


Hosur Municipality

Date : 23.01.2017

AUDIT CERTIFICATE

I have examined the Receipts and payments Account / Income & Expenditure Account for the year ended 31st March 2016 and the balance sheet as on **31st March 2016**. I have obtained all the information and explanations that I have required, and subject to the observations in the appended Audit Report, I certify, as a result of my audit, that in my opinion these accounts and Balance Sheet are properly drawn up so as to exhibit true and fair view of the state of affairs of the **Hosur Municipality** according to the best of information and explanation given to me and as shown by the books of the Origination.


Assistant Director
Local Fund Audit
Krishnagiri District.

Hosur Municipality
Revenue and General Fund
Trial Balance as on 31.03.16

PREVIOUS YEAR	A/C CODE	ACCOUNT HEAD	Amount (Rs)	
			Dr	Cr
4,09,57,646.00	1001	Property tax for General		4,73,56,548.00
-	1005	Excess Remittance - Prop. Tax & Others		6,250.00
6,07,10,552.00	1006	Profession Tax		4,37,94,974.00
8,000.00	1016	Fees under Places of Public Resorts Act		67,600.00
19,35,973.00	1017	Trade Licence Fees		1,63,71,941.00
-	1018	License Fees under PFA Act		9,515.00
1,39,01,937.00	1019	Building Licence Fees		90,01,800.00
7,25,945.00	1022	Market Fees - Daily (Annual Lease)		11,369.00
3,25,784.00	1023	Market Fees - Weekly (Annual Lease)		8,40,600.00
1,11,904.00	1025	Fees for Advertising on Lamp Posts		74,950.00
27,39,899.00	1026	Fees for bays in Bus Stand		29,92,859.00
7,59,998.00	1027	Slaughter House Fees (Annual)		7,97,998.00
22,66,347.00	1028	Cart Stand Fees (Annual)		23,73,253.00
-	1029	Survey Fees		-
19,59,339.00	1031	Development Charges		8,39,416.00
-	1033	Rent on Lease of Lands		-
1,66,51,900.00	1036	Rent on Shopping Complex		1,72,27,529.00
9,756.00	1038	Rent of Buildings		9,756.00
35,93,205.00	1039	Fees on pay & use Toilets (Annual Lease)		39,82,546.00
31,702.00	1042	Avenue Receipts		21,299.00
31,56,931.00	1043	Demolition Charges		28,26,532.00
74,090.00	1044	Other Fees		1,11,904.00
16,20,397.34	1045	Other Income		40,03,938.80
2,46,84,845.00	1046	Duty Transfer of Property		2,81,44,650.00
7,49,565.00	1047	Entertainment Tax		-
39,03,070.00	1052	Grants for Scheme Implementation		7,01,20,299.00
19,92,36,826.00	1053	Devolution Fund		29,79,75,025.00
61,809.00	1054	Copy Application Fees		57,796.00
-	1062	Sale of Scraps		-
2,54,337.00	1066	Miscellaneous Recoveries		2,05,289.00
1,12,48,034.33	1067	Interest from Investments		1,84,60,464.48
22,80,874.00	1068	Interest from Banks		33,96,116.64
77,00,043.00	1069	Project Overhead Appropriation Expenses		1,53,16,001.00
-	1073	Deposits Forefeited		-
-	1075	Dividend on Shares		-
-	1077	Rent on Bunk Stalls		-
-	1079	Income from Road Margins		-
-	1080	Drainage Fees Collected from Flat Promoters		-
1,86,71,663.12	1088	Prior Year Income		56,70,907.00
-	1090	Amma Unavagam Income		21,53,973.00
19,29,091.00	1100	Cable TV Operators and Track Rent		6,92,758.00
42,22,61,462.79		Total	-	59,49,15,856.92

PREVIOUS YEAR	A/C CODE	ACCOUNT HEAD	Amount (Rs)	
			Dr	Cr
3,22,99,438.00	2001	Pay including Personal Pay	3,24,36,799.00	
18,000.00	2002	Special Pay	18,000.00	
3,33,00,969.00	2003	Dearness Allowance	3,70,66,088.00	
11,58,448.00	2005	House Rent Allowance	11,54,642.00	
54,000.00	2006	City Compensatory Allowance	58,800.00	
-	2007	Cash Allowance	1,200.00	
2,03,602.00	2008	Conveyance Allowance	2,11,399.00	
3,18,852.00	2009	Medical Allowance	3,11,896.00	
57,10,543.00	2010	Other Allowance	55,55,526.00	
8,02,000.00	2011	Ex-gratia/Bonus	8,61,000.00	
1,33,634.00	2012	Travel Allowance	28,424.00	
2,27,815.00	2014	Supply of Uniform	3,02,125.00	
4,81,485.00	2015	Telephone Charges	4,26,070.00	
12,94,146.00	2016	Light Vehicle Maintenance	4,96,370.00	
9,37,977.00	2017	Legal Expenses	2,76,148.00	
12,66,807.00	2018	Stationery & Printing	16,77,353.00	
10,20,516.00	2019	Advertisement Charges	22,96,696.00	
9,05,294.00	2020	Other Expenses	8,45,870.00	
33,50,806.00	2022	Provision for Doubtful Collection	34,91,842.00	
8,19,926.00	2026	Computer operational Expenses	39,22,370.00	
13,234.00	2028	Bank Charges	18,000.31	
33,10,054.00	2029	Int on Loans/Ways & Means Adv/Overdraft	50,922.00	
-	2030	Lapsed Deposit Refund	22,11,021.00	
96,84,891.00	2031	Pension (Super Annuation Etc)	73,00,110.00	
-	2033	Death Cun Retirement Gratuity	-	
-	2034	Spl. PF Cum Gratuity	-	
6,11,820.00	2035	GIS - Management Contribution	-	
1,78,664.00	2036	Audit Fees	1,64,762.00	
11,32,33,735.00	2038	Depreciation	13,71,79,061.00	
-	2039	Contribution to Employees P F	-	
-	2040	Works Contribution	-	
3,52,75,946.83	2041	Prior Year Expenses	69,99,460.00	
-	2046	Books & Periodicals	-	
3,45,285.00	2047	Postage & Telegrams	14,170.00	
11,69,752.00	2048	Electricity Consumption Charges	-	
-	2049	Office Building Maintenance	-	
-	2050	Tools and Plant Maintenance	-	
11,900.00	2051	Training Expenses	19,000.00	
-	2052	Professional Charges	-	
-	2053	Pension and Leave Salary Contribution	-	
42,73,122.00	2054	Contributions	64,38,698.00	
42,17,408.00	2055	Staff Welfare Expenses	-	
-	2057	Amma Unavagam Expenditure	38,07,737.00	
-	2058	Amma Unavagam Wages	16,91,500.00	
1,07,400.00	2061	Sitting fees for the Councillors	1,08,600.00	
3,27,839.00	2063	Animal Birth Control Expenses	4,20,525.00	
9,80,340.00	2065	Election Expenses	1,14,334.00	
12,48,892.00	2070	Heavy Vehicle Maintenance	6,33,423.00	
-	2071	Repairs & Maintenance - CC Roads	44,500.00	

-	2073	Repairs & Maintenance - Buildings	24,000.00
3,68,857.00	2076	Repairs & Maintenance - SWD's	-
-	2077	Repairs & Maintenance - Plant & Machinery	1,74,509.00
-	2087	Power Charges for Head Water Works	-
1,73,55,606.00	2088	Power Charges for Street Lights	1,95,59,244.00
29,94,554.00	2089	Street Light Maintenance	48,50,918.00
-	2090	Wages	-
90,53,634.00	2092	Petrol / Diesel Evaporation	74,67,971.00
-	2095	Survey Charges	21,06,058.00
1,17,550.00	2096	Removal of Debris	1,49,17,658.00
1,34,54,170.00	2100	Sanitary / Conservancy Expenses	57,94,868.00
9,86,977.00	2101	Expenses on Sanitary Materials	21,57,347.00
6,200.00	2102	Pauper Charges	4,000.00
-	2105	Improvements to Compost Yard	1,24,500.00
3,31,148.00	2106	Anti Filarial / Anti Malaria Operations	3,60,000.00
-	2107	Medicine	-
-	2108	Rent of Buildings	2,27,798.00
-	2111	Anti Dengue Fever Operations	7,81,215.00
-	2125	School, Water Supply & Sewerage Maint.	-
-	2129	TWAD & Metro Water Maintenance Charges	6,90,000.00
-	2131	NULM Expenditure	4,11,554.00
30,39,63,236.83		Total	31,83,06,081.31

PREVIOUS YEAR	A/C CODE	ACCOUNT HEAD	Amount (Rs)	
			Dr	Cr
-	3001	Stock Account	-	-
68,07,919.00	3002	Property Tax Recoverable - Current	1,11,16,816.00	
1,44,63,702.00	3003	Property Tax Recoverable - Arrears	1,81,07,034.00	
1,73,80,316.77	3005	Profession Tax Recoverable - Current	18,15,164.31	
2,78,90,806.52	3006	Profession Tax Recoverable - Arrears	2,63,28,306.32	
53,28,187.00	3011	Lease Amounts Recoverable - Current	1,12,30,141.00	
2,30,49,085.00	3012	Lease amounts Recoverable - Arrears	2,64,41,799.00	
48,760.00	3023	Specific Grant Receivable	48,760.00	
9,10,174.00	3028	Festival Advance	9,55,324.00	
70,000.00	3033	Immediate Relief Advance	70,000.00	
-	3035	Tansi Advance	-	
15,425.00	3038	Advance of Pay & TA on Transfer	15,425.00	
1,200.00	3039	Warm Clothing Advance	1,200.00	
14,36,609.00	3043	Motor Cycle Advance	16,95,579.00	
-	3045	Marriage Advance	-	
11,01,300.00	3051	Advance to the Suppliers	11,01,300.00	
5,00,000.00	3052	Advance to the Contractors	5,00,000.00	
13,111.00	3053	Contractors Material Cost Recoverable	13,111.00	
5,83,954.00	3054	Employee Advance - Recoverable	5,83,954.00	
35,45,056.00	3055	Other Advances - Recoverable	37,82,556.00	
4,03,491.00	3056	Deposit - Recoverable	4,03,491.00	
12,100.00	3057	Prepaid Expenses	6,01,738.00	
59,545.00	3058	General Imprest	61,185.00	
-	3059	Cash A/c	-	
1,32,95,311.82	3060	RF Collection A/c	2,64,14,183.58	
16,00,105.00	3061	R.F. Library Cess A/c	21,70,024.00	
1,38,37,408.18	3062	R.F. Deposit A/c	1,03,94,610.66	
24,805.00	3063	Amma Unavagam Bank A/c	17,39,569.77	
15,52,401.00	3064	Special Roads Programme Bank A/c	15,52,401.00	
13,89,347.05	3065	P.D Account - Treasury	19,57,061.05	
1,24,00,783.68	3066	RF Payment A/c	(9,63,100.51)	

10,23,890.00	3067	Natural Calamities Bank A/c	10,23,890.00
25,98,822.78	3068	IHSDP Bank A/c	14,72,257.64
23,20,43,292.50	3070	Fixed Deposit	29,92,80,756.98
-	3072	Miscellaneous Recoveries Recoverable	-
2,56,802.00	3074	Old Bank A/c - 1	2,56,802.00
85,850.00	3075	Old Bank A/c - 2	85,850.00
5,688.00	3076	Investment A/c	5,688.00
-	3085	Trees	-
20,25,574.00	3090	SJSRY	6,86,514.00
43,03,43,632.00	3100	Transfer of Funds	54,93,93,406.00
13,17,70,077.00	3101	Land - Gross Block	13,17,70,077.00
22,95,48,833.00	3102	Buildings Gross Block	26,86,74,037.00
77,82,535.00	3103	Sub Ways & Causeways - Gross Block	77,82,535.00
12,50,00,911.00	3105	Drains & Culverts - Gross Block	15,77,69,295.00
1,58,25,348.00	3106	Heavy Vehicles - Gross Block	1,58,25,348.00
30,53,044.00	3107	Light Vehicles - Gross Block	30,53,044.00
12,52,063.00	3108	Other Vehicles - Gross Block	12,52,063.00
74,96,315.00	3109	Furniture Fixtures & Off.Equip.-Gross Block	90,33,887.00
3,81,55,534.00	3110	Elect.Instln Lamps & Fittings -Gross Block	8,29,72,976.00
-	3111	Electrical Installation - Others Gross Block	19,66,382.00
81,10,128.00	3112	Plant & M/C - Gross Block	81,10,128.00
16,82,41,488.00	3113	Roads & Pavements Concrete - Gross Block	17,52,15,285.00
30,27,36,759.00	3114	Roads & Pavements Black topped - Gross Block	31,87,82,874.00
51,31,588.00	3115	Roads & Pavements Others - Gross Block	93,32,729.00
80,11,367.00	3117	Tools & Plants - Gross Block	1,02,10,983.00
-	3118	Public Fountains - Gross Block	-
3,09,079.72	3120	IUDP Bank A/c	3,09,079.72
1,49,33,989.00	3121	Projects in Progress	1,05,56,530.00
5,56,11,947.00	3122	Projects in progress - Govt Grants	10,18,31,674.00
68,01,608.59	3123	R.F Capital Fund Bank A/c	1,76,26,475.98
3,45,99,001.17	3124	R.F SFC Bank A/c	7,39,74,140.17
24,12,494.37	3125	13th Finance Commission Bank A/c	17,79,356.37
27,78,452.00	3126	MLA Fund Bank A/c	9,26,448.00
99,909.00	3127	New Office Building Bank A/c	99,909.00
6,10,625.11	3128	New Bus Stand Bank A/c	6,31,076.11
2,36,145.00	3129	Basic Amenities Scheme Bank A/c	2,36,145.00
19,04,034.15	3130	Self Sufficiency Scheme Bank A/c	10,47,407.15
-	3131	Advance to TWAD / Metro Water	-
2,51,35,995.00	3132	Water Supply Head Water Works, OHT	2,66,34,529.00
68,09,083.00	3133	Drainage & Sewerage Pipes, Conduits etc.,	68,09,083.00
4,29,922.00	3134	Ground Water Wells and Deep Borewells	4,29,922.00
1,54,32,998.00	3135	Hand Pumps India - Mark II - Gross Block	1,75,95,388.00
45,26,503.00	3138	Other Items	66,98,575.00
(47,832.00)	3141	IUDM Bank A/c	64,372.00
4,09,380.00	3142	SPL PF Bank A/c	5,49,606.00
34,61,041.00	3143	Contributory Pension Scheme Bank A/c	26,30,646.72
-	3145	NULM Bank A/c	53,82,446.00
-	3146	Swatch Bharath Mission Bank A/c	14,01,000.00
12,659.75	3152	Decentralised District Plan A/c	12,659.75
2,04,46,87,479.16		Total	2,47,93,20,909.77

PREVIOUS YEAR	A/C CODE	ACCOUNT HEAD	Amount (Rs)	
			Dr	Cr
16,04,19,410.77	4001	Accumulated Surplus/Defecit		16,04,19,410.77
-	4004	Loans from Government		-
-	4005	Loans from HUDCO		-
27,23,366.00	4006	Loans from TUFIDCO		11,23,438.00
-	4007	Loans from TNUDF		-
-	4009	Over Draft from Bank A/c		-
6,32,21,938.00	4010	Diversion from Other Municipal Fund		6,32,21,938.00

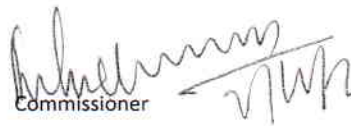
35,35,58,007.00	4011	Contribution from Municipal Fund	35,35,58,007.00
24,805.00	4012	Contribution from Private Parties	24,805.00
38,18,19,061.00	4013	Contributions from the Govt	38,18,19,061.00
32,46,71,507.00	4014	Grants from the Govt	33,78,39,831.00
-	4015	Advance Collection of Property Tax	-
2,93,79,560.00	4016	Tender Deposit - Contractors	3,57,70,201.00
7,60,633.00	4017	Tender Deposit - Suppliers	7,60,633.00
2,64,58,689.00	4018	Security Deposit - Revenue	2,65,84,922.00
-	4019	Security Deposit - Staff	-
2,25,99,661.49	4020	Deposit - Others	2,46,43,165.49
58,07,054.00	4021	Provident Fund Recoveries	58,13,224.00
(92,358.00)	4022	Cooperative Society Loans Recoveries	(91,326.00)
28,465.00	4023	R.D.Recoveries	28,465.00
836.00	4024	LIC Policy Premium Recoveries	836.00
1,79,902.00	4025	Spl PF cum Gratituty Scheme	2,99,693.00
49,493.00	4026	FBF Group Insurance - Recoveries	49,693.00
20,304.00	4027	External Housing Loan Recoveries	5,071.00
7,900.00	4028	Deputationist Recoveries	7,900.00
(94,987.00)	4029	IT Deduction @ Source from Employees	-
45,550.00	4030	Recoveries towards Loans from Banks	45,550.00
-	4031	Court Recoveries	-
150.00	4032	HBA Special FBF Recoveries	150.00
2,46,597.00	4033	Health fund Subscription	7,16,097.00
-	4034	Adv of Pay on Transfer - Recov - Payable	-
1,98,488.00	4035	IT Deductions Contractors	57,617.00
1,37,910.00	4036	Manual Workers Gen.Welfare Fund	1,17,196.00
1,30,941.00	4037	Sales Tax & Surchg. on Sales Tax Payable	96,976.00
-	4038	Power Charges - Street Lights Payable	-
1,52,60,611.90	4039	Provision for Boutful Collection of Revenueue Items	1,85,25,337.90
72,25,962.00	4040	Survey Charges Payable	72,25,962.00
1,68,100.00	4041	Water Supply Maintenance Payable	3,49,298.00
80,048.00	4042	Education Tax Payable	1,66,475.00
1,03,18,662.00	4043	Library Cess Payable	1,08,16,868.00
-	4044	Salaries Payable	-
-	4047	Accounts Payable - Contractors	-
3,36,821.00	4049	Accounts Payable - Expenses	-
1,76,36,836.00	4050	Other Payables	1,82,95,205.00
-	4051	Interest Payable	-
4,99,353.00	4052	Group Ins.Scheme Mgmnt Contbn - Payable	4,99,353.00
94,16,847.00	4053	Contribution to CMDA/LPA Payable	94,16,847.00
-	4054	Municipal Contribution to Specific Schemes	-
-	4057	Water Supply Maintenance Payable to TWAD	-
5,18,34,749.00	4061	Buildings Accumulated Depreciation	6,23,97,920.00
44,78,778.00	4062	Sub Ways & Causeways - Acc. Depreciation	52,03,993.00
-	4063	Bridges & Flyovers - Acc. Deprecciation	-
7,38,49,633.00	4064	Drains & Culverts - Accumul. Depreciatn	8,85,29,247.00
1,07,97,141.00	4065	Heavy Vehicle Accumul. Depreciation	1,24,76,372.00
27,63,136.00	4066	Light Vehicles Accumul. Depreciation	28,59,772.00
12,50,295.00	4067	Other Vehicles Accumul. Depreciation	12,52,064.00
34,78,290.00	4068	Furniture Fixture & off. Equip. Acc.Depn	51,08,622.00
3,10,85,767.00	4069	Electr. Instln Lamps fittings Acc. Depn	3,88,60,908.00
-	4070	Elect. Instaln others Accum. Deprecn	89,805.00

69,11,717.00	4071	Plant & Machinery Accumulated Deprn		73,11,188.00
10,50,72,173.00	4072	Roads & Pavements Concrete - Acc. Deprn		12,69,88,264.00
19,64,25,277.00	4073	Roads & Pavements Black Top-Acc. Deprn		26,52,05,356.00
47,18,421.00	4074	Roads & Pavements - Others - Acc. Deprn		66,98,442.00
780.00	4076	ENTYCE Advance		780.00
34,62,738.00	4079	Tools & Plant - Acc. Deprn		53,23,205.00
-	4080	Public Fountains - Acc. Deprn		-
32,23,628.00	4081	Head Works OHT W. Supply Main Acc Deprn		38,86,555.00
16,15,458.00	4082	Drains & Sewerage Pipes - Acc. Deprn.		18,42,200.00
21,496.00	4083	Ground Water Wells - Acc. Depreciation		42,992.00
1,06,40,101.00	4084	Hand Pumps India - Mark II - Acc. Depreciation		1,37,26,701.00
13,98,720.00	4087	Other Items - Acc. Deprn		24,06,135.00
5,48,390.00	4088	Audit Fees		4,24,224.00
20,25,574.00	4090	SJSRY Grant		6,86,514.00
-	4091	National Slum Development Programme		-
-	4099	Laobour Welfare Fund - TNCWWF		-
9,50,28,362.00	4100	Capital Reserve		9,50,28,362.00
4,42,266.00	4121	Contributory Pension Fund (Staff Recoveries)	5,11,828.00	-
4,29,823.00	4122	Contributory Pension Fund (Mpl. Contribution)		-
(61,358.00)	4137	Service Tax	13,34,559.00	-
-	4141	Water Supply & Drainage Tax - Arrear		-
-	4142	Education Tax Payable - Arrear		-
2,04,46,87,479.16		Total	18,46,387.00	2,20,45,57,521.16

REVENUE AND GENERAL FUND
ABSTRACT OF TRIAL BALANCE AS ON 31.03.15

Previous Year	A/c Code	Details	Dr	Cr
42,22,61,462.79	1001 - 1100	Income	-	59,49,15,856.92
30,39,63,236.83	2001 - 2130	Expenditure	31,83,06,081.31	-
2,04,46,87,479.16	3001 - 3150	Asset	2,47,93,20,909.77	-
2,04,46,87,479.16	4001 - 4150	Liabilities	18,46,387.00	2,20,45,57,521.16
		Total	2,79,94,73,378.08	2,79,94,73,378.08


Inspector
Local Fund Audit
Krishnagiri


Commissioner
Hosur Municipality
22/4/17

Hosur Municipality
Revenue and General Fund

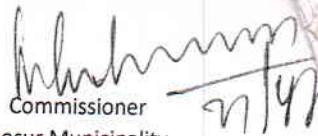
Abstract of Income and Expenditure Statement for the Year Ended 31.3.2015

23

PREVIOUS YEAR		ACCOUNT HEAD	Revised Budget Estimate (in Rs. Thousands)	INCOME
				Amount (Rs.)
4,09,57,646.00	A	PROPERTY TAX		4,73,62,798.00
6,07,10,552.00	B	OTHER TAXES		4,37,94,974.00
2,54,34,410.00	C	ASSIGNED REVENUE		2,81,44,650.00
19,92,36,826.00	D	DEVOLUTION FUND		29,79,75,025.00
2,43,86,156.00	E	SERVICE CHARGES AND FEES		3,35,10,327.00
39,03,070.00	F	GRANTS AND CONTRIBUTION		7,01,20,299.00
-	G	SALE AND HIRE CHARGES		-
4,89,61,139.67	H	OTHER INCOME		6,83,36,876.92
40,35,89,799.67		Total	-	58,92,44,949.92
-	4002	Deficit for the Year		-
40,35,89,799.67		Grand Total		58,92,44,949.92

PREVIOUS YEAR		ACCOUNT HEAD	Revised Budget Estimate (in Rs. Thousands)	EXPENDITURE
				Amount (Rs.)
	A	PERSONNEL COST		
7,38,65,852.00		(i) Salaries		7,76,75,350.00
45,90,757.00		(ii) Others		3,49,549.00
1,02,96,711.00	B	TERMINAL AND RETIREMENT BENEFITS		73,00,110.00
4,39,68,691.00	C	OPERATING EXPENSES		5,47,52,006.00
25,43,038.00	D	REPAIRS AND MAINTENANCE		20,62,802.00
13,11,488.00	E	PROGRAM EXPENSES		13,80,049.00
1,16,55,403.00	F	ADMINISTRATIVE EXPENSES		2,68,82,168.00
68,52,758.00	G	FINANCE EXPENSES		37,25,526.31
11,32,33,735.00	H	DEPRECIATION		13,71,79,061.00
26,83,18,433.00		Total	-	31,13,06,621.31
13,52,71,366.67	4002	Surplus for the Year		27,79,38,328.61
40,35,89,799.67		Grand Total		58,92,44,949.92


Inspector
Local Fund Audit
Krishnagiri


Commissioner
Hosur Municipality
27/4/15

Hosur Municipality
Revenue and General Fund

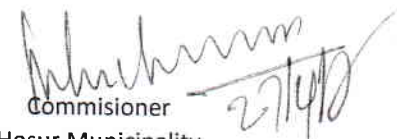
24

Schedules to Income & Expenditure Account 2014 - 2015

Actuals as on 31.03.2009	Code No	INCOME	Rs.
		A. PROPERTY TAX	
4,09,57,646.00	1001	Property tax for General	4,73,56,548.00
	1005	Excess Remittance - Propety Tax and Others	6,250.00
4,09,57,646.00		Total	4,73,62,798.00
		B. OTHER TAXES	
6,07,10,552.00	1006	Profession Tax	4,37,94,974.00
6,07,10,552.00		Total	4,37,94,974.00
		C. ASSIGNED REVENUE	
2,46,84,845.00	1046	Duty Transfer of Property	2,81,44,650.00
7,49,565.00	1047	Entertainment Tax	-
2,54,34,410.00		Total	2,81,44,650.00
		D. DEVOLUTION FUND	
19,92,36,826.00	1053	Devolution Fund	29,79,75,025.00
19,92,36,826.00		Total	29,79,75,025.00
		E. SERVICE CHARGES AND FEES	
8,000.00	1016	Fees under Places of Public Resorts Act	67,600.00
19,35,973.00	1017	Trade Licence Fees	1,63,71,941.00
-	1018	License Fees under PFA Act	9,515.00
1,39,01,937.00	1019	Building Licence Fees	90,01,800.00
1,11,904.00	1025	Fees for Advertising on Lamp Posts	74,950.00
27,39,899.00	1026	Fees for bays in Bus Stand	29,92,859.00
-	1029	Survey Fees	-
19,59,339.00	1031	Development Charges	8,39,416.00
35,93,205.00	1039	Fees on pay & use Toilets (Annual Lease)	39,82,546.00
74,090.00	1044	Other Fees	1,11,904.00
61,809.00	1054	Copy Application Fees	57,796.00
	1080	Drainage Fees Collected from Flat Promoters	-
2,43,86,156.00		Total	3,35,10,327.00
		F. GRANTS AND CONTRIBUTION	
39,03,070.00	1052	Grants for Scheme Implementation	7,01,20,299.00
39,03,070.00		Total	7,01,20,299.00

G. SALE AND HIRE CHARGES			
-	1062	Sale of Scraps	-
Total			-
H. OTHER INCOME			
7,25,945.00	1022	Market Fees - Daily (Annual Lease)	11,369.00
3,25,784.00	1023	Market Fees - Daily (Annual Lease)	8,40,600.00
7,59,998.00	1027	Slaughter House Fees (Annual)	7,97,998.00
22,66,347.00	1028	Cart Stand Fees (Annual)	23,73,253.00
1,66,51,900.00	1036	Rent on Shopping Complex	1,72,27,529.00
9,756.00	1038	Rent of Buildings	9,756.00
31,702.00	1042	Avenue Receipts	21,299.00
31,56,931.00	1043	Demolition Charges	28,26,532.00
16,20,397.34	1045	Other Income	40,03,938.80
2,54,337.00	1066	Miscellaneous Recoveries	2,05,289.00
1,12,48,034.33	1067	Interest from Investments	1,84,60,464.48
22,80,874.00	1068	Interest from Banks	33,96,116.64
77,00,043.00	1069	Project Overhead Appropriation Expenses	1,53,16,001.00
-	1073	Deposits Forefeited	-
-	1075	Dividend on Shares	-
-	1077	Rent on Bunk Stalls	-
-	1079	Income from Road Margins	-
-	1090	Amma Unavagam Income	21,53,973.00
19,29,091.00	1100	Cable TV Operators and Track Rent	6,92,758.00
Total			6,83,36,876.92
Total Income			58,92,44,949.92
-	4002	Deficit for the Year	-
GRAND TOTAL			58,92,44,949.92


 Inspector
 Local Fund Audit
 Krishnagiri


 Commissioner
 Hosur Municipality



25

**Hosur Municipality
Revenue and General Fund**

Schedules to Income & Expenditure Account 2014-2015

Actuals as on 31.03.2009	Code No	EXPENDITURE	Amount (Rs.)
		A. PERSONNEL COST:	
		i) SALARIES	
3,22,99,438.00	2001	Pay including Personal Pay	3,24,36,799.00
18,000.00	2002	Special Pay	18,000.00
3,33,00,969.00	2003	Dearness Allowance	3,70,66,088.00
11,58,448.00	2005	House Rent Allowance	11,54,642.00
54,000.00	2006	City Compensatory Allowance	58,800.00
-	2007	Cash Allowance	1,200.00
2,03,602.00	2008	Conveyance Allowance	2,11,399.00
3,18,852.00	2009	Medical Allowance	3,11,896.00
57,10,543.00	2010	Other Allowance	55,55,526.00
8,02,000.00	2011	Ex-gratia/Bonus	8,61,000.00
7,38,65,852.00		Total	7,76,75,350.00
		A. PERSONNEL COST	
		ii) OTHERS	
1,33,634.00	2012	Travel Allowance	28,424.00
2,27,815.00	2014	Supply of Uniform	3,02,125.00
11,900.00	2051	Training Expenses	19,000.00
42,17,408.00	2055	Staff Welfare Expenses	-
45,90,757.00		Total	3,49,549.00
		B. TERMINAL AND RETIREMENT BENEFITS:	
96,84,891.00	2031	Pension (Super Annuation Etc)	73,00,110.00
-	2033	Death Cun Retirement Gratuity	-
-	2034	Spl. PF Cum Gratuity	-
6,11,820.00	2035	GIS - Management Contribution	-
-	2039	Contribution to Employees P F	-
-	2053	Pension and Leave Salary Contribution	-
1,02,96,711.00		Total	73,00,110.00
		C. OPERATING EXPENSES	
-	2087	Power Charges for Head Water Works	-
1,73,55,606.00	2088	Power Charges for Street Lights	1,95,59,244.00
29,94,554.00	2089	Street Light Maintenance	48,50,918.00
-	2090	Wages	-
90,53,634.00	2092	Petrol / Diesel Evoporation	74,67,971.00
1,17,550.00	2096	Removal of Debris	1,49,17,658.00

1,34,54,170.00	2100	Sanitary / Conservancy Expenses	57,94,868.00
9,86,977.00	2101	Expenses on Sanitary Materials	21,57,347.00
6,200.00	2102	Pauper Charges	4,000.00
4,39,68,691.00		Total	5,47,52,006.00
		D.REPAIRS AND MAINTENANCE	
12,94,146.00	2016	Light Vehicle Maintenance	4,96,370.00
-	2049	Office Building Maintenance	-
-	2050	Tools and Plant Maintenance	-
12,48,892.00	2070	Heavy Vehicle Maintenance	6,33,423.00
-	2071	Repairs & Maintenance - CC Roads	44,500.00
-	2073	Repairs & Maintenance - Buildings	24,000.00
-	2077	Repairs & Maintenance - Plant & Machinery	1,74,509.00
-	2125	School, Water Supply & Sewerage Maint.	-
-	2129	TWAD & Metro Water Maintenance Charges	6,90,000.00
25,43,038.00		Total	20,62,802.00
		E.PROGRAMME EXPENSES	
-	2052	Professional Charges	-
9,80,340.00	2065	Election Expenses	1,14,334.00
-	2105	Improvements to Compost Yard	1,24,500.00
3,31,148.00	2106	Anti Filarial / Anti Malaria Operations	3,60,000.00
-	2111	Anti Dengue Fever Operations	7,81,215.00
13,11,488.00		Total	13,80,049.00
		F. ADMINISTRATIVE EXPENSES	
4,81,485.00	2015	Telephone Charges	4,26,070.00
9,37,977.00	2017	Legal Expenses	2,76,148.00
12,66,807.00	2018	Stationery & Printing	16,77,353.00
10,20,516.00	2019	Advertisement Charges	22,96,696.00
9,05,294.00	2020	Other Expenses	8,45,870.00
8,19,926.00	2026	Computer operational Expenses	39,22,370.00
-	2030	Lapsed Deposit Refund	22,11,021.00
-	2040	Works Contribution	-
-	2046	Books & Periodicals	-
3,45,285.00	2047	Postage & Telegrams	14,170.00
11,69,752.00	2048	Electricity Consumption Charges	-
42,73,122.00	2054	Contributions	64,38,698.00
-	2057	Amma Unavagam Expenditure	38,07,737.00
-	2058	Amma Unavagam Wages	16,91,500.00
1,07,400.00	2061	Sitting fees for the Councillors	1,08,600.00
3,27,839.00	2063	Animal Birth Control Expenses	4,20,525.00

-	2095	Survey Charges	21,06,058.00
-	2108	Rent of Buildings	2,27,798.00
-	2131	NULM Expenditure	4,11,554.00
1,16,55,403.00		Total	2,68,82,168.00
		G. FINANCE EXPENSES	
33,50,806.00	2022	Provision for Doubtful Collection	34,91,842.00
13,234.00	2028	Bank Charges	18,000.31
33,10,054.00	2029	Int on Loans/Ways & Means Adv/Overdraft	50,922.00
1,78,664.00	2036	Audit Fees	1,64,762.00
68,52,758.00		Total	37,25,526.31
		H. DEPRECIATION	
11,32,33,735.00	2038	Depreciation	13,71,79,061.00
11,32,33,735.00		Total	13,71,79,061.00
26,83,18,433.00		Total Expenditure	31,13,06,621.31
13,52,71,366.67	4002	Surplus For the Year	27,79,38,328.61
40,35,89,799.67		GRAND TOTAL	58,92,44,949.92


 Inspector
 Local Fund Audit
 Krishnagiri


 Commissioner
 Hosur Municipality



Hosur Municipality
Revenue and General Fund
Balance Sheet as at 31.03.2016

AS ON 31.03.09	CODE NO	LIABILITIES	Amount (Rs.)
	Liabilities		
-	4004	Loans from Government	-
-	4005	Loans from HUDCO	-
27,23,366.00	4006	Loans from TUFIDCO	11,23,438.00
-	4007	Loans from TNUDF	-
-	4009	Over Draft from Bank A/c	-
6,32,21,938.00	4010	Diversion from Other Municipal Fund	6,32,21,938.00
35,35,58,007.00	4011	Contribution from Municipal Fund	35,35,58,007.00
24,805.00	4012	Contribution from Private Parties	24,805.00
38,18,19,061.00	4013	Contributions from the Govt	38,18,19,061.00
32,46,71,507.00	4014	Grants from the Govt	33,78,39,831.00
51,30,27,518.00	4061- 4074 & 4080- 4087	Accumulated Depreciation - Schedule A	65,02,09,741.00
16,04,19,410.77	4001	Accumulated Surplus / Defecit	43,70,29,186.38
1,79,94,65,612.77		Total	2,22,48,26,007.38
	Current Liabilities		
-	4015	Advance Collection of Property Tax	-
2,93,79,560.00	4016	Tender Deposit - Contractors	3,57,70,201.00
7,60,633.00	4017	Tender Deposit - Suppliers	7,60,633.00
2,64,58,689.00	4018	Security Deposit - Revenue	2,65,84,922.00
-	4019	Security Deposit - Staff	-
2,25,99,661.49	4020	Deposit - Others	2,46,43,165.49
66,41,172.00	4021 - 4034	Recoveries from Staff Bills Payable - Schedule B	63,63,525.00
5,48,390.00	4088	Audit Fees	4,24,224.00
20,25,574.00	4090	SJSRY Grant	6,86,514.00
-	4091	National Slum Development Programme	-
-	4099	Laobour Welfare Fund - TNCWWF	-
9,50,28,362.00	4100	Capital Reserve	9,50,28,362.00
18,34,42,041.49		Total	19,02,61,546.49
	Outstandings		
1,98,488.00	4035	IT Deductions Contractors	57,617.00
1,37,910.00	4036	Manual Workers Gen.Welfare Fund	1,17,196.00

1,30,941.00	4037	Sales Tax & Surchg. on Sales Tax Payable	96,976.00
-	4038	Power Charges - Street Lights Payable	-
1,52,60,611.90	4039	Provision for Doubtful Collection of Revenue Items	1,85,25,337.90
72,25,962.00	4040	Survey Charges Payable	72,25,962.00
1,68,100.00	4041	Water Supply Maintenance Payable	3,49,298.00
80,048.00	4042	Education Tax Payable	1,66,475.00
1,03,18,662.00	4043	Library Cess Payable	1,08,16,868.00
-	4044	Salaries Payable	-
-	4047	Accounts Payable - Contractors	-
3,36,821.00	4049	Accounts Payable - Expenses	-
1,76,36,836.00	4050	Other Payables	1,82,95,205.00
-	4051	Interest Payable	-
4,99,353.00	4052	Group Ins.Scheme Mgmt Contbn - Payable	4,99,353.00
94,16,847.00	4053	Contribution to CMDA/LPA Payable	94,16,847.00
-	4054	Municipal Contribution to Specific Schemes	-
-	4057	Water Supply Maintenance Payable to TWAD	-
780.00	4076	ENTYCE Advance	780.00
(61,358.00)	4137	Service Tax	(13,34,559.00)
-	4141	Water Supply & Drainage Tax - Arrear	-
-	4142	Education Tax Payable - Arrear	-
6,13,50,001.90		Total	6,42,33,355.90
2,04,42,57,656.16		GRAND TOTAL	2,47,93,20,909.77

[Signature]
Inspector

Local Fund Audit
Krishnagiri

[Signature]
Commissioner

Hosur Municipality

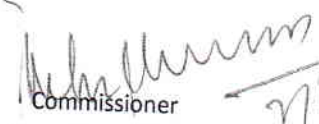
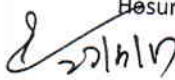
[Signature]
22/11/17

Hosur Municipality
Revenue and General Fund
Balance Sheet as at 31.03.2015

AS ON 31.03.09	CODE NO	ASSETS	Amount (Rs.)
	Fixed Assets		
-	3085	Trees	-
13,17,70,077.00	3101	Land - Gross Block	13,17,70,077.00
22,95,48,833.00	3102	Buildings Gross Block	26,86,74,037.00
77,82,535.00	3103	Sub Ways & Causeways - Gross Block	77,82,535.00
12,50,00,911.00	3105	Drains & Culverts - Gross Block	15,77,69,295.00
1,58,25,348.00	3106	Heavy Vehicles - Gross Block	1,58,25,348.00
30,53,044.00	3107	Light Vehicles - Gross Block	30,53,044.00
12,52,063.00	3108	Other Vehicles - Gross Block	12,52,063.00
74,96,315.00	3109	Furniture Fixtures & Off.Equip.-Gross Block	90,33,887.00
3,81,55,534.00	3110	Elect.InstlIn Lamps & Fittings -Gross Block	8,29,72,976.00
-	3111	Electrical Installation - Others Gross Block	19,66,382.00
81,10,128.00	3112	Plant & M/C - Gross Block	81,10,128.00
16,82,41,488.00	3113	Roads & Pavements Concrete - Gross Block	17,52,15,285.00
30,27,36,759.00	3114	Roads & Pavements Black topped - Gross Block	31,87,82,874.00
51,31,588.00	3115	Roads & Pavements Others - Gross Block	93,32,729.00
80,11,367.00	3117	Tools & Plants - Gross Block	1,02,10,983.00
-	3118	Public Fountains - Gross Block	-
1,49,33,989.00	3121	Projects in Progress	1,05,56,530.00
5,56,11,947.00	3122	Projects in progress - Govt Grants	10,18,31,674.00
2,51,35,995.00	3132	Water Supply Head Water Works, OHT	2,66,34,529.00
68,09,083.00	3133	Drainage & Sewerage Pipes, Conduits etc.,	68,09,083.00
4,29,922.00	3134	Ground Water Wells and Deep Borewells	4,29,922.00
1,54,32,998.00	3135	Hand Pumps India - Mark II - Gross Block	1,75,95,388.00
45,26,503.00	3138	Other Items	66,98,575.00
1,17,49,96,427.00		Total	1,37,23,07,344.00
	Current Assets		
-	3001	Stock Account	-
68,07,919.00	3002	Property Tax Recoverable - Current	1,11,16,816.00
1,44,63,702.00	3003	Property Tax Recoverable - Arrears	1,81,07,034.00
1,73,80,316.77	3005	Profession Tax Recoverable - Current	18,15,164.31
2,78,90,806.52	3006	Profession Tax Recoverable - Arrears	2,63,28,306.32
53,28,187.00	3011	Lease Amounts Recoverable - Current	1,12,30,141.00
2,30,49,085.00	3012	Lease amounts Recoverable - Arrears	2,64,41,799.00
48,760.00	3023	Specific Grant Receivable	48,760.00
24,33,408.00	3028-3047	Staff Advances - Schedule C	27,37,528.00
11,01,300.00	3051	Advance to the Suppliers	11,01,300.00
5,00,000.00	3052	Advance to the Contractors	5,00,000.00
13,111.00	3053	Contractors Material Cost Recoverable	13,111.00

5,83,954.00	3054	Employee Advence - Recoverable	5,83,954.00
35,45,056.00	3055	Other Advances - Recoverable	37,82,556.00
4,03,491.00	3056	Deposit - Recoverable	4,03,491.00
12,100.00	3057	Prepaid Expenses	6,01,738.00
59,545.00	3058	General Imprest	61,185.00
-	3059	Cash A/c	-
9,81,96,771.37	3061-3076 & 3120 - 3152	Balance in the Banks as per Day Book- Schedule D	15,27,80,005.16
23,20,43,292.50	3070	Fixed Deposit	29,92,80,756.98
-	3072	Miscellaneous Recoveries Recoverable	-
20,25,574.00	3090	SJSRY	6,86,514.00
43,03,43,632.00	3100	Transfer of Funds	54,93,93,406.00
-	3131	Advance to TWAD / Metro Water	-
86,62,30,011.16		Total	1,10,70,13,565.77
2,04,12,26,438.16		GRAND TOTAL	2,47,93,20,909.77


 Inspector
 Local Fund Audit
 Krishnagiri


 Commissioner
 Hosur Municipality


Hosur Municipality

REVENUE AND CAPITAL FUND

DETAILS OF ASSETS CLOSING BALANCE AS ON 31.03.2016

ANNEXURE-3

Sl No	Assets Code No	Name of Assets	Addition during 2015 -2015				Total Additions	Deletion during 2015 - 2016	Closing balance as on 31.03.2016
			04/15 - 09/15	10/14 - 02/16	03/16				
1	3085	Trees							
2	3101	Land - Gross Block						13,17,70,077	
3	3102	Buildings - Gross Block	1,63,07,517	1,62,92,738	65,24,949	3,91,25,204		26,86,74,037	
4	3103	Subways & Causeways - Gross Block						77,82,535	
5	3105	Open Drains and Culverts-Gross Block	1,36,44,839	1,22,36,357	68,87,188	3,27,68,384		15,77,69,295	
6	3106	Heavy Vehicles - Gross Block						1,58,25,348	
7	3107	Light Vehicles - Gross Block						30,53,044	
8	3108	Other Vehicles - Gross Block						12,52,063	
9	3109	Furniture, Fixtures and office equipments-Gross Block	15,37,572			15,37,572		90,33,887	
10	3110	Electrical - Lamp-posts/tube Light fittings-Gross block	69,93,342	2,93,61,728	84,62,372	4,48,17,442		8,29,72,976	
11	3111	Electrical Installations - Others Gross block		7,18,438	12,47,944	19,66,382		19,66,382	
12	3112	Plant & Machinery - Gross Block						81,10,128	
13	3113	Roads and Pavements - Concrete - Gross Block	32,38,622	19,03,675	18,31,500	69,73,797		17,52,15,285	
14	3114	Roads and Pavements - Black Topped - Gross Block	35,53,469	51,53,664	73,38,982	1,60,46,115		31,87,82,874	
15	3115	Roads and Pavements - Others - Gross Block	19,98,000	5,38,235	16,64,906	42,01,141		93,32,729	
16	3117	Tools & Plant Gross Block	5,54,445	16,45,171		21,99,616		1,02,10,983	
17	3118	Public Fountains - Gross Block							
18	3132	Water Supply Head Water Works	12,63,607	2,34,927		14,98,534		2,66,34,529	
19	3133	Drainage Pipes & Conduits - Gross Block						68,09,083	
20	3134	Ground Water Wells and Deep Borewells						4,29,922	
21	3135	Hand Pumps India Mark II		21,62,390		21,62,390		1,75,95,388	
22	3138	Others Assets	20,14,830		1,57,242	21,72,072		66,98,575	
TOTAL			5,11,06,243	7,02,47,323	3,41,15,083	15,54,68,649	-	1,25,99,19,140	


Commissioner
Hosur Municipality


Inspector
Local Fund Audit
Krishnagiri

07/11/15

Hosur Municipality
REVENUE AND GENERAL FUND
DEMAND, COLLECTION AND BALANCE FOR THE YEAR 2015 - 2016

A/c. Head	A/c. Code	Demand			Collection			Balance		
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
PROPERTY TAX										
Property Tax - General	3002, 3003	2,63,05,571	4,73,56,548	7,36,62,119	81,98,543	3,62,39,732	4,44,38,275	1,81,07,028	1,11,16,816	2,92,23,844
Water Supply & Drainage Tax	3013, 3019	2,42,26,360	4,32,38,587	6,74,64,947	74,87,061	3,28,89,577	4,03,76,638	1,67,39,299	1,03,49,010	2,70,88,309
Education Tax	3016, 3020	1,15,56,878	2,05,89,804	3,21,46,682	35,50,277	1,56,62,511	1,92,12,788	80,06,601	49,27,293	1,29,33,894
Library Cess	4043	40,79,779	90,95,487	1,31,75,266	17,23,012	66,86,813	84,09,825	23,56,767	24,08,674	47,65,441
Total		6,61,68,588	12,02,80,426	18,64,49,014	2,09,58,893	9,14,78,633	11,24,37,526	4,52,09,695	2,88,01,793	7,40,11,488
PROFESSION TAX	3005, 3006	4,52,71,123	4,37,91,224	8,90,62,347	1,89,42,817	4,19,76,060	6,09,18,876	2,63,28,307	18,15,164	2,81,43,471
Total		11,14,39,711	16,40,71,650	27,55,11,361	3,99,01,710	13,34,54,693	17,33,56,402	7,15,38,002	3,06,16,957	10,21,54,959
LEASE ITEMS										
Parking Fees	1021	-	-	-	-	-	-	-	-	-
Market Fees	1022	31,97,903	-	31,97,903	-	-	-	31,97,903	-	31,97,903
Weekly Market	1023	23,68,485	8,40,600	32,09,085	-	6,67,749	6,67,749	23,68,485	1,72,851	25,41,336
Advertisement Fees	1025	30,900	-	30,900	-	-	-	30,900	-	30,900
Bus Stand Entry Fees	1026	64,81,268	29,92,859	94,74,127	27,016	20,54,296	20,81,312	64,54,252	9,38,563	73,92,815
Slaughter House	1027	8,26,673	7,97,998	16,24,671	3,599	7,97,998	8,01,597	8,23,074	-	8,23,074
Cycle Stand	1028	7,62,858	23,73,253	31,36,111	67,607	11,31,850	11,99,457	6,95,251	12,41,403	19,36,654
Rent on Lease of Lands	1033	-	-	-	-	-	-	-	-	-
Fairs & Festivals	1035	-	-	-	-	-	-	-	-	-
Rent on Shopping Complex	1036	1,23,66,968	1,72,27,529	2,95,94,497	19,27,379	94,23,651	1,13,51,030	1,04,39,589	78,03,878	1,82,43,467
Rent of Quarters	1038	-	-	-	-	-	-	-	-	-
Pay & Use Toilet	1039	23,37,786	39,33,000	62,70,786	-	38,62,186	38,62,186	23,37,786	70,814	24,38,600
Commissioner Quarters	1040	-	-	-	-	-	-	-	-	-
Avenue Receipts	1042	2,413	21,299	23,712	2,018	72,800	2,018	395	21,299	21,694
Others	1044	2,018	74,950	76,968	577	73,377	73,377	1,441	2,150	3,591
Burma - Bunk Stalls	1077	-	-	-	-	-	-	-	-	-
Cable TV Fees	1100	-	-	-	-	-	-	-	-	-
Total		2,83,77,272	2,82,61,488	5,66,38,760	20,28,196	1,80,10,530	2,00,38,726	2,63,49,076	1,02,50,958	3,66,00,034

Inspector
Local Fund Audit
Krishnagiri

Commissioner
Hosur Municipality

D. Srinivas

Hosur Municipality

REVENUE AND GENERAL FUND

DEMAND, COLLECTION AND BALANCE OF NON TAX ITEMS FOR THE YEAR 2015 - 2016

A/c. Head	A/c. Code	Demand			Collection			Balance		
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
Fees under Places of Public Resorts	1016		67,600	67,600		67,600	67,600	-	-	-
D & O Trade License Fees	1017		1,63,71,941	1,63,71,941		1,63,71,941	1,63,71,941	-	-	-
PFA License Fees	1018		-	-		-	-	-	-	-
Building License Fees	1019		90,01,800	90,01,800		90,01,800	90,01,800	-	-	-
Encroachment Fees	1020		-	-		-	-	-	-	-
Development Charges	1031		8,39,416	8,39,416		8,39,416	8,39,416	-	-	-
Duty on Transfer of Property	1046		2,81,44,650	2,81,44,650		2,81,44,650	2,81,44,650	-	-	-
Entertainment Tax	1047		-	-		-	-	-	-	-
Magisterial Fines	1048		-	-		-	-	-	-	-
Devolution Fund	1053		29,79,75,025	29,79,75,025		29,79,75,025	29,79,75,025	-	-	-
Total			35,24,00,432	35,24,00,432		35,24,00,432	35,24,00,432	-	-	-


Inspector
Local Fund Audit
Krishnagiri


Commissioner
Hosur Municipality
D. Jayaram

Hosur Municipality
Water Supply and Drainage Fund
Trial Balance as on 31.03.16

PREVIOUS YEAR (Rs)	A/C CODE	ACCOUNT HEAD	Amount (Rs)	
			Dr	Cr
3,73,96,111.00	1002	Water Supply and Drainage Tax		4,32,38,587.00
-	1005	Excess Remittance - Prop.Tax & others		2,500.00
25,39,041.00	1044	Other Fees		22,87,171.00
29,105.00	1045	Other Income		12,960.00
-	1066	Miscellaneous Recoveries		-
-	1067	Interest on Investments		8,48,127.00
-	1068	Interest from Banks		-
26,45,983.00	1069	Project Overhead Appropriation Expenses		38,59,808.00
-	1081	WS Connection Initial Amount		10,000.00
43,99,292.00	1082	WS Connection Charges		46,94,950.00
1,27,83,950.00	1083	Metered / Tap Rate Charges		1,35,60,000.00
1,19,86,097.00	1088	Prior Year Income		1,24,00,014.00
7,17,79,579.00		Total		8,09,14,117.00

PREVIOUS YEAR (Rs)	A/C CODE	ACCOUNT HEAD	Amount (Rs)	
			Dr	Cr
30,00,413.00	2001	Pay including Personal Pay	31,12,278.00	
31,92,679.00	2003	Dearness Allowance	34,63,439.00	
1,29,058.00	2005	House Rent Allowance	1,37,109.00	
720.00	2007	Cash Allowance	720.00	
73,659.00	2008	Conveyance Allowance	68,331.00	
23,994.00	2009	Medical Allowance	25,459.00	
4,29,021.00	2010	Other Allowance	4,41,104.00	
60,000.00	2011	Ex-gratia/Bonus	57,000.00	
	2015	Telephone Charges	-	
1,86,258.00	2016	Light Vehicle Maintenance	-	
35,732.00	2019	Advertisement Charges	19,936.00	
6,27,124.00	2020	Other Expenses	12,751.00	
41,64,375.00	2022	Provision for Doubtful Collection	61,77,789.00	
3,145.00	2028	Bank Charges	2,751.43	
-	2029	Int on Loans/Ways & Means Adv/Overdraft	-	
2,05,753.00	2031	Pension Superannuation etc.,	-	
90,40,807.00	2038	Depreciation	1,65,49,259.00	
	2041	Prior Year Expenses	-	
2,01,07,531.00	2054	Contribution	3,90,953.00	
-	2055	Staff Welfare Expenses	-	
5,69,846.00	2065	Election Expenses	-	
5,30,693.00	2070	Heavy Vehicle Maintenance	4,49,476.00	
34,41,736.00	2077	Repairs & Maintenance - Plant & Machinery	26,97,920.00	
6,61,54,923.00	2087	Power Charges for Head Water Works	9,48,87,555.00	
1,09,04,705.00	2088	Power Charges for Street Lights	-	
7,85,057.00	2089	Street Light Maintenance	1,44,242.00	
-	2090	Wages	13,00,200.00	
17,07,425.00	2092	Petrol / Diesel Evaporation	14,14,814.00	
14,54,817.00	2125	School, Water Supply & Sewerage Maint.	23,48,328.00	
3,56,81,746.00	2129	TWAD & Metro Water Maintenance Charges	6,29,77,854.00	
13,09,122.00	2130	Maintenance	-	
16,38,20,339.00		Total	19,66,79,268.43	-

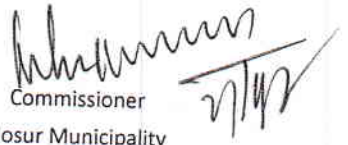
PREVIOUS YEAR (Rs)	A/C CODE	ACCOUNT HEAD	Amount (Rs)	
			Dr	Cr
-	3001	Stock Account		
63,73,411.00	3013	Water Supply and Drainage Tax Receivable	1,03,49,010.00	
38,52,987.00	3014	Water Charges Recoverable - Current	58,56,269.00	
56,46,604.00	3015	Water Charges Recoverable - Arrears	71,15,436.00	
1,32,56,732.00	3019	Water Supply and Drainage Tax Receivable - Arrears	1,67,39,299.00	
57,300.00	3028	Festival Advance	65,800.00	
-	3053	Contractors Material Cost Recoverable	-	
-	3054	Employee Advance Recoverable	-	
-	3055	Other Advances - Recoverable	-	
8,27,220.00	3056	Deposit - Recoverable	8,27,220.00	
-	3059	Cash A/c	-	
90,00,000.00	3070	Fixed Deposit	1,48,48,127.00	
19,75,201.00	3100	Transfer of Funds	19,75,201.00	
22.00	3101	Land - Gross Block	22.00	
31,07,305.00	3102	Buildings Gross Block	31,07,305.00	
94,52,341.00	3105	Storm Water Drains & Culverts - Gross Block	94,52,341.00	
-	3106	Heavy Vehicles - Gross Block	-	
5,15,825.00	3107	Light Vehicles - Gross Block	5,15,825.00	
-	3109	Furniture Fixtures & Off.Equip.-Gross Bl	-	
9,06,414.00	3110	Elect.Instln Lamps & Fittings -Gross Bl	49,43,350.00	
-	3111	Elect.Installation - Others Gross Bl	-	
2,04,48,921.00	3112	Plant & M/C - Gross Block	2,38,86,196.00	
29,47,045.00	3113	Roads & Pavements - CC - Gross Block	29,47,045.00	
11,10,000.00	3114	Roads & Pavements - BT - Gross Block	11,10,000.00	
-	3115	Roads & Pavements - Others - Gross Bl	-	
7,57,000.00	3117	Tools and Plants - Gross Block	11,41,628.00	
69,680.00	3118	Public Fountains - Gross Block	69,680.00	
8,69,446.00	3121	Projects in Progress	-	
5,02,275.00	3122	Projects in progress - Govt Grants	-	
15,14,817.00	3131	Advance to TWAD / Metro Water	15,14,817.00	
21,04,20,234.00	3132	Water Supply Head Water Works, OHT	21,40,78,750.00	
8,52,670.00	3133	Drains & Sewerage Pipes - Gross Block	8,52,670.00	
4,90,11,103.00	3134	Ground Water Wells and Deep Bore Wells	6,32,13,124.00	
2,89,19,044.00	3135	Hand Pumps India - Mark II	4,28,33,478.00	
1,59,694.00	3137	Sullage Water Removal Tankers - Gross Block	1,59,694.00	
2,61,51,748.65	3139	Water Supply & Drainage Fund Bank A/c	5,13,483.22	
26,76,387.00	3140	Water Supply Deposit A/c	14,20,618.00	
40,13,81,426.65		Total	42,95,36,388.22	-

PREVIOUS YEAR (Rs)	A/C CODE	ACCOUNT HEAD	Amount (Rs)	
			Dr	Cr
(39,55,15,785.35)	4001	Accumulated Surplus/Defecit	39,55,15,785.35	
1,24,78,914.00	4007	Loans from TNUDF		1,24,78,914.00
41,53,70,905.00	4010	Diversion from Other Municipal Fund		53,43,70,905.00
9,17,83,461.00	4011	Contribution from Municipal Fund		9,17,83,461.00
3,40,91,523.00	4013	Contributions from the Govt		3,40,91,523.00
-	4014	Grants from the Govt		-
38,70,847.00	4016	Tender Deposit - Contractors		38,44,179.00
-	4017	Tender Deposit - Suppliers		-
1,93,391.00	4020	Deposit - Others		2,35,891.00
3,000.00	4021	Provident Fund Recoveries		3,000.00
-	4022	Cooperative Society Loans Recoveries		-
-	4023	R.D.Recoveries		-
-	4024	LIC Premium Recoveries		1,020.00
-	4025	Spl PF cum Gratituty Scheme		(40.00)
-	4026	FBF Group Insurance - Recoveries		1,500.00
-	4027	External Housing Loan Recoveries		-
7,984.00	4029	IT Deduction @ Source from Employees		11,950.00
-	4032	HBA Special FBF Recoveries		-
87,600.00	4033	Health fund Subscription		1,46,370.00
26,688.00	4034	Advance of TA & DA Payable		26,688.00
1,80,467.00	4035	IT Deductions Contractors		1,15,304.00
1,19,834.00	4036	Manual Workers Gen.Welfare Fund		93,537.00
4,60,432.00	4037	Sales Tax & Surchg. on Sales Tax Payable		3,79,472.00
1,02,28,466.00	4039	Provision for Doubtful Collection of Revenue Items		92,69,293.00
-	4044	Salaries Payable		-
-	4047	Accounts Payable - Contractors		32,386.00
-	4049	Accounts Payable - Expenses		1,15,160.00
-	4050	Other Payables		4,287.00
-	4052	GIS Management Contribution Payable		41,860.00
-	4057	Water Supply Maintenance Payable to TWAD		55,10,535.00
10,32,486.00	4061	Buildings Accumulated Depreciation		11,36,227.00
69,28,906.00	4064	Storm Water Drains & Cukverts - Accumulated Deoreciation		73,83,124.00
-	4065	Heavy Vehicle Accumul. Depreciation		-
4,27,102.00	4066	Light Vehicles Accumul. Depreciation		4,49,283.00
-	4067	Other Vehicles - Acc. Depreciation		-
-	4068	Furniture Fixture & off. Equip. Acc.Depn		-
9,02,226.00	4069	Elect. Installn Lamps & Fittings - Acc. Deprecn		9,03,273.00
1,37,40,786.00	4071	Plant & Machinery Accumulated Deprn		1,54,17,820.00
24,88,098.00	4072	Roads & Pavements - CC - Acc. Deprecitaion		26,02,835.00
10,68,569.00	4073	Roads & Pavemenst - BT - Acc. Depreciation		10,85,141.00
-	4074	Roads & Pavements - Others - Acc. Depreciation		-
1,89,250.00	4079	Tools and Plants - Acc. Depreciation		3,31,188.00
66,238.00	4080	Public Fountains - Acc. Deprn		66,926.00
12,26,94,835.00	4081	Head Works OHT W.Supply Main Acc Depn		12,80,33,606.00
2,30,418.00	4082	Drains & Sewerage Pipes - Acc. Depreciation		2,58,812.00
3,40,79,685.00	4083	Ground Water Wells Bore Wells Acc. Depn		3,46,48,547.00
2,87,54,430.00	4084	Hand pumps India Mark II Acc. Depn		3,68,31,514.00
48,606.00	4086	Sullage Water Removal Tankers - Acc. Depreciation		52,598.00
22.00	4100	Capital Reserve		22.00
1,53,42,700.00	4110	Water Supply Initial Amount		1,90,76,931.00
657.00	4121	Contributory Pension Scheme		(17,717.00)
40,13,81,426.65		Total	39,55,15,785.35	94,08,17,325.00

WATER SUPPLY AND DRAINAGE FUND
ABSTRACT OF TRIAL BALANCE AS ON 31.03.15

Previous Year	A/c Code	Details	Dr	Cr
7,17,79,579.00	1001 - 1100	Income	-	8,09,14,117.00
16,38,20,339.00	2001 - 2100	Expenditure	19,66,79,268.43	-
40,13,81,426.65	3001 - 3150	Asset	42,95,36,388.22	-
40,13,81,426.65	4001 - 4150	Liabilities	39,55,15,785.35	94,08,17,325.00
		Total	1,02,17,31,442.00	1,02,17,31,442.00


Inspector
Local Fund Audit
Krishnagiri


Commissioner
Hosur Municipality

22/3/15

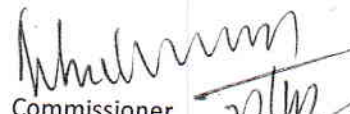
Hosur Municipality
Water Supply & Drainage Fund

Abstract of Income and Expenditure Statement for the Year Ended 31.3.2016

PREVIOUS YEAR (Rs)		ACCOUNT HEAD	Revised Budget Estimate (in Rs. Thousands)	INCOME
				Amount (Rs)
3,73,96,111.00	A	PROPERTY TAX		4,32,38,587.00
-	B	OTHER TAXES		2,500.00
-	C	ASSIGNED REVENUE		-
-	D	DEVOLUTION FUND		-
1,71,83,242.00	E	SERVICE CHARGES AND FEES		1,82,64,950.00
-	F	GRANTS AND CONTRIBUTION		-
-	G	SALE AND HIRE CHARGES		-
52,14,129.00	H	OTHER INCOME		70,08,066.00
5,97,93,482.00		Total	-	6,85,14,103.00
10,40,26,857.00	4002	Defecit for the Year		12,81,65,165.43
16,38,20,339.00		Grand Total		19,66,79,268.43

PREVIOUS YEAR (Rs)		ACCOUNT HEAD	Revised Budget Estimate (in Rs. Thousands)	EXPENDITURE
				Amount (Rs)
	A	PERSONNEL COST		
69,09,544.00		(i) Salaries		73,05,440.00
-		(ii) Others		-
2,05,753.00	B	TERMINAL AND RETIREMENT BENEFITS		-
7,91,53,807.00	C	OPERATING EXPENSES		9,63,31,997.00
4,30,02,675.00	D	REPAIRS AND MAINTENANCE		6,98,88,392.00
5,69,846.00	E	PROGRAM EXPENSES		-
2,07,70,387.00	F	ADMINISTRATIVE EXPENSES		4,23,640.00
41,67,520.00	G	FINANCE EXPENSES		61,80,540.43
90,40,807.00	H	DEPRECIATION		1,65,49,259.00
16,38,20,339.00		Total	-	19,66,79,268.43
	4002	Surplus for the Year		-
16,38,20,339.00		Grand Total	-	19,66,79,268.43


Inspector
Local Fund Audit
Krishnagiri


Commissioner
Hosur Municipality


22/1/16

Hosur Municipality
Water Supply and Drainage Fund
Schedules to Income & Expenditure Account 2015 - 2016

Actuals as on 31.03.2014	Code No	INCOME	Amount (Rs)
		A. PROPERTY TAX	
3,73,96,111.00	1002	Water Supply and Drainage Tax	4,32,38,587.00
3,73,96,111.00		Total	4,32,38,587.00
		B. OTHER TAXES	
-	1005	Excess Remittance - Prop.Tax & others	2,500.00
-		Total	2,500.00
		C. ASSIGNED REVENUE	
-		Total	-
		D. DEVOLUTION FUND	
-		Total	-
		E. SERVICE CHARGES AND FEES	
-	1081	WS Connection Initial Amount	10,000.00
43,99,292.00	1082	WS Connection Charges	46,94,950.00
1,27,83,950.00	1083	Metered / Tap Rate Charges	1,35,60,000.00
1,71,83,242.00		Total	1,82,64,950.00
		F. GRANTS AND CONTRIBUTION	
-		Total	-
		G. SALE AND HIRE CHARGES	

		Total	
		H. OTHER INCOME	
25,39,041.00	1044	Other Fees	22,87,171.00
29,105.00	1045	Other Income	12,960.00
-	1066	Miscellaneous Recoveries	-
-	1067	Interest on Investments	8,48,127.00
-	1068	Interest from Banks	-
26,45,983.00	1069	Project Overhead Appropriation Expenses	38,59,808.00
52,14,129.00		Total	70,08,066.00
5,97,93,482.00		Total Income	6,85,14,103.00
10,40,26,857.00	4002	Deficit for the Year	12,81,65,165.43
16,38,20,339.00		GRAND TOTAL	19,66,79,268.43


 Commissioner
 Hosur Municipality




 Inspector
 Local Fund Audit
 Krishnagiri

Hosur Municipality
Water Supply and Drainage Fund

Schedules to Income & Expenditure Account 2015 - 2016

Actuals as on 31.03.2014	Code No	EXPENDITURE	Amount (Rs)
		A. PERSONNEL COST:	
		i) SALARIES	
30,00,413.00	2001	Pay including Personal Pay	31,12,278.00
31,92,679.00	2003	Dearness Allowance	34,63,439.00
1,29,058.00	2005	House Rent Allowance	1,37,109.00
720.00	2007	Cash Allowance	720.00
73,659.00	2008	Conveyance Allowance	68,331.00
23,994.00	2009	Medical Allowance	25,459.00
4,29,021.00	2010	Other Allowance	4,41,104.00
60,000.00	2011	Ex-gratia/Bonus	57,000.00
69,09,544.00		Total	73,05,440.00
		A. PERSONNEL COST	
		ii) OTHERS	
-		Total	-
		B. TERMINAL AND RETIREMENT BENEFITS:	
2,05,753.00	2031	Pension Superannuation etc.,	-
-	2055	Staff Welfare Expenses	-
2,05,753.00		Total	-
		C. OPERATING EXPENSES	
6,61,54,923.00	2087	Power Charges for Head Water Works	9,48,87,555.00
1,09,04,705.00	2088	Power Charges for Street Lights	-
7,85,057.00	2089	Street Light Maintenance	1,44,242.00
-	2090	Wages	13,00,200.00
13,09,122.00	2130	Maintenance	-
7,91,53,807.00		Total	9,63,31,997.00
		D.REPAIRS AND MAINTENANCE	
1,86,258.00	2016	Light Vehicle Maintenance	-
5,30,693.00	2070	Heavy Vehicle Maintenance	4,49,476.00
34,41,736.00	2077	Repairs & Maintenance - Plant & Machinery	26,97,920.00

17,07,425.00	2092	Petrol / Diesel Evaporation	14,14,814.00
14,54,817.00	2125	School, Water Supply & Sewerage Maint.	23,48,328.00
3,56,81,746.00	2129	TWAD & Metro Water Maintenance Charges	6,29,77,854.00
4,30,02,675.00		Total	6,98,88,392.00
		E. PROGRAMME EXPENSES	
5,69,846.00	2065	Election Expenses	-
5,69,846.00		Total	-
		F. ADMINISTRATIVE EXPENSES	
-	2015	Telephone Charges	-
35,732.00	2019	Advertisement Charges	19,936.00
6,27,124.00	2020	Other Expenses	12,751.00
2,01,07,531.00	2054	Contribution	3,90,953.00
2,07,70,387.00		Total	4,23,640.00
		G. FINANCE EXPENSES	
3,145.00	2028	Bank Charges	2,751.43
-	2029	Int on Loans/Ways & Means Adv/Overdraft	-
41,64,375.00	2022	Provision for Doubtful Collection	61,77,789.00
41,67,520.00		Total	61,80,540.43
		H. DEPRECIATION	
90,40,807.00	2038	Depreciation	1,65,49,259.00
90,40,807.00		Total	1,65,49,259.00
16,38,20,339.00		Total Expenditure	19,66,79,268.43
	4002	Surplus For the Year	-
16,38,20,339.00		GRAND TOTAL	19,66,79,268.43


 Inspector
 Local Fund Audit
 Krishnagiri


 Commissioner
 Hosur Municipality
 22/11/17

Hosur Municipality
Water Supply and Drainage Fund
Balance Sheet as at 31.03.2016

AS ON 31.03.14	CODE NO	LIABILITIES	Amount (Rs)
		Liabilities	
1,24,78,914.00	4007	Loans from TNUDF	1,24,78,914.00
41,53,70,905.00	4010	Diversion from Other Municipal Fund	53,43,70,905.00
9,17,83,461.00	4011	Contribution from Municipal Fund	9,17,83,461.00
3,40,91,523.00	4013	Contributions from the Govt	3,40,91,523.00
-	4014	Grants from the Govt	-
21,26,51,635.00	4061-4074 &	Accumulated Depreciation - Schedule A	22,92,00,894.00
(39,55,15,785.35)	4001	Accumulated Surplus/Defecit	(51,12,80,936.78)
37,08,60,652.65		Total	39,06,44,760.22
		Current Liabilities	
38,70,847.00	4016	Tender Deposit - Contractors	38,44,179.00
-	4017	Tender Deposit - Suppliers	
1,93,391.00	4020	Deposit - Others	2,35,891.00
1,25,272.00	4021 -	Recoveries from Staff Bills Payable - Schedule B	1,90,488.00
1,02,28,466.00	4039	Provision for Doubtful Collection of Revenue Items	92,69,293.00
1,44,17,976.00		Total	1,35,39,851.00
		Outstandings	
1,80,467.00	4035	IT Deductions Contractors	1,15,304.00
1,19,834.00	4036	Manual Workers Gen.Welfare Fund	93,537.00
4,60,432.00	4037	Sales Tax & Surchg. on Sales Tax Payable	3,79,472.00
-	4044	Salaries Payable	-
-	4047	Accounts Payable - Contractors	32,386.00
-	4049	Accounts Payable - Expenses	1,15,160.00
-	4050	Other Payables	4,287.00
-	4052	GIS Management Contribution Payable	41,860.00
-	4057	Water Supply Maintenance Payable to TWAD	55,10,535.00
22.00	4100	Capital Reserve	22.00
1,53,42,700.00	4110	Water Supply Initial Amount	1,90,76,931.00
(657.00)	4121	Contributory Pension Scheme	(17,717.00)
1,61,02,798.00		Total	2,53,51,777.00
40,13,81,426.65		GRAND TOTAL	42,95,36,388.22


Inspector

Local Fund Audit
Krishnagiri


Commissioner

Hosur Municipality


27/4/17

Hosur Municipality
Water Supply and Drainage Fund
Balance Sheet as at 31.03.2016

AS ON 31.03.12	CODE NO	ASSETS	Amount (Rs)
		Fixed Assets	
22.00	3101	Land - Gross Block	22.00
31,07,305.00	3102	Buildings Gross Block	31,07,305.00
94,52,341.00	3105	Storm Water Drains & Culverts - Gross Block	94,52,341.00
-	3106	Heavy Vehicles - Gross Block	-
5,15,825.00	3107	Light Vehicles - Gross Block	5,15,825.00
-	3109	Furniture Fixtures & Off.Equip.-Gross Bl	-
9,06,414.00	3110	Elect.Instln Lamps & Fittings -Gross Bl	9,06,414.00
-	3111	Elect.Installation - Others Gross Bl	-
2,04,48,921.00	3112	Plant & M/C - Gross Block	2,04,48,921.00
29,47,045.00	3113	Roads & Pavements - CC - Gross Block	29,47,045.00
11,10,000.00	3114	Roads & Pavements - BT - Gross Block	11,10,000.00
-	3115	Roads & Pavements - Others - Gross Bl	-
7,57,000.00	3117	Tools and Plants - Gross Block	7,57,000.00
69,680.00	3118	Public Fountains - Gross Block	69,680.00
8,69,446.00	3121	Projects in Progress	8,69,446.00
5,02,275.00	3122	Projects in progress - Govt Grants	5,02,275.00
21,04,20,234.00	3132	Water Supply Head Water Works, OHT	21,04,20,234.00
8,52,670.00	3133	Drains & Sewerage Pipes - Gross Block	8,52,670.00
4,90,11,103.00	3134	Ground Water Wells and Deep Bore Wells	4,90,11,103.00
2,89,19,044.00	3135	Hand Pumps India - Mark II	2,89,19,044.00
1,59,694.00	3137	Sullage Water Removal Tankers - Gross Block	1,59,694.00
33,00,49,019.00		Total	36,83,11,108.00
		Current Assets	
-	3001	Stock Account	-
63,73,411.00	3013	Water Supply and Drainage Tax Receivable	63,73,411.00
38,52,987.00	3014	Water Charges Recoverable - Current	38,52,987.00
56,46,604.00	3015	Water Charges Recoverable - Arrears	56,46,604.00
1,32,56,732.00	3019	Water Supply and Drainage Tax Receivable - Arrears	1,32,56,732.00
57,300.00	3028-3042	Staff Advances - Schedule C	57,300.00
-	3053	Contractors Material Cost Recoverable	-
-	3054	Employee Advance Recoverable	-
-	3055	Other Advances - Recoverable	-
8,27,220.00	3056	Deposit - Recoverable	8,27,220.00
-	3059	Cash A/c	-
90,00,000.00	3070	Fixed Deposit	90,00,000.00
19,75,201.00	3100	Transfer of Funds	19,75,201.00
15,14,817.00	3131	Advance to TWAD / Metro Water	15,14,817.00
2,88,28,135.65	3139 - 3142	Balance in the Banks as per Day Book- Schedule D	2,88,28,135.65
7,13,32,407.65		Total	6,12,25,280.22
40,13,81,426.65		GRAND TOTAL	42,95,36,388.22


Inspector
Local Fund Audit
Krishnagiri


Commissioner
Hosur Municipality

27/4/17

Hosur Municipality
Water Supply & Drainage Fund
DETAILS OF ASSETS CLOSING BALANCE AS ON 31.03.2016
ANNEXURE-3

Sl No	Assets Code No	Name of Assets	Opening Balance as on 01.4.2015	Addition during 2015-2016	Total	Deletion during 2014-2015	Closing balance as on 31.03.2015
1	3101	Land - Gross Block	22.00		22.00		22.00
2	3102	Buildings - Gross Block	31,07,305.00		31,07,305.00		31,07,305.00
3	3105	Storm Water Drains & Culverts - Gross Block	94,52,341.00		94,52,341.00		94,52,341.00
4	3106	Heavy Vehicles - Gross Block	-		-		-
5	3107	Light Vehicles - Gross Block	5,15,825.00		5,15,825.00		5,15,825.00
6	3109	Furniture, Fixtures and office equipments-Gross Block	-		-		-
7	3110	Electrical -Lamp-posts/tube Light fittings-Gross block	9,06,414.00		9,06,414.00		9,06,414.00
8	3111	Electrical Installations - Others Gross block	-		-		-
9	3112	Plant & Machinery - Gross Block	2,04,48,921.00		2,04,48,921.00		2,04,48,921.00
10	3113	Roads & Pavements - CC - Gross Block	29,47,045.00		29,47,045.00		29,47,045.00
11	3114	Roads & Pavements - BT - Gross Block	11,10,000.00		11,10,000.00		11,10,000.00
12	3115	Roads & Pavements - Others - Gross Block	-		-		-
13	3117	Tools and Plants - Gross Block	7,57,000.00		7,57,000.00		7,57,000.00
14	3118	Public Fountains - Gross Block	69,680.00		69,680.00		69,680.00
15	3132	Water Supply Head Works, OHT - Gross Block	21,04,20,234.00	51,78,898.00	21,55,99,132.00		21,55,99,132.00
16	3133	Drains & Sewerage Pipes - Gross Block	8,52,670.00		8,52,670.00		8,52,670.00
17	3134	Ground Water Wells & Deep Borewells - Gross Block	4,90,11,103.00	1,67,18,575.00	6,57,29,678.00		6,57,29,678.00
18	3135	Hand Pumps India Mark II - Gross Block	2,89,19,044.00	1,39,14,426.00	4,28,33,470.00		4,28,33,470.00
19	3137	Sullage Water Removal Tankers - Gross Block	1,59,694.00		1,59,694.00		1,59,694.00
		TOTAL	32,86,77,298.00	3,58,11,899.00	36,44,89,197.00		36,44,89,197.00


Inspector
Local Fund Audit
Krishnagiri


Commissioner
Hosur Municipality



Hosur Municipality
Water Supply & Drainage Fund
DEMAND, COLLECTION AND BALANCE FOR THE YEAR 2015-2016

A/c. Head	A/c. Code	Demand		Collection		Balance				
		Arrear	Current	Arrear	Current	Arrear	Current	Total		
PROPERTY TAX										
Water Supply & Drainage Tax	3013, 3019	2,42,26,360	4,32,38,587	6,74,64,947	74,87,061	3,28,89,577	4,03,76,638	1,67,39,299	1,03,49,010	2,70,88,309
Total		2,42,26,360.00	4,32,38,587.00	6,74,64,947.00	74,87,061.00	3,28,89,577.00	4,03,76,638.00	1,67,39,299.00	1,03,49,010.00	2,70,88,309.00
NON TAX										
Water Charges	3014, 3015	1,01,66,426.00	1,35,60,000.00	2,37,26,426.00	30,50,990.00	77,03,731.00	1,07,54,721.00	71,15,436.00	58,56,269.00	1,29,71,705.00
Total		1,01,66,426.00	1,35,60,000.00	2,37,26,426.00	30,50,990.00	77,03,731.00	1,07,54,721.00	71,15,436.00	58,56,269.00	1,29,71,705.00
Grand Total		3,43,92,786.00	5,67,98,587.00	9,11,91,373.00	1,05,38,051.00	4,05,93,308.00	5,11,31,359.00	2,38,54,735.00	1,62,05,279.00	4,00,60,014.00


Inspector
Local Fund Audit
Krishnagiri


Commissioner
Hosur Municipality

27/11/15

Hosur Municipality
Elementary Education Fund
Trial Balance as on 31.03.15

PREVIOUS YEAR	A/C CODE	ACCOUNT HEAD	Amount (Rs.)	
			Dr	Cr
1,78,07,672.00	1003	Education Tax		2,05,89,804.00
6.00	1045	Other Income		-
51,41,047.51	1067	Interest from Investments		45,83,826.43
1,60,115.00	1068	Interest from Banks		2,51,963.00
6,58,839.00	1069	Project Overhead Appropriation Expenses		9,30,114.00
1,22,11,087.00	1088	Prior Year Income		21,98,925.00
3,59,78,766.51		Total		2,85,54,632.43

PREVIOUS YEAR	A/C CODE	ACCOUNT HEAD	Amount (Rs.)	
			Dr	Cr
10,528.00	2019	Advertisement Charges	67,860.00	
-	2020	Other Expenses	-	
1,48,280.00	2022	Provision for Doubtful Collection - Revenue Items	1,53,105.00	
-	2026	Computer Operational Expenses	-	
100.00	2028	Bank Charges	202.67	
12,02,269.00	2038	Depreciation	14,59,889.00	
-	2040	Contribution to Other Funds	-	
-	2041	Prior Year Expenses	-	
-	2073	Repairs and Maintenance - Buildings	-	
-	2126	Maintenance Expenses - Schools	-	
13,61,177.00		Total	16,81,056.67	

PREVIOUS YEAR	A/C CODE	ACCOUNT HEAD	Amount (Rs.)	
			Dr	Cr
30,84,844.00	3016	Education Tax Receivable - Current	49,27,293.00	
62,83,359.00	3020	Education Tax Receivable - Arrears	80,06,601.00	
-	3056	Deposit - Recoverable	-	
-	3059	Cash A/c	-	
88,94,606.47	3069	Elementary Education Fund A/c	35,73,343.00	
6,36,17,727.05	3070	Fixed Deposit	8,32,01,553.48	
2,73,83,606.00	3100	Transfer of Funds	2,77,43,606.00	
2,79,59,665.00	3101	Land - Gross Block	3,73,45,378.00	
-	3102	Buildings - Gross Block	-	
-	3109	Furnitures , Fixtures & Office Equipments - Gross Block	-	
-	3110	Electrical Installations - Lamps & Fittings - Gross Block	-	
-	3111	Electrical Installations - Others - Gross Block	-	
-	3112	Plant & Machinery - Gross Block	-	
-	3121	Projects in Progress	9,04,020.00	
-	3122	Projects in Progress - Govt. Grants	-	
13,72,23,807.52		Total	16,57,01,794.48	

PREVIOUS YEAR	A/C CODE	ACCOUNT HEAD	Amount (Rs.)	
			Dr	Cr
13,20,45,122.72	4001	Accumulated Surplus/Defect		13,20,45,122.72
-	4010	Diversion from Other Municipal Fund		-
-	4011	Contribution from Municipal Fund		-
-	4013	Contributions from the Govt		-
98,234.00	4015	Advance Collection of Property Tax		90,900.00
6,00,313.00	4016	Tender Deposit - Contractors		6,09,313.00
-	4020	Deposit - Others		-
-	4021	Provident Fund Recoveries		-
1,73,874.00	4035	IT Deductions Contractors		1,73,875.00
26,874.00	4036	Manual Workers Gen.Welfare Fund		19,835.00
1,09,206.00	4037	Sales Tax & Surchg. on Sales Tax Payable		1,16,245.00
4,58,550.00	4039	Provision for Doubtful Collection of Revenue Items		6,01,405.00
-	4047	Accounts Payable - Contractors		-
-	4049	Accounts Payable - Expenses		-
37,11,634.00	4061	Buildings Accumulated Depreciation		51,71,523.00
-	4068	Furniture Fixture & off. Equip. Acc.Depn		-
-	4069	Elect. Installn Lamps & Fittings - Accum. Deprecn		-
-	4070	Elect. Installn others Accum. Deprecn		-
-	4100	Capital Reserve		-
13,72,23,807.72		Total	-	13,88,28,218.72

**ELEMENTARY EDUCATION FUND
ABSTRACT OF TRIAL BALANCE AS ON 31.03.16**

Previous Year	A/c Code	Details	Dr	Cr
3,59,78,766.51	1001 - 1100	Income		2,85,54,632.43
13,61,177.00	2001 - 2100	Expenditure	16,81,056.67	
13,72,23,807.52	3001 - 3150	Asset	16,57,01,794.48	
13,72,23,807.72	4001 - 4150	Liabilities	-	13,88,28,218.72
		Total	16,73,82,851.15	16,73,82,851.15


 Inspector
 Local Fund Audit
 Krishnagiri


 Commissioner
 Hosur Municipality


 27/4/16

Hosur Municipality
Elementary Education Fund
Abstract of Income and Expenditure Statement for the Year Ended 31.03.2015

INCOME

PREVIOUS YEAR		ACCOUNT HEAD	Revised Budget Estimate (in Rs. Thousands)	INCOME
				Amount (Rs.)
1,78,07,672.00	A	PROPERTY TAX		
	B	OTHER TAXES		2,05,89,804.00
	C	ASSIGNED REVENUE		
	D	DEVOLUTION FUND		
	E	SERVICE CHARGES AND FEES		
	F	GRANTS AND CONTRIBUTION		
	G	SALE AND HIRE CHARGES		
59,60,007.51	H	OTHER INCOME		57,65,903.43
2,37,67,679.51		Total	-	2,63,55,707.43
	4002	Deficit for the Year		-
2,37,67,679.51		Grand Total		2,63,55,707.43

EXPENDITURE

PREVIOUS YEAR		ACCOUNT HEAD	Revised Budget Estimate (in Rs. Thousands)	EXPENDITURE
				Amount (Rs.)
	A	PERSONNEL COST		
		(i) Salaries		
		(ii) Others		
	B	TERMINAL AND RETIREMENT BENEFITS		
	C	OPERATING EXPENSES		
	D	REPAIRS AND MAINTENANCE		
	E	PROGRAM EXPENSES		
10,528.00	F	ADMINISTRATIVE EXPENSES		67,860.00
1,48,380.00	G	FINANCE EXPENSES		1,53,307.67
12,02,269.00	H	DEPRECIATION		14,59,889.00
13,61,177.00		Total	-	16,81,056.67
2,24,06,502.51	4002	Surplus for the Year		2,46,74,650.76
2,37,67,679.51		Grand Total		2,63,55,707.43


Inspector
Local Fund Audit
Krishnagiri


Commissioner
Hosur Municipality
27/1/15

Hosur Municipality
Elementary Education Fund

Schedules to Income & Expenditure Account 2014-2015

Actuals as on 31.03.2014	Code No	INCOME	Rs.
		A. PROPERTY TAX	
1,78,07,672.00	1003	Education Tax	2,05,89,804.00 ✓
1,78,07,672.00		Total	2,05,89,804.00
		H. OTHER INCOME	
6.00	1045	Other Income	-
51,41,047.51	1067	Interest from Investments	45,83,826.43 ✓
1,60,115.00	1068	Interest from Banks	2,51,963.00 ✓
6,58,839.00	1069	Project Overhead Appropriation Expenses	9,30,114.00
59,60,007.51		Total	57,65,903.43
2,37,67,679.51		Total Income	2,63,55,707.43 ✓
	4002	Deficit for the Year	-
2,37,67,679.51		GRAND TOTAL	2,63,55,707.43



Commissioner

Hosur Municipality


Inspector

Local Fund Audit


Krishnagiri



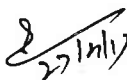
Hosur Municipality
Elementary Education Fund

Schedules to Income & Expenditure Account 2014 - 2015

Actuals as on 31.03.2014	Code No	EXPENDITURE	Rs.
		D.REPAIRS AND MAINTENANCE	
-	2073	Repairs & Maintenance - Buildings	-
-	2126	Maintenance Expenses - Schools	-
		Total	-
		F. ADMINISTRATIVE EXPENSES	
10,528.00	2019	Advertisement Charges	67,860.00
-	2020	Other Expenses	-
-	2026	Computer Operational Expenses	-
10,528.00		Total	67,860.00
		G. FINANCE EXPENSES	
100.00	2028	Bank Charges	202.67
1,48,280.00	2022	Provision for Doubtful Collection - Revenue Items	1,53,105.00
-	2040	Contribution to Other Funds	-
1,48,380.00		Total	1,53,307.67
		H. DEPRECIATION	
12,02,269.00	2038	Depreciation	14,59,889.00
12,02,269.00		Total	14,59,889.00
13,61,177.00		Total Expenditure	16,81,056.67
2,24,06,502.51	4002	Surplus For the Year	2,46,74,650.76
2,37,67,679.51		GRAND TOTAL	2,63,55,707.43


Commissioner
Hosur Municipality


Inspector
Local Fund Audit
Krishnagiri

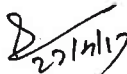

27/1/15

Hosur Municipality
Elementary Education Fund
Balance Sheet as at 31.03.2015

AS ON 31.03.14	CODE NO	LIABILITIES	Amount (Rs.)
	Liabilities		
-	4010	Diversion from Other Municipal Fund	-
-	4011	Contribution from Municipal Fund	-
37,11,634.00	4061-4074 & 4080-4087	Accumulated Depreciation - Schedule A	51,71,523.00
13,20,45,122.72	4001	Accumulated Surplus/Defecit	15,89,18,698.48
13,57,56,756.72		Total	16,40,90,221.48
	Current Liabilities		
-	4013	Contributions from the Govt	-
98,234.00	4015	Advance Collection of Property Tax	90,900.00
6,00,313.00	4016	Tender Deposit - Contractors	6,09,313.00
-	4020	Deposit - Others	-
-	4021 - 4034	Recoveries from Staff Bills Payable - Schedule B	-
4,58,550.00	4039	Provision for Doubtful Collection of Revenue Items	6,01,405.00
-	4100	Capitall Reserve	-
11,57,097.00		Total	13,01,618.00
	Outstandings		
1,73,874.00	4035	IT Deductions Contractors	1,73,875.00
26,874.00	4036	Manual Workers Gen.Welfare Fund	19,835.00
1,09,206.00	4037	Sales Tax & Surchg. on Sales Tax Payable	1,16,245.00
-	4047	Accounts Payable - Contractors	-
-	4049	Accounts Payable - Expenses	-
3,09,954.00		Total	3,09,955.00
13,72,23,807.72		GRAND TOTAL	16,57,01,794.48


Inspector
Local Fund Audit
Krishnagiri


Commissioner
Hosur Municipality


22/4/15

Hosur Municipality
Elementary Education Fund
Balance Sheet as at 31.03.2015

AS ON 31.03.14	CODE NO	ASSETS	Rs
	Fixed Assets		
2,79,59,665.00	3101	Land - Gross Block	3,73,45,378.00
-	3102	Buildings - Gross Block	-
-	3109	Furnitures , Fixtures & Office Equipments - Gross Block	-
-	3110	Electrical Installations - Lamps & Fittings - Gross Block	-
-	3111	Electrical Installations - Others - Gross Block	-
-	3112	Plant & Machinery - Gross Block	-
-	3121	Projects in Progress	9,04,020.00
-	3122	Projects in Progress - Govt. Grants	-
2,79,59,665.00		Total	3,82,49,398.00
	Current Assets		
30,84,844.00	3016	Education Tax Receivable - Current	49,27,293.00
62,83,359.00	3020	Education Tax Receivable - Arrears	80,06,601.00
-	3028-3042	Staff Advances - Schedule C	-
-	3056	Deposit - Recoverable	-
-	3059	Cash A/c	-
6,36,17,727.05	3070	Fixed Deposit	8,32,01,553.48
88,94,606.47	3069	Balance in the Banks as per Day Book- Schedule D	35,73,343.00
2,73,83,606.00	3100	Transfer of Funds	2,77,43,606.00
10,92,64,142.52		Total	12,74,52,396.48
13,72,23,807.52		GRAND TOTAL	16,57,01,794.48


Inspector
Local Fund Audit
Krishnagiri


Commissioner
Hosur Municipality


22/1/15

**Hosur Municipality
Elementary Education Fund
Statement For the Account No : 4001 - Accumulated Surplus/Deficit**

A/C CODE	A/C HEAD	DEBIT	CREDIT
4001	Accumulated Surplus/Defecit	-	13,20,45,122.72
1088	Prior Year Income		21,98,925.00
2041	Prior Year Expenses	-	
4002	Surplus For the Year	-	2,46,74,650.76
	Total	-	15,89,18,698.48
4001 C.I.B	Accumulated Surplus/Defecit		15,89,18,698.48


Inspector
Local Fund Audit
Krishnagiri


Commissioner
Hosur Municipality


Hosur Municipality
Elementary Education Fund
Schedules to the Balance Sheet as on 31.03.2017

A. Accumulated Depreciation

CODE NO	LIABILITIES	Rs
4061	Buildings- Accumulated Depreciation	51,71,523.00
4068	Furniture, Fixtures and Office Equipments- Accumulated Depreciation	-
4069	Elect. Installn Lamps & Fittings - Accum. Deprecn	-
4070	Elect. Installn others Accum. Deprecn	-
	TOTAL	51,71,523.00

B. Recoveries from Staff Bills - Payable

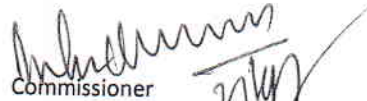
CODE NO	ACCOUNT HEAD	Rs
4021	Provident Fund Recoveries	-
	TOTAL	-

C. Staff Advances

Code	Description of Asset	Rs.
3028	Festival Advance	-
3033	Immediate Relief Advance	-
3043	Motor Cycle Advance	-
	Total	-

D. Balance in the Banks as per Day Book

Code	Description of Asset	Rs.
3069	Elementary Education Fund A/c	35,73,343.00
	Total	35,73,343.00


Commissioner

Hosur Municipality

22/4/17


Inspector

Local Fund Audit

Krishnagiri

Hosur Municipality
ELEMENTARY EDUCATION FUND
DEMAND, COLLECTION AND BALANCE FOR THE YEAR 2015-2016

A/c. Head	A/c. Code	Demand			Collection			Balance		
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
PROPERTY TAX										
Elementary Education Tax	3016, 3020	1,15,56,878	2,05,89,804	3,21,46,682	35,50,277	1,56,62,511	1,92,12,788	80,06,601	49,27,293	1,29,33,894
Total		1,15,56,878	2,05,89,804	3,21,46,682	35,50,277	1,56,62,511	1,92,12,788	80,06,601	49,27,293	1,29,33,894


Inspector
Local Fund Audit
Krishnagiri


Commissioner
Hosur Municipality
27/11/15

ANNEXURE-3

Hosur Municipality

ELEMENTARY EDUCATION FUND

DETAILS OF ASSETS CLOSING BALANCE AS ON 31.03.2016

Sl No	Assets Code No	Name of Assets	Opening Balance as on 01.4.2015	Addition during 2015 - 2016	Total	Deletion during 2015 - 2016	Closing balance as on 31.03.2016
1	3101	Land - Gross Block	-	-	-	-	-
2	3102	Buildings - Gross Block - Class I	2,79,59,665	93,85,713	3,73,45,378	-	3,73,45,378
3	3109	Furniture, Fixtures and office equipments-Gross Block	-	-	-	-	-
4	3111	Electrical Installations - Others - Gross Block	-	-	-	-	-
		TOTAL	2,79,59,665	93,85,713	3,73,45,378	-	3,73,45,378


Inspector
Local Fund Audit
Krishnagiri


Commissioner
Hosur Municipality
22/4/17