

உள்ளாட்சி நிதித் தணிக்கை துறை

கோவை மாநகராட்சித் தணிக்கை

2022-2023ஆம் ஆண்டுக்கான

வருவாய் மற்றும் மூலதன நிதி

நிதி தணிக்கை அறிக்கை

பகுதி-I

AUDIT CERTIFICATE (Qualified)

We have audited the attached Balance Sheet of COIMBATORE CORPORATION and the Income and Expenditure Account / Receipts and Payment Accounts for the year ended on that date under Section 10 of the Local Fund Audit Act, 2014. The Balance Sheet and Income & Expenditure Account / Receipt & Payment Account dealt with by this report have been properly drawn up. In our opinion, proper books of accounts and other relevant records have been maintained in so far as it appears from our examination of such books.

In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts and subject to the significant matters stated in Audit Report to this Audit Certificate give a true and fair view in conformity with accounting principles generally accepted in India.

a) In so far as it relates to the Balance Sheet, of the state of affairs of the Coimbatore Corporation for the year ended 31.03.2023.

b) In so far as it relates to Income and Expenditure Account of - the Excess of Expenditure / income over Income over Income / expenditure for the year ended 31.03.2023.

Date: 29/05/2024

Place: Coimbatore.

For and on behalf of the  
Director of Local Fund Audit

*Di's*  
29/05/2024



*TRIAL BALANCE 2022-23*

**COIMBATORE CORPORATION  
REVENUE FUND**

Accounts for the Year ended on 31.03.2023-F3  
Trial Balance As on 31.03.23

Main-Rf-CF		Head Of Accounts	Consolidated-RF-CF	
Code-7	A/C Code-4		Rs Dr	Rs Cr
1100101		1001 Property Tax for General Purpose	-	2,20,39,13,607.00
1100201		1002 Water supply and Drainage tax	-	-
1100601		1003 Education Tax	-	-
1100104		1004	-	-
0		1005 Excess Remittance-(Excess collection)	-	20,76,19,741.16
1101001		1006 Profession Tax	-	36,43,46,507.00
1101201		1007 Pilgrim Tax	-	-
1100801		1008 Tax on Carriages and Animals	-	-
1108001		1009 Tax on carts	-	-
1108002		1010 Servant tax	-	-
1101101		1011 Advertisemnt Tax	-	-
0		1012	-	-
0		1013	-	-
1308004		1014	-	-
0		1015	-	1,56,224.00
1401202		1016 Fees under Places of Public Resorts Ac	-	-
1401101		1017 Trade Licence Fees	-	6,79,97,454.00
1401102		1018 Licence Fees under PFA	-	26,972.00
1401103		1019 Building Licence Fees	-	46,40,01,897.00
1401501		1020 Encroachment Fees	-	91,862.00
1308003		1021 Parking Fees	-	91,45,088.00
1301003		1022 Market fees- Daily Market	-	2,51,55,043.00
1301004		1023 Market fees- Weekly Market	-	51,41,456.00
1301005		1024 Private Market Fees	-	-
1404001		1025 Advertisement Fees	-	26,90,024.00
1301006		1026 Fees for Bays and other receipts in the	-	35,20,194.00
1401104		1027 Fees for slaughter house	-	83,38,875.00
1301007		1028 Cart Stand/ Lorry Stand/ taxi Stand Fee	-	-
1404002		1029 Survey Fees	-	45,90,897.00
1308006		1030 Income From Cinema	-	-
1401401		1031 Development Charges	-	14,51,79,056.66
1401201		1032 Fees for fishery Rights	-	-
1304001		1033 Rent on and Lease of Lands	-	15,18,867.00
0		1034 Income from ferries	-	-
1404003		1035 income from Fairs and Festivals	-	-
1301001		1036 Rent on Shopping Complex	-	20,37,41,198.00
1301002		1037 Rent on community Hall	-	54,67,019.00
1302001		1038 rent on Buildings	-	81,82,974.00
1308005		1039 Fees on pay and use toilets	-	92,04,307.00
1303001		1040 Rent from Travellers Bungalows and Res	-	-
1407001		1041 Road cut Restoration charges	-	91,28,848.00
1301008		1042 Avenue Receipts	-	-
1401502		1043 Demolition charges for unauthorised co	-	9,84,28,217.00
1404004		1044 Other fees	-	8,75,07,229.10
1808001		1045 Other Income	-	14,05,90,037.70
1201001		1046 Duty on transfer of Property	-	44,75,84,725.00





2102002	2013 Leave Travel Concession		-
2102003	2014 Supply of Uniform		-
2201201	2015 Telephone Charges	1,43,70,974.00	-
2305301	2016 Light Vehicles-Maintenance	42,01,182.00	-
2205101	2017 Legal Expenses	9,54,44,573.00	-
2202101	2018 Stationery And printing	67,30,370.00	-
2206001	2019 Advertisement Charges	3,25,99,474.00	-
2208003	2020 Other Expenses	1,68,23,283.00	-
1109001	2021 Property Tax- Vacancy Remission	7,27,36,442.19	-
2701001	2022 Provision for Doubtful Collection of Rev	-	-
2703001	2023 Irrecoverable Revenue Items _Written c	4,78,72,336.00	-
0	2024 M.O Commission (Pension)	-	-
2203002	2025 Conveyance Charges	-	-
0	2026 Computer Operational Expenses	65,90,639.00	-
2401001	2027 Interest Charged by the Bank	2,93,34,507.00	-
2407001	2028 Bank Charges	-	-
2406001	2029 Interest on Loans /ways and Means Ad	42,691.28	-
2308016	2030 Lapsed Deposit- Refund	2,64,88,712.00	-
2103001	2031 Pension (Superannuation/Retiring/ Inval	2,12,48,239.00	-
2102015	2032 Commuted Value Of Pension	60,52,27,701.02	-
2104002	2033 Death cum retirement Gratuity	3,84,44,787.00	-
2102013	2034 Special Provident Fund -cum-Gratuity S	9,19,29,240.00	-
2102014	2035 Group Insurance Scheme -Management	-	-
2205001	2036 Audit Fees	1,36,68,965.00	-
2711001	2037 Loss on Sale of Assets	1,26,49,520.00	-
2722001	2038 Depreciation	-	-
2103005	2039 Pension Contribution to Municipal Empl	2,14,56,20,972.00	-
0	2040 Mucipal Contribution to other Funds/ Sc	16,51,52,897.00	-
2808001	2041 Prior Year Expenses	-	-
2102004	2042 Hospital Stoppages/ Reimburement c	1,35,06,36,899.54	-
0	2043 Expenditure on Food Sampling	2,52,743.00	-
2308001	2044	-	-
0	2045	-	-
2202001	2046 Books and Periodicals and Magazines	3,76,995.00	-
2201203	2047 Postage and Telegrams and fax Charge	9,28,001.00	-
2201101	2048 Electricity Consumtiom Charges for off	19,28,572.00	-
2305201	2049 Maintenance of Office Buildings	2,16,02,504.00	-
2305902	2050 Repairs and Maintenance of Office Too	88,37,044.00	-
2102005	2051 Training Programme-Expenses	3,79,750.00	-
0	2052 Professional Charges	3,57,36,252.00	-
2103006	2053 Pension and Leave Salary Contribution	-	-
0	2054 Contributions	11,86,20,316.00	-
2102007	2055 Staff Welfare expenses	12,20,522.00	-
2206003	2056 Exhibition expenses	18,52,850.00	-
0	2057	-	-
0	2058	-	-
0	2059	-	-
0	2060	-	-
2208004	2061 Sitting fees /Honorarium for the Council	8,18,004.00	-
0	2062 Council Department _travel Expenses	-	-
2206002	2063 Expenses on Hospitality/Entertainment	43,31,228.00	-
2308007	2064 Expenses on opening Ceremonies	6,58,332.00	-
2501001	2065 Election expenses	1,29,47,872.00	-
0	2066	-	-
0	2067	-	-



0	2068	23,94,09,168.00
0	2069	1,30,46,214.00
2305302	2070 Heavy Vehicles- Maintenance	6,77,50,587.00
2305001	2071 Repairs and Maintenance-Roads and Pa	5,62,11,803.00
2305002	2072 Repairs and Maintenance-Roads and P	4,26,082.00
2305202	2073 Repairs and Building - Buildings	-
2305003	2074 Repairs and Building - Subways and ca	48,43,521.00
2305004	2075 Repairs and Maintenance- Bridges and	46,84,657.00
2305005	2076 Repairs and Maintenance -Storm Water	13,00,122.00
2305902	2077 Repairs and Maintenance- Instruments, f	-
2305013	2078 Restoration of Road Cuts	-
2305107	2079 Maintenance of Nutritious Meal Centres	-
2308002	2080 Maintenance of Improvement of Slum A	-
2305006	2081 Maintenance Charges for Railway Leval	-
0	2082	-
0	2083	3,08,47,274.00
2305101	2084 Maintenance of Garden/Park	-
2305103	2085 Plants, Manure, Implements etc.,	-
2301001	2086 Power charges for sewerage system / p	6,40,331.00
2301002	2087 Power charges for Head Water works, f	19,16,39,950.00
2301003	2088 Power charges for Street Lights	7,75,47,522.00
2305007	2089 Maintenance expenses for Street Lights	98,24,86,888.00
2101009	2090 Wages	-
2704001	2091 Stores-written off	-
2704003	2092 Petrol / Diesel Evaporation	-
0	2093	-
0	2094	-
2101015	2095 Survey Charges	-
2308003	2096 Removal Debris	-
2308009	2097	-
0	2098	-
0	2099	-
2305104	2100 Sanitary/Conservancy Expenses	67,46,31,235.00
2303005	2101 Expenses on Sanitary Materials	1,84,57,953.00
0	2102 Pauper Charges	-
2308004	2103 Fairs and festivals	-
0	2104	-
2305008	2105 Improvements to Compost Yard	-
0	2106 Anti Filaria/ Anti Malaria Operations	1,51,68,990.00
2303004	2107 Cost of Medicines	50,96,795.00
2201001	2108 Rent on Buildings	25,72,120.00
2308005	2109 Hospital Expenses other than Medicine	-
0	2110 Diet to Patients	55,47,421.00
0	2111	2,500.00
0	2112	-
0	2113	-
0	2114	-
0	2115	-
0	2116	-
0	2117	-
0	2118	-
2303006	2119 Fodder (Animal Feed)	-
2305105	2120 Zoological Garden - Maintenance	57,25,181.00
0	2121 Running of Libraries/ Reading Rooms	-
2305203	2122 Maintenance of Lodging Houses/ Rest f	-



2305106	2123 Maintenance of Kalyana Mandapam / C		
2305204	2124 Maintenance of Cinema Theatre	40,53,939.00	-
2305009	2125 Maintenance expenses- Water supply /	-	-
2305109	2126 Maintenance Expenses -Elementary Sch	-	-
0	2127	24,54,328.00	-
2201002	2128 Royalty	-	-
2305011	2129 Maintenance Charges to TWAD Board/	-	-
2304001	2130 Hire charges for supply of waters throug	-	-
4301001	3001 Specific Stock Account	-	-
4311001	3002 Property Tax Recoverable-Current	-	-
4311006	3003 Property Tax Recoverable-Arrears	54,32,85,915.00	-
0	3004 Property Atx Collection suspense Accou	85,45,30,480.00	-
4311903	3005 Professsional Tax Recoverable -current	-	-
4311904	3006 Professsional Tax Recoverable -Arrears	1,12,89,753.40	-
4311905	3007 Other Tax recoverable-Current	12,75,19,655.36	-
4311906	3008 Other Tax recoverable-Arrears	-	-
4313001	3009 Licence Fees and Other Fees Recovera	-	-
4313002	3010 Licence Fees and Other Fees Recovera	-	-
4314001	3011 Lease Amount Recoverable Current	-	-
4314002	3012 Lease Amount Recoverable Current	54,97,251.00 ✓	-
4311907	3013 Water Supply And Drainage Tax-Receiv	1,60,80,072.00 ✓	-
4313003	3014 Water Charges Recoverable-Current	-	-
4313004	3015 Water Charges Recoverable-Arrear	-	-
4311917	3016 Educational Rax Receivable-Current	-	-
4314003	3017 Rent on Builldings-Recoverable-Current	5,14,00,134.00	-
4314004	3018 Rent on Builldings-Recoverable-Arrears	33,96,05,396.00 ✓	-
4311912	3019 Water Supply And Drainage Tax-Receiv	-	-
0	3020 Educational Rax Receivable-Arrears	-	-
4314031	3021 Accounts Receivable-Sale of Properties	-	-
4314032	3022 Survey Fees Receivable	-	-
4315001	3023 Specific Grant Receivable	-	-
0	3024 Cost on sale of Land/ Building-Recovera	1,85,92,441.00 ✓	-
4314033	3025 Interest Accrued on Fixed Deposit/Divid	1,55,73,341.00 ✓	-
4314034	3026 Road Cut Restoration-Telephone Depar	-	-
4314035	3027 Road Cut Restoration-Others=Recovera	-	-
4601001	3028 Festival Advance	1,76,06,139.00 ✓	-
4605001	3029 Handloom Advance	-	-
4605002	3030 Khadi Advance	-	-
4601002	3031 Education Advance	-	-
4605003	3032 Flood Advance	-	-
4605004	3033 Immediate Relief Advance	40,57,000.00 ✓	-
4605005	3034 Advance for Solar cookers	-	-
4605006	3035 Tansi Advance	-	-
4605007	3036 Advance of T.A to the Family of the Dec	1,21,875.00 ✓	-
4601003	3037 Tour Advance	-	-
0	3038 Advance of Pay and T.A on Transfer	-	-
4605008	3039 Warm Clothing Advance	-	-
4605009	3040 Calculator Advance	-	-
4601005	3041 Computer Advance	-	-
4601006	3042 Bicycle Advance	1,67,666.00 ✓	-
4601007	3043 Motor Cycle Advance	-	-
4601008	3044 Car Advance	3,89,283.00 ✓	-
4601009	3045 Marriage Advance	48,70,497.00 ✓	-
4601010	3046 House Building Advance	84,615.00 ✓	-
4314036	3047 Interest on Staff Advances-Recoverable	-	-

272 12960



4401001	3048 wages To Technical Assistants (Petty S	-
0	3049 Collection of Arrears of Taxes- Doubtful	-
0	3050 Collection of Arrears of Non-Taxes (Fee	6,09,56,668.00 ✓
4604001	3051 Advance to the Suppliers	2,13,16,025.00 ✓
4604002	3052 Advance to the Contractors	-
4314037	3053 Material Cost recoverable Account-Con	2,42,24,260.00 ✓
4314038	3054 Advance Recoverable-Expenses	4,30,78,16,386.00 ✓
4605010	3055 Other Advances- Recoverable	2,12,10,794.00 ✓
4606001	3056 Deposits-Recoverable	91,50,290.00 ✓
4401001	3057 Prepaid expenses	14,01,215.50
4605011	3058 General Imprest Account	-
4501001	3059 Cash Account	80,74,06,570.83 ✓
0	3060 Collection account..... B:	16,35,64,539.54 ✓
0	3061 Collection account..... B:	44,94,737.00 ✓
0	3062 Collection account..... B:	15,76,24,429.29 ✓
0	3063 Collection account..... B:	17,48,50,712.85 ✓
0	3064 Devolution Fund Account... Bank Of Ind	(1,13,11,945.00) ✓
0	3065 Personal Deposit A/c Treasury	33,97,95,468.85 ✓
0	3066 Payment Account..... Ba	68,84,903.80 ✓
0	3067 Payment Account..... Ba	8,27,81,918.45 ✓
0	3068 Old Account..... B:	-
0	3069 Elementary Education Fund.....	-
4201001	3070 Fixed deposit	1,60,53,52,734.00 ✓
4314039	3071 Pension and Leave Salary Contributions	-
4314040	3072 Miscellaneous recoveries- Receivable	-
4209001	3073 Acumulated Depreciation Fund Investm	-
0	3074	-
0	3075	-
0	3076	-
0	3077	-
0	3078	-
0	3079	-
0	3080	-
0	3081	-
0	3082	-
0	3083	-
0	3084	-
0	3085 Trees	-
0	3086	4,19,192.00
0	3087	-
0	3088	-
0	3089	-
0	3090 Other bank account as per contra	-
0	3091 Other bank control Register a/c	-
0	3092	-
0	3093	8,08,12,994.16 ✓
0	3094	-
0	3095	-
0	3096	-
0	3097	-
0	3098	-
0	3099	-
4702001	3100 Interfund Transfers	-
0	3100CF(M) Interfund Transfers-Capital Fund-Main	-
0	3100EE(M) Interfund Transfers-Elementary-Main	1,31,98,97,792.93 ✓

0 3100WS(M) Interfund Transfers-Water Supply-Main

4101001	3101 Land-Gross Block	-	-
4102001	3102 Buildings-Gross Block	13,95,65,18,725.00	-
4103001	3103 Sub-ways and causeways-Gross Block	7,27,20,36,916.00	-
4103002	3104 Bridges and Flyovers- Gross Block	54,08,061.00	-
4103101	3105 Strom water Drains, Open Drains and C	27,24,81,088.00	-
4105001	3106 Heavy Vehicles--Gross Block	5,42,00,13,854.47	-
4105002	3107 Light Vehicles- Gross Block	11,92,08,596.00	-
4105003	3108 Other Vehicles- Gross Block	24,03,55,375.00	-
4107001	3109 Furniture, Fixtures and Office Equipmer	5,95,79,584.00	-
4107002	3110 Electrical Installations-Lamps- Light Fitti	24,83,15,638.00	-
4107003	3111 Electrical Installations- Others- Gross B	2,39,33,38,671.96	-
4104001	3112 Plant And Machineries- Gross Block	4,79,06,211.00	-
4103003	3113 Roads and Pavements- Concrete- Gros	23,65,42,448.00	-
4103004	3114 Roads and Pavements- Black Topped-	1,43,81,22,269.72	-
4103005	3115 Roads and Pavements- Others- Gross I	13,14,87,95,843.01	-
4106002	3116 Instruments and Equipments in Hospita	75,29,72,287.00	-
4104002	3117 Tools and Plant- Gross Block- Gross Bl	2,01,43,138.00	-
4108001	3118 Public Fountain	18,52,60,763.00	-
0	3119	-	-
0	3120	-	-
4121001	3121 Projects-in--Progress Account	2,07,62,86,086.00	-
4121001	3122 Projects-in--Progress Account- Governr	31,11,24,223.38	-
0	3123 Capital Fund..... B	13,78,22,674.32✓	-
0	3124 Capital Fund..... B	3,33,28,689.92✓	-
4604003	3125 Advances to PWD/ Highways/ Tamil Na	45,00,000.00✓	-
0	3126 MP Fund Bank Account	3,81,244.00✓	-
0	3127 MLA Fund Bank Account	4,53,19,783.20✓	-
0	3128 Defrred Revenue expenditure	-	-
0	3129 Basic Amnities Scheme	-	-
0	3130 National Slum Development Programmi	-	-
4701001	3131 Advane to TWARD Board/ Metro Water	-	-
4103201	3132 Water Supply Head Works, OHT etc., a	-	-
4103102	3133 Drains and Sewerage pipes, cobduits, c	-	-
4103202	3134 Ground water wells/ Deep Bore-wells	-	-
4104003	3135 Hand pumps- India Mark II	3,31,98,26,665.00	-
4103203	3136 Reservoirs	-	-
4104004	3137 Sullage water removal Tankers	-	-
0	3138 Other Items	-	-
0	3139 Water supply and Drainage Fund .....	-	-
0	3140 Water supply and Drainage Fund .....	-	-
0	3141 Drainage Fees From Building Flat Prom	-	-
0	3142 Under Ground Drainage Scheme -Depc	-	-
0	3143	-	-
0	3144	-	-
0	3145	-	-
0	3146	-	-
0	3147	-	-
0	3148	-	-
0	3149 Drainage Fees From Building Flat Prom	-	-
0	3150 Under Ground Drainage Scheme -Initial	-	-
0	3151 10 th Finance commission	-	-
0	3152 Decentralised District Plan	-	-
0	3153	-	-
0	3160 Cable Rent Receivable-Current	-	-



4314019	3161 Cable Rent Receivable-arrear	1,76,47,894.00 ✓	
0	3162 SWM Charges User Charges-Current	-	
0	3163 SWM Charges User Charges-Arrear	-	
0	3164 Garbage Collection Charges Receivable	-	
0	3165 Garbage Collection Charges Receivable	-	
3109001	4001 Accumulated surplus/deficit	-	9,83,37,07,435.61
3109002	4002 Income and Expenditure account	-	
0	4003 Ways and means Advance	-	85,23,37,000.00
3301001	4004 Loans from the Government	-	
3302001	4005 Loans from HUDCO	-	
3303001	4006 Loans from TUFIDCO	-	92,73,46,197.00
3303002	4007 Loans from TNUDF	-	11,86,38,524.00
3303003	4008 Loans from.....Banl	-	
3308001	4009 Overdraft from.....Ban	-	
4702001	4010 Diversion from other municipal fund	-	
3111001	4011 Contribution from Municipal Fund	-	
3208001	4012 Contribution from private parties	-	10,53,14,364.48
3203001	4013 Contributions from Government	-	18,56,36,75,459.80
3202002	4014 Grants from the Government	-	4,22,97,41,329.52
3504101	4015 Advance collection of property tax	-	53,82,15,928.34
3401001	4016 Tender Deposit-Contractors	-	79,50,00,844.58
3401002	4017 Tender Deposit-Suppliers	-	96,75,493.00
3402001	4018 Security Deposit-Revenue (Lease, Auct	-	25,79,91,095.60
3403001	4019 Security Deposit-Staff	-	6,46,812.00
3408001	4020 Deposits- others	-	82,91,46,046.08
3502001	4021 Provident Fund Recoveries	-	37,48,626.00
3502002	4022 Co-operative Society Loan Recoveries	-	8,17,039.00
3502003	4023 RD Recoveries	-	
3502004	4024 L I C Policy Premium Recoveries	-	93,750.00
3502005	4025 Special Providend Fund-cum-Graduity	-	1,50,864.00
3502006	4026 FBF/ Group Insurance Sheme Recoveri	-	1,58,000.00
3502007	4027 External Housing Recoveries-CMA	-	8,21,334.00
3502008	4028 Deputationist Recoveries	-	1,42,688.00
3502009	4029 Income Tax deduction at Source from E	-	45,21,091.00
3502010	4030 Recoveries toward loan From Bank	-	19,281.00
3502011	4031 Court Recoveries	-	3,000.00
3502012	4032 Subscription to HBA Special FBF	-	5,01,104.00
0	4033 Health Fund Subscription	-	3,78,27,998.00
3503001	4034 Recovries- Payable to other Municipaliti	-	
3502013	4035 Income Tax Deduction- Contractors	-	34,40,303.00
3502014	4036 Other Recoveries	-	17,95,852.00
3502015	4037 Sales tax and surcharge on sales tax-P;	-	90,42,365.00
3501001	4038 Power charges -Payable-Street light	-	
3603001	4039 Provision for Doubtful collection of revei	-	
3501002	4040 Survey charges- payable	-	1,73,78,11,289.00
4702001	4041 Water supply and Drainage Tax -Payab	-	
4702001	4042 Education Tax-Payable-Current	-	
3503002	4043 Library Cess Payble	-	40,61,87,899.19
3501101	4044 Salaries Payable	-	3,82,256.00
3501102	4045 Unpaid salries/pension	-	11,860.00
0	4046 Accounts payable Account-personal cla	-	2,78,47,217.00
3501003	4047 Accounts Payable- Contractors	-	35,01,81,674.39
3501004	4048 Accounts Payable- Suppliers	-	1,71,20,902.00
3501005	4049 Accounts Payable- Expenses	-	10,07,31,953.00
3501008	4050 Other Payable	-	1,28,85,32,337.08



3501201	4051 Interest Payable	-	-
3501104	4052 Group Insurance Scheme - Management	-	-
0	4053 Contribution to CMDA/ LPA Payable	-	1,47,24,150.00
0	4054 Municipal contribution to specific Schem	-	9,39,15,712.91
3411001	4055 Road cut Restoration Deposit-Telephon	-	-
3411002	4056 Road cut Restoration Deposit-Others	-	-
3501009	4057 W.S Maint.Chrgs Pyble to TWARD Brd/	-	-
3502018	4059 Hand loom Advance Recoverd- Payable	-	-
0	4060 Khadi Advance Recovered Payable to K	-	34,394.00
4112001	4061 Buildings- Accumulated Depreciation	-	4,326.00
4113001	4062 Subways and causeways- Accumulated	-	1,97,76,03,404.00
4113002	4063 Bridges and Flyovers- Accumulated Dep	-	49,43,209.00
4113101	4064 Storm water drains, Open drains and cul	-	11,67,69,438.00
4115001	4065 Heavy Vehicles- Accumulated Deprecia	-	4,02,73,59,927.00
4115002	4066 Light Vehicles- Accumulated Depreciat	-	9,26,18,476.00
4115003	4067 Other Vehicles- Accumulated Depreciat	-	12,47,08,054.00
4117001	4068 Furniture, Fixtures and Office Equipmer	-	5,83,17,876.00
4117002	4069 Electrical Installation- Lamps and Tube	-	17,92,20,241.00
4117003	4070 Electrical Installation- Others-Accumula	-	2,33,73,26,000.00
4114001	4071 Plant and Amchinery- Accumulated Dep	-	3,89,53,613.00
4113003	4072 Roads and Pavements- Concrete- Accu	-	17,56,81,548.00
4113004	4073 Roads and Pavements- Black Topped-	-	1,21,72,50,236.00
4113005	4074 Roads and Pavements- Others -Accum	-	11,48,87,43,590.00
3503005	4075 Maintenance Charges for railway Level	-	38,69,45,784.00
3502020	4076 ENTYCE Advance recovered -Payable	-	-
0	4077 Inter Zonal Transfer Account	-	-
0	4078 Instruments and Equipments in Hospita	-	1,71,42,299.00
4114002	4079 Tools and Plant- Accumulated Deprecia	-	-
4118001	4080 Public Fountains- Accumulated Depreci	-	-
4113201	4081 Head Works OHT etc., Water Supply M	-	-
4113102	4082 Drainage Sewerage Pipes, conduits etc	-	-
4113202	4083 Ground Water wells/ Deep Bore wells-A	-	-
4114003	4084 Hand Pumps India Mark II- Accumulate	-	-
4113203	4085 Reservoirs-Accumulated Depreciation	-	1,14,22,93,612.00
4114004	4086 Sullage water Removal Tankers-Accum	-	-
0	4087 Other Items	-	-
3501011	4088 Audit Fee payable	-	3,11,02,356.00
0	4090 Other Bank Account as per contra	-	6,73,55,746.23
3502017	4098 #N/A	-	-
3121101	4100 Capital Receipt	-	-
0	4141 Water supply and Drainage Tax -Payab	-	-
0	4142 Education Tax-Payable-Arrears	-	-
		71,97,72,20,363.97	71,97,72,20,363.97

*2957P*  
**Deputy Director**  
**Local Func' Audit Dept**  
**Coimbatore Corporation Audit**  
**COIMBATORE - 641 007.**  
*29/1/24*

**ASSISTANT COMMISSIONER (ACCOUNTS)**  
**COIMBATORE CORPORATION**  
*29/1/24*



**COIMBATORE CORPORATION**  
**REVENUE FUND**  
**Accounts for the Year ended on 31.03.2023-F3**  
**ABSTRACT**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31 ST MARCH 2023-F3  
**EXPENDITURE**

ACTUALS PREVIOUS YEAR	CODE NO	ACCOUNT HEAD	REVENUE FUND/CAPITAL FUND	%
	A.	PERONNEL COST		
		(i) Salaries	1,60,60,03,794.00	20.93
		(ii) Others	2,86,23,298.00	0.37
	B.	TERMINAL AND RETIREMENT BENEFITS	91,44,23,590.02	11.92
	C.	OPERATING EXPENSES	1,99,00,98,375.00	25.93
	D.	REPAIRS AND MAINTENANCE	52,00,64,542.00	6.78
	E.	PROGRAMME EXPENSES	7,14,61,091.00	0.93
	F.	ADMINISTRATIVE EXPENSES	28,94,28,374.19	3.77
	G.	FINANCE EXPENSES	10,83,01,498.28	1.41
	H.	DEPRECIATION	2,14,56,20,972.00	27.96
		<b>TOTAL</b>	<b>7,67,40,25,534.49</b>	<b>100.00</b>

**COIMBATORE CORPORATION**  
**Accounts for the Year ended on 31.03.2023-F3**  
**ABSTRACT**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31 ST MARCH 2023-F3  
**INCOME**

ACTUALS PREVIOUS YEAR	CODE NO	ACCOUNT HEAD	REVENUE FUND/CAPITAL FUND	
	A	PROPERTY TAX	2,41,15,33,348.16	34.44
	B	OTHER TAXES	36,43,46,507.00	5.2
	C	ASSIGNED REVENUE	60,67,28,992.00	8.66
	D	DEVOLUTION FUND	1,92,75,39,277.00	27.53
	E	SERVICE CHARGES AND FEES	79,15,69,701.10	11.3
	F	GRANTS AND CONTRIBUTION	4,39,61,723.00	0.63
	G	SALE AND HIRE CHARGES	1,20,59,800.00	0.17
	H	OTHER INCOME	84,48,13,612.39	12.07
		<b>TOTAL</b>	<b>7,00,25,52,960.65</b>	<b>100.00</b>
		<b>4002 NET SURPLUS BEFORE APPROPRIATION</b>	<b>(67,14,72,573.84)</b>	

*(Signature)*  
 Deputy Director  
 Local Fund Audit Dept  
 Coimbatore Corporation Audit  
 COIMBATORE - 641 007.  
*(Signature)*  
 29/3/24

*(Signature)*  
 ASSISTANT COMMISSIONER (ACCOUNTS)  
 COIMBATORE CORPORATION  
*(Signature)*  
 28/3/24

87

**COIMBATORE CORPORATION**  
**Accounts for the Year ended on 31.03.2023-F3**  
**SCHEDULE TO**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31 ST MARCH 2023-F3**

	4001 Accumulated surplus/deficit	9,83,37,07,435.61
ADD		
	4002 Income and Expenditure account	32,83,26,198.63
	1088 Prior year Income	10,16,20,33,634.24
LESS		
	2041 Prior Year Expenses	1,35,06,36,899.54
	4002 Net Deficit	<u>67,14,72,573.84</u>
	4001 Balance	<u>8,13,99,24,160.86</u>



*INCOME AND EXPENDITURE*

*2022-23*

**COIMBATORE CORPORATION: COIMBATORE**  
**Accounts for the Year ended on 31.03.2023-F3**

**SCHEDULE TO**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31 ST MARCH 2023-F3**  
**EXPENDITURE**

		<b>REVENUE</b>	
		<b>FUND/CAPITAL</b>	
		<b>FUND</b>	
		<b>RS</b>	
A/C Code-7	A/C Code-4	<b>A. PERSONNEL COST:</b>	
		<b>i) SALARIES</b>	
2101001	2001	Pay including Personal Pay	1,12,11,36,166.00
0	2002	Special pay	4,06,715.00
2101004	2003	D.A	36,89,91,162.00
2101014	2004	Interim Relief	-
2101005	2005	H.R.A	7,23,59,751.00
2101006	2006	C.C.A	1,18,31,626.00
0	2007	Cash Allowance	290.00
0	2008	Conveyance Allowance	7,64,874.00
2101007	2009	Medical Allowance	1,05,76,476.00
2101008	2010	Other Allowance	1,12,87,784.00
2101011	2011	Ex-Gratia/Bonus	86,48,950.00
		<b>Total</b>	<b><u>1,60,60,03,794.00</u></b>

A/C Code-7	A/C Code-4	<b>A. PERSONNEL COST</b>	
		<b>ii) OTHERS</b>	
2203001	2012	Travel expense	58,08,670.00
2102002	2013	Leave Travel Concession	-
2102003	2014	Supply of Uniform	1,43,70,974.00
2203002	2025	Conveyance Charges	65,90,639.00
2102004	2042	Hospital Stoppages/ Reimbursement of Medi	2,52,743.00
2102005	2051	Training Programme-Expenses	3,79,750.00
2102007	2055	Staff Welfare expenses	12,20,522.00
		<b>Total</b>	<b><u>2,86,23,298.00</u></b>

A/C Code-7	A/C Code-4	<b>B. TERMINAL AND RETIREMENT BENEFITS:</b>	
2103001	2031	Pension (Superannuation/Retiring/ Invalid etc.,	60,52,27,701.02
2102015	2032	Commuted Value Of Pension	3,84,44,787.00
2104002	2033	Death cum retirement Gratuity	9,19,29,240.00
2102013	2034	Special Provident Fund -cum-Gratuity Scheme	-
2102014	2035	Group Insurance SHEME -Management Contrib	1,36,68,965.00
2103005	2039	Pension Contribution to Municipal Employees I	16,51,52,897.00
2103006	2053	Pension and Leave Salary Contribution	-
		<b>Total</b>	<b><u>91,44,23,590.02</u></b>

A/C Code-7 A/C Code-4 **C. OPERATING EXPENSES**



0	2043 Expenditure on Food Sampling	3,08,47,274.00
2305101	2084 Maintenance of Garden/Park	-
2301001	2086 Power charges for sewerage system / pumping	19,16,39,950.00
2301003	2088 Power charges for Street Lights	7,75,47,522.00
2305007	2089 Maintenance expenses for Street Lights	98,24,86,888.00
2101009	2090 Wages	-
2704001	2091 Stores-written off	-
2704003	2092 Petrol / Diesel Evaporation	-
2308003	2096 Removal Debris	67,46,31,235.00
2305104	2100 Sanitary/Conservancy Expenses	1,84,57,953.00
2303005	2101 Expenses on Sanitary Materials	-
0	2102 Pauper Charges	25,72,120.00
2303004	2107 Cost of Medicines	-
2201001	2108 Rent on Buildings	55,47,421.00
2308005	2109 Hospital Expenses other than Medicines	2,500.00
0	2110 Diet to Patients	57,25,181.00
2303006	2119 Fodder (Animal Feed)	-
2305105	2120 Zoological Garden - Maintenance	-
0	2121 Running of Libraries/ Reading Rooms	-
2301002	2087 Power charges for Head Water works, Pumpin	6,40,331.00
2304001	2130 Hire charges for supply of waters through priva	-
	Total	<u>1,99,00,98,375.00</u>

A/C Code-7 A/C Code-4 D.REPAIRS AND MAINTENACE

2305301	2016 Light Vehicles-Maintenance	9,54,44,573.00
2305201	2049 Maintenance of Office Buildings	2,16,02,504.00
2305902	2050 Repairs and Maintenance of Office Tools and I	88,37,044.00
2305302	2070 Heavy Vehicles- Maintenance	23,94,09,168.00
2305001	2071 Repairs and Maintenance-Roads and Pavemen	1,30,46,214.00
2305002	2072 Repairs and Maintenance-Roads and Paveme	6,77,50,587.00
2305202	2073 Repairs and Building - Buildings	5,62,11,803.00
2305003	2074 Repairs and Building - Subways and cause wa	4,26,082.00
2305004	2075 Repairs and Maintenance- Bridges and Flyove	-
2305005	2076 Repairs and Maintenance -Storm Water Drain	48,43,521.00
2305902	2077 Repairs and Maintenance- Instruments, Plkant a	46,84,657.00
2305013	2078 Restoration of Road Cuts	13,00,122.00
2305107	2079 Maintenance of Nutritious Meal Centres	-
2308002	2080 Maintenance of Improvement of Slum Areas	-
2305006	2081 Maintenance Charges for Railway Leval Crosir	-
0	2082 Maintenance Charges-Reservoirs	-
2305103	2085 Plants, Manure, Implements etc.,	-
2305203	2122 Maintenance of Lodging Houses/ Rest Houses	-
2305106	2123 Maintenance of Kalyana Mandapam / Commu	40,53,939.00
2305204	2124 Maintenance of Cinema Theatre	-
2305009	2125 Maintenance expenses- Water supply / Sewer	-
2305109	2126 Maintenance Expenses -Elementary Schools	24,54,328.00
2201002	2128 Royalty	-
2305011	2129 Maintenance Charges to TWAD Board/ Metr V	-
	Total	<u>52,00,64,542.00</u>

A/C Code-7 A/C Code-4 E.PROGRAMME EXPENSES

0	2052 Professional Charges	3,57,36,252.00
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2206003	2056	Exhibition expenses	18,52,850.00
2308007	2064	Expenses on opening Ceremonies	6,58,332.00
2501001	2065	Election expenses	1,29,47,872.00
0	2068		-
2308004	2103	Fairs and festivals	-
2305008	2105	Improvements to Compost Yard	1,51,68,990.00
0	2106	Anti Filaria/ Anti Malaria Operations	50,96,795.00
Total			<u>7,14,61,091.00</u>

A/C Code-7 A/C Code-4 F. ADMINISTRATIVE EXPENSES

2201201	2015	Telephone Charges	42,01,182.00
2205101	2017	Legal Expenses	67,30,370.00
2202101	2018	Stationery And printing	3,25,99,474.00
2206001	2019	Advertisement Charges	1,68,23,283.00
2208003	2020	Other Expenses	7,27,36,442.19
0	2024	M.O Commission (Pension)	-
0	2026	Computer Operational Expenses	2,93,34,507.00
0	2040	Mucipal Contribution to other Funds/ Schemes	-
2202001	2046	Books and Periodicals and Magazines	3,76,995.00
2201203	2047	Postage and Telegrams and fax Charges	9,28,001.00
2201101	2048	Electricity Consumptom Charges for office Bu	19,28,572.00
0	2054	Contributions	11,86,20,316.00
2208004	2061	Sitting fees /Honorarium for the Councillors	8,18,004.00
0	2062	Council Department _travel Expenses	-
2206002	2063	Expenses on Hospitality/Entertainment	43,31,228.00
2101015	2095	Survey Charges	-
Total			<u>28,94,28,374.19</u>

A/C Code-7 A/C Code-4 G. FINANCE EXPENSES

1109001	2021	Property Tax- Vacancy Remission	-
2701001	2022	Provision for Doubtful Collection of Revenue It	4,78,72,336.00
2703001	2023	Irrecoverable Revenue Items _Written off	-
2401001	2027	Interest Charged by the Bank	-
2407001	2028	Bank Charges	42,691.28
2406001	2029	Interest on Loans /ways and Means Advance	2,64,88,712.00
2308016	2030	Lapsed Deposit- Refund	2,12,48,239.00
2205001	2036	Audit Fees	1,26,49,520.00
Total			<u>10,83,01,498.28</u>

A/C Code-7 A/C Code-4 H. DEPRECIATION

2711001	2037	Loss on Sale of Assets	-
2722001	2038	Depreciation	2,14,56,20,972.00
Total			<u>2,14,56,20,972.00</u>



COIMBATORE CORPORATION: COIMBATORE  
Accounts for the Year ended on 31.03.2023-F3

SCHEDULE TO

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31 ST MARCH 2023-F3

INCOME

A/C Code-7 A/C Code-4 A. PROPERTY TAX

1100101	1001 Property Tax for General Purpose	2,20,39,13,607.00
1100201	1002 Water supply and Drainage tax	-
1100601	1003 Education Tax	-
0	1005 Excess Remittance-(Excess collection) Proper	20,76,19,741.16

Total 2,41,15,33,348.16

A/C Code-7 A/C Code-4 B. OTHER TAXES

1101001	1006 Profession Tax	36,43,46,507.00
1101201	1007 Pilgrim Tax	-
1100801	1008 Tax on Carriages and Animals	-
1108001	1009 Tax on carts	-
1108002	1010 Servant tax	-
1101101	1011 Advertisemnent Tax	-

Total 36,43,46,507.00

A/C Code-7 A/C Code-4 C. ASSIGNED REVENUE

1201001	1046 Duty on transfer of Property	44,75,84,725.00
1201002	1047 Entertainment Tax	8,18,30,211.00
1402002	1048 Magisterial Fines	7,73,14,056.00
1202001	1049 Compensation for Toll	-
0	1050 Assignment Revenue	-

Total 60,67,28,992.00

A/C Code-7 A/C Code-4 D. DEVOLUTION FUND

1601004	1053 Devolutuion Fund	1,92,75,39,277.00
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Total 1,92,75,39,277.00

A/C Code-7 A/C Code-4 E. SERVICE CHARGES AND FEES

1401202	1016 Fees under Places of Public Resorts Act	-
1401101	1017 Trade Licence Fees	6,79,97,454.00
1401102	1018 Licence Fees under PFA	26,972.00
1401103	1019 Building Licence Fees	46,40,01,897.00
1401501	1020 Encroachment Fees	91,862.00
1308003	1021 Parking Fees	91,45,088.00
1301005	1024 Private Market Fees	-
1404001	1025 Advertisement Fees	26,90,024.00
1301006	1026 Fees for Bays and other receipts in the Bus St	35,20,194.00
1404002	1029 Survey Fees	45,90,897.00
1401201	1032 Fees for fishery Rights	-
1308005	1039 Fees on pay and use toilets	92,04,307.00
1404004	1044 Other fees	8,75,07,229.10
1401301	1054 Copy Application Fees	41,93,564.00
1405001	1064 Receipts From Hospitals and Dispensaries	-

1407002	1081 Initial Amount for New water supply and draina	-
1407004	1082 Water supply connection charges	-
1405004	1083 Metered/ tap water charges	-
1405005	1084 Charges for water supply through Lorries/ tank	-
1405006	1085 Septic tank cleaning charges	39,47,121.00
1407005	1086 Sewerage connection charges	-
0	1101 SWM Fee	13,46,53,092.00
	Total	<u>79,15,69,701.10</u>

A/C Code-7 A/C Code-4 F. GRANTS AND CONTRIBUTION

1601002	1051 Grants for Natural Calamities	4,39,61,723.00
1603001	1052 Grants for Scheme Implementation	-
3202001	1072 I.P.P (V) -Grant	-
0	1087 Specific maintenance grant/ Contribution for W	-
	Total	<u>4,39,61,723.00</u>

A/C Code-7 A/C Code-4 G. SALE AND HIRE CHARGES

1601001	1057 Profit in Sale of Asstes	39,21,755.00
1504001	1058 Hire charges	-
1501001	1059 Sale of Rubbish/Debris/Silt	-
1501002	1060 Sale of Compost Manurs	-
1501201	1061 Sale of Unserviceable stock and stores	-
1501202	1062 Sale of Scraps	9,08,264.00
1501003	1063 Sale of Products	72,29,781.00
	Total	<u>1,20,59,800.00</u>

A/C Code-7 A/C Code-4 H. OTHER INCOME

0	1015	0	1,56,224.00
1301003	1022 Market fees- Daily Market		2,51,55,043.00
1301004	1023 Market fees- Weekly Market		51,41,456.00
1401104	1027 Fees for slaughter house		83,38,875.00
1301007	1028 Cart Stand/ Lorry Stand/ taxi Stand Fees		-
1308006	1030 Income From Cinema		-
1401401	1031 Development Charges		14,51,79,056.66
1304001	1033 Rent on and Lease of Lands		15,18,867.00
0	1034 Income from ferries		-
1404003	1035 income from Fairs and Festivals		-
1301001	1036 Rent on Shopping Complex		20,37,41,198.00
1301002	1037 Rent on community Hall		54,67,019.00
1302001	1038 rent on Buildings		81,82,974.00
1303001	1040 Rent from Travellers Bungalows and Rest Hous		-
1407001	1041 Road cut Restoration charges		91,28,848.00
1301008	1042 Avenue Receipts		-
1401502	1043 Demolition charges for unauthorised constructi		9,84,28,217.00
1808001	1045 Other Income		14,05,90,037.70
1402001	1055 Penalty and Bank Charges for Dishonoured Che		3,22,061.00
1408001	1056 Law charges and Court Cost Recoveries		-
1408002	1065 Pension and Leave salary contribution		-
1408003	1066 Miscellaneous recoveries		88,98,080.00
1701001	1067 Interest on Investments		2,75,31,793.00
1701001	1068 Interest from Bank		6,18,42,820.03
0	1069 Project overhead Appropriation- expenses		-
0	1070 Project overhead Appropriation- Interest		-
1712001	1071 Interest on staff advances		6,31,416.00



1801001	1073 Deposits Forfeited	-
1801101	1074 Deposits-Lapsed	-
1702001	1075 Dividend on shares	7,48,35,638.00
1802001	1076 Insurance Claim Amount	-
1308001	1077 Rent on Bunk stalls	-
1406001	1078 Garden/Park Receipts	22,17,633.00
1407008	1079 Income from Road Margin	-
0	1100 Cable TV Income	1,75,06,356.00
	Total	<u>84,48,13,612.39</u>

*BALANCE SHEET*

*2022-23*



**COIMBATORE CORPORATION: COIMBATORE**  
**Accounts for the Year ended on 31.03.2023-F3**

**BALANCE SHEET AS AT 31.03.2023**

Code-7	A/C Code-4	LIABILITIES	REVENUE FUND/CAPITAL FUND	Rs
		<b>LIABILITIES</b>		
0		4003 Ways and means Advance		85,23,37,000.00 ✓
301001		4004 Loans from the Government		-
308001		4009 Overdraft from.....Bank		-
302001		4005 Loans from HUDCO		-
303001		4006 Loans from TUFIDCO		92,73,46,197.00 ✓
303002		4007 Loans from TNUDF		11,86,38,524.00 ✓
303003		4008 Loans from.....Bank		-
702001		4010 Diversion from other municipal fund		-
111001		4011 Contribution from Municipal Fund		-
208001		4012 Contribution from private parties		10,53,14,364.45 ✓
203001		4013 Contributions from Government		18,56,36,75,459.80 ✓
202002		4014 Grants from the Government		4,22,97,41,329.52 ✓
	4061-74			
0	4078-86	Accumulated depreciation account ->		23,38,58,77,307.00
109001		4001 Accumulated surplus/deficit		8,13,99,24,160.86
0		<b>CURRENT LIABILITIES</b>		
401001	4016	Tender Deposit-Contractors		79,50,00,844.50 ✓
401002	4017	Tender Deposit-Suppliers		96,75,493.00 ✓
408001	4020	Deposits- others		82,91,46,046.08 ✓
402001	4018	Security Deposit-Revenue (Lease, Auction,		25,79,91,095.60 ✓
403001	4019	Security Deposit-Staff		6,46,812.00 ✓
504101	4015	Advance collection of property tax		53,82,15,928.34 ✓
503002	4043	Library Cess Payble		40,61,87,899.19
0	4021-34	Recoveries from staff paybill payable ->		4,88,43,495.00 ✓
603001	4039	Provision for Doubtful collection of revenue		1,73,78,11,289.00
702001	4041			-
702001	4042			-
501101	4044	Salaries Payable		3,82,256.00
501102	4045	Unpaid salaries/pension		11,860.00 ✓
0	4046	Accounts payable Account-personal claims		2,78,47,217.00 ✓
501003	4047	Accounts Payable- Contractors		35,01,81,674.38 ✓
501004	4048	Accounts Payable- Suppliers		1,71,20,902.00 ✓
501005	4049	Accounts Payable- Expenses		10,07,31,953.00 ✓
501008	4050	Other Payable		1,28,85,32,337.08 ✓
501201	4051	Interest Payable		-
0	4087	Other Items		-
0		<b>OUTSTANDINGS</b>		
0				
501001	4038	Power charges -Payable-Street light		-
0	4053	Contribution to CMDA/ LPA Payable		9,39,15,712.91 ✓
501002	4040	Survey charges- payable		-
502016	4058	Royalty Payable		-
501009	4057	W.S Maint. Chrgs Pyble to TWARD Brd/ Me		-
503005	4075	Maintenance Charges for railway Level Cro		-



3501104	4052 Group Insurance Scheme - Management C	1,47,24,150.00 ✓
3502013	4035 Income Tax Deduction- Contractors	34,40,303.00 ✓
3502014	4036 Other Recoveries	17,95,852.00 ✓
3502015	4037 Sales tax and surcharge on sales tax-Payal	90,42,365.00 ✓
0	4077 Inter Zonal Transfer Account	-
0	4090 Other Bank Account as per contra	6,73,55,746.23
0	4098 #N/A	-
0	4141 Water supply and Drainage Tax -Payable-A	-
0	4142 Education Tax-Payable-Arrears	3,11,02,356.00 ✓
3501011	4088 Audit Fee payable	-
0	4054 Municipal contribution to specific Scheme	-
3411001	4055 Road cut Restoration Deposit-Telephone d	-
3411002	4056 Road cut Restoration Deposit-Others	-
3121101	4100 Capital Receipt	-
	<b>TOTAL</b>	<b>62,95,25,57,929.94</b>

**COIMBATORE CORPORATION: COIMBATORE**  
**Accounts for the Year ended on 31.03.2023-F3**  
**BALANCE SHEET AS AT 31.03.2023**

A/C Code-7	A/C Code-4	ASSETS	REVENUE FUND/CAPITAL FUND Rs
<b>FIXED ASSETS</b>			
4101001	3101	Land-Gross Block	13,95,65,18,725.00
4102001	3102	Buildings-Gross Block	7,27,20,36,916.00
4103001	3103	Sub-ways and causeways-Gross Block	54,08,061.00
4103002	3104	Bridges and Flyovers- Gross Block	27,24,81,088.00
4103003	3113	Roads and Pavements- Concrete- Gross B	1,43,81,22,269.72
4103004	3114	Roads and Pavements- Black Topped- Gro	13,14,87,95,843.01
4103005	3115	Roads and Pavements- Others- Gross Bloc	75,29,72,287.00
4103101	3105	Strom water Drains, Open Drains and Culvi	5,42,00,13,854.47
4105001	3106	Heavy Vehicles--Gross Block	11,92,08,596.00
4105002	3107	Light Vehicles- Gross Block	24,03,55,375.00
4105003	3108	Other Vehicles- Gross Block	5,95,79,584.00
4107001	3109	Furniture, Fixtures and Office Equipments-	24,83,15,638.00
4107002	3110	Electrical Installations-Lamps- Light Fittings	2,39,33,38,671.96
4107003	3111	Electrical Installations- Others- Gross Block	4,79,06,211.00
4104001	3112	Plant And Machineries- Gross Block	23,65,42,448.00
4106002	3116	Instruments and Equipments in Hospitals, [	2,01,43,138.00
4104002	3117	Tools and Plant- Gross Block- Gross Block	18,52,60,763.00
4108001	3118	Public Fountain	-
4121001	3121	Projects-in--Progress Account	2,07,62,86,086.00
4121001	3122	Projects-in--Progress Account- Governmen	31,11,24,223.38
4103201	3132	Water Supply Head Works, OHT etc., and	-
4103102	3133	Drains and Sewerage pipes, cobduits, char	-
4103202	3134	Ground water wells/ Deep Bore-wells	-
4104003	3135	Hand pumps- India Mark II	-
4103203	3136	Reservoirs	-
0	3138	Other Items	3,31,98,26,665.00



4104004	3137 Sullage water removal Tankers		
0	3149 Drainage Fees From Building Flat Promote		
0	3085 Trees		
0	CURRENT ASSETS		4,19,192.00
4301001	3001 Specific Stock Account		
4311001	3002 Property Tax Recoverable-Current	54,32,85,915.00	✓
4311006	3003 Property Tax Recoverable-Arrears	85,45,30,480.00	✓
0	3004 Property Atx Collection suspense Account		
4311903	3005 Professional Tax Recoverable -current	1,12,89,753.40	✓
4311904	3006 Professional Tax Recoverable -Arrears	12,75,19,655.36	✓
4311905	3007 Other Tax recoverable-Current		
4311906	3008 Other Tax recoverable-Arrears		
4313001	3009 Licence Fees and Other Fees Recoverable		
4313002	3010 Licence Fees and Other Fees Recoverable		
4314001	3011 Lease Amount Recoverable Current	54,97,251.00	✓
4314002	3012 Lease Amount Recoverable Current	1,60,80,072.00	✓
4311907	3013 Water Supply And Drainage Tax-Receiveabl		
4313003	3014 Water Charges Recoverable-Current		
4313004	3015 Water Charges Recoverable-Arrear		
4311917	3016 Educational Rax Receivable-Current		
4314003	3017 Rent on Builldings-Recoverable-Current	5,14,00,134.00	✓
4314004	3018 Rent on Builldings-Recoverable-Arrears	33,96,05,396.00	✓
4311912	3019 Water Supply And Drainage Tax-Receiveabl		
0	3024 Cost on sale of Land/ Building-Recoverable	1,85,92,441.00	✓
4314033	3025 Interest Accrued on Fixed Deposit/Dividend	1,55,73,341.00	✓
4314031	3021 Accounts Receivable-Sale of Properties		
4315001	3023 Specific Grant Receivable		
4314034	3026 Road Cut Restoration-Telephone Departme		
4314035	3027 Road Cut Restoration-Others=Recoverable		
4314032	3022 Survey Fees Receivable		
4401001	3048 wages To Technical Assistants (Petty Supe		
0	3049 Collection of Arrears of Taxes- Doubtful		
0	3050 Collection of Arrears of Non-Taxes (Fees)-		
4606001	3056 Deposits-Recoverable	2,12,10,794.00	✓
0	3028-3046 Staff advance recoverable ->	2,72,12,460.00	✓
4314036	3047 Interest on Staff Advances-Recoverable Ac	84,615.00	✓
4314039	3071 Pension and Leave Salary Contributions Re		
4604002	3052 Advance to the Contractors	2,13,16,025.00	✓
4604001	3051 Advance to the Suppliers	6,09,56,668.00	✓
4701001	3131 Advane to TWARD Board/ Metro Water Bo		
4314037	3053 Material Cost recoverable Account-Contrac		
4314038	3054 Advance Recoverable-Expenses	2,42,24,260.00	✓
4605010	3055 Other Advances- Recoverable	4,30,78,16,386.00	✓
4604003	3125 Advances to PWD/ Highways/ Tamil Nadu	45,00,000.00	✓
4605011	3058 General Imprest Account	14,01,215.50	✓
4501001	3059 Cash Account		
0	3060 Collection account..... Bank	80,74,06,570.83	✓
0	3061 Collection account..... Bank	16,35,64,539.54	✓
0	3062 Collection account..... Bank	44,94,737.00	✓
0	3063 Collection account..... Bank	15,76,24,429.29	✓
0	3066 Payment Account..... Bank	33,97,95,468.85	✓
0	3067 Payment Account..... Bank	68,84,903.80	✓
0	3069 Elementary Education Fund.....		
0	3070 Fixed deposit..... Bank	1,60,53,52,734.00	✓
4201001	3123 Capital Fund.....	13,78,22,674.32	✓
0			

0	3124 Capital Fund.....	Bank	3,33,28,689.92 ✓
0	3068 Old Account.....	Bank	8,27,81,918.45 ✓
0	3064 Devolution Fund Account...	Bank Of India	17,48,50,712.85 ✓
0	3142 Under Ground Drainage Scheme -Deposits		-
0	3065 Personal Deposit A/c Treasury		(1,13,11,945.00) ✓
0	3126 MP Fund Bank Account		3,81,244.00 ✓
0	3127 MLA Fund Bank Account		4,53,19,783.20 ✓
0	OTHER ITEMS		
4401001	3057 Prepaid expenses		91,50,290.00 ✓
4314040	3072 Miscellaneous recoveries- Receivable		-
4209001	3073 Acumulated Depreciation Fund Investment		-
0	3098	0	-
0	3128 Defrred Revenue expenditure		-
0	3129 Basic Amnities Scheme		-
0	3130 National Slum Development Programme		-
0	3151 10 th Finance commission		-
0	3152 Decentralised District Plan		-
0	3160 Cable Rent Receivable-Current		-
4314019	3161 Cable Rent Receivable-arrear		-
0	3162 SWM Charges User Charges-Current		1,76,47,894.00 ✓
0	3163 SWM Charges User Charges-Arrear		-
0	3164 Garbage Collection Charges Receivable-Ct		-
0	3165 Garbage Collection Charges Receivable-Ar		-
0	3090 Other bank account as per contra		-
0	3091 Other bank control Register a/c		8,08,12,994.16 ✓
0	3100CF(M) Interfund Transfers-Capital Fund-Main		-
0	3100EE(M) Interfund Transfers-Elementary-Main		-
0	3100WS(M) Interfund Transfers-Water Supply-Main		-
4702001	3100 Interfund Transfers		-
			1,31,98,97,792.93 ✓
			<u>62,95,25,57,929.94</u>



COIMBATORE CORPORATION: COIMBATORE  
Accounts for the Year ended on 31.03.2023-F3

SCHEDULE: A TO BALANCE SHEET AS AT 31.03.2023

Code-7	A/C Code-4	ASSETS	REVENUE FUND/CAPITAL FUND Rs
4112001	4061	Buildings- Accumulated Depreciation	1,97,76,03,404.00
4113001	4062	Subways and causeways- Accumulated De	49,43,209.00
4113002	4063	Bridges and Flyovers- Accumulated Deprec	11,67,69,438.00
4113101	4064	Storm water drains, Open drains and culver	4,02,73,59,927.00
4115001	4065	Heavy Vehicles- Accumulated Depreciation	9,26,18,476.00
4115002	4066	Light Vehicles- Accumulated Depreciation	12,47,08,054.00
4115003	4067	Other Vehicles- Accumulated Depreciation	5,83,17,876.00
4117001	4068	Furniture, Fixtures and Office Equipments-	17,92,20,241.00
4117002	4069	Electrical Installation- Lamps and Tube Ligt	2,33,73,26,000.00
4117003	4070	Electrical Installation- Others-Accumulated	3,89,53,613.00
4114001	4071	Plant and Amchinery- Accumulated Deprec	17,56,81,548.00
4113003	4072	Roads and Pavements- Concrete- Accumu	1,21,72,50,236.00
4113004	4073	Roads and Pavements- Black Topped- Acc	11,48,87,43,590.00
4113005	4074	Roads and Pavements- Others -Accumulat	38,69,45,784.00
0	4078	Instruments and Equipments In Hospital an	1,71,42,299.00
4114002	4079	Tools and Plant- Accumulated Depreciation	-
4118001	4080	Public Fountains- Accumulated Depreciation	-
4113201	4081	Head Works OHT etc., Water Supply Main:	-
4113102	4082	Drainage Sewerage Pipes, conduits etc.,-A	-
4113202	4083	Ground Water wells/ Deep Bore wells-Accu	-
4114003	4084	Hand Pumps India Mark II- Accumulated D	-
4113203	4085	Reservoirs-Accumulated Depreciation	1,14,22,93,612.00
4114004	4086	Sullage water Removal Tankers-Accumulat	-
		<b>TOTAL</b>	<b>23,38,58,77,307.00</b>
			<b>23,38,58,77,307.00</b>

COIMBATORE CORPORATION: COIMBATORE  
Accounts for the Year ended on 31.03.2023-F3

SCHEDULE: B TO BALANCE SHEET AS AT 31.03.2023  
RECOVERIES FROM STAFF PAY BILLS - PAYABLE

Code-7	A/C Code-4	REVENUE FUND/CAPITAL FUND Rs	
502001	4021	Provident Fund Recoveries	37,48,626.00
502002	4022	Co-operative Society Loan Recoveries	8,17,039.00
502003	4023	RD Recoveries	-
502004	4024	L I C Policy Premium Recoveries	93,750.00
502005	4025	Special Providend Fund-cum-Gradutity Sch	1,50,864.00
502006	4026	FBF/ Group Insurance Scheme Recoveries	1,58,000.00
502007	4027	External Housing Recoveries-CMA	8,21,334.00
502008	4028	Deputationist Recoveries	1,42,688.00
502009	4029	Income Tax deduction at Source from Emp	45,21,091.00
502010	4030	Recoveries toward loan From Bank	19,281.00
502011	4031	Court Recoveries	3,000.00

*(Signature)*  
Deputy Director  
Local Fund Audit Dept  
Coimbatore Corporation Audit  
COIMBATORE - 641 001.

*(Signature)*  
ASSISTANT COMMISSIONER (ACCOUNTS)  
COIMBATORE CORPORATION

*(Signature)*  
28/3/23

**AUDIT CERTIFICATE (Qualified)**

We have audited the attached Balance Sheet of COIMBATORE CORPORATION and the Income and Expenditure Account / Receipts and Payment Accounts for the year ended on that date under Section 10 of the Local Fund Audit Act, 2014. The Balance Sheet and Income & Expenditure Account / Receipt & Payment Account dealt with by this report have been properly drawn up. In our opinion, proper books of accounts and other relevant records have been maintained in so far as it appears from our examination of such books.

In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts and subject to the significant matters stated in Audit Report to this Audit Certificate give a true and fair view in conformity with accounting principles generally accepted in India.

a) In so far as it relates to the Balance Sheet, of the state of affairs of the Coimbatore Corporation for the year ended 31.03.2023 .

b) In so far as it relates to Income and Expenditure Account of – the Excess of Expenditure / income over Income over Income / expenditure for the year ended 31.03.2023.

Date : 29.05.2024

Place : Coimbatore.

For and on behalf of the  
Director of Local Fund Audit  
29.5.24



		COIMBATORE CORPORATION: COIMBATORE	
		CONSOLIDATED	
		WATER SUPPLY AND DRAINAGE FUND	
		Accounts for the year ended on 31.03.2023-F3	
		Trial Balance As on 31.03.2023	
A/C Code-7	A/C Code-4	CONSOLIDATED-WS	CONSOLIDATED-WS
		Dr	Cr
		Rs	Rs
1100101	1001	Property Tax for General Purpose	
1100201	1002	Water supply and Drainage tax	
1100601	1003	Education Tax	
1100104	1004		1,07,81,84 106.00
0	1005	Excess Remittance-(Excess collection)	0
1101001	1006	Profession Tax	
1101201	1007	Pilgrim Tax	
1100801	1008	Tax on Carriages and Animals	
1108001	1009	Tax on carts	
1108002	1010	Servant tax	
1101101	1011	Advertisement Tax	
0	1012		0
0	1013		0
1308004	1014		0
	1015		0
1401202	1016	Fees under Places of Public Resorts Ac	
1401101	1017	Trade Licence Fees	
1401102	1018	Licence Fees under PFA	
1401103	1019	Building Licence Fees	
1401501	1020	Encroachment Fees	
1308003	1021	Parking Fees	
1301003	1022	Market fees- Daily Market	
1301004	1023	Market fees- Weekly Market	
1301005	1024	Private Market Fees	
1404001	1025	Advertisement Fees	
1301006	1026	Fees for Bays and other receipts in the	
1401104	1027	Fees for slaughter house	
1301007	1028	Cart Stand/ Lorry Stand/ taxi Stand Fee	
1404002	1029	Survey Fees	
1308006	1030	Income From Cinema	
1401401	1031	Development Charges	
1401201	1032	Fees for fishery Rights	
1304001	1033	Rent on and Lease of Lands	
	1034	Income from ferries	
1404003	1035	income from Fairs and Festivals	
1301001	1036	Rent on Shopping Complex	
1301002	1037	Rent on community Hall	4,05,158.00
1302001	1038	rent on Buildings	
1308005	1039	Fees on pay and use toilets	
1303001	1040	Rent from Travellers Bungalows and Re	7,28,10,529.00
1407001	1041	Road cut Restoration charges	
1301008	1042	Avenue Receipts	9,75,674.00
1401502	1043	Demolition charges for unauthorised co	1,59,65,511.58
1404004	1044	Other fees	
1808001	1045	Other Income	
1201001	1046	Duty on transfer of Property	90,58,781.00
1201002	1047	Entertainment Tax	
1402002	1048	Magisterial Fines	
1202001	1049	Compensation for Toll	
	1050	Assignment Revenue	
1601002	1051	Grants for Natural Calamities	



1603001	1052	Grants for Scheme Implementation	-	-
1601004	1053	Devolutuion Fund	-	-
1401301	1054	Copy Application Fees	-	5,78,621.00
1402001	1055	Penalty and Bank Charges for Dishonu	-	1,91,760.00
1408001	1056	Law charges and Court Cost Recoverie	-	-
1601001	1057	Profit in Sale of Asstes	-	-
1504001	1058	Hire charges	-	-
1501001	1059	Sale of Rubbish/Debris/Silt	-	-
1501002	1060	Sale of Compost Manurs	-	-
1501201	1061	Sale of Unserviceable stock and stores	-	-
1501202	1062	Sale of Scraps	-	-
1501003	1063	Sale of Products	-	-
1405001	1064	Receipts From Hospitals and Dispensa	-	-
1408002	1065	Pension and Leave salary contribution	-	-
1408003	1066	Miscellaneous recoveries	-	26,294.00
1701001	1067	Interest on Investments	-	1,12,80,220.00
1701001	1068	Interest from Bank	-	4,56,45,359.35
-	1069	Project overhead Appropriation- expend	-	8,04,24,159.00
-	1070	Project overhead Appropriation- Interes	-	-
1712001	1071	Interest on staff advances	-	-
3202001	1072	I.P.P (V) -Grant	-	-
1801001	1073	Deposits Forfeited	-	-
1801101	1074	Deposits-Lapsed	-	-
1702001	1075	Dividend on shares	-	-
1802001	1076	Insurance Claim Amount	-	-
1308001	1077	Rent on Bunk stalls	-	-
1406001	1078	Garden/Park Receipts	-	-
1407008	1079	Income from Road Margin	-	36,13,740.00
1405003	1080	0	-	-
1407002	1081	Initial Amount for New water supply and	-	15,19,79,639.00
1407004	1082	Water supply connection charges	-	1,63,26,143.00
1405004	1083	Metered/ tap water charges	-	48,68,51,327.00
1405005	1084	Charges for water supply through Lorrie	-	2,000.00
1405006	1085	Septic tank cleaning charges	-	8,00,600.00
1407005	1086	Sewerage connection charges	-	16,00,13,518.00
0	1087	Specific maintenance grant/ Contributic	-	-
2804001	1088	Prior year Income	-	-
1407003	1089	#N/A	-	31,95,34,346.96
2101001	2001	Pay including Personal Pay	-	1,04,54,901.00
0	2002	Special pay	7,36,13,203.00	-
2101004	2003	D.A	8,180.00	-
2101014	2004	Interim Relief	2,32,39,874.00	-
2101005	2005	H.R.A	-	-
2101006	2006	C.C.A	51,82,754.00	-
-	2007	Cash Allowance	7,37,583.00	-
-	2008	Conveyance Allowance	-	-
2101007	2009	Medical Allowance	3,810.00	-
2101008	2010	Other Allowance	6,08,634.00	-
2101011	2011	Ex-Gratia/Bonus	5,23,409.00	-
2203001	2012	Travel expense	5,30,250.00	-
2102002	2013	Leave Travel Concession	1,38,213.00	-
2102003	2014	Supply of Uniform	-	-
2201201	2015	Telephone Charges	43,200.00	-
2305301	2016	Light Vehicles-Maintenance	55,940.00	-
2205101	2017	Legal Expenses	-	-
2202101	2018	Stationery And printing	-	-
2206001	2019	Advertisement Charges	83,448.00	-
2208003	2020	Other Expenses	6,300.00	-
1109001	2021	Property Tax- Vacancy Remission	35,19,792.00	-



2701001	2022	Provision for Doubtful Collection of Rev		
2703001	2023	Irrecoverable Revenue Items _Written t	33,77,93,348.80	
-	2024	M.O Commission (Pension)		
2203002	2025	Conveyance Charges		
-	2026	Computer Operational Expenses		
2401001	2027	Interest Charged by the Bank		
2407001	2028	Bank Charges		
2406001	2029	Interest on Loans /ways and Means Ac	10,171.21	
2308016	2030	Lapsed Deposit- Refund	23,85,94,776.00	
2103001	2031	Pension (Superannuation/Retiring/ Inva	37,421.00	
2102015	2032	Commuted Value Of Pension		
2104002	2033	Death cum retirement Gratuity		
2102013	2034	Special Provident Fund -cum-Gratuity S		
2102014	2035	Group Insurance Scheme -Management		
2205001	2036	Audit Fees		
2711001	2037	Loss on Sale of Assets	23,13,888.00	
2722001	2038	Depreciation		
2103005	2039	Pension Contribution to Municipal Empl	36,28,82,537.00	
-	2040	Mucipal Contribution to other Funds/ Sc		
2808001	2041	Prior Year Expenses		
2102004	2042	Hospital Stoppages/ Reimburesement o	18,50,71,897.68	
0	2043	Expenditure on Food Sampling		
2308001	2044			
-	2045		0	
2202001	2046	Books and Periodicals and Magazines		
2201203	2047	Postage and Telegrams and fax Charge		
2201101	2048	Electricity Consumtiom Charges for of		
2305201	2049	Maintenance of Office Buildings		
2305902	2050	Repairs and Maintenance of Office Too		
2102005	2051	Training Programme-Expenses		
0	2052	Professional Charges	2,37,27,323.00	
2103006	2053	Pension and Leave Salary Contribution		
-	2054	Contributions	40,99,609.00	
2102007	2055	Staff Welfare expenses		
2206003	2056	Exhibition expenses		
-	2057		0	
-	2058			
-	2059			
-	2060		0	
2208004	2061	Sitting fees /Honorarium for the Council		
-	2062	Council Department _travel Expenses		
2206002	2063	Expenses on Hospitality/Entertainment		
2308007	2064	Expenses on opening Ceremonies		
2501001	2065	Election expenses		
-	2066		0	
-	2067		0	
-	2068		0	
-	2069		0	
2305302	2070	Heavy Vehicles- Maintenance	51,88,016.00	
2305001	2071	Repairs and Maintenace-Roads and Pa		
2305002	2072	Repairs and Maintenance-Roads and F		
2305202	2073	Repairs and Building - Buildings		
2305003	2074	Repairs and Building - Subways and ca		
2305004	2075	Repairs and Maintenance- Bridges and		
2305005	2076	Repairs and Maintenance -Storm Wate	4,15,06,543.00	
2305902	2077	Repairs and Maintenace- Instruments,		
2305013	2078	Restoration of Road Cuts	8,83,30,500.00	
2305107	2079	Maintenance of Nutritious Meal Centres.		
2308002	2080	Maintenance of Improvement of Slum A		



2305006	2081	Maintenance Charges for Railway Leva	-
-	2082	Maintenance Charges-Reservoirs	-
-	2083		0
2305101	2084	Maintenance of Garden/Park	-
2305103	2085	Plants, Manure, Implements etc.,	-
2301001	2086	Power charges for sewerage system / p	5,19,68,339.00
2301002	2087	Power charges for Head Water works,	10,43,00,749.00
2301003	2088	Power charges for Street Lights	-
2305007	2089	Maintenace expenses for Street Lights	-
2101009	2090	Wages	16,32,480.00
2704001	2091	Stores-written off	-
2704003	2092	Petrol / Diesel Evaporation	-
-	2093		0
-	2094		0
2101015	2095	Survey Charges	-
2308003	2096	Removal Debris	-
2308009	2097		0
-	2098		0
-	2099		0
2305104	2100	Sanitary/Conservancy Expenses	-
2303005	2101	Expenses on Sanitary Materials	-
-	2102	Pauper Charges	-
2308004	2103	Fairs and festivals	-
-	2104		0
2305009	2125	Maintenance expenses- Water supply /	1,68,59,60,016.00
2305109	2126	Maintenace Expenses -Elementary Sch	-
0	2127		0
2201002	2128	Royalty	-
2305011	2129	Maintenance Charges to TWAD Board/	18,41,01,901.00
2304001	2130	Hire charges for supply of waters throug	1,67,50,321.00
4301001	3001	Specific Stock Account	-
4311001	3002	Property Tax Recoverable-Current	-
4311006	3003	Property Tax Recoverable-Arrears	-
0	3004	Property Atx Collection suspense Acco	-
4311903	3005	Professional Tax Recoverable -curren	-
4311904	3006	Professional Tax Recoverable -Arrear	-
4311905	3007	Other Tax recoverable-Current	-
4311906	3008	Other Tax recoverable-Arrears	-
4313001	3009	Licence Fees and Other Fees Recover	-
4313002	3010	Licence Fees and Other Fees Recover	-
4314001	3011	Lease Amount Recoverable Current	-
4314002	3012	Lease Amount Recoverable Current	-
4311907	3013	Water Supply And Drainage Tax-Recei	-
4313003	3014	Water Charges Recoverable-Current	9,31,35,432.00
4313004	3015	Water Charges Recoverable-Arrear	16,85,99,265.80
4311917	3016	Educational Rax Receivable-Current	23,73,01,894.62
4314003	3017	Rent on Builldings-Recoverable-Curren	-
4314004	3018	Rent on Builldings-Recoverable-Curren	-
4311912	3019	Water Supply And Drainage Tax-Recei	-
0	3020	Educational Rax Receivable-Arrears	21,68,61,171.00
4314031	3021	Accounts Receivable-Sale of Properties	-
4314032	3022	Survey Fees Receivable	-
4315001	3023	Specific Grant Receivable	-
0	3024	Cost on sale of Land/ Building-Recover	-
4314033	3025	Interest Accrued on Fixed Deposit/Divid	-
4314034	3026	Road Cut Restoration-Telephone Depa	74,78,516.00
4314035	3027	Road Cut Restoration-Others=Recover	-
4601001	3028	Festival Advance	-
4605001	3029	Handloom Advance	11,27,592.00



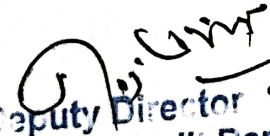
4605002	3030	Khadi Advance			
4601002	3031	Education Advance			
4605003	3032	Flood Advance			
4605004	3033	Immediate Relief Advance		87,996.00	
4605005	3034	Advance for Solar cookers			
4605006	3035	Tansi Advance			
4605007	3036	Advance of T.A to the Family of the De			
4601003	3037	Tour Advance			
0	3038	Advance of Pay and T.A on Transfer			
4605008	3039	Warm Clothing Advance			
4605009	3040	Calculator Advance			
4601005	3041	Computer Advance			
4601006	3042	Bicycle Advance			
4601007	3043	Motor Cycle Advance			
4601008	3044	Car Advance			
4601009	3045	Marriage Advance			
4601010	3046	House Building Advance			
4314036	3047	Interest on Staff Advances-Recoverable			
4401001	3048	wages To Technical Assistants (Petty S			
0	3049	Collection of Arrears of Taxes- Doubtful			
0	3050	Collection of Arrears of Non-Taxes (Fe			
4604001	3051	Advance to the Suppliers		41,21,39,162.00	
4604002	3052	Advance to the Contractors			
4314037	3053	Material Cost recoverable Account-Con			
4314038	3054	Advance Recoverable-Expenses			
4605010	3055	Other Advances- Recoverable		1,09,47,25,498.00	
4606001	3056	Deposits-Recoverable		1,03,89,971.00	
4401001	3057	Prepaid expenses			
4605011	3058	General Imprest Account		1,882.53	
4501001	3059	Cash Account			
-	3060	Collection account..... B			
-	3061	Collection account..... B		26,25,878.84	
-	3062	Collection account..... B			
-	3063	Collection account..... B			
-	3064	Devolution Fund Account... Bank Of Ind			
-	3065	Personal Deposit A/c Treasury			
-	3066	Payment Account..... Ba			
-	3067	Payment Account..... Ba			
-	3068	Old Account..... B			
-	3069	Elementary Education Fund.....		42,99,26,746.00	
4201001	3070	Fixed deposit			
4314039	3071	Pension and Leave Salary Contribution			
4314040	3072	Miscellaneous recoveries- Receivable			
4209001	3073	Acumulated Depreciation Fund Investm			
-	3074			0	
-	3075			0	
-	3076			0	
-	3077			0	
-	3078			0	
-	3079			0	
-	3080			0	
-	3081			0	
-	3082			0	
-	3083			0	
-	3084			0	
-	3085	Trees		0	
-	3086			0	
-	3087			0	
-	3088			0	



-	3089		0	-
-	3090	Other bank account as per contra		-
-	3091		0	-
-	3092		0	-
-	3093		0	-
-	3094		0	-
-	3095		0	-
-	3096		0	-
-	3097		0	-
-	3098		0	-
-	3099		0	-
4702001	3100	Interfund Transfers		(3,08,58,11,890.08)
4101001	3101	Land-Gross Block		92,98,97,819.00
4102001	3102	Buildings-Gross Block		1,03,96,822.00
4103001	3103	Sub-ways and causeways-Gross Block		-
4103002	3104	Bridges and Flyovers- Gross Block		-
4103101	3105	Strom water Drains, Open Drains and C		53,13,39,631.00
4105001	3106	Heavy Vehicles--Gross Block		2,09,94,553.00
4105002	3107	Light Vehicles- Gross Block		8,77,350.00
4105003	3108	Other Vehicles- Gross Block		-
4107001	3109	Furniture, Fixtures and Office Equipmen		2,76,751.00
4107002	3110	Electrical Installations-Lamps- Light Fitt		-
4107003	3111	Electrical Installations- Others- Gross B		6,04,672.00
4104001	3112	Plant And Machineries- Gross Block		10,74,96,913.00
4103003	3113	Roads and Pavements- Concrete- Gros		-
4103004	3114	Roads and Pavements- Black Topped-		-
4103005	3115	Roads and Pavements- Others- Gross		-
4106002	3116	Instruments and Equipments in Hospita		-
4104002	3117	Tools and Plant- Gross Block- Gross Bl		16,18,447.00
4108001	3118	Public Fountain		1,30,53,889.00
-	3119		0	-
-	3120		0	-
4121001	3121	Projects-in--Progress Account		-
4121001	3122	Projects-in--Progress Account- Govern		-
-	3123	INDIAN BANK A/C NO 102		-
-	3124	Capital Fund..... E		-
4604003	3125	Advances to PWD/ Highways/ Tamil Na		-
-	3126	BANK OF INDIA A/C NO17049		-
-	3127	BANK OF INDIA A/C NO17050		-
-	3128	Defred Revenue expenditure		-
-	3129	Basic Amnities Scheme		-
-	3130	National Slum Development Programm		-
4701001	3131	Advane to TWARD Board/ Metro Water		9,80,77,80,985.00
4103201	3132	Water Supply Head Works, OHT etc., a		4,52,75,81,172.97
4103102	3133	Drains and Sewerage pipes, cobduits, c		4,95,67,36,372.00
4103202	3134	Ground water wells/ Deep Bore-wells		1,22,53,13,097.00
4104003	3135	Hand pumps- India Mark II		-
4103203	3136	Reservoirs		21,28,115.00
4104004	3137	Sullage water removal Tankers		-
-	3138	Other Items		20,80,201.00
-	3139	Water supply and Drainage Fund .....		-
-	3140	Water supply and Drainage Fund .....		1,27,94,83,717.71
-	3141	Drainage Fees From Building Flat Prom		5,43,815.00
-	3142	Under Ground Drainage Scheme -Depo		-
-	3143			14,11,257.82
-	3144		0	-
-	3145		0	-
-	3146		0	-
-	3147		0	-
-			0	-



3501104	4052	Group Insurance Scheme - Management	-	-
-	4053	Contribution to CMDA/ LPA Payable	-	-
3411001	4054	Municipal contribution to specific Schem	-	-
3411002	4055	Road cut Restoration Deposit-Telephor	-	-
3501009	4056	Road cut Restoration Deposit-Others	-	-
3502016	4057	W.S Maint. Chrgs Pyble to TWARD Brd	-	-
3502018	4058	Royalty Payable	-	-
0	4059	Hand loom Advance Recoverd- Payabl	-	54,25,89,512.00
4112001	4060	Khadi Advance Recovered Payable to	-	-
4113001	4061	Buildings- Accumulated Depreciation	-	-
4113002	4062	Subways and causeways- Accumulate	-	-
4113101	4063	Bridges and Flyovers- Accumulate	-	37,87,322.00
4115001	4064	Storm water drains, Open drains and cu	-	-
4115002	4065	Heavy Vehicles- Accumulated Deprecia	-	-
4115003	4066	Light Vehicles- Accumulated Deprecia	-	50,04,77,662.00
4117001	4067	Other Vehicles- Accumulated Depreciat	-	1,94,99,021.00
4117002	4068	Furniture, Fixtures and Office Equipme	-	8,56,508.00
4117003	4069	Electrical Installation- Lamps and Tube	-	-
4114001	4070	Electrical Installation- Others-Accumula	-	2,75,704.00
4113003	4071	Plant and Amchinery- Accumulated Dep	-	-
4113004	4072	Roads and Pavements- Concrete- Accu	-	5,21,751.00
4113005	4073	Roads and Pavements- Black Topped-	-	7,42,30,310.00
3503005	4074	Roads and Pavements- Others -Accum	-	-
3502020	4075	Maintenance Charges for railway Level	-	-
-	4076	ENTYCE Advance recovered -Payable	-	-
4114002	4078	Instruments and Equipments in Hospita	-	-
4118001	4079	Tools and Plant- Accumulated Deprecia	-	-
4113201	4080	Public Fountains- Accumulated Deprec	-	-
4113102	4081	Head Works OHT etc., Water Supply M	-	1,30,53,888.00
4113202	4082	Drainage Sewerage Pipes, conduits etc	-	87,12,31,143.30
4114003	4083	Ground Water wells/ Deep Bore wells-A	-	57,15,58,958.00
4113203	4084	Hand Pumps India Mark II- Accumulate	-	45,17,41,995.00
4114004	4085	Reservoirs-Accumulated Depreciation	-	15,65,086.00
-	4086	Sullage water Removal Tankers-Accum	-	-
-	4087	Other Items	-	20,80,200.00
3501011	4088	Audit Fee payable	-	-
-	4077	Inter Zonal Transfer Account	-	51,73,998.00
			27,23,78,35,442.90	27,23,78,35,442.90

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

Date  
 29/05/2024

  
 ASSISTANT COMMISSIONER (ACCOUNTS)  
 COIMBATORE CORPORATION  
 28/5/24  








DEPRECIATION WORKING SHEET WATER SUPPLY & DRAINAGE FUND

Sl No	Class of Assets	Assets Code	Cost As on 1.4.2022	Additions during the year			Deletions during the year	added area	Cost As on 31.03.23	Amount on which full-depreciation is calculatable	Rate of Depreciation	Meth of Depreciation
1	2	3	4	5			6		7		8	
		Code-4	a	a	b	c						
		Code-7	Rs	Rs	Rs	Rs	Rs	Rs	Rs			
1	Land-Gross Block	3101	50,89,34,854	10,02,90,375	32,06,72,590							
2	Buildings-Gross Block	3102	1,03,96,822					92,98,97,819	32,06,72,590			
3	Strom water Drains, Open Drains and C	3105	53,13,39,631					1,03,96,822	69,57,368	5%	WDV	
4	Heavy Vehicles-Gross Block	3106	2,09,94,553					53,13,39,631	3,76,36,548	18%	WDV	
5	Light Vehicles- Gross Block	3107	8,77,350					2,09,94,553	19,94,043	25%	WDV	
6	Furniture, Fixtures and Office Equipment	3109	2,76,751					8,77,350	27,790	25%	WDV	
7	Electrical Installations-Lamps- Light Fittii	3110						2,76,751	1,396	25%	WDV	
8	Electrical Installations- Others- Gross Bl	3111	6,04,672							25%	WDV	
9	Plant And Machineries- Gross Block	3112	10,74,96,913					6,04,672	96,420	14%	WDV	
10	Tools and Plant- Gross Block- Gross Blc	3117	16,18,447					10,74,96,913	3,69,62,892	10%	WDV	
11	Public Fountain	3118	1,30,53,889					16,18,447	16,18,447	0%	WDV	
12	Water Supply Head Works, OHT etc., ar	3132	4,42,96,22,940	1,84,34,567	4,60,61,626	3,34,62,040		1,30,53,889	1	20%	SL	
13	Drains and Sewerage pipes, cobduits, cl	3133	4,31,21,56,677	29,98,39,582	30,18,87,968	4,28,52,145		4,52,75,81,173	4,44,80,57,507	3.0%	SL	
14	Ground water wells/ Deep Bore-wells	3134	1,12,46,54,626	1,63,31,564	6,77,62,625	1,65,64,282		4,95,67,36,372	4,61,19,96,259	3.33%	SL	
15	Hand pumps- India Mark II	3135	15,02,528		6,25,587			1,22,53,13,097	1,14,09,86,190	5%	SL	
16	Sullage water removal Tankers	3137	20,80,201					21,28,115	1	20%	SL	
								20,80,201	1	25%	WDV	
	Total		11,06,56,10,854	43,48,96,088	73,70,10,396	9,28,78,467		12,33,03,95,805	10,60,70,07,453			
								12,33,03,95,805				
								0				







**FINANCIAL STATEMENTS**  
**(INCOME AND EXPENDITURE ACCOUNT AND BALANCE SHEET)**

**COIMBATORE CITY MUNICIPAL CORPORATION:**  
**COIMBATORE**  
**ELEMENTARY EDUCATION FUND**

**FOR THE YEAR ENDED ON 31.03.2023-F3**  
**(UNDER ACCRUAL BASED ACCOUNTING SYSTEM)**



AUDIT CERTIFICATE (Qualified)

We have audited the attached Balance Sheet of COIMBATORE CORPORATION and the Income and Expenditure Account / Receipts and Payment Accounts for the year ended on that date under Section 10 of the Local Fund Audit Act, 2014. The Balance Sheet and Income & Expenditure Account / Receipt & Payment Account dealt with by this report have been properly drawn up. In our opinion, proper books of accounts and other relevant records have been maintained in so far as it appears from our examination of such books.

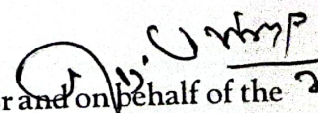
In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts and subject to the significant matters stated in Audit Report to this Audit Certificate give a true and fair view in conformity with accounting principles generally accepted in India.

a) In so far as it relates to the Balance Sheet, of the state of affairs of the Coimbatore Corporation for the year ended 31.03.2023.

b) In so far as it relates to Income and Expenditure Account of - the Excess of Expenditure / income over Income over Income / expenditure for the year ended 31.03.2023.

Date: 29/05/2024

Place: Coimbatore.

  
 For and on behalf of the 29527.  
 Director of Local Fund Audit

dia  
 29/05/2024



*TRIAL BALANCE*

*2022-23*



COIMBATORE CORPORATION:COIMBATORE

ELEMENTARY EDUCATION FUND

Accounts for the year ended on 31.03.2023-F3

Consolidated Trial Balance As on 31.03.2023

A/C Code-7	A/C Code-4	Account Head	Dr Rs	Conolidated	Cr Rs	Conolidated
1100101	1001	Property Tax for General Purpose		-		-
1100201	1002	Water supply and Drainage tax		-		-
1100601	1003	Education Tax		-		-
1100104	1004			-		72,89,70,485.00
0	1005	Excess Remittance-(Excess collec		-		-
1101001	1006	Profession Tax		-		-
1101201	1007	Pilgrim Tax		-		-
1100801	1008	Tax on Carriages and Animals		-		-
1108001	1009	Tax on carts		-		-
1108002	1010	Servant tax		-		-
1101101	1011	Advertisemnt Tax		-		-
0	1012			-		-
0	1013			-		-
1308004	1014			-		-
	1015			-		-
1401202	1016	Fees under Places of Public Resc		-		-
1401101	1017	Trade Licence Fees		-		-
1401102	1018	Licence Fees under PFA		-		-
1401103	1019	Building Licence Fees		-		-
1401501	1020	Encroachment Fees		-		-
1308003	1021	Parking Fees		-		-
1301003	1022	Market fees- Daily Market		-		-
1301004	1023	Market fees- Weekly Market		-		-
1301005	1024	Private Market Fees		-		-
1404001	1025	Advertisement Fees		-		-
1301006	1026	Fees for Bays and other receipts i		-		-
1401104	1027	Fees for slaughter house		-		-
1301007	1028	Cart Stand/ Lorry Stand/ taxi Stan		-		-
1404002	1029	Servant tax		-		-
1308006	1030	Survey Fees		-		-
1401401	1031	Development Charges		-		-
1401201	1032	Fees for fishery Rights		-		-
1304001	1033	Rent on and Lease of Lands		-		-
	1034	Income from ferries		-		-
1404003	1035	income from Fairs and Festivals		-		-
1301001	1036	Rent on Shopping Complex		-		-
1301002	1037	Rent on community Hall		-		-
1302001	1038	rent on Buildings		-		-
1308005	1039	Fees on pay and use toilets		-		-
1303001	1040	Rent from Travellers Bunglows an		-		-
1407001	1041	Road cut Restoration charges		-		-
1301008	1042	Avenue Receipts		-		-
1401502	1043	Demolition charges for unauthoris		-		-
1404004	1044	Other fees		-		-
1808001	1045	Other Income		-		1,690.00
1201001	1046	Duty on transfer of Property		-		-
1201002	1047	Entertainment Tax		-		-



1402002	1048	Magisterial Fines	-	-
1202001	1049	Compensation for Toll	-	-
	1050	Assignment Revenue	-	-
1601002	1051	Grants for Natural Calamities	-	1,27,20,536.00
1603001	1052	Grants for Scheme Implementatio	-	-
1601004	1053	Devolutuion Fund	-	-
1401301	1054	Copy Application Fees	-	-
1402001	1055	Penalty and Bank Charges for Dis	-	-
1408001	1056	Law charges and Court Cost Recc	-	-
1601001	1057	Profit in Sale of Asstes	-	-
1504001	1058	Hire charges	-	-
1501001	1059	Sale of Rubbish/Debris/Silt	-	-
1501002	1060	Sale of Compost Manurs	-	-
1501201	1061	Sale of Unserviceable stock and s	-	-
1501202	1062	Sale of Scraps	-	-
1501003	1063	Sale of Products	-	-
1405001	1064	Receipts From Hospitals and Disp	-	-
1408002	1065	Pension and Leave salary contrib	-	-
1408003	1066	Miscellaneous recoveries	-	-
1701001	1067	Interest on Investments	-	29,41,895.00
1701001	1068	Interest from Bank	-	22,85,232.00
	1069	Project overhead Appropriation- e	-	55,12,886.00
	1070	Project overhead Appropriation- Ir	-	-
1712001	1071	Interest on staff advances	-	-
3202001	1072	I.P.P (V) -Grant	-	-
1801001	1073	Deposits Forfeited	-	-
1801101	1074	Deposits-Lapsed	-	12,75,861.00
1702001	1075	Dividend on shares	-	-
1802001	1076	Insurance Claim Amount	-	-
1308001	1077	Rent on Bunk stalls	-	-
1406001	1078	Garden/Park Receipts	-	-
1407008	1079	Income from Road Margin	-	-
1405003	1080		-	-
1407002	1081	Initial Amount for New water supp	-	-
1407004	1082	Water supply connection charges	-	-
1405004	1083	Metered/ tap water charges	-	-
1405005	1084	Charges for water supply through	-	-
1405006	1085	Septic tank cleaning charges	-	-
1407005	1086	Sewerage connection charges	-	-
0	1087	Specific maintenance grant/ Contr	-	-
2804001	1088	Prior year Income	-	-
2101001	2001	Pay including Personal Pay	-	11,30,32,939.00
0	2002	Special pay	-	-
2101004	2003	D.A	-	-
2101014	2004	Interim Relief	-	-
2101005	2005	H.R.A	-	-
2101006	2006	C.C.A	-	-
	2007	Cash Allowance	-	-
	2008	Conveyance Allowance	-	-
2101007	2009	Medical Allowance	-	-
2101008	2010	Other Allowance	-	-
2101011	2011	Ex-Gratia/Bonus	-	-
2203001	2012	Travel expense	-	-
2102002	2013	Leave Travel Concession	-	-
2102003	2014	Supply of Uniform	-	-



2201201	2015 Telephone Charges		
2305301	2016 Light Vehicles-Maintenance		
2205101	2017 Legal Expenses		
2202101	2018 Stationery And printing		
2206001	2019 Advertisement Charges	28,43,753.00	
2208003	2020 Other Expenses		
1109001	2021 Property Tax- Vacancy Remission	2,32,172.00	
2701001	2022 Provision for Doubtful Collection of		
2703001	2023 Irrecoverable Revenue Items _Wr	56,73,161.00	
-	2024 M.O Commission (Pension)		
2203002	2025 Conveyance Charges		
-	2026 Computer Operational Expenses		
2401001	2027 Interest Charged by the Bank	8,54,850.00	
2407001	2028 Bank Charges		
2406001	2029 Interest on Loans /ways and Mea	8.36	
2308016	2030 Lapsed Deposit- Refund		
2103001	2031 Pension (Superannuation/Retiring	31,95,450.00	
2102015	2032 Commuted Value Of Pension	4,06,965.00	
2104002	2033 Death cum retirement Gratuity		
2102013	2034 Special Provident Fund -cum-Grat		
2102014	2035 Group Insurance Scheme -Manage		
2205001	2036 Audit Fees		
2711001	2037 Loss on Sale of Assets		
2722001	2038 Depreciation	3,34,32,771.00	
2103005	2039 Pension Contribution to Municipal		
-	2040 Mucipal Contribution to other Func		
2808001	2041 Prior Year Expenses		
2102004	2042 Hospital Stoppages/ Reimburesen		
0	2043 Expenditure on Food Sampling		
2308001	2044		
-	2045		
2202001	2046 Books and Periodicals and Magaz	1,61,700.00	
2201203	2047 Postage and Telegrams and fax C		
2201101	2048 Electricity Consumptom Charges		
2305201	2049 Maintenance of Office Buildings		
2305902	2050 Repairs and Maintenance of Office		
2102005	2051 Training Programme-Expenses	9,62,700.00	
0	2052 Professional Charges		
2103006	2053 Pension and Leave Salary Contrib		
-	2054 Contributions	5,93,965.00	
2102007	2055 Staff Welfare expenses		
2206003	2056 Exhibition expenses		
-	2057		
-	2058		
-	2059		
-	2060		
2208004	2061 Sitting fees /Honorarium for the C		
-	2062 Council Department _travel Exper		
2206002	2063 Expenses on Hospitality/Entertain		
2308007	2064 Expenses on opening Ceremonies		
2501001	2065 Election expenses		
-	2066		
-	2067		
-	2068		
-	2069		



2305302	2070 Heavy Vehicles- Maintenance	-
2305001	2071 Repairs and Maintenance-Roads a	-
2305002	2072 Repairs and Maintenance-Roads :	-
2305202	2073 Repairs and Building - Buildings	-
2305003	2074 Repairs and Building - Subways a	-
2305004	2075 Repairs and Maintenance- Bridge:	-
2305005	2076 Repairs and Maintenance -Storm	-
2305902	2077 Repairs and Maintenance- Instrume	-
2305013	2078 Restoration of Road Cuts	-
2305107	2079 Maintenance of Nutritious Meal Cer	25,20,847.00
2308002	2080 Maintenance of Improvement of S	-
2305006	2081 Maintenance Charges for Railway	-
-	2082	-
-	2083	-
2305101	2084 Maintenance of Garden/Park	-
2305103	2085 Plants, Manure, Implements etc.,	-
2301001	2086 Power charges for sewerage syste	-
2301002	2087 Power charges for Head Water wo	-
2301003	2088 Power charges for Street Lights	-
2305007	2089 Maintenance expenses for Street L.	-
2101009	2090 Wages	3,55,70,660.00
2704001	2091 Stores-written off	-
2704003	2092 Petrol / Diesel Evaporation	-
-	2093	-
-	2094	-
2101015	2095 Survey Charges	-
2308003	2096 Removal Debris	-
2308009	2097	-
-	2098	-
-	2099	-
2305104	2100 Sanitary/Conservancy Expenses	-
2303005	2101 Expenses on Sanitary Materials	-
-	2102 Pauper Charges	-
2308004	2103 Fairs and festivals	-
-	2104	-
2305008	2105 Improvements to Compost Yard	-
-	2106 Anti Filaria/ Anti Malaria Operation	-
2303004	2107 Cost of Medicines	-
2201001	2108 Rent on Buildings	-
2308005	2109 Hospital Expenses other than Mex	-
-	2110 Deaf and Dump-Diet to Patients	-
-	2111	-
-	2112	-
-	2113	-
-	2114	-
-	2115	-
-	2116	-
-	2117	-
-	2118	-
2303006	2119 Fodder (Animal Feed)	-
2305105	2120 Zoological Garden - Maintenance	-
-	2121 Running of Libraries/ Reading Ro	-
2305203	2122 Maintenance of Lodging Houses/	-
2305106	2123 Maintenance of Kalyana Mandapa	-
2305204	2124 Maintenance of Cinema Theatre	-



2305009	2125	Maintenance expenses- Water su		
2305109	2126	Maintenance Expenses -Elementar		
0	2127		3,98,09,982.00	
2201002	2128	Royalty		
2305011	2129	Maintenance Charges to TWAD B		
2304001	2130	Hire charges for supply of waters		
4301001	3001	Specific Stock Account		
4311001	3002	Property Tax Recoverable-Current		
4311006	3003	Property Tax Recoverable-Arrears		
0	3004	Property Atx Collection suspense		
4311903	3005	Professional Tax Recoverable -c		
4311904	3006	Professional Tax Recoverable -A		
4311905	3007	Other Tax recoverable-Current		
4311906	3008	Other Tax recoverable-Arrears		
4313001	3009	Licence Fees and Other Fees Rec		
4313002	3010	Licence Fees and Other Fees Rec		
4314001	3011	Lease Amount Recoverable Curre		
4314002	3012	Lease Amount Recoverable Curre		
4311907	3013	Water Supply And Drainage Tax-f		
4313003	3014	Water Charges Recoverable-Curr		
4313004	3015	Water Charges Recoverable-Arre		
4311917	3016	Educational Rax Receivable-Curre	10,60,07,309.00	
4314003	3017	Rent on Buildings-Recoverable-C		
4314004	3018	Rent on Buildings-Recoverable-A		
4311912	3019	Water Supply And Drainage Tax-f		
0	3020	Educational Rax Receivable-Arre	19,67,73,730.00	
4314031	3021	Accounts Receivable-Sale of Prop		
4314032	3022	Survey Fees Receivable		
4315001	3023	Specific Grant Receivable		
0	3024	Cost on sale of Land/ Building-Re		
4314033	3025	Interest Accrued on Fixed Depos	20,97,511.00	
4314034	3026	Road Cut Restoration-Telephone		
4314035	3027	Road Cut Restoration-Others=Rec		
4601001	3028	Festival Advance		
4605001	3029	Handloom Advance		
4605002	3030	Khadi Advance		
4601002	3031	Education Advance		
4605003	3032	Flood Advance		
4605004	3033	Immediate Relief Advance		
4605005	3034	Advance for Solar cookers		
4605006	3035	Tansi Advance		
4605007	3036	Advance of T.A to the Family of th		
4601003	3037	Tour Advance		
0	3038	Advance of Pay and T.A on Trans		
4605008	3039	Warm Clothing Advance		
4605009	3040	Calulator Advance		
4601005	3041	Computer Advance		
4601006	3042	Bicycle Advance		
4601007	3043	Motor Cycle Advance		
4601008	3044	Car Advance		
4601009	3045	Marriage Advance		
4601010	3046	House Building Advance		
4314036	3047	Interest on Staff Advances-Recov		
4401001	3048	wages To Technical Assistants (P		
0	3049	Collection of Arrears of Taxes- Do		



0	3050	Collection of Arrears of Non-Tax	-
4604001	3051	Advance to the Suppliers	-
4604002	3052	Advance to the Contractors	-
4314037	3053	Material Cost recoverable Account	-
4314038	3054	Advance Recoverable-Expenses	2,35,000.00
4605010	3055	Other Advances- Recoverable	8,71,000.00
4606001	3056	Deposits-Recoverable	5,750.00
4401001	3057	Prepaid expenses	-
4605011	3058	General Imprest Account	-
4501001	3059	Cash Account	-
-	3060	Collection account.....	-
-	3061	Collection account.....	-
-	3062	Collection account.....	-
-	3063	Collection account.....	-
-	3064	Devolution Fund Account... Bank C	-
-	3065	Personal Deposit A/c Treasury	44,963.00
-	3066	Payment Account.....	-
-	3067	Payment Account.....	-
-	3068	Old Account.....	1,14,028.16
-	3069	Elementary Education Fund.....	8,16,13,692.91
4201001	3070	Fixed deposit	22,09,44,384.00
4314039	3071	Pension and Leave Salary Contrib	-
4314040	3072	Miscellaneous recoveries- Receiv	-
4209001	3073	Acumulated Depreciation Fund Inv	-
-	3074		-
-	3075		-
-	3076		-
-	3077		-
-	3078		-
-	3079		-
-	3080		-
-	3081		-
-	3082		-
-	3083		-
-	3084		-
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-	3089		-
-	3090		-
-	3091		-
-	3092		-
-	3093		-
-	3094		-
-	3095		-
-	3096		-
-	3097		-
-	3098		-
-	3099		-
4702001	3100	Interfund Transfers	-
4101001	3101	Land-Gross Block	1,76,59,14,097.15
4102001	3102	Buildings-Gross Block	-
4103001	3103	Sub-ways and causeways-Gross I	98,55,24,872.00
4103002	3104	Bridges and Flyovers- Gross Bloc	-



4103101	3105	Strom water Drains, Open Drains	-	-
4105001	3106	Heavy Vehicles--Gross Block	-	-
4105002	3107	Light Vehicles- Gross Block	-	-
4105003	3108	Other Vehicles- Gross Block	-	-
4107001	3109	Furniture, Fixtures and Office Equ	-	-
4107002	3110	Electrical Installations-Lamps- Lig	6,77,54,788.00	-
4107003	3111	Electrical Installations- Others- Gr	43,07,450.00	-
4104001	3112	Plant And Machineries- Gross Blo	-	-
4103003	3113	Roads and Pavements- Concrete-	51,05,476.00	-
4103004	3114	Roads and Pavements- Black Top	-	-
4103005	3115	Roads and Pavements- Others- G	-	-
4106002	3116	Instruments and Equipments in Ho	-	-
4104002	3117	Tools and Plant- Gross Block- Gro	-	-
4108001	3118	Public Fountain	-	-
-	3119		-	-
-	3120		-	-
4121001	3121	Projects-in--Progress Account	-	-
4121001	3122	Projects-in--Progress Account- Gc	-	-
-	3123	Capital Fund.....	-	-
-	3124	Capital Fund.....	-	-
4604003	3125	Advances to PWD/ Highways/ Tan	-	-
-	3126	MP Fund	-	-
-	3127	MLA Fund	-	-
-	3128	Defred Revenue expenditure	-	-
-	3129	Basic Amnities Scheme	-	-
-	3130	National Slum Development Progr	-	-
4701001	3131	Advane to TWARD Board/ Metro V	-	-
4103201	3132	Water Supply Head Works, OHT d	-	-
4103102	3133	Drains and Sewerage pipes, cobd	-	-
4103202	3134	Ground water wells/ Deep Bore-w	-	-
4104003	3135	Hand pumps- India Mark II	-	-
4103203	3136	Reservoirs	-	-
4104004	3137	Sullage water removal Tankers	-	-
-	3138	Other Items	-	-
-	3139	Water supply and Drainage Fund	-	-
-	3140	Water supply and Drainage Fund	-	-
-	3141	Drainage Fees From Building Flat	-	-
-	3142	Under Ground Drainage Scheme	-	-
-	3143		-	-
-	3144		-	-
-	3145		-	-
-	3146		-	-
-	3147		-	-
-	3148		-	-
-	3149	Drainage Fees From Building Flat	-	-
-	3150	Under Ground Drainage Scheme	-	-
-	3151	10 th Finance commission	-	-
-	3152	Decentralised District Plan	-	-
-	3153		-	-
3109001	4001	Accumulated surplus/deficit	-	2,17,62,20,962.58
3109002	4002	Income and Expenditure account	-	-
0	4003	Ways and means Advance	-	-
3301001	4004	Loans from the Government	-	-
3302001	4005	Loans from HUDCO	-	-
3303001	4006	Loans from TUFIDCO	-	-



3303002	4007	Loans from TNUDF	-
3303003	4008	Loans from.....	-
3308001	4009	Overdraft from.....	-
4702001	4010	Diversion from other municipal fun	-
3111001	4011	Contribution from Municipal Fund	30,000.00
3208001	4012	Contribution from private parties	13,56,000.00
3203001	4013	Contributions from Government	-
3202002	4014	Grants from the Government	-
3504101	4015	Advance collection of property tax	1,44,75,603.00
3401001	4016	Tender Deposit-Contractors	2,99,025.00
3401002	4017	Tender Deposit-Suppliers	-
3402001	4018	Security Deposit-Revenue (Lease	-
3403001	4019	Security Deposit-Staff	1,05,62,189.00
3408001	4020	Deposits- others	-
3502001	4021	Provident Fund Recoveries	-
3502002	4022	Co-operative Society Loan Recov	-
3502003	4023	RD Recoveries	-
3502004	4024	L I C Policy Premium Recoveries	-
3502005	4025	Special Provident Fund-cum-Grad	-
3502006	4026	FBF/ Group Insurance Scheme Ref	-
3502007	4027	External Housing Recoveries-CM	-
3502008	4028	Deputationist Recoveries	-
3502009	4029	Income Tax deduction at Source f	-
3502010	4030	Recoveries toward loan From Ban	-
3502011	4031	Court Recoveries	-
3502012	4032	Subscription to HBA Special FBF	-
0	4033	Health Fund Subscription	-
3503001	4034	Recovries- Payable to other Munic	39,289.00
3502013	4035	Income Tax Deduction- Contracto	-
3502014	4036	Other Recoveries	78,578.00
3502015	4037	Sales tax and surcharge on sales	-
3501001	4038	Power charges -Payable-Street lig	5,21,24,838.00
3603001	4039	Provision for Doubtful collection o	-
3501002	4040	Survey charges- payable	-
4702001	4041		-
4702001	4042		-
3503002	4043	Library Cess Payble	-
3501101	4044	Salaries Payable	-
3501102	4045	Unpaid salries/pension	-
0	4046	Accounts payable Account-person	-
3501003	4047	Accounts Payable- Contractors	-
3501004	4048	Accounts Payable- Suppliers	-
3501005	4049	Accounts Payable- Expenses	-
3501008	4050	Other Payable	48,63,381.00
3501201	4051	Interest Payable	-
3501104	4052	Group Insurance Scheme - Manag	-
	4053	Contribution to CMDA/ LPA Payab	-
	4054	Municipal contribution to specific	-
3411001	4055	Road cut Restoration Deposit-Tele	-
3411002	4056	Road cut Restoration Deposit-Oth	-
3501009	4057	W.S Maint. Chrgs Pyble to TWARD	-
3502016	4058	Royalty Payable	-
3502018	4059	Hand loom Advance Recoverd- Pa	-
0	4060	Khadi Advance Recovered Payab	-
4112001	4061	Buildings- Accumulated Depreclat	36,39,82,783.00



4113001	4062	Subways and causeways- Accum	-	-
4113002	4063	Bridges and Flyovers- Accumulate	-	-
4113101	4064	Storm water drains, Open drains a	-	-
4115001	4065	Heavy Vehicles- Accumulated Dep	-	-
4115002	4066	Light Vehicles- Accumulated Dep	-	-
4115003	4067	Other Vehicles- Accumulated Dep	-	-
4117001	4068	Furniture, Fixtures and Office Equ	-	6,37,80,972.00
4117002	4069	Electrical Installation- Lamps and	-	42,98,563.00
4117003	4070	Electrical Installation- Others-Acc	-	-
4114001	4071	Plant and Amchinery- Accumulate	-	47,19,128.00
4113003	4072	Roads and Pavements- Concrete-	-	-
4113004	4073	Roads and Pavements- Black Top	-	-
4113005	4074	Roads and Pavements- Others -A	-	-
3503005	4075	Maintenance Charges for railway	-	-
3502020	4076	ENTYCE Advance recovered -Pay	-	-
	4077	Inter Zonal Transfer Account	-	-
	4078	Instruments and Equipments in Ho	-	-
4114002	4079	Tools and Plant- Accumulated Dep	-	-
4118001	4080	Public Fountains- Accumulated De	-	-
4113201	4081	Head Works OHT etc., Water Sup	-	-
4113102	4082	Drainage Sewerage Pipes, condui	-	-
4113202	4083	Ground Water wells/ Deep Bore w	-	-
4114003	4084	Hand Pumps India Mark II- Accum	-	-
4113203	4085	Reservoirs-Accumulated Deprecia	-	-
4114004	4086	Sullage water Removal Tankers-A	-	-
	4087	Other Items	-	-
0	4142	#N/A	3,56,35,72,835.58	3,56,35,72,835.58

*[Signature]*  
 Deputy Director  
 Local Fund Audit Dept  
 Coimbatore Corporation Audit  
 COIMBATORE - 641 007.

*[Signature]*  
 29/5/24

*[Signature]*  
 ASSISTANT COMMISSIONER (ACCOUNTS)  
 COIMBATORE CORPORATION

*[Signature]*  
 28/5/24  
*[Signature]*



*INCOME AND EXPENDITURE*

*2022-23*



COIMBATORE CORPORATION COIMBATORE  
Accounts for the year ended on 31.03.2023-F3

ABSTRACT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31 ST MARCH 2023  
EXPENDITURE

ACTUAL S PREVIO US YEAR	CODE NO	ACCOUNT HEAD	REVISE D BUDGE T ESTIMA	ELEMENTARY EDUCATION FUND	Percentage
A		PERONNEL COST (i) Salaries (ii) Others			-
B		TERMINAL AND RETIREMENT BENEFITS		9,62,700.00	0.76
C		OPERATING EXPENSES		4,06,965.00	0.32
D		REPAIRS AND MAINTENANCE		3,55,70,660.00	28.17
E		PROGRAMME EXPENSES		4,23,30,629.00	33.53
F		ADMINISTRATIVE EXPENSES		46,86,440.00	3.71
G		FINANCE EXPENSES		88,68,619.36	7.02
H		DEPRECIATION		3,34,32,771.00	26.49
TOTAL				12,62,58,784.36	100.00

COIMBATORE CORPORATION: COIMBATORE  
Accounts for the year ended on 31.03.2023-F3  
ABSTRACT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31 ST MARCH 2023  
INCOME

ACTUAL S PREVIO US YEAR	CODE NO	ACCOUNT HEAD	REVISE D BUDGE T ESTIMA	ELEMENTARY EDUCATION FUND	Percentage
A		PROPERTY TAX		72,89,70,485.00	96.71
B		OTHER TAXES		-	-
C		ASSIGNED REVENUE		-	-
D		DEVOLUTION FUND		-	-
E		SERVICE CHARGES AND FEES		-	-
F		GRANTS AND CONTRIBUTION		1,27,20,536.00	1.69
G		SALE AND HIRE CHARGES		-	-
H		OTHER INCOME		1,20,17,564.00	1.60
TOTAL				75,37,08,585.00	100.00
I		ACCUMULATED SURPLUS		62,74,49,800.64	

*[Signature]*  
Deputy Director  
Local Fund Audit Dept  
Coimbatore Corporation Audit  
COIMBATORE - 641 001.  
*[Handwritten: 22/5/24]*

*[Signature]*  
ASSISTANT COMMISSIONER (ACCOUNTS)  
COIMBATORE CORPORATION  
*[Handwritten: 22/5/24]*



## COIMBATORE CORPORATION: COIMBATORE

Accounts for the year ended on 31.03.2023-F3

## ABSTRACT

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31 ST MARCH 2023

Code-4		
4001	Accumulated surplus/deficit	2,17,62,20,962.58
ADD		
1088	Prior year Income	11,30,32,939.00
4002	Income and Expenditure account	62,74,49,800.64
		<u>2,91,67,03,702.22</u>
LESS		
2041	Prior Year Expenses	-
4002	Income and Expenditure account	
		<u>2,91,67,03,702.22</u>
4001	Accumulated surplus/deficit	2,91,67,03,702.22



COIMBATORE CORPORATION: COIMBATORE

Accounts for the year ended on 31.03.2023-F3

SCHEDULE TO

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31 ST MARCH 2023

EXPENDITURE

CODE NO-7	CODE NO-4		ELEMENTARY EDUCATION FUND RS
		A. PERSONNEL COST:	
		i) SALARIES	
2101001	2001	Pay including Personal Pay	-
0	2002	Special pay	-
2101004	2003	D.A	-
2101014	2004	Interim Relief	-
2101005	2005	H.R.A	-
2101006	2006	C.C.A	-
-	2007	Cash Allowance	-
-	2008	Conveyance Allowance	-
2101007	2009	Medical Allowance	-
2101008	2010	Other Allowance	-
2101011	2011	Ex-Gratia/Bonus	-
		Total	-
		A. PERSONNEL COST	
		ii) OTHERS	
2203001	2012	Travel expense	-
2102002	2013	Leave Travel Concession	-
2102003	2014	Supply of Uniform	-
2203002	2025	Conveyance Charges	-
2102004	2042	Hospital Stoppages/ Reimbursement of Med	-
2102005	2051	Training Programme-Expenses	9,62,700.00
2102007	2055	Staff Welfare expenses	-
		Total	9,62,700.00
		B. TERMINAL AND RETIREMENT BENEFITS:	
2103001	2031	Pension (Superannuation/Retiring/ Invalid etc	4,06,965.00
2102015	2032	Commuted Value Of Pension	-
2104002	2033	Death cum retirement Gratuity	-
2102013	2034	Special Provident Fund -cum-Gratuity Schem	-
2102014	2035	Group Insurance Scheme -Management Cont	-
2103005	2039	Pension Contribution to Municipal Employees	-
2103006	2053	Pension and Leave Salary Contribution	-
		Total	4,06,965.00



C. OPERATING EXPENSES

0	2043	Expenditure on Food Sampling	-
2305101	2084	Maintenance of Garden/Park	-
2301001	2086	Power charges for sewerage system / pumpi	-
2301003	2088	Power charges for Street Lights	-
2305007	2089	Maintenace expenses for Street Lights	3,55,70,660.00
2101009	2090	Wages	-
2704001	2091	Stores-written off	-
2704003	2092	Petrol / Diesel Evaporation	-
2308003	2096	Removal Debris	-
2305104	2100	Sanitary/Conservancy Expenses	-
2303005	2101	Expenses on Sanitary Materials	-
-	2102	Pauper Charges	-
2303004	2107	Cost of Medicines	-
2201001	2108	Rent on Buildings	-
2308005	2109	Hospital Expenses other than Medicines	-
-	2110	Deaf and Dump-Diet to Patients	-
2303006	2119	Fodder (Animal Feed)	-
2305105	2120	Zoological Garden - Maintenance	-
-	2121	Running of Libraries/ Reading Rooms	-
2301002	2087	Power charges for Head Water works, Pump	-
2304001	2130	Hire charges for supply of waters through pri	-
		Total	<u>3,55,70,660.00</u>

D. REPAIRS AND MAINTENACE

2305301	2016	Light Vehicles-Maintenance	-
2305201	2049	Maintenance of Office Buildings	-
2305902	2050	Repairs and Maintenance of Office Tools and	-
2305302	2070	Heavy Vehicles- Maintenance	-
2305001	2071	Repairs and Maintenance-Roads and Paveme	-
2305002	2072	Repairs and Maintenance-Roads and Pavem	-
2305202	2073	Repairs and Building - Buildings	-
2305003	2074	Repairs and Building - Subways and cause w	-
2305004	2075	Repairs and Maintenance- Bridges and Flyov	-
2305005	2076	Repairs and Maintenance -Storm Water Drai	-
2305902	2077	Repairs and Maintenance- Instruments, Plkan	-
2305013	2078	Restoration of Road Cuts	-
2305107	2079	Maintenace of Nutritious Meal Centres	25,20,647.00
2308002	2080	Maintenance of Improvement of Slum Areas	-
2305006	2081	Maintenance Charges for Railway Leval Cros	-
2305103	2085	Plants, Manure, Implements etc.,	-
2305203	2122	Maintenance of Lodging Houses/ Rest House	-
2305106	2123	Maintenance of Kalyana Mandapam / Comm	-
2305204	2124	Maintenance of Cinema Theatre	-
2305009	2125	Maintenance expenses- Water supply / Sewe	-
2305109	2126	Maintenace Expenses -Elementary Schools	3,98,09,982.00
2201002	2128	Royalty	-
2305011	2129	Maintenance Charges to TWAD Board/ Metr	-
		Total	<u>4,23,30,629.00</u>



E. PROGRAMME EXPENSES

0	2052	Professional Charges	-
2206003	2056	Exhibition expenses	-
2308007	2064	Expenses on opening Ceremonies	-
2308007	2064	Expenses on opening Ceremonies	-
2308004	2103	Fairs and festivals	-
2305008	2105	Improvements to Compost Yard	-
-	2106	Anti Filaria/ Anti Malaria Operations	-
		Total	-

F. ADMINISTRATIVE EXPENSES

2201201	2015	Telephone Charges	-
2205101	2017	Legal Expenses	-
2202101	2018	Stationery And printing	28,43,753.00
2206001	2019	Advertisement Charges	-
2208003	2020	Other Expenses	2,32,172.00
-	2024	M.O Commission (Pension)	-
-	2026	Computer Operational Expenses	8,54,850.00
-	2040	Mucipal Contribution to other Funds/ Scheme	-
2202001	2046	Books and Periodicals and Magazines	1,61,700.00
2201203	2047	Postage and Telegrams and fax Charges	-
2201101	2048	Electricity Consumptom Charges for office B	-
-	2054	Contributions	5,93,965.00
2208004	2061	Sitting fees /Honorarium for the Councillors	-
-	2062	Council Department _travel Expenses	-
2206002	2063	Expenses on Hospitality/Entertainment	-
2501001	2065	Election expenses	-
2101015	2095	Survey Charges	-
		Total	46,86,440.00

G. FINANCE EXPENSES

1109001	2021	Property Tax- Vacancy Remission	-
2701001	2022	Provision for Doubtful Collection of Revenue	56,73,161.00
2703001	2023	Irrecoverable Revenue Items _Written off	-
2401001	2027	Interest Charged by the Bank	-
2407001	2028	Bank Charges	8.36
2406001	2029	Interest on Loans /ways and Means Advanc	-
2308016	2030	Lapsed Deposit- Refund	31,95,450.00
2205001	2036	Audit Fees	-
		Total	88,68,619.36

H. DEPRECIATION

2711001	2037	Loss on Sale of Assets	3,34,32,771.00
2722001	2038	Depreciation	3,34,32,771.00
		Total	6,68,65,542.00



COIMBATORE CORPORATION: COIMBATORE  
 Accounts for the year ended on 31.03.2023-F3  
 SCHEDULE TO

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31 ST MARCH 2023  
 INCOME

<b>A. PROPERTY TAX</b>			
1100101	1001	Property Tax for General Purpose	-
1100201	1002	Water supply and Drainage tax	-
1100601	1003	Education Tax	72,89,70,485.00
0	1005	Excess Remittance-(Excess collection) Propi	-
		Total	<u>72,89,70,485.00</u>
<b>B. OTHER TAXES</b>			
1101001	1006	Profession Tax	-
1101201	1007	Pilgrim Tax	-
1100801	1008	Tax on Carriages and Animals	-
1108001	1009	Tax on carts	-
1108002	1010	Servant tax	-
1101101	1011	Advertisement Tax	-
		Total	-
<b>C. ASSIGNED REVENUE</b>			
1201001	1046	Duty on transfer of Property	-
1201002	1047	Entertainment Tax	-
1402002	1048	Magisterial Fines	-
1202001	1049	Compensation for Toll	-
	1050	Assignment Revenue	-
		Total	-



		<b>D. DEVOLUTION FUND</b>	
	1053	Devolutuion Fund	-
		Total	-
		<b>E. SERVICE CHARGES AND FEES</b>	
1401202	1016	Fees under Places of Public Resorts Act	-
1401101	1017	Trade Licence Fees	-
1401102	1018	Licence Fees under PFA	-
1401103	1019	Building Licence Fees	-
1401501	1020	Encroachment Fees	-
1308003	1021	Parking Fees	-
1301005	1024	Private Market Fees	-
1404001	1025	Advertisement Fees	-
1301006	1026	Fees for Bays and other receipts in the Bus S	-
1404002	1029	Servant tax	-
1308005	1039	Fees on pay and use toilets	-
1404004	1044	Other fees	-
1401301	1054	Copy Application Fees	-
1405001	1064	Receipts From Hospitals and Dispensaries	-
1407002	1081	Initial Amount for New water supply and drain	-
1407004	1082	Water supply connection charges	-
1405004	1083	Metered/ tap water charges	-
1405005	1084	Charges for water supply through Lorries/ tar	-
1405006	1085	Septic tank clearing charges	-
1407005	1086	Sewerage connection charges	-
		Total	-
		<b>F. GRANTS AND CONTRIBUTION</b>	
1601002	1051	Grants for Natural Calamities	-
1603001	1052	Grants for Scheme Implementation	1,27,20,536.00
3202001	1072	I.P.P (V) -Grant	-
0	1087	Specific maintenance grant/ Contribution for	-
			1,27,20,536.00
		<b>G. SALE AND HIRE CHARGES</b>	
1601001	1057	Profit in Sale of Asstes	-
1504001	1058	Hire charges	-
1501001	1059	Sale of Rubbish/Debris/Silt	-
1501002	1060	Sale of Compost Manurs	-
1501201	1061	Sale of Unserviceable stock and stores	-
1501202	1062	Sale of Scraps	-
1501003	1063	Sale of Products	-
		Total	-



H OTHER INCOME

1301003	1022 Market fees- Daily Market	-
1301004	1023 Market fees- Weekly Market	-
1401104	1027 Fees for slaughter house	-
1301007	1028 Cart Stand/ Lorry Stand/ taxi Stand Fees	-
1308006	1030 Survey Fees	-
1401401	1031 Development Charges	-
1304001	1033 Rent on and Lease of Lands	-
-	1034 Income from ferries	-
1404003	1035 income from Fairs and Festivals	-
1301001	1036 Rent on Shopping Complex	-
1301002	1037 Rent on community Hall	-
1302001	1038 rent on Buildings	-
1303001	1040 Rent from Travellers Bungalows and Rest Hou	-
1407001	1041 Road cut Restoration charges	-
1301008	1042 Avenue Receipts	-
1401502	1043 Demolition charges for unauthorised construc	-
1508001	1045 Other Income	1,690.00
1402001	1055 Penalty and Bank Charges for Dishonoured C	-
1408001	1056 Law charges and Court Cost Recoveries	-
1408002	1065 Pension and Leave salary contribution	-
1408003	1066 Miscellaneous recoveries	-
1701001	1067 Interest on Investments	29,41,895.00
1701001	1068 Interest from Bank	22,85,232.00
-	1069 Project overhead Appropriation- expenses	55,12,886.00
-	1070 Project overhead Appropriation- Interest	-
1712001	1071 Interest on staff advances	-
1801001	1073 Deposits Forfeited	-
1801101	1074 Deposits-Lapsed	-
1702001	1075 Dividend on shares	12,75,861.00
1802001	1076 Insurance Claim Amount	-
1308001	1077 Rent on Bunk stalls	-
1406001	1078 Garden/Park Receipts	-
1407008	1079 Income from Road Margin	-
	Total	1,20,17,564.00



*BALANCE SHEET*

*2022-23*



COIMBATORE CORPORATION COIMBATORE  
Accounts for the year ended on 31.03.2023-F3

BALANCE SHEET AS AT 31.03.2023

CODE NO-7	CODE NO-4	LIABILITIES	ELEMENTARY EDUCATION FUND
			Rs
		LIABILITIES	
0	4003	Ways and means Advance	
3301001	4004	Loans from the Government	
3308001	4009	Overdraft from.....Bank	
3302001	4005	Loans from HUDCO	
3303001	4006	Loans from TUFIDCO	
3303002	4007	Loans from TNUDF	
3303003	4008	Loans from.....Bank	
4702001	4010	Diversion from other municipal fund	
3111001	4011	Contribution from Municipal Fund	
3208001	4012	Contribution from private parties	30,000.00
3203001	4013	Contributions from Government	13,56,000.00
3202002	4014	Grants from the Government	
	4061-74		
	4078-86	Accumulated depreciation account ->	43,67,81,446.00
3109001	4001	Accumulated surplus/deficit	2,91,67,03,702.22
3109002	4002	Income and Expenditure account	
		CURRENT LIABILITIES	
3401001	4016	Tender Deposit-Contractors	1,44,75,603.00
3401002	4017	Tender Deposit-Suppliers	2,99,025.00
3408001	4020	Deposits- others	1,05,62,189.00
3402001	4018	Security Deposit-Revenue (Lease, Auction, Bids, Serviceing etc.)	
3403001	4019	Security Deposit-Staff	
3504101	4015	Advance collection of property tax	
4702001	4041		
4702001	4042		
3503002	4043	Library Cess Payble	
	4021-34	Recoveries from staff pay bills payable-Schedule "B"	
3502018	4059	Hand loom Advance Recoverd- Payable to Co-optex	
0	4060	Khadi Advance Recovered Payable to Khadi Board	
3502020	4076	ENTYCE Advance recovered -Payable	5,21,24,838.00
3603001	4039	Provision for Doubtful collection of revenue items	
	4041(1)&(2)		
		#N/A	
0	4142		
3501101	4044	Salaries Payable	
3501102	4045	Unpaid salries/pension	
0	4046	Accounts payable Account-personal claims.	
3501003	4047	Accounts Payable- Contractors	
3501004	4048	Accounts Payable- Suppliers	
3501005	4049	Accounts Payable- Expenses	48,63,381.00
3501008	4050	Other Payable	
3501201	4051	Interest Payable	
	4087	Other Items	



OUTSTANDINGS		
3501001	4038 Power charges -Payable-Street light	
-	4053 Contribution to CMDA/ LPA Payable	
3501002	4040 Survey charges- payable	
3502016	4058 Royalty Payable	
3501009	4057 W.S Maint.Chrgs Pyble to TWARD Brd/ Met. Wat. Brd /	
3503005	4075 Maintenance Charges for railway Level Crossings/Overb	
3501104	4052 Group Insurance Scheme - Management Contribution Payable	
3502013	4035 Income Tax Deduction- Contractors	39,289.00
3502015	4037 Sales tax and surcharge on sales tax-Payable	78,578.00
-	4077 Inter Zonal Transfer Account	-
-	4054 Municipal contribution to specific Scheme	-
3411001	4055 Road cut Restoration Deposit-Telephone department	
3411002	4056 Road cut Restoration Deposit-Others	
TOTAL		3,43,73,14,051.22

COIMBATORE CORPORATION: COIMBATORE

Accounts for the year ended on 31.03.2023-F3

BALANCE SHEET AS AT 31.03.2023

CODE NO-7	CODE NO-4	ASSETS	ELEMENTARY EDUCATION FUND Rs
FIXED ASSETS			
4101001	3101	Land-Gross Block	
4102001	3102	Buildings-Gross Block	98,55,24,872.00
4103001	3103	Sub-ways and causeways-Gross Block	
4103002	3104	Bridges and Flyovers- Gross Block	
4103003	3113	Roads and Pavements- Concrete- Gross Block	
4103004	3114	Roads and Pavements- Black Topped- Gross Block	
4103005	3115	Roads and Pavements- Others- Gross Block	
4103101	3105	Strom water Drains, Open Drains and Culverts- Gross Block	
4105001	3106	Heavy Vehicles--Gross Block	
4105002	3107	Light Vehicles- Gross Block	
4105003	3108	Other Vehicles- Gross Block	
4107001	3109	Furniture, Fixtures and Office Equipments- Gross Block	6,77,54,788.00
4107002	3110	Electrical Installations-Lamps- Light Fittings _Gross Bloc	43,07,450.00
4107003	3111	Electrical Installations- Others- Gross Block	
4104001	3112	Plant And Machineries- Gross Block	
4104002	3117	Tools and Plant- Gross Block- Gross Block	51,05,476.00
4108001	3118	Public Fountain	
4121001	3121	Projects-in--Progress Account	
4121001	3122	Projects-in--Progress Account- Government Grants	
4103201	3132	Water Supply Head Works, OHT etc., and Water Supply Mains	
4103102	3133	Drains and Sewerage pipes, cobduits, channels etc.,	
4103202	3134	Ground water wells/ Deep Bore-wells	
4104003	3135	Hand pumps- India Mark II	
4103203	3136	Reservoirs	
-	3138	Other Items	
4104004	3137	Sullage water removal Tankers	
-	3149	Drainage Fees From Building Flat Promoters.	
-	3150	Under Ground Drainage Scheme -Initial Deposits.	



0		CURRENT ASSETS	
4301001	3001	Specific Stock Account	
4311001	3002	Property Tax Recoverable-Current	
4311006	3003	Property Tax Recoverable-Arrears	
4311903	3005	Professionnal Tax Recoverable -current	
4311903	3005	Professionnal Tax Recoverable -current	
4311904	3006	Professionnal Tax Recoverable -Arrears	
4311905	3007	Other Tax recoverable-Current	
4311906	3008	Other Tax recoverable-Arrears	
4313001	3009	Licence Fees and Other Fees Recoverable -Current	
4313002	3010	Licence Fees and Other Fees Recoverable -Current	
4314001	3011	Lease Amount Recoverable Current	
4314002	3012	Lease Amount Recoverable Current	
4311907	3013	Water Supply And Drainage Tax-Receiveable-Current	
4313003	3014	Water Charges Recoverable-Current	
4313004	3015	Water Charges Recoverable-Arrear	
4311917	3016	Educational Rax Receivable-Current	
4314003	3017	Rent on Builldings-Recoverable-Current	10,60,07,309.00
4314004	3018	Rent on Builldings-Recoverable-Arrears	
4311912	3019	Water Supply And Drainage Tax-Receiveable-Arrears	
0	3020	Educational Rax Receivable-Arrears	19,67,73,730.00
0	3024	Cost on sale of Land/ Building-Recoverable	
4315001	3023	Specific Grant Receivable	
4314034	3026	Road Cut Restoration-Telephone Department=Recoverable	
4314035	3027	Road Cut Restoration-Others=Recoverable	
4314031	3021	Accounts Receivable-Sale of Properties	
4314032	3022	Survey Fees Receivable	
4401001	3048	wages To Technical Assistants (Petty Supervision Charc	-
0	3049	Collection of Arrears of Taxes- Doubtful	
0	3050	Collection of Arrears of Non-Taxes (Fees)- Doubtful	
4201001	3070	Fixed deposit	22,09,44,384.00
4606001	3056	Deposits-Recoverable	5,750.00
4605011	3058	General Imprest Account	-
4314033	3025	Interest Accrued on Fixed Deposit/Dividend due on Shar	20,97,511.00
0	3028-46	Staff advance recoverable - Schedule "C"	-
4314036	3047	Interest on Staff Advances-Recoverable Account	
4314039	3071	Pension and Leave Salary Contributions Receivable	
4604002	3052	Advance to the Contractors	
4604001	3051	Advance to the Suppliers	
4701001	3131	Advane to TWARD Board/ Metro Water Board	
4314037	3053	Material Cost recoverable Account-Contractors	
4314038	3054	Advance Recoverable-Expenses	2,35,000.00
4605010	3055	Other Advances- Recoverable	8,71,000.00
4604003	3125	Advances to PWD/ Highways/ Tamil Nadu Construction Coporation Ltd etc.,	
4605011	3058	General Imprest Account	-
4501001	3059	Cash Account	-
-	3060-63	Cash at bank.....Collection bank	-
-	3066-67	Cash at bank.....Payment bank	-
-	3064	Devolution Fund Account... Bank Of India	1,76,59,14,097.15
4702001	3100	Interfund Transfers	
-	3123-24	Cash at bank.....Capitla fund	1,14,028.16
-	3068	Old Account..... Bank	8,16,13,692.91
-	3069	Elementary Education Fund..... Bank	
-	3139	Water supply and Drainage Fund ..... Bank	
-	3140	Water supply and Drainage Fund ..... Bank	



-	3141	Drainage Fees From Building Flat Promoters.....	Bank
-	3142	Under Ground Drainage Scheme -Deposits.....	Bnak
-	3065	Personal Deposit A/c Treasury	44,963.00
-	3126	MP Fund	
-	3127	MLA Fund	
		OTHER ITEMS	
4401001	3057	Prepaid expenses	
4314040	3072	Miscellaneous recoveries- Receivable	
4209001	3073	Acumulated Depreciation Fund Investment	
-	3128	Defrred Revenue expenditure	
-	3129	Basic Amnities Scheme	
-	3130	National Slum Development Programme	
-	3151	10 th Finance commission	
-	3152	Decentralised District Plan	
			3,43,73,14,051.22

COIMBATORE CORPORATION: COIMBATORE  
Accounts for the year ended on 31.03.2023-F3

SCHEDULE: A TO BALANCE SHEET AS AT 31.03.2023

CODE NO-7	CODE NO-4	ASSETS	ELEMENTARY EDUCATION FUND
			Rs
4112001	4061	Buildings- Accumulated Depreciation	36,39,82,783.00
4113001	4062	Subways and causeways- Accumulated Depreciation	-
4113002	4063	Bridges and Flyovers- Accumulated Depreciation	-
4113101	4064	Storm water drains, Open drains and culverts- Accumulat	-
4115001	4065	Heavy Vehicles- Accumulated Depreciation	-
4115002	4066	Light Vehicles- Accumulated Depreciation	-
4115003	4067	Other Vehicles- Accumulated Depreciation	-
4117001	4068	Furniture, Fixtures and Office Equipments- Accumulated	6,37,80,972.00
4117002	4069	Electrical Installation- Lamps and Tube Lights Fittings-Ac	42,98,563.00
4117003	4070	Electrical Installation- Others-Accumulated depreciation	-
4114001	4071	Plant and Amchinery- Accumulated Depreciation	-
4113003	4072	Roads and Pavements- Concrete- Accumulated Depreci	47,19,128.00
4113004	4073	Roads and Pavements- Black Topped- Accumulated Depreci	-
4113005	4074	Roads and Pavements- Others -Accumulated Depreciati	-
-	4078	Instruments and Equipments in Hospital and Dispensarie	-
4114002	4079	Tools and Plant- Accumulated Depreciation	-
4118001	4080	Public Fountains- Accumulated Depreciation	-
4113201	4081	Head Works OHT etc., Water Supply Mains-Accumulate	-
4113102	4082	Drainage Sewerage Pipes, conduits etc.,-Accumulated D	-
4113202	4083	Ground Water wells/ Deep Bore wells-Accumulated Dep	-
4114003	4084	Hand Pumps India Mark II- Accumulated Depreciation	-
4113203	4085	Reservoirs-Accumulated Depreciation	-
4114004	4086	Sullage water Removal Tankers-Accumulated Depreciati	-
		TOTAL	43,67,81,446.00
			43,67,81,446.00



COIMBATORE CORPORATION: COIMBATORE  
Accounts for the year ended on 31.03.2023-F3

SCHEDULE: B TO BALANCE SHEET AS AT 31.03.2023  
RECOVERIES FROM STAFF PAY BILLS - PAYABLE

CODE NO-7	CODE NO-4		ELEMENTARY EDUCATION FUND
			Rs
3502001	4021	Provident Fund Recoveries	-
3502002	4022	Co-operative Society Loan Recoveries	-
3502003	4023	RD Recoveries	-
3502004	4024	L I C Policy Premium Recoveries	-
3502005	4025	Special Provident Fund-cum-Graduity Scheme Recoveries	-
3502006	4026	FBF/ Group Insurance Scheme Recoveries	-
3502007	4027	External Housing Recoveries-CMA	-
3502008	4028	Deputationist Recoveries	-
3502009	4029	Income Tax deduction at Source from Employees-TDS	-
3502010	4030	Recoveries toward loan From Bank	-
3502011	4031	Court Recoveries	-
3502012	4032	Subscription to HBA Special FBF	-
0	4033	Health Fund Subscription	-
3503001	4034	Recoveries- Payable to other Municipalities	-
3502014	4036	Other Recoveries	-
3502018	4059	Hand loom Advance Recoverd- Payable to Co-optex	-
0	4060	Khadi Advance Recovered Payable to Khadi Board	-
3502020	4076	ENTYCE Advance recovered -Payable	-
		TOTAL	-

COIMBATORE CORPORATION: COIMBATORE  
Accounts for the year ended on 31.03.2023-F3

SCHEDULE: C TO BALANCE SHEET AS AT 31.03.2023  
STAFF-ADVANCE

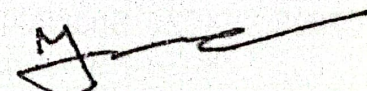
CODE NO-7	CODE NO-4		ELEMENTARY EDUCATION FUND
			Rs
4601001	3028	Festival Advance	-
4605001	3029	Handloom Advance	-
4605002	3030	Khadi Advance	-
4601002	3031	Education Advance	-
4605003	3032	Flood Advance	-
4605004	3033	Immediate Relief Advance	-
4605005	3034	Advance for Solar cookers	-
4605006	3035	Tansi Advance	-
4605007	3036	Advance of T.A to the Family of the Deceased Employee	-



4601003	3037	Tour Advance			
0	3038	Advance of Pay and T.A on Transfer			
4605008	3039	Warm Clothing Advance			
4605009	3040	Calculator Advance			
4601005	3041	Computer Advance			
4601006	3042	Bicycle Advance			
4601007	3043	Motor Cycle Advance			
4601008	3044	Car Advance			
4601009	3045	Marriage Advance			
4601010	3046	House Building Advance			
		TOTAL			

  
**Deputy Director**  
**Local Fund Audit Dept**  
**Coimbatore Corporation Audit**  
**COIMBATORE - 641 001.**

*Dis*  
*29/5/24*

  
**ASSISTANT COMMISSIONER (A)**  
**COIMBATORE CORPORATION**

*6/11/24*  
*28/5/24*  
*28/5/24*