


Hosur Municipality

Date : 12.09.2018

**AUDIT CERTIFICATE**

I have examined the Receipts and payments Account / Income & Expenditure Account for the year ended 31<sup>st</sup> March 2017 and the balance sheet as on **31<sup>st</sup> March 2017**. 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 & Capital Fund**  
**Trial Balance as on 31.03.17**

Previous Year (Rs)	A/c.Code (FAS)	A/c. Code (CWS)	Account Head	Amount (Rs.)	
				Dr	Cr
4,73,56,548.00	1001	1100101	Property Tax - Residential		2,87,94,312.00
		1100102	Property Tax - Commercial		1,42,93,295.00
		1100103	Property Tax - Industrial		63,70,160.00
	1004	1100104	Property Tax - Vacant Sites		64,75,135.00
-			Excess Remittance - Property Tax & Others		
6,250.00	1005		Professional Tax		4,55,03,579.00
4,37,94,974.00	1006	1101001	Fees under Places of Public Resorts Act		1,448.00
67,600.00	1016	1401202	D & O Trade License Fees		78,64,628.00
1,63,71,941.00	1017	1401101	License Fees Under PFA Act		
9,515.00	1018	1401102	Building License Fees		48,03,968.00
90,01,800.00	1019	1401103	Market Fees - Daily Market		8,650.00
11,369.00	1022	1301003	Market Fees - Weekly Market		8,82,880.00
8,40,600.00	1023	1301004	Advertisement Fees		1,26,175.00
74,950.00	1025	1404001	Fees for Bays in Bus Stand		28,53,675.00
29,92,859.00	1026	1301006	Fees for Slaughter House		8,44,296.00
7,97,998.00	1027	1401104	Cart Stand / Cycle Stand Fees		25,77,872.00
23,73,253.00	1028	1301007	Survey Fees		2,08,106.00
-	1029	1404002	Development Charges		5,73,997.00
8,39,416.00	1031	1401403	Rent on Lease of Lands		4,00,000.00
	1033	1304001	Rent from Shopping Complex		1,56,25,941.00
1,72,27,529.00	1036	1301001	Rent from Community Hall		
-	1037	1301002	Rent on Buildings - Staff Quarters		
9,756.00	1038	1302001	Fees on Pay & Use Toilets		36,75,498.00
39,82,546.00	1039	1308005	Rent from Travellers Bungalows & Rest Houses		
-	1040	1303001	Avenue Receipts		21,299.00
21,299.00	1042	1301008	Encroachment Fee		
-		1401501	Demolition Charges for Unauthorised Constructions		16,75,225.00
28,26,532.00	1043	1401502	Other Penalties		74,148.00
-		1402004	Contractors, Surveyors Renewal Fees		
1,11,904.00	1044	1404004	Recovery From Employees		41,96,716.00
		1804001			

40,03,938.80	1045	1808001	Other Income			22,26,302.29
2,81,44,650.00	1046	1201001	Duty on Transfer of Property			2,95,70,838.00
7,01,20,299.00	1052	1603001	Grants for Scheme Implementation			12,34,89,917.00
		1601003	Grants from State Government			3,19,25,000.00
29,79,75,025.00	1053	1601004	Devolution Fund			21,62,88,310.00
57,796.00	1054	1401301	Copy Application Fees			2,500.00
-	-	1401302	Birth & Death Certificate Fees			73,777.00
-	-	1405003	Undergrounds Drainage Fees			
-	1062	1501202	Sale of Scraps			
-	-	1501101	Sale of Tender Forms / Other Publications			1,17,452.00
2,05,289.00	1066	1408003	Miscellaneous Recoveries			3,17,829.00
1,84,60,464.48	1067	1701001	Interest on Investments / Fixed Deposits			1,91,30,219.85
33,96,116.64	1068	1711001	Interest from Banks			80,46,138.00
1,53,16,001.00	1069	1407020	Project Overhead Appropriation Expenses			
		1405008	Garbage / Debris Collection			2,38,050.00
56,70,907.00	1088	2804001	Prior Year Income			1,96,64,406.73
21,53,973.00	1089	1501003	Amma Unavagam - Sale of Food			25,84,800.00
6,92,758.00	1100	1308007	OFC Track Rent			10,56,445.00
<b>59,49,15,856.92</b>			<b>Total</b>			<b>60,25,82,987.87</b>
3,24,36,799.00	2001	2101001	Pay including Personal Pay		3,41,87,664.00	
18,000.00	2002	2101002	Grade Pay		8,693.00	
3,70,66,088.00	2003	2101004	Dearness Allowance		4,29,87,747.00	
11,54,642.00	2005	2101005	House Rent Allowance		12,77,833.00	
58,800.00	2006	2101006	City Compensatory Allowance		2,26,030.00	
1,200.00	2007		Cash Allowance			
2,11,399.00	2008	2102019	Conveyance Allowance		22,220.00	
3,11,896.00	2009	2101007	Medical Allowance		3,20,257.00	
55,55,526.00	2010	2101008	Other Allowance		52,54,638.00	
-		2101009	Wages - NMR		24,99,016.00	
		2101010	Wages - Others		25,316.00	
		2101011	Bonus		7,90,500.00	
8,61,000.00	2011	2101012	Exgratia			
		2102008	Other Miscellaneous Benefits		4,22,803.00	
28,424.00	2012	2203001	Travel Expenses		1,45,586.00	
-		2102003	Overtime Allowance			

3,02,125.00	2014	2102004	Supply of Uniforms	2,49,776.00	
4,26,070.00	2015	2201201	Telephone Charges	2,97,111.00	
4,96,370.00	2016	2305301	Light Vehicle Maintenance	21,05,621.25	
2,76,148.00	2017	2205104	Legal & Arbitration Expenses	2,65,000.00	
16,77,353.00	2018	2202101	Stationery & Printing	47,96,168.00	
22,96,696.00	2019	2206001	Advertisement Charges	14,35,354.00	
8,45,870.00	2020	2208003	Other Expenses	14,00,959.00	
34,91,842.00	2022	2701001	Provision for Doubtful Collection of Revenue Items	13,34,932.00	
39,22,370.00	2026	2201105	Computer Operational Expenses	1,08,665.00	
18,000.31	2028	2407001	Bank Charges	24,286.73	
50,922.00	2029	2406001	Interest on Loans/ Ways & Means Advance/ Overdraft		
22,11,021.00	2030	2308016	Lapsed Deposit Refund		
		2103001	Pension (Superannuation etc.)	64,34,362.00	
73,00,110.00	2031	2103005	Pension Contribution to Municipal Employees		
		2103006	Pension Contributions - Deputationists	7,35,489.00	
	2034	2102013	Special Provident Fund cum Gratuity Scheme	7,374.00	
		2102015	CPF Management Contribution	32,33,071.00	
		2102016	Dust Allowance		
	2035	2102014	Group Insurance Scheme - Management Contribution	5,55,875.00	
		2201004	Motor Vehicle Tax		
		2204001	Vehicle Insurance	2,69,265.00	
		2205001	Statutory Audit Fees		
		2205002	Internal Audit Fees	36,939.00	
1,64,762.00	2036	2205102	Court Fees	5,000.00	
		2722001	Depreciation - Buildings	1,57,49,122.00	
		2723001	Depreciation - Roads & Bridges	7,31,18,707.00	
		2723101	Depreciation - Sewerage & Drainage	1,47,74,588.00	
		2723201	Depreciation - Waterways	42,35,657.00	
		2723301	Depreciation - Public Lighting		
13,71,79,061.00	2038	2724001	Depreciation - Plant & Machinery	22,14,169.00	
		2725001	Depreciation - Vehicles	17,57,022.00	
		2726001	Depreciation - Office & Other Equipments	12,21,945.00	
		2727001	Depreciation - Furnitures & Fittings & Electrical Appliances	1,69,82,773.00	
		2728001	Depreciation - Other Fixed Assets	62,38,989.00	
		2103005	Contribution to Employees PF		
	2030				

-	2055	2104006	Other Contribution to Municipall Employees	64,14,745.00	
69,99,460.00	2041	2808001	Prior Year Expenses	1,78,041.00	
-	2046	2202001	Books & Periodicals		
14,170.00	2047	2201203	Postage & Telegram	8,000.00	
-	2048	2201101	Electricity Consumption Charges		
19,000.00	2051	2102006	Training Programme Expenses	3,000.00	
		2602003	LPA Contributions	15,70,291.00	
64,38,698.00	2054	2602004	TNIUS Contributions		
		2602006	Municipal Contributions	56,88,000.00	
-	2055	2102007	Staff Welfare Expenses		
38,07,737.00	2057	2308019	Amma Unavagam Expenses	13,92,176.00	
16,91,500.00	2058			54,14,817.00	
1,08,600.00	2061	2208004	Siting Fees for Councilors	79,200.00	
4,20,525.00	2063	2308013	Animal Birth Control Expenses		
1,14,334.00	2065	2501001	Election Expenses	10,30,734.00	
6,33,423.00	2070	2305302	Heavy Vehicles - Maintenance	38,29,066.00	
44,500.00	2071	2305001	Repairs & Maintenance - CC Roads		
24,000.00	2073	2305202	Repairs & Maintenance - Buildings		
1,74,509.00	2077	2305902	Repairs & Maintenance - Plant & Machinery	42,131.00	
		2305903	Repairs & Maintenance - Electrical Fittings		
-	-	2305906	Repairs & Maintenance - Computers	1,28,050.00	
-	-	2308004	Fairs & Festivals		
-	-	2308002	Maintenance for Improvements to Slum Areas		
-	-	2301001	Power Charges for Sewerage System/Pumping stations		
-	2087	2301002	Power Charges for Head Water Works		
1,95,59,244.00	2088	2301003	Power Charges for Street Lights	2,23,70,911.00	
48,50,918.00	2089	2305007	Maintenance Expenses for Street Lights	61,35,976.00	
-		2305012	Water cess to TNPCB		
-	2090	2101009	Wages		
74,67,971.00	2092	2704003	Evaporation Loss		
21,06,058.00	2095	2101015	Survey Charges	40,61,930.00	
1,49,17,658.00	2097	2308009	Garbage Clearance	25,49,655.00	
57,94,868.00	2100	2305104	Sanitary / Conservancy Expenses	2,01,42,076.00	
-	-	2303002	Diesel	62,86,879.00	
21,57,347.00	2101	2303005	Expenses on Sanitary Materials	32,34,293.00	

	4,000.00	2102	2030104	Pauper Charges		4,800.00	
			2305001	Solid Waste Management		20,05,347.00	
	1,24,500.00	2105	2305008	Improvement to compost yard/transfer stations			
			2305101	Maintenance of Gardens / Parks		1,99,327.00	
	3,60,000.00	2106	2305104	Anti Filarial / Anti Malarial Operations			
	2,27,798.00	2108	2201001	Rent of Buildings			
	7,81,215.00	2111		Anti Dengue Fever Operations			
	-	2125	2305009	Maintenance Expenses - Water Supply			
	6,90,000.00	2129	2305011	TWAD & Metro Water Maintenance Charges			
	4,11,554.00	2131		NULM Expenditure			
			2801001	Taxes			25,31,437.00
			2308020	Funeral Rites		30,000.00	
		-	2603001	Subsidies			
			2205202	Engineering Consultancy		21,52,510.00	
	31,83,06,081.31			<b>Total</b>		<b>34,27,08,477.98</b>	<b>25,31,437.00</b>
			4301001	Stores - Engineering			
			4301002	Stores - Public Health			
		3001	4301003	Stores - Medical			
			4301004	Stores - Water Supply			
			4301005	Stores - Fuel			
			4311001	Property Tax Recoverable - Residential - Current		65,43,719.00	
			4311002	Property Tax Recoverable - Commercial - Current		52,52,803.00	
	1,11,16,816.00	3002	4311003	Property Tax Recoverable - Industrial - Current		25,25,696.00	
			4311004	Property Tax Recoverable - Vacant Sites - Current		56,94,454.00	
			4311006	Property Tax Recoverable - Residential - Arrears		1,01,58,739.00	
			4311007	Property Tax Recoverable - Commercial - Arrears		48,19,092.00	
			4311008	Property Tax Recoverable - Industrial - Arrears		28,45,792.00	
	1,81,07,034.00	3003	4311009	Property Tax Recoverable - Vacant Sites - Arrears		44,87,567.00	
			4311903	Profession Tax - Recoverable - Current		68,17,845.00	
	18,15,164.31	3005	4311904	Profession Tax - Recoverable - Arrears		2,53,91,404.93	
	2,63,28,306.32	3006	4311009	Other Taxes Recoverable Arrears		-	
		3008	4314001	Lease Amount - Recoverable - Current		1,45,62,321.00	
	1,12,30,141.00	3011	4314002	Lease Amount - Recoverable - Arrears		2,96,56,451.00	
	2,64,41,799.00	3012	4315001	Specific Grant Receivable		48,760.00	
	48,760.00	3023	4601001	Festival Advance		9,22,899.00	
	9,55,324.00	3028					

		4601002	Education Advance				
70,000.00	3033	4605004	Immediate Relief Advance			65,000.00	
-	3035	4605006	Tansi Advance				
15,425.00	3038	4601003	Advance of Pay & TA on Transfer			15,425.00	
		4601005	Computer Advance			-	
		4605003	Flood Advance			50,000.00	
		4605007	Advance of T.A to the Family of Deceased			5,000.00	
1,200.00	3039	4605008	Warm Clothing Advance			1,200.00	
16,95,579.00	3043	4601007	Motor Cycle Advance			25,23,579.00	
-	3045	4601009	Marriage Advance				
-	-	4601011	Amma Unavagam Advance				
11,01,300.00	3051	4604001	Advance to Suppliers			11,01,300.00	
5,00,000.00	3052	4604002	Advance to Contractors			5,00,000.00	
13,111.00	3053	4314037	Material Cost Recoverable A/c - Contractors			13,111.00	
5,83,954.00	3054	4601012	Staff Advance			5,83,954.00	
37,82,556.00	3055	4605010	Advance Recovery			39,82,556.00	
4,03,491.00	3056	4606001	Deposits - Recoverable			4,03,491.00	
6,01,738.00	3057	4401001	Prepaid Expenses			6,01,738.00	
61,185.00	3058	4605011	General Imprest A/c			61,185.00	
-	3059	4501001	General Fund - Cash A/c			-	
-		4502001	Cheque A/c			-	
2,64,14,183.58	3060	4502101	RF Receipts Bank A/c			11,06,93,062.26	
			RF Receipt 3060_11078527004				
21,70,024.00	3061	4502103	RF Library Cess Bank A/c			35,64,251.00	
1,03,94,610.66	3062	4502104	RF Deposit Bank A/c			2,67,55,373.66	
		4502106	RF Development Charges Bank A/c			29,97,535.35	
17,39,569.77	3063	4502109	RF Amma Unavagam Bank A/c			6,80,876.63	
15,52,401.00	3064	4504104	RF Special Roads Programme Bank A/c			15,52,401.00	
19,57,061.05	3065	4502113	P.D. Account Treasury			24,72,736.05	
85,850.00	3075	4502114	Treasury - Loan Fund			85,850.00	
9,63,100.51	3066	4502102	RF Payment Bank A/c			83,81,834.51	
10,23,890.00	3067	4504102	Natural Calamities Bank A/c			10,96,883.00	
14,72,257.64	3068	4504106	RF IHSDP Bank A/c			34,28,695.03	
29,92,80,756.98	3070	4208001	Fixed Deposit			25,14,98,261.45	
-	3072	4314040	Miscellaneous Recoveries				7,289.00

2,56,802.00	3074					
5,688.00	3076					
2,36,145.00	3129	4502119	Sinking Fund Bank A/c		5,11,294.75	
12,659.75	3152					
6,86,514.00	3090	4308001	Others		7,51,607.50	
54,93,93,406.00	3100	4702004	Receivable from WS & D Fund		67,04,53,727.38	
		4702005	Receivable from EE Fund		20,00,000.00	
		4702006	Receivable from General Fund			
13,17,70,077.00	3101	4101001	Land - Gross Block		13,17,70,077.00	
26,86,74,037.00	3102	4102001	Buildings - Gross Block		38,49,40,085.00	
77,82,535.00	3103	4103001	Subways & Causeways - Gross Block		77,82,535.00	
15,77,69,295.00	3105	4103101	Storm Water Drains - Gross Block		17,23,25,665.00	
1,58,25,348.00	3106	4105001	Heavy Vehicles - Gross Block		2,16,16,323.00	
30,53,044.00	3107	4105002	Light Vehicles - Gross Block		42,33,746.00	
12,52,063.00	3108	4105003	Other Vehicles - Gross Block		12,52,063.00	
90,33,887.00	3109	4107001	Furnitures & Fixtures - Gross Block		1,44,12,095.00	
		4108002	Computers & Printers			
8,29,72,976.00	3110	4107002	Electrical Installations - Lamps & Fittings - Gross Block		10,02,51,035.00	
19,66,382.00	3111	4107003	Electrical Installations - Others - Gross Block		19,66,382.00	
81,10,128.00	3112	4104001	Plant & Machinery - Gross Block		1,68,92,523.00	
17,52,15,285.00	3113	4103003	Roads & Pavements - Concrete - Gross Block		18,51,30,442.00	
31,87,82,874.00	3114	4103004	Roads & Pavements - Black Topped - Gross Block		43,56,93,765.00	
93,32,729.00	3115	4103005	Roads & Pavements - Others - Gross Block		1,16,24,495.00	
1,02,10,983.00	3117	4104002	Tools & Plant - Gross Block		1,02,10,983.00	
-	3118	4103301	Public Fountains - Gross Block		-	
3,09,079.72	3120	4504108	IUDP Bank A/c		3,09,079.72	
1,05,56,530.00	3121	4121001	Projects in Progress		1,99,77,530.00	
10,18,31,674.00	3122	4122001	Projects in Progress - Govt. Grants		-	
1,76,26,475.98	3123	4502110	RF Capital Fund Bank A/c		1,64,440.87	
		4502111	Amruth City		12,31,05,476.50	
		4502116	Model City		19,24,810.00	
7,39,74,140.17	3124	4502105	RF SFC Bank A/c		3,34,69,666.17	
17,79,356.37	3125	4504103	13th Finance Commission Bank A/c		3,87,409.37	
9,26,448.00	3126	4504101	RF MLA Fund Bank A/c		3,57,864.00	
99,909.00	3127	4504110	RF New Office Building Bank A/c		99,909.00	



6,31,076.11	3128	4504109	RF New Bus Stand Bank A/c	6,41,633.11	
10,47,407.15	3130	4504107	RF Self Sufficiency Scheme Bank A/c	10,71,541.15	
	3131	4701001	Advance to TWAD Board - Metro Water		
2,66,34,529.00	3132	4103201	Water Supply HWW, OHT - Gross Block	2,89,72,164.00	
68,09,083.00	3133	4103102	Sewerage and Drainage Pipes - Gross Block	2,37,61,739.00	
4,29,922.00	3134	4103202	Ground Water Wells & Deep Borewells - Gross Block	4,29,922.00	
1,75,95,388.00	3135	4104003	Hand Pumps India Mark II - Gross Block	1,75,95,388.00	
66,98,575.00	3138	4106003	Other Assets - Gross Block	1,80,62,692.00	
64,372.00	3141	4504105	RF IJDM Bank A/c	1,19,350.00	
5,49,606.00	3142	4502107	RF Special PF Bank A/c	7,51,833.00	
26,30,646.72	3143	4502108	RF CPF Bank A/c	20,79,536.72	
		4502501	CUB Online		404.00
		4504202	NULM Main Bank A/c	1,01,243.00	
		4504203	NULM SMID Bank A/c	41,701.00	
		4504204	NULM SEP I Bank A/c	11,07,675.00	
		4504205	NULM SEP G Bank A/c	7,39,146.00	
		4504206	NULM CBT Bank A/c	1,73,870.00	
		4504207	NULM SUH Bank A/c	1,50,990.00	
		4504208	NULM SUSV Bank A/c	2,05,493.00	
		4504209	NULM IEC Bank A/c		
		4504126	Elementary Education Fund A/c		
14,01,000.00	3146	4504201	RF Swatch Bharath Mission Bank A/c	53,08,718.25	
2,47,93,20,909.77			<b>Total</b>	<b>2,99,77,72,506.36</b>	<b>7,693.00</b>
43,70,29,186.38	4001	3109001	Accumulated Surplus Defecit		43,70,29,186.38
	4004	3301001	Central Government		
		3302001	Loans from the State Government		
	4005	3303001	Loans from HUDCO		
11,23,438.00	4006	3303002	Loans from TUFIDCO		11,23,438.00
	4007	3303003	Loans from MUDF		
	4009	3308001	Overdraft Facility from Bank		
		4702001	Payable to Water Supply & Drainage Fund		3,38,53,644.00
6,32,21,938.00	4010	4702002	Payable to Elementary Education Fund		3,00,666.00
		4702003	Payable to General Fund		
35,35,58,007.00	4011	3111001	Contribution from Municipal Fund		35,35,58,007.00
24,805.00	4012	3208001	Contribution from Private Parties		7,34,805.00

38,18,19,061.00	4013	3203001	Contributions from the Government		38,18,19,061.00
		3202002	Scheme Grants (Cost Center)		13,42,56,096.00
33,78,39,831.00	4014	3203002	Grants from the Government		33,31,09,001.00
-	4015	3504101	Advance Collection of Property Tax		
		3401001	Tender Deposit Contractors		4,80,29,523.00
3,57,70,201.00	4016	3401003	Security Deposit - Contractors		
		3401004	Retention Amount		
7,60,633.00	4017	3401002	Tender Deposit - Suppliers		7,60,633.00
2,65,84,922.00	4018	3402001	Security Deposit - Lease		2,89,37,072.00
-	4019	3403001	Security Deposit - Staff		-
2,46,43,165.49	4020	3408001	Deposit - Others		2,62,86,551.49
		3408002	Election Deposit		3,15,500.00
58,13,224.00	4021	3502001	Provident Fund Recoveries		58,29,564.00
(91,326.00)	4022	3502002	Cooperative Society Recoveries	81,326.00	
28,465.00	4023	3502003	RD Recoveries		28,465.00
836.00	4024	3502004	LIC Premium Recoveries		836.00
2,99,693.00	4025	3502005	SPL PF cum Gratuity Scheme - Recoveries		2,99,943.00
49,693.00	4026	3502006	FBI / Group Insurance Scheme - Recoveries		49,753.00
5,071.00	4027	3502007	External Housing Recoveries	17,023.00	
7,900.00	4028	3502008	Deputationist Recoveries		7,900.00
-	4029	3502009	IT Deduction @ Source from Employees		15,412.00
45,550.00	4030	3502010	Recoveries towards Loans from Banks		45,550.00
-	4031	3502011	Court Recoveries		-
150.00	4032	3502012	HBA Spl FBF Subscriptions		150.00
7,16,097.00	4033	3502023	Health Fund Subscriptions		12,26,067.00
-	4034	3503001	Advance of Pay & DA on Transfer		
57,617.00	4035	3502013	IT Deductions - Contractors		2,76,825.00
		3502014	Other Recoveries		1,34,779.00
1,17,196.00	4036	3502025	Manual Workers General Welfare Fund		1,09,943.00
-	-	3502026	Flag Day Fund Collection		
96,976.00	4037	3502031	EPF Recoveries Payable		
-	4038	3501001	VAT Payable		83,917.00
1,85,25,337.90	4039	3603001	Power Charges Street Lights - Payable		
72,25,962.00	4040	3501002	Provision for Doubtful Collection of Revenue Items Survey Charges Payable		1,98,02,007.90 72,25,962.00

3,49,298.00	4041	4702001	Water Supply and Drainage Tax Payable		
1,66,475.00	4042	4702002	Education Tax Payable		
1,08,16,868.00	4043	3503002	Library Cess Payable		
-	4044	3501101	Salaries & Wages Payable		1,21,22,898.00
-	4046	3501102	Unpaid Salaries		53,377.00
-	4047	3501003	Accounts Payable - Contractors	13,02,948.00	
-	4048	3501004	Accounts Payable - Suppliers		4,010.00
-	4049	3501005	Accounts - Payable - Expenses		23,66,830.20
1,82,95,205.00	4050	3501008	Other Payables		1,82,82,705.00
-	4051	3501201	Interest Payable		
4,99,353.00	4052	3501104	GIS Management Contribution Payable		4,99,353.00
94,16,847.00	4053	3501106	Other Payables		
-	4054	3121001	Contribution to CMDA / LPA Payable		1,09,87,138.00
-	4057	3501009	Municipal Contribution to Specific Schemes		
6,23,97,920.00	4059	3502018	Water Supply Maintenance payable to TWAD		
52,03,993.00	4061	4112001	Handloom Advance Payable to Cooptex		
-	4062	4113001	Buildings - Accumulated Depreciation		7,81,47,042.00
-	4063	4113002	Subways & Causeways - Accumulated Depreciation		56,68,131.00
8,85,29,247.00	4064	4113002	Bridges & Flyovers - Accumulated Depreciation		
1,24,76,372.00	4065	4113101	Storm Water Drains - Accumulated Depreciation		10,26,63,760.00
28,59,772.00	4066	4115001	Heavy Vehicles - Accumulated Depreciation		1,40,37,488.00
12,52,064.00	4067	4115002	Light Vehicles - Accumulated Depreciation		30,55,678.00
51,08,622.00	4068	4115003	Other Vehicles - Accumulated Depreciation		12,52,064.00
3,88,60,908.00	4069	4117001	Furnitures & Fixtures - Accumulated Depreciation		73,60,647.00
89,805.00	4070	4117002	Electrical Installations - Lamps & Fittings - Acc. Depreciation		5,31,22,512.00
73,11,188.00	4071	4117003	Electrical Installations - Others - Acc. Depreciation		5,58,949.00
12,69,88,264.00	4072	4114001	Plant & Machinery - Accumulated Depreciation		95,25,357.00
26,52,05,356.00	4073	4113003	Roads & Pavements - Concrete - Accumulated Depreciation		14,09,87,560.00
66,98,442.00	4074	4113004	Roads & Pavements - Black Topped - Accumulated Depreciation		32,09,04,998.00
780.00	4076	4113005	Roads & Pavements - Others - Accumulated Depreciation		96,54,074.00
53,23,205.00	4079	3502020	ENTYCE Advance Payable		780.00
-	4080	4114002	Tools & Plant - Accumulated Depreciation		65,45,150.00
38,86,555.00	4081	4118001	Public Fountains - Accumulated Depreciation		
18,42,200.00	4082	4113201	Head Water Works - Accumulated Depreciation		45,81,639.00
		4113102	Drainage & Sewerage Pipes - Accumulated Depreciation		24,82,274.00

42,992.00	4083	4113202	Ground Water Wells & Deep Borewells - Acc. Depreciation		64,488.00
1,37,26,701.00	4084	4114003	Hand Pumps India Mark II - Accumulated Depreciation		1,72,45,778.00
24,06,135.00	4087	4116003	Other Assets - Accumulated Depreciation		86,45,124.00
4,24,224.00	4088	3501011	Audit Fees - Payable		4,61,163.00
6,86,514.00	4090	3418001	SJSRY A/c		7,51,607.50
-	4091	3502025	NSDP		
-	-	3502026	Flag Day Fund Collection		
9,50,28,362.00	4100	3121101	Capital Reserve		9,50,28,362.00
(5,11,828.00)	4121	3502021	Contributory Pension Scheme	54,51,153.00	
(13,34,559.00)	4137	3502017	Service Tax Payable	4,03,878.00	
		3202027	Swatch Bharath Mission IHHL		3,04,000.00
<b>2,47,93,20,909.77</b>			<b>Total</b>	<b>72,56,328.00</b>	<b>2,74,26,15,194.47</b>

**Revenue & Capital Fund**

**Abstract of Trial Balance as on 31.08.17**

Previous Year	A/c Code (FAS)	A/c Code (CWS)	Details	Dr	Cr
59,49,15,856.92	1001 - 1100	1100101 - 1808001	Income	-	60,25,82,987.87
31,83,06,081.31	2001 - 2100	2101001 - 2901007	Expenditure	34,27,08,477.98	25,31,437.00
2,47,93,20,909.77	3001 - 3150	4101001 - 4803001	Asset	2,99,77,72,506.36	7,693.00
2,47,93,20,909.77	4001 - 4150	3101001 - 3603001	Liabilities	72,56,328.00	2,74,26,15,194.47
			<b>Total</b>	<b>3,34,77,37,312.34</b>	<b>3,34,77,37,312.34</b>

Inspector

Local Fund Audit

Krishnagiri

Commissioner

Hosur Municipality

Hosur Municipality

Revenue and Capital Fund


Abstract of Income and Expenditure Statement for the Year Ended 31.03.2017


Income

Previous Year (Rs)		ACCOUNT HEAD	Revised Budget Estimate (in Rs. Thousands)	Amount (Rs )
4,73,62,798.00	A	PROPERTY TAX		5,59,32,902.00
4,37,94,974.00	B	OTHER TAXES		4,55,03,579.00
2,81,44,650.00	C	ASSIGNED REVENUE		2,95,70,838.00
29,79,75,025.00	D	DEVOLUTION FUND		21,62,88,310.00
3,35,10,327.00	E	SERVICE CHARGES AND FEES		2,01,83,772.00
7,01,20,299.00	F	GRANTS AND CONTRIBUTION		15,54,14,917.00
-	G	SALE AND HIRE CHARGES		-
6,83,36,876.92	H	OTHER INCOME		6,00,24,263.14
58,92,44,949.92		Total	-	58,29,18,581.14
	4002	Defecit for the Year		-
58,92,44,949.92		Grand Total		58,29,18,581.14

**Expenditure**

PREVIOUS YEAR (RS)		ACCOUNT HEAD	Revised Budget Estimate (in Rs. Thousands)	Amount (RS)
	<b>A</b>	<b>PERSONNEL COST</b>		
7,76,75,350.00		(i) Salaries		8,75,99,914.00
3,49,549.00		(ii) Others		3,98,362.00
73,00,110.00	<b>B</b>	TERMINAL AND RETIREMENT BENEFITS		81,55,903.00
5,47,52,006.00	<b>C</b>	OPERATING EXPENSES		5,44,37,711.00
20,62,802.00	<b>D</b>	REPAIRS AND MAINTENANCE		1,28,60,339.25
13,80,049.00	<b>E</b>	PROGRAM EXPENSES		10,30,734.00
2,68,82,168.00	<b>F</b>	ADMINISTRATIVE EXPENSES		3,78,21,907.00
37,25,526.31	<b>G</b>	FINANCE EXPENSES		14,01,157.73
13,71,79,061.00	<b>H</b>	DEPRECIATION		13,62,92,972.00
31,13,06,621.31		<b>Total</b>	-	33,99,98,999.98
27,79,38,328.61	4002	Surplus for the Year		24,29,19,581.16
58,92,44,949.92		<b>Grand Total</b>	-	58,29,18,581.14

  
 Inspector  
 Local Fund Audit  
 Krishnagiri

  
 Commissioner  
 Hosur Municipality  
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**Hosur Municipality**  
**Revenue and Capital Fund**

**Details of Income as on 31.03.17**

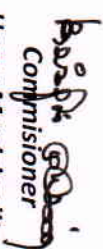
Previous Year (Rs)	A/c Code (FAS)	A/c Code (CWS)	Account Head	Amount (Rs.)
				Cr
			<b>A. PROPERTY TAX</b>	
		1100101	Property Tax - Residential	2,87,94,312.00
		1100102	Property Tax - Commercial	1,42,93,295.00
4,73,56,548.00	1001	1100103	Property Tax - Industrial	63,70,160.00
		1100104	Property Tax - Vacant Sites	64,75,135.00
6,250.00	1005		Excess Remittance - Property Tax & Others	
<b>4,73,62,798.00</b>			<b>Total</b>	<b>5,59,32,902.00</b>
			<b>B. OTHER TAXES</b>	
			Professional Tax	
4,37,94,974.00	1006	1101001		4,55,03,579.00
<b>4,37,94,974.00</b>			<b>Total</b>	<b>4,55,03,579.00</b>
			<b>C. ASSIGNED REVENUE</b>	
			Duty on Transfer of Property	
2,81,44,650.00	1046	1201001		2,95,70,838.00
<b>2,81,44,650.00</b>			<b>Total</b>	<b>2,95,70,838.00</b>
			<b>D. DEVOLUTION FUND</b>	
			Devolution Fund	
29,79,75,025.00	1053	1601004		21,62,88,310.00
<b>29,79,75,025.00</b>			<b>Total</b>	<b>21,62,88,310.00</b>
			<b>E. SERVICE CHARGES AND FEES</b>	
			Fees under Places of Public Resorts Act	
67,600.00	1016	1401202		1,448.00
1,63,71,941.00	1017	1401101	D & O Trade License Fees	78,64,628.00
9,515.00	1018	1401102	License Fees Under PFA Act	
90,01,800.00	1019	1401103	Building License Fees	48,03,968.00
74,950.00	1025	1404001	Advertisement Fees	1,26,175.00
29,92,859.00	1026	1301006	Fees for Bays in Bus Stand	28,53,675.00
-	1029	1404002	Survey Fees	2,08,106.00
8,39,416.00	1031	1401403	Development Charges	5,73,997.00

39,82,546.00	1039	1308005	Fees on Pay & Use Toilets	36,75,498.00
-	-	1401501	Encroachment Fee	-
1,11,904.00	1044	1404004	Contractors, Surveyors Renewal Fees	-
57,796.00	1054	1401301	Copy Application Fees	2,500.00
-	-	1401302	Birth & Death Certificate Fees	73,777.00
<b>3,35,10,327.00</b>			<b>Total</b>	<b>2,01,83,772.00</b>
			<b>F. GRANTS AND CONTRIBUTION</b>	
	1051	1601003	Grants from State Government	3,19,25,000.00
7,01,20,299.00	1052	1603001	Grants for Scheme Implementation	12,34,89,917.00
<b>7,01,20,299.00</b>			<b>Total</b>	<b>15,54,14,917.00</b>
			<b>G. SALE AND HIRE CHARGES</b>	
-	1062	1501202	Sale of Scraps	-
-			<b>Total</b>	<b>-</b>
			<b>H. OTHER INCOME</b>	
11,369.00	1022	1301003	Market Fees - Daily Market	8,650.00
8,40,600.00	1023	1301004	Market Fees - Weekly Market	8,82,880.00
7,97,998.00	1027	1401104	Fees for Slaughter House	8,44,296.00
23,73,253.00	1028	1301007	Cart Stand / Cycle Stand Fees	25,77,872.00
-	1033	1304001	Rent on Lease of Lands	4,00,000.00
1,72,27,529.00	1036	1301001	Rent from Shopping Complex	1,56,25,941.00
	1037	1301002	Rent from Community Hall	-
9,756.00	1038	1302001	Rent on Buildings - Staff Quarters	-
21,299.00	1042	1301008	Avenue Receipts	21,299.00
28,26,532.00	1043	1401502	Demolition Charges for Unauthorised Constructions	16,75,225.00
40,03,938.80	1045	1808001	Other Income	22,26,302.29
-	-	1402004	Other Penalties	74,148.00
-	-	1501101	Sale of Tender Forms / Other Publications	1,17,452.00
2,05,289.00	1066	1408003	Miscellaneous Recoveries	3,17,829.00
1,84,60,464.48	1067	1701001	Interest on Investments / Fixed Deposits	1,91,30,219.85
33,96,116.64	1068	1711001	Interest from Banks	80,46,138.00



1,53,16,001.00	1069	1407020	Project Overhead Appropriation Expenses	-
21,53,973.00	1089	1501003	Amma Unavogam - Sale of Food	25,84,800.00
6,92,758.00	1100	1308007	Track Rent	10,56,445.00
		1405008	Garbage / Debris Collection	2,38,050.00
		1804001	Recovery From Employees	41,96,716.00
6,83,36,876.92			<b>Total</b>	<b>6,00,24,263.14</b>
58,92,44,949.92			<b>Total Income</b>	<b>58,29,18,581.14</b>
	4002		<b>Deficit for the Year</b>	<b>-</b>
58,92,44,949.92			<b>GRAND TOTAL</b>	<b>58,29,18,581.14</b>

  
 Inspector  
 Local Fund Audit  
 Krishnagiri

  
 Comptroller  
 Hosur Municipality

**Hosur Municipality**  
**Revenue and Capital Fund**

**Details of Expenditure as on 31.03.17**

Previous Year (Rs)	A/c Code (FAS)	A/c Code (CWS)	Account Head	Amount (Rs.)	
				Dr	
			<b>I) SALARIES</b>		
3,24,36,799.00	2001	2101001	Pay including Personal Pay		3,41,87,664.00
18,000.00	2002	2101002	Grade Pay		8,693.00
3,70,66,088.00	2003	2101004	Dearness Allowance		4,29,87,747.00
11,54,642.00	2005	2101005	House Rent Allowance		12,77,833.00
58,800.00	2006	2101006	City Compensatory Allowance		2,26,030.00
1,200.00	2007		Cash Allowance		
2,11,399.00	2008	2102019	Conveyance Allowance		22,220.00
3,11,896.00	2009	2101007	Medical Allowance		3,20,257.00
		2101008	Other Allowance		52,54,638.00
55,55,526.00	2010	2101009	Wages - NMR		24,99,016.00
		2101010	Wages - Others		25,316.00
		2101011	Bonus		7,90,500.00
8,61,000.00	2011	2101012	Exgratia		-
<b>7,76,75,350.00</b>			<b>Total</b>		<b>8,75,99,914.00</b>
			<b>A. PERSONNEL COST</b>		
			<b>ii) OTHERS</b>		
28,424.00	2012	2203001	Travel Expenses		1,45,586.00
	-	2102003	Overtime Allowance		-
3,02,125.00	2014	2102004	Supply of Uniforms		2,49,776.00
19,000.00	2051	2102006	Training Programme Expenses		3,000.00
<b>3,49,549.00</b>			<b>Total</b>		<b>3,98,362.00</b>

				<b>B. TERMINAL AND RETIREMENT BENEFITS:</b>	
		2103001	Pension (Superannuation etc.,)	64,34,362.00	
		2103005	Pension Contribution to Municipal Employees	-	
73,00,110.00	2031	2103006	Pension Contributions - Deputatationists	7,35,489.00	
		2102013	Special Provident Fund cum Gratuity Scheme	7,374.00	
-	2034	2102014	Group Insurance Scheme - Management Contribution	5,55,875.00	
-	2035	2103005	Contribution to Employees PF	-	
-	2039	2102008	Other Miscellaneous Benefits	4,22,803.00	
<b>73,00,110.00</b>			<b>Total</b>	<b>81,55,903.00</b>	
			<b>C. OPERATING EXPENSES</b>		
		2301001	Power Charges for Sewerage System/Pumping stations	-	
-	2086	2301002	Power Charges for Head Water Works	-	
		2301003	Power Charges for Street Lights	2,23,70,911.00	
1,95,59,244.00	2088	2305007	Maintenance Expenses for Street Lights	61,35,976.00	
48,50,918.00	2089	2101009	Wages	-	
-	2090	2704003	Evaporation Loss	-	
74,67,971.00	2092	2308009	Garbage Clearance	25,49,655.00	
1,49,17,658.00	2097	2305104	Sanitary / Conservancy Expenses	2,01,42,076.00	
57,94,868.00	2100	2303005	Expenses on Sanitary Materials	32,34,293.00	
21,57,347.00	2101	-	Pauper Charges	4,800.00	
4,000.00	2102		<b>Total</b>	<b>5,44,37,711.00</b>	
<b>5,47,52,006.00</b>			<b>D. REPAIRS AND MAINTENANCE</b>		
4,96,370.00	2016	-2305301	Light Vehicle Maintenance	21,05,621.25	
-	2048	2201101	Electricity Consumption Charges	-	
6,33,423.00	2070	2305302	Heavy Vehicles - Maintenance	38,29,066.00	
44,500.00	2071	2305001	Repairs & Maintenance - CC Roads		
24,000.00	2073	2305202	Repairs & Maintenance - Buildings	-	

1,74,509.00	2077	2305902	Repairs & Maintenance - Plant & Machinery	42,131.00
-	-	2305903	Repairs & Maintenance - Electrical Fittings	-
-	-	2308002	Maintenance for Improvements to Slum Areas	-
-	-	2201004	Motor Vehicle Tax	-
-	-	2204001	Vehicle Insurance	2,69,265.00
-	-	2305012	Water cess to TNPCB	-
-	-	2303002	Diesel	62,86,879.00
-	-	2305906	Repairs & Maintenance - Computers	1,28,050.00
-	-	2305101	Maintenance of Gardens / Parks	1,99,327.00
-	2125	2305009	Maintenance Expenses - Water Supply	-
6,90,000.00	2129	2305011	TWAD & Metro Water Maintenance Charges	-
20,62,802.00			<b>Total</b>	<b>1,28,60,339.25</b>
			<b>E. PROGRAMME EXPENSES</b>	
1,14,334.00	2065	2501001	Election Expenses	10,30,734.00
1,24,500.00	2105	2305008	Improvement to compost yard/transfer stations	
3,60,000.00	2106	2305104	Anti Filarial / Anti Malarial Operations	-
7,81,215.00	2111		Anti Dengue Fever Operations	
13,80,049.00			<b>Total</b>	<b>10,30,734.00</b>
			<b>F. ADMINISTRATIVE EXPENSES</b>	
4,26,070.00	2015	2201201	Telephone Charges	2,97,111.00
2,76,148.00	2017	2205104	Legal & Arbitration Expenses	2,65,000.00
16,77,353.00	2018	2202101	Stationery & Printing	47,96,168.00
22,96,696.00	2019	2206001	Advertisement Charges	14,35,354.00
8,45,870.00	2020	2208003	Other Expenses	14,00,959.00
39,22,370.00	2026	2201105	Computer Operational Expenses	1,08,665.00
22,11,021.00	2030	2308016	Lapsed Deposit Refund	

-		2104006	Other Contribution to Municipall Employees	64,14,745.00
-	2046	2202001	Books & Periodicals	-
14,170.00	2047	2201203	Postage & Telegram	8,000.00
		2602003	LPA Contributions	15,70,291.00
64,38,698.00	2054	2602004	TNIUS Contributions	-
		2602006	Municipal Contributions	56,88,000.00
-	-	2102015	CPF Management Contribution	32,33,071.00
-	-	2205202	Engineering Consultancy	21,52,510.00
-	-	2305001	Solid Waste Management	20,05,347.00
-	2055	2102007	Staff Welfare Expenses	-
38,07,737.00	2057			
16,91,500.00	2058	2308019	Amma Unavagam Expenses	13,92,176.00
1,08,600.00	2061	2208004	Sitting Fees for Councillors	54,14,817.00
4,20,525.00	2063	2308013	Animal Birth Control Expenses	79,200.00
21,06,058.00	2095	2101015	Survey Charges	40,61,930.00
-		2801001	Taxes	(25,31,437.00)
-	-	2308020	Funeral Rites	30,000.00
2,27,798.00	2108	2201001	Rent of Buildings	
4,11,554.00	2131		NULM Expenditure	
2,68,82,168.00			<b>Total</b>	3,78,21,907.00
			<b>G. FINANCE EXPENSES</b>	
34,91,842.00	2022	2701001	Provision for Doubtful Collection of Revenue Items	13,34,932.00
18,000.31	2028	2407001	Bank Charges	24,286.73
50,922.00	2029	2406001	Interest on Loans/ Ways & Means Advance/ Overdraft	-
1,64,762.00	2036	2205001	Statutory Audit Fees	36,939.00
		2205102	Court Fees	5,000.00
37,25,526.31			<b>Total</b>	14,01,157.73

			<b>H. DEPRECIATION</b>	
		2722001	Depreciation - Buildings	1,57,49,122.00
		2723001	Depreciation - Roads & Bridges	7,31,18,707.00
		2723101	Depreciation - Sewerage & Drainage	1,47,74,588.00
		2723201	Depreciation - Waterways	42,35,657.00
		2723301	Depreciation - Public Lighting	-
		2724001	Depreciation - Plant & Machinery	22,14,169.00
		2725001	Depreciation - Vehicles	17,57,022.00
		2726001	Depreciation - Office & Other Equipments	12,21,945.00
		2727001	Depreciation - Furnitures & Fittings & Electrical Appliances	1,69,82,773.00
		2728001	Depreciation - Other Fixed Assets	62,38,989.00
			<b>Total</b>	<b>13,62,92,972.00</b>
13,71,79,061.00				
			<b>Total Expenditure</b>	<b>33,99,98,999.98</b>
31,13,06,621.31			<b>Surplus For the Year</b>	<b>24,29,19,581.16</b>
27,79,38,328.61	4002	3109002	<b>GRAND TOTAL</b>	<b>58,29,18,581.14</b>
58,92,44,949.92				

  
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 Commissioner  
 Hasur Municipality  



**Hosur Municipality**  
**Revenue and Capital Fund**

**Balance Sheet as at 31.03.2017**

Previous Year (Rs)	A/c Code (FAS)	A/c Code (CWS)	Account Head	Amount (Rs.)
	<b>Liabilities</b>			
	4004	3301001	Central Government	-
		3302001	Loans from the State Government	-
	4005	3303001	Loans from HUDCO	-
11,23,438.00	4006	3303002	Loans from TUFIDCO	11,23,438.00
	4007	3303003	Loans from MUDF	-
	4009	3308001	Overdraft Facility from Bank	-
		4702001	Payable to Water Supply & Drainage Fund	3,38,53,644.00
6,32,21,938.00	4010	4702002	Payable to Elementary Education Fund	3,00,666.00
		4702003	Payable to General Fund	-
35,35,58,007.00	4011	3111001	Contribution from Municipal Fund	35,35,58,007.00
24,805.00	4012	3208001	Contribution from Private Parties	7,34,805.00
38,18,19,061.00	4013	3203001	Contributions from the Government	38,18,19,061.00
		3202002	Scheme Grants (Cost Center)	13,42,56,096.00
33,78,39,831.00	4014	3203002	Grants from the Government	33,31,09,001.00
65,02,09,741.00	4061 - 4087	4112001 - 4116003	Accumulated Depreciation - Schedule A	78,65,02,713.00
43,70,29,186.38	4001	3109001	Accumulated Surplus Defecit	69,94,35,133.27
<b>2,22,48,26,007.38</b>			<b>Total</b>	<b>2,72,46,92,564.27</b>
	<b>Current Liabilities</b>			
	4015	3504101	Advance Collection of Property Tax	-

3,57,70,201.00	4016	3401001	Tender Deposit Contractors	4,80,29,523.00
		3401003	Security Deposit - Contractors	-
		3401004	Retention Amount	-
7,60,633.00	4017	3401002	Tender Deposit - Suppliers	7,60,633.00
2,65,84,922.00	4018	3402001	Security Deposit - Lease	2,89,37,072.00
-	4019	3403001	Security Deposit - Staff	-
2,46,43,165.49	4020	3408001	Deposit - Others	2,62,86,551.49
		3408002	Election Deposit	3,15,500.00
63,63,525.00	4021 - 4034	3502001 - 3503001	Recoveries from Staff Bills Payable - Schedule B	19,54,138.00
4,24,224.00	4088	3501011	Audit Fees - Payable	4,61,163.00
6,86,514.00	4090	3418001	SJSRY A/c	7,51,607.50
-	4091	3502025	NSDP	-
		3202027	Swatch Bharath Mission IHHL	3,04,000.00
9,50,28,362.00	4100	3121101	Capital Reserve	9,50,28,362.00
19,02,61,546.49			<b>Total</b>	<b>20,28,28,549.99</b>
	<b>Outstandings</b>			
57,617.00	4035	3502013	IT Deductions - Contractors	2,76,825.00
		3502025	Manual Workers General Welfare Fund	1,09,943.00
1,17,196.00	4036	3502014	Other Recoveries	1,34,779.00
96,976.00	4037	3502015	VAT Payable	83,917.00
-	4038	3501001	Power Charges Street Lights - Payable	-
1,85,25,337.90	4039	3603001	Provision for Doubtful Collection of Revenue Items	1,98,02,007.90
72,25,962.00	4040	3501002	Survey Charges Payable	72,25,962.00
3,49,298.00	4041	4702001	Water Supply and Drainage Tax Payable	-
1,66,475.00	4042	4702002	Education Tax Payable	-
1,08,16,868.00	4043	3503002	Library Cess Payable	1,21,22,898.00



-	4044	3501101	Salaries & Wages Payable	53,377.00
-	4046	3501102	Unpaid Salaries	-
-	4047	3501003	Accounts Payable - Contractors	(13,02,948.00)
-	4048	3501004	Accounts Payable - Suppliers	4,010.00
-	4049	3501005	Accounts - Payable - Expenses	23,66,830.20
1,82,95,205.00	4050	3501008	Other Payables	1,82,82,705.00
-	4051	3501201	Interest Payable	-
4,99,353.00	4052	3501104	GIS Management Contribution Payable	4,99,353.00
-		3501106	Other Payables	-
94,16,847.00	4053	3502022	Contribution to CMDA / LPA Payable	1,09,87,138.00
-	4054	3121001	Municipal Contribution to Specific Schemes	-
-	4057	3501009	Water Supply Maintenance payable to TWAD	-
780.00	4076	3502020	ENTYCE Advance Payable	780.00
13,34,559.00	4137	3502017	Service Tax Payable	(4,03,878.00)
-	4059	3502018	Handloom Advance Payable to Cooptex	-
-	-	3502031	EPF Recoveries Payable	-
6,42,33,355.90			<b>Total</b>	<b>7,02,43,699.10</b>
<b>2,47,93,20,909.77</b>			<b>GRAND TOTAL</b>	<b>2,99,77,64,813.36</b>

  
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**Hosur Municipality**  
**Revenue and Capital Fund**  
**Balance Sheet as at 31.03.2017**

Previous Year (Rs)	A/c Code (FAS)	A/c Code (CWS)	Account Head	Amount (Rs.)
	<b>Fixed Assets</b>			
13,17,70,077.00	3101	4101001	Land - Gross Block	13,17,70,077.00
26,86,74,037.00	3102	4102001	Buildings - Gross Block	38,49,40,085.00
77,82,535.00	3103	4103001	Subways & Causeways - Gross Block	77,82,535.00
15,77,69,295.00	3105	4103101	Storm Water Drains - Gross Block	17,23,25,665.00
1,58,25,348.00	3106	4105001	Heavy Vehicles - Gross Block	2,16,16,323.00
30,53,044.00	3107	4105002	Light Vehicles - Gross Block	42,33,746.00
12,52,063.00	3108	4105003	Other Vehicles - Gross Block	12,52,063.00
90,33,887.00	3109	4107001	Furnitures & Fixtures - Gross Block	1,44,12,095.00
		4108002	Computers & Printers	-
8,29,72,976.00	3110	4107002	Electrical Installations - Lamps & Fittings - Gross Block	10,02,51,035.00
19,66,382.00	3111	4107003	Electrical Installations - Others - Gross Block	19,66,382.00
81,10,128.00	3112	4104001	Plant & Machinery - Gross Block	1,68,92,523.00
17,52,15,285.00	3113	4103003	Roads & Pavements - Concrete - Gross Block	18,51,30,442.00
31,87,82,874.00	3114	4103004	Roads & Pavements - Black Topped - Gross Block	43,56,93,765.00
93,32,729.00	3115	4103005	Roads & Pavements - Others - Gross Block	1,16,24,495.00
1,02,10,983.00	3117	4104002	Tools & Plant - Gross Block	1,02,10,983.00
	3118	4103301	Public Fountains - Gross Block	-
1,05,56,530.00	3121	4121001	Projects in Progress	1,99,77,530.00
10,18,31,674.00	3122	4122001	Projects in Progress - Govt. Grants	-
2,66,34,529.00	3132	4103201	Water Supply HWW, OHT - Gross Block	2,89,72,164.00
68,09,083.00	3133	4103102	Sewerage and Drainage Pipes - Gross Block	2,37,61,739.00
4,29,922.00	3134	4103202	Ground Water Wells & Deep Borewells - Gross Block	4,29,922.00
1,75,95,388.00	3135	4104003	Hand Pumps India Mark II - Gross Block	1,75,95,388.00
66,98,575.00	3138	4106003	Other Assets - Gross Block	1,80,62,692.00

		Current Assets	Total	
	1,37,23,07,344.00			1,60,89,01,649.00
		3001		
		4301002	Stores - Public Health	-
		4301003	Stores - Medical	-
		4301004	Stores - Water Supply	-
		4301005	Stores - Fuel	-
		4311001	Property Tax Recoverable - Residential - Current	65,43,719.00
		4311002	Property Tax Recoverable - Commercial - Current	52,52,803.00
		4311003	Property Tax Recoverable - Industrial - Current	25,25,696.00
		4311004	Property Tax Recoverable - Vacant Sites - Current	56,94,454.00
		4311006	Property Tax Recoverable - Residential - Arrears	1,01,58,739.00
		4311007	Property Tax Recoverable - Commercial - Arrears	48,19,092.00
		4311008	Property Tax Recoverable - Industrial - Arrears	28,45,792.00
		4311009	Property Tax Recoverable - Vacant Sites - Arrears	44,87,567.00
		4311903	Profession Tax - Recoverable - Current	68,17,845.00
		4311904	Profession Tax - Recoverable - Arrears	2,53,91,404.93
		3008	Other Taxes Recoverable Arrears	-
		3011	Lease Amount - Recoverable - Current	1,45,62,321.00
		3012	Lease Amount - Recoverable - Arrears	2,96,56,451.00
		3023	Specific Grant Receivable	48,760.00
		3028 - 3046	Staff Advances - Schedule C	35,83,103.00
		4601001 -		
		4601010		
		4604001	Advance to Suppliers	11,01,300.00
		4604002	Advance to Contractors	5,00,000.00
		4314037	Material Cost Recoverable A/c - Contractors	13,111.00
		4601012	Staff Advance	5,83,954.00
		4605010	Advance Recovery	39,82,556.00
		4606001	Deposits - Recoverable	4,03,491.00
		4401001	Prepaid Expenses	6,01,738.00

	61,185.00	3058	4605011	General Imprest A/c	61,185.00
	-	3059	4501001	General Fund - Cash A/c	-
	-		4502001	Cheque A/c	-
#REF!		3060 - 3081 & 3123 - 3156	4502101 - 4504201 & 4502106 - 4504104	Balance in the Banks as per Day Book - Schedule D	33,45,31,775.10
	29,92,80,756.98	3070	4208001	Fixed Deposit	25,14,98,261.45
	-	3072	4314040	Miscellaneous Recoveries	(7,289.00)
	6,86,514.00	3090	4308001	Others	7,51,607.50
			4702004	Receivable from WS & D Fund	67,04,53,727.38
	54,93,93,406.00	3100	4702005	Receivable from EE Fund	20,00,000.00
			4702006	Receivable from General Fund	-
	-	3131	4701001	Advance to TWAD Board - Metro Water	-
#REF!				Total	1,38,88,63,164.36
#REF!				GRAND TOTAL	2,99,77,64,813.36


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**Hosur Municipality**  
**Revenue and Capital Fund**

**4001 - Accumulated Surplus/Deficit as on 31.03.17**

A/c Code (FAS)	A/c Code (CWS)	A/c Head	Debit	CREDIT
4001	3109001	Accumulated Surplus Deficit	-	43,70,29,186.38
1088	2804001	Prior Year Income		1,96,64,406.73
2041	2808001	Prior Year Expenses	1,78,041.00	
4002	3109002	Surplus for the Year		24,29,19,581.16
		<b>Total</b>	1,78,041.00	69,96,13,174.27
4001 C.B	3109001	Accumulated Surplus Deficit		69,94,35,133.27

  
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Hosur Municipality

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**Hosur Municipality**  
**Revenue and Capital Fund**

**Schedules to the Balance Sheet as on 31.03.2017**

**A. Accumulated Depreciation**

A/c Code (FAS)	A/c Code (CWS)	LIABILITIES	Rs
4061	4112001	Buildings - Accumulated Depreciation	7,81,47,042.00
4062	4113001	Subways & Causeways - Accumulated Depreciation	56,68,131.00
4063	4113002	Bridges & Flyovers - Accumulated Depreciation	-
4064	4113101	Storm Water Drains - Accumulated Depreciation	10,26,63,760.00
4065	4115001	Heavy Vehicles - Accumulated Depreciation	1,40,37,488.00
4066	4115002	Light Vehicles - Accumulated Depreciation	30,55,678.00
4067	4115003	Other Vehicles - Accumulated Depreciation	12,52,064.00
4068	4117001	Furnitures & Fixtures - Accumulated Depreciation	73,60,647.00
4069	4117002	Electrical Installations - Lamps & Fittings - Acc. Depreciation	5,31,22,512.00
4070	4117003	Electrical Installations - Others - Acc. Depreciation	5,58,949.00
4071	4114001	Plant & Machinery - Accumulated Depreciation	95,25,357.00
4072	4113003	Roads & Pavements - Concrete - Accumulated Depreciation	14,09,87,560.00
4073	4113004	Roads & Pavements - Black Topped - Accumulated Depreciation	32,09,04,998.00
4074	4113005	Roads & Pavements - Others - Accumulated Depreciation	96,54,074.00
4079	4114002	Tools & Plant - Accumulated Depreciation	65,45,150.00
4080	4118001	Public Fountains - Accumulated Depreciation	-
4081	4113201	Head Water Works - Accumulated Depreciation	45,81,639.00
4082	4113102	Drainage & Sewerage Pipes - Accumulated Depreciation	24,82,274.00
4083	4113202	Ground Water Wells & Deep Borewells - Acc. Depreciation	64,488.00
4084	4114003	Hand Pumps India Mark II - Accumulated Depreciation	1,72,45,778.00
4087	4116003	Other Assets - Accumulated Depreciation	86,45,124.00
<b>TOTAL</b>			<b>78,65,02,713.00</b>

B. Recoveries from Staff Bills - Payable

A/c Code (FAS)	A/c Code (CWS)	ACCOUNT HEAD	Rs
4021	3502001	Provident Fund Recoveries	58,29,564.00
4022	3502002	Cooperative Society Recoveries	(81,326.00)
4023	3502003	RD Recoveries	28,465.00
4024	3502004	LIC Premium Recoveries	836.00
4025	3502005	SPL PF cum Gratuity Scheme - Recoveries	2,99,943.00
4026	3502006	FBI / Group Insurance Scheme - Recoveries	49,753.00
4027	3502007	External Housing Recoveries	(17,023.00)
4028	3502008	Deputationist Recoveries	7,900.00
4029	3502009	IT Deduction @ Source from Employees	15,412.00
4030	3502010	Recoveries towards Loans from Banks	45,550.00
4031	3502011	Court Recoveries	-
4032	3502012	HBA Spl FBF Subscriptions	150.00
4033	3502023	Health Fund Subscriptions	12,26,067.00
4034	3503001	Advance of Pay & DA on Transfer	-
4121	3502021	Contributory Pension Scheme	(54,51,153.00)
		<b>TOTAL</b>	<b>19,54,138.00</b>

C. Staff Advances

A/c Code (FAS)	A/c Code (CWS)	Description of Asset	Rs.
3028	4601001	Festival Advance	9,22,899.00
	4601002	Education Advance	-
3033	4605004	Immediate Relief Advance	65,000.00
3035	4605006	Tansi Advance	-
3038	4601003	Advance of Pay & TA on Transfer	15,425.00
	4601005	Computer Advance	-


3039	4605008	Warm Clothing Advance	1,200.00
3043	4601007	Motor Cycle Advance	25,23,579.00
	4605003	Flood Advance	50,000.00
-	4605007	Advance of T.A to the Family of Deceased	5,000.00
<b>Total</b>			<b>35,83,103.00</b>

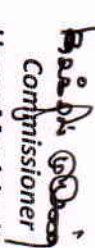
**D. Balance in the Banks as per Day Book**

A/c Code (FAS)	A/c Code (CWS)	Description of Asset	R.s.
3060	4502101	RF Receipts Bank A/c	11,06,93,062.26
3061	4502103	RF Library Cess Bank A/c	35,64,251.00
3062	4502104	RF Deposit Bank A/c	2,67,55,373.66
	4502106	RF Development Charges Bank A/c	29,97,535.35
3063	4502109	RF Amma Unavagam Bank A/c	6,80,876.63
3064	4504104	RF Special Roads Programme Bank A/c	15,52,401.00
3065	4502113	P.D. Account Treasury	24,72,736.05
	4502114	Treasury - Loan Fund	85,850.00
3066	4502102	RF Payment Bank A/c	83,81,834.51
3067	4504102	Natural Calamities Bank A/c	10,96,883.00
3068	4504106	RF IHSDP Bank A/c	34,28,695.03
3074			
#REF!			
3076	4502119	Sinking Fund Bank A/c	5,11,294.75
3129			
3152			
3120	4504108	IUDP Bank A/c	3,09,079.72
3123	4502110	RF Capital Fund Bank A/c	1,64,440.87
	4502111	Amruth City	12,31,05,476.50
	4502116	Model City	19,24,810.00



3124	4502105	RF SFC Bank A/c	3,34,69,666.17
3125	4504103	13th Finance Commission Bank A/c	3,87,409.37
3126	4504101	RF MLA Fund Bank A/c	3,57,864.00
3127	4504110	RF New Office Building Bank A/c	99,909.00
3128	4504109	RF New Bus Stand Bank A/c	6,41,633.11
3130	4504107	RF Self Sufficiency Scheme Bank A/c	10,71,541.15
3141	4504105	RF IUDM Bank A/c	1,19,350.00
3142	4502107	RF Special PF Bank A/c	7,51,833.00
3143	4502108	RF CPF Bank A/c	20,79,536.72
	4502501	CUB Online	(404.00)
	4504202	NULM Main Bank A/c	1,01,243.00
	4504203	NULM SMID Bank A/c	41,701.00
	4504204	NULM SEP I Bank A/c	11,07,675.00
3145	4504205	NULM SEP G Bank A/c	7,39,146.00
	4504206	NULM CBT Bank A/c	1,73,870.00
	4504207	NULM SUH Bank A/c	1,50,990.00
	4504208	NULM SUSV Bank A/c	2,05,493.00
	4504209	NULM IEC Bank A/c	-
3146	4504201	RF Swatch Bharath Mission Bank A/c	53,08,718.25
		<b>Total</b>	<b>33,45,31,775.10</b>

  
**Inspector**  
**Local Fund Audit**  
**Krishnagiri**

  
**Commissioner**  
**Hosur Municipality**

**Hosur Municipality**  
**Revenue & Capital Fund**  
**Demand, Collection and Balance as on 31.03.17**

A/c. Head	A/c. Code	Demand			Collection			Balance		
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
Property Tax										
Property Tax - General		2,52,61,167	4,94,57,767	7,47,18,934	74,37,543	3,51,35,549	4,25,73,092	1,78,23,624	1,43,22,218	3,21,45,842
Water Supply and Drainage Tax		2,34,12,477	4,51,57,092	6,85,69,569	68,34,709	3,21,16,655	3,89,51,364	1,65,77,768	1,30,40,437	2,96,18,205
Education Tax		1,11,78,832	2,15,03,377	3,26,82,209	32,63,087	1,53,03,203	1,85,66,290	79,15,745	62,00,174	1,41,15,919
Library Cess		41,16,041	94,61,486	1,35,77,527	22,62,280	64,43,786	87,06,066	18,53,761	30,17,700	48,71,461
<b>Total</b>		<b>6,39,68,517</b>	<b>12,55,79,722</b>	<b>18,95,48,239</b>	<b>1,97,97,619</b>	<b>8,89,99,193</b>	<b>10,87,96,812</b>	<b>4,41,70,898</b>	<b>3,65,80,529</b>	<b>8,07,51,427</b>
Property Tax - RF										
Property Tax - Residential		1,47,07,051	2,87,94,312	4,35,01,363	45,48,312	2,22,50,593	2,67,98,905	1,01,58,739	65,43,719	1,67,02,458
Property Tax - Commercial		73,00,477	1,42,93,295	2,15,93,772	24,81,385	90,40,492	1,15,21,877	48,19,092	52,52,803	1,00,71,895
Property Tax - Industrial		32,53,638	63,70,160	96,23,799	4,07,846	38,44,464	42,52,310	28,45,792	25,25,696	53,71,489
<b>Total</b>		<b>2,52,61,167</b>	<b>4,94,57,767</b>	<b>7,47,18,934</b>	<b>74,37,543</b>	<b>3,51,35,549</b>	<b>4,25,73,092</b>	<b>1,78,23,624</b>	<b>1,43,22,218</b>	<b>3,21,45,842</b>
Vacant Site Tax										
Property Tax - General		70,82,644	64,75,135	1,35,57,779	25,95,077	7,80,681	33,75,758	44,87,567	56,94,454	1,01,82,021
Water Supply and Drainage Tax		64,66,762	59,12,080	1,23,78,842	21,22,569	6,94,336	28,16,905	43,44,193	52,17,744	95,61,937
Education Tax		30,79,410	28,15,276	58,94,686	10,01,644	3,30,641	13,32,285	20,77,766	24,84,635	45,62,401
Library Cess		13,54,941	12,38,722	25,93,663	4,33,190	1,63,914	5,97,104	9,21,751	10,74,808	19,96,559
<b>Total</b>		<b>1,79,83,757</b>	<b>1,64,41,213</b>	<b>3,44,24,970</b>	<b>61,52,480</b>	<b>19,69,572</b>	<b>81,22,052</b>	<b>1,18,31,277</b>	<b>1,44,71,641</b>	<b>2,63,02,918</b>
Profession Tax		4,15,55,934	4,55,12,389	8,70,68,323	1,61,64,529	3,86,94,544	5,48,59,073	2,53,91,405	68,17,845	3,22,09,250
<b>Total</b>		<b>4,15,55,934</b>	<b>4,55,12,389</b>	<b>8,70,68,323</b>	<b>1,61,64,529</b>	<b>3,86,94,544</b>	<b>5,48,59,073</b>	<b>2,53,91,405</b>	<b>68,17,845</b>	<b>3,22,09,250</b>

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**Hosur Municipality  
Revenue & Capital Fund**

**Demand, Collection and Balance for the Year 2016 - 2017**

A/c. Head	A/c. Code	Demand			Collection			Balance		
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
<b>NON TAX</b>										
Market Fees - Daily	1301003	31,97,903		31,97,903				31,97,903		31,97,903
Market Fees - Weekly	1301004	25,41,336	8,82,630	34,23,966	1,72,851	4,34,784	6,07,635	23,68,485	4,47,846	28,16,331
Advertisement Fees	1404001	30,900	1,26,175	1,57,075		31,705	31,705	30,900	94,470	1,25,370
Fees for Boys in Bus Stand	1301006	73,92,815	28,53,675	1,02,46,490	8,32,057	9,34,665	17,66,722	65,60,758	19,19,010	84,79,768
Slaughter House	1401104	8,23,074	8,44,296	16,67,370		7,56,698	7,56,698	8,23,074	87,598	9,10,672
Cart Stand / Cycle Stand Fees	1301007	19,36,654	25,77,872	45,14,526	12,41,403	12,56,523	24,97,926	6,95,251	13,21,349	20,16,600
Rent on Shopping Complex	1301001	1,82,43,467	1,56,25,941	3,38,69,408	53,47,130	59,14,291	1,12,61,421	1,28,96,337	97,11,650	2,26,07,987
Rent on Buildings - Staff Quarters	1302001	-	-	-	-	-	-	-	-	-
Pay & Use Toilet	1308005	24,08,600	36,36,239	60,44,839	4,18,640	26,43,721	30,62,361	19,89,960	9,92,518	29,82,478
Travellers Bungalow	1303001	-	-	-	-	-	-	-	-	-
Avenue Receipts	1301008	21,694	21,299	42,993						
Bunk Rent	1308001	3,591		3,591	2,150		2,150	21,694	21,299	42,993
Cable TV Fees	1308002							1,441		1,441
<b>Total</b>		<b>3,66,00,034</b>	<b>2,65,68,127</b>	<b>6,31,68,161</b>	<b>80,14,231</b>	<b>1,19,72,387</b>	<b>1,99,86,618</b>	<b>2,85,85,803</b>	<b>1,45,95,740</b>	<b>4,31,81,543</b>

A/c. Head	A/c. Code	Demand			Collection			Balance		
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
D & O Trade License Fees	1401101		77,84,815	77,84,815		77,84,815	77,84,815			
Building License Fees	1401103		44,36,193	44,36,193		44,36,193	44,36,193			
Development Charges	1401403		4,87,782	4,87,782		4,87,782	4,87,782			
Duty on Transfer of Property	1201001		2,95,70,838	2,95,70,838		2,95,70,838	2,95,70,838			
Devolution Fund	1601004		21,62,88,310	21,62,88,310		21,62,88,310	21,62,88,310			
<b>Total</b>			<b>25,85,67,938</b>	<b>25,85,67,938</b>		<b>25,85,67,938</b>	<b>25,85,67,938</b>			

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**Hosur Municipality**  
**Revenue & Capital Fund**  
**Details of Asset Closing Balance as on 31.03.17**  
**Annexure - 3**

S/No	Assets Code No	Name of Assets	Opening Balance as on 01.04.2016	Addition during 2016 -2017				Total Additions	Deletion during 2016 - 2017	Closing balance as on 31.03.2017
				04/16-09/16	10/16 - 02/17	03/17				
1	4101001	Land - Gross Block	13,17,70,077						13,17,70,077	
2	4102001	Buildings - Gross Block	26,86,74,037	10,11,46,592	1,51,19,456		11,62,66,048		38,49,40,085	
3	4103001	Subways & Causeways - Gross Block	77,82,535						77,82,535	
4	4103101	Open Drains and Culverts-Gross Block	15,77,69,295	58,61,697	68,46,659		1,27,08,356		17,04,77,651	
5	4105001	Heavy Vehicles - Gross Block	1,58,25,348		57,90,975		57,90,975		2,16,16,323	
6	4105002	Light Vehicles - Gross Block	30,53,044		11,80,702		11,80,702		42,33,746	
7	4105003	Other Vehicles - Gross Block	12,52,063						12,52,063	
8	4107001	Furniture, Fixtures and office equipments-Gross Block	90,33,887	47,87,462	5,90,746		53,78,208		1,44,12,095	
9	4107002	Electrical -Lamp-posts/tube Light fittings-Gross block	8,29,72,976	85,90,638	86,87,421		1,72,78,059		10,02,51,035	
10	4107003	Electrical Installations - Others Gross block	19,66,382						19,66,382	
11	4104001	Plant & Machinery - Gross Block	81,10,128	73,33,075	14,49,320		87,82,395		1,68,92,523	
12	4103003	Roads and Pavements - Concrete - Gross Block	17,52,15,285	56,25,166	42,89,991		99,15,157		18,51,30,442	
13	4103004	Roads and Pavements - Black Topped - Gross Block	31,87,82,874	5,44,32,284	6,24,78,607		11,69,10,891		43,56,93,765	
14	4103005	Roads and Pavements - Others - Gross Block	93,32,729	22,91,766			22,91,766		1,16,24,495	
15	4104002	Tools & Plant Gross Block	1,02,10,983						1,02,10,983	
16	4108001	Public Fountains - Gross Block	-						-	
17	4103201	Water Supply Head Water Works	2,66,34,529		23,37,635		23,37,635		2,89,72,164	
18	4103102	Drainage & Sewerage Pipes	68,09,083	78,72,083	90,80,573		1,69,52,656		2,37,61,739	
19	4103202	Ground Water Wells and Deep Borewells	4,29,922						4,29,922	
20	4104003	Hand Pumps India Mark II	1,75,95,388						1,75,95,388	
21	4106003	Others Assets	66,98,575	50,06,960	63,57,157		1,13,64,117		1,80,62,692	
		<b>TOTAL</b>	<b>1,25,99,19,140</b>	<b>20,29,47,723</b>	<b>12,42,09,242</b>	<b>-</b>	<b>32,71,56,965</b>	<b>-</b>	<b>1,58,70,76,105</b>	

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**Hosur Municipality**  
**Water Supply & Drainage Fund**  
**Trial Balance as on 31.03.17**

Previous Year (Rs)	A/c Code (FAS)	A/c Code (CWS)	Account Head	Amount (Rs.)	
				Dr	Cr
4,32,38,587.00	1002	1100201	Water Supply and Drainage Tax - Residential		2,62,90,459.00
		1100202	Water Supply and Drainage Tax - Commercial		1,30,50,400.00
		1100203	Water Supply and Drainage Tax - Industrial		58,16,233.00
	1004	1100204	Water Supply and Drainage Tax - Vacant Sites		59,12,080.00
2,500.00	1005	1101001	Excess Remittance - Prop Tax & Others		-
		1402001	Penalty & Bank Charges for Dishonoured Cheques		350.00
		1407001	Road Cut Restoration Charges		15,34,850.00
22,87,171.00	1044	1404004	Contractors/Suppliers Renewal Fees		22,340.00
12,960.00	1045	1808001	Other Income		1,82,003.00
	1052	1603001	Scheme Grants		-
	1066	1408003	Miscellaneous Recoveries		-
8,48,127.00	1067	1701001	Interest on Investments / Fixed Deposits		12,10,710.00
	1068	1711001	Interest from Banks		-
38,59,808.00	1069	1407020	Project Overhead Appropriation Expenses		-
10,000.00	1081	1407002	Initial Amount for New Water Supply Connections		28,46,200.00
	1080	1407003	Initial Amount for Drainage Connections		-
46,94,950.00	1082	1407004	Water Supply Connection Charges		40,15,988.00
		1407014	Water Supply Inspection Charges		-
	1086	1407005	Underground Sewerage Connection Charges		-
		1407010	Underground Sewerage Inspection Charges		-
		1405003	Underground Drainage Fees		-
1,35,60,000.00	1083	1405004	Metered / Tap Rate Water Charges		1,40,02,010.00
	1084	1405005	Charges for Water Supply thru Lorries		41,49,985.00
1,24,00,014.00	1088	2804001	Prior Year Income		-
8,09,14,117.00			<b>Total</b>		<b>7,90,33,608.00</b>
31,12,278.00	2001	2101001	Pay including Personal Pay	32,44,768.00	
	2002	2101002	Grade Pay	3,36,862.00	
34,63,439.00	2003	2101004	Dearness Allowance	38,93,914.00	
	2004	2101014	Interim Relief	-	
1,37,109.00	2005	2101005	House Rent Allowance	1,48,267.00	

720.00	2006	2101006	City Compensatory Allowance	65,480.00	
68,331.00	2008	2102019	Conveyance Allowance	5,968.00	
25,459.00	2009	2101007	Medical Allowance	24,978.00	
4,41,104.00	2010	2101008	Other Allowance	3,94,304.00	
13,00,200.00	2090	2101010	Wages - Others	32,220.00	
		2308003	Removal of Debris	1,12,000.00	
57,000.00	2011	2101011	Bonus	57,000.00	
		2101012	Exgratia	-	
	2012	2203001	Travel Allowance	-	
	2013	2102002	Leave Travel Concession	-	
	2014	2102003	Supply of Uniforms	-	
	2015	2201201	Telephone Charges	-	
	2016	2305301	Light Vehicle Maintenance	1,99,800.00	
	2017	2205104	Legal & Arbitration Expenses	13,000.00	
	2018	2202101	Stationery & Printing	-	
19,936.00	2019	2206001	Advertisement Charges	-	
12,751.00	2020	2208003	Other Expenses	-	
61,77,789.00	2022	2701001	Provision for Doubtful Collection of Revenue Items	65,18,224.00	
	2023	2703001	Irrecoverable Revenue Items Written Off	-	
2,751.43	2028	2407001	Bank Charges	1,744.05	
	2029	2406001	Interest on Loans/ Ways & Means Advance/ Overdraft	-	
	2031	2103001	Pension (Superannuation etc.,)	-	
	2034	2102013	Special PF cum Gratuity Scheme	-	
	2035	2102014	Group Insurance Scheme - Management Contribution	37,840.00	
		2722001	Depreciation - Buildings	98,554.00	
		2723001	Depreciation - Roads & Bridges	1,35,968.00	
		2723101	Depreciation - Sewerage & Drainage	3,72,459.00	
		2723201	Depreciation - Waterways	1,57,49,862.00	
		2723301	Depreciation - Public Lighting	10,10,019.00	
1,65,49,259.00	2038	2724001	Depreciation - Plant & Machinery	25,24,933.00	
		2725001	Depreciation - Vehicles	20,628.00	
		2726001	Depreciation - Office & Other Equipments	-	
		2727001	Depreciation - Furnitures & Fittings	-	
		2728001	Depreciation - Other Fixed Assets	551.00	
	2054	2104006	Other Contribution to Municipal Employees	98,532.00	

	2041	2808001	Prior Year Expenses			
	2048	2201101	Electricity Consumption Charges			
		2602006	Contributions			
3,90,953.00	2054	2102015	CPF Management Contribution			
	2055	2102007	Staff Welfare Expenses		4,44,575.00	
	2061	2208004	Sitting Fees for Councillors			
	2063	2206003	Expenses on Hospitality / Entertainment			
	2065	2501001	Election Expenses			
4,49,476.00	2070	2305302	Heavy Vehicles - Maintenance		20,80,595.50	
		2204001	Vehicle Insurance		89,428.00	
		2303002	Diesel			
		2205202	Engineering Consultancy			
26,97,920.00	2077	2305902	Repairs & Maintenance - Plant & Machinery		4,49,440.00	
	2086	2301001	Power Charges for Sewerage Systems			
9,48,87,555.00	2087	2301002	Power Charges for Head Water Works		3,28,509.00	
	2088	2301003	Power Charges for Street Lights		9,37,84,141.00	
1,44,242.00	2089	2305007	Maintenance Expenses for Street Lights			
14,14,814.00	2092	2704003	Petrol / Diesel Evaporation			
	2100	2305104	Sanitary / Conservancy Expenses			
	2101	2303005	Sanitary Materials			
23,48,328.00	2125	2305009	Maintenance Expenses - Water Supply		59,44,979.00	
		2305010	Maintenance Expenses - Sewerage Works		2,800.00	
	2126	2305109	Maintenance Expenses - WS Electric Motors			
		2308019	Aamma Unavagam			
6,29,77,854.00	2129	2305011	Maintenance Charges to TWAD Board		63,750.00	
	2130	2304001	Hire Charges for Supply of Water through Lorries		3,43,72,602.00	
		2801001	Taxes			
		2802001	Other Revenue			23,13,119.00
19,66,79,268.43			Total		17,26,58,694.55	23,13,289.00
		4301001	Stores - Engineering			
		4301002	Stores - Public Health			
		4301003	Stores - Medical			
		4301004	Stores - Water Supply			
		4301005	Stores - Fuel		69,60,129.00	
		4308001	Stores - Others			
	3001					

	3005	4311903	Profession Tax Recoverable Current				
		4311907	Water Supply & Drainage Tax Recoverable - Residential - Current	59,03,511.00			
		4311908	Water Supply & Drainage Tax Recoverable - Commercial - Current	49,46,720.00			
1,03,49,010.00	3013	4311909	Water Supply & Drainage Tax Recoverable - Industrial - Current	21,90,206.00			
		4311910	Water Supply & Drainage Tax Recoverable - Vacant Sites - Current	52,17,744.00			
		4311911	Water Supply & Drainage Tax Recoverable - Others - Current	-			
58,56,269.00	3014	4313003	Water Charges Recoverable - Current	61,88,589.00			
71,15,436.00	3015	4313004	Water Charges Recoverable - Arrears	96,23,734.00			
		4313005	UGD Monthly Charges Recoverable - Current	-			
		4311912	Water Supply & Drainage Tax Recoverable - Residential - Arrears	94,45,621.00			
		4311913	Water Supply & Drainage Tax Recoverable - Commercial - Arrears	44,93,878.00			
		4311914	Water Supply & Drainage Tax Recoverable - Industrial - Arrears	26,38,269.00			
1,67,39,299.00	3019	4311915	Water Supply & Drainage Tax Recoverable - Vacant Sites - Arrears	43,44,193.00			
		4311916	Water Supply & Drainage Tax Recoverable - Others - Arrears	-			
65,800.00	3028	4601001	Festival Advance	55,000.00			
	3033	4605004	Immediate Relief Advance	-			
	3053	4314037	Material Cost Recoverable A/c - Contractors	-			
	3054	4601012	Staff Advance	-			
	3045	4601007	Motor Cycle Advance	-			41,340.00
8,27,220.00	3056	4606001	Deposits - Recoverable	8,27,220.00			
	3059	4501001	Cash A/c	-			
		4501002	Cheque A/c	-			
	3072	4314040	Miscellaneous Recoveries	-			
1,48,48,127.00	3070	4208001	Fixed Deposit	1,60,58,837.00			
		4702005	Receivable from EE Fund	-			
19,75,201.00	3100	4702006	Receivable from General Fund	19,75,201.00			
		4101001	Land - Gross Block	22.00			
22.00	3101	4101001	Land - Gross Block	22.00			
31,07,305.00	3102	4102001	Buildings - Gross Block	31,07,305.00			
94,52,341.00	3105	4103101	Drains & Culverts - Gross Block	94,52,341.00			
	3106	4105001	Heavy Vehicles - Gross Block	-			
5,15,825.00	3107	4105002	Light Vehicles - Gross Block	5,15,825.00			
	3109	4107001	Furniture & Fixtures - Gross Block	-			
49,43,350.00	3110	4107002	Electrical Installations - Lamps & Fittings - Gross Block	49,43,350.00			
2,38,86,196.00	3112	4104001	Plant & Machinery - Gross Block	2,38,86,196.00			
29,47,045.00	3113	4103003	Roads & Pavements - Concrete - Gross Block	32,27,045.00			



11,10,000.00	3114	4103004	Roads & Pavements - BT - Gross Block	11,10,000.00	
11,41,628.00	3117	4104002	Tools & Plant - Gross Block	81,52,522.00	
69,680.00	3118	4108001	Public Fountains - Gross Block	69,680.00	
-	3121	4121001	Projects in Progress	360.00	
-	3122	4122001	Projects in Progress - Govt. Grants		
15,14,817.00	3131	4701001	Advance to TWAD Board - Metro Water	15,14,817.00	
21,40,78,750.00	3132	4103201	Water Supply Head Water Works, OHT - Gross Block	22,70,67,710.00	
8,52,670.00	3133	4103102	Drainage & Sewerage Pipes, Conduits - Gross Block	8,52,670.00	
6,32,13,124.00	3134	4103202	Ground Water Wells / Deep Bore Wells - Gross Block	8,98,35,452.00	
4,28,33,478.00	3135	4104003	Hand Pumps India Mark II - Gross Block	4,28,33,478.00	
1,59,694.00	3137	4104004	Sullage Water Removal Tankers - Gross Block	1,59,694.00	
-	3138	4106003	Other Equipments - Gross Block		
5,13,483.22	3139	4502121	Water Supply and Drainage Fund Bank A/c	1,32,24,998.37	
14,20,618.00	3140	4502122	Water Supply Deposit Bank A/c	1,03,27,139.38	
-		4502501	Online Payment	734.00	
42,95,36,388.22			<b>Total</b>	<b>52,11,50,190.75</b>	<b>41,340.00</b>
51,12,80,936.78	4001	3109001	Accumulated Surplus Deficit	51,12,80,936.78	
-	4004	3302001	Loans from the State Government		
-	4006	3303002	Loans from TUFIDCO		1,24,78,914.00
1,24,78,914.00	4007	3303002	Loans from TNUDF		
-	4008	3303003	Loans from MUDF		
53,43,70,905.00	4010	4702001	Payable to Water Supply and Drainage Fund	68,54,31,226.38	
		4702003	Payable to General Fund		
9,17,83,461.00	4011	3111001	Contribution from Municipal Fund	9,17,83,461.00	
3,40,91,523.00	4013	3203001	Contributions from the Government	3,40,91,523.00	
-	4014	3203002	Grants from the Government	5,00,000.00	
-	4015	3504102	Advance Collection of Revenue Items	17,650.00	
		3401001	Tender Deposit Contractors	38,34,711.00	
		3401003	Security Deposit - Contractors	-	
38,44,179.00	4016	3401004	Retention Amount	-	
-	4017	3401002	Tender Deposit - Suppliers	-	
2,35,891.00	4020	3408001	Deposits - Others	2,35,891.00	
3,000.00	4021	3502001	Provident Fund Recoveries	3,000.00	
-	4022	3502002	Cooperative Society Recoveries	-	
-	4023	3502003	RD Recoveries	-	

1,020.00	4024	3502004	LIC Premium Recoveries			1,020.00
40.00	4025	3502005	SPL PF cum Gratuity Scheme - Recoveries		40.00	
1,500.00	4026	3502006	FBI / Group Insurance Scheme - Recoveries			1,500.00
-	4027	3502007	External Housing Recoveries			-
-	4028	3502008	Deputationist Recoveries			-
11,950.00	4029	3502009	IT Deduction @ Source from Employees			11,950.00
-	4030	3502010	Recoveries towards Loans from Banks			-
-	4031	3502011	Court Recoveries			-
-	4032	3502012	HBA Spl FBF Subscriptions			-
1,46,370.00	4033	3502023	Health Fund Subscriptions			1,80,990.00
26,688.00	4034	3503001	Recoveries Payable to Other Municipalities			26,688.00
1,15,304.00	4035	3502013	IT Deductions - Contractors			1,41,649.00
93,537.00	4036	3502014	Other Recoveries			1,17,809.00
3,79,472.00	4037	3502025	Manual Workers General Welfare Fund			10,246.00
-	4038	3502015	VAT Payable			3,92,472.00
92,69,293.00	4039	3501001	Power Charges Street Lights - Payable			1,23,92,236.00
-	4040	3603001	Provision for Doubtful Collection of Revenue Items			-
-	4040	3501002	Survey Charges Payable			-
-	4044	3501101	Salaries & Wages Payable			-
32,386.00	4047	3501003	Accounts Payable - Contractors			10,88,321.90
1,15,160.00	4048	3501004	Accounts Payable - Contractors - HSC			63,750.00
4,287.00	4049	3501005	Accounts - Payable - Expenses			72,64,109.80
-	4050	3501106	Other Payables			1,90,81,218.00
-	4051	3501201	Interest Payable			-
41,860.00	4052	3501104	GIS Management Contribution Payable			41,860.00
55,10,535.00	4057	3501009	Water Supply Maintenance payable to TWAD			55,10,535.00
-	4059	3502018	Handloom Advance Payable to Co-Optex			-
-		3502019	Khadi Advance Payble			-
11,36,227.00	4061	4112001	Buildings - Accumulated Depreciation			12,34,781.00
73,83,124.00	4064	4113101	Drains & Culverts - Accumulated Depreciation			77,55,583.00
-	4065	4115001	Heavy Vehicles - Accumulated Depreciation			-
4,49,283.00	4066	4115002	Light Vehicles - Accumulated Depreciation			4,65,919.00
-	4068	4117001	Furnitures & Fixtures - Accumulated Depreciation			-
9,03,273.00	4070	4117003	Electrical Installations - Others - Acc. Depreciation			19,13,292.00

1,54,17,820.00	4071	4114001	Plant & Machinery - Accumulated Depreciation			1,75,34,914.00
26,02,835.00	4072	4113003	Roads & Pavements - Concrete - Acc. Depreciation			27,23,888.00
10,85,141.00	4073	4113004	Roads & Pavements - BT - Accumulated Depreciation			11,00,056.00
3,31,188.00	4079	4114002	Tools & Plant - Accumulated Depreciation			7,39,027.00
66,926.00	4080	4118001	Public Fountains - Accumulated Depreciation			67,477.00
12,80,33,606.00	4081	4113201	Head Water Works, OHT - Accumulated Depreciation			13,35,71,560.00
2,58,812.00	4082	4113102	Drainage & Sewerage Pipes, Conduits - Accumulated Depreciation			2,87,206.00
3,46,48,547.00	4083	4113202	Ground Water Wells / Deep Bore Wells - Accumulated Depreciation			3,88,30,098.00
3,68,31,514.00	4084	4114003	Hand Pumps India Mark II - Accumulated Depreciation			4,28,33,477.00
52,598.00	4086	4114004	Sullage Water Removal Tankers - Accumulated Depreciation			56,590.00
22.00	4100	3121101	Capital Reserve			22.00
1,90,76,931.00	4110		Water Supply Initial Amount			
17,717.00	4121	3502021	Contributory Pension Fund			
42,95,36,388.22			<b>Total</b>		1,14,996.00	1,12,38,16,621.08
					51,13,95,972.78	

**Water Supply & Drainage Fund**

**Abstract of Trial Balance as on 31.03.17**

Previous Year	A/c Code (FAS)	A/c Code (CWS)	Details	Dr.	Cr.
8,09,14,117.00	1001 - 1100	1100101 - 1808001	Income		7,90,33,608.00
19,66,79,268.43	2001 - 2100	2101001 - 2901007	Expenditure	17,26,58,694.55	23,13,289.00
42,95,36,388.22	3001 - 3150	4101001 - 4803001	Asset	52,11,50,190.75	41,340.00
42,95,36,388.22	4001 - 4150	3101001 - 3603001	Liabilities	51,13,95,972.78	1,12,38,16,621.08
			<b>Total</b>	1,20,52,04,858.08	1,20,52,04,858.08

*(Signature)*  
Inspector

Local Fund Audit

Krishnagiri

*(Signature)*  
Commissioner

Hosur Municipality

**Hosur Municipality**  
**Water Supply & Drainage Fund**

**Abstract of Income and Expenditure Statement for the Year Ended 31.03.17**


**Income**

Previous Year (Rs)	ACCOUNT HEAD	Revised Budget Estimate (in Rs.)	Amount (Rs)
4,32,41,087.00	A Property Tax		5,10,69,172.00
-	B Other Taxes		
-	C Assigned Revenue		
-	D Devolution Fund		
2,05,52,121.00	E Service Charges & Fees		2,08,86,538.00
-	F Grants & Contributions		
-	G Sale & Hire Charges		
47,20,895.00	H Other Income		29,27,913.00
6,85,14,103.00	Total	-	7,48,83,623.00
12,81,65,165.43	4002 Deficit for the Year		9,54,61,782.55
19,66,79,268.43	Grand Total		17,03,45,405.55

**Expenditure**

PREVIOUS YEAR (Rs)		ACCOUNT HEAD	Revised Budget Estimate (in Rs.)	Amount (Rs)
73,05,440.00	A	Personnel Cost		81,71,541.00
		(i) Salaries		
		(ii) Others		
	B	Terminal & Retirement Benefits		37,840.00
9,63,31,997.00	C	Operating Expenses		9,42,56,870.00
6,98,88,392.00	D	Repairs & Maintenance		4,32,03,394.50
	E	Program Expenses		
4,23,640.00	F	Administrative Expenses		17,57,182.00
61,80,540.43	G	Finance Expenses		65,19,968.05
1,65,49,259.00	H	Depreciation		1,99,12,974.00
19,66,79,268.43		<b>Total</b>	-	17,03,45,405.55
	4002	<b>Surplus for the Year</b>		
19,66,79,268.43		<b>Grand Total</b>	-	17,03,45,405.55

  
**Inspector**  
 Local Fund Audit  
 Krishnagiri

  
**Commissioner**  
 Hosur Municipality

**Hosur Municipality**  
**Water Supply and Drainage Fund**

**Details of Income as on 31.03.17**

Previous Year (Rs)	A/c Code	A/c Code	Account Head	Amount (Rs.)
			<b>A. Water Supply &amp; Drainage Tax</b>	
		1100201	Water Supply and Drainage Tax - Residential	2,62,90,459.00
4,32,38,587.00	1002	1100202	Water Supply and Drainage Tax - Commercial	1,30,50,400.00
		1100203	Water Supply and Drainage Tax - Industrial	58,16,233.00
	1004	1100204	Water Supply and Drainage Tax - Vacant Sites	59,12,080.00
2,500.00	1005	1101001	Excess Remittance - Prop Tax & Others	-
<b>4,32,41,087.00</b>			<b>Total</b>	<b>5,10,69,172.00</b>
			<b>E. Service Charges and Fees</b>	
22,87,171.00	1044	1404004	Contractors/Suppliers Renewal Fees	22,340.00
10,000.00	1081	1407002	Initial Amount for New Water Supply Connections	28,46,200.00
46,94,950.00	1082	1407004	Water Supply Connection Charges	-
		1407014	Water Supply Inspection Charges	40,15,988.00
1,35,60,000.00	1083	1405004	Metered / Tap Rate Water Charges	1,40,02,010.00
	1084	1405005	Charges for Water Supply thru Lorries	-
		1407005	Underground Sewerage Connection Charges	-
	1086	1407010	Underground Sewerage Inspection Charges	-
		1407003	Initial Amount for Drainage Connections	-
	1080	1405003	Underground Drainage Fees	-
2,05,52,121.00			<b>Total</b>	<b>2,08,86,538.00</b>
			<b>F. Grants for Scheme Implementation</b>	

	1052	1603001	Scheme Grants		
	0	1402001	H. Other Income	Total	
	1041	1407001	Penalty & Bank Charges for Dishonoured Cheques		
12,960.00	1045	1808001	Road Cut Restoration Charges		350.00
	1066	1408003	Other Income		15,34,850.00
8,48,127.00	1067	1701001	Miscellaneous Recoveries		1,82,003.00
	1069	1407020	Interest on Investments / Fixed Deposits		
38,59,808.00	1081	1407002	Project Overhead Appropriation Expenses		12,10,710.00
47,20,895.00			Initial Amount for New Water Supply Connections		
			Total		29,27,913.00
6,85,14,103.00			Total Income		7,48,83,623.00
12,81,65,165.43	4002	3109002	Deficit for the Year		9,54,61,782.55
19,66,79,268.43			Grand Total		17,03,45,405.55

Inspector  
Local Fund Audit  
Krishnagiri

B. S. P. S. S.  
Commissioner  
Hosur Municipality

**Hosur Municipality**  
**Water Supply and Drainage Fund**  
**Details of Expenditure as on 31.03.17**

Previous Year (Rs)	A/c Code (FAS)	A/c Code (CWS)	Account Head	Amount (Rs.)
			<b>A. Personnel Cost</b>	
			<b>i) Salaries</b>	
31,12,278.00	2001	2101001	Pay including Personal Pay	32,44,768.00
	2002	2101002	Grade Pay	3,36,862.00
34,63,439.00	2003	2101004	Dearness Allowance	38,93,914.00
	2004	2101014	Interim Relief	
1,37,109.00	2005	2101005	House Rent Allowance	1,48,267.00
720.00	2006	2101006	City Compensatory Allowance	65,480.00
68,331.00	2008	2102019	Conveyance Allowance	5,968.00
25,459.00	2009	2101007	Medical Allowance	24,978.00
4,41,104.00	2010	2101008	Other Allowance	3,94,304.00
57,000.00	2011	2101011	Bonus	57,000.00
		2101012	Exgratia	
<b>73,05,440.00</b>			<b>Total</b>	<b>81,71,541.00</b>
			<b>A. Personnel Cost</b>	
			<b>ii) Others</b>	
	2012	2203001	Travel Allowance	
	2013	2102002	Leave Travel Concession	
	2014	2102003	Supply of Uniforms	
			<b>Total</b>	
			<b>B. Terminal &amp; Retirement Benefits</b>	
	2031	2103001	Pension (Superannuation etc.)	
	2034	2102013	Special PF cum Gratuity Scheme	
	2035	2102014	Group Insurance Scheme - Management Contribution	37,840.00
			<b>Total</b>	<b>37,840.00</b>
			<b>C. Operating Expenses</b>	
	2086	2301001	Power Charges for Sewerage Systems	3,28,509.00
9,48,87,555.00	2087	2301002	Power Charges for Head Water Works	9,37,84,141.00



-	2088	2301003	Power Charges for Street Lights	-
-		2303002	Diesel	-
1,44,242.00	2089	2305007	Maintenance Expenses for Street Lights	-
13,00,200.00	2090	2101010	Wages - Others	32,220.00
9,63,31,997.00		2308003	Removal of Debris	1,12,000.00
				9,42,56,870.00
			<b>D.Repairs &amp; Maintenance</b>	
	2016	2305301	Light Vehicle Maintenance	
4,49,476.00	2070	2305302	Heavy Vehicles - Maintenance	1,99,800.00
		2204001	Vehicle Insurance	20,80,595.50
		2205202	Engineering Consultancy	89,428.00
26,97,920.00	2077	2305902	Repairs & Maintenance - Plant & Machinery	4,49,440.00
14,14,814.00	2092		Petrol / Diesel Evaporation	-
	2101	2303005	Sanitary Materials	-
23,48,328.00	2125	2305009	Maintenance Expenses - Water Supply	59,44,979.00
		2305010	Maintenance Expenses - Sewerage Works	2,800.00
	2126	2305109	Maintenance Expenses - WS Electric Motors	-
6,29,77,854.00	2129	2305011	Maintenance Charges to TWAD Board	3,43,72,602.00
	2130	2304001	Hire Charges for Supply of Water through Lorries	-
		2308019	Amma Unuvogom	-
6,98,88,392.00			<b>Total</b>	63,750.00
			<b>F.Administrative Expenses</b>	4,32,03,394.50
	2015	2201201	Telephone Charges	-
	2017	2205104	Legal & Arbitration Expenses	-
	2018	2202101	Stationery & Printing	13,000.00
19,936.00	2019	2206001	Advertisement Charges	-
12,751.00	2020	2208003	Other Expenses	-
	2054	2104006	Other Contribution to Municipal Employees	-
	2048	2201101	Electricity Consumption Charges	98,532.00
	2055	2102007	Staff Welfare Expenses	-
3,90,953.00	2054	2602006	Contributions	-
		2102015	CPF Management Contribution	4,44,575.00
		2801001	Taxes	(23,13,119.00)
		2802001	Other Revenue	(170.00)

4,23,640.00				<b>Total</b>	(17,57,182.00)
				G.Finance Expenses	
61,77,789.00	2022	2701001		Provision for Doubtful Collection of Revenue Items	65,18,224.00
	2023	2703001		Irrecoverable Revenue Items Written Off	
2,751.43	2028	2407001		Bank Charges	1,744.05
	2029	2406001		Interest on Loans/Ways & Means Advance/Overdraft	
61,80,540.43				<b>Total</b>	65,19,968.05
				H.Depreciation	
		2722001		Depreciation - Buildings	98,554.00
		2723001		Depreciation - Roads & Bridges	1,35,968.00
		2723101		Depreciation - Sewerage & Drainage	3,72,459.00
		2723201		Depreciation - Waterways	1,57,49,862.00
1,65,49,259.00	2038	2723301		Depreciation - Public Lighting	10,10,019.00
		2724001		Depreciation - Plant & Machinery	25,24,933.00
		2725001		Depreciation - Vehicles	20,628.00
		2726001		Depreciation - Office & Other Equipments	
		2727001		Depreciation - Furnitures & Fittings	
		2728001		Depreciation - Other Fixed Assets	551.00
1,65,49,259.00				<b>Total</b>	1,99,12,974.00
19,66,79,268.43				<b>Total Expenditure</b>	17,03,45,405.55
	4002	3109002		Surplus for the Year	
19,66,79,268.43				<b>Grand Total</b>	17,03,45,405.55

**Inspector**  
Local Fund Audit  
Krishnagiri

**Commissioner**  
Hosur Municipality

**Hosur Municipality**  
**Water Supply and Drainage Fund**

Balance Sheet as on 31.03.17

Previous Year (Rs)	A/c Code	A/c Code	Liabilities	Liabilities	Amount (Rs.)
-	4004	3302001	Loans from the State Government		-
-	4006	3303002	Loans from TUFIDCO		1,24,78,914.00
1,24,78,914.00	4007	3303002	Loans from TNUDF		1,24,78,914.00
53,43,70,905.00	4010	4702001	Payable to Water Supply and Drainage Fund		-
		4702003	Payable to General Fund		68,54,31,226.38
9,17,83,461.00	4011	3111001	Contribution from Municipal Fund		9,17,83,461.00
3,40,91,523.00	4013	3203001	Contributions from the Government		3,40,91,523.00
-	4014	3203002	Grants from the Government		5,00,000.00
22,62,86,649.00	4061 - 4087	4112001	Accumulated Depreciation - Schedule A		24,91,13,868.00
- 51,12,80,936.78	4001	3109001	Accumulated Surplus Deficit		- 60,25,92,734.33
<b>38,77,30,515.22</b>			<b>Total</b>		<b>47,08,06,258.05</b>
			<b>Current Liabilities</b>		
-	4015	3504102	Advance Collection of Revenue Items		17,650.00
		3401001	Tender Deposit Contractors		38,34,711.00
38,44,179.00	4016	3401003	Security Deposit - Contractors		-
		3401004	Retention Amount		-
-	4017	3401002	Tender Deposit - Suppliers		-
2,35,891.00	4020	3408001	Deposits - Others		2,35,891.00
1,72,771.00	4021 - 4034	3502001 -	Recoveries from Staff Bills Payable - Schedule B		1,20,358.00
92,69,293.00	4039	3603001	Provision for Doubtful Collection of Revenue Items		1,23,92,236.00
<b>1,35,22,134.00</b>			<b>Total</b>		<b>1,66,00,846.00</b>

		<b>Outstandings</b>		
1,15,304.00	4035	3502013	IT Deductions - Contractors	1,41,649.00
93,537.00	4036	3502014	Other Recoveries	1,17,809.00
3,79,472.00	4037	3502015	VAT Payable	3,92,472.00
-	4038	3501001	Power Charges Street Lights - Payable	-
-	4040	3501002	Survey Charges Payable	-
-	4044	3501101	Salaries & Wages Payable	-
32,386.00	4047	3501003	Accounts Payable - Contractors	10,88,321.90
-	4048	3501004	Accounts Payable - Suppliers	63,750.00
1,15,160.00	4049	3501005	Accounts - Payable - Expenses	72,64,109.80
4,287.00	4050	3501106	Other Payables	1,90,81,218.00
-	4051	3501201	Interest Payable	-
41,860.00	4052	3501104	GIS Management Contribution Payable	41,860.00
55,10,535.00	4057	3501009	Water Supply Maintenance payable to TWAD	55,10,535.00
22.00	4100	3121101	Capital Reserve	22.00
62,92,563.00			<b>Total</b>	<b>3,37,01,746.70</b>
40,75,45,212.22			<b>Grand Total</b>	<b>52,11,08,850.75</b>

Inspector  
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Krishnagiri

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Hosur Municipality

**Hosur Municipality**  
**Water Supply and Drainage Fund**

**Balance Sheet as on 31.03.17**

Previous Year (Rs)	A/c	A/c Code	Assets	Amount (Rs.)
			<b>Fixed Assets</b>	
22.00	3101	4101001	Land - Gross Block	
31,07,305.00	3102	4102001	Buildings - Gross Block	22.00
94,52,341.00	3105	4103101	Drains & Culverts - Gross Block	31,07,305.00
8,52,670.00	3133	4103102	Drainage & Sewerage Pipes, Conduits - Gross Block	94,52,341.00
	3106	4105001	Heavy Vehicles - Gross Block	8,52,670.00
5,15,825.00	3107	4105002	Light Vehicles - Gross Block	
	3109	4107001	Furnitures & Fixtures - Gross Block	5,15,825.00
49,43,350.00	3110	4107002	Electrical Installations - Lamps & Fittings - Gross Block	
2,38,86,196.00	3112	4104001	Plant & Machinery - Gross Block	49,43,350.00
29,47,045.00	3113	4103003	Roads & Pavements - Concrete - Gross Block	2,38,86,196.00
11,10,000.00	3114	4103004	Roads & Pavements - BT - Gross Block	32,27,045.00
11,41,628.00	3117	4104002	Tools & Plant - Gross Block	11,10,000.00
69,680.00	3118	4108001	Public Fountains - Gross Block	81,52,522.00
	3121	4121001	Projects in Progress	69,680.00
	3122	4122001	Projects in Progress - Govt. Grants	360.00
21,40,78,750.00	3132	4103201	Water Supply Head Water Works, OHT - Gross Block	
6,32,13,124.00	3134	4103202	Ground Water Wells / Deep Bore Wells - Gross Block	22,70,67,710.00
4,28,33,478.00	3135	4104003	Hand Pumps India Mark II - Gross Block	8,98,35,452.00
1,59,694.00	3137	4104004	Sullage Water Removal Tankers - Gross Block	4,28,33,478.00
	3138	4106003	Other Equipments - Gross Block	1,59,694.00
<b>36,81,51,414.00</b>			<b>Total</b>	<b>41,52,13,650.00</b>

				<b>Current Assets</b>	
		4301001	Stores - Engineering		
		4301002	Stores - Public Health		
		4301003	Stores - Medical		
	3001	4301004	Stores - Water Supply		
		4301005	Stores - Fuel		69,60,129.00
		4308001	Stores - Others		-
	3005	4311903	Profession Tax Recoverable Current		-
		4311907	Water Supply & Drainage Tax Recoverable - Residential - Current		-
		4311908	Water Supply & Drainage Tax Recoverable - Commercial - Current		59,03,511.00
		4311909	Water Supply & Drainage Tax Recoverable - Industrial - Current		49,46,720.00
	1,03,49,010.00	4311910	Water Supply & Drainage Tax Recoverable - Vacant Sites - Current		21,90,206.00
		4311911	Water Supply & Drainage Tax Recoverable - Others - Current		52,17,744.00
	58,56,269.00	4313003	Water Charges Recoverable - Current		-
	71,15,436.00	4313004	Water Charges Recoverable - Arrears		61,88,589.00
		4313005	UGD Monthly Charges Recoverable - Current		96,23,734.00
		4311912	Water Supply & Drainage Tax Recoverable - Residential - Arrears		-
		4311913	Water Supply & Drainage Tax Recoverable - Commercial - Arrears		94,45,621.00
		4311914	Water Supply & Drainage Tax Recoverable - Industrial - Arrears		44,93,878.00
		4311915	Water Supply & Drainage Tax Recoverable - Vacant Sites - Arrears		26,38,269.00
	1,67,39,299.00	4311916	Water Supply & Drainage Tax Recoverable - Others - Arrears		43,44,193.00
					-

65,800.00	3028 -	4601001 -	Staff Advances - Schedule C	
	3054	4314038		
	3053	4314037	Material Cost Recoverable A/c - Contractors	13,660.00
	3045	4601007	Motor Cycle Advance	-
	3059	4501001	Cash A/c	-
		4501002	Cheque A/c	-
8,27,220.00	3056	4606001	Deposits - Recoverable	-
1,48,48,127.00	3070	4208001	Fixed Deposit	8,27,220.00
	3072	4314040	Miscellaneous Recoveries	1,60,58,837.00
19,75,201.00	3100	4702005	Receivable from EE Fund	-
		4702006	Receivable from General Fund	-
15,14,817.00	3131	4701001	Advance to TWAD Board - Metro Water	19,75,201.00
19,34,101.22	3139 -	4502121 -		15,14,817.00
	3142	4502125	Balance in the Banks as per Day Book - Schedule D	2,35,52,871.75
6,12,25,280.22			Total	10,58,95,200.75
42,93,76,694.22			Grand Total	52,11,08,850.75

Inspector  
Local Fund Audit  
Krishnagiri

Commissioner  
Hosur Municipality

Hosur Municipality

Water Supply and Drainage Fund

3109001 - Accumulated Surplus/Deficit as on 31.03.17

A/c Code (FAS)	A/c Code (CWS)	A/c Head	Debit	Credit
4001	3109001	Accumulated Surplus/Deficit	51,12,80,936.78	-
1088	2804001	Prior Year Income	-	41,49,985.00
2041	2803001	Prior Year Expenses	-	-
4002	3109002	Defecit for the Year	9,54,61,782.55	-
4001 C.B	3109001	Total	60,67,42,719.33	41,49,985.00
		Accumulated Surplus/Defecit		(60,25,92,734.33)

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Local Fund Audit  
Krishnagiri

Commissioner  
Hosur Municipality



Hosur Municipality

Water Supply and Drainage Fund

Schedules to the Balance Sheet as on 31.03.2017

A. Accumulated Depreciation

A/c Code (FAS)	A/c Code (CWS)		Rs
<b>LIABILITIES</b>			
4061	4112001	Buildings - Accumulated Depreciation	
4064	4113101	Drains & Culverts - Accumulated Depreciation	12,34,781.00
4065	4115001	Heavy Vehicles - Accumulated Depreciation	77,55,583.00
4066	4115002	Light Vehicles - Accumulated Depreciation	-
4068	4117001	Furnitures & Fixtures - Accumulated Depreciation	4,65,919.00
4070	4117003	Electrical Installations - Accumulated Depreciation	-
4071	4114001	Plant & Machinery - Others - Acc. Depreciation	-
4072	4113003	Roads & Pavements - Concrete - Acc. Depreciation	19,13,292.00
4073	4113004	Roads & Pavements - BT - Accumulated Depreciation	1,75,34,914.00
4079	4114002	Tools & Plant - Accumulated Depreciation	27,23,888.00
4080	4118001	Public Fountains - Accumulated Depreciation	11,00,056.00
4081	4113201	Head Water Works, OHT - Accumulated Depreciation	7,39,027.00
4082	4113102	Drainage & Sewerage Pipes, Conduits - Accumulated Depreciation	67,477.00
4083	4113202	Ground Water Wells / Deep Bore Wells - Accumulated Depreciation	13,35,71,560.00
4084	4114003	Hand Pumps India Mark II - Accumulated Depreciation	2,87,206.00
4086	4114004	Sullage Water Removal Tankers - Accumulated Depreciation	3,88,30,098.00
<b>TOTAL</b>			<b>24,91,13,868.00</b>

B. Recoveries from Staff Bills - Payable

A/c Code (FAS)	A/c Code (CWS)		Rs
<b>ACCOUNT HEAD</b>			
4021	3502001	Provident Fund Recoveries	
4022	3502002	Cooperative Society Recoveries	3,000.00
4023	3502003	RD Recoveries	-
4024	3502004	LIC Premium Recoveries	-
4025	3502005	SPL PF cum Gratuity Scheme - Recoveries	1,020.00
4026	3502006	FBI / Group Insurance Scheme - Recoveries	(40.00)
4027	3502007	External Housing Recoveries	1,500.00
4028	3502008	Deputationist Recoveries	-
4029	3502009	IT Deduction @ Source from Employees	11,950.00

4030	3502010	Recoveries towards Loans from Banks	-
4031	3502011	Court Recoveries	-
4032	3502012	HBA Spl FBF Subscriptions	-
4033	3502023	Health Fund Subscriptions	1,80,990.00
4036	3502025	Manual Workers General Welfare Fund	10,246.00
4034	3503001	Recoveries Payable to Other Municipalities	26,688.00
4059	3502018	Handloom Advance Payable to Co-Optex	-
	3502019	Khadi Advance Payable	-
4121	3502021	Contributory Pension Fund	(1,14,996.00)
		<b>TOTAL</b>	<b>1,20,358.00</b>


**C. Staff Advances**

A/c Code (FAS)	A/c Code (CWS)	Description of Asset	Rs.
3028	4601001	Festival Advance	55,000.00
3045	4601007	Immediate Relief Advance	-
3054	4601012	Motor Cycle Advance	(41,340.00)
		<b>Total</b>	<b>13,660.00</b>

**D. Balance in the Banks as per Day Book**

A/c Code (FAS)	A/c Code (CWS)	Description of Asset	Rs.
3139	4502121	Water Supply and Drainage Fund Bank A/c	1,32,24,998.37
3140	4502122	Water Supply Deposit Bank A/c	1,03,27,139.38
	4502501	Online Payment	734.00
		<b>Total</b>	<b>2,35,52,871.75</b>

  
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**Hosur Municipality**  
**Water Supply & Drainage Fund**  
**Demand, Collection and Balance as on 31.03.17**

A/c. Head	A/c. Code	Demand			Collection			Balance		
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
Property Tax										
Property Tax - General		2,52,61,167	4,94,57,767	7,47,18,934	74,37,543	3,51,35,549	4,25,73,092	1,78,23,624	1,43,22,218	3,21,45,842
Water Supply and Drainage Tax		2,34,12,477	4,51,57,092	6,85,69,569	68,34,709	3,21,16,655	3,89,51,364	1,65,77,768	1,30,40,437	2,96,18,205
Education Tax		1,11,78,892	2,15,03,377	3,26,82,209	32,63,087	1,53,03,203	1,85,66,290	79,15,745	62,00,174	1,41,15,919
Library Cess		41,16,041	94,61,486	1,35,77,527	22,62,280	64,43,786	87,06,066	18,53,761	30,17,700	48,71,461
Total		6,39,68,517	12,55,79,722	18,95,48,239	1,97,97,619	8,89,99,193	10,87,96,812	4,41,70,898	3,65,80,529	8,07,51,427
Property Tax - WS										
WS & D Tax - Residential	4311907 (C)	1,36,30,744	2,62,90,459	3,99,21,203	41,85,123	2,03,86,948	2,45,72,071	94,45,621	59,03,511	1,53,49,132
WS & D Tax - Commercial	4311908 (C)	67,66,206	1,30,50,400	1,98,16,606	22,72,328	81,03,680	1,03,76,008	44,93,878	49,46,720	94,40,598
WS & D Tax - Industrial	4311909 (C)	30,15,527	58,16,233	88,31,760	3,77,258	36,26,027	40,03,285	26,38,269	21,90,206	48,28,475
Total		2,34,12,477	4,51,57,092	6,85,69,569	68,34,709	3,21,16,655	3,89,51,364	1,65,77,768	1,30,40,437	2,96,18,205
Vacant Site Tax										
Property Tax - General	4311004 (C)	70,82,644	64,75,135	1,35,57,779	25,95,077	7,80,681	33,75,758	44,87,567	56,94,454	1,01,82,021
Water Supply and Drainage Tax	4311910 (C)	64,66,762	59,12,080	1,23,78,842	21,22,569	6,94,336	28,16,905	43,44,193	52,17,744	95,61,937
Education Tax	4311920 (C)	30,79,410	28,15,276	58,94,686	10,01,644	3,30,641	13,32,285	20,77,766	24,84,635	45,62,401
Library Cess	4311924 (A)	13,54,941	12,38,722	25,93,663	4,33,190	1,63,914	5,97,104	9,21,751	10,74,808	19,96,559
Total		1,79,83,757	1,64,41,213	3,44,24,970	61,52,480	19,69,572	81,22,052	1,18,31,277	1,44,71,641	2,63,02,918
Water Charges		1,29,71,705	1,40,01,730	2,69,73,435	33,47,971	78,12,941	1,11,60,912	96,23,734	61,88,789	1,58,12,523
		1,29,71,705	1,40,01,730	2,69,73,435	33,47,971	78,12,941	1,11,60,912	96,23,734	61,88,789	1,58,12,523


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**Hosur Municipality**  
**Water Supply & Drainage Fund**  
**Details of Asset Closing Balance as on 31.03.2017**

Sl No	Assets Code No	Name of Assets	Opening Balance as on 01.4.2016	Addition during 2016 - 2017	Total	Deletion during 2016 - 2017	Closing balance as on 31.03.2017
1	4101001	Land - Gross Block					
2	4102001	Buildings - Gross Block	22.00		22.00		22.00
3	4103101	Storm Water Drains & Culverts - Gross Block	31,07,305.00		31,07,305.00		31,07,305.00
4	4105001	Heavy Vehicles - Gross Block	94,52,341.00		94,52,341.00		94,52,341.00
5	4105002	Light Vehicles - Gross Block					
6	4107001	Furniture, Fixtures and office equipments-Gross Block	5,15,825.00		5,15,825.00		5,15,825.00
7	4107002	Electrical Installations - Lamps & Fittingd - Gross Block					
8	4104001	Plant & Machinery - Gross Block	49,43,350.00		49,43,350.00		49,43,350.00
9	4103003	Roads & Pavements - CC - Gross Block	2,38,86,196.00		2,38,86,196.00		2,38,86,196.00
10	4103004	Roads & Pavements - BT - Gross Block	29,47,045.00	2,80,000.00	32,27,045.00		32,27,045.00
11	4104002	Tools and Plants - Gross Block	11,10,000.00		11,10,000.00		11,10,000.00
12	4108001	Public Fountains - Gross Block	11,41,628.00	70,10,894.00	81,52,522.00		81,52,522.00
13	4113201	Water Supply Head Works, OHT - Gross Block	69,680.00		69,680.00		69,680.00
14	4103102	Drainage & Sewerage Pipes, Conduits - Gross Block	21,40,78,750.00	1,29,88,960.00	22,70,67,710.00		22,70,67,710.00
15	4113202	Ground Water Wells & Deep Borewells - Gross Block	8,52,670.00		8,52,670.00		8,52,670.00
16	4104003	Hand Pumps India Mark II - Gross Block	6,32,13,124.00	2,66,22,328.00	8,98,35,452.00		8,98,35,452.00
17	4104004	Sullage Water Removal Tankers - Gross Block	4,28,33,478.00		4,28,33,478.00		4,28,33,478.00
		<b>TOTAL</b>	<b>1,59,694.00</b>	<b>4,69,02,182.00</b>	<b>41,52,13,290.00</b>		<b>1,59,694.00</b>
			<b>36,83,11,108.00</b>				<b>41,52,13,290.00</b>

  
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**Hosur Municipality**  
**Elementary Education Fund**  
**Trial Balance as on 31.03.17**

Previous Year (Rs)	A/c Code (FAS)	A/c Code (CWS)	Account Head	Amount (Rs.)	
				Dr	Cr
2,05,89,804.00	1003	1100601	Education Tax - Residential		
		1100602	Education Tax - Commercial		1,25,19,266.00
		1100603	Education Tax - Industrial		62,14,476.00
	1004	1100604	Education Tax - Vacant Sites		27,69,635.00
	1045	1808001	Other Income		28,15,276.00
45,83,826.43	1067	1701001	Interest on Investments / Fixed Deposits		3,952.00
2,51,963.00	1068	1711001	Interest from Banks		75,22,713.42
9,30,114.00	1069	1407020	Project Overhead Appropriation Expenses		3,79,069.00
	1088	2804001	Prior Year Income		
<b>2,63,55,707.43</b>			<b>Total</b>		
67,860.00	2019	2206001	Advertisement Charges		3,60,445.00
	2020	2208003	Other Expenses		
1,53,105.00	2022	2701001	Provision for Doubtful Collection of Revenue Items	82,813.00	
202.67	2028	2407001	Bank Charges	1,56,874.00	
		2722001	Depreciation - Buildings		
14,59,889.00	2038	2723301	Depreciation - Public Lighting	22,16,309.00	
		2727001	Depreciation - Furnitures & Fittings		
	2040	2426001	Depreciation - Office & Other Equipments		
		2104006	Municipal Contribution to Capital Works		
		2801001	Taxes		
	2126	2305109	Maintenance Expenses - Schools		
<b>16,81,056.67</b>			<b>Total</b>		10,85,355.00
49,27,293.00	3016	4311917	Education Tax Recoverable - Residential - Current	24,55,996.00	
		4311918	Education Tax Recoverable - Commercial - Current	28,00,510.00	10,85,355.00
		4311919	Education Tax Recoverable - Industrial - Current	23,44,963.00	
		4311920	Education Tax Recoverable - Vacant Sites - Current	10,54,701.00	
		4311921	Education Tax Recoverable - Residential - Arrears	24,84,635.00	
		4311922	Education Tax Recoverable - Commercial - Arrears	44,93,026.00	
80,06,601.00	3020	4311923	Education Tax Recoverable - Industrial - Arrears	21,48,878.00	
			<b>Total</b>	12,73,841.00	

**Hosur Municipality**  
**Elementary Education Fund**  
**Details of Income as on 31.03.17**

Previous Year (Rs)	A/c Code (FAS)	A/c Code (CWS)	Account Head	Amount (Rs.)	
				Cr	
2,05,89,804.00	1003	1100601	A. Education Tax		
		1100602	Education Tax - Residential	1,25,19,266.00	
		1100603	Education Tax - Commercial	62,14,476.00	
2,05,89,804.00	1004	1100604	Education Tax - Industrial	27,69,635.00	
			Education Tax - Vacant Sites	28,15,276.00	
			<b>Total</b>	<b>2,43,18,653.00</b>	
			H. Other Income		
	1045	1100604	Other Income		3,952.00
45,83,826.43	1067	1701001	Interest on Investments / Fixed Deposits		75,22,713.42
2,51,963.00	1068	1711001	Interest from Banks		3,79,069.00
9,30,114.00	1069	1407020	Project Overhead Appropriation Expenses		
57,65,903.43			<b>Total</b>	<b>79,05,734.42</b>	
2,63,55,707.43			<b>Total Income</b>	<b>3,22,24,387.42</b>	
	4002	3109002	Defect for the Year		
2,63,55,707.43			<b>Grand Total</b>	<b>3,22,24,387.42</b>	

  
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Hosur Municipality

Elementary Education Fund

Abstract of Income and Expenditure Statement for the Year Ended 31.03.17

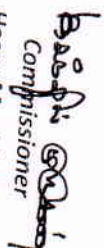
Income

Previous Year (Rs.)	Schedule	Particulars	Revised Budget Estimate (in Rs. Thousands)	Amount (Rs.)
2,05,89,804.00	A	Education Tax		2,43,18,653.00
-	B	Other Taxes		
-	C	Assigned Revenue		
-	D	Devolution Fund		
-	E	Service Charges and Fees		
-	F	Grants and Contributions		
-	G	Sale and Hire Charges		
57,65,903.43	H	Other Income		79,05,734.42
2,63,55,707.43		Total		3,22,24,387.42
2,63,55,707.43	4002	Deficit for the Year		
		Grand Total		3,22,24,387.42



Expenditure				
Previous Year (Rs.)	Schedule	Particulars	Revised Budget Estimate (in Rs. Thousands)	Amount (Rs.)
	A	Personnel Cost		
		(i) Salaries		
		(ii) Others		
	B	Terminal and Retirement Benefits		
	C	Operating Expenses		
	D	Repairs and Maintenance		
	E	Program Expenses		
67,860.00	F	Administrative Expenses		
1,53,307.67	G	Finance Expenses		10,02,542.00
14,59,889.00	H	Depreciation		1,56,874.00
16,81,056.67		Total		22,16,309.00
2,46,74,650.76		Surplus for the Year		13,70,641.00
2,63,55,707.43	4002	Grand Total		3,08,53,746.42
				3,22,24,387.42


  
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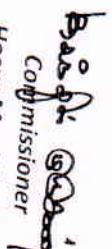
  
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51,71,523.00	4049	3501005	Accounts - Payable - Expenses			
	4061	4112001	Buildings - Accumulated Depreciation			
	4068	4117001	Furnitures & Fixtures - Accumulated Depreciation			
	4070	4117003	Electrical Installations - Others - Acc. Depreciation			73,87,832.00
	4087	4116003	Other Assets - Accumulated Depreciation			-
	4100	3121101	Capital Reserve			-
<b>16,57,01,794.48</b>			<b>Total</b>			<b>17,00,71,690.48</b>

**Elementary Education Fund**  
Abstract of Trial Balance as on 31.03.17

Previous Year	A/c Code		Details	Dr		Cr	
	A/c Code	A/c Code					
2,63,55,707.43	1001 - 1100	1100101 - 1808001	Income				
16,81,056.67	2001 - 2100	2101001 - 2901007	Expenditure			3,25,84,832.42	
16,57,01,794.48	3001 - 3150	4101001 - 4803001	Asset	24,55,996.00			10,85,355.00
16,57,01,794.48	4001 - 4150	3101001 - 3603001	Liabilities	20,12,85,881.90			-
		<b>Total</b>		<b>20,37,41,877.90</b>		<b>17,00,71,690.48</b>	<b>20,37,41,877.90</b>

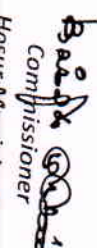
  
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 Hosur Municipality

**Hosur Municipality**  
**Elementary Education Fund**  
**Details of Expenditure as on 31.03.17**

Previous Year (Rs)	A/c Code (FAS)	A/c Code (CWS)	Account Head	Amount (Rs.)	
				Dr	
-	2126	2305109	D. Repairs & Maintenance		
-			Maintenance Expenses - Schools		
67,860.00	2019	2206001	F. Administrative Expenses		
-	2020	2208003	Advertisement Charges		
-		2801001	Other Expenses		
-	2040	2104006	Taxes	82,813.00	
67,860.00			Municipal Contribution to Capital Works	10,85,355.00	
			<b>Total</b>		
1,53,105.00	2022	2701001	G. Finance Expenses		10,02,542.00
202.67	2028	2407001	Provision for Doubtful Collection of Revenue Items		
1,53,307.67			Bank Charges	1,56,874.00	
			<b>Total</b>		
			H. Depreciation		1,56,874.00
14,59,889.00	2038	2722001	Depreciation - Buildings		
		2723301	Depreciation - Public Lighting		22,16,309.00
		2727001	Depreciation - Furnitures & Fittings		
14,59,889.00		2426001	Depreciation - Office & Other Equipments		
			<b>Total</b>		
16,81,056.67			<b>Total Expenditure</b>	22,16,309.00	
2,46,74,650.76	4002		<b>Surplus for the Year</b>	13,70,641.00	
2,63,55,707.43		3109002	<b>Grand Total</b>	3,08,53,746.42	3,22,24,387.42

  
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**Hosur Municipality**  
**Elementary Education Fund**  
**Balance Sheet as on 31.03.17**

Previous Year (Rs)	A/c Code (FAS)	A/c Code (CWS)	Liabilities	Amount (Rs)
-	4010	4702001	Payable to Water Supply & Drainage Fund	-
-	4011	4702003	Payable to General Fund	-
-	4013	3111001	Contributions from Municipal Fund	20,00,000.00
-	4014	3203001	Contributions from the Government	-
51,71,523.00	4061 -	3203002	Grants from the Government	-
15,89,18,698.48	4074	4112001 -	Accumulated Depreciation - Schedule A	-
<b>16,40,90,221.48</b>	4001	4118001	Accumulated Surplus / Deficit	73,87,832.00
		3109001		
90,900.00	4015		<b>Current Liabilities</b>	19,01,32,889.90
			<b>Total</b>	<b>19,95,20,721.90</b>
6,09,313.00	4016	3401001	Advance Collection of Property Tax	90,900.00
		3401003	Tender Deposit - Contractors	6,09,313.00
		3401004	Security Deposit - Contractors	-
	4020	3408001	Retention Amount	-
	4021 -	3502001 -	Deposits - Others	-
	4034	3502012	Recoveries from Staff Bills Payables - Schedule B	-
6,01,405.00	4039	3603001	Provision for Doubtful Collection of Revenue Items	-
	4100	3121101	Capital Reserve	7,54,992.00
<b>13,01,618.00</b>				
			<b>Outstandings</b>	
1,73,875.00	4035	3502013	IT Deductions - Contractors	14,55,205.00
19,835.00	4036	3502014	Other Recoveries	1,73,875.00
1,16,245.00	4037	3502015	Sales Tax Payable	19,835.00
	4049	3501005	Accounts - Payable - Expenses	1,16,245.00
3,09,955.00			<b>Total</b>	3,09,955.00
<b>16,57,01,794.48</b>			<b>Grand Total</b>	<b>20,12,85,881.90</b>

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**Hosur Municipality**  
**Elementary Education Fund**  
**Balance Sheet as on 31.03.17**

Previous Year (Rs)	A/c Code (FAS)	A/c Code (CWS)	Assets	Amount (Rs.)
-	3101	4101001	<b>Fixed Assets</b>	
3,73,45,378.00	3102	4102001	Land - Gross Block	
-	3109	4107001	Buildings - Gross Block	
-	3111	4107003	Furnitures & Fixtures - Gross Block	5,15,78,741.00
9,04,020.00	3122	4122001	Electrical Installations - Others - Gross Block	-
-	3132	4103202	Projects in Progress	-
-	3138	4106003	Ground Water Wells / Deep Borewells - Gross Block	9,04,020.00
3,82,49,398.00			Other Assets - Gross Block	-
			<b>Total</b>	<b>5,24,82,761.00</b>
			<b>Current Assets</b>	
49,27,293.00	3016	4311917	Education Tax Recoverable - Residential - Current	28,00,510.00
		4311918	Education Tax Recoverable - Commercial - Current	23,44,963.00
		4311919	Education Tax Recoverable - Industrial - Current	10,54,701.00
		4311920	Education Tax Recoverable - Vacant Sites - Current	24,84,635.00
		4311921	Education Tax Recoverable - Residential - Arrears	44,93,026.00
80,06,601.00	3020	4311922	Education Tax Recoverable - Commercial - Arrears	21,48,878.00
		4311923	Education Tax Recoverable - Industrial - Arrears	12,73,841.00
		4311924	Education Tax Recoverable - Vocant Sites - Arrears	20,77,766.00
	3028 -	4601001 -	Staff Advances - Schedule C	-
	3042	4601011	Other Advances Recoverable	-
	3055	4605010	Deposits - Recoverable	-
	3056	4606001	Cash A/c	-
	3059	4501001	Receivable from General Fund	64.00
35,73,343.00	3069	4502126	Fixed Deposit	2,25,26,760.00
8,32,01,553.48	3070	4208001	Online Payment	6,64,69,642.90
2,77,43,606.00		4702006	Receivable from General Fund	4,11,28,334.00
		4502501	Online Payment	64.00
12,74,52,396.48			<b>Total</b>	<b>14,88,03,120.90</b>
16,57,01,794.48			<b>Grand Total</b>	<b>20,12,85,881.90</b>

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Elementary Education Fund

3109001 - Accumulated Surplus/Deficit as on 31.08.16

A/c Code (FAS)	A/c Code (CWS)	A/c Head	Debit	Credit
4001	3109001	Accumulated Surplus / Deficit		
1088	2804001	Prior Year Income		15,89,18,698.48
2041	2808001	Prior Year Expenses		3,60,445.00
4002	3109002	Surplus for the Year		
		Total		3,08,53,746.42
4001 C.B	3109001	Accumulated Surplus / Deficit		19,01,32,889.90

  
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**Hosur Municipality**  
**Elementary Education Fund**  
**Schedules to the Balance Sheet as on 31.03.17**

**A. Accumulated Depreciation**

A/c Code	A/c Code	Account Head	Rs
4061	4112001	Buildings - Accumulated Depreciation	
4068	4117001	Furnitures & Fixtures - Accumulated Depreciation	73,87,832.00
4070	4117003	Electrical Installations - Others - Acc. Depreciation	-
4087	4116003	Other Assets - Accumulated Depreciation	-
		<b>TOTAL</b>	<b>73,87,832.00</b>

**B. Recoveries from Staff Bills - Payable**

A/c Code	A/c Code	Account Head	Rs
4021	3502001	Provident Fund Recoveries	
4022	3502002	Coop. Society Recoveries	
4023	3502003	RD Recoveries	
4024	3502004	LIC Premium Recoveries	
4025	3502005	Spl. PF cum Gratuity Scheme Recoveries	
4026	3502006	FBF / GIS Recoveries	
4027	3502007	External Housing Loan Recoveries	
4028	3502008	Deputationist Recoveries	
4029	3502009	IT Deduction @ Source from Employees	
4030	3502010	Recoveries towards Loan from Banks	
4031	3502011	Court Recoveries	
4032	3502012	HBA / Spl FBF Subscription Recoveries	
		<b>TOTAL</b>	<b>-</b>

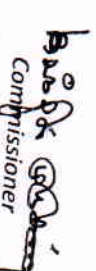
**C. Staff Advances**

A/c Code	A/c Code	Description of Asset	Rs.
3028	4601001	Festival Advance	
3033	4605004	Immediate Relief Advance	
3039	4605008	Warm Clothing Advance	
3055	4601012	Staff Advance	
		<b>Total</b>	<b>-</b>

D. Balance in the Banks as per Day Book

A/c Code	A/c Code	Description of Asset	Rs.
3069	4502126	4502126 BOI 817310110001544	2,25,26,760.00
		<b>Total</b>	<b>2,25,26,760.00</b>

  
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 Commissioner  
 Hosur Municipality



Hosur Municipality  
Elementary Education Fund  
Demand, Collection and Balance as on 31.03.17

A/c. Head	A/c. Code	Demand			Collection			Balance		
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
Property Tax										
Property Tax - General										
Water Supply and Drainage Tax		2,52,61,167	4,94,57,767	7,47,18,934	74,37,543	3,51,35,549	4,25,73,092	1,78,23,624	1,43,22,218	3,21,45,842
Education Tax		2,34,12,477	4,51,57,092	6,85,69,569	66,71,217	3,10,41,436	3,77,12,653	1,67,41,260	1,41,15,656	3,08,56,916
Library Cess		1,11,78,832	2,15,03,377	3,26,82,209	32,63,087	1,53,03,203	1,85,66,290	79,15,745	62,00,174	1,41,15,919
Total		41,16,041	94,61,486	1,35,77,527	24,25,771	75,19,005	99,44,776	16,90,270	19,42,481	36,32,751
Property Tax - EE		6,39,68,517	12,55,79,722	18,95,48,239	1,97,97,618	8,89,99,193	10,87,96,811	4,41,70,899	3,65,80,529	8,07,51,428
EE Tax - Residential	4311917 (C)	65,08,316	1,25,19,266	1,90,27,582	20,15,290	97,18,756	1,17,34,046	44,93,026	28,00,510	72,93,536
EE Tax - Commercial	4311918 (C)	32,30,682	62,14,476	94,45,158	10,81,804	38,69,513	49,51,317	21,48,878	23,44,963	44,93,841
EE Tax - Industrial	4311919 (C)	14,39,834	27,69,635	42,09,469	1,65,993	17,14,934	18,80,927	12,73,841	10,54,701	23,28,542
Total		1,11,78,832	2,15,03,377	3,26,82,209	32,63,087	1,53,03,203	1,85,66,290	79,15,745	62,00,174	1,41,15,919
Vacant Site Tax										
Property Tax - General	4311004 (C)	70,82,644	64,75,135	1,35,57,779	25,95,077	7,80,681	33,75,758	44,87,567	56,94,454	1,01,82,021
Water Supply and Drainage Tax	4311910 (C)	64,66,762	59,12,080	1,23,78,842	21,22,569	6,73,421	27,95,990	43,44,193	52,38,659	95,82,852
Education Tax	4311920 (C)	30,79,410	28,15,276	58,94,686	10,01,644	3,30,641	13,32,285	20,77,766	24,84,635	45,62,401
Library Cess	4311924 (A)	13,54,941	12,38,722	25,93,663	4,33,190	1,84,829	6,18,019	9,21,751	10,53,893	19,75,644
Total		1,79,83,757	1,64,41,213	3,44,24,970	61,52,480	19,69,572	81,22,052	1,18,31,277	1,44,71,641	2,63,02,918


*[Signature]*  
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Local Fund Audit  
Krishnagiri

*[Signature]*  
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Hosur Municipality

**Hosur Municipality**  
**Elementary Education Fund**  
**Details of Asset Closing Balance as on 31.03.17**

Sl No	Asset Code No	Name of Asset	Opening Balance as on 01.4.2016	Addition during 2016 - 2017	Total	Deletion during 2016 - 2017	Closing balance as on 31.03.2017
1	4101001	Land - Gross Block					
2	4102001	Buildings Class I - Gross Block	3,73,45,378.00	1,42,33,363.00	5,15,78,741.00		5,15,78,741.00
3	4107001	Furniture & Fixtures - Gross Block			-		-
4	4107003	Electrical Installations - Others - Gross Block			-		-
5	4106003	Other Equipments - Gross Block			-		-
		<b>TOTAL</b>	<b>3,73,45,378.00</b>	<b>1,42,33,363.00</b>	<b>5,15,78,741.00</b>	<b>-</b>	<b>5,15,78,741.00</b>

  
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