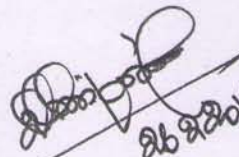


**KANCHEEPURAM MUNICIPALITY**  
**AUDITED ACCOUNTS 2015-2016**

## AUDIT CERTIFICATE

I have examined the Income and Expenditure Account for the year ended 31<sup>st</sup> March 2015 and the balance sheet as on 31-03-2015 of Kancheepuram Municipality. 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 Kancheepuram Municipality according to the best of information and explanation given to me and as shown by the books of the Organisation.

  
26/3/2016.  
For Director of Local Fund Audit

**REVENUE FUND & CAPITAL FUND A/C.**  
**INCOME & EXPENDITURE ABSTRACT FOR THE YEAR 2015-16**  
**EXPENDITURE**

Code No.	Account head	Amount
A	Personal Cost	
	(i) Salaries	115441295.00
	(ii) Others	5608606.00
B	Terminal & Retirement Benefits	62703220.00
C	Operative Expenses	75122962.00
D	Repairs & Maintenance	13482817.00
E	Programme Expenses	932256.00
F	Administrative Expenses	56200813.00
G	Finance Expenses	707380.70
H	Depreciation	117551495.00
	<b>TOTAL</b>	<b>447750844.70</b>

**INCOME**

Code No.	Account head	Amount
A	Property Tax	33658847.00
	Excess Remittance	0.00
B	Other Taxes	15508922.00
C	Assigned Revenue	19499635.00
D	Devolution Fund	316572616.00
E	Service charges & Fees	5914821.00
F	Grants & Contribution	12671659.00
G	Sale & Hire Charges	0.00
H	Other Income	44057031.57
	<b>TOTAL</b>	<b>447883531.57</b>

*[Signature]*  
 கட்டுதல் ஆய்வாளர்,  
 உள்ளாட்சி நிதித்துணிகை  
 காஞ்சிபுரம் நகராட்சி

*[Signature]*  
 Inspector of Local Fund Audit,  
 Concurrent Audit,  
 Kanchipuram Municipality.

*[Signature]*  
 COMMISSIONER,  
 KANCHEEPURAM MUNICIPALITY.

## KANCHEEPURAM MUNICIPALITY

## REVENUE FUND AND CAPITAL FUND

BALANCE SHEET

AS ON

31.3.2016

LIABILITIES				ASSETS			
AS AT 2014-15 (PREVIOUS YEAR )	Code No.	Account Head	2015-16 (CURRENT YEAR)	AS AT 2014-15 (PREVIOUS YEAR )	Code No.	Account Head	2015-16 (CURRENT YEAR)
Rs.			Rs.	Rs.			Rs.
		<b>LIABILITIES</b>				<b>FIXED ASSETS</b>	
0.00	4004	Loans from Govt.	0.00	207469543.00	3101	Land	207469543.00
43375.00	4006	Loan from TUFIDCO	0.00	272223828.00	3102	Buildings	296469750.00
0.00	4007	Loan From TNUDF-Road project Loan	0.00	419489684.00	3113	Roads & Pavements - Concrete	434866680.00
1533722.00	4007	Loan From TNUDF- Special Road works	26950.00	307482198.00	3114	Roads & pavement - Black Toped	333233658.00
419309769.72	4011	Contribution from Municipal Fund	462157442.72	10047123.00	3115	Roads & Pavements - Others	10047123.00
648611750.30	4013	Contribution from Government	672646848.30	100468221.00	3105	Storm Water Drains, Open Drains & Culverts	106417182.00
102494403.56	4014	Grant from Government	230495909.56	35603912.00	3106	Heavy Vehicles	36467012.00
699736682.00	4061 to 4074	Accumulated Depreciation Account - Schedule - "A"	817288177.00	4996861.00	3107	Light Vehicles	6133830.00
23.00	4100	Capital Reserve	23.00	10164111.00	3108	Other Vehicles	10164111.00
0.00	4007	Loan From TNUDF-Misc loan	0.00	0.00	3109	Furniture,Fixtures and Office Equipments	4700707.00
				0.00	3117	Tool and Plant	0.00

		<b>CURRENT LIABILITIES</b>		7053121.00	3109	Furniture,Fixtures and Office Equipments	2352414.00
33036777.00	4016	Tender Deposit - Contractors	37956289.00	59519952.00	3110	Electrical Installations - Lamps/Tupe Light Fittings	61515344.00
175368.00	4017	Tender Deposit - Suppliers	0.00	2680994.00	3111	Electrical Installations - Others	2680994.00
1791741.50	4020	Deposit - Others	1148825.00	2320891.00	3112	Plant & Machinery	3092086.00
13502351.00	4018	Security Deposit - Revenue	11407756.00	238391614.00	3121	Projects - in - Progress Account	286228714.00
1838254.00	4091	BRS Discrebcy	1838254.00	35000.00	3085	Trees on Road Margin/OHT/Pumping Station/School	35000.00
5789159.61	4043	Library Cess Payable	9823024.61	0.00		<b>CURRENT ASSETS</b>	
3972715.00	4015	Advance collection of taxes	3238399.00	1142733.00	3001	Stock	427860.00
3122783.00	4021 to 4034	Recoveries from Staff Pay Bills Payable Schedule 'B'	3690981.00	12521304.00	3002	Property Tax - Recoverable - Current	12081589.00
247290.00	4036	CPS/MWF Recovery	545774.00	33783867.77	3003	Property Tax - Recoverable - Arrears	31249610.77
4123447.00	4038	Power charges - St. Lights	0.00				
31702394.00	4039	Provision for doubtful collection of Revenue Items	30055739.00	2332306.00	3005	Profession Tax - Recoverable - Current	2394755.00
0.00	4094	Service Tax payable	961590.00	23707227.65	3006	Profession Tax - Recoverable - Arrears	24116814.65
233181.00	4049	Accounts payable Account-Expenses	217133.00	3916030.00	3011	Lease amounts - recoverable - Current	4909399.00
1528316.49	4050	Other Payable	1932568.99	26217384.00	3012	Lease amounts - recoverable - Arrears	26066465.00
0.00	4037	Sales tax payable	0.00	448750.00	3052	Advance to contractor	448750.00
0.00	4010	Inter fund Transfer in W.S. & D A/c.	0.00	0.00	3018	Rent on Buildings recoverable - Arrears	0.00
16452141.65	4010	Inter fund Transfer in Education A/c.	18062901.65	91821.00	3023	Specific Grant Recoverable	91821.00
810640.00	4201	Bank balance-suspense	810640.00	0.00	3160	Income from Cable T.V. Operators Recoverable-Current	0.00

		<b>OUTSTANDINGS</b>		7557869.00	3161	Income from Cable T.V. Operators Recoverable-Current	7557869.00
1388276.00	4088	Audit Fees Payable	1741116.00	1193384.00	3056	Deposits - Recoverable	1193384.00
267147.00	4053	contribution to the CMDA/LPA	267147.00	1512474.00	3091	BRS Discrbecy	1512474.00
8150824.84	4090	Other Bank Accounts	21784034.03	1588614.00	3028 to 3046	Staff Advance RecoverableSchedule-C	2747338.00
<b>-51880435.26</b>	4001	Net Surplus	<b>-49597620.39</b>	1131475.00	3131	Advances to TWAD	1131475.00
				3420388.00	3054	Advance Recoverable-Expenses	3663369.00
				17971752.00	3055	Other Advances - Recoverable	27212703.00
				28929.00	3201	Bank balance - suspense	28929.00
				78365358.47	3100	Fund transfer in -ws and drainage fund	109221226.47
				199345.00	3057	Prepaid expenses	199345.00
				2068807.78	3070	Fixed Deposit	30528284.00
				32791.75	3092	Bank Balance different	32791.75
				0.00		<b>CASH &amp; BANK BALANCES</b>	
				0.00	3059	Cash Account	0.00
				7074215.63	3060	Collection A/c.(RF) PNB. A/c.No.75013	19872454.15
				0.00	3154	G F Deposit a/c	0.00
				3461373.80	3065	Treasury A/c MGF1	3594890.80
				0.00	3068	Old bank a/c (KCC BANK)	0.00
				610684.00	3062	Collection A/c.(RF) MUDF A/C NO411569719	636111.00
				865153.60	3061	Collection A/c.(RF) IDSMT A/C NO411566672	3373495.60
				-3953229.92	3066	Payment A/c.(RF) PNB. A/c.No.75040	7114975.77



**KANCHEEPURAM MUNICIPALITY**

**WATER SUPPLY AND DRAINAGE FUND**

**ANNUAL ACCOUNTS**

**2015-2016**



**KANCHEEPURAM MUNICIPALITY**  
**WATER SUPPLY & DRAINAGE FUND A/C.**

INCOME & EXPENDITURE ABSTRACT FOR THE YEAR 2015-2016

**EXPENDITURE**

Code No.	Account head	Amount
A	Personal Cost	
	(i) Salaries	12287079.00
	(ii) Others	0.00
B	Terminal & Retirement Benefits	60630.00
C	Operative Expenses	18808985.00
D	Repairs & Maintenance	20065412.00
E	Programme Expenses	0.00
F	Administrative Expenses	77954541.98
G	Finance Expenses	8093233.00
H	Depreciation	19137426.00
	<b>TOTAL</b>	<b>156407306.98</b>

**INCOME**

Code No.	Account head	Amount
A	Property Tax	24244067.00
	Excess Remittance	0.00
B	Other Taxes	30139592.00
C	Assigned Revenue	0.00
D	Devolution Fund	0.00
E	Service charges & Fees	1690627.00
F	Grants & Contribution	2619000.00
G	Sale & Hire Charges	0.00
H	Other Income	12084316.22
	<b>TOTAL</b>	<b>70777602.22</b>

*S.P. Kasthur*  
**Inspector of Local Fund Audit,**  
**Concurrent Audit,**  
**Kanchipuram Municipality.**

*சு.டுதல் ஆய்வாளர்,*  
*உள்ளாட்சி நிதித்தணிக்கை*  
*காஞ்சிபுரம் நகராட்சி*

*சு.டுதல்*  
**COMMISSIONER,**  
**KANCHEEPURAM MUNICIPALITY.**

**KANCHIPURAM MUNICIPALITY**  
**BALANCE SHEETS AS AT 31ST MARCH 2016**  
**WATER SUPPLY AND DRAINAGE FUND**

		LIABILITES			ASSETS		
AS AT 2014-15 PREVIOUS YEAR)	Code No.	A/C HEAD	2015-2016 CURRENT YEAR	AS AT 2014-15 PREVIOUS YEAR)	Code No.	A/C HEAD	2015-2016 CURRENT YEAR
Rs.			Rs				Rs.
102022469.00	4011	Contribution from Municipal Fund	179901573.00	15.00	3101	Land	15.00
57872188.00	4013	Contribution from Government	59351758.00	252000.00	3131	Advance to the TWAD Board	252000.00
66632234.00	4014	Grant from Government	71697234.00	0.00			0.00
260788918.00	4061 to 4086	Accumulated Depreciation Account - Schedule - "A"	279926344.00	6209486.00	3102	Buildings	6209486.00
49899601.66	4001	Accumulated Surplus	-35549530.10	16439046.00	3106	Heavy Vehicles	17594304.00
15.00	4100	Capital Reserve	15.00	3952664.00	3107	Light Vehicles	4200714.00
39700000.00	4007	Loan from TNUDF	38376666.00	672556.00	3117	Tool and Plant	672556.00
232231.00	4036	Other Recovery	265000.00	1145694.00	3135	Handpump indian mark	1145694.00
		<b>CURRENT LIABILITIES</b>		4614246.00	3111	Electrical installation - others	4614246.00
367694.00	4010	Fund Transfer in -E.E.FUND	367694.00	62842679.00	3112	Plant & Machinery	65115254.00
3042077.00	4016	Tender Deposit	5380009.00	2179344.00	3118	Public Fountains	2179344.00
341457.00	4021 to 4034	Recoveries from Staff Pay Bills Payable - Schedule - B	412137.00	138095640.00	3121	Projects in Progress	132218398.00
959271.00	4038	Accounts payable - Power charges	562711.00	183291525.00	3132	Water Supply - Head Works, OHT,	196270239.00
63650986.00	4039	Provision for doubtful collection of Revenue Items	68817660.00	55436900.00	3133	Drainage pipe lines	64176344.00
51295.00	4049	Accounts payable-Expenses	99819.00	101741888.00	3134	Ground Water Well / Deep Bore Well	165839287.00
11050.00	4052	GIS Contribution	11050.00	69639.00	3109	Furniture and Fixtures	69639.00
78365358.47	4010	Fund Transfer in - Revenue Fund	109221226.47				
1313321.00	4015	Advance Collection of Property Tax	367467.00			<b>CURRENT ASSETS</b>	

2014-15 PREVIOUS YEAR)	Code No.	A/C HEAD	2015-2016 CURRENT YEAR	2014-15 PREVIOUS YEAR)	Code No.	A/C HEAD	2015-2016 CURRENT YEAR
Rs.			Rs				Rs.
		<b>OUTSTANDINGS</b>		9018947.00	3013	W.S. D. Tax receivable - Current	8702224.00
2163791.00	4057	Water Supply Maintenance Charges Payable to TWAD / Water Pollution	2163791.00	11710846.00	3014	Water charges recoverable - current	11961873.00
				36611996.00	3015	Water Charges receivable - Arrears	41055569.00
				24334120.86	3019	Water Supply and Drainage Tax Receivable-Current	22508725.86
				1994605.00	3149	Drainage maintainance Charges- Curent	2040452.00
				10434631.00	3299	Drainage maintainance Charges- Arrear	10973678.00
				220023.00	3028 to 3046	Staff Advance Recoverable Schedule "C"	221023.00
				291915.00	3025	Accrued interest on deposit	291915.00
				5815249.00	3052	Advance to the Contractor	5815249.00
				378970.00	3054	Other Advances - Recoverable	378970.00
				0.00	3059	Cash on hand	0.00
				1696655.00	3056	Deposit receivable - TNEB	1696655.00
				42229228.21	3070	fixed Deposit	7026942.00
				32860.00	3074	Income Tax Receivable	32860.00
				0.00	3100	Fund Transfer - Out R.F	0.00
				5000.00	3055	Other Advances - Recoverable	5000.00
				495495.16	3001	Stock account	495495.16
				2560137.90	3139	W.S & D.FUND A/C PNB,KPM S.B. A/C NO.75022	5962903.92
				2527911.00	3140	W.S. Deposit A/c. PNB,KPM A/CNO 20591	1533524.43
				112045.00	3142	Under Ground Drainage Escrow A/C	112045.00
727413957.13		<b>Total</b>	781372624.37	727413957.13			781372624.37

கூடுதல் ஆய்வாளர்,  
உள்ளாட்சி நிதித்துறை  
காஞ்சிபுரம் மக்களவை

*S.P. Venkatesh*  
Inspector of Local Fund Audit,  
Concurrent Audit,  
Kanchipuram Municipality.

*S.P. Venkatesh*  
COMMISSIONER,  
KANCHEEPURAM MUNICIPALITY.

**KANCHEEPURAM MUNICIPALITY**

**ELEMENTARY EDUCATION FUND**

**ANNUAL ACCOUNTS**

**2015-2016**

KANCHEEPURAM MUNICIPALITY

ELEMENTARY EDUCATION FUND A/C.

INCOME & EXPENDITURE ABSTRACT FOR THE YEAR 2015-2016

EXPENDITURE

Code No.	Account head	Amount 2015-2016
A	Personal Cost	-
	(i) Salaries	-
	(ii) Others	-
B	Terminal & Retirement Benefits	
C	Operative Expenses	338087.00
D	Repairs & Maintenance	0.00
E	Programme Expenses	0.00
F	Administrative Expenses	16360984.00
G	Finance Expenses	217.98
H	Depreciation	3267072.00
	<b>TOTAL</b>	<b>19966360.98</b>

INCOME

Code No.	Account head	Amount 2015-2016
A	Property Tax	10101695.00
	Excess Remittance	0.00
B	Other Taxes	0.00
C	Assigned Revenue	0.00
D	Devolution Fund	0.00
E	Service charges & Fees	0.00
F	Grants & Contribution.	0.00
G	Sale & Hire Charges	0.00
H	Other Income	2927741.60
	<b>TOTAL</b>	<b>13029436.60</b>

*[Signature]*  
கூடுதல் ஆய்வாளர்,  
உள்ளாட்சி நிதித்துணிக்ளை  
காஞ்சிபுரம் நகராட்சி

*[Signature]*  
COMMISSIONER,  
KANCHEEPURAM MUNICIPALITY.

*[Signature]*  
Inspector of Local Fund Audit,  
Concurrent Audit,  
Kanchipuram Municipality.

## KANCHEEPURAM MUNICIPALITY

BALANCE SHEETS AS AT 31ST MARCH 2016

## ELEMENTARY EDUCATION FUND

LIABILITITES				ASSETS			
AS AT 2014-15 PREVIOUS YEAR)	Code No.	A/C HEAD	2015-2016 Current year  Rs	AS AT 2014-15 (PREVIOUS YEAR)	Code No.	A/C HEAD	2015-2016 Current year  Rs.
		<b>LIABLITITES</b>				<b>FIXED ASSETS</b>	
38675038.00	4011	Contribution from Municipal Fund	55036022.00	26.00	3101	Land	26.00
10830000.00	4013	Contribution from Govt. Fund	12453281.00	60790382.00	3102	Buildings	80752916.00
15007470.00	4061	Accumulated Depreciation Account - Building	18114525.00	3097005.00	3109	Furniture fixtures office equipments	3097005.00
2456934.00	4068	Furniture and fixure- Accu Dep	2616951.00	1076397.00	3121	Project in progress	1076397.00
26.00	4100	Capital Reserve	26.00			<b>CURRENT ASSETS</b>	
64674168.96	4001	Accumulated Surplus	57784252.58	3757895.00	3016	Education Tax receivable - Current	3625927.00
		<b>CURRENT LIABILITIES</b>		10139216.61	3020	Education Tax receivable - Arrears	9378635.61
0.00	4010	Interfund Transfer	0.00	31753387.59	3070	Fixed Deposit	29803323.12
1207878.00	4039	Provision for Doughtful Rev.Items	1160870.00	0.00	3059	Cash on hand	0.00
0.00	4049	Accounts payable Account Expenses	0.00	12433.21	3068	Elementary Education Fund Old Bank Treasury	12985.21
356264.00	4015	Advance Collection - Revenue Items	109299.00	6504258.90	3069	Elementary Education Fund Punjab National Bank A/c No.7503	2445210.99
744858.00	4016	Tender Deposit	1349595.00	16452141.65	3100	Inter Fund Transfer (R.F.)	18062901.65
				1800.00	3056	E.B. deposit	1800.00
				367694.00	3100	Inter Fund Transfer (W.S.& D)	367694.00
133952636.96		<b>Total</b>	148624821.58	133952636.96		<b>Total</b>	148624821.58

செயலாளர்,  
உள்ளாட்சி நிதித்துணிக்கை  
காஞ்சிபுரம் நகராட்சி.

Inspector of Local Fund Audit,  
Concurrent Audit,  
Kanchipuram Municipality.

COMMISSIONER,  
KANCHEEPURAM MUNICIPALITY.