# COLACHEL MUNICIPALITY

## AUDIT 2015-2016

## WATER SUPPLY & DRAINAGE FUND

## TRIAL BALANCE FOR THE YEAR 2015 - 2016

| ACCOUNT CODE | ACCOUNT HEAD | DEBIT (Rs.) | CREDIT (Rs.) |
|---|---|---|---|
| 1002 | Water Supply & Drainge Tax | | 2316151 |
| 1045 | Other income | | - |
| 1068 | Interset from bank | | 13969 |
| 1069 | Project-Overhead-Appropriation-Expenses | | 332883 |
| 1081 | Initial Amount For New Water Supply/ Under Ground Drainage Connections | | 245000 |
| 1082 | Metered / Tap Rate Water Charges | | 2926232 |
| 1088 | Prior Year Income | | 3219606 |
| 2001 | Pay including PP | 129150 | |
| 2003 | Dearness Allowance | 152993 | |
| 2005 | House REnt Allowance | 6210 | |
| 2009 | Medical Allowance | 1200 | |
| 2011 | Ex-Gratia / Bonus | 3000 | |
| 2016 | Light Vehicles Maintenance Generator | 819310 | |
| 2020 | Other Expenses | 155873 | |
| 2022 | Provision for Doubtful collection of Revenue items | 965856 | |
| 2028 | Bank Charges | 20 | |
| 2038 | Depreciation | 2665405 | |
| 2040 | Municipal Contribution to other funds | 3026209 | |

| ACCOUNT CODE | ACCOUNT HEAD | DEBIT (Rs.) | CREDIT (Rs.) |
|---|---|---|---|
| 2048 | Electricity Consumption Charges for Office Buildings / Other Buildings | 16631 | |
| 2055 | CPS-Contribution (ULB) | 24504 | |
| 2087 | Power charges for head water works Pumping Stations / Booster Station (W.S) | 6962631 | |
| 2090 | WagesScavenging Materials | 87238 | |
| 2125 | Maintenance Expenses – Water Supply / Sewerage System | 696679 | |
| 3001 | Specific Stock Account | 37433 | |
| 3013 | Water Supply & Drainage TAx – Recoverable – Current | 475057 | |
| 3014 | Water Charges REcoverable – Current | 917956 | |
| 3015 | Water Charges REcvoverable – Arrears | 332171 | |
| 3019 | Water Supply & Drainage Tax REceivable | 993180 | |
| 3028 | Festival Advance | 2500 | |
| 3054 | Employees Advance | 18590 | |
| 3056 | Deposits – Recoverable | 531085 | |
| 3072 | Miscellanceous Recoveries REcoverable (Unterest on FD) | 169427 | |
| 3101 | Land | 1509440 | |
| 3102 | Buildings – Gross Block | 492104 | |
| 3106 | Heavy Vehicles Gross Block | 478723 | |
| 3112 | Plant and Machineries – Gross Block | 1651005 | |

| ACCOUNT CODE | ACCOUNT HEAD | DEBIT (Rs.) | CREDIT (Rs.) |
|---|---|---|---|
| 3118 | Public Fountain – Gross Block | 28820 | |
| 3121 | Project – in – Progross – Account Municipal fund | 1178666 | |
| 3132 | Water Supply Head Works OHT etc. and Water Supply Mains Gross Block | 25446029 | |
| 3134 | Ground Water Wells / Deep Bore Wells Gross | 6283458 | |
| 3135 | Hand Pumps India / Pumset | 531563 | |
| 3136 | Reservoirs – Gross Block | 4319000 | |
| 3139 | Water Supply & Drainage fund bank account | 1187553 | |
| 3140 | Water Supplky & Drainage fund bank account | 158071 | |
| 4001 | Accoumulated / Deficit | 40594210 | |
| 4010 | Diversion from other municipal fund | | 20049318 |
| 4011 | Contribution from municipal fund | | 12170287 |
| 4013 | Contribution from the Government | | 48365692 |
| 4014 | Grants from the Government | | 60000 |
| 4016 | Tender Deposits – Contractors | | 621852 |
| 4020 | Providsent Fund Recoveries | | 341 |
| 4032 | Health Fund Subscription | | 4350 |
| 4035 | IncomeTax Deduction Contractors | | 108090 |
| 4036 | Lbour Welfare Fund | | 108090 |
| 4037 | Sales Tax and Surcharge on Sales Tax – Payable | | 286016 |

| ACCOUNT CODE | ACCOUNT HEAD | DEBIT (Rs.) | CREDIT (Rs.) |
|---|---|---|---|
| 4039 | Reserve for Doubtful collection of Revenue items | | 1428443 |
| 4047 | Accounts Payabled – Contractors | | 667237 |
| 4061 | Buildings – Accummulated Depreciation | | 138853 |
| 4065 | Light Vehicles – Accumlated Depreciation | | 478722 |
| 4071 | Plant & Machinery – Accumulated Deprection | | 1539877 |
| 4080 | Other Vehicles- Accumulated Depreciation | | 28819 |
| 4081 | Furniture andFittings – Accumulated Depreciation | | 5591302 |
| 4083 | Electrical Instruction – Accumulated Depreciation | | 1669837 |
| 4085 | Reservoirs – Accumulated Depreciation | | 777420 |
| | **Total** | **103611120** | **103611120** |

# ABSTRACT

***Income And Expenditure Account For The Year 2015-2016***

## *Income*

| Code No | Account Head | Amount Current Year 2015-2016 |
|---|---|---|
| A | Water Supply and Drainage Tax | 2316151 |
| B | Other Taxes | 0 |
| C | Assigned Revenue | 0 |
| D | Devolution Fund | 0 |
| E | Service Charges & Fees | 3707745 |
| F | Grants And Contribution | 0 |
| G | Sale And Hire Charges | 0 |
| H | Other Income | 346852 |
| | | |
| | **Total Income** | **6370748** |
| | Excess expenditure over income | 9904331 |
| | **Grand Total** | **16275079** |

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Commissioner
Colachel Municipality

***Detailed Income And Expenditure Account For The Year 2015-2016***

## INCOME

| Code No | Account Head | Amount Current Year 2015-2016 |
|---|---|---|
| | **A. PROPERTY TAX** | |
| 1002 | Water Supply & Drainage Tax | 2316151 |
| | **Total(A)** | **2316151** |
| | **B. OTHER TAX** | |
| | **Total(B)** | - |
| | **C. ASSIGNED RVENUE** | |
| | **Total(C)** | - |
| | **D. DEVOLUTION FUND** | |
| | **Total(D)** | |
| | **E. SERVICE CHARGE AND FEES** | |
| 1081 | Initial Amount | 245000 |
| 1082 | Water Supply Connection Charges | 536513 |
| 1083 | Metered / Tap Rate Water Charges | 2926232 |
| | **Total(E)** | **3707745** |

| Code No | Account Head | Amount Current Year 2015-2016 |
|---|---|---|
| | **G. Sale & hire charges** | |
| | **Total(G)** | - |
| | **H. OTHER INCOME** | |
| 1045 | Other income | - |
| 1068 | Interest from Bank | 13969 |
| 1069 | Project-Overhead- Appropriation-Expenses | 332883 |
| | **Total(H)** | **346852** |
| | **Total(A+B+C+D+E+G+H)** | **6370748** |
| | Excess expenditure over income | 9904331 |
| | **Grand Total** | **16275079** |

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## ABSTRACT

### *Income And Expenditure Account For The Year 2015-2016*

### *Expenditure*

| Code No | Account Head | Amount Current Year 2015-2016 |
|---|---|---|
| A | **Personnel Cost** | |
| | (i) Salaries | 129150 |
| | (ii) Others | 163403 |
| B | Terminal & Retirement Benefits | 24504 |
| C | Operating Expenses | 155873 |
| D | Repairs & Maintenances | 9128028 |
| E | Programme Expenses | 3042840 |
| F | Administrative Expenses | 0 |
| G | Finance Expenses | 965876 |
| H | Depreciation | 2665405 |
| | **Total** | **16275079** |

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## *Detailed Income And Expenditure Account For The Year 2015-2016*

## EXPENDITURE

| Code No | Account head | Amount Current Year 2015-2016 |
|---|---|---|
| | **A. PERSONNEL COST** | |
| 2001to 2011 | Pay and Allowance | 292553 |
| | **Total(A)** | **292553** |
| | **B. TERMINAL & RETIRMENT BENEFITS** | |
| 2055 | **CPS-ULB Contribution** | **24504** |
| | **Total(B)** | **24504** |
| | **C. OPERATING EXPENSES** | |
| 2020 | Other Expenses | 155873 |
| | **Total(C)** | **155873** |
| | **D. REPAIRS AND MAINTENANCE** | |
| 2016 | Light Vehicles Maintenance | 819310 |
| 2087 | Electricity charges for head water works | 6962631 |
| 2090 | Wages | 562170 |
| 2101 | Scavenging Materials | 87238 |

| Code No | Account head | Amount Current Year 2015-2016 |
|---|---|---|
| 2125 | Maintenance Expenses – Water Supply / Sewerage System | 696679 |
| | **Total(D)** | **9128028** |
| | **E. PROGRAMME EXPENSE** | |
| 2040 | Municipal Contribution | 3026209 |
| 2048 | Electricity Consumption Charges | 16631 |
| | **Total(E)** | **3042840** |
| | **F. ADMINISTRATIVE EXPENSES** | |
| | **Total(F)** | - |
| | **G. FINANCE EXPENSES** | |
| 2022 | Provision for Doubtful collection | 965856 |
| 2028 | Bank Charges | 20 |
| | **Total(G)** | **965876** |
| | **H. DEPRECIATION** | |
| 2038 | Depreciation | 2665405 |
| | **Total(H)** | **2665405** |
| | **Total(A+B+C+D+E+F+G+H)** | **16275079** |

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## BALANCE SHEET AS ON 31.03.2016

### ASSETS

| Code No | Account Head | Amount Current Year 2015-2016 |
|---|---|---|
| | **A. FIXED ASSETS** | |
| 3101 | Land – Gross Block | 1509440.00 |
| 3102 | Buildings – Gross Block | 492104.00 |
| 3106 | Heavy Vehicles- Gross Block | 478723 |
| 3112 | Plant and Machineries -Gross Block | 1651005 |
| 3118 | Public Fountains -Gross Block | 28820.00 |
| 3121 | Project in Progress –Account Municipal Fund | 1178666.00 |
| 3132 | Water Supply Head Works OHT. etc. and Water Supply Mains- Gross Block | 25446029 |
| 3134 | Ground Water Wells / Deep Bore Wells - Gross Block | 6283458 |
| 3135 | Hand Pumps India/ pumpset | 531563 |
| 3136 | Reservoirs -Gross Block | 4319000.00 |
| | **Total(A)** | **41918808** |
| | **B. CURRENT ASSETS** | |
| 3001 | Specific Stock Account | 37433.00 |
| 3013 | Water Supply & Drainage Tax – Recoverable – Current | 475057 |
| 3014 | Water Charges Recoverable – Current | 917956 |
| 3015 | Water Charges Recoverable – Arrears | 332171 |

| Code No | Account Head | Amount Current Year 2015-2016 |
|---|---|---|
| 3019 | Water Supply & Drainage Tax – Receivable | 993180 |
| 3028 | Festival Advance | 2500.00 |
| 3054 | Employees Advance | 18590.00 |
| 3056 | Deposit Recoverable | 531085.00 |
| 3072 | Miscellaneous Recoveries Recoverable | 169427.00 |
| 3139 | Water Supply and Drainage fund bank Account (Collection) | 1187553 |
| 3140 | Water Supply Drainage | 158071 |
| | **Total(B)** | **4823023** |
| | **Grand Total** | **46741831** |

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## *BALANCE SHEET AS ON 31.03.2016*

### *LIABILITIES*

| Code No | Account Head | Amount Current Year 2015-2016 |
|---|---|---|
| | **A. LIABILITIES** | |
| 4011 | Contribution from Municipal Fund | 12170287 |
| 4013 | Government Contribution | 48365692 |
| 4014 | Grants form the Government | 60000 |
| 4061 to 4085 | Depreciation (Schedule A) | 10224830 |
| 4001 | Accumulated Deficit | (-)47278935 |
| | **Total(A)** | **23541874** |
| | **B. CURRENT LIABILITIES** | |
| 4010 | Diversion from other municipal fund | 20049318 |
| 4016 | Tender Deposits – Contractors | 621852 |
| 4020 | Deposit Others | 2240 |
| 4021 | Provident Fund Recovence | 2317 |
| 4022 | Co operative Society Loans | 341 |
| 4023 | R.D | 1600 |
| 4024 | LIC Recoveries | 905 |
| 4025 | SPF | 180 |
| 4026 | FBF | 220 |