489	TOTAL		128994911.00



Inspector
Local Fund Audit



Commissioner
Arcot Municipality

ARCOT MUNICIPALITY

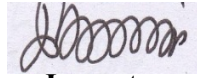
Trial balance

2016-2017

ELEMENTARY EDUCATION FUND

A/C Head	Head Description	Dr.	Cr.
1003	Education Tax	0.00	2269040.00
1045	Other Income	0.00	45715.00
1067	Interest from Investments	0.00	246493.00
1069	Project Overhead Appropriation Expenses	0.00	582030.00
1088	Prior Year Income	0.00	344227.00
2022	Provision for doubtful Collecn - Revenue	12240.00	0.00
2038	Depreciation	1546619.00	0.00
2040	Contribution to other Funds	5291185.00	0.00
2108	Rent of Buildings	60000.00	0.00
3016	Education Tax Receivable	412007.00	0.00
3020	Education Tax	671360.00	0.00
3059	Cash Account	66968.00	0.00
3069	Elementary Education fund - Bank	1423179.45	0.00
3100	Transfer of Funds	1910942.00	0.00
3101	Land - Gross Block	9080433.00	0.00
3102	Buildings Gross Block	27891705.72	0.00
3109	Furniture Fixtures & Off.Equip.-Gross Bl	2670263.00	0.00
3134	Ground Water Wells & Deep Bore Wells	83112.00	0.00
4001	Accumulated Surplus/Deficit	0.00	19481150.17
4010	Diversion from Other Municipal Fund	0.00	244691.00
4011	Contribution from Municipal Fund	0.00	20280118.00
4012	Contribution from Private Parties	0.00	12652.00
4013	Contributions from the Govt	0.00	1622503.00
4016	Tender Deposit - Contractors	0.00	211581.00
4035	IT Deductions Contractors & Surcharge on IT	0.00	13353.00
4036	Labour welfare fund recovery	0.00	4342.00
4037	Sales Tax & Surchg. on Sales Tax Payable	0.00	500.00
4039	Prvision for Doubtful Colln of Rev. Item	0.00	257276.00

4050	Other Payables - Flag day , funeral rites grants	0.00	9682.00
4061	Buildings Accumulated Depreciation	0.00	3817330.00
4068	Furniture Fixture & off. Equip. Acc.Depn	0.00	1651303.00
4083	Ground Water Wells Bore Wells Acc. Depn	0.00	26028.00
	TOTAL	51120014.17	51120014.17



Inspector
Local Fund Audit

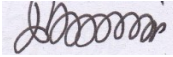


Commissioner
Arcot Municipality

ARCOT MUNICIPALITY
ELEMENTARY EDUCATION FUND
2016-17

Abstract of Income and Expenditure as at 31.03.2017

31.03.2016 Privious year	A/c Head Description	Schedule No	Amount Rs.
	<u>Expenditure</u>		
60001.00	C. Operating Expenses		60000
0	F. Administrative Expense		5291185
0.00	G. Finance Expenses		12240
0	H. Depriciation		1546619
60001.00	Total		6910044.00
	<u>Income</u>		
2135659.00	A. Property Tax		2269040
566500	H. Other Income		874238
453588622.00	I. Excess Of Expenditure over Inc		3766766
456290781.00	Total		6910044.00



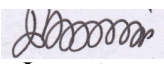
Inspector
Local Fund Audit



Commissioner
Arcot Municipality

ARCOT MUNICIPALITY
Balance sheet
ELEMENTARY EDUCATION FUND
2016-17

A/C Head		Head Description	Dr.	Cr.
Assets				
A.Fixed Assets				
9080433	3101	Land - Gross Block	9080433.00	
20211472	3102	Buildings Gross Block	27891705.72	
1565147	3109	Furniture Fixtures & Off.Equip.-Gross Bl	2670263.00	
83112	3134	Ground Water Wells & Deep Bore Wells	83112.00	
30940164		Total (A)	39725513.72	
496916	3016	Education Tax Receivable	412007.00	
592931	3020	Education Tax	671360.00	
33578	3059	Cash Account	66968.00	
2183297.45	3069	Elementary Education fund - Bank	1423179.45	
1771375	3100	Transfer of Funds	1910942.00	
5078097.45		Total (B)	4484456.45	
36018261.45		Total (A)+(B)	44209970.17	
Liabilities				
A. Liabilities				
244691.00	4010	Diversion from Other Municipal Fund	244691.00	
4608285.00	4011	Contribution from Municipal Fund	20280118.00	
12652.00	4012	Contribution from Private Parties	12652.00	
528103.00	4013	Contributions from the Govt	1622503.00	
5393731.00		Total(A)	22159964.00	
A. Accumulated Depreciation				
7752	4036	Labour welfare fund recovery	4342.00	
1125519	4061	Buildings Accumulated Depreciation	3817330.00	
1114484	4068	Furniture Fixture & off. Equip. Acc.Depn	1651303.00	
15256	4083	Ground Water Wells Bore Wells Acc. Depn	26028.00	
2263011		Total(A)	5499003.00	
B.CURRENT LIABILITIES				
92648	4016	Tender Deposit - Contractors	211581.00	
258595	4039	Prvision for Doubtful Colln of Rev. Item	257276.00	
351243		Total(B)	468857.00	
C.OUTSTANDING				
42079	4035	IT Deductions Contractors & Surcharge on IT	13353.00	
2500	4037	Sales Tax & Surchg. on Sales Tax Payable	500.00	
9682	4050	Other Payables - Flag day , funeral rites grants	9682.00	
54261		Total(C)	23535.00	
D.Accumulated Surplus				
0	4001	Accumulated Surplus/Deficit	16058611.17	
		Total(D)	16058611.17	
8062246.00			44209970.17	


Inspector
Local Fund Audit


Commissioner
Arcot Municipality

ARCOT MUNICIPALITY
Water Supply and drainage fund
Abstract of Income & Expenditure As At 31/03/2017

	As At 31/03/2016 Previous Year	A/C Head Description	SCHEDULE NO	Amount Rs
		<u>EXPENDITURE</u>		
2825141		A.Personal Cost (I) Salaries		3533938
0		B.Terminal Retirement Benefit		3960
6789384		C.Operating Expenses		6920851
3664007		D.Repairs & Maintenance		3749174
0		F.Administrative Expenses		9401456
0		G.Finance Expenses		1774695.52
0		H.Depriciation		2211749
13278532	0.00	TOTAL		27595823.52
		INCOME		
3417054	6406977	A.Property Tax		3630463.00
6063539	4140423	E.Service Charges Fees		6213085.00
588675	14396440	H.Other Income		2150130.00
266751917	87342322	Excess of Expenditure Over Income		15602145.52
276821185	112286162	TOTAL		27595823.52


Inspector
Local Fund Audit


Commissioner
Arcot Municipality

ARCOT MUNICIPALITY

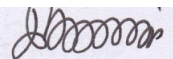
Balance sheet

WATER SUPPLY FUND

Fund	water supply & driange fund		:	2016-2017	
		BALANCE SHEET	:	31/03/2017	
A/C Head		Head Description	Dr.	Cr.	
OLD	NEW	A.FIXED ASSETS			
1	3101	4101001 Land - Gross Block	428374.00	0.00	
2	3102	4102001 Buildings Gross Block	5849797.00	0.00	
3	3109	4107001 Furniture Fixtures & Off.Equip.-Gross	3.00	0.00	
4	3110	4107002 Elect.Instlln Lamps & Fittings -Gross	86341.00	0.00	
5	3111	4107003 Elect.Instlln Others - Gross Block	182113.00	0.00	
6	3112	4104001 Plant & M/C - Gross Block	1465269.00	0.00	
7	3122	4121001 Projects in progress - Govt Grants	414500000.00	0.00	
8	3132	4103201 Water Supply Head Works, OHT etc	18604692.00	0.00	
9	3133	4103102 Drinage & Sewerage pipes, Conduits,	5245257.00	0.00	
10	3134	4103202 Ground Water Wells & Deep Bore We	8201263.00	0.00	
11	3135	4104003 Hand Pumps - India Mark II	6078724.00	0.00	
			460641833.00	0.00	
		B. CURRENT ASSETS			
12	3001	4308001 Stock Account	155286.00	0.00	
13	3013	water supply & driange fund	659209.00	0.00	
14	3014	water supply & driange fund	1744652.00	0.00	
15	3015	water supply & driange fund	2843534.00	0.00	
16	3019	water supply & driange fund	1074176.00	0.00	
17	3047	interest on staffs	237.00	0.00	
18	3051	advance to the suppliers	7696.00	0.00	
19	3054	employeesadvance	10000.00	0.00	
20	3055	other advace	114736.00	0.00	
21	3056	deposit recoverale	686351.00	0.00	
22	3059	cash account	190893.00	0.00	
23	3070	fixed deposit	9724642.00	0.00	
24	3100	transfer of funds	-9021697.00	0.00	

25	3117		tools and plant gross block	200000.00	0.00	
26	3131		advance to twad board	62500000.00	0.00	
27	3139		water supply & drianage fund	1709484.57	0.00	
28	3140		w.s.deposit	667416.00	0.00	
29	3141		under ground drianage bank	1309.00	0.00	
30	3163		cwss bank a/c	72443.00	0.00	
				73340367.57	0.00	73340367.57
			B. STAFFS ADVANCE			
31	3028	4601001	Festival Advance	17400.00	0.00	
32	3043	4601007	Motor Cycle Advance	-66410.00	60553.00	
				-49010.00	60553.00	-109563.00
			C. OUTSTANDING			
33	3057	4401001	Prepaid Expenses	2735.00	0.00	
				2735.00	0.00	2735.00
				533935925.57		
			A.LIABILITIES			
1	4006		loans from tufidco	0.00	477000000.00	
2	4010		Diversion from other municipality	0.00	23410272.00	
3	4011		contribution from municipal fund	0.00	25457724.00	
4	4013		contribution from govt	0.00	4821851.00	
			TOTAL (A)		530689847.00	
	4036		Labour welfare fund		53746.00	
	4061		Building accumulated deopreciaion		3234012.00	
	4068		Furniture Fixtures & Off.Equip.-Gross Bl		58881.00	
	4069		electrr instalation lamps fitting		53965.00	
	4070		elletrr installation		58655.00	
	4071		Plant & M/C - Gross Block		349475.00	
	4081		Head works OHT w.supply		2698524.00	
	4082		drain sewer		372079.00	
	4083		Ground Water Wells & Deep Bore Wells		1264532.00	
	4084		Hand Pumps - India Mark II		4425220.00	

		TOTAL (A)		12569089.00	
		B.CURRENT LIABILITIES			
4016		TENDER DEPOSIT		361864.00	
4020		DEPOSIT OTHERS		2400.00	
4039		PROVISION FOR DOUBTFUL		3530741.00	
				3895005.00	
4021		PROVIDENT RECOVERS		177600.00	
4022		COOPERATIVE REC		5213.00	
4025		SPF RECOVER		1910.00	
4026		FBF RECOVER		3870.00	
4027		HBA RECOV		7070.00	
4029		IT DEDUCTION		23730.00	
4033		HEALTH FUND		48360.00	
4121		CPF RECO		9277.00	
		TOTAL (b)		277030.00	
		C.OUTSTANDING			
4035		IT DEDUCTION		58446.00	
4037		SALES TAX & SURC SALES TAX		197623.00	
4047		ACCOUNT PAYABLE		177600.00	
4052		GROUP INS SCHEME MGT CONTRI		24840.00	
		TOTAL©		458509.00	
4001		ACCUMULATED SURPLUS		-13953554.43	
		TOTAL (D)		-13953554.43	
				533935925.57	



**Inspector
Local Fund Audit**



**Commissioner
Arcot Municipality**

ARCOT MUNICIPALITY
Trial balance
2016-2017

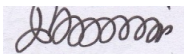
WATER SUPPLY & DRAINAGE FUND

C Head	Head Description	Dr.	Cr.
1002	Water Supply & Drainage Tax	0.00	3630463.00
1041	Road Cut Restoration Charges	0.00	252210.00
1045	Other Income	0.00	63772.00
1066	Miscellaneous Recoveries	0.00	28912.00
1067	Interest from Banks	0.00	674212.00
1068	Interest from Banks	0.00	99398.00
1069	Project Overhead Appropriation Expenses	0.00	1031626.00
1081	Initial Amt for New Water Connection	0.00	379950.00
1082	Water Supply Connection Charges	0.00	527563.00
1083	Metered / Tap Rate Charges	0.00	5305572.00
1088	Prior Year Income	0.00	1571558.00
2001	Pay including Personal Pay	1517370.00	0.00
2003	Dearness Allowance	1862504.00	0.00
2005	House Rent Allowance	87880.00	0.00
2008	Conveyance Allowance	2400.00	0.00
2009	Medical Allowance	9200.00	0.00
2010	Other Allowance	6360.00	0.00
2011	BONUS	24000.00	0.00
2020	Other Expenses	23034.00	0.00
2022	Provision for doubtful Collecn - Revenue	1764235.00	0.00
2028	Bank Charges	10460.52	0.00
2035	Group Insurance - Mgmt Contribution	3960.00	0.00
2038	Depreciation	2211749.00	0.00
2040	Contribution to other Funds	9378422.00	0.00
2050	Repairs & Maint - Tools & Plants	60000.00	0.00
2087	Power Charges for Head water works	5809886.00	0.00
2088	Power Charges for Street Lights	1110965.00	0.00

2125	School, Water Supply & Sewerage Maint.	1349806.00	0.00
2129	TWAD & Metro Water - Maint. Charges	2339368.00	0.00
2131	cps Municipal contribution	24224.00	
3001	Stock Account	155286.00	0.00
3013	Water Supply & Drainage Tax Receivable	659209.00	0.00
3014	Water Charges Recoverable - Current	1744652.00	0.00
3015	Water Charges Recoverable - Arrears	2843534.00	0.00
3019	WS & Drain. Tax Receivable - Arrears	1074176.00	0.00
3028	Festival Advance	17400.00	0.00
3043	Motor Cycle Advance	0.00	66410.00
3047	Interest on Staff Adv. - Recoverable	237.00	0.00
3051	Advance to the Suppliers	7696.00	0.00
3054	Employee Advance - Recoverable	10000.00	0.00
3055	Other Advances - Recoverable	114736.00	0.00
3056	Deposit - Recoverable	686351.00	0.00
3057	Prepaid Expenses	2735.00	0.00
3059	Cash Account	190893.00	0.00
3070	Fixed Deposit	9724642.00	0.00
3100	Transfer of Funds	0.00	9021697.00
3101	Land - Gross Block	428374.00	0.00
3102	Buildings Gross Block	5849797.00	0.00
3109	Furniture Fixtures & Off.Equip.-Gross Bl	3.00	0.00
3110	Elect.Instlln Lamps & Fittings -Gross Bl	86341.00	0.00
3111	Elect.Instlln Others - Gross Block	182113.00	0.00
3112	Plant & M/C - Gross Block	1465269.00	0.00
3117	Tools and plant - Gross block	200000.00	0.00
3122	Projects in progress - Govt Grants	414500000.00	0.00
3131	Advance to TWAD & Metro Water	62500000.00	0.00
3132	Water Supply Head Works, OHT etc	18604692.00	0.00
3133	Drinage & Sewerage pipes, Conduits, etc	5245257.00	0.00
3134	Ground Water Wells & Deep Bore Wells	8201263.00	0.00
3135	Hand Pumps - India Mark II	6078724.00	0.00

3139	Water Supply & Drainage Fund - Bank	1709484.57	0.00
3140	WS Deposit - Bank Account	667416.00	0.00
3141	UNDER GROUND DRINAGE BANK ACCOUN	1309.00	0.00
3163	CWSS BANK A/C	72443.00	0.00
4001	Accumulated Surplus/Deficit	0.00	77033.09
4006	Loans from TUFIDCO	0.00	477000000.00
4010	Diversion from Other Municipal Fund	0.00	23410272.00
4011	Contribution from Municipal Fund	0.00	25457724.00
4013	Contributions from the Govt	0.00	4821851.00
4016	Tender Deposit - Contractors	0.00	361864.00
4020	Deposit - Others	0.00	2400.00
4021	Provident Fund Recoveries	0.00	177600.00
40211	CONTRIBUTION PENSION SCHEME	0.00	0.00
40212	MUNICIPAL CONTRIBUTION TO CPS	0.00	0.00
4022	Cooperative Society Loans Recoveries	0.00	5213.00
4025	Spl PF cum Gratituty Scheme	0.00	1910.00
4026	FBF Group Insurance - Recoveries	0.00	3870.00
4027	External Housing Loan Recoveries	0.00	7070.00
4029	IT deduction at source from Employees	0.00	23730.00
4032	HBA, Spl FBF Subscription	0.00	0.00
4033	Health fund Subscription	0.00	48360.00
4035	IT Deductions Contractors & Surcharge on IT	0.00	58446.00
4036	Labour welfare fund recovery	0.00	53746.00
4037	Sales Tax & Surchg. on Sales Tax Payable	0.00	197623.00
4039	Prvision for Doubtful Colln of Rev. Item	0.00	3530741.00
4047	Accounts Payable Contractors	0.00	177600.00
4052	Group Ins.Scheme Mgmnt Contbn - Payable	0.00	24840.00
4061	Buildings Accumulated Depreciation	0.00	3234012.00
4068	Furniture Fixture & off. Equip. Acc.Depn	0.00	58881.00
4069	Electr. Instlln Lamps fittings Acc. Depn	0.00	53965.00
4070	Elect. Installn others Accum. Deprecn	0.00	58655.00
4071	Plant & Machinery Accumulated Deprn	0.00	349475.00

4081	Head works OHT W.Supply Mains Acc Depn	0.00	2698524.00
4082	Drain., Sewer., Pipes Conduits Acc. Depn	0.00	372079.00
4083	Ground Water Wells Bore Wells Acc. Depn	0.00	1264532.00
4084	Hand Pumps India Mark II Accum. Depn	0.00	4425220.00
4121	CPF-RECOVERIES	0.00	9277.00
	TOTAL	570619856.09	570619856.09



**Inspector
Local Fund Audit**



**Commissioner
Arcot Municipality**