

COLACHEL MUNICIPALITY
AUDIT 2016-17
WATER SUPPLY & DRAINAGE FUND

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR 2016-2017

INCOME

ABSTRACT

Code No.	Account Head	Amount Current Year
A	Water Supply and Drainage Tax	2487903.00
B	Other Taxes	0.00
C	Assigned Revenues	0.00
D	Devolution Fund	0.00
E	Service Charges and Fees	4633061.00
F	Grants and Contributions	0.00
G	Sales and Hire Charges	0.00
H	Other Income	241817.00
Total Receipts		7362781.00
	Excess Expenditure over Income	6247464.00
Grand Total		13610245.00

COLACHEL MUNICIPALITY
AUDIT 2016-17
WATER SUPPLY & DRAINAGE FUND

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR 2016-17

INCOME

Code No.	Account Head	Amount (Rs.)
A. PROPERTY TAX		
1002	Water Supply and Drainage Tax	2487903.00
TOTAL		2487903.00
B. OTHER TAXES		
TOTAL		0.00
C. ASSIGNED REVENUE		
TOTAL		0.00
D. DEVOLUTION FUND		
TOTAL		0.00
E. SERVICE CHARGES AND FEES		
1081	Ground Drainage Connections	330000.00
1082	Water Supply Connection Charges	1297971.00
1083	Metered/ Tap Rate Water Charges	3005090.00
TOTAL		4633061.00
F. GRANTS AND CONTRIBUTION		
TOTAL		0.00

Code No.	Account Head	Amount (Rs.)
G. SALE AND HIRE CHARGES		
TOTAL		0.00
H. OTHER INCOME		
1045	Other Income	900.00
1068	Interest from Bank	34133.00
1069	Projects - Overhead - Appropriation - Expenses	206784.00
TOTAL		241817.00
TOTAL RECEIPTS		7362781.00
	Excess Expenditure over Income	6247464.00
Grand Total		13610245.00

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INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR 2016-2017

EXPENDITURE

ABSTRACT

Code No.	Account Head	Amount (Rs.)
A	Personal Cost	
	(i) Salaries	133050.00
	(ii) Others	185136.00
B	Terminal and Retirement Benefits	31749.00
C	Operating Expenses	98680.00
D	Repairs and Maintenance	7767421.00
E	Programme Expenses	1879854.00
F	Administrative Expenses	0.00
G	Finance Expenses	804116.00
H	Depreciations	2710239.00
Total Expenditure		13610245.00

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DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR 2016-2017

EXPENDITURE

Code No.	Account Head	Amount (Rs.)
A. PERSONAL COST		
2001 to 2011	Pay and Allowance	318186.00
TOTAL		318186.00
B. TERMINAL AND RETIREMENT BENEFITS		
2055	CPS-ULB Contribution	31749.00
TOTAL		31749.00
C. OPERATING EXPENSES		
2020	Other Expenses	98680.00
TOTAL		98680.00
D. REPAIRS AND MAINTENANCE		
2016	Light Vehicles Maintenance	176808.00
2087	Electricity Charges for head water works	7283940.00
2090	Wages	275880.00
2101	Scavenging Materials	30793.00
TOTAL		7767421.00

Code No.	Account Head	Amount (Rs.)
E. PROGRAMME EXPENSES		
2040	Municipal Contribution	1879854.00
TOTAL		1879854.00
F. ADMINISTRATIVE EXPENSES		
TOTAL		0.00
G. FINANCE EXPENSES		
2022	Provision for Doubtful Collection	803863.00
2028	Bank Charges	253.00
TOTAL		804116.00
H. DEPRECIATION		
2038	Depreciation	2710239.00
TOTAL		2710239.00
TOTAL EXPENDITURE		13610245.00

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TRIAL BALANCE FOR THE YEAR 2016-17

Account Code	Account Head	DEBIT	CREDIT
1002	Water Supply and drainage Tax		2487903.00
1045	Other income		900.00
1068	Interest of Bank		34133.00
1069	Projects - Overhead - Appropriation - Expenses		206784.00
1081	Initial Amount for New Water Supply / Under ground Drainage Connections		330000.00
1082	Water Supply - Connection Charges		1297971.00
1083	Metered / Tap Rate Water Charges		3005090.00
1088	Prior Year Income		1088997.00
2001	Pay Including Personal Pay	133050.00	
2003	DA	173936.00	
2005	H.R.A.	7000.00	
2009	Medical Allowance	1200.00	
2011	Ex-Gratia/Bonus	3000.00	

Account Code	Account Head	DEBIT	CREDIT
2016	Light Vehicle Maintenance Generator	176808.00	
2020	Other Expenses	98680.00	*
2022	Provision for Doubtful Collection of Revenue Items - Written Off	803863.00	
2028	Bank Charges	253.00	
2038	Depreciation	2710239.00	*
2040	Municipal Contribution to other funds	1879854.00	
2041	Prior Year Income	181288.00	
2055	CPS - Contribution (ULB)	31749.00	*
2087	Power Charges for Head Water Works, Pumping Stations/Booster Station (W.S)	7283940.00	
2090	Wages	275880.00	*
2101	Scavenging Materials	30793.00	
3001	Specific Stock Account	37433.00	
3013	Water Supply and Drainage Tax Receivable Current	605893.00	*
3014	Water Charges Recoverable - Current	764492.00	
3015	Water Charges Recoverable - Arrears	193450.00	
3019	Water Supply and Drainage Tax - Arrear	981120.00	*

Account Code	Account Head	DEBIT	CREDIT
3028	Festival Advance	3000.00	
3054	Employees Advance	18590.00	
3056	Deposits- Recoverable	531085.00	
3072	Miscellaneous Recoveries Recoverable (Interest on FD)	169427.00	
3101	Land	1509440.00	
3102	Buildings - Gross Block	492104.00	
3106	Heavy Vehicles Gross Block	478723.00	
3112	Plant and Machineries - Gross Block	1651005.00	
3118	Public Fountains Gross Block	28820.00	
3121	Project - in- Progress - Account Municipal fund	1274920.00	
3132	Water Supply Head Works OHT Etc. and Water Supply Mains Gross Block	27373031.00	
3134	Ground Water Wells / Deep Bore Wells Gross Block	6443094.00	
3135	Hand Pumps India/ Pump set	531562.00	
3136	Reservoirs Gross Block	4319000.00	
3139	Water Supply & Drainage fund Bank Account	1415040.00	
3140	Water Supply & Drainage fund Bank Account	501655.00	

Account Code	Account Head	DEBIT	CREDIT
4001	Accumulated /Deficit	47278935.00	
4010	Dividend from Municipal Fund		24268571.00
4011	Contribution from Municipality Fund		14050141.00
4013	Contributions from the Government		48365692.00
4014	Grants from the Government		* 60000.00
4016	Tender Deposits - Contractors		568175.00
4020	Deposits - Others		2240.00
4022	Co-operative society loan recovery		* 7120.00
4023	R.D Recoveries		1600.00
4024	LIC policy premium Recoveries		2715.00
4025	Special Provident Fund - cum-Gratuity scheme Recoveries		* 440.00
4026	F.B.F./ G.I. Scheme Recoveries		1000.00
4032	Health Fund Subscription		6370.00
4035	Income Tax Deduction Contractors		* 83456.00
4036	Labour Welfare Fund		50623.00
4037	Sale Tax and Surcharge on Sales Tax - Payable		184553.00

Account Code	Account Head	DEBIT	CREDIT
4039	Reserve for Doubtful Collection of Revenue Items		1143809.00
4047	Contractors Payable		210000.00
4061	Buildings -Accumulated Depreciation		163458.00
4065	Light Vehicles - Accumulated Depreciations		478722.00
4071	Plant & Machinery- Accumulated Depreciation		1737998.00
4080	Other Vehicles - Accumulated Depreciation		28819.00
4081	Furniture and Fittings - Accumulated Depreciation		7710582.00
4083	Electrical Instruction- Accumulated Depreciation		1908500.00
4085	Reservoirs - Accumulated Depreciation		906990.00
TOTAL		110393352.00	110393352.00

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BALANCE SHEET AS ON 31.03.2017

LIABILITIES

CODE NO.	Account Head	AMOUNT (Rs.)
A. LIABILITIES		
4011	Contribution from Municipal Fund	14050141.00
4013	Government Contributions	48365692.00
4014	Grants from the Government	60000.00
4061 to 4085	Depreciation (Schedule A)	12935069.00
4001	Accumulated Deficit	-52618690.00
TOTAL		22792212.00
B. CURRENT LIABILITIES		
4010	Diversion from other municipal fund	24268571.00
4016	Tender Deposits - Contractors	568175.00
4020	Deposits - Others	2240.00
4022	Co-operative society loan recovery	7120.00
4023	R.D Recoveries	1600.00
4024	LIC policy premium Recoveries	2715.00
4025	Special Provident Fund -cum-Gratuity scheme Recoveries	440.00
4026	F.B.F./ G.I. Scheme Recoveries	1000.00

CODE NO.	Account Head	AMOUNT (Rs.)
4033	Health Fund Subscription	6370.00
4039	Reserve for Doubtful Collection of Revenue Items	1143809.00
TOTAL		26002040.00
C. OUTSTANDINGS		
4035	Income Tax Deduction Contractors	83456.00
4036	Labour Welfare Fund	50623.00
4037	Sale Tax and Surcharge on Sales Tax - Payable	184553.00
4047	Contractors Payable	210000.00
TOTAL		528632.00
GRAND TOTAL		49322884.00

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BALANCE SHEET AS ON 31.03.2017

ASSETS

Code No.	Account Head	Amount (Rs.)
A. FIXED ASSETS		
3101	Land - Gross Block	1509440.00
3102	Buildings - Gross Block	492104.00
3106	Heavy Vehicles Gross Block	478723.00
3112	Plant and Machineries - Gross Block	1651005.00
3118	Public Fountains Gross Block	28820.00
3121	Project - in- Progress - Account Municipal fund	1274920.00
3132	Water Supply Head Works OHT Etc. and Water Supply Mains Gross Block	27373031.00
3134	Ground Water Wells / Deep Bore Wells Gross Block	6443094.00
3135	Hand Pumps India/ Pump set	531562.00
3136	Reservoirs Gross Block	4319000.00
TOTAL		44101699.00
B. CURRENT ASSETS		
3001	Specific Stock Account	37433.00
3013	Water Supply and Drainage Tax Receivable Current	605893.00
3014	Water Charges Recoverable - Current	764492.00

Code No.	Account Head	Amount (Rs.)
3015	Water Charges Recoverable - Arrears	193450.00
3019	Water Supply and Drainage Tax - Arrear	981120.00
3028	Festival Advance	3000.00
3054	Employees Advance	18590.00
3056	Deposits- Recoverable	531085.00
3072	Miscellaneous Recoveries Recoverable (Interest on FD)	169427.00
3139	Water Supply & Drainage fund Bank Account	1415040.00
3140	Water Supply & Drainage fund Bank Account	501655.00
TOTAL		5221185.00
GRAND TOTAL		49322884.00