

**AUDIT CERTIFICATE**

**(Qualified)**

I have examined the Receipts and Payments Account / Income & Expenditure Account for the year ended 31<sup>st</sup> March 2024 and the balance sheet as on 31.03.2024 of Water Supply and Drainage Fund. I have examined all the information and explanations that I have required, and subject to the observations made in paras and as per audit conclusion arrived "Qualified Audit Certificate" is given by me as per result of audit and to the best of information and explanation given to me and as shown by books of accounts and that in my opinion and to the best of knowledge.




**For Director of Local Fund Audit**

**SALEM CITY MUNICIPAL CORPORATION**  
**சேலம் மாநகராட்சி**  
**Income And Expenditure Statement**

**Input Parameter:** Financial Year : 2023-2024;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2023;To

Code No	Description of items	Shedule No.	Current Year Amount(₹)
<b>Income</b>			
110	Tax Revenue	<a href="#">I-1</a>	284939628.3
140	Fees & User Charges	<a href="#">I-4</a>	306935233
150	Sale & Hire Charges	<a href="#">I-5</a>	16800
171	Interest Earned	<a href="#">I-8</a>	5773601.86
180	Other Income	<a href="#">I-9</a>	230128
<b>Total</b>			<b>597895391.16</b>
<b>Expenditure</b>			
210	Establishment Expenses	<a href="#">I-10</a>	176845111.00
220	Administrative Expenses	<a href="#">I-11</a>	490960825.00
230	Operations & Maintenance	<a href="#">I-12</a>	138090762.00
240	Interest & Finance Charges	<a href="#">I-13</a>	104760490.88
270	Provisions and Write off	<a href="#">I-16</a>	71921218.58
272	Depreciation		133354932.00
280	Prior Period Item	<a href="#">I-18</a>	-107874514.92
<b>Total</b>			<b>1008058824.54</b>
<b>3109002-Gross Deficit of Expenditure over Income</b>			<b>-410163433.38</b>

  
Asst. Commissioner (Accounts)  
Salem Corporation.

  
19/3/25

**SALEM CITY MUNICIPAL CORPORATION சேலம் மாநகராட்சி**  
**Income And Expenditure Statement**

Input Parameter: Financial Year : 2023-2024;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2023;To Date : 31/Mar/2024 CONSOLIDATED

Code No	Description of items	Current Year Amount
<b>Income</b>		
1100201	Water Supply and Drainage Tax - Residential	100600101.00
1100202	Water Supply and Drainage Tax - Commercial	173843513.34
1100203	Water Supply and Drainage Tax - Industrial	2908578.96
1100204	Water Supply and Drainage Tax - Vacant Sites	7514935.00
1101001	PROFESSIONAL TAX	72500.00
1401301	COPY APPLICATION FEES	248020.00
1402001	Penalty & Bank Charges For Dishonoured Cheques	24000.00
1405002	UGD MONTHLY CHARGES	4745290.00
1405004	METERED/ TAP RATE WATER CHARGES	239828767.00
1405005	Water Charges - Water Supply Through Lorry	40206.00
1407001	Road Cutting Restoration Charge	7248745.00
1407002	Initial Amount for New Water Supply Connections	22156854.00
1407003	INITIAL AMOUNT FOR DRAINAGE CONNECTIONS	27439700.00
1407004	Water Connection Charges	52537.00
1407005	Under Ground Sewerage Connection Charges	400.00
1407014	Water Supply Inspection Charges	4810292.00
1407015	Sewerage Inspection Charges	4210.00
1407021	Internal Plumbing Charges	43882.00
1407022	Water Supply - Internal Plumbing Charges	0
1408003	Misc. Recoveries	292330.00
1501101	SALE OF TENDER FORMS/OTHER PUBLICATIONS	16800.00
1711001	INTEREST FROM BANK	5773601.86
1808001	OTHER INCOME	230128.00
<b>Total</b>		<b>597895391.16</b>
<b>Expenditure</b>		
2101001	PAY	92741078.00
2101003	DEARNNESS PAY	785519.00
2101004	DEARNNESS ALLOWANCE	41044872.00
2101005	HOUSE RENT ALLOWANCE	6177905.00
2101006	CITY COMP. ALLOWANCE	1065556.00
2101007	MEDICAL ALLOWANCE	861158.00
2101008	OTHER ALLOWANCE	72916.00
2101010	WAGES - OTHERS	39605.00
2101011	BONUS	777000.00

**SALEM CITY MUNICIPAL CORPORATION சேலம் மாநகராட்சி**  
**Income And Expenditure Statement**

**Input Parameter: Financial Year : 2023-2024;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2023;To Date : 31/Mar/2024 CONSOLIDATED**

Code No	Description of items	Current Year Amount
2102011	LABOUR WELFARE FUND CONTRIBUTION	18815.00
2102013	SPECIAL PROVIDENT FUND CUM GRATUITY SCHEME	8120.00
2102014	GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION	1007290.00
2102015	CPF MANAGEMENT CONTRIBUTION	1182026.00
2102019	CONVEYANCE ALLOWANCE	115694.00
2103001	PENSIONS	28620243.00
2103002	FAMILY PENSION	1676776.00
2103004	COMMUTED VALUE OF PENSION	650538.00
2201101	ELECTRICITY CONSUMPTION CHARGES FOR OFFICE BUILDINGS	479341198.00
2201201	TELEPHONE CHARGES	43061.00
2205104	LEGAL & ARBITRATION EXPENSES	1305627.00
2205202	ENGINEERING CONSULTANCY	5781800.00
2206001	ADVERTISEMENT CHARGES	646487.00
2208003	OTHER EXPENSES	3842652.00
2301001	POWER CHARGES FOR SEWERAGE SYSTEM/ PUMPING STATIONS	7717233.00
2301002	POWER CHARGES FOR WATER HEAD WORKS / PUMPING STATIONS /	18490078.00
2303002	DIESEL	1086355.00
2305005	REPAIRS AND MAINTENANCE - STORM WATER DRAINS, OPEN DRAINS	89863.00
2305009	MAINTENANCE EXPENSES - WATER SUPPLY	100439355.00
2305010	MAINTENANCE EXPENSES - SEWERAGE WORKS	2878383.00
2305011	MAINTENANCE CHARGES TO TWAD BOARD/ METRO WATER BOARD	3304.00
2305012	WATER CESS TO TNPCB	5815234.00
2305301	Light Vehicles - Maintenance	64900.00
2305902	REPAIRS AND MAINTENANCE - INSTRUMENTS , PLANT & MACHINERY	1506057.00
2403003	INTEREST ON LOANS FROM TNUIFSL	104571021.00
2407001	BANK CHARGES	189469.88
2701001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - TAXES	71921218.58
2722001	DEPRECIATION - BUILDINGS	743940.00
2723001	DEPRECIATION - ROADS & BRIDGES	726592.00
2723101	DEPRECIATION - SEWERAGE AND DRAINAGE	43936656.00
2723201	DEPRECIATION - WATERWAYS	77533693.00
2724001	DEPRECIATION - PLANT & MACHINERY	2249573.00
2725001	DEPRECIATION - VEHICLES	380031.00
2727001	DEPRECIATION - FURNITURE, FIXTURES, FITTINGS AND ELECTRICAL	7578292.00
2728001	DEPRECIATION - OTHER FIXED ASSETS	206155.00

SALEM CITY MUNICIPAL CORPORATION சேலம் மாநகராட்சி  
Income And Expenditure Statement

Input Parameter: Financial Year : 2023-2024;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2023;To Date : 31/Mar/2024 CONSOLIDATED

Code No	Description of items	Current Year Amount
2801001	Taxes	-6226453.00
2804001	PRIOR YEAR INCOME	-130197074.92
2808001	PRIOR YEAR EXPENSES	28549013.00
	<b>Total</b>	<b>1008058824.54</b>
	<b>3109002-Gross Deficit of Expenditure over Income</b>	<b>-410163433.38</b>

  
Asst. Commissioner (Accounts)  
Salem Corporation.

  
19/3/25

**சேலம் மாநகராட்சி**  
**SALEM CITY MUNICIPAL CORPORATION**

**Balance Sheet**

**Input Parameter :** Financial Year : 2023-2024; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2023; To Date : 31/Mar/2024;

Code No	Description of items	Shedule No.	Current Year Amount(₹)
<b>Liabilities</b>			
310	Municipal (General) Fund	<a href="#">B-1</a>	-4647342605.75
311	Earmarked Funds	<a href="#">B-2</a>	117385598.00
320	Grants , Contribution for specific purposes	<a href="#">B-4</a>	3833913548.00
330	Secured Loans	<a href="#">B-5</a>	809001636.00
340	Deposits Received	<a href="#">B-7</a>	172953328.00
350	Other Liabilities	<a href="#">B-9</a>	919764724.00
360	Provisions	<a href="#">B-10</a>	342570112.16
<b>Total</b>			<b>1548246340.41</b>
<b>Assets</b>			
410	Fixed Assets	<a href="#">B-11</a>	2404736943.00
411	Accumulated Depreciation		-896481007.00
412	Capital Work - in - progress		3291826275.00
420	Investments - General Fund	<a href="#">B-12</a>	205920992.00
430	Stock - in- hand	<a href="#">B-14</a>	16548421.00
431	Sundry Debtors (Receivables)	<a href="#">B-15</a>	421527684.60
450	Cash and Bank balance	<a href="#">B-17</a>	273695398.31
460	Loans, Advances and Deposits	<a href="#">B-18</a>	35308924.00
470	Other Assets	<a href="#">B-19</a>	-4204837290.50
<b>Total</b>			<b>1548246340.41</b>

  
**Asst. Commissioner (Accounts)**  
**Salem Corporation.**

**சேலம் மாநகராட்சி SALEM CITY MUNICIPAL CORPORATION**  
**Balance Sheet**

**2023-2024 : Water Supply and Drainage Fund : From : 01/Apr/2023 : To : 31/Mar/2024 : CONSOLIDATED**

A/C code	Current Year Amount(₹)	Current Year Amount(₹)
<b>LIABILITIES</b>		
3109001	ACCUMULATED SURPLUS / DEFICIT	-4647342605.75
3111001	CONTRIBUTION FROM MUNICIPAL FUND	117385598.00
3202002	SCHEME GRANT COST CENTRE	9248348.00
3203001	CONTRIBUTIONS FROM THE GOVERNMENT	3628401595.00
3203002	GRANTS FROM THE GOVERNMENT	138715300.00
3206001	GRANTS FOR SPECIFIC PURPOSE	1875000.00
3208001	Contributions From Private Parties	55673305.00
3303004	LOAN FROM TNUIFSL	809001636.00
3401001	Tender Deposit - Contractors.	128109233.00
3401002	TENDER DEPOSIT- SUPPLIERS	2078993.00
3401003	SECURITY DEPOSIT - CONTRACTORS	3086674.00
3401004	RETENTION AMOUNT	-801528.00
3408001	DEPOSITS - OTHERS	40479956.00
3501003	ACCOUNTS PAYABLE - CONTRACTORS	10175615.00
3501004	ACCOUNTS PAYABLE - SUPPLIERS	14699956.00
3501005	ACCOUNTS PAYABLE EXPENSES	714849273.00
3501008	OTHERS PAYABLE	46298103.00
3501009	WATE SUPPLY MAINTENANCE - PAYABLE TO TWAD BOARD / METRO WATER BOARD	5000000.00
3501101	SALARIES & WAGES PAYABLE	3970003.00
3501102	PENSION PAYABLE	1563154.00
3501103	PENSION & LEAVE SALARY CONTRIBUTIONS PAYABLE.	2351551.00
3501104	GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION PAYABLE	2371145.00
3502001	PROVIDENT FUND RECOVERIES	26093974.00
3502002	CO-OPERATIVE SOCIETY LOAN RECOVERIES	14690809.00
3502003	RD RECOVERIES	15560.00
3502004	L.I.C. POLICES PREMIUM RECOVERIES	13091.00
3502005	SPECIAL PROVIDENT FUND-CUM- GRATUITY SCHEME - RECOVERIES	1778420.00
3502006	F.B.F. / GROUP INSURANCE SCHEME RECOVERIES	2796422.00
3502008	DEPUTATIONIST RECOVERIES	5760.00
3502009	It Deduction	493049.00
3502010	RECOVERIES TOWARDS LOANS FROM BANKS	2000.00
3502011	COURT RECOVERIES	4915.00
3502012	H.B.A.SPECIAL F.B.F. SUBSCRIPTION	40310.00
3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	694442.00
3502014	OTHER RECOVERIES	725092.00
3502015	VAT - PAYABLE	1897201.00

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**Balance Sheet**

**2023-2024 : Water Supply and Drainage Fund : From : 01/Apr/2023 : To : 31/Mar/2024 : CONSOLIDATED**

A/C code	Current Year Amount(₹)	Current Year Amount(₹)
3502017	SERVICE TAX PAYABLE	-29508.00
3502018	HANDLOOM ADVANCE RECOVERED - PAYABLE TO CO-OPTEx	0.00
3502021	CPF SUBSCRIPTION RECOVERIES	67389427.00
3502023	Health Fund Subscription	12194049.00
3502025	Manual Workers Genenral Welfare Fund - LWF	4644517.00
3502029	General Provident Fund Recoveries (GPF)	-1169400.00
3502032	CGST - PAYABLE	223910.00
3502033	SGST - PAYABLE	280812.00
3502035	One Day Salary .Recovery Payable	544485.00
3504001	DEPOSIT REFUNDS PAYABLE	-15114008.00
3504101	ADVANCE COLLECTION OF PROPERTY TAX	234808.00
3504102	ADVANCE COLLECTION - OTHER REVENUES	35787.00
3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	342570112.16
		<b>1548246340.41</b>
<b>ASSETS</b>		
4101001	LAND -GROSS BLOCK	85583272.00
4102001	BUILDINGS - GROSS BLOCK	19359415.00
4103001	SUBWAYS AND CAUSE WAYS - GROSS BLOCK	1.00
4103003	ROADS & PAVEMENTS - CONCRETE - GROSS BLOCK	1770374.00
4103004	ROADS & PAVEMENTS - BLACK TOPPED - GROSS BLOCK	2707637.00
4103005	ROADS & PAVEMENTS - OTHERS - GROSS BLOCK	1.00
4103101	STROM WATER DRAINS, OPEN DRAINS AND CULVERTS - GROSS BLOCK	22699592.00
4103102	DRAINAGE AND SEWERAGE PIPES , CONDUITS, CHANNELS ETC. - GROSS BLOCK	770429253.00
4103201	WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK	1148202858.00
4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK	296838962.00
4104001	PLANT AND MACHINERIES - GROSS BLOCK	1.00
4104002	TOOLS & PLANT - GROSS BLOCK	14561393.00
4104003	HAND PUMPS - INDIAN MARK II - GROSS BLOCK	994787.00
4105001	HEAVY VEHICLES - GROSS BLOCK	6623822.00
4105002	LIGHT VEHICLES - GROSS BLOCK	192966.00
4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	579885.00
4107002	ELECTRICAL INSTALLATIONS - LAMPS / TUBE LIGHT FITTINGS - GROSS BLOCK	7182824.00
4107003	ELECTRICAL INSTALLATIONS -OTHERS - GROSS BLOCK	23272162.00
4108001	PUBLIC FOUNTAINS - GROSS BLOCK	3737738.00
4112001	BUILDINGS - ACCUMULATED DEPRECIATION	-7276798.00
4113003	ROADS & PAVEMENTS - CONCRETE - ACCUMULATED DEPRECIATION	-1364021.00
4113004	ROADS & PAVEMENTS - BLACK TOPPED - ACCUMULATED DEPRECIATION	-2690911.00

**சேலம் மாநகராட்சி SALEM CITY MUNICIPAL CORPORATION**  
**Balance Sheet**

**2023-2024 : Water Supply and Drainage Fund : From : 01/Apr/2023 : To : 31/Mar/2024 : CONSOLIDATED**

A/C code	Current Year Amount(₹)	Current Year Amount(₹)
4113101	STORM WATER DRAINS, OPEN DRAINS AND CULVERTS - ACCUMULATED DEPRECIATION	-19701300.00
4113102	DRAINAGE SEWERAGE PIPES, CONDUITS ETC. - ACCUMALATED DEPRECIATION	-212675009.00
4113201	HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECAIATION	-399292852.00
4113202	GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION	-219125466.00
4114002	TOOLS & PLANT - ACCUMULATED DEPRECIATION	-8618005.00
4114003	HAND PUMPS - INDIA MARK (II) - ACCUMULATED DEPRECIATION	-306013.00
4115001	HEAVY VEHICLES - ACCUMULATED DEPRECIATION	-5537375.00
4115002	LIGHT VEHICLES - ACCUMULATED DEPRECIATION	-192142.00
4117001	FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS	-521771.00
4117002	ELECTIRCAL INSTALLATIONS - LAMPS & TUBE LIGHTS FITTINGS - ACCUMULATED DEPRECIATION	-5429390.00
4117003	ELECTIRCAL INSTALLATIONS - OTHERS - ACCUMULATED DEPRECIATION	-10264184.00
4118001	PUBLIC FOUNTAINS - ACCUMLATED DEPRECIATION	-3485770.00
4121001	PROJECTS - IN - PROGRESS ACCOUNT	3291826275.00
4208001	FIXED DEPOSIT	205920992.00
4301001	STORES - ENGINEERING	6426672.00
4301004	STORES - WATER SUPPLY	10121749.00
4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current	17203095.60
4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current	36828709.56
4311909	Water Supply and Drainage Tax - Recoverable - Industrial - Current	354460.20
4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current	4675522.58
4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrears	34449695.56
4311913	Water Supply and Drainage Tax - Recoverable - Commercial - Arrears	74145154.22
4311914	Water Supply and Drainage Tax - Recoverable - Industrial - Arrears	2727701.34
4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears	13750120.54
4313003	WATER CHARGES RECOVERABLE - CURRENT	54165541.00
4313004	WATER CHARGES RECOVERABLE - ARREARS	142016346.00
4313005	UGD MONTHLY CHARGES RECOVERABLE - CURRENT	4665545.00
4313006	UGD MONTHLY CHARGES RECOVERABLE - ARREARS	13563890.00
4314033	INTEREST ACCRUED ON FIXED DEPOSIT/ DIVEDEND DUE ON SHARES	700953.00
4314037	MATERIALS COST RECOVERABLE A/C - CONTRACTORS	22328142.00
4314038	Supply Of Office Materials	-5000.00
4314040	Misc. Recovery	-42192.00
4501001	Cash Account	1087899.00
4502001	Cheque Account	0.00
4502112	Z1-RF-PAYMENT-SB-62932200090290	0.00
4502116	Z1-WS-RECEIPTS-SB-62932010010630	16722171.68
4502117	Z1-WS-PAYMENT-SB-62932200090306	15811134.03

**சேலம் மாநகராட்சி SALEM CITY MUNICIPAL CORPORATION**  
**Balance Sheet**

**2023-2024 : Water Supply and Drainage Fund : From : 01/Apr/2023 : To : 31/Mar/2024 : CONSOLIDATED**

A/C code	Current Year Amount(₹)	Current Year Amount(₹)
4502118	Z1-WS-DEPOSIT-SB-62932010032421	602383.91
4502119	Z1-WS-UGD-SB-62932010008780	332624.48
4502122	Z2-RF-PAYMENT-CB-1225101032842	0.00
4502126	Z2-WS-RECEIPT-CB-1225101032843	9005549.50
4502128	Z2-WS-DEPOSIT-CB-1225101044676	932025.00
4502129	Z2-WS-UGD-CB-1225101043804	969697.00
4502171	Z2-WS-UGD-USERCHA-CB-1225101052785	221655.00
4502185	Z2-WS-PAY-CB-1225101053814	387598.50
4502132	Z3-RF-PAYMENT-CB-1601101018551	0.00
4502135	Z3-WS-UGD-USER CHARGES-CB-1601101032975	274520.00
4502137	Z3-WS-PAYMENT-CB-1601101018554	1244781.00
4502138	Z3-WS-DEPOSIT-CB-1601101025183	362979.00
4502139	Z3-WS-UGD-CB-1601101021333	1246218.00
4502142	Z4-RF-PAYMENT-IB-446198356	0.00
4502146	Z4-WS-RECEIPT-IB-446198334	11689778.00
4502147	Z4-WS-PAYMENT-IB-446198367	15234743.23
4502148	Z4-WS-DEPOSIT-IB-6098217950	1009327.00
4502149	Z4-WS-UGD-IB-6017140516	397611.00
4502156	MAIN-WS-RECEIPT-SBI-10593925550	4490233.14
4502157	MAIN-WS-PAYMENT-SBI-10593908975	0.00
4502158	MAIN-WS-DEPOSIT-SBI-10593921758	782082.00
4502159	MAIN-WS-UGD-DEPOSIT-IB-6013541158	5966402.00
4502162	MAIN-WS-PENSION-HF-SB-62992200015380	85726.00
4502163	Z1-WS-UGD-USER CHARGES-SYB-62932100600594	910.00
4502187	MAIN-WS-PAYMENT-SBI-41306661981	2069212.60
4502259	MAIN-WS-UGD-PAYMENT-UBI-334102010404681	2319093.30
4502501	ONLINE-HDFC-50200018517450	47579279.00
4504121	Z2-RF-AMMA-CB-1225101045294	0.00
4504177	MAIN-WS Infra and Amneties SNA-IOB-168101000017410	32206105.00
4504204	MAIN - AMRUT 2.0 - ICICI - 611905056899	97432737.00
4504251	MAIN-WS-DDWS-UBI-334102010405411	506940.94
4504252	MAIN--WS-DDWS-ESCROW-UBI-334102050000001	5388.00
4506104	RF-SFC-SALEM CORPORATION CHILD ACCT-IB-7579857206	0.00
4601001	FESTIVAL ADVANCE	1553990.00
4601003	TOUR ADVANCE	4850.00
4601007	MOTOR CYCLE ADVANCE	3650.00

**சேலம் மாநகராட்சி SALEM CITY MUNICIPAL CORPORATION**  
**Balance Sheet**

**2023-2024 : Water Supply and Drainage Fund : From : 01/Apr/2023 : To : 31/Mar/2024 : CONSOLIDATED**

A/C code	Current Year Amount(₹)	Current Year Amount(₹)
4601009	MARRIAGE ADVANCE	14868.00
4604001	ADVANCE TO SUPPLIERS	2598861.00
4604002	ADVANCE TO CONTRACTORS	27534887.00
4605004	IMMEDIATE RELIEF - ADVANCE	152000.00
4605010	Advance Recoverable Expenses	69140.00
4605011	GENERAL IMPREST ACCOUNT	1800.00
4606001	DEPOSITS - RECOVERABLE:	3324031.00
4608001	TDS ON INTEREST ON CCD BY TNEB - RECEIVABLES	50847.00
4701001	ADVANCE TO TWAD BOARD/ METRO WATER BOARD	276279850.00
4702002	PAYABLE TO ELEMENTARY EDUCATION FUND	-2032824.00
4702003	PAYABLE TO GENERAL FUND	-6383111456.00
4702004	RECEIVABLE FROM WATER SUPPLY FUND	-5500.00
4702005	RECEIVABLE FROM ELEMENTARY EDUCATION FUND	-73048.00
4702006	RECEIVABLE FROM GENERAL FUND	2137018016.50
4702007	INTER ZONAL TRANSFER ACCOUNT	-232912329.00
<b>TOTAL</b>		<b>1548246340.41</b>

*R*  
19/3/24  
Asst. Commissioner (Accounts)  
Salem Corporation.

*G*  
19/3/25

## சேலம் மாநகராட்சி SALEM CITY MUNICIPAL CORPORATION

## Trial Balance

Financial Year : 2023-2024;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2023;To Date : 31/Mar/2024;Zone : CONSOLIDATED

S. No	Account Code	Account Head Name	MO	MO	Z1	Z1	Z2	Z2	Z3	Z3	Z4	Z4	ALL Zone	ALL Zone
			Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
1	1101001	PROFESSIONAL TAX	0.00	0.00	0.00	0.00	0.00	72500.00	0.00	0.0	0.00	0.0	0.00	72500.00
2	1100201	Water Supply and Drainage Tax - Residential	0.00	0.00	0.00	23755295.10	0.00	36782605.90	0.00	19002157.66	0.00	21060042.34	0.00	100600101.00
3	1100202	Water Supply and Drainage Tax - Commercial	0.00	0.00	0.00	46393727.94	0.00	75191299.20	0.00	24390186.28	0.00	27868299.92	0.00	173843513.34
4	1100203	Water Supply and Drainage Tax - Industrial	0.00	0.00	0.00	993777.84	0.00	976990.68	0.00	385262.16	0.00	552548.28	0.00	2908578.96
5	1100204	Water Supply and Drainage Tax - Vacant Sites	0.00	0.00	0.00	2772576.92	0.00	2183255.26	0.00	1422945.90	0.00	1136156.92	0.00	7514935.00
6	1401301	COPY APPLICATION FEES	0.00	0.00	0.00	57940.00	0.00	54560.00	0.00	88000.00	0.00	47520.00	0.00	248020.00
7	1402001	Penalty & Bank Charges For Dishonoured Cheques	0.00	400.00	0.00	800.00	0.00	13650.00	0.00	4600.00	0.00	4550.00	0.00	24000.00
8	1405002	UGD MONTHLY CHARGES	0.00	0.00	0.00	695670.00	0.00	1688810.00	0.00	2287400.00	0.00	73410.00	0.00	4745290.00
9	1405004	METERED/ TAP RATE WATER CHARGES	0.00	0.00	0.00	57515728.00	0.00	67235798.00	0.00	57950244.00	0.00	57126997.00	0.00	239828767.00
10	1405005	Water Charges - Water Supply Through Lorry	0.00	18600.00	0.00	18006.00	0.00	1500.00	0.00	2100.00	0.00	0.00	0.00	40206.00
11	1407001	Road Cutting Restoration Charge	0.00	0.00	0.00	1328754.00	0.00	1552988.00	0.00	2554805.00	0.00	1812198.00	0.00	7248745.00
12	1407002	Initial Amount for New Water Supply Connections	0.00	0.00	0.00	3617000.00	0.00	6619500.00	0.00	7199754.00	0.00	4720600.00	0.00	22156854.00
13	1407003	INITIAL AMOUNT FOR DRAINAGE CONNECTIONS	0.00	8835200.00	0.00	1621000.00	0.00	7286500.00	0.00	6485500.00	0.00	3211500.00	0.00	27439700.00
14	1407004	Water Connection Charges	0.00	0.00	0.00	0.00	0.00	23837.00	0.00	25014.00	0.00	3686.00	0.00	52537.00
15	1407005	Under Ground Sewerage Connection Charges	0.00	0.00	0.00	0.00	0.00	300.00	0.00	100.00	0.00	0.00	0.00	400.00
16	1407014	Water Supply Inspection Charges	0.00	0.00	0.00	918985.00	0.00	1073742.00	0.00	1720734.00	0.00	1096831.00	0.00	4810292.00
17	1407015	Sewerage Inspection Charges	0.00	0.00	0.00	0.00	0.00	3030.00	0.00	1180.00	0.00	0.00	0.00	4210.00
18	1407021	Internal Plumbing Charges	0.00	0.00	0.00	0.00	0.00	40915.00	0.00	2967.00	0.00	0.00	0.00	43882.00
19	1408003	Misc. Recoveries	0.00	55538.00	0.00	0.00	0.00	0.00	0.00	179981.00	0.00	56811.00	0.00	292330.00
20	1501101	SALE OF TENDER FORMS/OTHER PUBLICATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16800.00	0.00	16800.00
21	1711001	INTEREST FROM BANK	0.00	5131607.86	0.00	85307.00	0.00	264654.00	0.00	167139.00	0.00	124894.00	0.00	5773601.86
22	1808001	OTHER INCOME	0.00	0.00	0.00	100.00	0.00	1900.00	0.00	214628.00	0.00	13500.00	0.00	230128.00
23	2101001	PAY	739297.00	0.00	17125681.00	0.00	13841300.00	0.00	33470563.00	0.00	27564237.00	0.00	92741078.00	0.00
24	2101003	DEARNESS PAY	0.00	0.00	0.00	0.00	0.00	14868.00	0.00	770651.00	0.00	785519.00	0.00	0.00
25	2101004	DEARNESS ALLOWANCE	337580.00	0.00	8924717.00	0.00	5373611.00	0.00	15136268.00	0.00	11272696.00	0.00	41044872.00	0.00
26	2101005	HOUSE RENT ALLOWANCE	50710.00	0.00	1086873.00	0.00	857954.00	0.00	2287276.00	0.00	1895092.00	0.00	6177905.00	0.00
27	2101006	CITY COMP. ALLOWANCE	8491.00	0.00	195961.00	0.00	147805.00	0.00	386634.00	0.00	326665.00	0.00	1065556.00	0.00
28	2101007	MEDICAL ALLOWANCE	3538.00	0.00	205446.00	0.00	97996.00	0.00	290900.00	0.00	263278.00	0.00	861158.00	0.00
29	2101008	OTHER ALLOWANCE	0.00	0.00	0.00	0.00	0.00	71476.00	0.00	1440.00	0.00	0.00	0.00	72916.00
30	2101010	WAGES - OTHERS	0.00	0.00	0.00	0.00	0.00	39605.00	0.00	0.00	0.00	0.00	0.00	39605.00
31	2101011	BONUS	21000.00	0.00	134500.00	0.00	119000.00	0.00	286500.00	0.00	216000.00	0.00	777000.00	0.00
32	2102011	LABOUR WELFARE FUND CONTRIBUTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18815.00	0.00	18815.00	0.00	0.00
33	2102013	SPECIAL PROVIDENT FUND CUM GRATUITY SCHEME	0.00	0.00	0.00	0.00	8120.00	0.00	0.00	0.00	0.00	0.00	8120.00	0.00
34	2102014	GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION	0.00	0.00	380755.00	0.00	13695.00	0.00	401900.00	0.00	210940.00	0.00	1007290.00	0.00
35	2102015	CPF MANAGEMENT CONTRIBUTION	0.00	0.00	0.00	0.00	0.00	12720.00	0.00	1169306.00	0.00	1182026.00	0.00	0.00
36	2102019	CONVEYANCE ALLOWANCE	0.00	0.00	14400.00	0.00	7200.00	0.00	27994.00	0.00	66100.00	0.00	115694.00	0.00
37	2103001	PENSIONS	9912071.00	0.00	2983642.00	0.00	1938515.00	0.00	10556572.00	0.00	3229443.00	0.00	28620243.00	0.00
38	2103002	FAMILY PENSION	0.00	0.00	0.00	0.00	463976.00	0.00	0.00	0.00	1212800.00	0.00	1676776.00	0.00
39	2103004	COMMUTED VALUE OF PENSION	0.00	0.00	650538.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	650538.00	0.00
40	2201101	ELECTRICITY CONSUMPTION CHARGES FOR OFFICE BUILDINGS	41696094.00	0.00	42200645.10	0.00	292720.00	0.00	15345933.00	0.00	0.00	0.00	479341198.00	0.00
41	2201201	TELEPHONE CHARGES	0.00	0.00	0.00	0.00	43061.00	0.00	0.00	0.00	0.00	0.00	43061.00	0.00
42	2205104	LEGAL & ARBITRATION EXPENSES	0.00	0.00	0.00	0.00	1305627.00	0.00	0.00	0.00	0.00	0.00	1305627.00	0.00
43	2205202	ENGINEERING CONSULTANCY	5014800.00	0.00	0.00	0.00	767000.00	0.00	0.00	0.00	0.00	0.00	5781800.00	0.00
44	2206001	ADVERTISEMENT CHARGES	0.00	0.00	484510.00	0.00	145177.00	0.00	16800.00	0.00	0.00	0.00	646487.00	0.00
45	2208003	OTHER EXPENSEE	5000.00	0.00	64998.00	0.00	0.00	0.00	0.00	0.00	3772654.00	0.00	3842652.00	0.00

**சேலம் மாநகராட்சி SALEM CITY MUNICIPAL CORPORATION**

**Trial Balance**

Financial Year : 2023-2024;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2023;To Date : 31/Mar/2024;Zone : CONSOLIDATED

S. No	Account Code	Account Head Name	MO	MO	Z1	Z1	Z2	Z2	Z3	Z3	Z4	Z4	ALL Zone	ALL Zone
			Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
46	2301001	POWER CHARGES FOR SEWERAGE SYSTEM/ PUMPING STATIONS	0.00	0.00	6522605.00	0.00	0.00	0.00	1194628.00	0.00	0.00	0.00	7717233.00	0.00
47	2301002	POWER CHARGES FOR WATER HEAD WORKS / PUMPING STATIONS / BOOSTER STATIONS	18490078.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18490078.00	0.00
48	2303002	DIESEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1086355.00	0.00	1086355.00	0.00
49	2305005	REPAIRS AND MAINTENANCE - STORM WATER DRAINS, OPEN DRAINS AND CULVERTS	0.00	0.00	0.00	0.00	0.00	0.00	89863.00	0.00	0.00	0.00	89863.00	0.00
50	2305009	MAINTENANCE EXPENSES - WATER SUPPLY	38225975.00	0.00	53099690.00	0.00	0.00	0.00	3188365.00	0.00	5925325.00	0.00	100439355.00	0.00
51	2305010	MAINTENANCE EXPENSES - SEWERAGE WORKS	2878383.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2878383.00	0.00
52	2305011	MAINTENANCE CHARGES TO TWAD BOARD/ METRO WATER BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3304.00	0.00	3304.00	0.00
53	2305012	WATER CESS TO TNPCB	0.00	0.00	4577270.00	0.00	1237964.00	0.00	0.00	0.00	0.00	0.00	5815234.00	0.00
54	2305301	Light Vehicles - Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64900.00	0.00	64900.00	0.00
55	2305902	REPAIRS AND MAINTENANCE - INSTRUMENTS , PLANT & MACHINERY	0.00	0.00	0.00	0.00	1506057.00	0.00	0.00	0.00	0.00	0.00	1506057.00	0.00
56	2403003	INTEREST ON LOANS FROM TNUIFSL	104571021.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104571021.00	0.00
57	2407001	BANK CHARGES	18798.88	0.00	1522.00	0.00	158239.00	0.00	10910.00	0.00	0.00	0.00	189469.88	0.00
58	2701001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS - TAXES	0.00	0.00	14373803.01	0.00	19331158.12	0.00	19149997.79	0.00	19066259.66	0.00	71921218.58	0.00
59	2722001	DEPRECIATION - BUILDINGS	743940.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	743940.00	0.00
60	2723001	DEPRECIATION - ROADS & BRIDGES	726592.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	726592.00	0.00
61	2723101	DEPRECIATION - SEWERAGE AND DRAINAGE	43936656.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43936656.00	0.00
62	2723201	DEPRECIATION - WATERWAYS	77533693.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77533693.00	0.00
63	2724001	DEPRECIATION - PLANT & MACHINERY	2249573.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2249573.00	0.00
64	2725001	DEPRECIATION - VEHICLES	380031.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	380031.00	0.00
65	2727001	DEPRECIATION - FURNITURE, FIXTURES, FITTINGS AND ELECTRICAL APPLIANCES	7578292.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7578292.00	0.00
66	2728001	DEPRECIATION - OTHER FIXED ASSETS	206155.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	206155.00	0.00
67	2801001	Taxes	0.00	0.00	0.00	2245660.00	0.00	1919957.00	0.00	932230.00	0.00	1128606.00	0.00	6226453.00
68	2804001	PRIOR YEAR INCOME	0.00	0.00	0.00	37203320.46	0.00	29283769.08	0.00	32305959.20	0.00	31404026.18	0.00	130197074.92
69	2808001	PRIOR YEAR EXPENSES	28135181.00	0.00	211778.00	0.00	0.00	0.00	58006.00	0.00	144048.00	0.00	28549013.00	0.00
70	3109001	ACCUMULATED SURPLUS / DEFICIT	6358466609.00	0.00	0.00	940833751.40	0.00	969856728.00	2338733.00	0.00	0.00	212935690.23	4237179172.37	0.00
71	3111001	CONTRIBUTION FROM MUNICIPAL FUND	0.00	117385598.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	117385598.00
72	3202002	SCHEME GRANT COST CENTRE	0.00	9248348.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9248348.00
73	3203001	CONTRIBUTIONS FROM THE GOVERNMENT	0.00	3628401595.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3628401595.00
74	3203002	GRANTS FROM THE GOVERNMENT	0.00	138715300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138715300.00
75	3206001	GRANTS FOR SPECIFIC PURPOSE	0.00	1875000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1875000.00
76	3208001	Contributions From Private Parties	0.00	55673305.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55673305.00
77	3303004	LOAN FROM TNUIFSL	0.00	809001636.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	809001636.00
78	3401001	Tender Deposit - Contractors.	0.00	126049952.00	0.00	665483.00	0.00	389620.00	0.00	72707.00	0.00	931471.00	0.00	128109233.00
79	3401002	TENDER DEPOSIT- SUPPLIERS	0.00	1998901.00	0.00	80092.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2078993.00
80	3401003	SECURITY DEPOSIT - CONTRACTORS	0.00	2951764.00	0.00	11880.00	0.00	0.00	0.00	0.00	0.00	123030.00	0.00	3086674.00
81	3401004	RETENTION AMOUNT	801528.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	801528.00	0.00
82	3408001	DEPOSITS - OTHERS	0.00	40430725.00	0.00	27000.00	0.00	14731.00	0.00	0.00	0.00	7500.00	0.00	40479956.00
83	3501003	ACCOUNTS PAYABLE - CONTRACTORS	44169924.00	0.00	0.00	49527038.00	0.00	0.00	0.00	400627.00	0.00	4417874.00	0.00	10175615.00
84	3501004	ACCOUNTS PAYABLE - SUPPLIERS	0.00	6900237.00	0.00	7799719.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14699956.00
85	3501005	ACCOUNTS PAYABLE EXPENSES	0.00	268804282.00	0.00	427643382.00	0.00	13326180.00	0.00	1332072.00	0.00	3743357.00	0.00	714849273.00
86	3501008	OTHERS PAYABLE	0.00	39449090.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6849013.00	0.00	46298103.00

**சேலம் மாநகராட்சி SALEM CITY MUNICIPAL CORPORATION**

**Trial Balance**

Financial Year : 2023-2024;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2023;To Date : 31/Mar/2024;Zone : CONSOLIDATED

S. No	Account Code	Account Head Name	MO	MO	Z1	Z1	Z2	Z2	Z3	Z3	Z4	Z4	ALL Zone	ALL Zone
			Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
87	3501009	WATE SUPPLY MAINTENANCE - PAYABLE TO TWAD BOARD / METRO WATER BOARD	0.00	5000000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5000000.00
88	3501101	SALARIES & WAGES PAYABLE	0.00	7752.00	1780.00	0.00	0.00	0.00	0.00	0.00	0.00	3964031.00	0.00	3970003.00
89	3501102	PENSION PAYABLE	0.00	0.00	0.00	0.0	0.00	380908.00	0.00	830967.00	0.00	351279.00	0.00	1563154.00
90	3501103	PENSION & LEAVE SALARY CONTRIBUTIONS PAYABLE.	0.00	25820.00	0.00	0.00	0.00	0.00	0.00	0.0	0.00	2325731.00	0.00	2351551.00
91	3501104	GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION PAYABLE	0.00	1988170.00	0.00	124020.00	0.00	13695.00	0.00	34320.00	0.00	210940.00	0.00	2371145.00
92	3502001	PROVIDENT FUND RECOVERIES	0.00	11113522.00	0.00	1848900.00	0.00	961150.00	0.00	10931982.00	0.00	1238420.00	0.00	26093974.00
93	3502002	CO-OPERATIVE SOCIETY LOAN RECOVERIES	0.00	0.00	0.00	752250.00	0.00	1831890.00	0.00	5653518.00	0.00	6453151.00	0.00	14690809.00
94	3502003	RD RECOVERIES	0.00	0.00	0.00	0.00	0.00	12400.00	0.00	0.00	0.00	3160.00	0.00	15560.00
95	3502004	L.I.C. POLICES PREMIUM RECOVERIES	0.00	0.00	0.00	0.00	0.00	13091.00	0.00	0.00	0.00	0.00	0.00	13091.00
96	3502005	SPECIAL PROVIDENT FUND-CUM- GRATUITY SCHEME - RECOVERIES	0.00	1670.00	0.00	342810.00	0.00	563540.00	0.00	409980.00	0.00	460420.00	0.00	1778420.00
97	3502006	F.B.F. / GROUP INSURANCE SCHEME RECOVERIES	0.00	491150.00	0.00	459485.00	0.00	469555.00	0.00	949807.00	0.00	426425.00	0.00	2796422.00
98	3502008	DEPUTATIONIST RECOVERIES	0.00	0.00	0.00	0.00	0.00	5760.00	0.00	0.00	0.00	0.00	0.00	5760.00
99	3502009	It Deduction	0.0	88111.00	0.00	326040.00	0.00	57082.00	0.00	0.0	0.00	21816.00	0.00	493049.00
100	3502010	RECOVERIES TOWARDS LOANS FROM BANKS	0.00	0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2000.00	0.00	2000.00
101	3502011	COURT RECOVERIES	0.00	0.00	0.00	2637.00	0.00	0.0	0.00	0.00	0.00	2278.00	0.00	4915.00
102	3502012	H.B.A.SPECIAL F.B.F. SUBSCRIPTION	0.00	0.00	0.00	23760.00	0.00	16550.00	0.00	0.00	0.00	0.00	0.00	40310.00
103	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	610179.00	0.0	0.00	1003915.00	0.00	229338.00	0.00	8542.00	0.00	62826.00	0.00	694442.00
104	3502014	OTHER RECOVERIES	0.0	144048.00	0.00	203346.00	0.00	10901.00	0.00	0.0	0.00	366797.00	0.00	725092.00
105	3502015	VAT - PAYABLE	0.00	1469065.00	0.00	223425.00	0.00	74880.00	0.00	0.0	0.00	129831.00	0.00	1897201.00
106	3502017	SERVICE TAX PAYABLE	0.00	3000.00	0.00	0.00	0.00	0.00	0.00	0.00	32508.00	0.00	29508.00	0.00
107	3502018	HANDLOOM ADVANCE RECOVERED - PAYABLE TO CO-OPTEX	0.00		0.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.00	0.00
108	3502021	CPF SUBSCRIPTION RECOVERIES	0.00		0.00	19014708.00	0.00	12511126.00	0.00	11918500.00	0.00	23945093.00	0.00	67389427.00
109	3502023	Health Fund Subscription	0.0	1053082.00	0.00	1692413.00	0.00	2365580.00	0.00	3640739.00	0.00	3442235.00	0.00	12194049.00
110	3502025	Manual Workers General Welfare Fund - LWF	0.0	3933452.00	0.00	390757.00	0.00	0.0	0.00	0.0	0.00	320308.00	0.00	4644517.00
111	3502029	General Provident Fund Recoveries (GPF)	1169400.00	0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1169400.00	0.00
112	3502032	CGST - PAYABLE	355952.00	0.0	0.00	503670.00	0.00	6500.00	0.00	0.0	0.00	69692.00	0.00	223910.00
113	3502033	SGST - PAYABLE	351674.00	0.0	0.00	514930.00	0.00	3580.00	0.00	0.0	0.00	113976.00	0.00	280812.00
114	3502035	One Day Salary .Recovery Payable	0.00	3110.00	0.00	431608.00	7004.00	0.00	0.00	0.00	0.00	116771.00	0.00	544485.00
115	3504001	DEPOSIT REFUNDS PAYABLE	15114008.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15114008.00	0.00
116	3504101	ADVANCE COLLECTION OF PROPERTY TAX	0.00	204995.00	0.00	1812.00	0.00	0.0	0.00	15402.00	0.00	12599.00	0.00	234808.00
117	3504102	ADVANCE COLLECTION - OTHER REVENUES	0.00		0.00	3624.00	0.00	0.0	0.00	20838.00	0.00	11325.00	0.00	35787.00
118	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	0.00		0.00	78143648.55	0.00	71886254.54	0.00	155027355.59	0.00	37512853.48	0.00	342570112.16
119	4101001	LAND -GROSS BLOCK	85583272.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85583272.00	0.00
120	4102001	BUILDINGS - GROSS BLOCK	19359415.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19359415.00	0.00
121	4103001	SUBWAYS AND CAUSE WAYS - GROSS BLOCK	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00
122	4103003	ROADS & PAVEMENTS - CONCRETE - GROSS BLOCK	1770374.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1770374.00	0.00
123	4103004	ROADS & PAVEMENTS - BLACK TOPPED - GROSS BLOCK	2707637.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2707637.00	0.00
124	4103005	ROADS & PAVEMENTS - OTHERS - GROSS BLOCK	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00



**சேலம் மாநகராட்சி SALEM CITY MUNICIPAL CORPORATION**

**Trial Balance**

**Financial Year : 2023-2024;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2023;To Date : 31/Mar/2024;Zone : CONSOLIDATED**

S. No	Account Code	Account Head Name	MO	MO	Z1	Z1	Z2	Z2	Z3	Z3	Z4	Z4	ALL Zone	ALL Zone
			Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
153	4121001	PROJECTS - IN - PROGRESS ACCOUNT	3288090123.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3736152.00	0.00	3291826275.00	0.00
154	4208001	FIXED DEPOSIT	205920992.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	205920992.00	0.00
155	4301001	STORES - ENGINEERING	6083580.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	343092.00	0.00	6426672.00	0.00
156	4301004	STORES - WATER SUPPLY	1968233.00	0.00	8153516.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10121749.00	0.00
157	4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current	0.00	0.00	4387509.60	0.00	5537826.50	0.00	4892171.26	0.00	2385588.24	0.00	17203095.60	0.00
158	4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current	0.00	0.00	6797486.04	0.00	20687080.02	0.00	6523893.82	0.00	2820249.68	0.00	36828709.56	0.00
159	4311909	Water Supply and Drainage Tax - Recoverable - Industrial - Current	0.00	0.00	55566.20	0.00	31164.74	0.00	254088.12	0.00	13641.14	0.00	354460.20	0.00
160	4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current	0.00	0.00	1467660.32	0.00	1401740.78	0.00	1038627.24	0.00	767494.24	0.00	4675522.58	0.00
161	4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrears	0.00	0.00	8717713.22	0.00	10558021.02	0.00	9837942.50	0.00	5336018.82	0.00	34449695.56	0.00
162	4311913	Water Supply and Drainage Tax - Recoverable - Commercial - Arrears	0.00	0.00	5914528.48	0.00	53254161.58	0.00	13419459.32	0.00	1557004.84	0.00	74145154.22	0.00
163	4311914	Water Supply and Drainage Tax - Recoverable - Industrial - Arrears	0.00	0.00	62004.78	0.00	34098.60	0.00	2580182.82	0.00	51415.14	0.00	2727701.34	0.00
164	4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears	0.00	0.00	3201322.02	0.00	5559613.02	0.00	2305598.48	0.00	2683587.02	0.00	13750120.54	0.00
165	4313003	WATER CHARGES RECOVERABLE - CURRENT	0.00	0.00	13223331.00	0.00	15755812.00	0.00	15978323.00	0.00	9208075.00	0.00	54165541.00	0.00
166	4313004	WATER CHARGES RECOVERABLE - ARREARS	0.00	0.00	50546175.00	0.00	34534361.00	0.00	42692874.00	0.00	14242936.00	0.00	142016346.00	0.00
167	4313005	UGD MONTHLY CHARGES RECOVERABLE - CURRENT	0.00	0.00	692610.00	0.00	1650240.00	0.00	2250365.00	0.00	72330.00	0.00	4665545.00	0.00
168	4313006	UGD MONTHLY CHARGES RECOVERABLE - ARREARS	0.00	0.00	1376650.00	0.00	3839010.00	0.00	8348230.00	0.00	0.00	0.00	13563890.00	0.00
169	4314033	INTEREST ACCRUED ON FIXED DEPOSIT/ DIVIDEND DUE ON SHARES	700953.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	700953.00	0.00
170	4314037	MATERIALS COST RECOVERABLE A/C - CONTRACTORS	22328142.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22328142.00	0.00
171	4314038	Supply Of Office Materials	0.00	5000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5000.00
172	4314040	Misc. Recovery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42192.00	0.00	42192.00
173	4501001	Cash Account	0.00	0.00	178422.00	0.00	216469.00	0.00	429104.00	0.00	263904.00	0.00	1087899.00	0.00
174	4502001	Cheque Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
175	4502112	Z1-RF-PAYMENT-SB-62932200090290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
176	4502116	Z1-WS-RECEIPTS-SB-62932010010630	0.00	0.00	16722171.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16722171.68	0.00
177	4502117	Z1-WS-PAYMENT-SB-62932200090306	0.00	0.00	15811134.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15811134.03	0.00
178	4502118	Z1-WS-DEPOSIT-SB-62932010032421	0.00	0.00	602383.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	602383.91	0.00
179	4502119	Z1-WS-UGD-SB-62932010008780	0.00	0.00	332624.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	332624.48	0.00
180	4502122	Z2-RF-PAYMENT-CB-1225101032842	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
181	4502126	Z2-WS-RECEIPT-CB-1225101032843	0.00	0.00	0.00	0.00	9005549.50	0.00	0.00	0.00	0.00	0.00	9005549.50	0.00
182	4502128	Z2-WS-DEPOSIT-CB-1225101044676	0.00	0.00	0.00	0.00	932025.00	0.00	0.00	0.00	0.00	0.00	932025.00	0.00
183	4502129	Z2-WS-UGD-CB-1225101043804	0.00	0.00	0.00	0.00	969697.00	0.00	0.00	0.00	0.00	0.00	969697.00	0.00
184	4502171	Z2-WS-UGD-USERCHA-CB-1225101052785	0.00	0.00	0.00	0.00	221655.00	0.00	0.00	0.00	0.00	0.00	221655.00	0.00
185	4502185	Z2-WS-PAY-CB-1225101053814	0.00	0.00	0.00	0.00	387598.50	0.00	0.00	0.00	0.00	0.00	387598.50	0.00
186	4502132	Z3-RF-PAYMENT-CB-1601101018551	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
187	4502135	Z3-WS-UGD-USER CHARGES-CB-1601101032975	0.00	0.00	0.00	0.00	0.00	0.00	274520.00	0.00	0.00	0.00	274520.00	0.00
188	4502136	Z3-WS-RECEIPT-CB-1601101018552	0.00	0.00	0.00	0.00	0.00	0.00	2718594.00	0.00	0.00	0.00	2718594.00	0.00
189	4502137	Z3-WS-PAYMENT-CB-1601101018554	0.00	0.00	0.00	0.00	0.00	0.00	1244781.00	0.00	0.00	0.00	1244781.00	0.00

**சேலம் மாநகராட்சி SALEM CITY MUNICIPAL CORPORATION**

**Trial Balance**

Financial Year : 2023-2024;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2023;To Date : 31/Mar/2024;Zone : CONSOLIDATED

S. No	Account Code	Account Head Name	MO	MO	Z1	Z1	Z2	Z2	Z3	Z3	Z4	Z4	ALL Zone	ALL Zone
			Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
190	4502138	Z3-WS-DEPOSIT-CB-1601101025183	0.00	0.00	0.00	0.00	0.00	0.00	362979.00	0.00	0.00	0.00	362979.00	0.00
191	4502139	Z3-WS-UGD-CB-1601101021333	0.00	0.00	0.00	0.00	0.00	0.00	1246218.00	0.00	0.00	0.00	1246218.00	0.00
192	4502142	Z4-RF-PAYMENT-IB-446198356	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
193	4502146	Z4-WS-RECEIPT-IB-446198334	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11689778.00	0.00	11689778.00	0.00
194	4502147	Z4-WS-PAYMENT-IB-446198367	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15234743.23	0.00	15234743.23	0.00
195	4502148	Z4-WS-DEPOSIT-IB-6098217950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1009327.00	0.00	1009327.00	0.00
196	4502149	Z4-WS-UGD-IB-6017140516	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	397611.00	0.00	397611.00	0.00
197	4502156	MAIN-WS-RECEIPT-SBI-10593925550	4490233.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4490233.14	0.00
198	4502157	MAIN-WS-PAYMENT-SBI-10593908975	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199	4502158	MAIN-WS-DEPOSIT-SBI-10593921758	782082.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	782082.00	0.00
200	4502159	MAIN-WS-UGD-DEPOSIT-IB-6013541158	5966402.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5966402.00	0.00
201	4502162	MAIN-WS-PENSION-HF-SB-62992200015380	85726.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85726.00	0.00
202	4502163	Z1-WS-UGD-USER CHARGES-SYB-62932100600594	0.00	0.00	910.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	910.00	0.00
203	4502187	MAIN-WS-PAYMENT-SBI-41306661981	2069212.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2069212.60	0.00
204	4502259	MAIN-WS-UGD-PAYMENT-UBI-334102010404681	2319093.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2319093.30	0.00
205	4502501	ONLINE-HDFC-50200018517450	47579279.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47579279.00	0.00
206	4504121	Z2-RF-AMMA-CB-1225101045294	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
207	4504177	MAIN-WS Infra and Amneties SNA-IOB-168101000017410	32206105.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32206105.00	0.00
208	4504204	MAIN - AMRUT 2.0 - ICICI - 611905056899	97432737.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	97432737.00	0.00
209	4504251	MAIN-WS-DDWS-UBI-334102010405411	506940.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	506940.94	0.00
210	4504252	MAIN-WS-DDWS-ESCROW-UBI-334102050000001	5388.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5388.00	0.00
211	4506104	RF-SFC-SALEM CORPORATION CHILD ACCT-IB-7579857206	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	4601001	FESTIVAL ADVANCE	20490.00	0.00	258800.00	0.00	209300.00	0.00	431700.00	0.00	633700.00	0.00	1553990.00	0.00
213	4601003	TOUR ADVANCE	4850.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4850.00	0.00
214	4601007	MOTOR CYCLE ADVANCE	3650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3650.00	0.00
215	4601009	MARRIAGE ADVANCE	14868.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14868.00	0.00
216	4604001	ADVANCE TO SUPPLIERS	2598861.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2598861.00	0.00
217	4604002	ADVANCE TO CONTRACTORS	27353861.00	0.00	181026.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27534887.00	0.00
218	4605004	IMMEDIATE RELIEF - ADVANCE	2000.00	0.00	25000.00	0.00	0.00	0.00	15000.00	0.00	110000.00	0.00	152000.00	0.00
219	4605010	Advance Recoverable Expenses	69140.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69140.00	0.00
220	4605011	GENERAL IMPREST ACCOUNT	1800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1800.00	0.00
221	4606001	DEPOSITS - RECOVERABLE:	3029081.00	0.00	40730.00	0.00	38880.00	0.00	207010.00	0.00	8330.00	0.00	3324031.00	0.00
222	4608001	TDS ON INTEREST ON CCD BY TNEB - RECEIVABLES	50847.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50847.00	0.00
223	4701001	ADVANCE TO TWAD BOARD/ METRO WATER BOARD	276279850.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	276279850.00	0.00
224	4702002	PAYABLE TO ELEMENTARY EDUCATION FUND	0.00	1965884.00	0.00	0.00	0.00	0.00	0.00	66940.00	0.00	0.00	0.00	2032824.00
225	4702003	PAYABLE TO GENERAL FUND	0.00	5573875601.00	0.00	177537083.00	0.00	24047688.00	0.00	149560207.00	0.00	458090877.00	0.00	6383111456.00
226	4702004	RECEIVABLE FROM WATER SUPPLY FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5500.00	0.00	0.00	0.00	5500.00
227	4702005	RECEIVABLE FROM ELEMENTARY EDUCATION FUND	0.00	0.00	0.00	0.00	0.00	37248.00	0.00	0.00	0.00	35800.00	0.00	73048.00
228	4702006	RECEIVABLE FROM GENERAL FUND	0.00	0.00	867986630.44	0.00	693835576.28	0.00	60677621.44	0.00	514518188.34	0.00	2137018016.50	0.00
229	4702007	INTER ZONAL TRANSFER ACCOUNT	0.00	1478422169.00	349574010.00	0.00	425034978.00	0.00	216097096.00	0.00	254803756.00	0.00	0.00	232912329.00
		<b>TOTAL</b>	<b>13237203686.86</b>	<b>13237203686.86</b>	<b>1889356835.21</b>	<b>1889356835.21</b>	<b>1331358036.66</b>	<b>1331358036.66</b>	<b>498202890.79</b>	<b>498202890.79</b>	<b>920199738.35</b>	<b>920199738.35</b>	<b>14461685665.24</b>	<b>14461685665.24</b>

சேலம் மாநகராட்சி SALEM CITY MUNICIPAL CORPORATION  
Trial Balance

Financial Year : 2023-2024; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2023; To Date : 31/Mar/2024; Zone : CONSOLIDATED

S. No	Account Code	Account Head Name	MO	MO	Z1	Z1	Z2	Z2	Z3	Z3	Z4	Z4	ALL Zone	ALL Zone
			Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit

0.00

**SALEM CITY MUNICIPAL CORPORATION**  
**Demand Collection Balance - Usage Wise**

Financial Year : 2023-2024; Zone : SURAMANGALAM; Report Filter : Zone Wise; Zone Filter : **CONSOLIDATED**

Usage Name		Demand			Collection			Balance		
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
RESIDEN.	1100201	13569589.38	23755295.10	37324884.48	4851876.16	19367785.50	24219661.66	8717713.22	4387509.60	13105222.82
RESIDEN.	1100201	17454310.72	36782605.90	54236916.62	6896289.70	31244779.40	38141069.10	10558021.02	5537826.50	16095847.52
RESIDEN.	1100201	16040997.36	19002157.66	35043155.02	6203054.86	14109986.40	20313041.26	9837942.50	4892171.26	14730113.76
RESIDEN.	1100201	8735314.34	21060042.34	29795356.68	3399295.52	18674454.10	22073749.62	5336018.82	2385588.24	7721607.06
		<b>55800211.80</b>	<b>100600101.00</b>	<b>156400312.80</b>	<b>21350516.24</b>	<b>83397005.40</b>	<b>104747521.64</b>	<b>34449695.56</b>	<b>17203095.60</b>	<b>51652791.16</b>
COMMER.	1100202	13283190.72	46393727.94	59676918.66	7368662.24	39596241.9	46964904.14	5914528.48	6797486.04	12712014.52
COMMER.	1100202	70884438.28	75191299.20	146075737.48	17630276.70	54504219.18	72134495.88	53254161.58	20687080.02	73941241.60
COMMER.	1100202	22396172.3	24390186.28	46786358.58	8976712.98	17866292.46	26843005.44	13419459.32	6523893.82	19943353.14
COMMER.	1100202	6681646.68	27868299.92	34549946.60	5124641.84	25048050.24	30172692.08	1557004.84	2820249.68	4377254.52
		<b>113245447.98</b>	<b>173843513.34</b>	<b>287088961.32</b>	<b>39100293.76</b>	<b>137014803.78</b>	<b>176115097.54</b>	<b>74145154.22</b>	<b>36828709.56</b>	<b>110973863.78</b>
INDUS.	1100203	125088.38	993777.84	1118866.22	63083.6	938211.64	1001295.24	62004.78	55566.2	117570.98
INDUS.	1100203	45693.28	976990.68	1022683.96	11594.68	945825.94	957420.62	34098.60	31164.74	65263.34
INDUS.	1100203	2691756.54	385262.16	3077018.70	111573.72	131174.04	242747.76	2580182.82	254088.12	2834270.94
INDUS.	1100203	105785.90	552548.28	658334.18	54370.76	538907.14	593277.90	51415.14	13641.14	65056.28
		<b>2968324.10</b>	<b>2908578.96</b>	<b>5876903.06</b>	<b>240622.76</b>	<b>2554118.76</b>	<b>2794741.52</b>	<b>2727701.34</b>	<b>354460.20</b>	<b>3082161.54</b>
VLT	1100204	6725595.42	2772576.92	9498172.34	3524273.40	1304916.60	4829190.00	3201322.02	1467660.32	4668982.34
VLT	1100204	7367204.66	2183255.26	9550459.92	1807591.64	781514.48	2589106.12	5559613.02	1401740.78	6961353.80
VLT	1100204	3299150.56	1422945.90	4722096.46	993552.08	384318.66	1377870.74	2305598.48	1038627.24	3344225.72
VLT	1100204	3435131.86	1136156.92	4571288.78	751544.84	368662.68	1120207.52	2683587.02	767494.24	3451081.26
		<b>20827082.50</b>	<b>7514935.00</b>	<b>28342017.50</b>	<b>7076961.96</b>	<b>2839412.42</b>	<b>9916374.38</b>	<b>13750120.54</b>	<b>4675522.58</b>	<b>18425643.12</b>
UGD CHARG	1405002	1382395.00	695670.00	2078065.00	5745.00	3060.00	8805.00	1376650.00	692610.00	2069260.00
UGD CHARG	1405002	3872160.00	1688810.00	5560970.00	33150.00	38570.00	71720.00	3839010.00	1650240.00	5489250.00
UGD CHARG	1405002	8383435.00	2287400.00	10670835.00	35205.00	37035.00	72240.00	8348230.00	2250365.00	10598595.00
UGD CHARG	1405002	0.00	73410.00	73410.00	0.00	0.00	0.00	0.00	73410.00	73410.00
		<b>13637990.00</b>	<b>4745290.00</b>	<b>18383280.00</b>	<b>74100.00</b>	<b>78665.00</b>	<b>152765.00</b>	<b>13563890.00</b>	<b>4666625.00</b>	<b>18230515.00</b>
WATER CHA	1405004	87581064.00	57515728.00	145096792.00	37034889.00	44292397.00	81327286.00	50546175.00	13223331.00	63769506.00
WATER CHA	1405004	67147357.00	67235798.00	134383155.00	32612996.00	51479986.00	84092982.00	34534361.00	15755812.00	50290173.00
WATER CHA	1405004	73510168.00	57950244.00	131460412.00	30817294.00	41971921.00	72789215.00	42692874.00	15978323.00	58671197.00
WATER CHA	1405004	29902131.00	57126997.00	87029128.00	15659195.00	47918922.00	63578117.00	14242936.00	9208075.00	23451011.00
		<b>258140720.00</b>	<b>239828767.00</b>	<b>497969487.00</b>	<b>116124374.00</b>	<b>185663226.00</b>	<b>301787600.00</b>	<b>142016346.00</b>	<b>54165541.00</b>	<b>196181887.00</b>

**ERODE CITY MUNICIPAL CORPORATION, ERODE**  
**DEPRECIATION STATEMENT DURING THE YEAR 2023- 2024**

WS		OPENING			ADDITION DURING THE YEAR			DEPRECIATION								
S.No	A/C HEAD	DETAILS OF ASSET	OPENING AS ON 01.04.2023 GB	ACCUMALTED DEPRECIATION AS ON 31.03.2023	ASSET NET BLOCK AS ON 01.04.2023	ASSET UPTO 30.09.2023	FROM 01.10.2023 TO 31.03.2024	TOTAL	TOTAL ASSET INCLUDING OPENING	RATE	OPENING BALANCE	UPTO 30.09.2023 (100%)	FROM 01.10.22 TO 31.03.24 (50%)	DURING THE YEAR DEPRECIATION	ACCUMULATED DEPRECIATION A/C Code	ACCU MULATED DEPRE CIATION 2023-2024
1	4101001	Land - GB	85583272	0	85583272	0	0	0	85583272	0.0	0	0	0	0	4111001	0
2	4102001	Buildings GB	19359415	6532858	12826557			0	19359415	5.8	743940	0	0	743940	4112001	7276798
	4103001	SUBWAYS & CAUSEWAYS - GB	1		0			0	1		0			0	4113001	0
	4103003	ROADS & PAVEMENTS - GB	1770374	666155	1104219			0	1770374	63.2	697866			697866	4113003	1364021
	4103004	ROADS & PAVEMENTS - GB	2707637	2662185	45452			0	2707637	63.2	28726			28726	4113004	2690911
	4103005	ROADS & PAVEMENTS - GB	1		0			0	1		0			0	4113005	0
4	4103101	SWD Open Drains GB	22699592	19038680	3660912			0	22699592	18.1	662625	0	0	662625	4113101	19701305
5	4103102	Drain, Sewer, Pipes Conduits Acc. Depn	770429253	169400973	601028280			0	770429253	7.2	43274036	0	0	43274036	4113102	212675009
6	4103201	Head works OHT W.Supply Mains Acc Depn	1148202858	341187533	807015325			0	1148202858	7.2	58105319	0	0	58105319	4113201	399292852
7	4103202	Ground Water Wells Bore Wells Acc. Depn	296838962	199697092	97141870			0	296838962	20.0	19428374	0	0	19428374	4113202	219125466
8	4104001	Plant & M/C - GB	1		0			0	1	25.9	0	0	0	0	4114001	0
9	4104002	Tools & Plants - GB	14561393	6540626	8020767			0	14561393	25.9	2077379	0	0	2077379	4114002	8618005
10	4104003	Hand Pumps India Mark II Accum. Depn	994787	133819	860968			0	994787	20.0	172194	0	0	172194	4114003	306013
11	4105001	Heavy Vehicles - GB	6623822	5157632	1466190			0	6623822	25.9	379743	0	0	379743	4115001	5537375
12	4105002	Light Vehicles - GB	192966	191854	1112			0	192966	25.9	288	0	0	288	4115002	192142
14	4107001	Furniture Fixtures & Off.Equip.-GB	579885	501458	78427			0	579885	25.9	20313	0	0	20313	4117001	521771

**ERODE CITY MUNICIPAL CORPORATION, ERODE**  
**DEPRECIATION STATEMENT DURING THE YEAR 2023- 2024**

WS			OPENING			ADDITION DURING THE YEAR			DEPRECIATION							
S.No	A/C HEAD	DETAILS OF ASSET	OPENING AS ON 01.04.2023 GB	ACCUMALTED DEPRECIATION AS ON 31.03.2023	ASSET NET BLOCK AS ON 01.04.2023	ASSET UPTO 30.09.2023	FROM 01.10.2023 TO 31.03.2024	TOTAL	TOTAL ASSET INCLUDING OPENING	RATE	OPENING BALANCE	UPTO 30.09.2023\ (100%)	FROM 01.10.22 TO 31.03.24 (50%)	DURING THE YEAR DEPRECIATION	ACCUMULATED DEPRECIATION A/C Code	ACCU MULATED DEPRE CIATION 2023-2024
	4107002	ELECTRICAL INSTALLATIONS - LAMPS / TUBE LIGHT FITTINGS - GROSS BLOCK	7182824	2418059	4764765			0	7182824	63.2	3011331	0	0	3011331	4117002	5429390
15	4107003	Elect.Instlln Others - GB	22972162	5717536	17254626	300000		300000	23272162	25.9	4468948	77700	0	4546648	4117003	10264184
16	4108001	Public Fountains	3737738	3279615	458123			0	3737738	45.0	206155	0	0	206155	4118001	3485770
		<b>TOTAL</b>	<b>2404436943</b>	<b>763126075</b>	<b>1555727593</b>	<b>300000</b>	<b>0</b>	<b>300000</b>	<b>2404736943</b>		<b>133277238</b>	<b>77700</b>	<b>0</b>	<b>133354938</b>		<b>896481013</b>

SALEM CITY MUNICIPAL CORPORATION

Acct Code **4039 - 3603001** PROVISION FOR DOUBTFULL COLLECTION FOR THE YEAR 2023-24 (CONSOLIDATION)

**2022 / 2701001**

**1088 / 2804001**

Sl. No	Particulars	Opening Balance	Allotment		Total	Collection	Closing Balance
			Finance Year	Amount			
Z-I	GL.PURPOSE	100952286.00	2011-12	14373803.01	115326089.01	37182440.46	78143648.55
Z-II	GL.PURPOSE	85603374.00	2011-12	19331158.12	104934532.12	33048277.58	71886254.54
Z-III	GL.PURPOSE	167753635.00	2011-12	19149997.79	186903632.79	31876277.20	155027355.59
Z-IV	GL.PURPOSE	60321491.93	2011-12	14373803.01	74695294.94	37182440.46	37512854.48
	<b>Total</b>	<b>414630786.93</b>		<b>67228761.93</b>	<b>481859548.86</b>	<b>139289435.70</b>	<b>342570113.16</b>

SALEM CITY MUNICIPALITY CORPORATION  
WATER SUPPLY & DRAINAGE FUND  
Code 2040 / 2602006 - 3111001 CONTRIBUTION TO OTHER FUND

Sl. No	Particulars	Amount
1	Capital works after creation assets	0.00
		0.00

SALEM CITY MUNICIPAL CORPORATION  
WATER SUPPLY & DRAINAGE FUND  
Code 2041/2808001 - PRIOR YEAR EXPENDITURE

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Sl. No	Code	Particulars	Amount
1	2808001	Prior Year Expenditure	28549013.00
			<hr/> 28549013.00 <hr/>

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TENKASI MUNICIPALITY  
WATER SUPPLY & DRAINAGE FUND  
Code 1088 - PRIOR YEAR INCOME

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Sl. No	Code	Particulars	Amount
1	2801001	Taxes	6226453.00
2	2804001	Prior Year Income	130197074.92
			<hr/>
			136423527.92
			<hr/>

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SALEM CITY MUNICIPAL CORPORATION  
ACCUMULATED SURPLUS

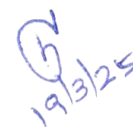
CODE 4001

Receipt	597895391.16
Expenditure	1115933339.46
Surplus	<u>-518037948.30</u>

ACCUMULATED SURPLUS 3109001

<b>As per Ledger CB (Opening Balance)</b>	<b>3109001</b>	<b>-4237179172.37</b>
ADD: Taxes	2801001	6226453.00
ADD: Prior Year Income	2804001	130197074.92
		<u>-4100755644.45</u>
LESS: Prior Year Expenditure	2808001	28549013.00
ADD: Current Year Net Surplus		-518037948.30
Net Surplus (Current Year)	3109002	<u>-410163433.38</u>
<b>ACCUMULATED DEFICIT</b>	<b>3109001</b>	<b>-4647342605.75</b>

  
 Asst. Commissioner (Accounts)  
 Salem Corporation.

  
 19/3/25