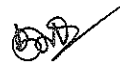


AUDIT CERTIFICATE

Water Supply and Drainage Fund

I have examined the receipts and payments accounts / Income and expenditure accounts for the year ended 31st March 2017 and the balance sheet compiled and certified by the Commissioner of COIMBATORE CORPORATION as on 31.03.2017 of COIMBATORE CORPORATION. I have obtained all the information and explanations that I have required. Subject to the observations to be made in Proprietary Audit, I certify that in my opinion these account and balance sheet are properly drawn up so as to exhibit true and fair view of the state of affairs of the Coimbatore Corporation according to the best of information and explanation given to me.


for Director of Local Fund Audit
Chennai.



COIMBATORE CORPORATION:COIMBATORE CONSOLIDATED		TOTAL	TOTAL
WATER SUPPLY AND DRAINAGE FUND		Dr	Cr
Accounts for the year ended on 31.03.2017		Rs	Rs
Trial Balance As on 31.03.2017			
1001	Property Tax for General Purpose		
1002	Water supply and Drainage tax		62,16,25,861.62
1003	Education Tax		
1004	Excess Remittance-(Excess collection) Property tax and other		
1005	revenue items		
1006	Profession Tax		
1007	Pilgrim Tax		
1008	Tax on Carnages and Animals		
1009	Tax on carts		
1010	Servant tax		
1011	Advertisment Tax		
1012			
1013			
1014			
1015			
1016	Fees under Places of Public Resorts Act		
1017	Trade Licence Fees		
1018	Licence Fees under PFA		
1019	Building Licence Fees		
1020	Encroachment Fees		
1021	Parking Fees		
1022	Market fees- Daily Market		
1023	Market fees- Weekly Market		
1024	Private Market Fees		
1025	Advertisement Fees		
1026	Fees for Bays and other receipts in the Bus Stand		
1027	Fees for slaughter house		
1028	Cart Stand/ Lorry Stand/ taxi Stand Fees		
1029	Servant tax		
1030	Survey Fees		
1031	Development Charges		
1032	Fees for fishery Rights		
1033	Rent on and Lease of Lands		
1034	income from ferries		
1035	income from Fairs and Festivals		
1036	Rent on Shopping Complex		
1037	Rent on community Hall		1,00,439.00
1038	rent on Buildings		1,79,721.00
1039	Fees on pay and use toilets		
1040	Rent from Travellers Bungalows and Rest House		
1041	Road cut Restoration charges		
1042	Avenue Receipts		1,52,50,000.00
1043	Demolition charges for unauthorised construction and building service charges		
1044	Other fees		28,653.00
1045	Other Income		26,63,504.08
1046	Duty on transfer of Property		
1047	Entertainment Tax		
1048	Magisterial Fines		
1049	Compensation for Toll		
1050	Assignment Revenue		
1051	Grants for Natural Calamities		
1052	Grants for Scheme Implementation		
1053	Devolution Fund		
1054	Copy Application Fees		
1055	Penalty and Bank Charges for Dishonoured Cheques		
1056	Law charges and Court Cost Recoveries		
1057	Profit in Sale of Assets		
1058	Hire charges		
1059	Sale of Rubbish/Debris/Silt		
1060	Sale of Compost Manure		
1061	Sale of Unserviceable stock and stores		
1062	Sale of Scraps		
1063	Sale of Products		
1064	Receipts From Hospitals and Dispensaries		
1065	Pension and Leave salary contribution		

1066	Miscellaneous recoveries		13,200.00	
1067	Interest on Investments		26,067.00	
1068	Interest from Bank		37,00,592.01	
1069	Project overhead Appropriation- expenses		3,47,85,478.00	
1070	Project overhead Appropriation- Interest			
1071	Interest on staff advances			
1072	I.P.P (V) -Grant			
1073	Deposits Forfeited			
1074	Deposits-Lapsed			
1075	Dividend on shares			
1076	Insurance Claim Amount			
1077	Rent on Bunk stalls			
1078	Garden/Park Receipts			
1079	Income from Road Margin			
1080				
1061	Initial Amount for New water supply and drainages connection		12,24,47,398.53	
1082	Water supply connection charges		3,61,19,291.00	
1083	Metered/ tap water charges		39,38,40,639.00	
1084	Charges for water supply through Lorries/ tankers		1,21,000.00	
1085	Septic tank cleaning charges		11,68,271.00	
1088	Sewerage connection charges		75,75,053.00	
	Specific maintenance grant/ Contribution for Water supply and			
1087	Drainage			
1088	Prior year Income		12,38,13,547.78	
2001	Pay including Personal Pay	3,62,55,846.00		
2002	Special pay	528.00		
2003	D.A	4,64,25,190.00		
2004	Interim Relief			
2005	H.R.A	25,18,008.00		
2006	C.C.A	5,81,893.00		
2007	Cash Allowance			
2008	Conveyance Allowance	3,634.00		
2009	Medical Allowance	3,04,695.00		
2010	Other Allowance	1,85,832.00		
2011	Ex-Gratia/Bonus	7,67,000.00		
2012	Travel expense			
2013	Leave Travel Concession			
2014	Supply of Uniform	24,150.00		
2015	Telephone Charges	56,957.00		
2016	Light Vehicles-Maintenance			
2017				
2018	Stationery And printing	19,35,656.00		
2019	Advertisement Charges	5,050.00		
2020	Other Expenses	36,16,389.00		
2021	Property Tax- Vacancy Remission			
2022	Provision for Doubtful Collection of Revenue Items			
2023	Irrecoverable Revenue Items Written off			
2024	M.O Commission (Pension)			
2025	Conveyance Charges			
2026	Computer Operational Expenses			
2027	Interest Charged by the Bank			
2028	Bank Charges	78,886.42		
2029	Interest on Loans Aways and Means Advance / Overdraft	76,01,125.00		
2030	Lapsed Deposit- Refund			
	Pension (Superannuation/Retiring/ Invalid etc./ Family			
2031	Pension/Adhoc Pension)			
2032	Commuted Value Of Pension			
2033	Death cum retirement Gratuity			
2034	Special Provident Fund -cum-Gratuity Scheme -Contribution			
2035	Group Insurance Scheme -Management Contribution			
2036	Audit Fees	5,88,651.00		
2037	Loss on Sale of Assets			
2038	Depreciation	12,26,26,140.00		
2039	Pension Contribution to Municipal Employees Pension Fund			
2040	Municipal Contribution to other Funds/ Schemes			
2041	Prior Year Expenses			
2042	Hospital Stoppages/ Reimbursement of Medical Expenses			
2043	Expenditure on Food Sampling			
2044				
2045				
2046	Books and Periodicals and Magazines			
2047	Postage and Telegrams and fax Charges			

2048	Electricity Consumption Charges for office Buildings	7,51,12,434.00
2049	Maintenance of Office Buildings	
2050	Repairs and Maintenance of Office Tools and Plants	
2051	Training Programme-Expenses	
2052	Professional Charges	3,72,963.00
2053	Pension and Leave Salary Contribution	
2054	Contributions	19,03,259.00
2055	Staff Welfare expenses	
2056	Exhibition expenses	
2057		
2058		
2059		
2060	Sitting fees /Honorarium for the Councillors	
2061	Council Department -travel Expenses	
2062	Expenses on Hospitality/Entertainment	
2064	Expenses on opening Ceremonies	
2065	Election expenses	
2066		
2067		
2068		
2069		
2070	Heavy Vehicles- Maintenance	26,99,544.00
2071	Repairs and Maintenance-Roads and Pavements-Concrete	
2072	Repairs and Maintenance-Roads and Pavements-Black Topping and Asphaltting	
2073	Repairs and Building - Buildings	
2074	Repairs and Building - Subways and cause ways	
2075	Repairs and Maintenance- Bridges and Flyovers	
2076	Repairs and Maintenance -Storm Water Drains,Open Drains and Culverts	6,25,63,030.00
2077	Repairs and Maintenance- Instruments, Pkants and Machinery	
2078	Restoration of Road Cuts	84,582.00
2079	Maintenance of Nutritious Meal Centres	
2080	Maintenance of Improvement of Slum Areas	
2081	Maintenance Charges for Railway Level Crossings/ Over Bridges	
2082		
2083		
2084	Maintenance of Garden/Park	
2085	Plants, Manure, Implements etc.,	
2086	Power charges for sewerage system / pumping Stations	3,70,53,002.00
2087	Power charges for Head Water works, Pumping stations/Booster / Stations	24,30,60,448.00
2088	Power charges for Street Lights	
2089	Maintenance expenses for Street Lights	
2090	Wages	
2091	Stores-written off	
2092	Petrol / Diesel Evaporation	
2093		
2094		
2095	Survey Charges	
2096	Removal Debris	
2097		
2098		
2099		
2100	Sanitary/Conservancy Expenses	
2101	Expenses on Sanitary Materials	
2102	Passer Charges	
2103	Fairs and festivals	
2104		
2125	Maintenance expenses- Water supply / Sewerage Works	14,84,64,446.00
2126	Maintenance Expenses -Elementary Schools	
2127		
2128	Royalty	
2129	Maintenance Charges to TWAD Board/ Metr Wat Brd/ Water cess to T.N.P. Cent Brd	19,63,78,611.00
2130	Hire charges for supply of waters through private Lories / Tankers	60,94,791.00
2001	Specific Stock Account	
2002	Property Tax Recoverable-Current	
2003	Property Tax Recoverable-Arrears	
2004	Property Tax Collection suspense Account	

3005	Professional Tax Recoverable -Current	
3006	Professional Tax Recoverable -Arrears	
3007	Other Tax recoverable-Current	
3008	Other Tax recoverable-Arrears	
3009	License Fees and Other Fees Recoverable -Current	
3010	License Fees and Other Fees Recoverable -Current	
3011	Lease Amount Recoverable Current	
3012	Lease Amount Recoverable Current	
3013	Water Supply And Drainage Tax-Receiveable-Current	8,38,89,152.72
3014	Water Charges Recoverable-Current	9,35,08,371.00
3015	Water Charges Recoverable-Arrear	10,46,41,215.00
3016	Educational Tax Receiveable-Current	
3017	Rent on Buildings-Recoverable-Current	
3018	Rent on Buildings-Recoverable-Arrears	
3019	Water Supply And Drainage Tax-Receiveable-Arrears	32,63,85,417.02
3020	Educational Tax Receiveable-Arrears	
3021	Accounts Receivable-Sale of Properties	
3022	Survey Fees Receivable	
3023	Specific Grant Receivable	
3024	Cost on sale of Land/ Building-Recoverable	
3025	Interest Accrued on Fixed Deposit/Dividend due on Shares	28,067.00
3026	Road Cut Restoration-Telephone Department=Recoverable	
3027	Road Cut Restoration-Others=Recoverable	
3028	Central Advances	1,20,34,758.00
3029	Handloom Advances	
3030	Khadi Advances	
3031	Education Advance	
3032	Food Advance	
3033	Immediate Relief Advance	57,996.00
3034	Advance for Solar cookers	
3035	Travel Advance	
3036	Advance of T.A to the Family of the Deceased Employee	
3037	Tour Advance	
3038	Advance of Pay and T.A on Transfer	
3039	Warm Clothing Advance	
3040	Calculator Advance	
3041	Computer Advance	
3042	Sports Advance	
3043	Motor Cycle Advance	
3044	Car Advance	30,037.00
3045	Marriage Advance	17,009.00
3046	House Building Advance	(4,88,870.00)
3047	Interest on Staff Advances-Recoverable Account	
3048	Wages To Technical Assistants (Petty Supervision Charges)	
3049	Collection of Arrears of Taxes- Doubtful	
3050	Collection of Arrears of Non-Taxes (Fees)- Doubtful	
3051	Advance to the Suppliers	
3052	Advance to the Contractors	
3053	Material Cost recoverable Account-Contractors	
3054	Advance Recoverable-Expenses	
3055	Other Advances- Recoverable	57,51,68,158.00
3056	Deposits-Recoverable	91,22,993.00
3057	Prepaid expenses	
3058	General Imprest Account	1,882.53
3059	Cash Account	
3060	Collection account..... Bank	
3061	Collection account..... Bank	
3062	Collection account..... Bank	
3063	Collection account..... Bank	
3064	Devolution Fund Account... Bank Of India	
3065	Personal Deposit A/c Treasury	
3066	Payment Account..... Bank	
3067	Payment Account..... Bank	
3068	Org Account..... Bank	
3069	Elementary Education Fund..... Bank	
3070	Fixed deposit	92,00,000.00
3071	Pension and Leave Salary Contributions Receivable	
3072	Miscellaneous recoveries- Receivable	
3073	Accumulated Depreciation Fund Investment	
3074		
3075		

3076		
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3097		
3098		
3099		
3100	Interfund Transfers	11,66,84,175.19
3101	Land-Gross Block	89,34,854.00
3102	Buildings-Gross Block	97,43,086.00
3103	Sub-ways and causeways-Gross Block	
3104	Bridges and Flyovers- Gross Block	
3105	Strom water Drains, Open Drains and Culverts- Gross Block	52,73,88,715.00
3106	Heavy Vehicles-Gross Block	2,09,94,553.00
3107	Light Vehicles- Gross Block	8,77,350.00
3108	Other Vehicles- Gross Block	
3109	Furniture, Fixtures and Office Equipments- Gross Block	2,76,751.00
3110	Electrical Installations-Lamps- Light Fittings -Gross Block	
3111	Electrical Installations- Others- Gross Block	6,04,672.00
3112	Plant And Machinerias- Gross Block	9,79,01,153.00
3113	Roads and Pavements- Concrete- Gross Block	
3114	Roads and Pavements- Black Topped- Gross Block	
3115	Roads and Pavements- Others- Gross Block	
3116	Instruments and Equipments in Hospitals, Dispensaries etc.,	
3117	Tools and Plant- Gross Block- Gross Block	
3118	Public Fountain	16,18,447.00
3119		1,30,53,889.00
3120		
3121	Projects in-Progress Account	
3122	Projects in-Progress Account- Government Grants	
3123	Capital Fund..... Bank	
3124	Capital Fund..... Bank	
3125	Advances to PWD/ Highways/ Tamil Nadu Construction Corporation Ltd etc.,	
3126	NE Fund	
3127	MAA Fund	
3128	State-owned Revenue expenditure	
3129	State-owned Revenue Scheme	
3130	National Urban Development Programme	
3131	WARD Board/ Metro Water Board	46,46,35,398.00
3132	Water Supply Head Works, OHT etc., and Water Supply Mains	1,62,45,83,536.97
3133	Water and Sewerage pipes, cobduits, channels etc.,	51,58,44,884.00
3134	Ground water (wells/ Deep Bore-wells)	62,54,50,848.00
3135	Water pumps - India Mark II	15,02,528.00
3136	Water removal Tankers	20,80,201.00
3137	Water supply and Drainage Fund..... Bank	10,22,05,650.81
3138	Water supply and Drainage Fund..... Bank	63,27,671.68
3139	Water supply Fund From Building Flat Promoters..... Bank	
3140	Water supply and Drainage Scheme -Deposits	90,28,295.32

3147		
3148		
3149	Drainage Fees From Building Flat Promoters,	
3150	Under Ground Drainage Scheme -Initial Deposits.	
3151	10 th Finance commission	
3152	Decentralised District Plan	
3153		
4001	Accumulated surplus/deficit	2,30,52,38,490.27
4002	Income and Expenditure account	
4003	Ways and means Advance	
4004	Loans from the Government	
4005	Loans from HUDCO	
4006	Loans from TUFIDCO	
4007	Loans from TNUDF	11,65,86,761.00
4008	Loans from..... Bank	
4009	Overdraft from..... Bank	
4010	Diversion from other municipal fund	
4011	Contribution from Municipal Fund	
4012	Contribution from private parties	3,40,45,000.00
4013	Contributions from Government	35,17,21,778.00
4014	Grants from the Government	
4015	Advance collection of property tax	
4016	Tender Deposit-Contractors	11,00,05,362.00
4017	Tender Deposit-Suppliers	
4018	Security Deposit-Revenue (Lease, Auction, Bids, Servicing etc.)	
4019	Security Deposit-Staff	
4020	Deposits- others	
4021	Provident Fund Recoveries	11,25,074.00
4022	Co-operative Society Loan Recoveries	34,941.00
4023	RD Recoveries	1,78,244.00
4024	L I C Policy Premium Recoveries	2,41,852.00
4025	Special Provident Fund-cum-Graduity Scheme Recoveries	4,24,686.00
4026	FBF/ Group Insurance Sheme Recoveries	4,53,649.00
4027	External Housing Recoveries-CMA	(24,863.00)
4028	Deputationalist Recoveries	(3,11,041.00)
4029	Income Tax deduction at Source from Employees-TDS	
4030	Recoveries toward loan From Bank	
4031	Court Recoveries	2,743.00
4032	Subscription to HBA Special FBF	49,493.00
4033	Health Fund Subscription	22,80,375.00
4034	Recoveries- Payable to other Municipalities	
4035	Income Tax Deduction- Contractors	7,99,339.00
4036	Other Recoveries	25,19,436.00
4037	Sales tax and surcharge on sales tax-Payable	17,54,193.00
4038	Power charges -Payable-Street light	
4039	Provision for Doubtful collection of revenue items	30,78,86,906.00
4040	Survey charges- payable	
4041		
4042		
4043	Library Cess Payble	
4044	Salaries Payable	
4045	Unpaid salaries/pension	
4046	Accounts payable Account-personal claims	
4047	Accounts Payable- Contractors	
4048	Accounts Payable- Suppliers	
4049	Accounts Payable- Expenses	
4050	Other Payable	48,45,585.00
4051	Interest Payable	5,01,80,434.00
4052	Group Insurance Scheme - Management Contribution Payable	
4053	Contribution to CMDA/ LPA Payable	
4054	Municipal contribution to specific Scheme	
4055	Road cut Restoration Deposit-Telephone department	
4056	Road cut Restoration Deposit-Others	
4057	W/S Maint Chrgs Pyble to TWARD Brd/ Met. Wat. Brd / wat. Cess pyble to T.N. Polt. Cont. Brd	60,36,46,511.00
4058	Royalty Payable	
4059	Hand loom Advance Recoverd- Payable to Co-optex	25,309.00
4090	Khadi Advance Recovered Payable to Khadi Board	(45,223.00)
4061	Buildings- Accumulated Depreciation	14,22,633.00
4062	Subways and causeways- Accumulated Depreciation	
4063	Bridges and Flyovers- Accumulated Depreciation	

Storm water drains, Open drains and culverts- Accumulated	
4064 Depreciation	
4065 Heavy Vehicles- Accumulated Depreciation	43,04,44,004.00
4066 Light Vehicles- Accumulated Depreciation	1,25,91,672.00
4067 Other Vehicles- Accumulated Depreciation	7,60,238.00
Furniture, Fixtures and Office Equipments- Accumulated	
4068 Depreciation	
Electrical Installation- Lamps and Tube Lights Fittings-	
4069 Accumulated depreciation	2,70,867.00
4070 Electrical Installation- Others- Accumulated depreciation	
4071 Plant and Amchinery- Accumulated Depreciation	3,99,712.00
	4,60,99,306.00
4072 Roads and Pavements- Concrete- Accumulated Depreciation	
Roads and Pavements- Black Topped- Accumulated	
4073 Depreciation	
4074 Roads and Pavements- Others - Accumulated Depreciation	
Maintenance Charges for railway Level Crossings/Overbridges-	
4075 Payable	
4076 ENTYCE Advance recovered -Payable	
Instruments and Equipments in Hospital and Dispensaries-	
4078 Accumulated Depreciation	
4079 Tools and Plant- Accumulated Depreciation	
4080 Public Fountains- Accumulated Depreciation	
4081 Head Works OHT etc., Water Supply Mains- Accumulated Depreciation	1,30,53,888.00
4082 Drainage Sewerage Pipes, conduits etc.- Accumulated Depreciation	35,60,84,849.30
4083 Ground Water wells/ Deep Bore wells- Accumulated Depreciation	8,59,98,403.00
4084 Hand Pumps India Mark II- Accumulated Depreciation	15,02,85,135.00
4085 Reservoirs- Accumulated Depreciation	15,02,527.00
4086 Surface water Removal Tankers- Accumulated Depreciation	
4087 Other Items	20,80,200.00
4088 Audit Fees payable	21,44,770.00
4077 Inter Zonal Transfer Account	5,88,651.00
	6,36,08,23,386.47
	6,36,08,23,386.47

J. J. J. J.
Deputy Director

Local Fund Audit Dept.
Coimbatore Corporation Audit
Coimbatore-041 001

K. J. J.
12/18

Accounts Officer (WS)
City Municipal Corporation
Coimbatore

COIMBATORE CORPORATION: COIMBATORE
WATER SUPPLY AND DRAINAGE FUND
 Accounts for the year ended on 31.03.2017

ABSTRACT
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31 ST MARCH 2017
EXPENDITURE

CODE NO	ACCOUNT HEAD	REVISED BUDGET ESTIMATE	WATER SUPPLY AND DRAINAGE FUND	%
A	PERSONNEL COST			
	(i) Salaries		8,70,42,626.00	8.73
	(ii) Others		24,150.00	0.00
B	TERMINAL AND RETIREMENT BENEFITS			
C	OPERATING EXPENSES			
D	REPAIRS AND MAINTENANCE		28,62,08,241.00	28.69
E	PROGRAMME EXPENSES		41,02,90,213.00	41.13
F	ADMINISTRATIVE EXPENSES		3,72,963.00	0.04
G	FINANCE EXPENSES		8,26,29,745.00	8.28
H	DEPRECIATION		82,68,462.42	0.83
			12,26,26,140.00	12.28
	TOTAL		99,74,62,540.42	100

INCOME

CODE NO	ACCOUNT HEAD	REVISED BUDGET ESTIMATE	WATER SUPPLY AND DRAINAGE FUND	%
A	PROPERTY TAX			
B	OTHER TAXES		62,16,25,861.62	50.15
C	ASSIGNED REVENUE		-	
D	DEVOLUTION FUND		-	
E	SERVICE CHARGES AND FEES			
F	GRANTS AND CONTRIBUTION		56,12,90,305.53	45.28
G	SALE AND HIRE CHARGES		-	
H	OTHER INCOME		5,67,22,001.97	4.57
	TOTAL		1,23,96,38,169.12	100
	ACCUMULATED SURPLUS		24,21,75,628.70	

COIMBATORE CORPORATION: COIMBATORE
WATER SUPPLY AND DRAINAGE FUND
 Accounts for the year ended on 31.03.2017

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31 ST MARCH 2017

401	Accumulated surplus/deficit	2,30,52,38,490.27
402	Income and Expenditure account	24,21,75,628.70
403	Prior year Income	12,38,13,547.78
		2,67,12,27,666.75
404	Prior Year Expenses	
405	Final Deficit	
406	Balance	2,67,12,27,666.75

[Signature]
 Deputy Director
 Local Fund Audit Dept.
 Coimbatore Corporation Audit
 Coimbatore-641 001

[Signature]
 Accounts Officer (WS)
 City Municipal Corporation
 Coimbatore

COIMBATORE CORPORATION: COIMBATORE
WATER SUPPLY AND DRAINAGE FUND
Accounts for the year ended on 31.03.2017
BALANCE SHEET AS AT 31.03.2017

CODE NO	LIABILITIES	WATER SUPPLY AND DRAINAGE FUND
		Rs
	LIABILITIES	
4003	Ways and means Advance	-
4004	Loans from the Government	-
4009	Overdraft from..... Bank	-
4010	Diversion from other municipal fund	-
4005	Loans from HUDCO	-
4006	Loans from TUFIDCO	-
4007	Loans from TNUDF	11,65,86,761.00
4012	Contribution from private parties	3,40,45,000.00
4013	Contributions from Government	35,17,21,778.00
4014	Grants from the Government	-
4008	Loans from..... Bank	-
4061-74	4078-	
86	Accumulated depreciation account ->	1,10,09,93,234.30
4001	Accumulated surplus/deficit	2,67,12,27,666.75
	CURRENT LIABILITIES	
4015	Advance collection of property tax	-
4016	Tender Deposit-Contractors	11,00,05,362.00
4017	Tender Deposit-Suppliers	-
4020	Deposits- others	-
4019	Security Deposit-Staff	-
4018	Security Deposit-Revenue (Lease, Auction, B	-
4035	Income Tax Deduction- Contractors	7,99,339.00
4036	Other Recoveries	25,19,436.00
4037	Sales tax and surcharge on sales tax-Payable	17,54,193.00
4021-34	Recoveries from staff paybill payable ->	44,15,239.00
4039	Provision for Doubtful collection of revenue ite	30,78,86,906.00
4041		-
4042		-
4043	Library Cess Payble	-
4044	Salaries Payable	-
4045	Unpaid salries/pension	-
4046	Accounts payable Account-personal claims	-
4047	Accounts Payable- Contractors	-
4048	Accounts Payable- Suppliers	-
4049	Accounts Payable- Expenses	-
4050	Other Payable	48,45,565.00
4058	Royalty Payable	-
4051	Interest Payable	5,01,80,434.00
4057	W.S Maint. Chrgs Pyble to TWARD Brd/ Met.	60,36,46,511.00
4076	ENTYCE Advance recovered -Payable	-
4088	Audit Fees payable	5,88,651.00
4087	Other Items	21,44,770.00
	OUTSTANDINGS	
4038	Power charges -Payable-Street light	-
4040	Survey charges- payable	-
4052	Group Insurance Scheme - Management Cor	-

4053 Contribution to CMDA/ LPA Payable	-
4054 Municipal contribution to specific Scheme	-
4055 Road cut Restoration Deposit-Telephone dep	-
4056 Road cut Restoration Deposit-Others	-
4075 Maintenance Charges for railway Level Cross	-
4077 Inter Zonal Transfer Account	-
TOTAL	5,36,33,60,846.05

COIMBATORE CORPORATION: COIMBATORE

Accounts for the year ended on 31.03.2017

BALANCE SHEET AS AT 31.03.2017

CODE NO	ASSETS	WATER SUPPLY AND DRAINAGE FUND Rs
FIXED ASSETS		
3101	Land-Gross Block	89,34,854.00
3102	Buildings-Gross Block	97,43,086.00
3103	Sub-ways and causeways-Gross Block	-
3104	Bridges and Flyovers- Gross Block	-
3105	Strom water Drains, Open Drains and Culvert	52,73,88,715.00
3106	Heavy Vehicles--Gross Block	2,09,94,553.00
3107	Light Vehicles- Gross Block	8,77,350.00
3108	Other Vehicles- Gross Block	-
3109	Furniture, Fixtures and Office Equipments- G	2,76,751.00
3110	Electrical Installations-Lamps- Light Fittings	-
3111	Electrical Installations- Others- Gross Block	6,04,672.00
3112	Plant And Machineries- Gross Block	9,79,01,153.00
3113	Roads and Pavements- Concrete- Gross Bloc	-
3114	Roads and Pavements- Black Topped- Gross	-
3115	Roads and Pavements- Others- Gross Block	-
3116	Instruments and Equipments in Hospitals, Dis	-
3117	Tools and Plant- Gross Block- Gross Block	16,18,447.00
3118	Public Fountain	1,30,53,889.00
3121	Projects-in--Progress Account	-
3122	Projects-in--Progress Account- Government C	-
3132	Water Supply Head Works, OHT etc., and W	1,62,45,83,536.97
3133	Drains and Sewerage pipes, cobduits, channe	51,58,44,884.00
3134	Ground water wells/ Deep Bore-wells	62,54,50,848.00
3135	Hand pumps- India Mark II	15,02,528.00
3136	Reservoirs	-
3137	Sullage water removal Tankers	20,80,201.00
3138	Other Items	-
3149	Drainage Fees From Building Flat Promoters	-
3150	Under Ground Drainage Scheme -Initial Depc	-
CURRENT ASSETS		
3001	Specific Stock Account	-
3002	Property Tax Recoverable-Current	-
3003	Property Tax Recoverable-Arrears	-
3004	Property Atx Collection suspense Account	-
3005	Professional Tax Recoverable -current	-

3006	Professional Tax Recoverable -Arrears	-
3007	Other Tax recoverable-Current	-
3008	Other Tax recoverable-Arrears	-
3009	Licence Fees and Other Fees Recoverable -C	-
3010	Licence Fees and Other Fees Recoverable -C	-
3011	Lease Amount Recoverable Current	-
3012	Lease Amount Recoverable Current	-
3013	Water Supply And Drainage Tax-Receivable-	8,38,89,152.72
3014	Water Charges Recoverable-Current	9,35,08,371.00
3015	Water Charges Recoverable-Arrear	10,46,41,215.00
3016	Educational Rax Receivable-Current	-
3017	Rent on Builldings-Recoverable-Current	-
3018	Rent on Builldings-Recoverable-Arrears	-
3019	Water Supply And Drainage Tax-Receivable-	32,63,85,417.02
3020	Educational Rax Receivable-Arrears	-
3021	Accounts Receivable-Sale of Properties	-
3022	Survey Fees Receivable	-
3023	Specific Grant Receivable	-
3024	Cost on sale of Land/ Building-Recoverable	-
3025	Interest Accrued on Fixed Deposit/Dividend d	26,067.00
3026	Road Cut Restoration-Telephone Department	-
3027	Road Cut Restoration-Others=Recoverable	-
3028-3046	Staff advance recoverable ->	1,16,80,930.00
3048	wages To Technical Assistants (Petty Superv	-
3049	Collection of Arrears of Taxes- Doubtful	-
3050	Collection of Arrears of Non-Taxes (Fees)- Di	-
3051	Advance to the Suppliers	-
3052	Advance to the Contractors	-
3053	Material Cost recoverable Account-Contractor	-
3054	Advance Recoverable-Expenses	-
3055	Other Advances- Recoverable	-
3125	Advances to PWD/ Highways/ Tamil Nadu Cc	-
3131	Advane to TWARD Board/ Metro Water Boar	46,46,35,399.00
3055	Other Advances- Recoverable	57,51,68,158.00
3056	Deposits-Recoverable	91,22,993.00
3058	General Imprest Account	1,882.53
3059	Cash Account	-
3060	Collection account..... Bank	-
3061	Collection account..... Bank	-
3062	Collection account..... Bank	-
3063	Collection account..... Bank	-
3064	Devolution Fund Account... Bank Of India	-
3065	Personal Deposit A/c Treasury	-
3066	Payment Account..... Bank	-
3067	Payment Account..... Bank	-
3068	Old Account..... Bank	-
3069	Elementary Education Fund.....	-
3070	Fixed deposit	92,00,000.00
3071	Pension and Leave Salary Contributions Rece	-
3072	Miscellaneous recoveries- Receivable	-
3123	Capital Fund..... Bank	-
3124	Capital Fund..... Bank	-
3126	MP Fund	-
3127	MLA Fund	-
3139	Water supply and Drainage Fund	10,22,05,650.61
3140	Water supply and Drainage Fund	63,27,671.69
3141	Drainage Fees From Building Flat Promoters.	-
3142	Under Ground Drainage Scheme -Deposits...	90,28,295.32

OTHER ITEMS

3057	Prepaid expenses	-
3072	Miscellaneous recoveries- Receivable	-
3073	Accumulated Depreciation Fund Investment	-
3128	Deferred Revenue expenditure	-
3129	Basic Amenities Scheme	-
3130	National Slum Development Programme	-
3151	10 th Finance commission	-
3152	Decentralised District Plan	-
3100	Interfund Transfers	11,66,84,175.19

5,36,33,60,846.05

COIMBATORE CORPORATION: COIMBATORE

Accounts for the year ended on 31.03.2017

SCHEDULE: A TO BALANCE SHEET AS AT 31.03.2017

CODE NO	ASSETS	WATER SUPPLY AND DRAINAGE FUND Rs
4061	Buildings- Accumulated Depreciation	14,22,633.00
4062	Subways and causeways- Accumulated Dep	-
4063	Bridges and Flyovers- Accumulated Deprecia	-
4064	Storm water drains, Open drains and culverts-	43,04,44,004.00
4065	Heavy Vehicles- Accumulated Depreciation	1,25,91,672.00
4066	Light Vehicles- Accumulated Depreciation	7,60,238.00
4067	Other Vehicles- Accumulated Depreciation	-
4068	Furniture, Fixtures and Office Equipments- Ac	2,70,867.00
4069	Electrical Installation- Lamps and Tube Lights	-
4070	Electrical Installation- Others-Accumulated de	3,99,712.00
4071	Total Acc. Depreciation As per Dep Schedule	4,60,99,306.00
4072	Roads and Pavements- Concrete- Accumulat	-
4073	Roads and Pavements- Black Topped- Accur	-
4074	Roads and Pavements- Others -Accumulated	-
4078	Instruments and Equipments in Hospital and I	-
4079	Tools and Plant- Accumulated Depreciation	-
4080	Public Fountains- Accumulated Depreciation	1,30,53,888.00
4081	Head Works OHT etc., Water Supply Mains-A	35,60,84,649.30
4082	Drainage Sewerage Pipes, conduits etc.,-Acc	8,59,98,403.00
4083	Ground Water wells/ Deep Bore wells-Accum	15,02,85,135.00
4084	Hand Pumps India Mark II- Accumulated Dep	15,02,527.00
4085	Reservoirs-Accumulated Depreciation	-
4086	Sullage water Removal Tankers-Accumulatec	20,80,200.00
	TOTAL	1,10,09,93,234.30
		1,10,09,93,234.30

COIMBATORE CORPORATION: COIMBATORE

Accounts for the year ended on 31.03.2017

SCHEDULE: B TO BALANCE SHEET AS AT 31.03.2017

RECOVERIES FROM STAFF PAY BILLS - PAYABLE

CODE NO		WATER SUPPLY AND DRAINAGE FUND

	Rs
4021 Provident Fund Recoveries	11,25,074.00
4022 Co-operative Society Loan Recoveries	34,941.00
4023 RD Recoveries	1,78,244.00
4024 LIC Policy Premium Recoveries	2,41,852.00
4025 Special Provident Fund-cum-Graduity Scher	4,24,686.00
4026 FBF/ Group Insurance Scheme Recoveries	4,53,649.00
4027 External Housing Recoveries-CMA	(24,863.00)
4028 Deputationist Recoveries	(3,11,041.00)
4029 Income Tax deduction at Source from Employ	-
4031 Court Recoveries	2,743.00
4032 Subscription to HBA Special FBF	49,493.00
4033 Health Fund Subscription	22,60,375.00
4059 Hand loom Advance Recoverd- Payable to Co	25,309.00
4060 Khadi Advance Recovered Payable to Khadi I	(45,223.00)
TOTAL	44,15,239.00

COIMBATORE CORPORATION: COIMBATORE

Accounts for the year ended on 31.03.2017

SCHEDULE: C TO BALANCE SHEET AS AT 31.03.2017

STAFF-ADVANCE

	WATER SUPPLY AND DRAINAGE FUND Rs
3028 Festival Advance	1,20,34,758.00
3029 Handloom Advance	-
3030 Khadi Advance	-
3031 Education Advance	-
3032 Flood Advance	-
3033 Immediate Relief Advance	87,996.00
3043 Motor Cycle Advance	-
3044 Car Advance	30,037.00
3045 Marriage Advance	17,009.00
3046 House Building Advance	(4,88,870.00)
3047 Interest on Staff Advances-Recoverable Acco	-
TOTAL	1,16,80,930.00

2086	Power charges for sewerage system / pumpi	3,70,53,002.00
2087	Power charges for Head Water works, Pump	24,30,60,448.00
2088	Power charges for Street Lights	-
2089	Maintenace expenses for Street Lights	-
2090	Wages	-
2091	Stores-written off	-
2092	Petrol / Diesel Evaporation	-
2096	Removal Debris	-
2100	Sanitary/Conservancy Expenses	-
2101	Expenses on Sanitary Materials	-
2102	Pauper Charges	-
2107	Cost of Medicines	-
2108	Rent on Buildings	-
2109	Hospital Expenses other than Medicines	-
2110	Diet to Patients	-
2119	Fodder (Animal Feed)	-
2120	Zoological Garden - Maintenance	-
2121		-
2130	Hire charges for supply of waters through pri	60,94,791.00
	Total	<u>28,62,08,241.00</u>
D.REPAIRS AND MAINTENACE		
2046	Books and Periodicals and Magazines	-
2050	Repairs and Maintenance of Office Tools anc	-
2070	Heavy Vehicles- Maintenance	26,99,544.00
2016	Light Vehicles-Maintenance	-
2049	Maintenance of Office Buildings	-
2073	Repairs and Building - Buildings	-
2076	Repairs and Maintenance -Storm Water Drain	6,26,63,030.00
2071	Repairs and Maintenance-Roads and Paveme	-
2072	Repairs and Maintenance-Roads and Pavem	-
2074	Repairs and Building - Subways and cause w	-
2075	Repairs and Maintenance- Bridges and Flyov	-
2080	Maintenance of Improvement of Slum Areas	-
2081	Maintenance Charges for Railway Leval Cros	-
2085	Plants, Manure, Implements etc.,	-
2078	Restoration of Road Cuts	84,582.00
2079	Maintenace of Nutritious Meal Centres	-
2080	Maintenance of Improvement of Slum Areas	-
2081	Maintenance Charges for Railway Leval Cros	-
2085	Plants, Manure, Implements etc.,	-
2092	Petrol / Diesel Evaporation	-
2126		-
2101	Expenses on Sanitary Materials	-
2125	Maintenance expenses- Water supply / Sewe	14,84,64,446.00
2128	Royalty	-
2129	Maintenance Charges to TWAD Board/ Metr	19,63,78,611.00
	Total	<u>41,02,90,213.00</u>
E.PROGRAMME EXPENSES		
2052	Professional Charges	3,72,963.00

2056		
2065		
2103		
2105		
2106		
2064	Expenses on opening Ceremonies	-
	Total	3,72,963.00
F. ADMINISTRATIVE EXPENSES		
2015	Telephone Charges	56,957.00
2016	Light Vehicles-Maintenance	-
2018	Stationery And printing	19,35,656.00
2017		-
2019	Advertisement Charges	5,050.00
2020	Other Expenses	36,16,389.00
2024	M.O Commission (Pension)	-
2026	Computer Operational Expenses	-
2040	Mucipal Contribution to other Funds/ Scheme	-
2046	Books and Periodicals and Magazines	-
2047	Postage and Telegrams and fax Charges	-
2048	Electricity Consumtion Charges for office B	7,51,12,434.00
2053	Pension and Leave Salary Contribution	-
2054	Contributions	19,03,259.00
2061		
2062		
2063		
2095		
	Total	8,26,29,745.00
G. FINANCE EXPENSES		
2021	Property Tax- Vacancy Remission	-
2022	Provision for Doubtful Collection of Revenue	-
2023	Irrecoverable Revenue Items Written off	-
2027	Interest Charged by the Bank	-
2028	Bank Charges	78,686.42
2029	Interest on Loans /ways and Means Advanci	76,01,125.00
2030	Lapsed Deposit- Refund	-
2036	Audit Fees	5,88,651.00
	Total	82,68,462.42
H. DEPRECIATION		
2037	Loss on Sale of Assets	-
2038	Depreciation	12,26,26,140.00
	Total	12,26,26,140.00

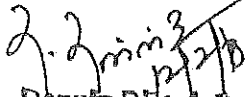
COIMBATORE CORPORATION: COIMBATORE		
Accounts for the year ended on 31.03.2017		
SCHEDULE TO		
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31 ST MARCH 2017		
INCOME		
A. PROPERTY TAX		
1001	Property Tax for General Purpose	-
1002	Water supply and Drainage tax	62,16,25,861.62
1003	Education Tax	-
1005	Excess Remittance-(Excess collection) Prop	-
	Total	62,16,25,861.62
B. OTHER TAXES		
1006	Profession Tax	-
1007	Pilgrim Tax	-
1008	Tax on Carriages and Animals	-
1009	Tax on carts	-
1010	Servant tax	-
1011	Advertisemnent Tax	-
	Total	-
C. ASSIGNED REVENUE		
1046	Duty on transfer of Property	-
1047	Entertainment Tax	-
1048	Magisterial Fines	-
1049	Compensation for Toll	-
1050	Assignment Revenue	-
	Total	-
D. DEVOLUTION FUND		
1053	Devolutuion Fund	-
	Total	-
E. SERVICE CHARGES AND FEES		
1016	Fees under Places of Public Resorts Act	-

1017 Trade Licence Fees	-
1018 Licence Fees under PFA	-
1019 Building Licence Fees	-
1020 Encroachment Fees	-
1021 Parking Fees	-
1024 Private Market Fees	-
1025 Advertisement Fees	-
1026 Fees for Bays and other receipts in the Bus S	-
1029 Servant tax	-
1032 Fees for fishery Rights	-
1039 Fees on pay and use toilets	-
1054 Copy Application Fees	-
1064 Receipts From Hospitals and Dispensaries	-
1042 Avenue Receipts	-
1044 Other fees	28,653.00
1081 Initial Amount for New water supply and drain	12,24,47,398.53
1082 Water supply connection charges	3,61,19,291.00
1083 Metered/ tap water charges	39,38,40,639.00
1084 Charges for water supply through Lornies/ tar	1,21,000.00
1085 Septic tank cleaning charges	11,58,271.00
1086 Sewerage connection charges	75,75,053.00
1087 Specific maintenance grant/ Contribution for	-
Total	56,12,90,305.53
F. GRANTS AND CONTRIBUTION	
1051 Grants for Natural Calamities	-
1052 Grants for Scheme Implementation	-
1072 I.P.P (V) -Grant	-
1087 Specific maintenance grant/ Contribution for	-
Total	-
G. SALE AND HIRE CHARGES	
1057 Profit in Sale of Asstes	-
1058 Hire charges	-
1059 Sale of Rubbish/Debris/Silt	-
1060 Sale of Compost Manurs	-
1061 Sale of Unserviceable stock and stores	-
1062 Sale of Scraps	-
1063 Sale of Products	-
Total	-
H. OTHER INCOME	
1022 Market fees- Daily Market	-
1023 Market fees- Weekly Market	-
1027 Fees for slaughter house	-
1028 Cart Stand/ Lorry Stand/ taxi Stand Fees	-
1030 Survey Fees	-
1031 Development Charges	-
1033 Rent on and Lease of Lands	-
1034 Income from ferries	-

Sl No	Class of Assets	Assets Code	Cost As on	Additions during the year			Cost As on	Amount on which full depreciation is calculatable	Rate of Depreciation	Meth of Dep	
			1.4.2010	a	b	c					
1	2	3	a	a	b	c	Rs	Rs			
			Rs	Rs	Rs	Rs	Rs	Rs			
1	Land-Gross Block	3101	89,34,854					89,34,854			3101
2	Buildings-Gross Block	3102	97,43,086					97,43,086	87,58,372	5% WDV	3102
3	Strom water Drains, Open Drains and C	3105	50,70,10,627	1,86,85,156	32,14,110	4,98,822		52,73,88,715	11,40,50,060	18% WDV	3105
4	Heavy Vehicles--Gross Block	3106	2,09,94,553					2,09,94,553	1,12,03,842	25% WDV	3106
5	Light Vehicles- Gross Block	3107	8,77,350					8,77,350	1,56,149	25% WDV	3107
6	Furniture, Fixtures and Office Equipmen	3109	2,76,751					2,76,751	7,846	25% WDV	3109
7	Electrical Installations-Lamps- Light Fitt	3110								25% WDV	3110
8	Electrical Installations- Others- Gross B	3111	6,04,672					6,04,672	2,38,326	14% WDV	3111
9	Plant And Machineries- Gross Block	3112	9,79,01,153					9,79,01,153	5,75,57,608	10% WDV	3112
10	Tools and Plant- Gross Block- Gross B	3117	16,18,447					16,18,447		0% WDV	3117
11	Public Fountain	3118	1,30,53,889					1,30,53,889	1	20% SL	3118
12	Water Supply Head Works, OHT etc., a	3132	1,45,76,19,241	6,04,83,116	9,03,42,207	1,81,38,973		1,62,45,83,537	1,51,81,02,357	3.0% SL	3132
13	Drains and Sewerage pipes, cobduits, c	3133	45,50,83,879	1,91,92,865	3,04,38,883	1,11,29,257		51,58,44,884	47,42,76,744	3.33% SL	3133
14	Ground water wells/ Deep Bore-wells	3134	53,68,71,768	2,87,01,498	5,04,70,513	94,07,069		62,54,50,848	56,55,73,266	5% SL	3134
15	Hand pumps- India Mark II	3135	15,02,528					15,02,528	1	20% SL	3135
16	Sullage water removal Tankers	3137	20,80,201					20,80,201	20,80,201	25% WDV	3137
Total			3,11,41,72,999	12,50,42,635	17,44,65,713	3,71,74,121		3,45,08,55,468	2,75,20,04,773		
								3,45,08,55,468			

Depreciation was 5%

Sl No	Class of Assets	W.D.V AS ON 31.03.16	Depreciation				W.D.V AS ON 31.03.17	W.D.V AS ON 1.4.2016	W.D.V AS ON 31.3.2017	a+b+c	
			a Rs	b Rs	c Rs	B/F depreciation from added area Rs					Total dep for the yr Rs
1	Land-Gross Block							Rs 89,34,854	Rs 89,34,854		
2	Buildings-Gross Block	9,84,714	4,37,919	-	-	4061	4,37,919.00	14,22,633	87,58,372	83,20,453	
3	Strom water Drains, Open Drains and C	40,96,25,723	2,05,29,011	2,89,270	-	4064	2,08,18,281.00	43,04,44,004	9,73,84,904	9,69,44,711	2,03,78,088.00
4	Heavy Vehicles--Gross Block	97,90,711	28,00,961	-	-	4065	28,00,961.00	1,25,91,672	1,12,03,842	84,02,881	
5	Light Vehicles- Gross Block	7,21,201	39,037	-	-	4066	39,037.00	7,60,238	1,56,149	1,17,112	
6	Furniture, Fixtures and Office Equipmen	2,68,905	1,962	-	-	4068	1,962.00	2,70,867	7,846	5,884	
7	Electrical Installations-Lamps- Light Fitti					4069					
8	Electrical Installations- Others- Gross B	3,66,346	33,366	-	-	4070	33,366.00	3,99,712	2,38,326	2,04,960	
9	Plant And Machineries- Gross Block	4,03,43,545	57,55,761	-	-	4071	57,55,761.00	4,60,99,306	5,75,57,608	5,18,01,847	
10	Tools and Plant- Gross Block- Gross Bl					4079				16,18,447	
11	Public Fountain	1,30,53,888				4080		1,30,53,888	1	1	
12	Water Supply Head Works, OHT etc., a	30,91,86,445	4,55,43,071	13,55,133	-	4081	4,68,98,204.00	35,60,84,649	1,14,84,32,796	1,26,84,98,888	16,69,64,296.00
13	Drains and Sewerage pipes, cobduits, c	6,96,98,180	1,57,93,416	5,06,807	-	4082	1,63,00,223.00	8,59,98,403	38,53,85,699	42,98,46,481	6,07,61,005.00
14	Ground water wells/ Deep Bore-wells	12,07,44,709	2,82,78,663	12,61,763	-	4083	2,95,40,426.00	15,02,85,135	41,61,27,059	47,51,65,713	8,85,79,080.00
15	Hand pumps- India Mark II	15,02,527				4084		15,02,527	1	1	
16	Sullage water removal Tankers	20,80,200				4086		20,80,200	1	1	
Total		97,83,67,094	11,92,13,167	34,12,973	-	2038	12,26,26,140.00	1,10,09,93,234	2,13,41,87,458	2,34,98,62,234	33,66,82,469
							12,26,26,140.00	1,10,09,93,234	2,13,58,05,905	2,34,98,62,234	
								1,10,09,93,234			


 Deputy Director
 Local Fund Audit Dept
 Coimbatore Corporation Audit
 Coimbatore-641 001


 Accounts Officer (WS)
 City Municipal Corporation
 Coimbatore