SALEM CORPORATION

ANNUAL ACCOUNTS

WATER SUPPLY AND DRAINAGE FUND

2016–2017

SALEM CITY MUNICIPAL CORPORATION
WATER SUPPLY AND DRAINAGE FUND
OPENING BALANCE SHEET AS ON 01.04.2016

A/C CODE NO	17	DEBIT	CREDIT	A/C CODE NO	ASSETS	DEBIT	CREDIT
	A. LIABILITY				**A. FIXED ASSETS**		
4061	BUILDINGS - ACCUMULATED DEPRECIATION		3285730	3101	LAND GROSS BLOCK	85583272	
4063	BRIDGES AND FLYOVERS ACCUMULATED DEPRECIATION		0	3102	BUILDINGS GROSS BLOCK	8018612	
4064	STORM WATER DRAINS OPEN DRIANS AND CULVERTS ACCUMULATED DEPRECIATION		8513469	3104	BRIDGES AND FLYOVERS	1	
4065	HEAVY VEHICLE ACCUMULATED DEPRECIATION		1581920	3105	STORM WATER DRAINS	16260106	
4066	LIGHT VEHICLE ACCUMULATED DEPRECIATION		184628	3106	HEAVY VEHICLES GROSS BLOCK	1649842	
4068	FURNITURE FIXTURES AND OFFICE EQUIPMENTS ACCUMULATED DEPRECIATION		185596	3107	LIGHT VEHICLES GROSS BLOCK'	192966	
4069	ELECTRICAL INSTALLATION LAMPS AND TUBE LIGHT FITTINGS ACCUMULATED DEPRECIATION		1258418	3109	FURNITURE FIXTURES AND OFFICE EQUIPMENTS	331412	
4070	ACCUMULATED DREPRECIATION		749403	3110	ELECTRICAL INSSTALLATIONS LAMPS LIGHT GROSS BLOCK	1507521	
4071	PLANT AND MACHINERIES ACCUMULATED DEPRECIATION		0	3111	ELECTRICAL INSTALLATIONS OTHERS GROSS BLOCK	3325093	
4072	ROADS AND PAVEMENTS CONCRETE GROSS BLOCK		230402	3112	PLANT AND MACHINERIES	1	
4073	ROADS AND PAVEMENTS BLOCK TOPPED ACCUMULATED DEPRECIATION		1522600	3113	ROADS AND PAVEMENTS CONCRETE GROSS BLOCK	986812	
4074	ROADS AND PAVEMENTS OTHERS ACCUMULATED DEPRECIATION		0	3114	ROADS AND PAVEMENTS	2545403	
4075	TOOLS AND PLANT - ACCUMULATED DEPRECIATION		3075873	3115	ROADS AND PAVEMENTS OTHERS	1	

A/C CODE NO	17	DEBIT	CREDIT	A/C CODE NO	ASSETS	DEBIT	CREDIT
4080	PUBLIC FOUNTAINS ACCUMULATED DEPRECIATION		2829631	3117	TOOLS AND PLANT -GROSS BLOCK	14561393	
4081	HEAD WORKS OHT ACCUMULATED DEPRECIATION		137889270	3118	PUBLIC FOUNTATINS	3737738	
4081	HEAD WORKS W.S MAINS ACCUMULATED DEPRECIATION		0	3132	WATER SUPPLY MAINS (O.H.T)	446856179	
4083	GROUND WATER WELLS ACCUMULATED DEPRECIATION		125177689	3134	BORE WELL WITH HAND PUMPS AND POWER PUMPS	270274581	
4083	DEEP BORE WELLS ACCUMULATED DEPRECIATION		0		**A. TOTAL**	**855830933**	
4004	LOAN FROM GOVT AND LIC LOAN		0		**B. CURRENT ASSETS**		**0**
4007	LOAN FROM TNUDF		2616721971	3001	STOCK ACCOUNT WATER SUPPLY MATERIALS METTUR AND MAIN	2393076	
4030	BANK LOAN RECOVERIES	**0**	2000	3013	WATER SUPPLY AND DRINAGE TAX RECEIVABLE CURRENT	34517729	
	A. TOTAL		**2903208600**	3014	WATER CHARGES RECOVERABLE CURRENT	83135375	
	B. CURRENT LIABILITIES			3015	WATER CHARGES RECOVERABLE ARREAR	206693279	
4010	DIVERSION FROM OTHER FUNDS		307340164	3017	RENT ON BUILINGS RECOVERABLE CURRENT	100	
4011	MUNICIPAL CONTRIBUTION		117385598	3019	WATER SUPPLY AND DRAINAGE TAX RECEIVABLE ARREAR	130814215	
4012	PUBLIC CONTRIBUTION		55673305	3028	FESTIVAL ADVANCE	1387240	
4013	CONTRIBUTION FROM GOVERNMENT		1158346937	3031	EDUCATION ADVANCE	0	
4014	GRANTS FROM THE GOVERNMENT		1599851101	3033	IMMEDIATE RELIEF ADVANCE	87000	
4015	ADVANCE COLLECTION PROPERTY TAX		34505	3037	TOUR ADVANCE	4850	
4016	TENDER DEPOSITS CONTRACTORS		207091602	3043	MOTOR CYCLE ADVANCE	15170	
4017	TENDER DEPOSITS SUPPLIERS		216857	3045	MARRIAGE ADVANCE	24868	
4020	DEPOSITS OTHERS		40595670	3051	ADVANCE TO SUPPLIERS	2824887	
4039	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS		331328505	3052	ADVANCE TO CONTRACTORS	24454596	
4044	SALARIES PAYABLE ACCOUNT		0	3054	ADVANCE RECOVERABLE EXPENSES	76605156	

A/C CODE NO	17	DEBIT	CREDIT	A/C CODE NO	ASSETS	DEBIT	CREDIT
4045	UNPAID SALARIES		39447	3055	OTHER ADVANCES RECOVERABLE	44140	
4046	ACCOUNTS PAYABLE PERSONAL CLAIMS		375669	3056	DEPOSITS RECOVERABLE	3157841	
4047	ACCOUNTS PAYABLE CONTRACTORS		15819803	3057	PREPAID EXPENSES	3000	
4049	Accounts Payable Expenses		60899	3058	GENERAL IMPREST ACCOUNT	1800	
	B. TOTAL		**3834160062**	3074	IMCOME TAX DEDUCTION FRROM CCD	50847	
	C. OUTSTANDINGS			3120		0	
4021	PROVIDENT FUND		1621253	3121	WORK IN PORGESS	3788246996	
4022	Society Recoveries		4131387	3123		0	
4023	RD RECOVERIES		458705	3131	ADVANCE TO TWAD	239191327	
4024	L.I.C POLICIES PREMIUM RECOVERIES		13091	3131	ADVANCE TO TWAD	8208037	
4025	SPECIAL PROVIDENT FUND		435840	3059	CASH ON HAND	3783246	
4026	FAMILY BENEFIT FUND		2097900	3070	FIXED DEPOSIT	131630652	
4028	DEPUTATION RECOVERIES		582	3139	CASH AT BANK	123725524	2988338
4029	INCOME TAX DEDUCTION EXPLOYEES TDS		138164		**B.TOTAL**	**4861000951**	**2988338**
4031	COURT RECOVERIES		2272		**C. OTHER ITEMS**		
4032	HBA RECOVERIES		0	3100	TRANSFER TO HSC		43300000
4033	HEALTH FUND		4291652	3100	TRANSFER TO DWSS	799214023	2314010330
4034	OTHER RECOVERIES	138325	427386	3100	TRANSFER TO UGD	0	64054435
4035	INCOME TAX		250	3100	TRANSFER TO M.O & ZONES	1451250317	626701583
4037	SALES TAX		1919567	3100	INTER FUND TRANSFER TO OTHERS TO R.F	0	490442644
4050	OTHER PAYABLES		39681516	3100	DEPOSITS	0	45760000
4052	GIS CONTRIBUTION		1988170		**TOTAL .C**	**2250464340**	**3584268992**
4057	WATER SUPPLY MAINTENANCE PAYABLE TO TWAD BOARD		136293170				

A/C CODE NO	17	DEBIT	CREDIT	A/C CODE NO	ASSETS	DEBIT	CREDIT
4057	WATER CESS PAYABLE TNPC BOARD		27642672				
4059	HAND LOOM ADVANCE RECOVERED		1000				
4036	OTHER RECOVERIES		1281881				
4077	INTER ZONAL TRANSFER ACCOUNT	1710017572	1189944889				
4121	PROVIDENT FUND RECOVERIES CPS		35003358				
4133	HEALTH FUND SUBSCRIPTION PENSIONERS		251870				
4001	**ACCUMULATED SURPLUS / DEFICIT**	**2094800446**					
	C. TOTAL	**3804956343**	**1447626575**				
	GRANT TOTAL (A+B+C)		8184995237				
			4380038894		GRAND TOTAL (A+B+C)	7967296224	3587257330
					GRAND TOTAL	4380038894	

B.V. Venkhatesan

B.V. VENKHATESAN, B.A., FCA
Chartered Accountant
Membership No. 023941
244, Brindavan Road 4th Cross,
Fairlands, SALEM - 636 016.

Asst. Commissioner (Accounts)
Salem Corporation.
15/9/17
15/9/17

SALEM CITY MUNICIPAL CORPORATION

WATER SUPPLY AND DRAINAGE FUND

OPENING BALANCE SHEET AS ON 01.04.2016

	A. LIABILITY	MAIN OFFICE		UGD		DWSS		SURAMANGALAM		HASTHAMPATTY		AMMAPET		KONDALAMPATTY		TOTAL	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
4061	BUILDINGS - ACCUMULATED DEPRECIATION	0	3285730	0	0	0	0	0	0	0	0	0	0	0	0	0	3285730
4063	BRIDGES AND FLYOVERS ACCUMULATED DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4064	STORM WATER DRAINS OPEN DRIANS AND CULVERTS ACCUMULATED	0	8513469	0	0	0	0	0	0	0	0	0	0	0	0	0	8513469
4065	HEAVY VEHICLE ACCUMULATED DEPRECIATION	0	1581920	0	0	0	0	0	0	0	0	0	0	0	0	0	1581920
4066	LIGHT VEHICLE ACCUMULATED DEPRECIATION	0	184628	0	0	0	0	0	0	0	0	0	0	0	0	0	184628
4068	FURNITURE FIXTURES AND OFFICE EQUIPMENTS ACCUMULATED DEPRECIATION	0	185596	0	0	0	0	0	0	0	0	0	0	0	0	0	185596
4069	ELECTRICAL INSTALLATION LAMPS AND TUBE LIGHT FITTINGS ACCUMULATED DEPRECIATION	0	1258418	0	0	0	0	0	0	0	0	0	0	0	0	0	1258418
4070	ACCUMULATED DREPRECIATION	0	749403	0	0	0	0	0	0	0	0	0	0	0	0	0	749403
4071	PLANT AND MACHINERIES ACCUMULATED DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4072	ROADS AND PAVEMENTS CONCRETE GROSS BLOCK	0	230402	0	0	0	0	0	0	0	0	0	0	0	0	0	230402
4073	ROADS AND PAVEMENTS BLOCK TOPPED	0	1522600	0	0	0	0	0	0	0	0	0	0	0	0	0	1522600
4074	ROADS AND PAVEMENTS OTHERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4075	TOOLS AND PLANT - ACCUMULATED DEPRECIATION	0	3075873	0	0	0	0	0	0	0	0	0	0	0	0	0	3075873
4080	PUBLIC FOUNTAINS ACCUMULATED DEPRECIATION	0	2829631	0	0	0	0	0	0	0	0	0	0	0	0	0	2829631
4081	HEAD WORKS OHT ACCUMULATED DEPRECIATION	0	137889270	0	0	0	0	0	0	0	0	0	0	0	0	0	137889270
4081	HEAD WORKS W.S MAINS ACCUMULATED DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4083	GROUND WATER WELLS ACCUMULATED	0	125177689	0	0	0	0	0	0	0	0	0	0	0	0	0	125177689
4083	DEEP BORE WELLS ACCUMULATED DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4004	LOAN FROM GOVT AND LIC LOAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4007	LOAN FROM TNUDF	0	2616721971	0	0	0	0	0	0	0	0	0	0	0	0	0	2616721971
4030	BANK LOAN RECOVERIES	0	0	0	0	0	0	0	0	0	0	0	0	0	2000	0	2000
	A. TOTAL	0	2903206600	0	0	0	0	0	0	0	0	0	0	0	2000	0	2903208600

	B. CURRENT LIABILITIES															0	0
4010	DIVERSION FROM OTHER FUNDS	0	170127899	0	0	0	0	0	125499	0	43282199	0	6783901	0	87020666	0	307340164
4011	MUNICIPAL CONTRIBUTION	0	0	0	0	0	117385598	0	0	0	0	0	0	0	0	0	117385598
4012	PUBLIC CONTRIBUTION	0	1260000	0	54413305	0	0	0	0	0	0	0	0	0	0	0	55673305
4013	CONTRIBUTION FROM GOVERNMENT	0	876298038	0	87500000	0	194548899	0	0	0	0	0	0	0	0	0	1158346937
4014	GRANTS FROM THE GOVERNMENT	0	0	0	0	0	1599851101	0	0	0	0	0	0	0	0	0	1599851101
4015	ADVANCE COLLECTION PROPERTY TAX	0	0	0	0	0	0	0	0	0	9590	0	0	0	24915	0	34505
4016	TENDER DEPOSITS CONTRACTORS	0	15132340	0	40961213	0	146670547	0	1224212	0	555270	0	1918286	0	629734	0	207091602
4017	TENDER DEPOSITS SUPPLIERS	0	216857	0	0	0	0	0	0	0	0	0	0	0	0	0	216857
4020	DEPOSITS OTHERS	0	40478425	0	0	0	0	0	0	0	500	0	116745	0	0	0	40595670
4039	PROVISION FOR DOUBTFUL COLLECTION OF	0	0	0	0	0	0	0	56469867	0	104545781	0	129175575	0	41137282	0	331328505
4044	SALARIES PAYABLE ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4045	UNPAID SALARIES	0	31086	0	0	0	0	0	2891	0	0	0	1470	0	4000	0	39447
4046	ACCOUNTS PAYABLE PERSONAL CLAIMS	0	0	0	0	0	0	0	70214	0	0	0	183855	0	121600	0	375669
4047	ACCOUNTS PAYABLE CONTRACTORS	0	889488	0	11507650	0	3422665	0	0	0	0	0	0	0	0	0	15819803
4049	Accounts Payable Expenses	0	23358	0	6032	0	31509	0	0	0	0	0	0	0	0	0	60899
	B. TOTAL	0	1104457491	0	194388200	0	2061910319	0	57892683	0	148393340	0	138179832	0	128938197	0	3834160062

	C. OUTSTANDINGS															0	0
4021	PROVIDENT FUND	0	808871	0	0	0	0	0	103560	0	41800	0	351675	0	315347	0	1621253
4022	Society Recoveries	0	0	0	0	0	0	0	0	0	1362575	0	1227212	0	1541600	0	4131387
4023	RD RECOVERIES	0	0	0	0	0	0	0	400895	0	12400	0	0	0	45410	0	458705
4024	L.I.C POLICIES PREMIUM RECOVERIES	0	0	0	0	0	0	0	0	0	13091	0	0	0		0	13091
4025	SPECIAL PROVIDENT FUND	0	390	0	0	0	0	0	120290	0	309720	0	2640	0	2800	0	435840
4026	FAMILY BENEFIT FUND	0	3480	0	0	0	0	0	284770	0	525050	0	647925	0	636675	0	2097900
4028	deputations recoveries	0	0	0	0	0	0	0	0	0	0	0	582	0	0	0	582
4029	INCOME TAX DEDUCTION EXPLOYEES TDS	0	39321	0	0	0	0	0	320	0	36148	0	270	0	62105	0	138164
4031	COURT RECOVERIES	0	0	0	0	0	0	0	0	0	0	0	0	0	2272	0	2272
4032	HBA RECOVERIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4033	HEALTH FUND	0	134316	0	0	0	0	0	532549	0	1237040	0	1116187	0	1271560	0	4291652
4034	INCOME TAX	0	27961	111219	0	0	314778	0	4898	27106	0	0	0	0	79749	138325	427386
4035	OTHER RECOVERIES	0	0	0	0	0	0	0	0	0	0	0	250	0	0	0	250
4037	SALES TAX	0	530052	0	750210	0	391339	0	149031	0	28772	0	0	0	70163	0	1919567
4050	OTHER PAYABLES	0	39449090	0	0	0	0	0	0	0	98970	0	16955	0	116501	0	39681516
4052	GIS CONTRIBUTION	0	1988170	0	0	0	0	0	0	0	0	0	0	0	0	0	1988170
4057	WATER SUPPLY MAINTENANCE PAYABLE TO TWAD BOARD	0	136293170	0	0	0	0	0	0	0	0	0	0	0	0	0	136293170
4057	WATER CESS PAYABLE TNPC BOARD	0	27642672	0	0	0	0	0	0	0	0	0	0	0	0	0	27642672
4059	HAND LOOM ADVANCE RECOVERED	0	0	0	0	0	0	0	0	0	0	0	1000	0	0	0	1000
4036	OTHER RECOVERIES	0	0	0	79584	0	670691	0	120655	0	109941	0	194928	0	106082	0	1281881
4077	INTER ZONAL TRANSFER ACCOUNT	1703458098	0	0	393000000	0	712900000	6559474	0	0	22370768	0	37246673	0	24427448	1710017572	1189944889
4121	PROVIDENT FUND RECOVERIES CPS	0	0	0	0	0	0	0	6908068	0	16881554	0	6246762	0	4966974	0	35003358
4133	HEALTH FUND SUBSCRIPTION PENSIONERS	0	0	0	0	0	0	0	0	0	75660	0	82244	0	93966	0	251870
4001	ACCUMULATED SURPLUS / DEFICIT	3620212005		52039491		286099026			705493696		668555008		233139474		256361898	3958350522	1863550076
	C. TOTAL	5323670103	206917493	52150710	393829794	286099026	714276808	6559474	714118732	27106	711658497	0	280274777	0	290100550	1710155897	1447626575
	GRANT TOTAL (A+B+C)	5323670103	4214581584	52150710	588217994	286099026	2776187127	6559474	772011415	27106	860051837	0	418454609	0	419040747	1710155897	8184995237
			1109088519		536067284		2490088101		765451941		860024731		418454609		419040747		6598215932

SALEM CITY MUNICIPAL CORPORATION

WATER SUPPLY AND DRAINAGE FUND

OPENING BALANCE SHEET AS ON 01.04.2016

		MAIN OFFICE		UGD		DWSS		SURAMANGALAM		HASTHAMPATTY		AMMAPET		KONDALAMPATTY		TOTAL	
	A. FIXED ASSETS	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
3101	LAND GROSS BLOCK	85583272	0	0	0	0	0	0	0	0	0	0	0	0	0	85583272	0
3102	BUILDINGS GROSS BLOCK	5439398	0	0	0	0	0	155690	0	322121	0	1380784	0	720619	0	8018612	0
3104	BRIDGES AND FLYOVERS	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0
3105	STORM WATER DRAINS	2866918	0	0	0	0	0	252272	0	4053220	0	7681464	0	1406232	0	16260106	0
3106	HEAVY VEHICLES GROSS BLOCK	650912	0	0	0	0	0	49500	0	35831	0	267167	0	646432	0	1649842	0
3107	LIGHT VEHICLES GROSS BLOCK'	173554	0	0	0	0	0	0	0	0	0	0	0	19412	0	192966	0
3109	FURNITURE FIXTURES AND OFFICE EQUIPMENTS	2320	0	0	0	0	0	0	0	10990	0	127861	0	190241	0	331412	0
3110	ELECTRICAL INSSTALLATIONS LAMPS LIGHT GROSS BLOCK	1238077	0	0	0	0	0	0	0	55968	0	110451	0	103025	0	1507521	0
3111	ELECTRICAL INSTALLATIONS OTHERS GROSS BLOCK	2924356	0	0	0	0	0	0	0	32795	0	81613	0	286329	0	3325093	0
3112	PLANT AND MACHINERIES	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0
3113	ROADS AND PAVEMENTS CONCRETE GROSS BLOCK	0	0	0	0	0	0	0	0	192503	0	499017	0	295292	0	986812	0
3114	ROADS AND PAVEMENTS	666450	0	0	0	0	0	0	0	93834	0	141255	0	1643864	0	2545403	0
3115	ROADS AND PAVEMENTS OTHERS	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0
3117	TOOLS AND PLANT - GROSS BLOCK	14469257	0	0	0	0	0	0	0	49950	0	9999	0	32187	0	14561393	0
3118	PUBLIC FOUNTATINS	3711700	0	0	0	0	0	26038	0	0	0	0	0	0	0	3737738	0
3132	WATER SUPPLY MAINS (O.H.T)	369157379	0	0	0	0	0	30687684	0	12991553	0	17275661	0	16743902	0	446856179	0
3134	BORE WELL WITH HAND PUMPS AND POWER PUMPS	231871153	0	0	0	0	0	9773320	0	9971275	0	9788110	0	8870723	0	270274581	0
	A. TOTAL	718754749	0	0	0	0	0	40944504	0	27810040	0	37363382	0	30958258	0	855830933	0

	B. CURRENT ASSETS															0	0
3001	STOCK ACCOUNT WATER SUPPLY MATERIALS METTUR AND MAIN OFFICE	2393076	0	0	0	0	0	0	0	0	0	0	0	0	0	2393076	0
3013	WATER SUPPLY AND DRINAGE TAX RECEIVABLE CURRENT	0	0	0	0	0	0	6450607	0	15705854	0	8185176	0	4176092	0	34517729	0
3014	WATER CHARGES RECOVERABLE CURRENT	0	0	0	0	0	0	21046964	0	21819458	0	28317598	0	11951355	0	83135375	0
3015	WATER CHARGES RECOVERABLE ARREAR	0	0	0	0	0	0	27614011	0	65881867	0	86706506	0	26490895	0	206693279	0
3017	RENT ON BUILINGS RECOVERABLE CURRENT	100	0	0	0	0	0	0	0	0	0	0	0	0	0	100	0
3019	WATER SUPPLY AND DRAINAGE TAX RECEIVABLE ARREAR	0	0	0	0	0	0	19799329	0	65498194	0	36191938	0	9324754	0	130814215	0
3028	FESTIVAL ADVANCE	29065	0	0	0	0	0	212300	0	368100	0	342875	0	434900	0	1387240	0
3033	IMMEDIATE RELIEF ADVANCE	2000	0	0	0	0	0	0	0	0	0	20000	0	65000	0	87000	0
3037	TOUR ADVANCE	4850	0	0	0	0	0	0	0	0	0	0	0	0	0	4850	0
3043	MOTOR CYCLE ADVANCE	15170	0	0	0	0	0	0	0	0	0	0	0	0	0	15170	0
3045	MARRIAGE ADVANCE	24868	0	0	0	0	0	0	0	0	0	0	0	0	0	24868	0
3051	ADVANCE TO SUPPLIERS	2598861	0	0	0	0	0	181026	0	0	0	0	0	45000	0	2824887	0
3052	ADVANCE TO CONTRACTORS	0	0	1610777	0	22843819	0	0	0	0	0	0	0	0	0	24454596	0

3054	ADVANCE RECOVERABLE EXPENSES	340533	0	75037729	0	1226894	0	0	0	0	0	0	0	0	0	76605156	0
3055	OTHER ADVANCES RECOVERABLE	44140	0	0	0	0	0	0	0	0	0	0	0	0	0	44140	0
3056	DEPOSITS RECOVERABLE	3029081	0	0	0	0	0	40730	0	38880	0	38420	0	10730	0	3157841	0
3057	PREPAID EXPENSES	3000	0	0	0	0	0	0	0	0	0	0	0	0	0	3000	0
3058	GENERAL IMPREST ACCOUNT	1800	0	0	0	0	0	0	0	0	0	0	0	0	0	1800	0
3074	IMCOME TAX DEDUCTION FRROM CCD	50847	0	0	0	0	0	0	0	0	0	0	0	0	0	50847	0
3120																0	0
3121	WORK IN PORGESS	0	0	1029751036	0	2758495960	0	0	0	0	0	0	0	0	0	3788246996	0
3123																0	0
3131	ADVANCE TO TWAD	239191327	0	0	0	0	0	0	0	0	0	0	0	0	0	239191327	0
3131	ADVANCE TO TWAD	8208037	0	0	0	0	0	0	0	0	0	0	0	0	0	8208037	0
3059	CASH ON HAND	0	0	0	0	0	0	472646	0	1343477	0	901619	0	1065504	0	3783246	0
3070	FIXED DEPOSIT	314647	0	66832342	0	64483663	0	0	0	0	0	0	0	0	0	131630652	0
3139	CASH AT BANK	23199535	0	6834673	0	86320721	0	58410	0	2457780	0	0	2988338	4854405	0	123725524	2988338
	B.TOTAL	279450937	0	1180066557	0	2933371057	0	75876023	0	173113610	0	160704132	2988338	58418635	0	4861000951	2988338
	C. OTHER ITEMS															0	0
3100	TRANSFER TO HSC	0	43300000	0	0	0	0	0	0	0	0	0	0	0	0	0	43300000
3100	TRANSFER TO DWSS	0	1701894086	0	0	0	443282956	123756158	0	317331701	0	0	168833288	358126164	0	799214023	2314010330
3100	TRANSFER TO UGD	0	64054435	0	0	0	0	0	0	0	0	0	0	0	0	0	64054435
3100	TRANSFER TO M.O & ZONES	192396960	0	0	598239273	0	0	524875256	0	341769380	0	392208721	0	0	28462310	1451250317	626701583
3100	INTER FUND TRANSFER TO OTHERS TO R.F	0	490442644	0	0	0	0	0	0	0	0	0	0	0	0	0	490442644
3100	DEPOSIT	0	0	0	45760000	0	0	0	0	0	0	0	0	0	0	0	45760000
	TOTAL .C	192396960	2299691165	0	643999273	0	443282956	648631414	0	659101081	0	392208721	168833288	358126164	28462310	2250464340	3584268992
	GRAND TOTAL (A+B+C)	1190602646	2299691165	1180066557	643999273	2933371057	443282956	765451941	0	860024731	0	590276235	171821626	447503057	28462310	7967296224	3587257330
		1109088519		536067284		2490088101		765451941		860024731		418454609		419040747		6598215932	

SALEM CITY MUNICIPAL CORPORATION			
WATER SUPPLY AND DRAINAGE FUND			
TRAIL BALANCE FOR THE YEAR 2016-2017			
A/C CODE NO	ACCOUNT HEAD	DEBIT	CREDIT
1002	WATER SUPPLY AND DRAINAGE TAX	0	106715849
1005	EXCESS REMITTANCE	0	0
1006	PROFESSIOON TAX	0	350000
1038	QUARTERS RENT	0	0
1045	OTHER INCOME	0	69200
1052	GRANTS FROM THE GOVERNMENT	0	0
1055	DISHNOURED CHEQUES	0	0
1066	MISCELLANEOUS RECOVERIES	0	345565
1067	INTEREST ON INVESTMENTS	0	0
1068	INTEREST FROM BANK	0	3267175
1071	LAPSED DEPOSIT	0	0
1069	PROJECTS OVERHEAD APPROPIRATION EXPENSES	0	8894790
1080	UGD	0	28757720
1081	ININTIAL AMOUNT FOR NEW WATER SUPPLY DRAINAGE CONNECTION	0	33508189
1082	WATER SUPPLYCONNECTION CHARGES	0	4144691
1083	METERED /TAP RATE WATER CHARGES	0	231107609
1085	SEPTIC TANK	0	0
1084	CHARGES FOR WATER SUPPLY THROUGH LORRIES	0	210710
1074		0	0

1088	PRIOR YEAR INCOME	0	0
2001 TO 2010	SALARIES	153541413	0
2011	BONUS	1621000	0
2012	TRAVEL EXPENSES	2695	0
2014	SUPPLY OF UNIFORMS	0	0
2015	TELEPHONE CHARGES	96895	0
2016	LIGHT VEHICLE mAINTENANCE	0	0
2017	LEGAL EXPENSES	2000	0
2018	STATIONERY AND PRINTING	0	0
2019	ADVERTISEMENT CHARGES	122610	0
2020	OTHER EXPENSES	5303731	0
2022	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	0	0
2023	IRRECOVERABLE REVENUE ITEMS WRITTEN OFF	0	0
2027	INTEREST CHARGED BY THE BANK	0	0
2028	BANK CHARGES	44232	0
2029	INTEREST ON LOANS WAYS AND MEANS ADVANCE	127443786	0
2030		0	0
2031	PENSION	15062684	0
2032	COMMUSTED VALUE OF PENSION	2479245	0
2033	DEATH - CUM- RETIREMENT GRATUITY	3466738	0
2035	GIS	0	0
2038	DEPRECIATION	28300071	0
2040	MUNICIPAL CONTRIBUTION	0	0

2041	PRIOR YEAR EXPENSES	69405	0
2047	POSTAGE AND TELEGRAMS	0	0
2048	ELECTRICITY CONSUMPTION CHARGES FOR OFFICE BUILDINGS	6953503	0
2049	OFFICE BUILDING MAINTENANCE	0	0
2051		0	0
2051	STAFF WELFARE CONTRIBUTION	0	0
2070	HEAVY VEHICLE MAINTENANCE	2429481	0
2077	REPAIRS AND MAINTENANCE INSTRUMENTS PLANT AND MACHINERY	0	0
2085	PLANTS MANURE, IMPLEMENTS ETC.	0	0
2087	POWER CHARGES FOR HEAD WATER WORKS PUMPING STATIONS BOOSTER STATIONS	291687737	0
2089	MAINTENANCE EXPENSES FOR STREET LIGHTS	0	0
2090	WAGES	21070	0
2101	COST OF MEDICINES	0	0
2125	MAINTENANCE EXPENSES WATER SUPPLY SEWERAGE WORKS	5852261	0
2129	WATER SUPPLY MAINTENANCE	0	0
2130	HIRE CHARGES FOR SUPPLY OF WATER THROUGH PRIVATE LORRIES/ TANKERS	1980681	0
3001	STOCK ACCOUNT	2393076	0
3013	WATER SUPPLY AND DRAINAGE TAX RECEIVABLE CURRENT	34468018	0
3014	WATER CHARGES RECOVERABLE CURRENT	62827872	0
3015	WATER CHARGES RECOVERABLE ARREARS	222070053	0

3017	RENT ON BUILDINGS RECOVERABLE CURRENT	100	0
3019	WATER SUPPLY AND DRAINAGE TAX RECEIVABLE ARREARS	142045390	0
3028	FESTIVAL ADVANCE	1082840	0
3033	IMMEDIATE RELIEF ADVANCE	92000	0
3037	TOUR ADVANCE	4850	0
3043	MOTOR CYCLE ADVANCE	15170	0
3045	MARRIAGE ADVANCE	24868	0
3048	WAGES TO TECHNICAL ASSISTANTS	0	0
3051	ADVANCE TO SUPPLIERS	2824887	0
3052	ADVANCE TO CONTRACTORS	21954596	0
3054	ADVANCE RECOVERABLE EXPENSES	40736552	0
3055	OTHER ADVANCES RECOVERABLE	44140	0
3056	DEPOSITS RECOVERABLE	3157841	0
3057	PREPAID EXPENSES	3000	0
3058	GENERAL IMPREST ACCOUNT	1800	0
3070	FIXED DEPOSIT	238478729	0
3074	INCOME TAX DEDUCTION FROM CCD	50847	0
3100	FUND TRANSFER TO NHSC	0	518732956
3100	FUND TRANSFER TO ZONES	20532460	0
3100	FUND TRNASFER UGD	0	113164435
3100	TRANSFER TO OTHER FUNDS	0	461757062
3100	TRANSFER TO DWSS	0	495442644

3100	DEPOSIT	0	0
3101	LAND	85583272	0
3102	BUILDINGS GROSS BLOCK	11741052	0
3104	BRIDGES AND FLYOVERS GROSS BLOCK	0	0
3105	STORM WATER DRAINS AND OPEN DRIANS	21596304	0
3106	HEAVY VEHICLE MAINTENANCE	1649842	0
3107	LIGHT VEHICLE MAINTENANCE	192966	0
3109	FURNITURE FIXTURES AND OFFICE EQUIPMENTS GROSS BLOCK'	331412	0
3110	ELECTRICAL INSTALLATIONS LAMPS LIGHT FITTINGS GROSS BLOCK	1507521	0
3111	ELECTRICAL INSTALLATIONS OTHERS GROSS BLOCK	3325093	0
3112	PLANT AND MACHINERIES GROSS BLOCK'	45764	0
3113	ROADS AND PAVEMENTS CEMENT CONCRETE - GROSS BLOCK	2831968	0
3114	ROADS AND PAVEMENTS BLOCK TOPPED - GROSS BLOCK	3745849	0
3115	ROADS AND PAVEMENTS BLACK TOPPED GROSS BLOCK	204990	0
3117	TOOLS AND PLANT GROSS BLOCK	14561393	0
3118	PUBLIC FOUNTAINSL	3737738	0
3120		0	0
3121	WORK IN PROGRESS	4124219167	0
3122		0	0
3131	ADVANCE TO TWAD	239191327	0
3131	ADVANCE TO TWAD	8208037	0
3132	WATER SUPPLY HEAD WORKS(OHT)MAINS	513355248	0

3134	GROUND WATER WELLSDEEP BORE WELLS	281665548	0
4001	**ACCUMULATED SURPLUS/ DEFICIT**	2094800446	0
4004	LOAN FROM THE GOVERNMENT	0	0
4007	LOAN FROM HUDCO	0	2986645030
4010	DIVERSION FROM OTHER FUNDS	0	307492584
4011	municipal contribution	0	117385598
4012	PUBLIC CONTRIBUTION	0	55673305
4013	CONTRIBUTION FROM GOVERNMENT	0	1158346927
4014	GRANTS FROM THE GOVERNMENT	0	1599851101
4015	ADVANCE COLLECTION	0	34505
4016	TENDER DEPOSIT CONTRACTORS	0	248165061
4017	TENDER DEPOSIT SUPPLIERS	0	216857
4020	DEPOSITS OTHERS	0	40588170
4021	PROVIDENT FUND RECOVERIES	0	8302383
4022	SOCEITY RECOVERIES	0	4452290
4023	RD RECOVERIES	0	57810
4024	LIC POLICIES PREMIUM RECOVERIES	0	13091
4025	SPECIAL PROVIDENT FUND RECOVERIES	0	564530
4026	FAMILY BENEFIT FUND	0	2014050
4028	DEPUTATION RECOVERIES	0	582
4029	INCOME TAX DEDUCTION EMPLOYEES TDS	5819	0
4030		0	2000
4031	COURT RECOVERIES	0	2272

4032	H.B.A SPECIAL F.B.F SUBSCRIPTION	0	0
4033	HEALTH FUND	0	5240812
4035	INCOME TAX DEDUCTION CONTRACTORS	0	47424
4034	RECOVERIES PAYABLE TO OTHER MUNICIPALITIES	0	480129
4036	OTHER RECOVERIES	0	1222143
4037	SALES TAX AND SURCHARGE ON SALES TAX	0	1658121
4137	SERVICE TAX	0	0
4039	PRROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	0	331328505
4044	ACCOUNT PAYABLE SALARIES	0	0
4045	UNPAID SALARIES	0	39447
4046	ACCOUNTS PAYABLE PERSONAL CLAIMS	0	217134
4047	ACCOUNT PAYABEL CONTRACTORS	0	28179980
4049	ACCOUNTS PAYABLE EXPENSES	0	77386
4050	OTHER PAYABLES	0	39681516
4052	GIS CONTRUBUTION	0	1988170
4057	WATER SUPPLY MAINTENANCE CHARGES TO TWAD	0	136293170
4057	WATER SUPPLY MAINTENANCE CHARGES PAYABLE TOTNPC	0	27642672
4059	HANDLOOM ADVANCE RECOVERED	0	1000
4061	BUILDINGS - ACCUMULATED DEPRECIATION	0	3706929
4063	BRIDGES AND FLYOVERS ACCUMULATED DEPRECIATION	0	0
4064	STORM WATER DRAINS OPEN DRIANS AND CULVERTS ACCUMULATED DEPRECIATION	0	10585027
4065	HEAVY VEHICLE ACCUMULATED DEPRECIATION	0	1598901
4066	LIGHT VEHICLE ACCUMULATED DEPRECIATION	0	186713

4068	FURNITURE FIXTURES AND OFFICE EQUIPMENTS ACCUMULATED DEPRECIATION	0	222050
4069	ELECTRICAL INSTALLATION LAMPS AND TUBE LIGHT FITTINGS ACCUMULATED DEPRECIATION	0	1293292
4070	ACCUMULATED DEPRECIATION	0	1110000
4071	PLANT AND MACHINERIES ACCUMULATED DEPRECIATION	0	3227
4072	ROADS AND PAVEMENTS CONCRETE GROSS BLOCK	0	330958
4073	ROADS AND PAVEMENTS BLOCK TOPPED ACCUMULATED DEPRECIATION	0	2258242
4074	ROADS AND PAVEMENTS OTHERS ACCUMULATED DEPRECIATION	0	85481
4075	TOOLS AND PLANT - ACCUMULATED DEPRECIATION	0	3650149
4080	PUBLIC FOUNTAINS ACCUMULATED DEPRECIATION	0	3016518
4081	HEAD WORKS OHT ACCUMULATED DEPRECIATION	0	160006730
4081	HEAD WORKS W.S MAINS ACCUMULATED DEPRECIATION	0	0
4083	GROUND WATER WELLS ACCUMULATED DEPRECIATION	0	126786629
4083	DEEP BORE WELLS ACCUMULATED DEPRECIATION	0	0
4121	PROVIDENT FUND RECOVERIES CPS	0	41449825
4133	HEALTH FUND SUBSCRIPTION PENSIONERS	0	333430
4077	INTER ZONAL TRANSFER ACCOUNT	531524782	
3059	**CASH ON HAND**	17398331	0
3139	**CASH AT BANK**	66284255	0
	TOTAL	**9466998451**	**9466998451**

B.V. Venkhatesan

B.V. VENKHATESAN, B.A., FCA
Chartered Accountant
Membership No. 023941
244, Brindavan Road 4th Cross,
Fairlands, SALEM - 636 016.

Asst. Commissioner (Accounts)
Salem Corporation.

15/9/17 18/9/17

SALEM CITY MUNICIPAL CORPORATION

WATER SUPPLY AND DRAINAGE FUND

TRAIL BALANCE FOR THE YEAR 2016-2017

		MAIN OFFICE		UGSS		DWSS		SURAMANGALAM		HASTHAMPATTY		AMMAPET		KONDALAMPATTY		TOTAL	
A/C CODE NO	ACCOUNT HEAD	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1002	WATER SUPPLY AND DRAINAGE TAX								27116538		41055790		19125373		19418148	0	106715849
1005	EXCESS REMITTANCE															0	0
1006	PROFESSIOON TAX												350000			0	350000
1038	QUARTERS RENT															0	0
1045	OTHER INCOME		69200													0	69200
1052	GRANTS FROM THE															0	0
1055	DISHANOURED CHEQUES															0	0
1066	MISCELLANEOUS RECOVERIES		30955		51891		45562		149690		50700		16767			0	345565
1067	INTEREST ON INVESTMENTS															0	0
1068	INTEREST FROM BANK		380526		1129751		1358060		101210		103267		141178		53183	0	3267175
1071	LAPSED DEPOSIT															0	0
1069	PROJECTS OVERHEAD		5495487						908989		528246		456398		1505670	0	8894790
1080	UGD								7526000		9200720		6954500		5076500	0	28757720
1081	ININTIAL AMOUNT FOR								8472972		7583199		7584500		9867518	0	33508189
1082	WATER SUPPLYCONNE								843553		1011612		1004692		1284834	0	4144691
1083	METERED /TAP RATE WATER								66242123		65262176		50961310		48642000	0	231107609
1085	SEPTIC TANK															0	0
1084	CHARGES FOR WATER SUPPLY THROUGH		13400						6960		175200		6400		8750	0	210710
1074																0	0
1088	PRIOR YEAR INCOME															0	0
2001 TO 2010	SALARIES	1202736						21103039		42533214		42864388		45838036		153541413	0
2011	BONUS	1000						225500		491000		436500		467000		1621000	0
2012	TRAVEL EXPENSES	2695														2695	0
2014	SUPPLY OF UNIFORMS															0	0
2015	TELEPHONE CHARGES	28570								11336		35915		21074		96895	0
2016	LIGHT VEHICLE mAINTENANCE															0	0

TRAIL BALANCE FOR THE YEAR 2016-2017

		MAIN OFFICE		UGSS		DWSS		SURAMANGALAM		HASTHAMPATTY		AMMAPET		KONDALAMPATTY		TOTAL	
2017	LEGAL EXPENSES	2000														2000	0
2018	STATIONERY AND PRINTING															0	0
2019	ADVERTISEMENT CHARGES	122610														122610	0
2020	OTHER EXPENSES	240224				3231704						1693939		137864		5303731	0
2022	PROVISION FOR DOUBTFUL COLLECTION OF															0	0
2023	IRRECOVERABLE REVENUE ITEMS WRITTEN															0	0
2027	INTEREST CHARGED BY THE BANK															0	0
2028	BANK CHARGES	4140		1607		14740		5227		11801		4057		2660		44232	0
2029	INTEREST ON LOANS WAYS AND MEANS	114042107		13401679												127443786	0
2030																0	0
2031	PENSION	7709243						2180289		686725		2165771		2320656		15062684	0
2032	COMMUSTED VALUE OF PENSION	41680						734707		427367				1275491		2479245	0
2033	DEATH - CUM-RETIREMENT GRATUITY							418688		199213				2848837		3466738	0
2035	GIS															0	0
2038	DEPRECIATION	28300071														28300071	0
2040	MUNICIPAL CONTRIBUTION															0	0
2041	PRIOR YEAR EXPENSES									29398				40007		69405	0
2047	POSTAGE AND TELEGRAMS															0	0
2048	ELECTRICITY CONSUMPTION CHARGES FOR											6953503				6953503	0
2049	OFFICE BUILDING MAINTENANCE															0	0
2051																0	0
2051	STAFF WELFARE CONTRIBUTION															0	0
2070	HEAVY VEHICLE MAINTENANCE											1572546		856935		2429481	0
2077	REPAIRS AND MAINTENANCE INSTRUMENTS															0	0

TRAIL BALANCE FOR THE YEAR 2016-2017

		MAIN OFFICE		UGSS		DWSS		SURAMANGALAM		HASTHAMPATTY		AMMAPET		KONDALAMPATTY		TOTAL	
2085	PLANTS MANURE, IMPLEMENTS															0	0
2087	POWER CHARGES FOR HEAD WATER	279521540						4659642		3970283				3536272		291687737	0
2089	MAINTENANCE EXPENSES FOR STREET LIGHTS															0	0
2090	WAGES							5950				9240		5880		21070	0
2101	COST OF MEDICINES															0	0
2125	MAINTENANCE EXPENSES WATER SUPPLY	889767						2359324		1771273				831897		5852261	0
2129	WATER SUPPLY MAINTENANCE															0	0
2130	HIRE CHARGES FOR SUPPLY OF WATER	1980681														1980681	0
3001	STOCK ACCOUNT	2393076														2393076	0
3013	WATER SUPPLY AND DRAINAGE TAX							6217794		12583990		10249801		5416433		34468018	0
3014	WATER CHARGES							11366768		22433792		24658077		4369235		62827872	0
3015	WATER CHARGES RECOVERABLE							38977089		68489652		88717162		25886150		222070053	0
3017	RENT ON BUILDINGS RECOVERABLE	100														100	0
3019	WATER SUPPLY AND DRAINAGE TAX							21025250		72106816		38804363		10108961		142045390	0
3028	FESTIVAL ADVANCE	29065						207800		336200		74875		434900		1082840	0
3033	IMMEDIATE RELIEF ADVANCE	2000										20000		70000		92000	0
3037	TOUR ADVANCE	4850														4850	0
3043	MOTOR CYCLE ADVANCE	15170														15170	0
3045	MARRIAGE ADVANCE	24868														24868	0
3048	WAGES TO TECHNICAL ASSISTANTS															0	0
3051	ADVANCE TO SUPPLIERS	2598861						181026						45000		2824887	0
3052	ADVANCE TO CONTRACTORS			1610777		20343819										21954596	0
3054	ADVANCE RECOVERABLE EXPENSES	340533		39645054		701965						49000				40736552	0
3055	OTHER ADVANCES RECOVERABLE	44140														44140	0

		MAIN OFFICE		UGSS		DWSS		SURAMANGALAM		HASTHAMPATTY		AMMAPET		KONDALAMPATTY		TOTAL	
3056	DEPOSITS RECOVERABLE	3029081						40730		38880		38420		10730		3157841	0
3057	PREPAID EXPENSES	3000														3000	0
3058	GENERAL IMPREST	1800														1800	0
3070	FIXED DEPOSIT	6314647		167680419		64483663										238478729	0
3074	INCOME TAX DEDUCTION FROM CCD	50847														50847	0
3100	FUND TRANSFER TO NHSC		77950000				440782956									0	518732956
3100	FUND TRANSFER TO ZONES		104213040					98773598		287862263			167634040		94256321	386635861	366103401
3100	FUND TRNASFER UGD		38854435		74310000											0	113164435
3100	TRANSFER TO OTHER FUNDS		1857578852		500318731			609375256		435080380		410398721		441286164		1896140521	2357897583
3100	TRANSFER TO DWSS		495442644													0	495442644
3100	DEPOSIT															0	0
3101	LAND	85583272														85583272	0
3102	BUILDINGS GROSS BLOCK	5439398						155690		322121		2739322		3084521		11741052	0
3104	BRIDGES AND FLYOVERS GROSS BLOCK															0	0
3105	STORM WATER DRAINS AND OPEN DRIANS	2866918						252272		4162534		10907736		3406844		21596304	0
3106	HEAVY VEHICLE MAINTENANCE	650912						49500		35831		267167		646432		1649842	0
3107	LIGHT VEHICLE MAINTENANCE	173554												19412		192966	0
3109	FURNITURE FIXTURES AND OFFICE	2320								10990		127861		190241		331412	0
3110	ELECTRICAL INSTALLATIONS LAMPS LIGHT FITTINGS	1238077								55968		110451		103025		1507521	0
3111	ELECTRICAL INSTALLATIONS	2924356								32795		81613		286329		3325093	0
3112	PLANT AND MACHINERIES	1										45763				45764	0
3113	ROADS AND PAVEMENTS CEMENT									192503		499017		2140448		2831968	0
3114	ROADS AND PAVEMENTS BLOCK TOPPED	666450								93834		141255		2844310		3745849	0
3115	ROADS AND PAVEMENTS BLACK TOPPED	1										204989				204990	0
3117	TOOLS AND PLANT GROSS BLOCK	14469257								49950		9999		32187		14561393	0
3118	PUBLIC FOUNTAINSL	3711700						26038								3737738	0

TRAIL BALANCE FOR THE YEAR 2016-2017

		MAIN OFFICE		UGSS		DWSS		SURAMANGALAM		HASTHAMPATTY		AMMAPET		KONDALAMPATTY		TOTAL	
3120																0	0
3121	WORK IN PROGRESS			1284265396		2839953771										4124219167	0
3122																0	0
3131	ADVANCE TO TWAD	239191327														239191327	0
3131	ADVANCE TO TWAD	8208037														8208037	0
3132	WATER SUPPLY HEAD WORKS(OHT)MA	420219672						39421953		16975658		17451019		19286946		513355248	0
3134	GROUND WATER WELLSDEEP BORE WELLS	236263317						10294645		11208337		9788110		14111139		281665548	0
4001	ACCUMULATED SURPLUS/ DEFICIT	3620212005		52039491		286099026			705493696		668555008		233139474		256361898	3958350522	1863550076
4004	LOAN FROM THE															0	0
4007	LOAN FROM HUDCO		2986645030													0	2986645030
4010	DIVERSION FROM OTHER		170127899						277919		43282199		6783901		87020666	0	307492584
4011	municipal contribution						117385598									0	117385598
4012	PUBLIC CONTRIBUTION		1260000		54413305											0	55673305
4013	CONTRIBUTION FROM GOVERNMENT		876298038		87500000		194548889									0	1158346927
4014	GRANTS FROM THE GOVERNMENT						1599851101									0	1599851101
4015	ADVANCE COLLECTION										9590				24915		34505
4016	TENDER DEPOSIT CONTRACTORS		14892390		81039904		147259463		1457425		784620		2101525		629734	0	248165061
4017	TENDER DEPOSIT SUPPLIERS		216857													0	216857
4020	DEPOSITS OTHERS		40470925								500		116745			0	40588170
4021	PROVIDENT FUND RECOVERIES		758871						100160		67550		4752927		2622875	0	8302383
4022	SOCEITY RECOVERIES								528598		1557592		1619670		746430	0	4452290
4023	RD RECOVERIES										12400				45410	0	57810
4024	LIC POLICIES PREMIUM										13091					0	13091
4025	SPECIAL PROVIDENT FUND RECOVERIES		1080						132410		347040		33700		50300	0	564530
4026	FAMILY BENEFIT FUND		3480						245005		642350		559140		564075	0	2014050

TRAIL BALANCE FOR THE YEAR 2016-2017

		MAIN OFFICE		UGSS		DWSS		SURAMANGALAM		HASTHAMPATTY		AMMAPET		KONDALAMPATTY		TOTAL	
4028	DEPUTATION RECOVERIES												582			0	582
4029	INCOME TAX DEDUCTION EMPLOYEES		39321						320		48648	94108				94108	88289
4030	Bank Loan recoveries														2000	0	2000
4031	COURT RECOVERIES														2272	0	2272
4032	H.B.A SPECIAL F.B.F SUBSCRIPTION															0	0
4033	HEALTH FUND		135626						681559		1553750		1390837		1479040	0	5240812
4034	INCOME TAX								5603	37928					79749	37928	85352
4035	RECOVERIES PAYABLE TO OTHER		252396		227483								250			0	480129
4036	OTHER RECOVERIES		137794		249538		29142		197102		135461		242938		230168	0	1222143
4037	SALES TAX AND SURCHARGE ON SALES TAX		808664		600919		65489		5222		74972		1342		101513	0	1658121
4137	SERVICE TAX															0	0

TRAIL BALANCE FOR THE YEAR 2016-2017																	
		MAIN OFFICE		UGSS		DWSS		SURAMANGALAM		HASTHAMPATTY		AMMAPET		KONDALAMPATTY		TOTAL	
4039	PRROVISION FOR DOUBTFUL COLLECTION OF REVENUE								56469867		104545781		129175575		41137282	0	331328505
4044	ACCOUNT PAYABLE SALARIES															0	0
4045	UNPAID SALARIES		31086						2891				1470		4000	0	39447
4046	ACCOUNTS PAYABLE PERSONAL								70214				25320		121600	0	217134
4047	ACCOUNT PAYABEL CONTRACTORS		13049390		11707925		3422665									0	28179980
4049	ACCOUNTS PAYABLE EXPENSES		23358		17552		36476									0	77386
4050	OTHER PAYABLES		39449090								98970		16955		116501	0	39681516
4052	GIS CONTRUBUTION		1988170													0	1988170
4057	WATER SUPPLY MAINTENANCE CHARGES TO TWAD		136293170													0	136293170
4057	WATER SUPPLY MAINTENANCE		27642672													0	27642672
4059	HANDLOOM ADVANCE RECOVERED												1000			0	1000
4061	BUILDINGS - ACCUMULATED DEPRECIATION		3706929													0	3706929
4063	BRIDGES AND FLYOVERS ACCUMULATED															0	0
4064	STORM WATER DRAINS OPEN DRIANS AND		10585027													0	10585027
4065	HEAVY VEHICLE ACCUMULATED DEPRECIATION		1598901													0	1598901
4066	LIGHT VEHICLE ACCUMULATED DEPRECIATION		186713													0	186713
4068	FURNITURE FIXTURES AND OFFICE EQUIPMENTS ACCUMULATED		222050													0	222050
4069	ELECTRICAL INSTALLATION LAMPS AND TUBE LIGHT		1293292													0	1293292
4070	ACCUMULATED DEPRECIATION		1110000													0	1110000

TRAIL BALANCE FOR THE YEAR 2016-2017

		MAIN OFFICE		UGSS		DWSS		SURAMANGALAM		HASTHAMPATTY		AMMAPET		KONDALAMPATTY		TOTAL	
4071	PLANT AND MACHINERIES ACCUMULATED DEPRECIATION		3227													0	3227
4072	ROADS AND PAVEMENTS CONCRETE		330958													0	330958
4073	ROADS AND PAVEMENTS BLOCK TOPPED ACCUMULATED		2258242													0	2258242
4074	ROADS AND PAVEMENTS OTHERS		85481													0	85481
4075	TOOLS AND PLANT - ACCUMULATED		3650149													0	3650149
4080	PUBLIC FOUNTAINS ACCUMULATED DEPRECIATION		3016518													0	3016518
4081	HEAD WORKS OHT ACCUMULATED		160006730													0	160006730
4081	HEAD WORKS W.S MAINS ACCUMULATED															0	0
4083	GROUND WATER WELLS ACCUMULATED		126786629													0	126786629
4083	DEEP BORE WELLS ACCUMULATED															0	0
4121	PROVIDENT FUND RECOVERIES CPS								8264416		20281742		7102229		5801438	0	41449825
4133	HEALTH FUND SUBSCRIPTION PENSIONERS										88540		122724		122166	0	333430
4077	INTER ZONAL TRANSFER ACCOUNT	2098655517			775900000		712900000	6133954			22790568		37246673		24427448	2104789471	1573264689
3059	CASH ON HAND							4443449		5161470		4613809		3179603		17398331	0
3139	CASH AT BANK	15977499		28822576		2856713		6665264		2457780		2841638		6662785		66284255	0
	TOTAL	7205394692	7205394692	1587466999	1587466999	3217685401	3217685401	885300442	885300442	989861282	989861282	678670135	678670135	601804404	601804404	15166183355	15166183355
		0		0		0		0		0		0		0		0	0

SALEM CITY MUNICIPAL CORPORATION

WATER SUPPLY AND DRAINAGE FUND

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2016-2017

ABSTRACT

CODE NO	EXPENDITURE ACCOUNT HEAD	AMOUNTS	CODE NO	INCOME ACCOUNT HEAD	AMOUNTS
A	PERSONEL COST	155165108	A	WATER SUPPLY AND DRINAGE TAX	107065849
B	TERMINAL AND RETIREMENT BENEFITS	21008667	B	OTHER TAXES	0
C	OPERATING EXPENSES	293689488	C	ASSIGNED REVENUE	0
D	REPAIRS AND MAINTENANCE	15235245	D	DEVOLUTION FUND	0
E	PROGRAMME EXPENSES	0	E	SERVICE CHARGES AND FEES	297728919
F	ADMINISTRATIVE EXPENSES	5525236	F	GRANTS AND CONTRIBUTION	0
G	FINANCE EXPENSES	127488018	G	SALE AND HIRE CHARGES	0
H	DEPRECIATION	28300071	H	OTHER INCOME	12576730
	NET SURPLUS	0		NET DEFICIT	229040335
	GRAND TOTAL	646411833		GRAND TOTAL	646411833

B.V. Venkhatesan

B.V. VENKHATESAN, B.A.,FCA
Chartered Accountant
Membership No. 023941
244, Brindavan Road 4th Cross,
Fairlands, SALEM - 636 016.

15/9/17

Asst. Commissioner (Accounts)
Salem Corporation.

15/9/17

15/9/17

SALEM CITY MUNICIPAL CORPORATION

WATER SUPPLY AND DRAINAGE FUND

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2016-2017

A/C CODE NO	INCOME	AMOUNTS	A/C CODE NO	EXPENDITURE	
	A. WATER SUPPLY DRINAGE TAX			**A. PERSONAL COST**	
1002	WATER SUPPLY AND DRINAGE TAX	106715849	2001TO2010	SALARIES (I)	153541413
1005	EXCESS REMITTANCE	0	2011	BONUS	1621000
1006	PROFESSION TAX	350000		**TOTAL**	**155162413**
	A. TOTAL	**107065849**		OTHERS (II)	0
			2012	TRAVEL EXPENSES	2695
	B. OTHER TAXES	0		**TOTAL**	**2695**
				A. TOTAL	**155165108**
	C. ASSIGNED REVENUE	0		**B. TERMINAL AND RETIREMENT BENEFITS**	
			2031	PENSION	15062684
			2032	COMMUTED VALUE OF PENSION	2479245
	D. DEVOLUTION FUND		2033	DEATH CUM RETIREMENT	3466738
				B. TOTAL	**21008667**
1080	UGD	28757720		**C. OPERATING EXPENSES**	
1081	NEW HSC	33508189	2087	POWER CHARGES BOOSTER STATION	291687737
1082	WATER SUPPLY CONNECTION CHARGES	4144691	2090	WAGES	21070
1083	METERED / TAP RATE WATER CHARGES	231107609	2130	HIRE CHARGES	1980681
1084	CHARGES FOR WATER SUPPLY THROUGH LORRIES	210710		**C. TOTAL**	**293689488**
1085	SEPTIC TANK CHARGES	0			
	E. TOTAL	**297728919**			

	F. GRANTS AND CONTRIBUTION			**D. REPAIRS AND MAINTENANCE**	
			2048	ELECTRICITY CONSUMPTION CHARGES FOR OFFICE BUILDINGS	6953503
	G. SALE AND HIRE CHARGES		2049	MAINTENANCE OFFICE BUILDINGS	0
			2050	REPAIRS AND MAINTENANCE OF OFFICE TOOLS AND PLANTS	0
	H. OTHER INCOME		2051		0
1038	RENT ON BUILDINGS	0	2070	HEAVY VEHICLE MAINTENANCE	2429481
1045	OTHER INCOME	69200	2073	REPAIRS AND MAINTENANCE BUILDINGS	0
1041	Road Cut restoration charge	0	2076	REPAIRS AND MAINTENANCE STORM WATER DRAIN	0
1066	MISCELLANEOUS RECOVERIES	398748	2077	REPAITS AND MAINTENANCE INSTRUMENTS PLANT AND MACHINERY	0
1059	SALE OF RUBBISH DEBRIS	0	2085	PLANTS MANURE IMPLEMENTS ETC.	0
1067	INTERESTR ON INVESTMENTS	0	2089	MAINTENANCE EXPENSES STREET LIGHTS	0
1068	INTEREST FROM BANK	3213992	2096	REMOVAL OF DEBRIS	0
1069	PROJECTS OVERHEAD APPROPRIATION EXPENSES	8894790	2125	MAINTENANCE EXPENSES WATER SUPPLY SEWERAGE WORKS	5852261
1074	LAPSED DEPOSIT	0	2129	MAINTENANCE CHARGES TO TWAD BOARD METRO WATER BOARD WATER CESS TO TAMIL NADU	0
1055		0	2081	MAINTENANCE CHARGES FOR RAILWAY CROSSINGS	0
	TOTAL	**12576730**		**D. TOTAL**	**15235245**

				E. PROGRAMME EXPENSES	
				F. ADMINSTRRATIVE EXPENSES	
			2014	SUPPLY OF UNIFORM	0
			2015	TELEPHONE CHARGES	96895
			2016	LIGHT VEHCILE MAINTENANCE	0
			2017	LEGAL EXPENSES	2000
			2018	STATIONERY AND PRINTING	0
			2019	ADVERTISEMENTS CHARGES	122610
			2047	POSTAGE AND TELEGRAMS AND FAX CHARGES	0
			2020	OTHER EXPENSES	5303731
			2055	STAFF WELFARE CONTRIBUTION	0
			2035	GROUP INSURANCE	0
				F. TOTAL	**5525236**
				G. FINANCIAL EXPENSES	
			2022	PROVISION FOR DOUBTFUL COLLECTION REVENUE ITEMS	0
			2023	IRRECOVERABLE REVENUE ITEMS WRITTEN OFF	0
			2028	BANK CHARGES	44232
			2029	INTEREST ON LOANS WAYS AND MEANS ADVANCE	127443786
			2040	MUNICIAPAL CONTRIBUTIONS	0
			2030	LAPSED DEPOSIT	0
				G. TOTAL	**127488018**

				H. DEPRECIATION	
			2038	DEPRECIATION	28300071
				H. TOTAL	28300071
	NET DEFICIT	229040335		NET SURPLUS	
	GRAND TOTAL	646411833		GRAND TOTAL	646411833

A/C CODE NO	INCOME	MAIN OFFICE	UGD	DWSS	SURAMAN GALAM	HASTHAM PATTY	AMMAPET	KONDALAM PATTY	TOTAL
SALEM CITY MUNICIPAL CORPORATION									
WATER SUPPLY AND DRAINAGE FUND									
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2016-2017									
	A. WATER SUPPLY DRINAGE TAX								
1002	WATER SUPPLY AND DRINAGE TAX				27116538	41055790	19125373	19418148	106715849
1005	EXCESS REMITTANCE				0				0
1006	PROFESSION TAX						350000		350000
	A. TOTAL	**0**		**0**	**27116538**	**41055790**	**19475373**	**19418148**	**107065849**
									0
	B. OTHER TAXES								0
									0
									0
	C. ASSIGNED REVENUE								0
									0
									0
	D. DEVOLUTION FUND								0
									0
	E. SERVICE CHARGES AND FEES								0
1080	UGD				7526000	9200720	6954500	5076500	28757720
1081	INITIAL AMOUNT FOR NEW WATER SUPPLY DRAINAGE CONNECTION				8472972	7583199	7584500	9867518	33508189
1082	WATER SUPPLY CONNECTION CHARGES				843553	1011612	1004692	1284834	4144691
1083	METERED / TAP RATE WATER CHARGES				66242123	65262176	50961310	48642000	231107609
1084	THROUGH LORRIES	13400							
1085	SEPTIC TANK CHARGES				6960	175200	6400	8750	210710
									0
	E. TOTAL	**13400**	**0**	**0**	**83091608**	**83232907**	**66511402**	**64879602**	**297728919**

									0
	F. GRANTS AND CONTRIBUTION								0
									0
	G. SALE AND HIRE CHARGES								0
									0
	H. OTHER INCOME								0
									0
1038	RENT ON BUILDINGS								0
1045	OTHER INCOME	69200							69200
1041	Road Cut restoration charge								0
1066	MISCELLANEOUS RECOVERIES	30955	51891	45562	149690	50700	16767	53183	398748
1059	SALE OF RUBBISH DEBRIS								0
1067	INTERESTR ON INVESTMENTS								0
1068	INTEREST FROM BANK	380526	1129751	1358060	101210	103267	141178		3213992
1069	PROJECTS OVERHEAD APPROPRIATION EXPENSES	5495487			908989	528246	456398	1505670	8894790
1074	LAPSED DEPOSIT								0
1055									0
	TOTAL	5976168	1181642	1403622	1159889	682213	614343	1558853	12576730
									0
	NET DEFICIT	**428099496**	**12221644**	**1842822**					**442163962**
									0
	GRAND TOTAL	**434089064**	**13403286**	**3246444**	**111368035**	**124970910**	**86601118**	**85856603**	**859535460**

SALEM CITY MUNICIPAL CORPORATION
WATER SUPPLY AND DRAINAGE FUND
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2015-2016

2016-17

A/C CODE NO	EXPENDITURE	MAIN OFFICE	UGD	DWSS	SURAMAN GALAM	HASTHAMPAT TY	AMMAPET	KONDALAMP ATTY	TOTAL
	A. PERSONAL COST								
2001T O2010	SALARIES (I)	1202736			21103039	42533214	42864388	45838036	153541413
2011	BONUS	1000			225500	491000	436500	467000	1621000
	TOTAL	1203736			21328539	43024214	43300888	46305036	155162413
	OTHERS (II)								0
2012	TRAVEL EXPENSES	2695							2695
	TOTAL					0			0
	A. TOTAL	1206431	0	0	21328539	43024214	43300888	46305036	155165108
	B. TERMINAL AND RETIREMENT BENEFITS								
									0
2031	PENSION	7709243			2180289	686725	2165771	2320656	15062684
2032	COMMUTED VALUE OF PENSION	41680			734707	427367		1275491	2479245
2033	DEATH CUM RETIREMENT				418688	199213		2848837	3466738
	B. TOTAL	7750923	0	0	3333684	1313305	2165771	6444984	21008667
									0
	C. OPERATING EXPENSES								0
									0
2087	POWER CHARGES FOR HEAD WATER WORKS PUMPING STATIONS BOOSTER STATION	279521540			4659642	3970283		3536272	291687737
2090	WAGES				5950	0	9240	5880	21070
2130	HIRE CHARGES	1980681							1980681
									0
	C. TOTAL	281502221	0	0	4665592	3970283	9240	3542152	293689488
									0

	D. REPAIRS AND MAINTENANCE								0
2048	ELECTRICITY CONSUMPTION CHARGES FOR OFFICE BUILDINGS						6953503		6953503
2049	MAINTENANCE OFFICE BUILDINGS								0
2050	REPAIRS AND MAINTENANCE OF OFFICE TOOLS AND PLANTS								0
2051									0
2070	HEAVY VEHICLE MAINTENANCE						1572546	856935	2429481
2073	REPAIRS AND MAINTENANCE BUILDINGS								0
2076	REPAIRS AND MAINTENANCE STORM WATER DRAIN								0
2077	REPAITS AND MAINTENANCE INSTRUMENTS PLANT AND MACHINERY								0
2085	PLANTS MANURE IMPLEMENTS ETC.								0
2089	MAINTENANCE EXPENSES STREET LIGHTS								0
2096	REMOVAL OF DEBRIS								0
2125	MAINTENANCE EXPENSES WATER SUPPLY SEWERAGE WORKS	889767			2359324	1771273		831897	5852261
2129	MAINTENANCE CHARGES TO TWAD BOARD METRO WATER BOARD								0
2081	MAINTENANCE CHARGES FOR RAILWAY CROSSINGS								0
	D. TOTAL	**889767**	**0**	**0**	**2359324**	**1771273**	**8526049**	**1688832**	**15235245**
	E. PROGRAMME EXPENSES	NIL			NIL				0
									0

	F. ADMINSTRRATIVE EXPENSES								0
2014	SUPPLY OF UNIFORM								0
2015	TELEPHONE CHARGES	28570				11336	35915	21074	96895
2016	LIGHT VEHCILE MAINTENANCE								0
2017	LEGAL EXPENSES	2000							2000
2018	STATIONERY AND PRINTING								0
2019	ADVERTISEMENTS CHARGES	122610							122610
2047	POSTAGE AND TELEGRAMS AND FAX CHARGES								0
2020	OTHER EXPENSES	240224		3231704			1693939	137864	5303731
2101	EXPENSES ON SANITARY MATERIALS								0
2035	GROUP INSURANCE								0
	F. TOTAL	**393404**	**0**	**3231704**	**0**	**11336**	**1729854**	**158938**	5525236
									0
	G. FINANCIAL EXPENSES								0
									0
2022	PROVISION FOR DOUBTFUL COLLECTION REVENUE ITEMS								0
2023	IRRECOVERABLE REVENUE ITEMS WRITTEN OFF								0
2028	BANK CHARGES	4140	1607	14740	5227	11801	4057	2660	44232
2029	INTEREST ON LOANS WAYS AND MEANS ADVANCE	114042107	13401679						127443786
2040	MUNICIPAL CONTRIBUTION								0
2030	LAPSED DEPOSIT								0
	G. TOTAL	**114046247**	**13403286**	**14740**	**5227**	**11801**	**4057**	**2660**	127488018
	H. DEPRECIATION								0
									0
2038	DEPRECIATION	28300071							28300071
	H. TOTAL	**28300071**	**0**	**0**	**0**	**0**	**0**	**0**	28300071
	NET				79675669	74868698	30865259	27714001	213123627
	GRAND TOTAL	434089064	13403286	3246444	111368035	124970910	86601118	85856603	859535460

SALEM CITY MUNICIPAL CORPORATION
WATER SUPPLY AND DRAINAGE FUND
BALANCE SHEET AS ON 31.3.2017

A/C CODE NO	17	DEBIT	CREDIT	A/C CODE NO	ASSETS	DEBIT	CREDIT
	A. LIABILITY				**A. FIXED ASSETS**		
4061	BUILDINGS - ACCUMULATED DEPRECIATION		3706929	3101	LAND GROSS BLOCK	85583272	
4063	BRIDGES AND FLYOVERS ACCUMULATED DEPRECIATION		0	3102	BUILDINGS GROSS BLOCK	11741052	
4064	STORM WATER DRAINS OPEN DRIANS AND CULVERTS ACCUMULATED DEPRECIATION		10585027	3104	BRIDGES AND FLYOVERS	0	
4065	HEAVY VEHICLE ACCUMULATED DEPRECIATION		1598901	3105	STORM WATER DRAINS	21596304	
4066	LIGHT VEHICLE ACCUMULATED DEPRECIAT:ON		186713	3106	HEAVY VEHICLES GROSS BLOCK	1649842	
4068	FURNITURE FIXTURES AND OFFICE EQUIPMENTS ACCUMULATED DEPRECIATION		222050	3107	LIGHT VEHICLES GROSS BLOCK'	192966	
4069	ELECTRICAL INSTALLATION LAMPS AND TUBE LIGHT FITTINGS ACCUMULATED DEPRECIATION		1293292	3109	FURNITURE FIXTURES AND OFFICE EQUIPMENTS	331412	
4070	ACCUMULATED DREPRECIATION		1110000	3110	ELECTRICAL INSSTALLATIONS LAMPS LIGHT GROSS BLOCK	1507521	
4071	PLANT AND MACHINERIES ACCUMULATED DEPRECIATION		3227	3111	ELECTRICAL INSTALLATIONS OTHERS GROSS BLOCK	3325093	
4072	ROADS AND PAVEMENTS CONCRETE GROSS BLOCK		330958	3112	PLANT AND MACHINERIES	45764	
4073	ROADS AND PAVEMENTS BLOCK TOPPED ACCUMULATED DEPRECIATION		2258242	3113	ROADS AND PAVEMENTS CONCRETE GROSS BLOCK	2831968	
4074	ROADS AND PAVEMENTS OTHERS ACCUMULATED DEPRECIATION		85481	3114	ROADS AND PAVEMENTS	3745849	
4075	TOOLS AND PLANT - ACCUMULATED DEPRECIATION		3650149	3115	ROADS AND PAVEMENTS OTHERS	204990	

A/C CODE NO	17	DEBIT	CREDIT	A/C CODE NO	ASSETS	DEBIT	CREDIT
4080	PUBLIC FOUNTAINS ACCUMULATED DEPRECIATION		3016518	3117	TOOLS AND PLANT -GROSS BLOCK	14561393	
4081	HEAD WORKS OHT ACCUMULATED DEPRECIATION		160006730	3118	PUBLIC FOUNTATINS	3737738	
4081	HEAD WORKS W.S MAINS ACCUMULATED DEPRECIATION		0	3132	WATER SUPPLY MAINS (O.H.T)	513355248	
4083	GROUND WATER WELLS ACCUMULATED DEPRECIATION		126786629	3134	BORE WELL WITH HAND PUMPS AND POWER PUMPS	281665548	
4083	DEEP BORE WELLS ACCUMULATED DEPRECIATION		0		**A. TOTAL**	**946075960**	
4004	LOAN FROM GOVT AND LIC LOAN		0		**B. CURRENT ASSETS**		0
4007	LOAN FROM TNUDF		2986645030	3001	STOCK ACCOUNT WATER SUPPLY MATERIALS METTUR AND MAIN	2393076	
4030	BANK LOAN RECOVERIES	0	2000	3013	WATER SUPPLY AND DRINAGE TAX RECEIVABLE CURRENT	34468018	
	A. TOTAL		**3301487876**	3014	WATER CHARGES RECOVERABLE CURRENT	62827872	
	B. CURRENT LIABILITIES			3015	WATER CHARGES RECOVERABLE ARREAR	222070053	
4010	DIVERSION FROM OTHER FUNDS		307492584	3017	RENT ON BUILINGS RECOVERABLE CURRENT	100	
4011	MUNICIPAL CONTRIBUTION		117385598	3019	WATER SUPPLY AND DRAINAGE TAX RECEIVABLE ARREAR	142045390	
4012	PUBLIC CONTRIBUTION		55673305	3028	FESTIVAL ADVANCE	1082840	
4013	CONTRIBUTION FROM GOVERNMENT		1158346927	3031	EDUCATION ADVANCE	0	
4014	GRANTS FROM THE GOVERNMENT		1599851101	3033	IMMEDIATE RELIEF ADVANCE	92000	
4015	ADVANCE COLLECTION PROPERTY TAX		34505	3037	TOUR ADVANCE	4850	
4016	TENDER DEPOSITS CONTRACTORS		248165061	3043	MOTOR CYCLE ADVANCE	15170	
4017	TENDER DEPOSITS SUPPLIERS		216857	3045	MARRIAGE ADVANCE	24868	
4020	DEPOSITS OTHERS		40588170	3051	ADVANCE TO SUPPLIERS	2824887	
4039	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS		331328505	3052	ADVANCE TO CONTRACTORS	21954596	
4044	SALARIES PAYABLE ACCOUNT		0	3054	ADVANCE RECOVERABLE EXPENSES	40736552	

A/C CODE NO	17	DEBIT	CREDIT	A/C CODE NO	ASSETS	DEBIT	CREDIT
4045	UNPAID SALARIES		39447	3055	OTHER ADVANCES RECOVERABLE	44140	
4046	ACCOUNTS PAYABLE PERSONAL CLAIMS		217134	3056	DEPOSITS RECOVERABLE	3157841	
4047	ACCOUNTS PAYABLE CONTRACTORS		28179980	3057	PREPAID EXPENSES	3000	
4049	Accounts Payable Expenses		77386	3058	GENERAL IMPREST ACCOUNT	1800	
	B. TOTAL		**3887596560**	3074	IMCOME TAX DEDUCTION FRROM CCD	50847	
	C. OUTSTANDINGS			3120		0	
4021	PROVIDENT FUND		8302383	3121	WORK IN PORGESS	4124219167	
4022	Society Recoveries		4452290	3123		0	
4023	RD RECOVERIES		57810	3131	ADVANCE TO TWAD	239191327	
4024	L.I.C POLICIES PREMIUM RECOVERIES		13091	3131	ADVANCE TO TWAD	8208037	
4025	SPECIAL PROVIDENT FUND		564530	3059	CASH ON HAND	17398331	0
4026	FAMILY BENEFIT FUND		2014050	3070	FIXED DEPOSIT	238478729	
4028	DEPUTATION RECOVERIES		582	3139	CASH AT BANK	66284255	0
4029	INCOME TAX DEDUCTION EXPLOYEES TDS	94108	88289		**B.TOTAL**	**5227577746**	**0**
4031	COURT RECOVERIES		2272		**C. OTHER ITEMS**		
4032	HBA RECOVERIES		0	3100	FUND TRANSFER TO NHSC		518732956
4033	HEALTH FUND		5240812	3100	FUND TRANSFER TO ZONES	386635861	366103401
4034	OTHER RECOVERIES	37928	85352	3100	FUND TRNASFER UGD	0	113164435
4035	INCOME TAX		480129	3100	TRANSFER TO OTHER FUNDS	1896140521	2357897583
4037	SALES TAX		1658121	3100	TRANSFER TO DWSS	0	495442644
4050	OTHER PAYABLES		39681516	3100	DEPOSIT	0	0
4052	GIS CONTRIBUTION		1988170		**TOTAL .C**	**2282776382**	**3851341019**
4057	WATER SUPPLY MAINTENANCE PAYABLE TO TWAD BOARD		136293170				

A/C CODE NO	17	DEBIT	CREDIT	A/C CODE NO	ASSETS	DEBIT	CREDIT
4057	WATER CESS PAYABLE TNPC BOARD		27642672				
4059	HAND LOOM ADVANCE RECOVERED		1000				
4036	OTHER RECOVERIES		1222143				
4077	INTER ZONAL TRANSFER ACCOUNT	2104789471	1573264689				
4121	PROVIDENT FUND RECOVERIES CPS		41449825				
4133	HEALTH FUND SUBSCRIPTION PENSIONERS		333430				
4001	**ACCUMULATED SURPLUS / DEFICIT**	**2323910186**					
	C. TOTAL	**4428831693**	**1844836326**				
	GRANT TOTAL (A+B+C)		**9033920762**				
			4605089069		**GRAND TOTAL (A+B+C)**	**8456430088**	**3851341019**
					GRAND TOTAL	**4605089069**	

B.V. Venkhatesan

B.V. VENKHATESAN, B.A.,FCA
Chartered Accountant
Membership No. 023941
244, Brindavan Road 4th Cross,
Fairlands, SALEM - 636 016.

Asst. Commissioner (Accounts)
Salem Corporation.

15/9/17

15/9/17

SALEM CITY MUNICIPAL CORPORATION

WATER SUPPLY AND DRAINAGE FUND

BALANCE SHEET AS ON 31.3.2017

	A. LIABILITY	MAIN OFFICE		UGD		DWSS		SURAMANGALAM		HASTHAMPATTY		AMMAPET		KONDALAMPATTY		TOTAL	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
4061	BUILDINGS - ACCUMULATED DEPRECIATION	0	3706929	0	0	0	0	0	0	0	0	0	0	0	0	0	3706929
4063	BRIDGES AND FLYOVERS ACCUMULATED DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4064	STORM WATER DRAINS OPEN DRIANS AND CULVERTS ACCUMULATED	0	10585027	0	0	0	0	0	0	0	0	0	0	0	0	0	10585027
4065	HEAVY VEHICLE ACCUMULATED DEPRECIATION	0	1598901	0	0	0	0	0	0	0	0	0	0	0	0	0	1598901
4066	LIGHT VEHICLE ACCUMULATED DEPRECIATION	0	186713	0	0	0	0	0	0	0	0	0	0	0	0	0	186713
4068	FURNITURE FIXTURES AND OFFICE EQUIPMENTS ACCUMULATED DEPRECIATION	0	222050	0	0	0	0	0	0	0	0	0	0	0	0	0	222050
4069	ELECTRICAL INSTALLATION LAMPS AND TUBE LIGHT FITTINGS ACCUMULATED DEPRECIATION	0	1293292	0	0	0	0	0	0	0	0	0	0	0	0	0	1293292
4070	ACCUMULATED DREPRECIATION	0	1110000	0	0	0	0	0	0	0	0	0	0	0	0	0	1110000
4071	PLANT AND MACHINERIES ACCUMULATED DEPRECIATION	0	3227	0	0	0	0	0	0	0	0	0	0	0	0	0	3227
4072	ROADS AND PAVEMENTS CONCRETE GROSS BLOCK	0	330958	0	0	0	0	0	0	0	0	0	0	0	0	0	330958
4073	ROADS AND PAVEMENTS BLOCK TOPPED	0	2258242	0	0	0	0	0	0	0	0	0	0	0	0	0	2258242
4074	ROADS AND PAVEMENTS OTHERS	0	85481	0	0	0	0	0	0	0	0	0	0	0	0	0	85481
4075	TOOLS AND PLANT - ACCUMULATED DEPRECIATION	0	3650149	0	0	0	0	0	0	0	0	0	0	0	0	0	3650149
4080	PUBLIC FOUNTAINS ACCUMULATED DEPRECIATION	0	3016518	0	0	0	0	0	0	0	0	0	0	0	0	0	3016518
4081	HEAD WORKS OHT ACCUMULATED DEPRECIATION	0	160006730	0	0	0	0	0	0	0	0	0	0	0	0	0	160006730
4081	HEAD WORKS W.S MAINS ACCUMULATED DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4083	GROUND WATER WELLS ACCUMULATED	0	126786629	0	0	0	0	0	0	0	0	0	0	0	0	0	126786629
4083	DEEP BORE WELLS ACCUMULATED DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4004	LOAN FROM GOVT AND LIC LOAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4007	LOAN FROM TNUDF	0	2986645030	0	0	0	0	0	0	0	0	0	0	0	0	0	2986645030
4030	BANK LOAN RECOVERIES	0	0	0	0	0	0	0	0	0	0	0	0	0	2000	0	2000
	A. TOTAL	0	3301485876	0	0	0	0	0	0	0	0	0	0	0	2000	0	3301487876

	B. CURRENT LIABILITIES															0	0
4010	DIVERSION FROM OTHER FUNDS	0	170127899	0	0	0	0	0	277919	0	43282199	0	6783901	0	87020666	0	307492584
4011	MUNICIPAL CONTRIBUTION	0	0	0	0	0	117385598	0	0	0	0	0	0	0	0	0	117385598
4012	PUBLIC CONTRIBUTION	0	1260000	0	54413305	0	0	0	0	0	0	0	0	0	0	0	55673305
4013	CONTRIBUTION FROM GOVERNMENT	0	876298038	0	87500000	0	194548889	0	0	0	0	0	0	0	0	0	1158346927
4014	GRANTS FROM THE GOVERNMENT	0	0	0	0	0	1599851101	0	0	0	0	0	0	0	0	0	1599851101
4015	ADVANCE COLLECTION PROPERTY TAX	0	0	0	0	0	0	0	0	0	9590	0	0	0	24915	0	34505
4016	TENDER DEPOSITS CONTRACTORS	0	14892390	0	81039904	0	147259463	0	1457425	0	784620	0	2101525	0	629734	0	248165061
4017	TENDER DEPOSITS SUPPLIERS	0	216857	0	0	0	0	0	0	0	0	0	0	0	0	0	216857
4020	DEPOSITS OTHERS	0	40470925	0	0	0	0	0	0	0	500	0	116745	0	0	0	40588170
4039	PROVISION FOR DOUBTFUL COLLECTION OF	0	0	0	0	0	0	0	56469867	0	104545781	0	129175575	0	41137282	0	331328505
4044	SALARIES PAYABLE ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4045	UNPAID SALARIES	0	31086	0	0	0	0	0	2891	0	0	0	1470	0	4000	0	39447
4046	ACCOUNTS PAYABLE PERSONAL CLAIMS	0	0	0	0	0	0	0	70214	0	0	0	25320	0	121600	0	217134
4047	ACCOUNTS PAYABLE CONTRACTORS	0	13049390	0	11707925	0	3422665	0	0	0	0	0	0	0	0	0	28179980
4049	Accounts Payable Expenses	0	23358	0	17552	0	36476	0	0	0	0	0	0	0	0	0	77386
	B. TOTAL	0	1116369943	0	234678686	0	2062504192	0	58278316	0	148622690	0	138204536	0	128938197	0	3887596560

	C. OUTSTANDINGS															0	0
4021	PROVIDENT FUND	0	758871	0	0	0	0	0	100160	0	67550	0	4752927	0	2622875	0	8302383
4022	Society Recoveries	0	0	0	0	0	0	0	528598	0	1557592	0	1619670	0	746430	0	4452290
4023	RD RECOVERIES	0	0	0	0	0	0	0	0	0	12400	0	0	0	45410	0	57810
4024	L.I.C POLICIES PREMIUM RECOVERIES	0	0	0	0	0	0	0	0	0	13091	0	0	0	0	0	13091
4025	SPECIAL PROVIDENT FUND	0	1080	0	0	0	0	0	132410	0	347040	0	33700	0	50300	0	564530
4026	FAMILY BENEFIT FUND	0	3480	0	0	0	0	0	245005	0	642350	0	559140	0	564075	0	2014050
4028	deputations recoveries	0	0	0	0	0	0	0	0	0	0	0	582	0	0	0	582
4029	INCOME TAX DEDUCTION EXPLOYEES TDS	0	39321	0	0	0	0	0	320	0	48648	94108	0	0	0	94108	88289
4031	COURT RECOVERIES	0	0	0	0	0	0	0	0	0	0	0	0	0	2272	0	2272
4032	HBA RECOVERIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4033	HEALTH FUND	0	135626	0	0	0	0	0	681559	0	1553750	0	1390837	0	1479040	0	5240812
4034	INCOME TAX	0	0	0	0	0	0	0	5603	37928	0	0	0	0	79749	37928	85352
4035	OTHER RECOVERIES	0	252396	0	227483	0	0	0	0	0	0	0	250	0	0	0	480129
4037	SALES TAX	0	808664	0	600919	0	65489	0	5222	0	74972	0	1342	0	101513	0	1658121
4050	OTHER PAYABLES	0	39449090	0	0	0	0	0	0	0	98970	0	16955	0	116501	0	39681516
4052	GIS CONTRIBUTION	0	1988170	0	0	0	0	0	0	0	0	0	0	0	0	0	1988170
4057	WATER SUPPLY MAINTENANCE PAYABLE TO TWAD BOARD	0	136293170	0	0	0	0	0	0	0	0	0	0	0	0	0	136293170
4057	WATER CESS PAYABLE TNPC BOARD	0	27642672	0	0	0	0	0	0	0	0	0	0	0	0	0	27642672
4059	HAND LOOM ADVANCE RECOVERED	0	0	0	0	0	0	0	0	0	0	0	1000	0	0	0	1000
4036	OTHER RECOVERIES	0	137794	0	249538	0	29142	0	197102	0	135461	0	242938	0	230168	0	1222143
4077	INTER ZONAL TRANSFER ACCOUNT	2098655517	0	0	775900000	0	712900000	6133954	0	0	22790568	0	37246673	0	24427448	2104789471	1573264689
4121	PROVIDENT FUND RECOVERIES CPS	0	0	0	0	0	0	0	8264416	0	20281742	0	7102229	0	5801438	0	41449825
4133	HEALTH FUND SUBSCRIPTION PENSIONERS	0	0	0	0	0	0	0	0	0	88540	0	122724	0	122166	0	333430
4001	ACCUMULATED SURPLUS / DEFICIT	4048311501		64261135		287941848			785169365		743394308		264004733		284035892	4400514484	2076604298
	C. TOTAL	6146967018	207510334	64261135	776977940	287941848	712994631	6133954	795329760	37928	791106982	94108	317095700	0	320425277	2104921507	1844836326
	GRANT TOTAL (A+B+C)	6146967018	4625366153	64261135	1011656626	287941848	2775498823	6133954	853608076	37928	939729672	94108	455300236	0	449365474	2104921507	9033920762
			1521600865		947395491		2487556975		847474122		939691744		455206128		449365474		7648290799

	B. CURRENT ASSETS																
																0	0
3001	STOCK ACCOUNT WATER SUPPLY MATERIALS METTUR AND MAIN OFFICE	2393076	0	0	0	0	0	0	0	0	0	0	0	0	0	2393076	0
3013	WATER SUPPLY AND DRINAGE TAX RECEIVABLE CURRENT	0	0	0	0	0	0	6217794	0	12583990	0	10249801	0	5416433	0	34458018	0
3014	WATER CHARGES RECOVERABLE CURRENT	0	0	0	0	0	0	11366768	0	22433792	0	24658077	0	4369235	0	62827872	0
3015	WATER CHARGES RECOVERABLE ARREAR	0	0	0	0	0	0	38977089	0	68489652	0	88717162	0	25886150	0	222070053	0
3017	RENT ON BUILINGS RECOVERABLE CURRENT	100	0	0	0	0	0	0	0	0	0	0	0	0	0	100	0
3019	WATER SUPPLY AND DRAINAGE TAX RECEIVABLE ARREAR	0	0	0	0	0	0	21025250	0	72106816	0	38804353	0	10108961	0	142045390	0
3028	FESTIVAL ADVANCE	29065	0	0	0	0	0	207800	0	336200	0	74875	0	434900	0	1082840	0
3033	IMMEDIATE RELIEF ADVANCE	2000	0	0	0	0	0	0	0	0	0	20000	0	70000	0	92000	0
3037	TOUR ADVANCE	4850	0	0	0	0	0	0	0	0	0	0	0	0	0	4850	0
3043	MOTOR CYCLE ADVANCE	15170	0	0	0	0	0	0	0	0	0	0	0	0	0	15170	0
3045	MARRIAGE ADVANCE	24868	0	0	0	0	0	0	0	0	0	0	0	0	0	24868	0
3051	ADVANCE TO SUPPLIERS	2598861	0	0	0	0	0	181026	0	0	0	0	0	45000	0	2824887	0
3052	ADVANCE TO CONTRACTORS	0	0	1610777	0	20343819	0	0	0	0	0	0	0	0	0	21954596	0

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SALEM CITY MUNICIPAL CORPORATION

WATER SUPPLY AND DRAINAGE FUND

BALANCE SHEET AS ON 31.3.2015

		MAIN OFFICE		UGD		DWSS		SURAMANGALAM		HASTHAMPATTY		AMMAPET		KONDALAMPATTY		TOTAL	
	A. FIXED ASSETS	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
3101	LAND GROSS BLOCK	85583272	0	0	0	0	0	0	0	0	0	0	0	0	0	85583272	0
3102	BUILDINGS GROSS BLOCK	5439398	0	0	0	0	0	155690	0	322121	0	2739322	0	3084521	0	11741052	0
3104	BRIDGES AND FLYOVERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3105	STORM WATER DRAINS	2866918	0	0	0	0	0	252272	0	4162534	0	10907736	0	3406844	0	21596304	0
3106	HEAVY VEHICLES GROSS BLOCK	650912	0	0	0	0	0	49500	0	35831	0	267167	0	646432	0	1649842	0
3107	LIGHT VEHICLES GROSS BLOCK'	173554	0	0	0	0	0	0	0	0	0	0	0	19412	0	192966	0
3109	FURNITURE FIXTURES AND OFFICE EQUIPMENTS	2320	0	0	0	0	0	0	0	10990	0	127861	0	190241	0	331412	0
3110	ELECTRICAL INSSTALLATIONS LAMPS LIGHT GROSS BLOCK	1238077	0	0	0	0	0	0	0	55968	0	110451	0	103025	0	1507521	0
3111	ELECTRICAL INSTALLATIONS OTHERS GROSS BLOCK	2924356	0	0	0	0	0	0	0	32795	0	81613	0	286329	0	3325093	0
3112	PLANT AND MACHINERIES	1	0	0	0	0	0		0	0	0	45763	0	0	0	45764	0
3113	ROADS AND PAVEMENTS CONCRETE GROSS BLOCK	0	0	0	0	0	0	0	0	192503	0	499017	0	2140448	0	2831968	0
3114	ROADS AND PAVEMENTS	666450	0	0	0	0	0	0	0	93834	0	141255	0	2844310	0	3745849	0
3115	ROADS AND PAVEMENTS OTHERS	1	0	0	0	0	0	0	0	0	0	204989	0	0	0	204990	0
3117	TOOLS AND PLANT - GROSS BLOCK	14469257	0	0	0	0	0	0	0	49950	0	9999	0	32187	0	14561393	0
3118	PUBLIC FOUNTATINS	3711700	0	0	0	0	0	26038	0	0	0	0	0	0	0	3737738	0
3132	WATER SUPPLY MAINS (O.H.T)	420219672	0	0	0	0	0	39421953	0	16975658	0	17451019	0	19286946	0	513355248	0
3134	BORE WELL WITH HAND PUMPS AND POWER PUMPS	236263317	0	0	0	0	0	10294645	0	11208337	0	9788110	0	14111139	0	281665548	0
	A. TOTAL	774209205	0	0	0	0	0	50200098	0	33140521	0	42374302	0	46151834	0	946075960	0

3054	ADVANCE RECOVERABLE EXPENSES	340533	0	39645054	0	701965	0	0	0	0	0	49000	0	0	0	40736552	0
3055	OTHER ADVANCES RECOVERABLE	44140	0	0	0	0	0	0	0	0	0	0	0	0	0	44140	0
3056	DEPOSITS RECOVERABLE	3029081	0	0	0	0	0	40730	0	38880	0	38420	0	10730	0	3157841	0
3057	PREPAID EXPENSES	3000	0	0	0	0	0	0	0	0	0	0	0	0	0	3000	0
3058	GENERAL IMPREST ACCOUNT	1800	0	0	0	0	0	0	0	0	0	0	0	0	0	1800	0
3074	IMCOME TAX DEDUCTION FRROM CCD	50847	0	0	0	0	0	0	0	0	0	0	0	0	0	50847	0
3120																0	0
3121	WORK IN PORGESS	0	0	1284265396	0	2839953771	0	0	0	0	0	0	0	0	0	4124219167	0
3123																0	0
3131	ADVANCE TO TWAD	239191327	0	0	0	0	0	0	0	0	0	0	0	0	0	239191327	0
3131	ADVANCE TO TWAD	8208037	0	0	0	0	0	0	0	0	0	0	0	0	0	8208037	0
3059	CASH ON HAND	0	0	0	0	0	0	4443449	0	5161470	0	4613809	0	3179603	0	17398331	0
3070	FIXED DEPOSIT	6314647	0	167680419	0	64483663	0	0	0	0	0	0	0	0	0	238478729	0
3139	CASH AT BANK	15977499	0	28822576	0	2856713	0	6665264	0	2457780	0	2841638	0	6662785	0	66284255	0
	B.TOTAL	278228901	0	1522024222	0	2928339931	0	89125170	0	183608580	0	170067145	0	56183797	0	5227577746	0
	C. OTHER ITEMS															0	0
3100	FUND TRANSFER TO NHSC	0	77950000	0	0	0	440782956	0	0	0	0	0	0	0	0	0	518732956
3100	FUND TRANSFER TO ZONES	[illegible]	104213040	0	0	0	0	98773598	0	287862263	0	0	167634040	0	94256321	386635861	366103401
3100	FUND TRNASFER UGD	0	38854435	0	74310000	0	0	0	0	0	0	0	0	0	0	0	113164435
3100	TRANSFER TO OTHER FUNDS	0	1857578852	0	500318731	0	0	609375256	0	435080380	0	410398721	0	441286164	0	1896140521	2357897583
3100	TRANSFER TO DWSS	0	495442644	0	0	0	0	0	0	0	0	0	0	0	0	0	495442644
3100	DEPOSIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL .C	0	2574038971	0	574628731	0	440782956	708148854	0	722942643	0	410398721	167634040	441286164	94256321	2282776382	3851341019
	GRAND TOTAL (A+B+C)	1052438106	2574038971	1522024222	574628731	2928339931	440782956	847474122	0	939691744	0	622840168	167634040	543621795	94256321	8456430088	3851341019
		1521600865		947395491		2487556975		847474122		939691744		455206128		443365474		7648290799	

SALEM CITY MUNICIPAL CORPORATION		
WATER SUPPLY AND DRINAGE FUND		
WORKING SHEET FOR ACCOUNT CODE 4001		
2016-2017		
	DEBIT	CREDIT
4001 ACCUMULATED DEFICIT AS PER OPENING BALANCE SHEET AS ON 1.4.2016	2094800446	
ADD		
PRIOR YEAR INCOME - 1088		0
LESS		
PRIOR YEAR EXPENSES -2041	69405	
NET DEFICIT (INCOME AND EXPENDITURE)	229040335	
TOTAL	**2323910186**	**0**
BALANCE SHEET AS ON 31.3.2017 4001 ACCUMULATED Deficit	**2323910186**	

13/9/17

Asst. Commissioner (Accounts)
Salem Corporation.

15/9/17

18/9/17

Salem Corporation

Water charges

DCB Statement for the Year 2016-2017

Ward No.	O. B	S.R.	S.D	Demand			Collection			WRITTEN OFF			Balance		
				Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
I				48660975	66242123	114903098	9683886	54875355	64559241				38977086	11366768	50343854
II	87701325			87701325	65262176	152963501	19211673	42828384	62040057				68489652	22433792	90923444
III				115024104	50961310	165985414	26306942	26303233	52610175				88717162	24658077	113375239
IV	38442250			38442250	48642000	87084250	12556100	44272765	56828865				25886150	4369235	30255385
Total	126143575	0	0	289828654	231107609	520936263	67758601	168279737	236038338	0	0	0	222070053	62827872	284897925

B.V. Venkhatesan

B.V. VENKHATESAN, B.A., FCA
Chartered Accountant
Membership No. 023941
244, Brindavan Road 4th Cross,
Fairlands, SALEM - 636 016.

Asst. Commissioner (Accounts)
Salem Corporation.
15/9/17
16/9/17.

SALEM CORPORATION	
WATER SUPPLY - 1088	
MAIN OFFICE	0
ZONE - 1	0
ZONE - 2	0
ZONE - 3	0
ZONE - 4	0
TOTAL	**0**

SALEM CORPORATION	
WATER SUPPLY -2041	
MAIN OFFICE	0
ZONE - 1	0
ZONE - 2	29398
ZONE - 3	0
ZONE - 4	40007
TOTAL	**69405**

Salem Corporation

SCHEDULE TO BALANCE SHEET

WATER SUPPLY AND DRAINAGE FUND

STOCK ACCOUNT (3001)

	Main office	Zone-I	Zone-II	Zone-III	Zone-IV	Total
Opening Balance as on 1.4.2016	23,93,076		0	0	0	**23,93,076**
Purchase During the Year (+)						**0**
Gross Total	23,93,076	0	0	0	0	23,93,076
Issues During the year (-)	0					**0**
Closing Balance as on 31.3.2016	**23,93,076**	**0**	**0**	**0**	**0**	**23,93,076**

Salem Corporation

SCHEDULE TO BALANCE SHEET

WATER SUPPLY AND DRAINAGE FUND

FESTIVAL ADVANCE (3028)

	Main office	Zone-I	Zone-II	Zone-III	Zone-IV	Total
Opening Balance as on 1.4.2016	29,065	2,12,300	3,68,100	3,42,875	4,34,900	**13,87,240**
advance given during the year		3,15,000	7,90,000	4,40,000	7,90,000	**23,35,000**
Gross Total	29,065	5,27,300	11,58,100	7,82,875	12,24,900	**37,22,240**
Recoveries during the year	0	3,19,500	8,21,900	7,08,000	7,90,000	**26,39,400**
Closing Balance as on 31.3.2016	**29,065**	**2,07,800**	**3,36,200**	**74,875**	**4,34,900**	**10,82,840**

Salem Corporation

SCHEDULE TO BALANCE SHEET

WATER SUPPLY AND DRAINAGE FUND

IMMEDIATE RELIEF ADVANCE (3033)

	Main office	Zone-I	Zone-II	Zone-III	Zone-IV	Total
Opening Balance as on 1.4.2016	2,000	0	0	20,000	65,000	87,00
Advance given during the year				0	5,000	5,00
Gross Total	2,000	0	0	20,000	70,000	92,00
Recoveries during the year				0		
Closing Balance as on 31.3.2016	**2,000**	**0**	**0**	**20,000**	**70,000**	**92,00**

Salem Corporation

SCHEDULE TO BALANCE SHEET

WATER SUPPLY AND DRAINAGE FUND

TOUR ADVANCE (3037)

	Main office	Zone-I	Zone-II	Zone-III	Zone-IV	Total
Opening Balance as on 1.4.2016	4,850	0	0	0	0	4,850
Advance given during the year						
Gross Total	4,850	0	0	0	0	4,850
Recoveries during the year						
Closing Balance as on 31.3.2016	4,850	0	0	0	0	4,850

Salem Corporation

SCHEDULE TO BALANCE SHEET

WATER SUPPLY AND DRAINAGE FUND

MOTOR CYCLE ADVANCE (3043)

	Main office	Zone-I	Zone-II	Zone-III	Zone-IV	Total
Opening Balance as on 1.4.2016	15,170	0	0	0	0	15,170
Advance given during the year						
Gross Total	15,170	0	0	0	0	15,170
Recoveries during the year						
Closing Balance as on 31.3.2016	15,170	0	0	0	0	15,17[illegible]

Salem Corporation

SCHEDULE TO BALANCE SHEET

WATER SUPPLY AND DRAINAGE FUND

MARRIAGE ADVA NCE (3045)

	Main office	Zone-I	Zone-II	Zone-III	Zone-IV	Total
Opening Balance as on 1.4.2016	24,868	0	0	0	0	**24,868**
Advance given during the year					0	**0**
Gross Total	24,868	0	0	0	0	24,868
Recoveries during the year					0	**0**
Closing Balance as on 31.3.2016	24,868	0	0	0	0	24,868

Salem Corporation

SCHEDULE TO BALANCE SHEET

WATER SUPPLY AND DRAINAGE FUND

ADVANCE TO SUPPLIERS (3051)

	Main office	Zone-I	Zone-II	Zone-III	Zone-IV	Total
Opening Balance as on 1.4.2016	25,98,861	1,81,026	0	0	0	27,79,887
Advance given during the year						0
Gross Total	25,98,861	1,81,026	0	0	0	27,79,887
Recoveries during the year						**0**
Closing Balance as on 31.3.2016	**25,98,861**	**1,81,026**	**0**	**0**	**0**	**27,79,887**

Salem Corporation

SCHEDULE TO BALANCE SHEET

WATER SUPPLY AND DRAINAGE FUND

SECURITY ADVANCE (3052)

	Main office	Zone-I	Zone-II	Zone-III	Zone-IV	Total
Opening Balance as on 1.4.2016	2,44,54,596					2,44,54,596
Advance given during the year	0					0
Gross Total	2,44,54,596	0	0	0	0	2,44,54,596
Recoveries during the year	25,00,000					25,00,000
Closing Balance as on 31.3.2016	**2,19,54,596**	**0**	**0**	**0**	**0**	**2,19,54,596**

Salem Corporation

SCHEDULE TO BALANCE SHEET

WATER SUPPLY AND DRAINAGE FUND

ADVANCE RECOVERABLE (3054)

	Main office	Zone-I	Zone-II	Zone-III	Zone-IV	Total
Opening Balance as on 1.4.2016	7,66,05,156	0	0	0	0	7,66,05,156
Advance given during the year	0	0	0	49,000	0	49,000
Gross Total	7,66,05,156	0	0	49,000	0	7,66,54,156
Recoveries during the year	3,59,17,604	0	0	0	0	3,59,17,604
Closing Balance as on 31.3.2016	**4,06,87,552**	**0**	**0**	**49,000**	**0**	**4,07,36,552**

Salem Corporation

SCHEDULE TO BALANCE SHEET

WATER SUPPLY AND DRAINAGE FUND

Other Advances - 3055

	Main office	Zone-I	Zone-II	Zone-III	Zone-IV	Total
Opening Balance as on 1.4.2016	44,140			0	10,730	**54,870**
Advance given during the year				0		**0**
Gross Total	44,140	0	0	0	10,730	54,870
Recoveries during the year						**0**
Closing Balance as on 31.3.2016	44,140	0	0	0	10,730	54,870

Salem Corporation			
SCHEDULE TO BALANCE SHEET			
WATER SUPPLY AND DRAINAGE FUND			
WORK IN PROGRESS - 3121			
	Dwss	**UGD**	**Total**
Opening Balance as on 3121	275,84,95,960	102,97,51,036	378,82,46,996
Asset for the Year 2013-2014	8,14,57,811	254414360	33,58,72,171
Gross Total	283,99,53,771	128,41,65,396	412,41,19,167
Deletion for the year 2012-2013	0	0	0
Closing Balance as on 31.3.2016	**283,99,53,771**	**128,41,65,396**	**412,41,19,167**

Salem Corporation

SCHEDULE TO BALANCE SHEET

WATER SUPPLY AND DRAINAGE FUND

DIVERSION FROM OTHER FUND - 4010

	Main office	Zone-I	Zone-II	Zone-III	Zone-IV	Total
Opening Balance as on 1.4.2016	17,01,27,899	0	4,32,82,199	67,83,901	0	**22,01,93,999**
Receipts during the year						
Gross Total	17,01,27,899	0	4,32,82,199	67,83,901	0	22,01,93,999
Payments made during the year						
Closing Balance as on 31.3.2016	**17,01,27,899**	**0**	**4,32,82,199**	**67,83,901**	**0**	**22,01,93,999**

Salem Corporation

SCHEDULE TO BALANCE SHEET

WATER SUPPLY AND DRAINAGE FUND

TENDER DEPOSIT CONTRACTORS - 4016

	Main office	Zone-I	Zone-II	Zone-III	Zone-IV	Total
Opening Balance as on 1.4.2016	20,27,64,100	12,24,212	5,55,270	19,18,286	6,29,734	**20,70,91,602**
Receipts during the year	4,29,41,798	4,97,449	2,48,900	1,83,239	0	**4,38,71,386**
Gross Total	24,57,05,898	17,21,661	8,04,170	21,01,525	6,29,734	25,09,62,988
Payments made during the year	25,14,141	2,64,236	19,550	0	0	**27,97,927**
Closing Balance as on 31.3.2016	**24,31,91,757**	**14,57,425**	**7,84,620**	**21,01,525**	**6,29,734**	**24,81,65,061**

Salem Corporation

SCHEDULE TO BALANCE SHEET

WATER SUPPLY AND DRAINAGE FUND

TENDER DEPOSIT SUPPLIERS - 4017

	Main office	Zone-I	Zone-II	Zone-III	Zone-IV	Total
Opening Balance as on 1.4.2016	2,16,857	0	0	0	0	**2,16,857**
Receipts during the year						**0**
Gross Total	2,16,857	0	0	0	0	2,16,857
Payments made during the year						**0**
Closing Balance as on 31.3.2016	**2,16,857**	**0**	**0**	**0**	**0**	**2,16,857**

Salem Corporation

SCHEDULE TO BALANCE SHEET

WATER SUPPLY AND DRAINAGE FUND

DEPOSIT OTHERS - 4020

	Main office	Zone-I	Zone-II	Zone-III	Zone-IV	Total
Opening Balance as on 1.4.2016	4,04,78,425	0	500	1,16,745	0	**4,05,95,670**
Receipts during the year	0		0	0		**0**
Gross Total	4,04,78,425	0	500	1,16,745	0	4,05,95,670
Payments made during the year	7,500		0	0		**7,500**
Closing Balance as on 31.3.2016	**4,04,70,925**	**0**	**500**	**1,16,745**	**0**	**4,05,88,170**

SCHEDULE TO BALANCE SHEET

WATER SUPPLY AND DRAINAGE FUND

4121 CPS RECOVERIES

	Main office	Zone-I	Zone-II	Zone-III	Zone-IV	Total
Opening Balance as on 1.4.2015	0	69,08,068	1,68,81,554	62,46,762	49,66,974	**3,50,03,358**
Receipts during the year		14,79,528	35,17,708	13,66,392	8,34,464	**71,98,092**
Gross Total	0	83,87,596	2,03,99,262	76,13,154	58,01,438	4,22,01,450
Payments made during the year		1,23,180	1,17,520	5,10,925	0	**7,51,625**
Closing Balance as on 31.3.2016	**0**	**82,64,416**	**2,02,81,742**	**71,02,229**	**58,01,438**	**4,14,49,825**

SALEM CITY MUNICIPAL CORPORATION, SALEM

DEPRECIATION STATEMENT DURING THE YEAR 2016-2017

WS			OPENING			ADDITION DURING THE YEAR						DEPRECIATION								
S.No	A/C HEAD	DETAILS OF ASSET	OPENING AS ON 01.04.2015 GB	ACCUMALTED DEPRECIATION AS ON 31.03.2015	ASSET NET BLOCK AS ON 01.04.2015	ASSET UPTO 01.04.2015 TO 01.09.2015	FROM 01.10.2015 TO 28.02.2016	IN MARCH 01.03.2016	TOTAL	Acc. Depr. Adj. with Asset Value	TOTAL ASSET INCLUDING OPENING (a+b)	RATE	OPENING BALANCE	UPTO 30.09.2014 (100%)	FROM 01.10.2014 TO 28.02.2015 (50%)	DURING THE YEAR DEPRECIATION (A/C CODE 2038)	ACCUMULATED DEPRECIATION A/C Code	AMT. Tr to Asset	Excess Depr. Tr. To Ac code 1088 (2014-15)	ACCUMULATED DEPRECIATION 2014-2015
1	3101	Land - Gross Block	85583272		85583272				0		85583272									
2	3102	Buildings Gross Block	8018612	3341876	4676736	1935669	1377303	409468	3722440		11741052	5	233837	96783	34433	365053	4061			3706929
3	3104	Subwas & Cause Ways - Gross Block	0	0	1				1		0	5	0	0	0	0	4063			0
4	3105	Drains & Culverts - Gross Block	16260106	8513469	7746637	2774823	1974393	586982	5336198		21596304	18	1394395	499468	177695	2071558	4064			10585027
5	3106	Heavy Vehicles - Gross Block	1649842	1581920	67922				0		1649842	25	16981	0	0	16981	4065			1598901
6	3107	Light Vehicles - Gross Block	192966	184628	8338				0		192966	25	2085	0	0	2085	4066			186713
7	3109	Furniture Fixtures & Off.Equip.-Gross Bl	331412	185596	145816				0		331412	25	36454	0	0	36454	4068			222050
8	3110		1507521	1258418	249103				0		1507521	14	34874	0	0	34874	4069			1293292
9	3111	Elect.Instlln Others - Gross Block	3325093	749403	2575690				0		3325093	14	360597	0	0	360597	4070			1110000
10	3112	Plant & M/C - Gross Block	0	0	1	23798	16933	5033	45764		1	10	0	2380	847	3227	4071			3227
11	3113		986812	230402	756410	922578	664256	258322	1845156		2831968	5	37821	46129	16606	100556	4072			330958
12	3114		2545403	1522600	1022803	612227	408152	180067	1200446		3745849	40	409121	244891	81630	735642	4073			2258242
13	3115		0	0	1	106595	71746	26649	204990		1	60	0	63957	21524	85481	4074			85481
14	3117		14561393	3075873	11485520				0		14561393	5	574276	0	0	574276	4075			3650149

WS			OPENING			ADDITION DURING THE YEAR						DEPRECIATION								
S.No	A/C HEAD	DETAILS OF ASSET	OPENING AS ON 01.04.2015 GB	ACCUMALTED DEPRECIATION AS ON 31.03.2015	ASSET NET BLOCK AS ON 01.04.2015	ASSET UPTO 01.04.2015 TO 01.09.2015	FROM 01.10.2015 TO 28.02.2016	IN MARCH 01.03.2016	TOTAL	Acc. Depr. Adj. with Asset Value	TOTAL ASSET INCLUDING OPENING (a+b)	RATE	OPENING BALANCE	UPTO 30.09.2014 (100%)	FROM 01.10.2014 TO 28.02.2015 (50%)	DURING THE YEAR DEPRECIATION (A/C CODE 2038)	ACCUMULATED DEPRECIATION A/C Code	AMT. Tr to Asset	Excess Depr. Tr. To Ac code 1088 (2014-15)	ACCUMULATED DEPRECIATION 2014-2015
		STRAIGHT LINE METHOD																		
15	3118	Public Fountains	3737738	2829631	3737738				0		3737738	5	186887	0	0	186887	4080			3016518
16	3132	Head works OHT W.Supply Mains Acc Depn	50000456	137889270	396855723	31845430	27296083	7357556	66499069		116499525	5	19842786	1592272	682402	22117460	4081			160006730
17	3134	Ground Water Wells Bore Wells Acc. Depn	24426000	125177689	24426000	5239844	5025938	1125185	11390967		35816967	5	1221300	261992	125648	1608940	4083			126786629
		TOTAL	213126626	286540775	539337711	43460964	36834804	9949262	90245031	0	303120904		24351414	2807872	1140785	28300071		0	0	314840846

DEMAND COLLECTION AND BALANCE STATEMENT FOR THE YEAR 2016-2017

No	Name of Receipts	O.B	Since Raised	Decrese	DEMAND Arrears	DEMAND Current	DEMAND Total	COLLECTION Arrears	COLLECTION Current	COLLECTION Total	WRITE OFF Arrears	WRITE OFF Current	WRITE OFF Total	BALANCE Arrears	BALANCE Current	BALANCE Total
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Property Tax															
	General purpose	212933427	0	0	212933427	137841305	350774732	31303164	97018608	128321772	0	0	0	181630263	40822697	222452960
	Water Tax	165331944	0	12561	165319383	106715849	272035232	23273993	72247831	95521824	0	0	0	142045390	34468018	176513408
	Education Tax	68976886	0	5233	68971653	44464937	113436590	9685706	30104451	39790157	0	0	0	59285947	14360486	73546433
	Library cess	37742763	0	2878	37739885	24455716	62195601	6079035	15783838	21862873	0	0	0	31660850	8671878	40332728
	Total I	484985020	0	20672	484964348	313477807	798442155	70341898	215154728	285496626	0	0	0	414622450	98323079	512945529
	Profession Tax															
	General 75%	34549653	0	14	34549639	57120468	91670107	4943186	45015865	49959051	0	0	0	29606453	12104603	41711056
	Education 25%	11516544	0	0	11516544	19040155	30556699	1647729	15005289	16653018	0	0	0	9868815	4034866	13903681
	Total II	46066197	0	14	46066183	76160623	122226806	6590915	60021154	66612069	0	0	0	39475268	16139469	55614737
	TOTAL TAX (I & II)	531051217	0	20686	531030531	389638430	920668961	76932813	275175882	352108695	0	0	0	454097718	114462548	568560266
	D&O	98596	0	0	98596	5040950	5139546	0	5040950	5040950	0	0	0	98596	0	98596
8	Fees under P.P.R Act	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	98596	0	0	98596	5040950	5139546	0	5040950	5040950	0	0	0	98596	0	98596
1	Other Taxes	947073	0	0	947073	132300	1079373	0	109500	109500	0	0	0	947073	22800	969873
2	Market fees	3945414	0	0	3945414	32815708	36761122	1219557	25641091	26860648	0	0	0	2725857	7174617	9900474
3	Weekly Market	393079	0	0	393079	329380	722459	317370	329380	646750	0	0	0	75709	0	75709
4	Private Market	2876010	0	0	2876010	0	2876010	0	0	0	0	0	0	2876010	0	2876010
25	Advertising Fees	710577	0	84930	625647	276030	901677	0	276030	276030	0	0	0	625647	0	625647
26	Bus stand Fees	5971181	968578	0	6939759	29493828	36433587	3638681	25318937	28957618	0	0	0	3301078	4174891	7475969
27	Slaughter house Fees	569745	0	0	569745	1866275	2436020	220688	871093	1091781	0	0	0	349057	995182	1344239
28	Cart & Lorry Stand	1574107	44200	0	1618307	2303611	3921918	1219910	1374512	2594422	0	0	0	3983[illegible]	929099	1327496
32	Fishery	292215	0	0	292215	376781	668996	0	376781	376781	0	0	0	292215	0	292215
33	Rent of Lands	3343638	147924	0	3491562	2281426	5772988	688055	983450	1671505	0	0	0	2803507	1297976	4101483
36	Shopping Complex	49110819	639	0	49111458	11263189	60374647	9738098	5595797	15333895	0	0	0	39373360	5667392	45040752
37	community hall	0	0	0	0	121000	121000	0	121000	121000	0	0	0	0	0	0
38	Rent on Building	299056	0	0	299056	179369	478425	77373	113735	191108	0	0	0	221683	65634	287317
39	Pay & Use latrine	587787	0	0	587787	2230832	2818619	0	2230832	2230832	0	0	0	587787	0	587787
42	Avenue Receipts	12950	0	0	12950	53150	66100	0	18150	18150	0	0	0	12950	35000	47950
16	S.O	0	0	0	0	70307582	70307582	0	70307582	70307582	0	0	0	0	0	0
17	E.T	0	0	0	0	28500290	28500290	0	28500290	28500290	0	0	0	0	0	0
77	Bunk Stall	568236	0	0	568236	0	568236	0	0	0	0	0	0	568236	0	568236
78	Garden Receipts	3555561	0	0	3555561	7466681	11022242	3555561	3734947	7290508	0	0	0	0	3731734	3731734
10	Track Rent	5192308	280884	0	5473192	1142466	6615658	560085	0	560085	0	0	0	4913107	1142466	6055573
	Non Tax Total	79949756	1442225	84930	81307051	191139898	272446949	21235378	165903107	187138485	0	0	0	60071673	25236791	85308464

Asst Commissioner (Accounts)
... Corporation.