

AUDIT CERTIFICATE

I have examined the receipts and payments Account / Income and Expenditure Accounts for the year ended 31st March 2018 and the Balance Sheet compiled and certified by the Commissioner of Colachel Municipality as on 31/03/2018 of Colachel Municipality. I have obtained all the information and explanations that I have required. Subject to the observations to be made in proprietary Audit, I certify 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 Colachel Municipality according to the best of information and explanations given to me.

Lamya
Assistant Director of
Local Fund Audit
Nagercoil

SP

**COLACHEL MUNICIPALITY
AUDIT 2017-18
WATER SUPPLY & DRAINAGE FUND**

INCOME AND EXPENDITURE STATEMENT

Financial Year: 2017-2018; Fund Name: Water Supply and Drainage Fund

INCOME

Account Code	Account Head Name	Net Balance	
		Debit Rs.	Credit Rs.
A. Tax Revenue			
1100201	Water Supply and Drainage Tax - Residential	0.00	1051410.00
1100202	water Supply and Drainage Tax - Commercial	0.00	1445689.00
1100203	Water Supply and Drainage Tax - Industrial	0.00	131427.00
1100204	Water Supply and Drainage Tax - Vacant Sites	0.00	54545.00
1101001	Professional Tax	0.00	0.00
	Total		2683071.00
B. Assigned Revenues and Compensations		0.00	0.00
C. Rental Income From Municipal Properties		0.00	0.00
D. Fees and User Charges			
1404004	Contractors/Suppliers/ Licensed Surveyors/ Plumbers/Others - Renewal Fees	0.00	10404.00
1405004	Metered/ Tap Rate Water Charges	0.00	2893729.00
1407001	Road Cutting Restoration Charge	0.00	321593.00
1407002	Initial Amount for New Water Supply Connections	0.00	196000.00

Account Code	Account Head Name	Net Balance	
		Debit Rs.	Credit Rs.
1407004	Water Connection Charges	0.00	14017.00
1407006	Water Supply Disconnection Charges	0.00	250.00
1407012	Water Supply Charges of Usage Charges	0.00	799.00
1407014	Water Supply Inspection Charges	0.00	320800.00
	Total		3757592.00
E. Sales and Hire Charges			0.00
F. Revenue Grants Contributions and Subsidies			0.00
G. Income From Investments			0.00
H. Interest Earned			
1711001	Interest From Bank	0.00	23044.00
	Total		23044.00
I. Other Income			
1801101	Deposits Lapsed	0.00	258078.00
1808001	Other Income	0.00	437467.00
	Total		695545.00
	Income Total		7159252.00
	Excess Expenditure Over Income		20196863.00
	Grand Total		27356115.00



Inspector
Local Fund Audit, Nagercoil



Commissioner
Colachel Municipality

COLACHEL MUNICIPALITY
AUDIT 2017-18
WATER SUPPLY & DRAINAGE FUND

INCOME AND EXPENDITURE STATEMENT

Financial Year: 2017-2018; Fund Name: Water Supply and Drainage Fund

Income

Account Code	Account Head Name	Net Balance	
		Debit Rs.	Credit Rs.
1100201	Water Supply and Drainage Tax - Residential	0.00	1051410.00
1100202	water Supply and Drainage Tax - Commercial	0.00	1445689.00
1100203	Water Supply and Drainage Tax - Industrial	0.00	131427.00
1100204	Water Supply and Drainage Tax - Vacant Sites	0.00	54545.00
1101001	Professional Tax	0.00	0.00
1404004	Contractors/Suppliers/ Licensed Surveyors/ Plumbers/Others - Renewal Fees	0.00	10404.00
1405004	Metered/ Tap Rate Water Charges	0.00	2893729.00
1407001	Road Cutting Restoration Charge	0.00	321593.00
1407002	Initial Amount for New Water Supply Connections	0.00	196000.00
1407004	Water Connection Charges	0.00	14017.00
1407006	Water Supply Disconnection Charges	0.00	250.00
1407012	Water Supply Charges of Usage Charges	0.00	799.00
1407014	Water Supply Inspection Charges	0.00	320800.00
1711001	Interest From Bank	0.00	23044.00

Account Code	Account Head Name	Net Balance	
		Debit Rs.	Credit Rs.
1801101	Deposits Lapsed	0.00	258078.00
1808001	Other Income	0.00	437467.00
	Total Income		7159252.00
	Excess Expenditure Over Income		20196863.00
	Grand Total		27356115.00



Inspector
Local Fund Audit, Nagercoil



Commissioner
Colachel Municipality

COLACHEL MUNICIPALITY
AUDIT 2017-18
WATER SUPPLY & DRAINAGE FUND

INCOME AND EXPENDITURE STATEMENT

Financial Year: 2017-18; Fund Name: Water Supply and Drainage Fund

Income

Account Code	Account Head name	Net Balance	
		Debit Rs.	Credit Rs.
A	Tax Revenue		2683071.00
B	Assigned Revenues & Compensations		0.00
C	Rental Income From Municipal Properties		0.00
D	Fees & User Charges		3757592.00
E	Sales and Hair Charges		0.00
F	Revenue Grants, Contribution and Subsidies		0.00
G	Income From Investments		0.00
H	Interest Earned		23044.00
I	Other Income		695545.00
	Income Total		7159252.00
	Excess Expenditure Over Income		20196863.00
	Grand Total		27356115.00



Inspector
Local Fund Audit, Nagercoil


Commissioner
Colachel Municipality

COLACHEL MUNICIPALITY
AUDIT 2017-18
WATER SUPPLY & DRAINAGE FUND

INCOME AND EXPENDITURE STATEMENT

Financial Year: 2017-2018; Fund Name: Water Supply and Drainage Fund

		EXPENDITURE	Net Balance	
A. Establishment Expenses				
2101001	Pay		249710.00	0.00
2101004	Dearness Allowances		119539.00	0.00
2101005	House Rent Allowance		11730.00	0.00
2101007	Medical Allowance		2200.00	0.00
2101010	Wages - Others		401610.00	0.00
2101011	Bonus		3000.00	0.00
2102015	CPF Management Contribution		35282.00	0.00
	Total		823071.00	
B. Administrative Expenses				
2208003	Other Expenses		315431.00	0.00
	Total		315431.00	
C. Operations and Maintenance				
2301002	Power Charges for Water Head Works/ Pumping Stations/ Booster Stations		5348591.00	0.00
2303002	Diesel		341356.00	0.00
2305009	Maintenance Expenses - Water Supply		1673135.00	0.00
2305301	Light Vehicles- Maintenance		7800.00	0.00
	Total		7370882.00	

		EXPENDITURE	Net Balance	
D. Interest and Finance Charges				
2407001	Bank Charges		4354.00	0.00
		Total	4354.00	
E. Programme Expenses				
F. Grants, Contributions and Susidies				
2602006	Municipal Contribution		0.00	0.00
		Total	0.00	
G. Provisions and Write Offs				
2701001	Provision for Doubtful Collection of Revenue Items - Taxes		1174843.00	0.00
		Total	1174843.00	
H. Depreciation				
2722001	Depreciation-Buildings		28542.00	0.00
2724001	Depreciation- Plant &Machinery		427610.00	0.00
2728001	Depreciation-buildings		17211382.00	0.00
		Total	17667534.00	
2801001	Taxes		0.00	0.00
		Total	0.00	0.00
			27356115.00	



Inspector
Local Fund Audit, Nagercoil


Commissioner
Colachel Municipality

COLACHEL MUNICIPALITY
AUDIT 2017-18
WATER SUPPLY & DRAINAGE FUND

INCOME AND EXPENDITURE STATEMENT

Financial Year: 2017-2018; Fund Name: Water Supply and Drainage Fund

	EXPENDITURE	Net Balance	
2101001	Pay	249710.00	0.00
2101004	Dearness Allowances	119539.00	0.00
2101005	House Rent Allowance	11730.00	0.00
2101007	Medical Allowance	2200.00	0.00
2101010	Wages - Others	401610.00	0.00
2101011	Bonus	3000.00	0.00
2102015	CPF Management Contribution	35282.00	0.00
2208003	Other Expenses	315431.00	0.00
2301002	Power Charges for Water Head Works/ Pumping Stations/ Booster Stations	5348591.00	0.00
2303002	Diesel	341356.00	0.00
2305301	Light Vehicles- Maintenance	1673135.00	0.00
2407001	Bank Charges	7800.00	0.00
2602006	Municipal Contribution	4354.00	0.00
2701001	Provision For Doubtful Collection For Revenue Items- Taxes	0.00	0.00

	EXPENDITURE	Net Balance	
2722001	Depreciation-Buildings	1174843.00	0.00
2724001	Depreciation- Plant &Machinery	28542.00	0.00
2728001	Depreciation-buildings	427610.00	0.00
2801001	Taxes	17211382.00	0.00
	Total	27356115.00	0.00



Inspector
Local Fund Audit, Nagercoil


Commissioner
Colachel Municipality

COLACHEL MUNICIPALITY
AUDIT 2017-18
WATER SUPPLY & DRAINAGE FUND

INCOME AND EXPENDITURE STATEMENT

Financial Year: 2017-18; Fund Name: Water Supply and Drainage Fund

	Expenditure	Net Balance
A	Establishment Expenses	823071.00
B	Administrative Expenses	315431.00
C	Operations & Maintenance	7370882.00
D	Interest & Finance Charges	4354.00
E	Programme Expenses	0.00
F	Grants, Contribution and Subsidies	0.00
G	Provisions and Write off	1174843.00
H	Depreciation	17667534.00
	Total	27356115.00



Inspector
Local Fund Audit, Nagercoil



Commissioner
Colachel Municipality

TRIAL BALANCE

Financial Year: 2017-18; Fund Name: Water Supply and Drainage Fund; From Date 01/Apr/2017; To Date: 31/Mar/2018

Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
		Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)
1100201	Water Supply and Drainage Tax - Residential	0.00	0.00	67420.22	1118830.22	0.00	1051410.00
1100202	water Supply and Drainage Tax - Commercial	0.00	0.00	37737.85	1483426.85	0.00	1445689.00
1100203	Water Supply and Drainage Tax - Industrial	0.00	0.00	0.00	131427.00	0.00	131427.00
1100204	Water Supply and Drainage Tax - Vacant Sites	0.00	0.00	0.00	54545.00	0.00	54545.00
1101001	Professional Tax	0.00	0.00	3519.00	3519.00	0.00	0.00
1404004	Contractors/Suppliers/ Licensed Surveyors/ Plumbers/Others - Renewal Fees	0.00	0.00	0.00	10404.00	0.00	10404.00

Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
		Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)
1405004	Metered/ Tap Rate Water Charges	0.00	0.00	2298698.00	5192427.00	0.00	2893729.00
1407001	Road Cutting Restoration Charge	0.00	0.00	0.00	321593.00	0.00	321593.00
1407002	Initial Amount for New Water Supply Connections	0.00	0.00	0.00	196000.00	0.00	196000.00
1407004	Water Connection Charges	0.00	0.00	0.00	14017.00	0.00	14017.00
1407006	Water Supply Disconnection Charges	0.00	0.00	0.00	250.00	0.00	250.00
1407012	Water Supply Charges of Usage Charges	0.00	0.00	0.00	799.00	0.00	799.00
1407014	Water Supply Inspection Charges	0.00	0.00	0.00	320800.00	0.00	320800.00
1711001	Interest From Bank	0.00	0.00	0.00	23044.00	0.00	23044.00
1801101	Deposits Lapsed	0.00	0.00	0.00	258078.00	0.00	258078.00
1808001	Other Income	0.00	0.00	45264.00	482731.00	0.00	437467.00

Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
		Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)
2101001	Pay	0.00	0.00	249710.00	0.00	249710.00	0.00
2101004	Dearness Allowances	0.00	0.00	119539.00	0.00	119539.00	0.00
2101005	House Rent Allowance	0.00	0.00	11730.00	0.00	11730.00	0.00
2101007	Medical Allowance	0.00	0.00	29482.00	27282.00	2200.00	0.00
2101010	Wages - Others	0.00	0.00	401610.00	0.00	401610.00	0.00
2101011	Bonus	0.00	0.00	3000.00	0.00	3000.00	0.00
2102015	CPF Management Contribution	0.00	0.00	35282.00	0.00	35282.00	0.00
2208003	Other Expenses	0.00	0.00	315431.00	0.00	315431.00	0.00
2301002	Power Charges for Water Head Works/ Pumping Stations/ Booster Stations	0.00	0.00	5348591.00	0.00	5348591.00	0.00
2303002	Diesel	0.00	0.00	1737915.00	0.00	1673135.00	0.00

Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
		Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)
2305009	Maintenance Expenses - Water Supply	0.00	0.00	341356.00	64780.00	341356.00	0.00
2305301	Light Vehicles- Maintenance	0.00	0.00	7800.00	0.00	7800.00	0.00
2407001	Bank Charges	0.00	0.00	4354.00	0.00	4354.00	0.00
2602006	Municipal Contribution	0.00	0.00	14794.00	14794.00	0.00	0.00
2701001	Provision For Doubtful Collection For Revenue Items- Taxes	0.00	0.00	1174843.00	0.00	1174843.00	0.00
2722001	Depreciation-Buildings	0.00	0.00	28542.00	0.00	28542.00	0.00
2724001	Depreciation- Plant & Machinery	0.00	0.00	427610.00	0.00	427610.00	0.00
2728001	Depreciation-Other Fixed Assets	0.00	0.00	17211382.00	0.00	17211382.00	0.00
2801001	Taxes	0.00	0.00	97017.00	97017.00	0.00	0.00
2804001	Prior Year Income	0.00	0.00	0.00	609209.00	0.00	609209.00

Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
		Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)
2808001	Prior Year Expenditure	0.00	0.00	30.00	0.00	30.00	0.00
3109001	Accumulated Surplus/Deficit	52618690.00	0.00	0.00	0.00	52618690.00	0.00
3111001	Contribution From The Municipal Fund	0.00	14050141.00	0.00	0.00	0	14050141.00
3111004	Deforestation fund	0.00	24268571.00	24268571.00	0.00	0.00	0.00
3203001	Contribution From The Government	0.00	48365692.00	0.00	0.00	0.00	48365692.00
3203002	Grants From Government	0.00	60000.00	0.00	0.00	0.00	60000.00
3401001	Tender Deposit-Contractors	0.00	568175.00	390686.00	91714.00	0.00	269203.00
3401002	Tender Deposit-Suppliers	0.00	0.00	0.00	39341.00	0.00	39341.00
3408001	Deposit-Others	0.00	2240.00	0.00	0.00	0.00	2240.00
3501003	Account Payable Contractors	0.00	210000.00	1425724.00	1215724.00	0.00	0.00

Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
		Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)
3501004	Account Payable - Suppliers	0.00	0.00	656049.00	656049.00	0.00	0.00
3501005	Accounts Payable - Expenses	0.00	0.00	6121257.00	6121257.00	0.00	0.00
3501101	Salaries & Wages Payable	0.00	0.00	210323.00	210323.00	0.00	0.00
3502001	Provident Fund Recoveries	0.00	0.00	2728.00	2728.00	0.00	0.00
3502002	Co-Operative society Loan Recoveries	0.00	7120.00	83706.00	83706.00	0.00	7120.00
3502003	Re Recoveries	0.00	1600.00	12000.00	12000.00	0.00	1600.00
3502004	LIC Polices Premium Recoveries	0.00	2715.00	10860.00	10860.00	0.00	2715.00
3502005	Special Provident Fund Cum Gratuity Scheme Recoveries	0.00	440.00	480.00	240.00	0.00	200.00
3502006	F.B.F./Group Insurance scheme Recoveries	0.00	1000.00	1440.00	720.00	0.00	280.00
3502010	Recoveries Towards Loans From Banks	0.00	0.00	25702.00	25702.00	0.00	0.00

Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
		Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)
3502013	Income Tax Deductions-Contractors	0.00	83456.00	15459.00	30473.00	0.00	98470.00
3502014	Other Recoveries	0.00	50623.00	0.00	0.00	0.00	50623.00
3502015	VAT-Payable	0.00	184553.00	56346.00	74493.00	0.00	202700.00
3502021	CPF Subscription Recoveries	0.00	0.00	35282.00	35282.00	0.00	0.00
3502023	Health Fund Subscription	0.00	6370.00	0.00	0.00	0.00	6370.00
3501015	Manual Workers General Welfare Fund	0.00	0.00	12833.00	13034.00	0.00	201.00
3504102	Advance Collection Of Other Revenue	0.00	0.00	2028.00	2028.00	0.00	0.00
3603001	Provision For Doubtful Collection of Revenue	0.00	1143809.00	609179.00	1174843.00	0.00	1709473.00
4101001	Land-Gross Block	1509440.00	0.00	0.00	0.00	1509440.00	0.00
4102001	Building Cross Block	492104.00	0.00	0.00	0.00	492104.00	0.00


Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
		Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)
4103201	Water Supply - Head Works, OHT etc. and Water Supply Mains - Gross Block	27373031.00	0.00	224780.00	0.00	27597811.00	0.00
4103202	Ground Water Wells/ Deep Bore Wells - Gross Block	6443094.00	0.00	0.00	0.00	6443094.00	0.00
4103203	Reservoirs - Gross Block	4319000.00	0.00	0.00	0.00	4319000.00	0.00
4104001	Plant And Machinery-Gross Block	1651005.00	0.00	0.00	0.00	1651005.00	0.00
4104003	Hand Pumps - Indian Mark II - Gross Block	531562.00	0.00	0.00	0.00	531562.00	0.00
4105001	Heavy Vehicles-Gross Block	478723.00	0.00	0.00	0.00	478723.00	0.00
4108001	Public Fountains - Gross Block	28820.00	0.00	0.00	0.00	28820.00	0.00
4112001	Buildings-Accumulated Depreciation	0.00	163458.00	0.00	28542.00	0.00	192000.00
4113201	Head Works, OHT etc. Water Supply Mains - Accumulated Depreciation	0.00	7710582.00	0.00	12368440.00	0.00	20079022.00
4113202	Ground Water Wells/ Deep Bore Wells - Accumulated Depreciation	0.00	1908500.00	0.00	2899392.00	0.00	4807892.00

Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
		Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)
4114001	Plant And Machinery- Accumulated Depreciation	0.00	906990.00	0.00	1943550.00	0.00	2850540.00
4114003	Hand Pumps - Indian Mark (II) - Accumulated Depreciation	0.00	1206436.00	0.00	427610.00	0.00	1634046.00
4115001	Heavy Vehicles-Accumulated Depreciation	0.00	531562.00	1.00	0.00	0.00	531561.00
4118001	Public Fountains - Accumulated Depreciation	0.00	478722.00	0.00	0.00	0.00	478722.00
4121001	Project In Progress Account	0.00	28819.00	0.00	0.00	0.00	28819.00
4301001	Stores - Engineering	1274920.00	0.00	1258864.00	1258864.00	1274920.00	0.00
4311004	Stores - Water Supply	37433.00	0.00	1865407.00	1663454.00	239386.00	0.00
4311903	Professional Tax-Recoverable-Current	0.00	0.00	2346.00	2346.00	0.00	0.00
4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current	0.00	0.00	1618498.52	1331943.52	286555.00	0.00
4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current	0.00	0.00	1483426.85	1089413.85	394013.00	0.00

Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
		Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)
4311909	Water Supply and Drainage Tax - Recoverable - Industrial - Current	0.00	0.00	131426.00	95607.00	35819.00	0.00
4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current	0.00	0.00	54145.00	6557.00	47588.00	0.00
4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrears	634805.00	0.00	176031.70	379495.70	431341.00	0.00
4311913	Water Supply and Drainage - Tax - Recoverable - Commercial - Arrears	872857.00	0.00	0.00	279265.00	593592.00	0.00
4311914	Water Supply and Drainage Tax - Recoverable - Industrial - Arrear	79351.00	0.00	0.00	25433.00	53918.00	0.00
4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrear	0.00	0.00	98890.00	98890.00	0.00	0.00
4313002	License Fees Recoverable Arrear	0	0.00	10404.00	10404.00	0.00	0.00
4314003	Water Charges Recoverable - Current	0.00	0.00	5192427.00	4056915.00	1135512.00	0.00
4313004	Water Charges Recoverable - Arrears	957942	0.00	0.00	609209.00	348733.00	0.00

Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
		Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)
4314038	Supply of Office Materials	18590.00	0.00	0.00	0.00	18590.00	0.00
4314040	Misc. Recovery	169427.00	0.00	0.00	0.00	169427.00	0.00
4501001	Cash Account	0.00	0.00	5233732.00	5233732.00	0.00	0.00
4502001	Cheque Account	0.00	0.00	29796.00	29796.00	0.00	0.00
4502102	RF- Payment - SBT57059327335	0.00	0.00	500000.00	500000.00	0.00	0.00
4502107	WS-RCPT/Payment-SBT57059325837	1415040.00	0.00	10951016.00	9699890.00	2666166.00	0.00
4502108	WS-Deposit-67142615824	501655.00	0.00	4158.00	500000.00	5813.00	0.00
4502113	RF-RCPT/Payment-SBGF-IB824018365	0.00	0.00	350000.00	350000.00	0.00	0.00
4502501	City Union Bank Limited Marthandam	0.00	0.00	658.00	658.00	0.00	0.00
4601001	Festival Advance	3000.00	0.00	5000.00	5000.00	3000.00	0.00

Account Code	Account Head Name	Opening Balance		Actual		Net Balance	
		Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)
4606001	Deposits - Recoverable	531085.00	0.00	0.00	0.00	531085.00	0.00
4702003	Payable to General Fund	0.00	0.00	1169549.00	29193969.00	0.00	28024420.00
	Total	101941574.00	101941574.00	94313866.14	94313866.14	131261852.00	131261852.00



Inspector
Local Fund Audit, Nagercoil



Commissioner
Colachel Municipality

BALANCE SHEET - ABSTRACT

Financial Year: 2017-2018; Fund Name: Water Supply & Drainage Fund; From Date: 01.Apr.2017; To Date: 31.Mar.2018

Code No.	Description of Items	Previous Year Amount (Rs.)		Net Credit	Current Year Amount (Rs.)		Net Credit/Debit
		Debit	Credit		Debit	Credit	
	Liabilities						
310	Municipal (General) Fund (Accumulated Deficit)	52618690.00	0.00		72206374.00	0.00	
311	Earmarked Funds	0.00	38318712.00		0.00	14050141.00	
312	Capital Reserve	0.00	0.00		0.00	0.00	
320	Grants, Contribution for specific Purposes	0.00	48425692.00		0.00	48425692.00	
330	Secured Loans	0.00	0.00		0.00	0.00	

Code No.	Description of Items	Previous Year Amount (Rs.)		Net Credit	Current Year Amount (Rs.)		Net Credit/Debit
		Debit	Credit		Debit	Credit	
340	Deposits Received	0.00	570415.00		0.00	310784.00	
350	Other Liabilities	0.00	547877.00		0.00	370279.00	
360	Provisions	0.00	1143809.00		0.00	1709473.00	
	Liabilities Total	52618690.00	89006505.00		72206374.00	64866369.00	
	Net Value of Liability			36387815.00			7340005.00
	Assets						
410	Fixed Assets	42826779.00	0.00		43051559.00	0.00	
411	Accumulated Depreciation	0.00	12935069.00		0.00	30602602.00	
412	Capital Work - in - Progress	1274920.00	0.00		1274920.00	0.00	
420	Investments - General Fund	0.00	0.00		0.00	0.00	

Code No.	Description of Items	Previous Year Amount (Rs.)		Net Credit	Current Year Amount (Rs.)		Net Credit/Debit
		Debit	Credit		Debit	Credit	
430	Stock - In - Hand	37433.00	0.00		239386.00	0.00	
431	Sundry Debtors (Receivables)	2732972.00	0.00		3515088.00	0.00	
450	Cash and Bank Balance	1916695.00	0.00		2671979.00	0.00	
460	Loan, Advances and Deposits	534085.00	0.00		534085.00	0.00	
470	Other Assets	0.00	0.00		0.00	28024420.00	
	Total	49322884.00	12935069.00		51287017.00	58627022.00	
	Grand Total	101941574.00	101941574.00		123493391.00	123493391.00	
	Net Value of Assets			36387815.00			7340005.00



Inspector
Local Fund Audit, Nagercoil


Commissioner
Colachel Municipality

COLACHEL MUNICIPALITY
AUDIT 2017-18
WATER SUPPLY & DRAINAGE FUND

BALANCE SHEET

Financial Year: 2017-2018; Fund Name: Water Supply and Drainage Fund

Account Code	Account Head Name	Opening Balance		Net Balance	
		Debit	Credit	Debit	Credit
	Liabilities				
3109001	Accumulated Surplus/Deficit	52618690.00	0.00	72206374.00	0.00
3111001	Contribution From The Municipal Fund	0	14050141.00	0.00	14050141.00
3111004	Deforestation fund	0.00	24268571.00	0.00	0.00
3203001	Contribution From The Government	0.00	48365692.00	0.00	48365692.00
3203002	Grants From Government	0.00	60000.00	0.00	60000.00
3401001	Tender Deposit-Contractors	0.00	568175.00	0.00	269203.00

Account Code	Account Head Name	Opening Balance		Net Balance	
		Debit	Credit	Debit	Credit
3401002	Tender Deposit-Suppliers	0.00	0.00	0.00	39341.00
3408001	Deposit-Others	0.00	2240.00	0.00	2240.00
3501003	Account Payable Contractors	0.00	210000.00	0.00	0.00
3501004	Account Payable - Suppliers	0.00	0.00	0.00	0.00
3501005	Accounts Payable - Expenses	0.00	0.00	0.00	0.00
3501101	Salaries & Wages Payable	0.00	0.00	0.00	0.00
3502001	Provident Fund Recoveries	0.00	0.00	0.00	0.00
3502002	Co-Operative society Loan Recoveries	0.00	7120.00	0.00	7120.00
3502003	Re Recoveries	0.00	1600.00	0.00	1600.00
3502004	LIC Polices Premium Recoveries	0.00	2715.00	0.00	2715.00
3502005	Special Provident Fund Cum Gratuity Scheme Recoveries	0.00	440.00	0.00	200.00

Account Code	Account Head Name	Opening Balance		Net Balance	
		Debit	Credit	Debit	Credit
3502006	F.B.F./Group Insurance scheme Recoveries	0.00	1000.00	0.00	280.00
3502010	Recoveries Towards Loans From Banks	0.00	0.00	0.00	0.00
3502013	Income Tax Deductions-Contractors	0.00	83456.00	0.00	98470.00
3502014	Other Recoveries	0.00	50623.00	0.00	50623.00
3502015	VAT-Payable	0.00	184553.00	0.00	202700.00
3502021	CPF Subscription Recoveries	0.00	0.00	0.00	0.00
3502023	Health Fund Subscription	0.00	6370.00	0.00	6370.00
3501015	Manual Workers General Welfare Fund	0.00	0.00	0.00	201.00
3504102	Advance Collection Of Other Revenue	0.00	0.00	0.00	0.00
3603001	Provision For Doubtful Collection of Revenue	0.00	1143809.00	0.00	1709473.00
	Liabilities Total	52618690.00	89006505.00	72206374.00	64866369.00

Account Code	Account Head Name	Opening Balance		Net Balance	
		Debit	Credit	Debit	Credit
	Assets				
4101001	Land-Gross Block	1509440.00	0.00	1509440.00	0.00
4102001	Building Cross Block	492104.00	0.00	492104.00	0.00
4103201	Water Supply - Head Works, OHT etc. and Water Supply Mains - Gross Block	27373031.00	0.00	27597811.00	0.00
4103202	Ground Water Wells/ Deep Bore Wells - Gross Block	6443094.00	0.00	6443094.00	0.00
4103203	Reservoirs - Gross Block	4319000.00	0.00	4319000.00	0.00
4104001	Plant And Machinery-Gross Block	1651005.00	0.00	1651005.00	0.00
4104003	Hand Pumps - Indian Mark II - Gross Block	531562.00	0.00	531562.00	0.00
4105001	Heavy Vehicles-Gross Block	478723.00	0.00	478723.00	0.00
4108001	Public Fountains - Gross Block	28820.00	0.00	28820.00	0.00
4112001	Buildings-Accumulated Depreciation	0.00	163458.00	0.00	192000.00

Account Code	Account Head Name	Opening Balance		Net Balance	
		Debit	Credit	Debit	Credit
4113201	Head Works, OHT etc. Water Supply Mains - Accumulated Depreciation	0.00	7710582.00	0.00	20079022.00
4113202	Ground Water Wells/ Deep Bore Wells - Accumulated Depreciation	0.00	1908500.00	0.00	4807892.00
4114001	Plant And Machinery-Accumulated Depreciation	0.00	906990.00	0.00	2850540.00
4114003	Hand Pamps - Indian Mark (II) - Accumulated Depreciation	0.00	1206436.00	0.00	1634046.00
4115001	Heavy Vehicles-Accumulated Depreciation	0.00	531562.00	0.00	531561.00
4118001	Public Fountains - Accumulated Depreciation	0.00	478722.00	0.00	478722.00
4121001	Project In Progress Account	0.00	28819.00	0.00	28819.00
4301001	Stores - Engineering	1274920.00	0.00	1274920.00	0.00
4311004	Stores - Water Supply	37433.00	0.00	239386.00	0.00
4311903	Professional Tax-Recoverable-Current	0.00	0.00	0.00	0.00
4311907	Water Supply and Drainage Tax - Recoverable - Residential - Current	0.00	0.00	286555.00	0.00
4311908	Water Supply and Drainage Tax - Recoverable - Commercial - Current	0.00	0.00	394013.00	0.00

Account Code	Account Head Name	Opening Balance		Net Balance	
		Debit	Credit	Debit	Credit
4311909	Water Supply and Drainage Tax - Recoverable - Industrial - Current	0.00	0.00	35819.00	0.00
4311910	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Current	0.00	0.00	47588.00	0.00
4311912	Water Supply and Drainage Tax - Recoverable - Residential - Arrears	634805.00	0.00	431341.00	0.00
4311913	Water Supply and Drainage - Tax - Recoverable - Commercial - Arrears	872857.00	0.00	593592.00	0.00
4311914	Water Supply and Drainage Tax - Recoverable - Industrial - Arrear	79351.00	0.00	53918.00	0.00
4311915	Water Supply and Drainage Tax - Recoverable - Vacant Sites - Arrear	0.00	0.00	0.00	0.00
4313002	License Fees Recoverable Arrear	0	0.00	0.00	0.00
4314003	Water Charges Recoverable - Current	0.00	0.00	1135512.00	0.00
4313004	Water Charges Recoverable - Arrears	957942	0.00	348733.00	0.00
4314038	Supply of Office Materials	18590.00	0.00	18590.00	0.00
4314040	Misc. Recovery	169427.00	0.00	169427.00	0.00
4501001	Cash Account	0.00	0.00	0.00	0.00

Account Code	Account Head Name	Opening Balance		Net Balance	
		Debit	Credit	Debit	Credit
4502001	Cheque Account	0.00	0.00	0.00	0.00
4502102	RF- Payment - SBT57059327335	0.00	0.00	0.00	0.00
4502107	WS-RCPT/Payment- SBT57059325837	1415040.00	0.00	2666166.00	0.00
4502108	WS-Deposit-67142615824	501655.00	0.00	5813.00	0.00
4502113	RF-RCPT/Payment-SBGF-IB824018365	0.00	0.00	0.00	0.00
4502501	City Union Bank Limited Marthandam	0.00	0.00	0.00	0.00
4601001	Festival Advance	3000.00	0.00	3000.00	0.00
4606001	Deposits - Recoverable	531085.00	0.00	531085.00	0.00
4702003	Payable to General Fund	0.00	0.00	0.00	28024420.00
	Assets Total	49322884.00	12935069.00	51287017.00	58627022.00
	Grand Total	101941574.00	101941574.00	123493391.00	123493391.00



Inspector
Local Fund Audit, Nagercoil



Commissioner
Colachel Municipality