

Tambaram City Municipal Corporation Water Supply & Drainage Fund

Trial Balance as On 31/03/2021

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
1100201	Water Supply and Drainage Tax				39104332.00		39104332.00
1100204	Water Supply and Drainage Tax - Vacant				984708.00		984708.00
1402001	Penalty & Bank Charges For Dishonoured C				13900.00		13900.00
1405002	UGD monthly charges				6626875.00		6626875.00
1405004	Metered/ Tap rate water Charges				19681690.00		19681690.00
1405005	Water Charges - Water Supply Through Lor				30116.00		30116.00
1407001	Road Cutting Restoration Charge - Eb				1869739.00		1869739.00
1407002	Initial Amount for New Water Supply Conn				4234000.00		4234000.00
1407003	Initial Amount for Drainage Connections				17184500.00		17184500.00
1407005	Under Ground Sewerage Connection Charges				2500.00		2500.00
1407010	Under Ground Drainage Application Charge				208600.00		208600.00

Tamparam City Municipal Corporation Water Supply & Drainage Fund

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Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
1407014	Water Supply Inspection Charges				339750.00		339750.00
1407020	Other Service/Administrative Charges				86149.00		86149.00
1407021	Internal Plumbing Charges				52788.00		52788.00
1408003	Misc. Recoveries				309021.27		309021.27
1601001	Specific Maintenance Grant- Contribution				2060000.00		2060000.00
1701001	Interest on Investments / Fixed Deposits				4496321.00		4496321.00
1711001	Interest from Bank				1116372.00		1116372.00
1808001	Other Income				23160.00		23160.00
2101001	Pay			7722507.00		7722507.00	
2101004	Dearness Allowance			1509543.00		1509543.00	
2101005	House Rent Allowance			830959.00		830959.00	

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Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
2101006	City Comp. Allowance			145421.00		145421.00	
2101007	Medical Allowance			56335.00		56335.00	
2101011	Bonus			42000.00		42000.00	
2102015	CPF Management Contribution			328123.00		328123.00	
2102019	Conveyance Allowance			12000.00		12000.00	
2102020	WASHING ALLOWANCE			26400.00		26400.00	
2301002	Power Charges for Water Head Works / Pum			11385376.00		11385376.00	
2303002	Diesel			1316188.00		1316188.00	
2304001	Hire charges for supply of Water through			9408571.00		9408571.00	
2305009	Maintenance Expenses - Water Supply			21032812.00		21032812.00	
2305011	Maintenance Charges to TWAD Board/ Metro			284562.00		284562.00	

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Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
2305013	Restoration of Road Cuts			8500000.00		8500000.00	
2403001	Interest on Loans from TNUFIDCO			14387367.00		14387367.00	
2407001	Bank charges			3697.00		3697.00	
2701001	Provision for Doubtful Collection of Rev			15167970.00		15167970.00	
2703001	Irrecoverable Revenue Items Written off			204275.00		204275.00	
2722001	Depreciation - Buildings			424424.00		424424.00	
2723101	Depreciation - Sewerage and Drainage			13414593.00		13414593.00	
2723201	Depreciation - Waterways			15759242.00		15759242.00	
2724001	Depreciation - Plant & machinery			2514250.00		2514250.00	
2727001	Depreciation - Furniture, Fixtures, Fitt			80223.00		80223.00	
2728001	Depreciation - Other Fixed Assets			520831.00		520831.00	

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Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
2801001	Taxes				3549645.00		3549645.00
2804001	Prior Year Income				5367554.20		5367554.20
2808001	Prior year Expenses			2343047.00		2343047.00	
3109001	Accumulated Surplus / Deficit		453793330.76				453793330.76
3111001	Contribution from Municipal Fund		13994678.00				13994678.00
3121101	Capital reserve		1.00				1.00
3203001	Contributions from the Government		213259494.00				213259494.00
3203002	Grants from the Government		659164323.00				659164323.00
3208001	Contributions From Private Parties		609309.00				609309.00
3303002	Loan from TUFIDCO		416602801.00	56711708.00			359891093.00
3401001	Tender Deposit - Contractors.			6704126.00	6704126.00		

Tambaram City Municipal Corporation Water Supply & Drainage Fund

Trial Balance as On 31/03/2021

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
3501003	Accounts Payable - Contractors			119819236.00	119819236.00		
3501004	Accounts Payable - Suppliers			1248560.00	1248560.00		
3501005	Accounts Payable - Expenses			19109522.00	19109522.00		
3501008	Others Payable		123228564.00		8500000.00		131728564.00
3501009	Wate supply Maintenance - Payable to TWA			269062.00	284562.00		15500.00
3501101	Salaries & Wages Payable			6753347.00	7747396.00		994049.00
3501201	Interest Payable		1598800.00	15986167.00	14387367.00		
3502001	Provident Fund Recoveries		175000.00	971335.00	858485.00		62150.00
3502002	Co-operative Society Loan Recoveries			922920.00	922920.00		
3502004	L.I.C. Polices Premium Recoveries		749.00	9116.00	8994.00		627.00
3502005	Special Provident Fund-Cum-Gratuitv Sch		1300.00	8100.00	7450.00		650.00

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Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
3502006	F.B.F. / Group Insurance Scheme Recoveri		1920.00	12180.00	11220.00		960.00
3502009	It Deduction			55478.00	55478.00		
3502013	Income Tax Deductions - Contractors		49442.00	2000295.00	2110187.00		159334.00
3502015	VAT - Payable		1298362.00				1298362.00
3502021	CPF Subscription Recoveries			328123.00	328123.00		
3502025	Manual Workers Genenral Welfare Fund		28569.00	263940.00	515501.00		280130.00
3502032	CGST - PAYABLE		25698.00	367169.00	387790.00		46319.00
3502033	SGST - PAYABLE		25698.00	367169.00	387790.00		46319.00
3502035	One Day Salary .Recovery Payable			23479.00	23479.00		
3504101	Advance Collection of Property Tax		24049913.00	14597772.00			9452141.00
4101001	Land -GROSS BLOCK	22.00				22.00	

Tambaram City Municipal Corporation Water Supply & Drainage Fund

Trial Balance as On 31/03/2021

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
4102001	Buildings - GROSS BLOCK	9452483.00				9452483.00	
4103102	Drainage and Sewerage pipes , Conduits.	299614779.00		163827949.00		463442728.00	
4103201	Water Supply - Head Works, OHT etc. and	425731636.80		13103931.00		438835567.80	
4103202	Ground Water Wells/ Deep Bore Wells - GR	50082703.00		4955533.00		55038236.00	
4104001	Plant and Machineries - GROSS BLOCK	10668541.00				10668541.00	
4104002	Tools & Plant - GROSS BLOCK	929751.00				929751.00	
4104003	Hand Pumps - Indian Mark II - GROSS BLOC	4433126.00		499996.00		4933122.00	
4105001	Heavy Vehicles - GROSS BLOCK	1.00				1.00	
4105003	Other Vehicles - GROSS BLOCK	1.00				1.00	
4107002	Electrical Installations - Lamps / Tube	3721564.00				3721564.00	
4107003	Electrical Installations -Others - GROSS	213370.00				213370.00	

Tambaram City Municipal Corporation Water Supply & Drainage runu

Trial Balance as On 31/03/2021

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
4108001	Public Fountains - GROSS BLOCK	2604154.00				2604154.00	
4112001	Buildings - Accumulated Depreciation		963993.00		424424.00		1388417.00
4113102	Drainage Sewerage Pipes, Conduits etc. -		27279694.00		13414593.00		40694287.00
4113201	Head Works, OHT etc. Water supply Mains		67954365.80		13047681.00		81002046.80
4113202	Ground Water Wells/ Deep Bore Wells - Ac		13051291.00		2711561.00		15762852.00
4114001	Plant & Machinery - Accumulated Deprecia		4652219.00		1504080.00		6156299.00
4114002	Tools & Plant - Accumulated depreciation		635572.00		73545.00		709117.00
4114003	Hand Pumps - India Mark (II) - Accumulat		3855770.00		936625.00		4792395.00
4117002	Electircal Installations - Lamps & Tube		3626832.00		56839.00		3683671.00
4117003	Electircal Installations - Others - Acc		46343.00		23384.00		69727.00
4118001	Public Fountains - Accumlated depreciati		874051.00		520831.00		1394882.00

Tambaram City Municipal Corporation Water Supply & Drainage Fund

Trial Balance as On 31/03/2021

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
4121001	Projects - in - progress Account	82381006.00		99506407.00	181887413.00		
4208001	Fixed Deposit	57843281.00		53721323.00	16287052.00	95277552.00	
4301004	Stores - Water Supply	205000.00				205000.00	
4308001	Others	71242.00				71242.00	
4311907	Water Supply and Drainage Tax - Recovera			39104332.00	33071839.00	6032493.00	
4311910	Water Supply and Drainage Tax - Recovera			984708.00	253796.00	730912.00	
4311912	Water Supply and Drainage Tax - Recovera	21454532.00		488149.00	4202622.00	17740059.00	
4311915	Water Supply and Drainage Tax - Recovera	2308997.00		718449.00	891625.00	2135821.00	
4313003	Water Charges Recoverable - Current			19681690.00	11505549.00	8176141.00	
4313004	Water Charges Recoverable - Arrears	28022491.50		278122.00	5296693.50	23003920.00	
4313005	UGD Monthly charges Recoverable - Current			6626875.00	175625.00	6451250.00	

Tambaram City Municipal Corporation Water Supply & Drainage Fund

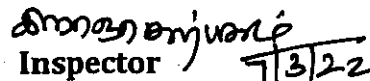
Trial Balance as On 31/03/2021

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
4313006	UGD Monthly charges Recoverable - Arrears	152100.00		2064925.00	66625.00	2150400.00	
4314033	Interest Accrued on Fixed Deposit/ Dived	899175.00		1513779.00	899175.00	1513779.00	
4321001	Provision for outstanding Property Taxes		32867838.50	5367554.20	17511017.00		45011301.30
4501001	General Fund - Cash Account			58826054.00	58826054.00		
4501006	Water Supply Fund Indian Bank A/c No 414	2306655.54		52712195.00	54365001.00	653849.54	
4502001	Cheque Account		14760.00	7751127.00	7736367.00		
4502107	UGD Deposit Indian Bank A/c No 702048729	330478.00		10045.00		340523.00	
4502201	UGD Deposit IDBI Bank A/c No 03701040000	53304157.00		43572115.90	88898301.00	7977971.90	
4502202	WS Deposit IDBI Bank A/c No 037010400013	5024741.00		4411249.00	7135681.00	2300309.00	
4502207	UGD INTER PLUMBING IDBI Bank 03701020000	67522897.00			63260508.00	4262389.00	
4502208	CUB New A/C 500101012399228	4370043.82		26418359.67	29202159.00	1586244.49	

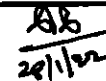
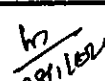
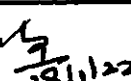
Tambaram City Municipal Corporation Water Supply & Drainage Fund

Trial Balance as On 31/03/2021

Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
		Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)	Debit (Rs)	Credit (Rs)
4504110	JNNURM Indian Overseas Bank A/c No 69000	27129.10		242.00	34729.10		7358.00
4504111	HSC UGD Deposit Indian Overseas Bank A/c	650468.90		17586.00	570554.90	97500.00	
4504112	HSC application charges Indian Overseas B	267549.40		20807.00	288356.40		
4601001	Festival Advance		23000.00	130000.00	107000.00		
4605010	Advance Recovery	5185100.00				5185100.00	
4606001	Deposits - Recoverable:	605595.00				605595.00	
4701001	Advance to TWAD Board/ Metro Water Board	1169673024.00				1169673024.00	
4702003	Payable to General fund		246304114.00	19861526.60	94177337.00		320619924.40
	Total	2310057795.06	2310057795.06	1000124549.37	1000124549.37	2473431331.73	2473431331.73


 Inspector
 Local Fund Audit
 7/3/22


 Commissioner
 Tambaram City Municipal Corporation Water
 Supply & Drainage Fund


 28/1/22

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 28/05/2022

Tambaram City Municipal Corporation Water Supply & Drainage Fund

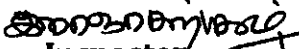
Income and Expenditure as on **2020-2021**


A/c Code	Expenditure Particular	Amount	A/c Code	Income Particular	Amount
210	Establishment Expenses		110	Tax Revenue	
2101001	Pay	7722507.00	1100201	Water Supply and Drainage Tax	39104332.00
2101004	Dearness Allowance	1509543.00	1100204	Water Supply and Drainage Tax - Vacant S	984708.00
2101005	House Rent Allowance	830959.00			
2101006	City Comp. Allowance	145421.00	Total	Tax Revenue	40089040.00
2101007	Medical Allowance	56335.00			
2101011	Bonus	42000.00	120	Assigned Revenues & Compensations	
2102015	CPF Management Contribution	328123.00	130	Rental Income from Municipal Properties	
2102019	Conveyance Allowance	12000.00	140	Fees & User Charges	
2102020	WASHING ALLOWANCE	26400.00	1402001	Penalty & Bank Charges For Dishonoured C	13900.00
			1405002	UGD monthly charges	6626875.00
Total	Establishment Expenses	10673288.00	1405004	Metered/ Tap rate water Charges	19681690.00
			1405005	Water Charges - Water Supply Through L	30116.00
220	Administrative Expenses		1407001	Road Cutting Restoration Charge - Eb	1869739.00
230	Operations & Maintenance		1407002	Initial Amount for New Water Supply Conn	4234000.00
2301002	Power Charges for Water Head Works / Pu	11385376.00	1407003	Initial Amount for Drainage Connections	17184500.00
2303002	Diesel	1316188.00	1407005	Under Ground Sewerage Connection Char	2500.00
2304001	Hire charges for supply of Water through P	9408571.00	1407010	Under Ground Drainage Application Charg	208600.00
2305009	Maintenance Expenses - Water Supply	21032812.00	1407014	Water Supply Inspection Charges	339750.00
2305011	Maintenance Charges to TWAD Board/ Met	284562.00	1407020	Other Service/Administrative Charges	86149.00
2305013	Restoration of Road Cuts	8500000.00	1408003	Misc. Recoveries	309021.27
			1407021	Internal Plumbing Charges	52788.00
Total	Operations & Maintenance	51927509.00			

A/c Code	Expenditure Particular	Amount	A/c Code	Income Particular	Amount
2801001	Taxes	-3549645.00			
2804001	Prior Year Income	-5367554.20			
2808001	Prior year Expenses	2343047.00			

Total	Prior Period Item	-6574152.20			

290	Transfer to Reserve Funds				
		118503516.80			118503516.80


 Inspector 7/3/22
 Local Fund Audit


 Commissioner
 Tambaram City Municipal Corporation
 Water Supply & Drainage Fund
21/1/22 On 28/1/22 28/1/22

Tambaram City Municipal Corporation Water Supply


Balance Sheet as on

31/03/2021

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
310	Municipal (General) Fund		410	Fixed Assets	
3109001	Accumulated Surplus / Deficit	433714335.23	4101001	Land -GROSS BLOCK	22.00
			4102001	Buildings - GROSS BLOCK	9452483.00
Total	Municipal (General) Fund	433714335.23	4103102	Drainage and Sewerage pipes , Conduits, Cha	463442728.00
			4103201	Water Supply - Head Works, OHT etc. and W	438835567.80
311	Earmarked Funds		4103202	Ground Water Wells/ Deep Bore Wells - GRO	55038236.00
3111001	Contribution from Municipal Fund	13994678.00	4104001	Plant and Machineries - GROSS BLOCK	10668541.00
			4104002	Tools & Plant - GROSS BLOCK	929751.00
Total	Earmarked Funds	13994678.00	4104003	Hand Pumps - Indian Mark II - GROSS BLOCK	4933122.00
			4105001	Heavy Vehicles - GROSS BLOCK	1.00
312	Reserves		4105003	Other Vehicles - GROSS BLOCK	1.00
3121101	Capital reserve	1.00	4107002	Electrical Installations - Lamps / Tube Light F	3721564.00
			4107003	Electrical Installations -Others - GROSS BLOC	213370.00
Total	Reserves	1.00	4108001	Public Fountains - GROSS BLOCK	2604154.00
			Total	Fixed Assets	989839540.80
320	Grants , Contribution for specific purposes				
3203001	Contributions from the Government	213259494.00	411	Accumulated Depreciation	
3203002	Grants from the Government	659164323.00	4112001	Buildings - Accumulated Depreciation	-1388417.00
3208001	Contributions From Private Parties	609309.00	4113102	Drainage Sewerage Pipes, Conduits etc. - Acc	-40694287.00
			4113201	Head Works, OHT etc. Water supply Mains - A	-81002046.80
Total	Grants , Contribution for specific purposes	873033126.00	4113202	Ground Water Wells/ Deep Bore Wells - Acc	-15762852.00

Liabilities			Assets		
A/C Code	Particulars	Amount	A/C Code	Particulars	Amount
		1824718338.23			1824718338.23

Inspector
Local Fund Audit


 Commissioner
 Tamparam City Municipal Corporation
 Water Supply & Drainage Fund
 AS 28/1/22 M 28/1/22 S 28/1/22



Code No	Description of Items	Current Year Amount	Previous Year Amount
	Liabilities		
310	Municipal (General) Fund	433,714,335.23	453,793,330.76
311	Earmarked Funds	13,994,678.00	13,994,678.00
312	Reserves	1.00	1.00
320	Grants , Contribution for specific purposes	873,033,126.00	873,033,126.00
330	Secured Loans	359,891,093.00	416,602,801.00
350	Other Liabilities	144,085,105.00	150,484,015.00
		1,824,718,338.23	1,907,907,951.76
	Assets		
410	Fixed Assets	989,839,540.80	807,452,131.80
411	Accumulated Depreciation	-155,653,693.80	-122,940,130.80
412	Capital Work - in - progress	0.00	82,381,006.00
420	Investments - General Fund	95,277,552.00	57,843,281.00
430	Stock - in- hand	276,242.00	276,242.00
431	Sundry Debtors (Receivables)	67,934,775.00	52,837,295.50
432	Accumulated Provisions against Debtors	-45,011,301.30	-32,867,838.50
450	Cash and Bank balance	17,211,428.93	133,789,359.76
460	Loans, Advances and Deposits	5,790,695.00	5,767,695.00
470	Other Assets	849,053,099.60	923,368,910.00
		1,824,718,338.23	1,907,907,951.76

Inspector
Local Fund Audit
7/3/22

Commissioner
Tamparam City Municipal Corporation Water
22/11/22