

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	Wages Scavenging 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	Miscellaneous 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

COLACHEL MUNICIPALITY
AUDIT 2015-2016
WATER SUPPLY & DRAINAGE FUND

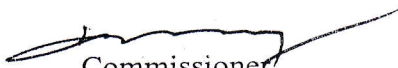
ABSTRACT

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


Inspector
L.F. Audit, Nagercoil


Commissioner
Colachel Municipality

COLACHEL MUNICIPALITY
AUDIT 2015-2016
WATER SUPPLY & DRAINAGE FUND

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


 Inspector
 L.F. Audit, Nagercoil


 Commissioner
 Colachel Municipality

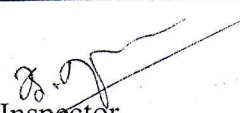
COLACHEL MUNICIPALIT
AUDIT 2015-2016
WATER SUPPLY & DRAINAGE FUND

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


Inspector
L.F. Audit,, Nagercoil


Commissioner
Colachel Municipality

COLACHEL MUNICIPALITY
AUDIT 2015-2016
WATER SUPPLY & DRAINAGE FUND

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


 Inspector
 L.F. Audit, Nagercoil


 Commissioner
 Colachel Municipality

COLACHEL MUNICIPALITY
AUDIT 2015-2016
WATER SUPPLY & DRAINAGE FUND

BALANCE SHEET AS ON 31.03.2016

ASSETS

Code No	Account Head	Amount Current Year 2015-2016
	<u>A. FIXED ASSETS</u>	
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
	<u>B. CURRENT ASSETS</u>	
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

Inspector
L.F. Audit, Nagercoil

Commissioner
Colachel Municipality

COLACHEL MUNICIPALITY
AUDIT 2015-2016
WATER SUPPLY & DRAINAGE FUND

BALANCE SHEET AS ON 31.03.2016

LIABILITIES

Code No	Account Head	Amount Current Year 2015-2016
	<u>A. LIABILITIES</u>	
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
	<u>B. CURRENT LIABILITIES</u>	
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