



## AUDITOR'S REPORT

I have audited the attached Balance sheet of **REVENUE FUND OF M/S HOSUR MUNICIPALITY, HOSUR** as on 31st March 2017 and also the trail balance, Income & Expenditure Account of Revenue Fund Of M/S Hosur Municipality , Hosur for the year ended on that date 31st March 2017 that the date annexed thereto. These financial statements are the responsibility of Management of Hosur Municipality, Hosur. My responsibility is to express an opinion on these financial statements based on audit.

I conducted my audit in accordance with auditing standards generally accepted in India. Those standards require that I plan and perform the audit to obtain responsible assurances above the financial statements are free of material misstatements. An audit includes examining on test basis evidence supporting that amount and disclosures in the financial statements.

An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

I report that;

1. The trail balance as on 31st March 2017 is in agreement with the books of accounts maintained by Hosur municipality.
  2. The income and expenditure account for the year 1.04.2016 to 31.03.2017 is in agreement with the books of accounts maintained by Hosur municipality.
  3. I have obtained all information and explanation, which is to the best of knowledge and belief, were necessary for the purpose of my audit..
  4. In my opinion and to the best of my information and according to the explanations given to me, the said account gives true and fair view.
- a) In the case of the Balance sheet, the correct state of affairs of the Hosur Municipality as on 31st March 2017 and
- b) In the case of income and expenditure account of the excess of Income Over Expenditure during the financial year 2016-17

Place: Hosur  
Date: 23.11.2017

For S.Sudhakar  
Chartered Accountant

  
CA.S.Sudhakar  
Proprietor  
M.No.217149



**ஓசூர் நகராட்சி**  
**Hosur Municipality**  
Trial Balance

Input Parameter : Financial Year : 2016-2017; Fund Name : Revenue Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017;

Printed Date : 22-Nov-2017 15:27:17

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
1	1100101	PROPERTY TAX - RESIDENTIAL	0.00	0.00	910.00	33351693.00	0.00	33350783.00
2	1100102	PROPERTY TAX - COMMERCIAL	0.00	0.00	0.00	12160793.00	0.00	12160793.00
3	1100103	Property Tax - Industrial	0.00	0.00	0.00	2592827.00	0.00	2592827.00
4	1100104	Property Tax - Vacant Sites	0.00	0.00	1979.00	4402090.00	0.00	4400111.00
5	1101001	PROFESSIONAL TAX	0.00	0.00	619940.00	45575051.00	0.00	44955111.00
6	1201001	DUTY ON TRANSFER OF PROPERTY	0.00	0.00	0.00	29570838.00	0.00	29570838.00
7	1301001	RENT FROM SHOPPING COMPLEX/MARKETS	0.00	0.00	0.00	15625941.00	0.00	15625941.00
8	1301003	MARKET FEES - DAILY MARKET	0.00	0.00	0.00	8650.00	0.00	8650.00
9	1301004	MARKET FEES - WEEKLY MARKET	0.00	0.00	0.00	882880.00	0.00	882880.00
10	1301006	FEES FOR BAYS IN BUS STAND	0.00	0.00	0.00	2853675.00	0.00	2853675.00
11	1301007	CART STAND/ LORRY STAND/ TAXI STAND/ CYCLE STAND FEES	0.00	0.00	0.00	2577872.00	0.00	2577872.00
12	1301008	AVENUE RECEIPTS	0.00	0.00	0.00	21299.00	0.00	21299.00
13	1304001	RENT ON LEASE OF LANDS	0.00	0.00	0.00	800000.00	0.00	800000.00
14	1308005	Pay And Use Toilet	0.00	0.00	0.00	3675498.00	0.00	3675498.00
15	1401101	D&O Trade Licence Fees	0.00	0.00	0.00	1421713.00	0.00	1421713.00
16	1401103	BUILDING LICENCE FEES	0.00	0.00	0.00	3864718.00	0.00	3864718.00
17	1401104	Fees for Slaughter House	0.00	0.00	0.00	844296.00	0.00	844296.00
18	1401202	FEES UNDER PLACES OF PUBLIC RESORTS ACT	0.00	0.00	0.00	1448.00	0.00	1448.00
19	1401301	COPY APPLICATION FEES	0.00	0.00	0.00	2500.00	0.00	2500.00

Prepared By: 3121003

**ஓசூர் நகராட்சி**  
Hosur Municipality  
Trial Balance

Input Parameter : Financial Year : 2016-2017; Fund Name : Revenue Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017;

Printed Date : 22-Nov-2017 15:27:17

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)
20	1401302	BIRTH & DEATH CERTIFICATE FEES	0.00	0.00	0.00	73767.00	0.00	73767.00
21	1401403	Other Development Charges	0.00	0.00	0.00	565647.00	0.00	565647.00
22	1401502	Demolition Charges	0.00	0.00	0.00	1515525.00	0.00	1515525.00
23	1402004	OTHER PENALTIES	0.00	0.00	0.00	74148.00	0.00	74148.00
24	1404001	ADVERTISEMENT FEES	0.00	0.00	0.00	126175.00	0.00	126175.00
25	1404002	SURVEY FEES	0.00	0.00	0.00	205596.00	0.00	205596.00
26	1405008	GARBAGE/DEBRIS COLLECTION	0.00	0.00	0.00	238050.00	0.00	238050.00
27	1408003	Misc. Recoveries	0.00	0.00	0.00	25945.00	0.00	25945.00
28	1501003	Amma Unavagam-Sale Of Food	0.00	0.00	0.00	2584800.00	0.00	2584800.00
29	1501101	SALE OF TENDER FORMS/OTHER PUBLICATIONS	0.00	0.00	0.00	117452.00	0.00	117452.00
30	1601003	GRANTS FROM STATE GOVERNMENT	0.00	0.00	0.00	31925000.00	0.00	31925000.00
31	1601004	DEVOLUTION FUND (INCLUDING STATE FINANCE COMMISSION FUND)	0.00	0.00	0.00	216288310.00	0.00	216288310.00
32	1603001	SCHEME GRANTS	0.00	0.00	0.00	122391917.00	0.00	122391917.00
33	1701001	INTEREST ON INVESTMENTS / FIXED DEPOSITS	0.00	0.00	0.00	2900743.00	0.00	2900743.00
34	1711001	INTEREST FROM BANK	0.00	0.00	0.00	11749046.00	0.00	11749046.00
35	1808001	OTHER INCOME	0.00	0.00	0.00	979122.00	0.00	979122.00
36	2101001	PAY	0.00	0.00	34187664.00	0.00	34187664.00	0.00
37	2101002	GRADE PAY	0.00	0.00	8693.00	0.00	8693.00	0.00
38	2101004	DEARNESS ALLOWANCE	0.00	0.00	42987747.00	0.00	42987747.00	0.00

Prepared By:3121003

**ஓதூர் நகராட்சி**  
**Hosur Municipality**  
Trial Balance

Input Parameter : Financial Year : 2016-2017; Fund Name : Revenue Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017;

Printed Date : 22-Nov-2017 15:27:17

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
39	2101005	HOUSE RENT ALLOWANCE	0.00	0.00	1277833.00	0.00	1277833.00	0.00
40	2101006	CITY COMP. ALLOWANCE	0.00	0.00	226030.00	0.00	226030.00	0.00
41	2101007	MEDICAL ALLOWANCE	0.00	0.00	320257.00	0.00	320257.00	0.00
42	2101008	OTHER ALLOWANCE	0.00	0.00	5254638.00	0.00	5254638.00	0.00
43	2101009	WAGES - NMR	0.00	0.00	2499016.00	0.00	2499016.00	0.00
44	2101010	WAGES - OTHERS	0.00	0.00	25316.00	0.00	25316.00	0.00
45	2101011	BONUS	0.00	0.00	790500.00	0.00	790500.00	0.00
46	2101015	SURVEY CHARGES	0.00	0.00	4061930.00	0.00	4061930.00	0.00
47	2102004	SUPPLY OF UNIFORMS	0.00	0.00	249776.00	0.00	249776.00	0.00
48	2102006	TRAINING PROGRAMME EXPENSES	0.00	0.00	3000.00	0.00	3000.00	0.00
49	2102008	OTHER MISCELLANEOUS BENEFITS	0.00	0.00	422803.00	0.00	422803.00	0.00
50	2102013	SPECIAL PROVIDENT FUND CUM GRATUITY SCHEME	0.00	0.00	7374.00	0.00	7374.00	0.00
51	2102014	GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION	0.00	0.00	555875.00	0.00	555875.00	0.00
52	2102015	CPF MANAGEMENT CONTRIBUTION	0.00	0.00	3154477.00	0.00	3154477.00	0.00
53	2102019	CONVEYANCE ALLOWANCE	0.00	0.00	22220.00	0.00	22220.00	0.00
54	2103001	PENSIONS	0.00	0.00	6434362.00	0.00	6434362.00	0.00
55	2103006	PENSION CONTRIBUTIONS - DEPUTATIONISTS	0.00	0.00	735489.00	0.00	735489.00	0.00
56	2104006	Other Contribution to Municipal Employees	0.00	0.00	6414745.00	0.00	6414745.00	0.00
57	2201105	Computer Operational Expenses	0.00	0.00	108665.00	0.00	108665.00	0.00

Prepared By:3121003

**ஓசூர் நகராட்சி**  
Hosur Municipality  
Trial Balance

Input Parameter : Financial Year : 2016-2017; Fund Name : Revenue Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017;

Printed Date : 22-Nov-2017 15:27:17

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)
58	2201201	TELEPHONE CHARGES	0.00	0.00	297111.00	0.00	297111.00	0.00
59	2201203	POSTAGE AND TELEGRAM AND FAX CHARGES	0.00	0.00	8000.00	0.00	8000.00	0.00
60	2202101	STATIONERY AND PRINTING	0.00	0.00	2417438.00	0.00	2417438.00	0.00
61	2203001	TRAVEL EXPENSES	0.00	0.00	145586.00	0.00	145586.00	0.00
62	2204001	VEHICLE INSURANCE	0.00	0.00	269265.00	0.00	269265.00	0.00
63	2205102	COURT FEES	0.00	0.00	5000.00	0.00	5000.00	0.00
64	2205104	LEGAL & ARBITRATION EXPENSES	0.00	0.00	265000.00	0.00	265000.00	0.00
65	2205202	ENGINEERING CONSULTANCY	0.00	0.00	2152510.00	0.00	2152510.00	0.00
66	2206001	ADVERTISEMENT CHARGES	0.00	0.00	1435354.00	0.00	1435354.00	0.00
67	2208003	OTHER EXPENSE	0.00	0.00	1299961.00	0.00	1299961.00	0.00
68	2208004	SITTING FEES/ HONORARIUM FOR THE COUNCILLORS AND MEETING EXPENSES	0.00	0.00	79200.00	0.00	79200.00	0.00
69	2301003	POWER CHARGES FOR STREET LIGHTS	0.00	0.00	22370911.00	0.00	22370911.00	0.00
70	2303002	DIESEL	0.00	0.00	6286879.00	0.00	6286879.00	0.00
71	2303005	SANITARY MATERIALS	0.00	0.00	3234293.00	0.00	3234293.00	0.00
72	2305007	MAINTENANCE EXPENSES FOR STREET LIGHTS	0.00	0.00	6135976.00	0.00	6135976.00	0.00
73	2305101	MAINTENANCE OF GARDENS / PARKS / SWIMMING POOLS	0.00	0.00	199327.00	0.00	199327.00	0.00
74	2305104	SANITARY / CONSERVANCY EXPENSES	0.00	0.00	20142076.00	0.00	20142076.00	0.00
75	2305107	MAINTENANCE OF NUTRITIOUS MEAL CENTRES	0.00	0.00	1392176.00	0.00	1392176.00	0.00
76	2305111	Solid Waste Management	0.00	0.00	2005347.00	0.00	2005347.00	0.00

Prepared By: 3121003

**ஓசூர் நகராட்சி**  
**Hosur Municipality**  
Trial Balance

Input Parameter : Financial Year : 2016-2017; Fund Name : Revenue Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017;

Printed Date : 22-Nov-2017 15:27:17

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
77	2305301	Light Vehicles - Maintenance	0.00	0.00	2105621.25	0.00	2105621.25	0.00
78	2305302	HEAVY VEHICLES - MAINTENANCE	0.00	0.00	3638596.00	0.00	3638596.00	0.00
79	2305902	REPAIRS AND MAINTENANCE - INSTRUMENTS , PLANT & MACHINERY	0.00	0.00	42131.00	0.00	42131.00	0.00
80	2305906	REPAIRS AND MAINTENANCE - COMPUTERS	0.00	0.00	128050.00	0.00	128050.00	0.00
81	2308003	REMOVAL OF DEBRIS	0.00	0.00	2549655.00	0.00	2549655.00	0.00
82	2308017	Pauper Charges	0.00	0.00	4800.00	0.00	4800.00	0.00
83	2308019	AMIMA UNAVAGAM	0.00	0.00	5414817.00	0.00	5414817.00	0.00
84	2308020	FUNERAL RITES	0.00	0.00	30000.00	0.00	30000.00	0.00
85	2407001	BANK CHARGES	0.00	0.00	805.79	0.00	805.79	0.00
86	2501001	ELECTION EXPENSES	0.00	0.00	1030734.00	0.00	1030734.00	0.00
87	2602006	MUNICIPAL CONTRIBUTION	0.00	0.00	12070000.00	0.00	12070000.00	0.00
88	2801001	Taxes	0.00	0.00	10874.00	2544448.00	0.00	2533574.00
89	3109001	ACCUMULATED SURPLUS / DEFICIT	0.00	437029186.38	0.00	0.00	0.00	437029186.38
90	3111001	CONTRIBUTION FROM MUNICIPAL FUND	0.00	353558007.00	0.00	0.00	0.00	353558007.00
91	3121101	CAPITAL RESERVE	0.00	95028362.00	0.00	0.00	0.00	95028362.00
92	3202002	SCHEME GRANTS-SCHEME(COST CENTRE)CODE	0.00	337839831.00	69904.00	134326000.00	0.00	472095927.00
93	3203001	CONTRIBUTIONS FROM THE GOVERNMENT	0.00	381819061.00	0.00	0.00	0.00	381819061.00
94	3203002	GRANTS FROM THE GOVERNMENT	0.00	0.00	9855000.00	0.00	9855000.00	0.00
95	3208001	Contributions From Private Parties	0.00	24805.00	0.00	710000.00	0.00	734805.00

Prepared By:3121003

**ஓசூர் நகராட்சி**  
Hosur Municipality  
Trial Balance

Input Parameter : Financial Year : 2016-2017; Fund Name : Revenue Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017;

Printed Date : 22-Nov-2017 15:27:17

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)
96	3303001	LOAN FROM HUDCO	0.00	1123438.00	0.00	0.00	0.00	1123438.00
97	3401001	Tender Deposit - Contractors.	0.00	35770201.00	13368472.00	13962583.00	0.00	36364312.00
98	3401002	TENDER DEPOSIT- SUPPLIERS	0.00	760633.00	45229.00	45229.00	0.00	760633.00
99	3401003	SECURITY DEPOSIT - CONTRACTORS	0.00	0.00	722850.00	0.00	722850.00	0.00
100	3402001	Security Deposit - Lease	0.00	26584922.00	2025000.00	0.00	0.00	24559922.00
101	3408001	DEPOSITS - OTHERS	0.00	24643165.49	4000.00	1642386.00	0.00	26281551.49
102	3408002	Election Deposit	0.00	0.00	0.00	315500.00	0.00	315500.00
103	3501001	POWER CHARGES - PAYABLE - STREET LIGHTS	0.00	0.00	48781.00	48781.00	0.00	0.00
104	3501002	SURVEY CHARGES - PAYABLE	0.00	7225962.00	4797419.00	4797419.00	0.00	7225962.00
105	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0.00	0.00	232451875.10	228308108.10	4143767.00	0.00
106	3501004	ACCOUNTS PAYABLE - SUPPLIERS	0.00	0.00	20088476.00	20088476.00	0.00	0.00
107	3501005	ACCOUNTS PAYABLE EXPENSES	0.00	0.00	86401402.95	88750615.15	0.00	2349212.20
108	3501008	OTHERS PAYABLE	0.00	18295205.00	12500.00	0.00	0.00	18282705.00
109	3501011	AUDIT FEES PAYABLE	0.00	424224.00	0.00	0.00	0.00	424224.00
110	3501101	SALARIES & WAGES PAYABLE	0.00	0.00	27587791.00	27659274.00	0.00	71483.00
111	3501104	GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION PAYABLE	0.00	499353.00	0.00	0.00	0.00	499353.00
112	3502001	PROVIDENT FUND RECOVERIES	0.00	5813224.00	10003175.00	10019515.00	0.00	5829564.00
113	3502002	CO-OPERATIVE SOCIETY LOAN RECOVERIES	91326.00	0.00	12218836.00	12228836.00	81326.00	0.00
114	3502003	RD RECOVERIES	0.00	28465.00	0.00	0.00	0.00	28465.00

Prepared By:3121003

Page 6 of 14

**ஓசூர் நகராட்சி**  
Hosur Municipality  
Trial Balance

Input Parameter : Financial Year : 2016-2017; Fund Name : Revenue Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017;

Printed Date : 22-Nov-2017 15:27:17

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)
115	3502004	L.I.C. POLICES PREMIUM RECOVERIES	0.00	836.00	2692912.00	2692912.00	0.00	836.00
116	3502005	SPECIAL PROVIDENT FUND-CUM- GRATUITY SCHEME - RECOVERIES	0.00	299693.00	179790.00	180040.00	0.00	299943.00
117	3502006	F.B.F. / GROUP INSURANCE SCHEME RECOVERIES	0.00	49693.00	206730.00	206790.00	0.00	49753.00
118	3502007	EXTERNAL HOUSING RECOVERIES INCLUDING H.B.A. SANCTIONED BY THE C.M.A.	0.00	5071.00	21604.00	21604.00	0.00	5071.00
119	3502008	DEPUTATIONIST RECOVERIES	0.00	7900.00	0.00	0.00	0.00	7900.00
120	3502009	It Deduction	0.00	0.00	119892.00	135304.00	0.00	15412.00
121	3502010	RECOVERIES TOWARDS LOANS FROM BANKS	0.00	45550.00	0.00	0.00	0.00	45550.00
122	3502011	COURT RECOVERIES	0.00	0.00	55300.00	55300.00	0.00	0.00
123	3502012	H.B.A.SPECIAL F.B.F. SUBSCRIPTION	0.00	150.00	0.00	0.00	0.00	150.00
124	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0.00	57617.00	6555130.00	6826245.00	0.00	328732.00
125	3502014	OTHER RECOVERIES	0.00	117196.00	658292.00	688184.00	0.00	147088.00
126	3502015	VAT - PAYABLE	0.00	96976.00	4496853.00	4617364.00	0.00	217487.00
127	3502016	ROYALTY PAYABLE	0.00	0.00	45937.00	45937.00	0.00	0.00
128	3502017	SERVICE TAX PAYABLE	1334559.00	0.00	2727789.00	3657876.00	404472.00	0.00
129	3502020	ENTYCE ADVANCE RECOVERED - PAYABLE	0.00	780.00	0.00	0.00	0.00	780.00
130	3502021	CPF SUBSCRIPTION RECOVERIES	511828.00	0.00	10323501.00	5359176.00	5476153.00	0.00
131	3502022	Contribution to CMDA/LPA Payable	0.00	9416847.00	0.00	0.00	0.00	9416847.00
132	3502023	Health Fund Subscription	0.00	716097.00	0.00	509970.00	0.00	1226067.00
133	3502025	Manual Workers General Welfare Fund	0.00	0.00	1888258.00	1956758.00	0.00	68500.00

Prepared By:3121003



**ஓசூர் நகராட்சி**  
**Hosur Municipality**

Trial Balance

Input Parameter : Financial Year : 2016-2017; Fund Name : Revenue Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017;

Printed Date : 22-Nov-2017 15:27:17

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit (₹)	Credit (₹)	Debit (₹)	Credit (₹)	Debit (₹)	Credit (₹)
134	3502027	Swachh Bharat Mission – IHHL	0.00	0.00	9324000.00	8780000.00	544000.00	0.00
135	3503002	LIBRARY CESS - PAYABLES	0.00	10816868.00	7500000.00	8806030.00	0.00	12122898.00
136	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	0.00	18525337.90	0.00	0.00	0.00	18525337.90
137	4101001	LAND -GROSS BLOCK	131770077.00	0.00	0.00	0.00	131770077.00	0.00
138	4102001	BUILDINGS - GROSS BLOCK	268674037.00	0.00	0.00	0.00	268674037.00	0.00
139	4103001	SUBWAYS AND CAUSEWAYS - GROSS BLOCK	7782535.00	0.00	0.00	0.00	7782535.00	0.00
140	4103003	ROADS & PAVEMENTS - CONCRETE - GROSS BLOCK	175215285.00	0.00	0.00	0.00	175215285.00	0.00
141	4103004	ROADS & PAVEMENTS - BLACK TOPPED - GROSS BLOCK	318782874.00	0.00	0.00	0.00	318782874.00	0.00
142	4103005	ROADS & PAVEMENTS - OTHERS - GROSS BLOCK	9332729.00	0.00	0.00	0.00	9332729.00	0.00
143	4103101	STROM WATER DRAINS, OPEN DRAINS AND CULVERTS - GROSS BLOCK	157769295.00	0.00	0.00	0.00	157769295.00	0.00
144	4103102	DRAINAGE AND SEWERAGE PIPES, CONDUITS, CHANNELS ETC. - GROSS BLOCK	6809083.00	0.00	0.00	0.00	6809083.00	0.00
145	4103201	WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK	26634529.00	0.00	0.00	0.00	26634529.00	0.00
146	4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK	429922.00	0.00	0.00	0.00	429922.00	0.00
147	4104001	PLANT AND MACHINERIES - GROSS BLOCK	8110128.00	0.00	0.00	0.00	8110128.00	0.00
148	4104002	TOOLS & PLANT - GROSS BLOCK	10210983.00	0.00	0.00	0.00	10210983.00	0.00

Prepared By:3121003

**ஓசூர் நகராட்சி**  
Hosur Municipality  
Trial Balance

Input Parameter : Financial Year : 2016-2017; Fund Name : Revenue Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017;

Printed Date : 22-Nov-2017 15:27:18

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)
149	4104003	HAND PUMPS - INDIAN MARK II - GROSS BLOCK	17595388.00	0.00	0.00	0.00	17595388.00	0.00
150	4105001	HEAVY VEHICLES - GROSS BLOCK	15825348.00	0.00	5790975.00	0.00	21616323.00	0.00
151	4105002	LIGHT VEHICLES - GROSS BLOCK	3053044.00	0.00	1180702.00	0.00	4233746.00	0.00
152	4105003	OTHER VEHICLES - GROSS BLOCK	1252063.00	0.00	0.00	0.00	1252063.00	0.00
153	4107001	FURNITURE FIXTURES AND FITTINGS - GROSS BLOCK	9033887.00	0.00	246549.00	0.00	9280436.00	0.00
154	4107002	ELECTRICAL INSTALLATIONS - LAMPS / TUBE LIGHT FITTINGS - GROSS BLOCK	82972976.00	0.00	0.00	0.00	82972976.00	0.00
155	4107003	ELECTRICAL INSTALLATIONS - OTHERS - GROSS BLOCK	1966382.00	0.00	0.00	0.00	1966382.00	0.00
156	4112001	BUILDINGS - ACCUMULATED DEPRECIATION	0.00	62397920.00	0.00	0.00	0.00	62397920.00
157	4113001	SUBWAYS AND CAUSEWAYS - ACCUMULATED DEPRECIATION	0.00	5203993.00	0.00	0.00	0.00	5203993.00
158	4113003	ROADS & PAVEMENTS - CONCRETE - ACCUMULATED DEPRECIATION	0.00	126988264.00	0.00	0.00	0.00	126988264.00
159	4113004	ROADS & PAVEMENTS - BLACK TOPPED - ACCUMULATED DEPRECIATION	0.00	265205356.00	0.00	0.00	0.00	265205356.00
160	4113005	ROADS & PAVEMENTS - OTHERS - ACCUMULATED DEPRECIATION	0.00	6698442.00	0.00	0.00	0.00	6698442.00
161	4113101	STORM WATER DRAINS, OPEN DRAINS AND CULVERTS - ACCUMULATED DEPRECIATION	0.00	88529247.00	0.00	0.00	0.00	88529247.00
162	4113102	DRAINAGE SEWERAGE PIPES, CONDUITS ETC. - ACCUMULATED DEPRECIATION	0.00	1842200.00	0.00	0.00	0.00	1842200.00

**ஓசூர் நகராட்சி**  
Hosur Municipality  
Trial Balance

Input Parameter : Financial Year : 2016-2017; Fund Name : Revenue Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017;

Printed Date : 22-Nov-2017 15:27:18

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)
163	4113201	HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIATION	0.00	3886555.00	0.00	0.00	0.00	3886555.00
164	4113202	GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION	0.00	42992.00	0.00	0.00	0.00	42992.00
165	4114001	PLANT & MACHINERY - ACCUMULATED DEPRECIATION	0.00	7311188.00	0.00	0.00	0.00	7311188.00
166	4114002	TOOLS & PLANT - ACCUMULATED DEPRECIATION	0.00	5323205.00	0.00	0.00	0.00	5323205.00
167	4114003	HAND PUMPS - INDIA MARK (II) - ACCUMULATED DEPRECIATION	0.00	13726701.00	0.00	0.00	0.00	13726701.00
168	4115001	HEAVY VEHICLES - ACCUMULATED DEPRECIATION	0.00	12476372.00	0.00	0.00	0.00	12476372.00
169	4115002	LIGHT VEHICLES - ACCUMULATED DEPRECIATION	0.00	2859772.00	0.00	0.00	0.00	2859772.00
170	4115003	OTHER VEHICLES - ACCUMULATED DEPRECIATION	0.00	1252064.00	0.00	0.00	0.00	1252064.00
171	4116001	OFFICE & OTHER EQUIPMENTS - ACCUMULATED DEPRECIATION	6698575.00	0.00	0.00	0.00	6698575.00	0.00
172	4116003	Other equipments - Accumulated Depreciation	0.00	2406135.00	0.00	0.00	0.00	2406135.00
173	4117001	FURNITURE, FIXTURES & FITTINGS - ACCUMULATED DEPRECIATIONS	0.00	5108622.00	0.00	0.00	0.00	5108622.00
174	4117002	ELECTRICAL INSTALLATIONS - LAMPS & TUBE LIGHTS FITTINGS - ACCUMULATED DEPRECIATION	0.00	38860908.00	0.00	0.00	0.00	38860908.00
175	4117003	ELECTRICAL INSTALLATIONS - OTHERS - ACCUMULATED DEPRECIATION	0.00	89805.00	0.00	0.00	0.00	89805.00
176	4121001	PROJECTS - IN - PROGRESS ACCOUNT	10556530.00	0.00	229376079.00	1153591.00	238779018.00	0.00

Prepared By:3121003

Page 10 of 14

**ஓசூர் நகராட்சி**  
Hosur Municipality  
Trial Balance

Input Parameter : Financial Year : 2016-2017; Fund Name : Revenue Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017;

Printed Date : 22-Nov-2017 15:27:18

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
177	4122001	PROJECTS - IN - PROGRESS ACCOUNT	101831674.00	0.00	0.00	0.00	101831674.00	0.00
178	4208001	FIXED DEPOSIT	299280756.98	0.00	53000000.00	44677578.00	307603178.98	0.00
179	4311001	PROPERTY TAX - RECOVERABLE - RESIDENTIAL - CURRENT	0.00	0.00	33351693.00	22251503.00	11100190.00	0.00
180	4311002	PROPERTY TAX - RECOVERABLE - COMMERCIAL - CURRENT	0.00	0.00	12160793.00	9040492.00	3120301.00	0.00
181	4311003	Property Tax - Recoverable - Industrial - Current	0.00	0.00	2592827.00	3844464.00	0.00	1251637.00
182	4311004	Property Tax - Recoverable - Vacant sites - Current	0.00	0.00	4402090.00	433533.00	3968557.00	0.00
183	4311006	Property Tax - Recoverable - Residential - Arrears	20260896.00	0.00	35328.00	4577911.00	15718313.00	0.00
184	4311007	Property Tax - Recoverable - Commercial - Arrears	7387789.00	0.00	0.00	2481387.00	4906402.00	0.00
185	4311008	Property Tax - Recoverable - Industrial - Arrears	1575165.00	0.00	278586.00	686433.00	1167318.00	0.00
186	4311009	Property Tax - Recoverable - Vacant sites - Arrears	0.00	0.00	2230534.00	2753735.00	0.00	523201.00
187	4311903	PROFESSION TAX - RECOVERABLE - CURRENT	0.00	0.00	44955111.00	39949781.00	5005330.00	0.00
188	4311904	PROFESSION TAX - RECOVERABLE - ARREARS	28143470.63	0.00	1250487.00	16163279.00	13230678.63	0.00
189	4313003	WATER CHARGES RECOVERABLE - CURRENT	0.00	0.00	0.00	120.00	0.00	120.00
190	4314001	LEASE AMOUNT - RECOVERABLE - CURRENT	11230141.00	0.00	26568127.00	12005806.00	25792462.00	0.00
191	4314002	LEASE AMOUNT - RECOVERABLE - ARREARS	26441799.00	0.00	0.00	7111397.00	19330402.00	0.00
192	4314037	MATERIALS COST RECOVERABLE A/C - CONTRACTORS	13111.00	0.00	0.00	0.00	13111.00	0.00
193	4314038	Supply Of Office Materials	583954.00	0.00	2378730.00	0.00	2962684.00	0.00
194	4314040	Misc. Recovery	0.00	0.00	0.00	7289.00	0.00	7289.00
195	4315001	SPECIFIC GRANT - RECEIVABLE	48760.00	0.00	0.00	0.00	48760.00	0.00

Prepared By:3121003

**ஓசூர் நகராட்சி**  
**Hosur Municipality**  
**Trial Balance**

Input Parameter : Financial Year : 2016-2017; Fund Name : Revenue Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017;

Printed Date : 22-Nov-2017 15:27:18

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
196	4401001	PREPAID EXPENSES	601738.00	0.00	0.00	0.00	601738.00	0.00
197	4501001	Cash Account	0.00	0.00	76197778.00	75079614.00	1118164.00	0.00
198	4502001	Cheque Account	0.00	0.00	94625686.00	68019419.00	26606267.00	0.00
199	4502101	REVENUE FUND - RECEIPT	26414183.58	0.00	180584376.00	155586162.00	51412397.58	0.00
200	4502102	REVENUE FUND - PAYMENT	0.00	963100.51	207201170.00	192096209.05	14141860.44	0.00
201	4502103	LIBRARY CESS	2170024.00	0.00	7913396.00	7500000.00	2583420.00	0.00
202	4502104	DEPOSIT - GENERAL	10394610.66	0.00	5485866.00	5984168.00	9896308.66	0.00
203	4502105	SFC	73974140.17	0.00	368395526.00	408900000.00	33469666.17	0.00
204	4502106	DEVELOPMENT CHARGES	1957061.05	0.00	682033.00	0.00	2639094.05	0.00
205	4502107	SPECIAL PROVIDENT FUND	549606.00	0.00	0.00	20646.00	528960.00	0.00
206	4502108	CPF	2630646.72	0.00	75198.00	4613744.00	0.00	1907899.28
207	4502109	AMMA UNAVAGAM	1739569.77	0.00	5616814.00	6807455.68	548928.09	0.00
208	4502110	CAPITAL FUND	17626475.98	0.00	195400000.00	235615963.00	0.00	22589487.02
209	4502111	AMRUTH CITY FUND	0.00	0.00	133515986.00	34.50	133515951.50	0.00
210	4502113	TREASURY -SBI-833800101AC010DMGF1	256802.00	0.00	41492.00	0.00	298294.00	0.00
211	4502114	TREASURY -SBI-833800101AC010 LOAN FUND	85850.00	0.00	0.00	0.00	85850.00	0.00
212	4502116	MODEL CITY	0.00	0.00	31924827.00	30000000.00	1924827.00	0.00
213	4502119	SINKING FUND BANK ACCOUNT	254492.75	0.00	0.00	0.00	254492.75	0.00
214	4502121	WATER SUPPLY	0.00	0.00	107000000.00	7976519.00	99023481.00	0.00
215	4502122	WATER SUPPLY - DEPOSIT	0.00	0.00	0.00	2110311.00	0.00	2110311.00

Prepared By:3121003

**ஓசூர் நகராட்சி**  
**Hosur Municipality**  
Trial Balance

Input Parameter : Financial Year : 2016-2017; Fund Name : Revenue Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017;

Printed Date : 22-Nov-2017 15:27:18

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
216	4502126	ELEMENTARY EDUCATION	0.00	0.00	0.00	2533895.00	0.00	2533895.00
217	4502501	ONLINE PAYMENT	0.00	0.00	294.00	0.00	294.00	0.00
218	4504101	MLA FUND	926448.00	0.00	0.00	568584.00	357864.00	0.00
219	4504102	NATURAL CALAMITIES	1023890.00	0.00	0.00	0.00	1023890.00	0.00
220	4504103	XII FINANCE	1779356.37	0.00	46310.00	1347259.00	478407.37	0.00
221	4504104	SPECIAL ROAD PROGRAMME	1552401.00	0.00	0.00	0.00	1552401.00	0.00
222	4504105	IUDM	64372.00	0.00	4131.00	0.00	68503.00	0.00
223	4504106	IHSDD	1472257.64	0.00	11235003.00	9855020.61	2852240.03	0.00
224	4504107	SSS	1047407.15	0.00	24134.00	0.00	1071541.15	0.00
225	4504108	IUDM	309079.72	0.00	0.00	0.00	309079.72	0.00
226	4504109	NEW BUS STAND	631076.11	0.00	10557.00	0.00	641633.11	0.00
227	4504110	NEW BUS STAND	99909.00	0.00	0.00	0.00	99909.00	0.00
228	4504201	SBM-IHHL	1401000.00	0.00	5198841.00	11938000.00	0.00	5338159.00
229	4504202	NULM	5382446.00	0.00	114358.00	0.00	5496804.00	0.00
230	4504203	NULM-SMID	0.00	0.00	2701.00	0.00	2701.00	0.00
231	4504204	NULM-SEP-I	0.00	0.00	46675.00	0.00	46675.00	0.00
232	4504205	NULM-SEP-G	0.00	0.00	31146.00	0.00	31146.00	0.00
233	4504206	NULM-CBT	0.00	0.00	8528.00	69904.00	0.00	61376.00
234	4504207	NULM-SUI	0.00	0.00	33919.00	0.00	33919.00	0.00
235	4504208	NULM-SUSV	0.00	0.00	3443.00	0.00	3443.00	0.00

Prepared By:3121003

**ஓசூர் நகராட்சி**  
Hosur Municipality  
Trial Balance

Input Parameter : Financial Year : 2016-2017; Fund Name : Revenue Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017;

Printed Date : 22-Nov-2017 15:27:18

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)
236	4601001	FESTIVAL ADVANCE	955324.00	0.00	1268500.00	1300925.00	922899.00	0.00
237	4601004	ADVANCE OF PAY AND T.A. ON TRANSFER	15425.00	0.00	0.00	0.00	15425.00	0.00
238	4601007	MOTORCYCLE ADVANCE	1695579.00	0.00	1450000.00	672000.00	2473579.00	0.00
239	4604001	ADVANCE TO SUPPLIERS	1101300.00	0.00	0.00	0.00	1101300.00	0.00
240	4604002	ADVANCE TO CONTRACTORS	500000.00	0.00	0.00	0.00	500000.00	0.00
241	4605003	FLOOD ADVANCE	0.00	0.00	50000.00	0.00	50000.00	0.00
242	4605004	IMMEDIATE RELIEF - ADVANCE	70000.00	0.00	0.00	5000.00	65000.00	0.00
243	4605007	ADVANCE OF T.A. TO THE FAMILY OF THE DECEASED EMPLOYEE	0.00	0.00	5000.00	0.00	5000.00	0.00
244	4605008	WARM CLOTHING ADVANCE	1200.00	0.00	0.00	0.00	1200.00	0.00
245	4605010	Advance Recoverable Expenses	3782556.00	0.00	100000.00	0.00	3882556.00	0.00
246	4605011	GENERAL IMPREST ACCOUNT	61185.00	0.00	0.00	0.00	61185.00	0.00
247	4606001	DEPOSITS - RECOVERABLE:	403491.00	0.00	0.00	0.00	403491.00	0.00
248	4702001	PAYABLE TO WATER SUPPLY AND DRAINAGE FUND	0.00	349298.00	3000000.00	13862424.00	15788278.00	0.00
249	4702002	PAYABLE TO ELEMENTARY EDUCATION FUND	0.00	156475.00	0.00	6544490.00	0.00	6710965.00
250	4702004	RECEIVABLE FROM WATER SUPPLY FUND	549393406.00	0.00	0.00	0.00	549393406.00	0.00
251	4702006	RECEIVABLE FROM GENERAL FUND	0.00	63221938.00	0.00	0.00	0.00	63221938.00
Total			2481535209.28	2481535209.28	2558127731.09	2558127731.09	3316756949.16	3316756949.16



*S. Sudhakar*

**CA S. SUDHAKAR, B.Sc., FCA.,**  
CHARTERED ACCOUNTANT

No:6, Krishna Towers  
1st Floor, Vasanth Nagar, Near ICICI Bank  
Krishnagiri Bye Pass Road  
HOSUR-635 109

Prepared By: 3121003

**M. Spentil Munigan**  
COMMISSIONER  
HOSUR MUNICIPALITY

*22-11-17*

**Hosur Municipality**  
**ஓசூர் நகராட்சி**  
**Income And Expenditure Statement**

Input Parameter: Financial Year : 2016-2017;Fund Name : Revenue Fund;From Date : 01/Apr/2016;To Date : 31/Mar/2017;

Generated Date : 22-Nov-2017 15:09

Code No	Description of items	Schedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
Income				
110	Tax Revenue	I-1	97459625.00	0.00
120	Assigned Revenues & Compensations	I-2	29570838.00	0.00
130	Rental Income from Municipal Properties	I-3	26445815.00	0.00
140	Fees & User Charges	I-4	8959528.00	0.00
150	Sale & Hire Charges	I-5	2702252.00	0.00
160	Revenue Grants, Contribution and Subsidies	I-6	370605227.00	0.00
170	Income from Investments	I-7	2900743.00	0.00
171	Interest Earned	I-8	11749046.00	0.00
180	Other Income	I-9	979122.00	0.00
	<b>Total</b>		<b>551372196.00</b>	<b>0.00</b>
Expenditure				
210	Establishment Expenses	I-10	109639745.00	0.00
220	Administrative Expenses	I-11	8483090.00	0.00
230	Operations & Maintenance	I-12	75680655.25	0.00
240	Interest & Finance Charges	I-13	805.79	0.00
250	Programme Expenses	I-14	1030734.00	0.00
260	Grants, Contribution and Subsidies	I-15	12070000.00	0.00
280	Prior Period Item	I-18*	-2533574.00	0.00
	<b>Total</b>		<b>204371456.04</b>	<b>0.00</b>
	<b>Gross Surplus of Income over Expenditure</b>		<b>-347000739.96</b>	<b>0.00</b>

**CA S. SUDHAKAR, B.Sc., FCA,**

**CHARTERED ACCOUNTANT**

No:6, Krishna Towers  
1st Floor, Vasanth Nagar, Near ICICI Bank  
Krishnagiri Bye Pass Road  
HOSUR-635 109

**M. Santil Nungam**  
**COMMISSIONER**  
**HOSUR MUNICIPALITY**

Generated By : 3121003

Page 1 of 2

*(Handwritten Signature)*



**ஓசூர் நகராட்சி**  
**Hosur Municipality**  
**Balance Sheet**

Input Parameter : Financial Year : 2016-2017; Fund Name : Revenue Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017;  
Printed Date : 22-Nov-2017 15:06:47

Code No	Description of items	Schedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
<b>Liabilities</b>				
310	Municipal (General) Fund	<u>B-1</u>	784029926.34	-1271478.00
311	Earmarked Funds	<u>B-2</u>	353558007.00	0.00
312	Reserves	<u>B-3</u>	95028362.00	0.00
320	Grants , Contribution for specific purposes	<u>B-4</u>	844794793.00	0.00
330	Secured Loans	<u>B-5</u>	1123438.00	0.00
340	Deposits Received	<u>B-7</u>	87559068.49	-2035755.00
350	Other Liabilities	<u>B-9</u>	48014264.20	-5994079.00
360	Provisions	<u>B-10</u>	18525337.90	0.00
	<b>Total</b>		<b>2232633196.93</b>	<b>-9301312.00</b>
<b>Assets</b>				
410	Fixed Assets	<u>B-11</u>	1260438791.00	0.00
411	Accumulated Depreciation		-643511166.00	0.00
412	Capital Work - in - progress		340610692.00	0.00
420	Investments - General Fund	<u>B-12</u>	307603178.98	5500000.00
431	Sundry Debtors (Receivables)	<u>B-15</u>	104582261.63	-13064411.00
440	Pre-paid Expenses	<u>B-16</u>	601738.00	0.00
450	Cash and Bank balance	<u>B-17</u>	357577285.32	-49964217.00
460	Loans, Advances and Deposits	<u>B-18</u>	9481635.00	0.00
470	Other Assets	<u>B-19</u>	495248781.00	-1272684.00
	<b>Total</b>		<b>2232633196.93</b>	<b>-9301312.00</b>



**CA S. SUDHAKAR, B.Sc., FCA**  
CHARTERED ACCOUNTANT  
No:6, Krishna Towers  
1st Floor, Vasanth Nagar, Near ICICI Bank  
Krishnagiri Bye Pass Road  
HOSUR-635 109

**M. Spentil Munagan**  
COMMISSIONER  
HOSUR MUNICIPALITY

HOSUR MUNICIPALITY

WATER SUPPLY AND DRAINAGE FUND

ANNUAL ACCOUNTS 2016- 2017



## AUDITOR'S REPORT

I have audited the attached Balance sheet of **WATER SUPPLY AND DRAINAGE FUND OF M/S HOSUR MUNICIPALITY, HOSUR** as on 31st March 2017 and also the trail balance, Income & Expenditure Account of Water Supply and Drainage Fund Of M/S Hosur Municipality , Hosur for the year ended on that date 31st March 2017 that the date annexed thereto. These financial statements are the responsibility of Management of Hosur Municipality, Hosur. My responsibility is to express an opinion on these financial statements based on audit.

I conducted my audit in accordance with auditing standards generally accepted in India. Those standards require that I plan and perform the audit to obtain responsible assurances above the financial statements are free of material misstatements. An audit includes examining on test basis evidence supporting that amount and disclosures in the financial statements.


An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

I report that;

1. The trail balance as on 31st March 2017 is in agreement with the books of accounts maintained by Hosur municipality.
2. The income and expenditure account for the year 1.04.2016 to 31.03.2017 is in agreement with the books of accounts maintained by Hosur municipality.
3. I have obtained all information and explanation, which is to the best of knowledge and belief, were necessary for the purpose of my audit..
4. In my opinion and to the best of my information and according to the explanations given to me, the said account gives true and fair view.
  - a. In the case of the Balance sheet, the correct state of affairs of the Hosur Municipality as on 31st March 2017 and
  - b. In the case of income and expenditure account of the excess of Expenditure over Income during the financial year 2016-17

Place: Hosur  
Date: 23.11.2017

For S.Sudhakar  
Chartered Accountant

  
CA.S.Sudhakar  
Proprietor  
M.No.217149



**ஓசூர் நகராட்சி**  
Hosur Municipality  
Trial Balance

Input Parameter : Financial Year : 2016-2017; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017;

Printed Date : 22-Nov-2017 15:28:09

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit (₹)	Credit (₹)	Debit (₹)	Credit (₹)	Debit (₹)	Credit (₹)
1	1100201	Water Supply and Drainage Tax - Residential	0.00	0.00	831.00	30451546.00	0.00	30450715.00
2	1100202	Water Supply and Drainage Tax - Commercial	0.00	0.00	0.00	11103333.00	0.00	11103333.00
3	1100203	Water Supply and Drainage Tax - Industrial	0.00	0.00	0.00	2367364.00	0.00	2367364.00
4	1100204	Water Supply and Drainage Tax - Vacant Sites	0.00	0.00	1808.00	4019300.00	0.00	4017492.00
5	1101001	PROFESSIONAL TAX	0.00	0.00	46202.00	46202.00	0.00	0.00
6	1402001	Penalty & Bank Charges For Dishonoured Cheques	0.00	0.00	0.00	350.00	0.00	350.00
7	1404004	Contractors/Suppliers/Licensed Surveyors/Plumbers/Others- Renewal Fees	0.00	0.00	0.00	22340.00	0.00	22340.00
8	1405004	METERED/ TAP RATE WATER CHARGES	0.00	0.00	0.00	14182960.00	0.00	14182960.00
9	1407001	Road Cutting Restoration Charge	0.00	0.00	0.00	1534850.00	0.00	1534850.00
10	1407002	Initial Amount for New Water Supply Connections	0.00	0.00	0.00	2846200.00	0.00	2846200.00
11	1407014	Water Supply Inspection Charges	0.00	0.00	0.00	4015988.00	0.00	4015988.00
12	1701001	INTEREST ON INVESTMENTS / FIXED DEPOSITS	0.00	0.00	0.00	1060321.38	0.00	1060321.38
13	1711001	INTEREST FROM BANK	0.00	0.00	0.00	116640.00	0.00	116640.00
14	1808001	OTHER INCOME	0.00	0.00	0.00	181003.00	0.00	181003.00
15	2101001	PAY	0.00	0.00	3244768.00	0.00	3244768.00	0.00
16	2101002	GRADE PAY	0.00	0.00	336862.00	0.00	336862.00	0.00
17	2101004	DEARNESS ALLOWANCE	0.00	0.00	3893914.00	0.00	3893914.00	0.00
18	2101005	HOUSE RENT ALLOWANCE	0.00	0.00	148267.00	0.00	148267.00	0.00
19	2101006	CITY COMP. ALLOWANCE	0.00	0.00	65480.00	0.00	65480.00	0.00

Prepared By:3121003

Page 1 of 8

**ஓசூர் நகராட்சி**  
Hosur Municipality  
Trial Balance

Input Parameter : Financial Year : 2016-2017; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017;

Printed Date : 22-Nov-2017 15:28:09

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
20	2101007	MEDICAL ALLOWANCE	0.00	0.00	24978.00	0.00	24978.00	0.00
21	2101008	OTHER ALLOWANCE	0.00	0.00	394304.00	0.00	394304.00	0.00
22	2101010	WAGES - OTHERS	0.00	0.00	32220.00	0.00	32220.00	0.00
23	2101011	BONUS	0.00	0.00	57000.00	0.00	57000.00	0.00
24	2102014	GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION	0.00	0.00	37840.00	0.00	37840.00	0.00
25	2102015	CPF MANAGEMENT CONTRIBUTION	0.00	0.00	444575.00	0.00	444575.00	0.00
26	2102019	CONVEYANCE ALLOWANCE	0.00	0.00	5968.00	0.00	5968.00	0.00
27	2104006	Other Contribution to Municipal Employees	0.00	0.00	98532.00	0.00	98532.00	0.00
28	2204001	VEHICLE INSURANCE	0.00	0.00	89428.00	0.00	89428.00	0.00
29	2205104	LEGAL & ARBITRATION EXPENSES	0.00	0.00	13000.00	0.00	13000.00	0.00
30	2205202	ENGINEERING CONSULTANCY	0.00	0.00	449440.00	0.00	449440.00	0.00
31	2301001	POWER CHARGES FOR SEWERAGE SYSTEM/ PUMPING STATIONS	0.00	0.00	328509.00	0.00	328509.00	0.00
32	2301002	POWER CHARGES FOR WATER HEAD WORKS / PUMPING STATIONS / BOOSTER STATIONS	0.00	0.00	93784141.00	0.00	93784141.00	0.00
33	2305009	MAINTENANCE EXPENSES - WATER SUPPLY	0.00	0.00	1400200.00	0.00	1400200.00	0.00
34	2305010	MAINTENANCE EXPENSES - SEWERAGE WORKS	0.00	0.00	2800.00	0.00	2800.00	0.00
35	2305011	MAINTENANCE CHARGES TO TWAD BOARD/ METRO WATER BOARD	0.00	0.00	34372602.00	0.00	34372602.00	0.00
36	2305301	Light Vehicles - Maintenance	0.00	0.00	199800.00	0.00	199800.00	0.00

Prepared By: 3121003

**ஓசூர் நகராட்சி**  
Hosur Municipality  
Trial Balance

Input Parameter : Financial Year : 2016-2017; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017;

Printed Date : 22-Nov-2017 15:28:09

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
37	2305302	HEAVY VEHICLES - MAINTENANCE	0.00	0.00	2080595.50	0.00	2080595.50	0.00
38	2308003	REMOVAL OF DEBRIS	0.00	0.00	112000.00	0.00	112000.00	0.00
39	2308019	AMMA UNAVAGAM	0.00	0.00	63750.00	0.00	63750.00	0.00
40	2801001	Taxes	0.00	0.00	9937.00	2325008.00	0.00	2315071.00
41	2802001	Other - Revenues	0.00	0.00	0.00	170.00	0.00	170.00
42	3109001	ACCUMULATED SURPLUS / DEFICIT	511280936.78	0.00	0.00	0.00	511280936.78	0.00
43	3111001	CONTRIBUTION FROM MUNICIPAL FUND	0.00	91783461.00	0.00	0.00	0.00	91783461.00
44	3121101	CAPITAL RESERVE	0.00	22.00	0.00	0.00	0.00	22.00
45	3203001	CONTRIBUTIONS FROM THE GOVERNMENT	0.00	34091523.00	0.00	0.00	0.00	34091523.00
46	3303002	LOAN FROM TUFIDCO	0.00	12478914.00	0.00	0.00	0.00	12478914.00
47	3401001	Tender Deposit - Contractors.	0.00	3844179.00	1369047.00	1386863.00	0.00	3851995.00
48	3401002	TENDER DEPOSIT- SUPPLIERS	0.00	0.00	70850.00	70850.00	0.00	0.00
49	3408001	DEPOSITS - OTHERS	0.00	235891.00	0.00	0.00	0.00	235891.00
50	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0.00	32385.00	46961150.30	47189001.20	0.00	260236.90
51	3501004	ACCOUNTS PAYABLE - SUPPLIERS	0.00	0.00	6725790.00	6789540.00	0.00	63750.00
52	3501005	ACCOUNTS PAYABLE EXPENSES	0.00	115160.00	92248301.50	99668930.30	0.00	7535788.80
53	3501008	OTHERS PAYABLE	0.00	4287.00	1800000.00	1800000.00	0.00	4287.00
54	3501009	WATE SUPPLY MAINTENANCE - PAYABLE TO TWAD BOARD / METRO WATER BOARD	0.00	5510535.00	34369864.00	34359802.00	0.00	5500473.00
55	3501101	SALARIES & WAGES PAYABLE	0.00	0.00	2598785.00	2598785.00	0.00	0.00

Prepared By:3121003

**ஓதூர் நகராட்சி**  
Hosur Municipality  
Trial Balance

Input Parameter : Financial Year : 2016-2017; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017;

Printed Date : 22-Nov-2017 15:28:09

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
56	3501104	GROUP INSURANCE SCHEME - MANAGEMENT CONTRIBUTION PAYABLE	0.00	41860.00	0.00	0.00	0.00	41860.00
57	3501106	Other Payables	0.00	19076931.00	0.00	0.00	0.00	19076931.00
58	3502001	PROVIDENT FUND RECOVERIES	0.00	3000.00	743084.00	743084.00	0.00	3000.00
59	3502002	CO-OPERATIVE SOCIETY LOAN RECOVERIES	0.00	0.00	1002094.00	1002094.00	0.00	0.00
60	3502004	L.I.C. POLICES PREMIUM RECOVERIES	0.00	1020.00	382523.00	382523.00	0.00	1020.00
61	3502005	SPECIAL PROVIDENT FUND-CUM- GRATUITY SCHEME - RECOVERIES	40.00	0.00	13680.00	13680.00	40.00	0.00
62	3502006	F.B.F. / GROUP INSURANCE SCHEME RECOVERIES	0.00	1500.00	14700.00	14700.00	0.00	1500.00
63	3502009	It Deduction	0.00	11950.00	17072.00	17072.00	0.00	11950.00
64	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0.00	115304.00	1400315.00	1437939.00	0.00	152928.00
65	3502014	OTHER RECOVERIES	0.00	93537.00	103358.00	116432.00	0.00	106611.00
66	3502015	VAT - PAYABLE	0.00	379472.00	1285901.00	1310901.00	0.00	404472.00
67	3502021	CPF SUBSCRIPTION RECOVERIES	17717.00	0.00	790084.00	692805.00	114996.00	0.00
68	3502023	Health Fund Subscription	0.00	146370.00	0.00	34620.00	0.00	180990.00
69	3502025	Manual Workers General Welfare Fund	0.00	0.00	392782.00	397782.00	0.00	5000.00
70	3503001	Recoveries - Payable to Other Municipalities	0.00	0.00	0.00	0.00	0.00	26688.00
71	3504102	ADVANCE COLLECTION - OTHER REVENUES	0.00	0.00	13830.00	31480.00	0.00	17650.00
72	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	0.00	9269293.00	0.00	0.00	0.00	9269293.00
73	4101001	LAND -GROSS BLOCK	22.00	0.00	0.00	0.00	22.00	0.00

Prepared By:3121003

**ஓசூர் நகராட்சி**  
**Hosur Municipality**  
Trial Balance

Input Parameter : Financial Year : 2016-2017; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017;

Printed Date : 22-Nov-2017 15:28:10

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
74	4102001	BUILDINGS - GROSS BLOCK	3107305.00	0.00	0.00	0.00	3107305.00	0.00
75	4103003	ROADS & PAVEMENTS - CONCRETE - GROSS BLOCK	2947045.00	0.00	0.00	0.00	2947045.00	0.00
76	4103004	ROADS & PAVEMENTS - BLACK TOPPED - GROSS BLOCK	1110000.00	0.00	0.00	0.00	1110000.00	0.00
77	4103101	STROM WATER DRAINS, OPEN DRAINS AND CULVERTS - GROSS BLOCK	9452341.00	0.00	0.00	0.00	9452341.00	0.00
78	4103102	DRAINAGE AND SEWERAGE PIPES, CONDUITS, CHANNELS ETC. - GROSS BLOCK	852670.00	0.00	0.00	0.00	852670.00	0.00
79	4103201	WATER SUPPLY - HEAD WORKS, OHT ETC. AND WATER SUPPLY MAINS - GROSS BLOCK	214078750.00	0.00	0.00	0.00	214078750.00	0.00
80	4103202	GROUND WATER WELLS/ DEEP BORE WELLS - GROSS BLOCK	63213124.00	0.00	0.00	0.00	63213124.00	0.00
81	4104001	PLANT AND MACHINERIES - GROSS BLOCK	23886196.00	0.00	0.00	0.00	23886196.00	0.00
82	4104002	TOOLS & PLANT - GROSS BLOCK	1141628.00	0.00	0.00	0.00	1141628.00	0.00
83	4104003	HAND PUMPS - INDIAN MARK II - GROSS BLOCK	42833478.00	0.00	0.00	0.00	42833478.00	0.00
84	4104004	SULLAGE WATER REMOVAL TANKERS - GROSS BLOCK	159694.00	0.00	0.00	0.00	159694.00	0.00
85	4105002	LIGHT VEHICLES - GROSS BLOCK	515825.00	0.00	0.00	0.00	515825.00	0.00
86	4107002	ELECTRICAL INSTALLATIONS - LAMPS / TUBE LIGHT FITTINGS - GROSS BLOCK	4943350.00	0.00	0.00	0.00	4943350.00	0.00
87	4108001	PUBLIC FOUNTAINS - GROSS BLOCK	69680.00	0.00	0.00	0.00	69680.00	0.00
88	4112001	BUILDINGS - ACCUMULATED DEPRECIATION	0.00	1136227.00	0.00	0.00	0.00	1136227.00

Prepared By:3121003



**ஓசூர் நகராட்சி**  
**Hosur Municipality**  
Trial Balance

Input Parameter : Financial Year : 2016-2017; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017;

Printed Date : 22-Nov-2017 15:28:10

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
89	4113003	ROADS & PAVEMENTS - CONCRETE - ACCUMULATED DEPRECIATION	0.00	2602835.00	0.00	0.00	0.00	2602835.00
90	4113004	ROADS & PAVEMENTS - BLACK TOPPED - ACCUMULATED DEPRECIATION	0.00	1085141.00	0.00	0.00	0.00	1085141.00
91	4113101	STORM WATER DRAINS, OPEN DRAINS AND CULVERTS - ACCUMULATED DEPRECIATION	0.00	7383124.00	0.00	0.00	0.00	7383124.00
92	4113102	DRAINAGE SEWERAGE PIPES, CONDUITS ETC. - ACCUMALATED DEPRECIATION	0.00	258812.00	0.00	0.00	0.00	258812.00
93	4113201	HEAD WORKS, OHT ETC. WATER SUPPLY MAINS - ACCUMALATED DEPRECIATION	0.00	128033606.00	0.00	0.00	0.00	128033606.00
94	4113202	GROUND WATER WELLS/ DEEP BORE WELLS - ACCUMALTED DEPRECIATION	0.00	34648547.00	0.00	0.00	0.00	34648547.00
95	4114001	PLANT & MACHINERY - ACCUMULATED DEPRECIATION	0.00	15417820.00	0.00	0.00	0.00	15417820.00
96	4114002	TOOLS & PLANT - ACCUMULATED DEPRECIATION	0.00	331188.00	0.00	0.00	0.00	331188.00
97	4114003	HAND PUMPS - INDIA MARK (II) - ACCUMULATED DEPRECIATION	0.00	36831514.00	0.00	0.00	0.00	36831514.00
98	4114004	SULLAGE WATER REMOVAL TANKERS - ACCUMULATED DEPRECIATION	0.00	52598.00	0.00	0.00	0.00	52598.00
99	4115002	LIGHT VEHICLES - ACCUMULATED DEPRECIATION	0.00	449283.00	0.00	0.00	0.00	449283.00
100	4117002	ELECTRICAL INSTALLATIONS - LAMPS & TUBE LIGHTS FITTINGS - ACCUMULATED DEPRECIATION	0.00	903273.00	0.00	0.00	0.00	903273.00

**ஓசூர் நகராட்சி**  
Hosur Municipality  
Trial Balance

Input Parameter : Financial Year : 2016-2017; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017;

Printed Date : 22-Nov-2017 15:28:10

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)
101	4118001	PUBLIC FOUNTAINS - ACCUMULATED DEPRECIATION	0.00	6926.00	0.00	0.00	0.00	6926.00
102	4121001	PROJECTS - IN - PROGRESS ACCOUNT	0.00	0.00	51272964.00	0.00	51272964.00	0.00
103	4208001	FIXED DEPOSIT	14848127.00	0.00	0.00	5000000.00	9848127.00	0.00
104	4301004	STORES - WATER SUPPLY	0.00	0.00	6960129.00	0.00	6960129.00	0.00
105	4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current	0.00	0.00	30451546.00	15103518.00	15348028.00	0.00
106	4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current	0.00	0.00	11103333.00	5160005.00	59433328.00	0.00
107	4311909	Water Supply and Drainage Tax - Recoverable - Industrial - Current	0.00	0.00	2367364.00	695746.00	1671618.00	0.00
108	4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current	0.00	0.00	4019300.00	129770.00	3889530.00	0.00
109	4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrears	18780325.00	0.00	32284.00	3575544.00	15237065.00	0.00
110	4311913	Water Supply and Drainage Tax - Recoverable - Commercial - Arrears	6847925.00	0.00	0.00	1641118.00	5206807.00	0.00
111	4311914	Water Supply and Drainage Tax - Recoverable - Industrial - Arrears	1460059.00	0.00	254546.00	240285.00	1474320.00	0.00
112	4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrears	0.00	0.00	2038178.00	1850167.00	188011.00	0.00
113	4313003	WATER CHARGES RECOVERABLE - CURRENT	0.00	0.00	14182960.00	7812821.00	6370139.00	0.00
114	4313004	WATER CHARGES RECOVERABLE - ARREARS	12971705.00	0.00	170.00	3348141.00	9623734.00	0.00

Prepared By: 3121003

Page 7 of 8

**ஓதூர் நகராட்சி**  
Hosur Municipality  
Trial Balance

Input Parameter : Financial Year : 2016-2017; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017;

Printed Date : 22-Nov-2017 15:28:10

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)
115	4501001	Cash Account	0.00	0.00	48110316.00	47362127.00	748189.00	0.00
116	4502001	Cheque Account	0.00	0.00	66300.00	60380.00	5920.00	0.00
117	4502102	REVENUE FUND - PAYMENT	0.00	0.00	0.00	46522.00	0.00	46522.00
118	4502110	CAPITAL FUND	0.00	0.00	0.00	386620.00	0.00	386620.00
119	4502121	WATER SUPPLY	513483.22	0.00	44589577.00	164605483.80	10416679.38	0.00
120	4502122	WATER SUPPLY - DEPOSIT	1420618.00	0.00	8996061.38	0.00	134.00	0.00
121	4502501	ONLINE PAYMENT	0.00	0.00	134.00	0.00	55000.00	0.00
122	4601001	FESTIVAL ADVANCE	65800.00	0.00	60000.00	70800.00	41340.00	0.00
123	4601007	MOTORCYCLE ADVANCE	0.00	0.00	0.00	0.00	827220.00	0.00
124	4606001	DEPOSITS - RECOVERABLE:	827220.00	0.00	0.00	0.00	1514817.00	0.00
125	4701001	ADVANCE TO TWAD BOARD/ METRO WATER BOARD	1514817.00	0.00	0.00	0.00	27085278.00	0.00
126	4702001	PAYABLE TO WATER SUPPLY AND DRINAGE FUND	0.00	534370905.00	0.00	0.00	0.00	561456183.00
127	4702004	RECEIVABLE FROM WATER SUPPLY FUND	1975201.00	0.00	0.00	0.00	1975201.00	0.00
		<b>Total</b>	<b>940835082.00</b>	<b>940835082.00</b>	<b>558548124.68</b>	<b>558548124.68</b>	<b>1184031708.88</b>	<b>1184031708.88</b>



S

**CA S. SUDHAKAR, B.Sc., FCA, C.A.,**  
CHARTERED ACCOUNTANT  
No:6, Krishna Towers  
1st Floor, Vasanth Nagar, Near ICICI Bank  
Krishnagiri Bye Pass Road  
HOSUR-635 109

**M. Senthil Munigan**  
**COMMISSIONER**  
**HOSUR MUNICIPALITY**

S

Prepared By:3121003

**Hosur Municipality**  
**ஓசூர் நகராட்சி**  
**Income And Expenditure Statement**

Input Parameter: Financial Year : 2016-2017;Fund Name : Water Supply and Drainage Fund;From Date : 01/Apr/2016;To Date : 31/Mar/2017;

Generated Date :22-Nov-2017 15:10

Code No	Description of items	Schedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
<b>Income</b>				
110	Tax Revenue	I-1	47938904.00	0.00
140	Fees & User Charges	I-4	22602688.00	0.00
170	Income from Investments	I-7	1060321.38	0.00
171	Interest Earned	I-8	116640.00	0.00
180	Other Income	I-9	181003.00	0.00
	<b>Total</b>		<b>71899556.38</b>	<b>0.00</b>
<b>Expenditure</b>				
210	Establishment Expenses	I-10	8784708.00	0.00
220	Administrative Expenses	I-11	551868.00	0.00
230	Operations & Maintenance	I-12	132344397.50	0.00
280	Prior Period Item	I-18	-2315241.00	0.00
	<b>Total</b>		<b>139365732.50</b>	<b>0.00</b>
<b>3109002-Gross Deficit of Expenditure over Income</b>			<b>67466176.12</b>	<b>0.00</b>



*(Handwritten signature)*

**C.A.S.S.SUDHAKAR, B.Sc., FCA.,**  
**CHARTERED ACCOUNTANT**

No: 111-174  
1st Floor, Vaidyanathan Street,  
K.K. Nagar, Hosur  
Hosur Municipality

**N. Senthil Mungam**  
**COMMISSIONER**  
**HOSUR MUNICIPALITY**

*(Handwritten signature)*  
31-11-17

**ஓசூர் நகராட்சி**  
**Hosur Municipality**  
**Balance Sheet**

**Input Parameter :** Financial Year : 2016-2017; Fund Name : Water Supply and Drainage Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017;  
Printed Date : 22-Nov-2017 15:07:04

Code No	Description of items	Schedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
<b>Liabilities</b>				
310	Municipal (General) Fund	<u>B-1</u>	-1090028049.68	-12402463.00
311	Earmarked Funds	<u>B-2</u>	91783461.00	0.00
312	Reserves	<u>B-3</u>	22.00	0.00
320	Grants , Contribution for specific purposes	<u>B-4</u>	34091523.00	0.00
330	Secured Loans	<u>B-5</u>	12478914.00	0.00
340	Deposits Received	<u>B-7</u>	4097886.00	-73029.00
350	Other Liabilities	<u>B-9</u>	33280099.70	-6060492.00
350	Provisions	<u>B-10</u>	9269293.00	0.00
	<b>Total</b>		<b>-905026850.98</b>	<b>-18535984.00</b>
<b>Assets</b>				
410	Fixed Assets	<u>B-11</u>	368311108.00	0.00
411	Accumulated Depreciation		-229200894.00	0.00
412	Capital Work - in - progress		51272964.00	0.00
420	Investments - General Fund	<u>B-12</u>	9848127.00	0.00
430	Stock - in- hand	<u>B-14</u>	6960129.00	0.00
431	Sundry Debtors (Receivables)	<u>B-15</u>	64952580.00	-2046871.00
450	Cash and Bank balance	<u>B-17</u>	-108764643.20	2060701.00
460	Loans, Advances and Deposits	<u>B-18</u>	840880.00	0.00
470	Other Assets	<u>B-19</u>	-557966165.00	-18549814.00
	<b>Total</b>		<b>-393745914.20</b>	<b>-18535984.00</b>



**CA S. SUDHAKAR, B.Sc., FCA, Chartered Accountant**  
No: 6, Krishna Towers  
1st Floor, Vasanth Nagar, Near ICICI Bank  
Krishnagiri Bye Pass Road  
HOSUR-635 109

**M. Sentil Manugam**  
**COMMISSIONER**  
**HOSUR MUNICIPALITY**

HOSUR MUNICIPALITY

ELEMENTARY EDUCATION FUND

ANNUAL ACCOUNTS 2016 - 2017



## AUDITOR'S REPORT

I have audited the attached Balance sheet of **ELEMENTARY EDUCATIONAL FUND OF M/S HOSUR MUNICIPALITY, HOSUR** as on 31st March 2017 and also the trail balance, Income & Expenditure Account of Elementary Educational Fund Of M/S Hosur Municipality , Hosur for the year ended on that date 31st March 2017 that the date annexed thereto. These financial statements are the responsibility of Management of Hosur Municipality, Hosur. My responsibility is to express an opinion on these financial statements based on audit.

I conducted my audit in accordance with auditing standards generally accepted in India. Those standards require that I plan and perform the audit to obtain responsible assurances above the financial statements are free of material misstatements. An audit includes examining on test basis evidence supporting that amount and disclosures in the financial statements.

An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

I report that;

1. The trail balance as on 31st March 2017 is in agreement with the books of accounts maintained by Hosur municipality.
  2. The income and expenditure account for the year 1.04.2016 to 31.03.2017 is in agreement with the books of accounts maintained by Hosur municipality.
  3. I have obtained all information and explanation, which is to the best of knowledge and belief, were necessary for the purpose of my audit..
  4. In my opinion and to the best of my information and according to the explanations given to me, the said account gives true and fair view.
- a. In the case of the Balance sheet, the correct state of affairs of the Hosur Municipality as on 31st March 2017 and
  - b. In the case of income and expenditure account of the excess of income over expenditure during the financial year 2016-17

Place: Hosur  
Date: 23.11.2017

For S.Sudhakar  
Chartered Accountant

CA.S.Sudhakar  
Proprietor  
M.No.217149



**ஓசூர் நகராட்சி**  
**Hosur Municipality**  
**Trial Balance**

Input Parameter : Financial Year : 2016-2017; Fund Name : Elementary Education Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017;

Printed Date : 22-Nov-2017 15:29:10

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit (₹)	Credit (₹)	Debit(₹)	Credit(₹)
1	1100601	Education Tax - Residential	0.00	0.00	2372.00	14502712.00	0.00	14500340.00
2	1100602	Education Tax - Commercial	0.00	0.00	0.00	5287301.00	0.00	5287301.00
3	1100603	Education Tax - Industrial	0.00	0.00	0.00	1127316.00	0.00	1127316.00
4	1100604	Education Tax - Vacant Sites	0.00	0.00	858.00	1913950.00	0.00	1913092.00
5	1711001	INTEREST FROM BANK	0.00	0.00	0.00	224093.00	0.00	224093.00
6	2801001	Taxes	0.00	0.00	2745.00	1089027.00	0.00	1086282.00
7	3109001	ACCUMULATED SURPLUS / DEFICIT	0.00	158918698.48	0.00	0.00	0.00	158918698.48
8	3401001	Tender Deposit - Contractors.	0.00	609313.00	480896.00	480896.00	0.00	609313.00
9	3501003	ACCOUNTS PAYABLE - CONTRACTORS	0.00	0.00	12350458.00	12550458.00	0.00	0.00
10	3502013	INCOME TAX DEDUCTIONS - CONTRACTORS	0.00	173875.00	324375.00	324375.00	0.00	173875.00
11	3502014	OTHER RECOVERIES	0.00	19835.00	22145.00	22145.00	0.00	19835.00
12	3502015	VAT - PAYABLE	0.00	116245.00	276536.00	276536.00	0.00	116245.00
13	3502025	Manual Workers Genemral Welfare Fund	0.00	0.00	138602.00	138602.00	0.00	0.00
14	3504101	ADVANCE COLLECTION OF PROPERTY TAX	0.00	90900.00	0.00	0.00	0.00	90900.00
15	3603001	PROVISION FOR DOUBTFUL COLLECTION OF REVENUE ITEMS	0.00	601405.00	0.00	0.00	0.00	601405.00
16	4101001	LAND -GROSS BLOCK	37345378.00	0.00	0.00	0.00	37345378.00	0.00
17	4112001	BUILDINGS - ACCUMULATED DEPRECIATION	0.00	5171523.00	0.00	0.00	0.00	5171523.00
18	4121001	PROJECTS - IN - PROGRESS ACCOUNT	0.00	0.00	13793012.00	0.00	13793012.00	0.00
19	4122001	PROJECTS - IN - PROGRESS ACCOUNT	904020.00	0.00	0.00	0.00	904020.00	0.00

Prepared By:3121003



ஓதர் நகராட்சி  
Hosur Municipality

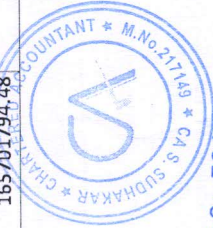
Trial Balance

Input Parameter : Financial Year : 2016-2017; Fund Name : Elementary Education Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017;

Printed Date : 22-Nov-2017 15:29:10

S.No	Account Code	Account Head Name	Opening Balance		Actuals		Net Balance	
			Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)	Debit(₹)	Credit(₹)
20	4208001	FIXED DEPOSIT	83201553.48	0.00	0.00	0.00	83201553.48	0.00
21	4311917	Education Tax - Recoverable - Residential - Current	0.00	0.00	14487377.00	7174769.00	7312608.00	0.00
22	4311918	Education Tax - Recoverable - Commercial - Current	0.00	0.00	5287301.00	2454784.00	2832517.00	0.00
23	4311919	Education Tax - Recoverable - Industrial - Current	0.00	0.00	1127316.00	331251.00	796065.00	0.00
24	4311920	Education Tax - Recoverable - Vacant Site - Current	0.00	0.00	1913950.00	61806.00	1852144.00	0.00
25	4311921	Education Tax - Recoverable - Residential - Arrears	8967068.00	0.00	15335.00	1685726.00	7296677.00	0.00
26	4311922	Education Tax - Recoverable - Commercial - Arrears	3269689.00	0.00	0.00	777971.00	2491718.00	0.00
27	4311923	Education Tax - Recoverable - Industrial - Arrears	697137.00	0.00	120910.00	111949.00	706098.00	0.00
28	4311924	Education Tax - Recoverable - Vacant Sites - Arrears	0.00	0.00	968117.00	880839.00	87278.00	0.00
29	4501001	Cash Account	0.00	0.00	13473056.00	13192798.00	280258.00	0.00
30	4502121	WATER SUPPLY	0.00	0.00	0.00	186232.00	0.00	186232.00
31	4502126	ELEMENTARY EDUCATION	3573343.00	0.00	13416891.00	13606780.00	3383454.00	0.00
32	4502501	ONLINE PAYMENT	0.00	0.00	64.00	0.00	64.00	0.00
33	4702005	RECEIVABLE FROM ELEMENTARY EDUCATION FUND	27743606.00	0.00	0.00	0.00	27743606.00	0.00
Total			165701794.48	165701794.48	78402316.00	78402316.00	192664701.48	192664701.48

M. Senthil Muniam  
COMMISSIONER  
HOSUR MUNICIPALITY



CA S. SUDHAKAR, B.Sc., FCA.,  
CHARTERED ACCOUNTANT  
No.6, Krishna Towers

1st Floor, Vasanth Nagar, Near ICICI Bank  
Krishnagiri Bye Pass Road  
HOSUR-635 109

**Hosur Municipality**  
**ஓசூர் நகராட்சி**  
**Income And Expenditure Statement**

Input Parameter: Financial Year : 2016-2017; Fund Name : Elementary Education Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017;

Generated Date : 22-Nov-2017 15:11

Code No	Description of items	Schedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
Income				
110	Tax Revenue	I-1	22828049.00	0.00
171	Interest Earned	I-8	224093.00	0.00
	<b>Total</b>		<b>23052142.00</b>	<b>0.00</b>
Expenditure				
280	Prior Period Item	I-18	-1086282.00	0.00
	<b>Total</b>		<b>-1086282.00</b>	<b>0.00</b>
<b>3109002-Gross Surplus of Income over Expenditure</b>			<b>-24138424.00</b>	<b>0.00</b>



*S. S. Sudhakar*

**CA S. SUDHAKAR, B.Sc., FCA.,**  
**CHARTERED ACCOUNTANT**  
No:6, Krishna Towers  
1st Floor, Vasanth Nagar, Near ICICI Bank  
Krishnagiri Bye Pass Road  
**HOSUR-635 109**

*M. Senthil Murugan*  
**COMMISSIONER**  
**HOSUR MUNICIPALITY**

*M-11-17*  
*05/11/17*

# ஓசூர் நகராட்சி

Hosur Municipality

Balance Sheet

Input Parameter : Financial Year : 2016-2017; Fund Name : Elementary Education Fund; From Date : 01/Apr/2016; To Date : 31/Mar/2017; Printed Date : 22-Nov-2017 15:07:17

Code No	Description of items	Schedule No.	Current Year Amount(₹)	Previous Year Amount(₹)
<b>Liabilities</b>				
310	Municipal (General) Fund	<u>B-1</u>	183057122.48	0.00
340	Deposits Received	<u>B-7</u>	609313.00	-40745.00
350	Other Liabilities	<u>B-9</u>	400855.00	-44929.00
360	Provisions	<u>B-10</u>	601405.00	0.00
<b>Total</b>			<b>184668695.48</b>	<b>-85674.00</b>
<b>Assets</b>				
410	Fixed Assets	<u>B-11</u>	37345378.00	0.00
411	Accumulated Depreciation		-5171523.00	0.00
412	Capital Work - in - progress		14697032.00	0.00
420	Investments - General Fund	<u>B-12</u>	83201553.48	5000000.00
431	Sundry Debtors (Receivables)	<u>B-15</u>	23375105.00	-756981.00
450	Cash and Bank balance	<u>B-17</u>	3477544.00	-4328693.00
470	Other Assets	<u>B-19</u>	27743606.00	0.00
<b>Total</b>			<b>184668695.48</b>	<b>-85674.00</b>



*[Handwritten Signature]*

**CA S. SUDHAKAR, B.Sc., FCA.,**  
CHARTERED ACCOUNTANT

No:6, Krishna Towers  
1st Floor, Vasanth Nagar, Near ICICI Bank  
Krishnagiri Bye Pass Road  
HOSUR-635 109

*M. Spentil Munugam*  
**COMMISSIONER**  
**HOSUR MUNICIPALITY**

*[Handwritten Signature]*  
22-11-17  
22/11/17