

ಕರ್ನಾಟಕ ನಗರ ನೀರು ಸರಬರಾಜು ಮತ್ತು ಒಳಚರಂಡಿ ಮಂಡಳಿ, ಬೆಂಗಳೂರು



#6, ಜಲಭವನ, ಮೊದಲನೇ ಘಟ್ಟ,
ಮೊದಲನೇ ಹಂತ,

ಜಿ.ಐ.ಎಂ. ಲೇಔಟ್,

ಬನ್ನೇರುಘಟ್ಟ ಮುಖ್ಯರಸ್ತೆ,

ಬೆಂಗಳೂರು - 560029

ವಾರ್ಷಿಕ ಲೆಕ್ಕಪತ್ರಗಳು
ಮತ್ತು
ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ವರದಿ
2016 - 2017

Annual Accounts and Audit Report 2016 - 2017



ವಾರ್ಷಿಕ ಲೆಕ್ಕಪತ್ರಗಳು
ಮತ್ತು
ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ವರದಿ

Annual Accounts and Audit Report

2016-2017



ಸಾರ್ವಜನಿಕ ಸೇವೆಯಲ್ಲಿ ಸಾಧಕ 42 ವರ್ಷಗಳು
42 Years in the Service of Public

ಕರ್ನಾಟಕ ನಗರ ನೀರು ಸರಬರಾಜು ಮತ್ತು ಒಳಚರಂಡಿ ಮಂಡಳಿ, ಬೆಂಗಳೂರು

#6, ಜಲಭವನ, ಮೊದಲನೇ ಘಟ್ಟ, ಇ.ಐ.ಎಂ. ಲೇಔಟ್, ಬನ್ನೇರುಘಟ್ಟ ಮುಖ್ಯರಸ್ತೆ, ಬೆಂಗಳೂರು - 560029

KARNATAKA URBAN WATER SUPPLY AND DRAINAGE BOARD

No. 6, Jalbhavan, 1st Stage, 1st Phase, Bannerghatta Main Road, BTM Layout, Bangalore - 560 029



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ಕರ್ನಾಟಕ ನಗರ ನೀರು ಸರಬರಾಜು ಮತ್ತು ಒಳಚರಂಡಿ ಮಂಡಳಿ,
ಬೆಂಗಳೂರು, ಇದರ 2016-17ನೇ ಸಾಲಿನ ವಾರ್ಷಿಕ ಲೆಕ್ಕಪತ್ರಗಳ ಮೇಲಿನ ವರದಿ.

ಪೀಠಿಕೆ:

ಕರ್ನಾಟಕ ನಗರ ನೀರು ಸರಬರಾಜು ಮತ್ತು ಒಳಚರಂಡಿ ಮಂಡಳಿ, ಬೆಂಗಳೂರು ಇದನ್ನು ಬೆಂಗಳೂರು ನಗರ ಪಾಲಿಕೆ ಪ್ರದೇಶ ಹೊರತುಪಡಿಸಿ ರಾಜ್ಯದ ನಗರ ಪ್ರದೇಶಗಳಲ್ಲಿ ಕುಡಿಯುವ ನೀರಿನ ಅಭಿವೃದ್ಧಿ ಮತ್ತು ಸರಬರಾಜು ಮಾಡುವುದಕ್ಕಾಗಿ ಮತ್ತು ಒಳಚರಂಡಿ ಸೌಲಭ್ಯ ಕಲ್ಪಿಸುವುದಕ್ಕಾಗಿ 1974ರ ಅಧಿನಿಯಮ ಸಂಖ್ಯೆ 25 ರ ಮೂಲಕ ಸ್ಥಾಪಿಸಲಾಯಿತು. 14.08.1975 ರಂದು ಮಂಡಳಿಯನ್ನು ರಚಿಸಿದ ನಂತರ ಇದು ಅದರ ನಲವತ್ತೆರಡನೇ ವಾರ್ಷಿಕ ಲೆಕ್ಕಪತ್ರಗಳ ವರದಿಯಾಗಿದೆ.

ಕ್ರೋಢೀಕೃತ ವಾರ್ಷಿಕ ಲೆಕ್ಕಪತ್ರಗಳನ್ನು 1975 ರ ಕರ್ನಾಟಕ ನಗರ ನೀರು ಸರಬರಾಜು ಮತ್ತು ಒಳಚರಂಡಿ ಮಂಡಳಿ ಲೆಕ್ಕಪತ್ರ ನಿಯಮಗಳ 7(ಎ) ನಿಯಮದ ಪ್ರಕಾರ ಸಿದ್ಧಪಡಿಸಲಾಗಿದೆ. ಅವುಗಳನ್ನು ಜಮೆ ಮತ್ತು ಸಂದಾಯ ಲೆಕ್ಕ ಆದಾಯ ಮತ್ತು ಖರ್ಚು ಲೆಕ್ಕ ಹಾಗೂ ಸ್ಥಿತಿ ವಿವರಣಾ ಪಟ್ಟಿಗಳಿರುವ ವಾರ್ಷಿಕ ಲೆಕ್ಕಪತ್ರಗಳನ್ನು ಕೆಳಕಂಡ ಕೂಡಿ ಬರುವ ವ್ಯವಸ್ಥೆಯನ್ನು ಅನುಸರಿಸಿ ಸಿದ್ಧಪಡಿಸಲಾಗಿದೆ

2016-17ನೇ ಸಾಲಿನಲ್ಲಿದ್ದ ಅಧ್ಯಕ್ಷರು ಮತ್ತು ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು

ಅಧ್ಯಕ್ಷರು
ಶ್ರೀ. ಜಿ.ಸಿ. ಚಂದ್ರಶೇಖರ್
24.08.2016 ರ ವರೆಗೆ
ಶ್ರೀ.ಆರ್. ರೋಷನ್ ಬೇಗ್,
ಸನ್ಮಾನ್ಯ ನಗರಾಭಿವೃದ್ಧಿ ಸಚಿವರು
12.9.2016 ರಿಂದ 13.11.2016
ಶ್ರೀ.ಶಿವಾನಂದ ಎಸ್ ಪಾಟೀಲ್- ಶಾಸಕರು
14.11.2016ರಿಂದ ಇಲ್ಲಿಯವರೆಗೆ

ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು
ಶ್ರೀ. ಪಿ. ಮಣಿವಣ್ಣನ್ ಐ.ಎ.ಎಸ್.
22.7.2016 ರ ವರೆಗೆ
ಡಾ|| ಜಿ ರವಿಶಂಕರ್, ಐ.ಎ.ಎಸ್.
22.07.2016 ರಿಂದ ಇಲ್ಲಿಯವರೆಗೆ

ಪ್ರಸಕ್ತ ವರ್ಷದಲ್ಲಿದ್ದ ಅಧಿಕಾರಿಗಳು

ಮುಖ್ಯ ಅಭಿಯಂತರರು
(ಬಿನ್ಯಾಸ ಮತ್ತು ಉಸ್ತುವಾರಿ)
ಶ್ರೀ. ಕೆ.ರಾಘವೇಂದ್ರ
ಮುಖ್ಯ ಅಭಿಯಂತರರು
(ಧಾರವಾಡ)
ಶ್ರೀ. ಎಸ್.ಜಿ. ಸಿದ್ದಾನಾಯಕ್
ಮುಖ್ಯ ಅಭಿಯಂತರರು
(ಮೈಸೂರು)
ಶ್ರೀ. ಕೆ.ಪಿ. ಜಯರಾಮ್
ಮುಖ್ಯ ಅಭಿಯಂತರರು
(ಬೆಂಗಳೂರು)
ಶ್ರೀ. ಕೆ.ವಿ. ಶ್ರೀಕೇಶವ
ಮುಖ್ಯ ಅಭಿಯಂತರರು
(ಕಲಬುರಗಿ)
ಶ್ರೀ. ಎಸ್.ಎನ್. ದಿನೇಶ್
ಮುಖ್ಯ ಲೆಕ್ಕಾಧಿಕಾರಿಗಳು
ಶ್ರೀ. ಎಸ್.ಎಮ್. ರಾಮಪ್ರಸಾದ್
ಕಾರ್ಯದರ್ಶಿಗಳು
ಶ್ರೀ. ಜಿ. ವೆಂಕಟೇಶ್

Report on The Annual Accounts of Karnataka Urban Water Supply And Drainage Board, Bangalore For The Year 2016-17

Introduction

The Karnataka Urban Water Supply and Drainage Board, Bangalore was established by Act No.25 of 1974 for development and supply of drinking water and for providing drainage facilities in the urban areas of the State except Bangalore city Corporation area. This is the Forty Second Annual Accounts of the Board after its formation on 14.08.1975.

The consolidated Annual Accounts are prepared as per Rule 7(a) of KUWS & D B Accounts Regulations of 1975. The Annual Financial Statements comprising of Receipt & Payment Account, Income and Expenditure Account and Balance Sheet are prepared following accrual system of accounting.

Chairman & Managing Directors during the year 2016-17

Chairman
Sri G C Chandrashekar,
upto 24.08.2016
Sri. R Roshan Baig,
Hon'ble Minister for UD
From 12.09.2016 to 13.11.2016
Sri. Shivananda S Patil- MLA
from 14.11.2016 till date

Managing Director
Sri. P Manivannan, I.A.S.
upto 22.07.2016
Dr. J Ravishankar, I.A.S.
from 22.07.2016 till date

Group Officers during the year

Chief Engineer
(Designs & Monitoring)
Sri. K Raghavendra
Chief Engineer
(Dharwad)
Sri.K P Jayaram
Chief Engineer
(Mysuru)
Sri. S G Siddanaik
Chief Engineer
(Bengaluru)
Sri. K V Shrikeshava
Chief Engineer
(Kalburgi)
Sri S N Dinesh
Chief Accounts Officer
Sri. S M Ramaprasad, M.E.K.S.A.S.
Secretary
Sri. B Venkatesh, K.A.S.



ಪ್ರಧಾನ ಮಹಾಲೇಖಪಾಲರು (ಜಿ ಅಂಡ್ ಎಸ್‌ಎಸ್‌ಎ) ಕರ್ನಾಟಕ ಬೆಂಗಳೂರು ಇವರು ಮಂಡಳಿಯ ಲೆಕ್ಕಪತ್ರಗಳನ್ನು ಲೆಕ್ಕಪರಿಶೋಧನೆ ಮಾಡುವುದಕ್ಕೆ ಕರ್ನಾಟಕ ಸರ್ಕಾರವು ನೇಮಕ ಮಾಡಿರುವ ಪ್ರಾಧಿಕಾರಿಯಾಗಿದ್ದಾರೆ. ಪ್ರಧಾನ ಮಹಾಲೇಖಪಾಲರು (ಜಿ ಅಂಡ್ ಎಸ್‌ಎಸ್‌ಎ) ಕರ್ನಾಟಕ, ಬೆಂಗಳೂರು ಇವರು ಮಂಡಳಿಯ ಕಛೇರಿಯಲ್ಲಿರುವ ನಿವಾಸಿ ಲೆಕ್ಕ ಪರಿಶೋಧನಾಧಿಕಾರಿಯವರ ಮೂಲಕ ಲೆಕ್ಕಪರಿಶೋಧನೆ ನಡೆಸುತ್ತಾರೆ.

ಮಂಡಳಿಯ ವ್ಯವಹಾರಗಳನ್ನು ಈ ಕೆಳಗಿನಂತೆ ವರ್ಗೀಕರಿಸಲಾಗಿದೆ.

- ಎ) ಜಮೆ ಮತ್ತು ಸಂದಾಯ ಲೆಕ್ಕ
- ಬಿ) ಆದಾಯ ಮತ್ತು ಖರ್ಚು ಲೆಕ್ಕ
- ಸಿ) ಟ್ರಯಲ್ ಬ್ಯಾಲೆನ್ಸ್
- ಡಿ) ಸ್ಥಿತಿ ವಿವರಣಾ ಪಟ್ಟಿ

ಪ್ರಮುಖ ಹಣಕಾಸು ಮುಖ್ಯಾಂಶಗಳು

ಬಂಡವಾಳ ಅನುದಾನ

1. ನೀರು ಸರಬರಾಜು ಯೋಜನೆಗಳು

ಪ್ರಸ್ತುತ ವರ್ಷದಲ್ಲಿ ನಗರ ಪ್ರದೇಶಗಳಿಗೆ ನೀರು ಸರಬರಾಜು ಮಾಡುವುದಕ್ಕಾಗಿ ಕೆಳಗೆ ವಿವರಿಸಿರುವಂತೆ ರೂ. 32357.01 ಲಕ್ಷಗಳನ್ನು ಪಡೆಯಲಾಯಿತು.

| | ರೂ. ಲಕ್ಷಗಳಲ್ಲಿ |
|--|-----------------|
| ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಅನುದಾನ | 15012.00 |
| ಆರ್ ಡಿ ಪಿ ಆರ್ ಅನುದಾನ (ಜಿ ಪಂ) | 2406.31 |
| ಬ್ಯಾಂಕುಗಳಿಂದ ಸಾಲ | 5475.21 |
| ಎಸ್‌ಸಿಪಿ / ಟಿಎಸ್‌ಪಿ | 9062.00 |
| ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳಿಂದ ಅನುದಾನ (ಯೋಜನಾ ಪಾಲು) | 401.49 |
| ಒಟ್ಟು | 32357.01 |

ಯೋಜನೆಯ ಅಡಿಯಲ್ಲಿ ಮಾಡಲಾಗಿರುವ ಖರ್ಚು ರೂ. 27903.40 ಲಕ್ಷ ರೂಪಾಯಿಗಳು, ಇದರಲ್ಲಿ **AUWSP** ಮತ್ತು ಪರಿಶಿಷ್ಟ ಜಾತಿಗಳ ಮತ್ತು ಪರಿಶಿಷ್ಟ ಪಂಗಡಗಳ ಜನರ ಪ್ರಯೋಜನಕ್ಕಾಗಿ ಯೋಜನೆಗಳನ್ನು ಅನುಷ್ಠಾನಗೊಳಿಸಲು ಮಾಡಿರುವ ವೆಚ್ಚವು ಸೇರಿಕೊಂಡಿದೆ.

The Accountant General (G&SSA), Karnataka, Bangalore is the authority appointed by the Government of Karnataka for auditing the accounts of the Board. The Accountant General (G&SSA), Karnataka, Bangalore carries out the audit, through the Resident Audit Officer stationed in the Board Office.

The transactions of the Board are classified as under.

- A. Receipt & Payment Account
- B. Revenue & Expenditure
- C. Trial Balance
- D. Balance Sheet

Key Financial Highlights:

Capital Grants:

1. Water Supply Schemes:

During the year under report, Rs. 32357.01 lakhs was received as detailed below for providing Water Supply Schemes to Urban areas.

| | Rs. in lakhs |
|--|-----------------|
| Grants from Government of Karnataka | 15012.00 |
| Grants from RDPR (Zps) | 2406.31 |
| Loan from Banks | 5475.21 |
| SCP/ TSP | 9062.00 |
| Grants from Local Bodies (Project Share) | 401.49 |
| Total | 32357.01 |

The expenditure under the above schemes was Rs.27903.40 lakhs, which includes the amount spent on the schemes for the benefit of Scheduled Castes and Scheduled Tribes & AUWSP.



2. ಒಳಚರಂಡಿ ಯೋಜನೆಗಳು

ಪ್ರಸಕ್ತ ವರ್ಷದಲ್ಲಿ ಒಳಚರಂಡಿ ಯೋಜನೆಗಳಿಗಾಗಿ ಕೆಳಗೆ ವಿವರಿಸಿರುವಂತೆ ರೂ. 26856.44 ಲಕ್ಷ ರೂಪಾಯಿಗಳನ್ನು ಸ್ವೀಕರಿಸಲಾಯಿತು.

| | ರೂ. ಲಕ್ಷಗಳಲ್ಲಿ |
|----------------------------|-----------------|
| ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಅನುದಾನ | 13685.00 |
| ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳ ಯೋಜನಾ ಪಾಲು | 775.00 |
| ಬ್ಯಾಂಕುಗಳಿಂದ ಸಾಲ | 12361.79 |
| ಇತರೆ ಫಲಾನುಭವಿಗಳು | 34.65 |
| ಒಟ್ಟು | 26856.44 |

ಪ್ರಸಕ್ತ ವರ್ಷದಲ್ಲಿ ಒಳಚರಂಡಿ ಯೋಜನೆಗಳಿಗೆ ಮಾಡಿದ ವೆಚ್ಚ ರೂ.26937.03 ಲಕ್ಷಗಳಾಗಿದ್ದು, ಇದರಲ್ಲಿ ಹಿಂದಿನ ವರ್ಷದ ಉಳಿತಾಯವು ಸೇರಿದೆ.

3. ರೇವಣಿ ವಂತಿಗೆ ಕಾಮಗಾರಿಗಳು:

ಪ್ರಸಕ್ತ ವರ್ಷ ನೀರು ಸರಬರಾಜು ಮತ್ತು ಒಳಚರಂಡಿ ಕಾಮಗಾರಿಗಳಿಗಾಗಿ ವಿವಿಧ ಏಜೆನ್ಸಿಗಳಿಂದ ರೇವಣಿಯಾಗಿ ರೂ. 47183.55 ಲಕ್ಷಗಳನ್ನು ಸ್ವೀಕರಿಸಲಾಯಿತು. ಇದಕ್ಕೆ ಪ್ರತಿಯಾಗಿ ಮಾಡಿದ ವೆಚ್ಚ ರೂ.49953.34 ಲಕ್ಷಗಳು ಇದರಲ್ಲಿ UIDSSMT, KWASSIP & M&R DC ಕಾಮಗಾರಿಗಳಿಗೆ ಮಾಡಿರುವ ವೆಚ್ಚ ಸೇರಿರುತ್ತದೆ.

4. ಅಭಾವ ಪರಿಹಾರ ಕಾಮಗಾರಿಗಳು:

ಪ್ರಸಕ್ತ ವರ್ಷ ಅಭಾವ ಪರಿಹಾರ ಕಾಮಗಾರಿಗಳಿಗಾಗಿ ರಾಜ್ಯ ಸರ್ಕಾರದಿಂದ ಪಡೆದ ನಿಧಿ 1629.09 ಲಕ್ಷ ರೂಪಾಯಿಗಳು. ಇದಕ್ಕೆ ಪ್ರತಿಯಾಗಿ ಮಾಡಿದ ವೆಚ್ಚ 764.92 ಲಕ್ಷ ರೂಪಾಯಿಗಳು.

5. ಜಿಎನ್‌ನರ್ಮ ಕಾಮಗಾರಿಗಳು:

ಪ್ರಸಕ್ತ ವರ್ಷ ಜಿಎನ್‌ನರ್ಮ ಕಾಮಗಾರಿಗಳಿಗೆ ಕೇಂದ್ರ ಸರ್ಕಾರ / ಕರ್ನಾಟಕ ಸರ್ಕಾರಗಳಿಂದ 357.37 ಲಕ್ಷ ರೂಪಾಯಿಗಳನ್ನು ಪಡೆಯಲಾಗಿದ್ದು, ಇದಕ್ಕೆ ಪ್ರತಿಯಾಗಿ ರೂ. 3396.21 ಲಕ್ಷಗಳ ವೆಚ್ಚವಾಗಿರುತ್ತದೆ. ಇದರಲ್ಲಿ ಹಿಂದಿನ ವರ್ಷದ ಉಳಿತಾಯವು ಸೇರಿದೆ.

6. ಕೇಂದ್ರ ಪ್ರಾಯೋಜಿತ ಯೋಜನೆಗಳು (AMRUT)

ಕೇಂದ್ರ ಪ್ರಾಯೋಜಿತ ಅಮೃತ್ ಯೋಜನೆಗಳಿಗೆ ಕೇಂದ್ರ/ ರಾಜ್ಯ ಸರ್ಕಾರ ಮತ್ತು ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳ ಗಳಿಂದ ಪಡೆದ ನಿಧಿ 18222.22 ಲಕ್ಷ ರೂಪಾಯಿಗಳು. ಇದಕ್ಕೆ ಪ್ರತಿಯಾಗಿ ಮಾಡಿದ ವೆಚ್ಚ 8253.16 ಲಕ್ಷ ರೂಪಾಯಿಗಳು.

2. Under Ground Drainage Schemes:

During the year under report, Rs.26856.44 lakhs was received as detailed below for Under Ground Drainage Schemes.

| | Rs. in lakhs |
|---|-----------------|
| Grant from Government of Karnataka | 13685.00 |
| Grant from Local Bodies (Project share) | 775.00 |
| Loan from Banks | 12361.79 |
| Other Beneficiaries | 34.65 |
| Total | 26856.44 |

The expenditure under the said Schemes was Rs. 26937.03 lakhs, which includes the savings of the previous years.

3. Deposit Contribution Works:

During the year, Rs. 47183.55 lakhs was received as deposit from various institutions towards execution of Water Supply and Drainage works & M&R D.C. Works. The expenditure against these deposits was Rs.49953.34.lakhs. This is inclusive of UIDSSMT, KWASSIP & M&R DC works, which includes savings of the previous years.

4. Scarcity Relief Works:

Funds received from State Government for Scarcity relief works during the year was Rs.1629.09 lakhs as against which the Board spent an amount of Rs.764.92 lakhs.

5. J.N.Nurm Works:

Funds received from GOI/ GOK/ Local Body contribution for JNNurm works during the year was Rs.357.37 lakhs, as against which the Board spent an amount of Rs.3396.21 lakhs, which includes savings of the previous years.

6. Centrally Sponsored Schemes

AMRUTH: Total Funds received for AMRUTH Schemes from GOI/ GOK/ ULB's is Rs.18222.22 lakhs. Total Expenditure is Rs.8253.16 lakhs.



ಆದಾಯ ಮತ್ತು ಖರ್ಚಿನ ಲೆಕ್ಕ:

1. ಸಂಗ್ರಹಿಸಿದ ಆದಾಯ:

ಪ್ರಸಕ್ತ ವರ್ಷ ನೀರು ಸರಬರಾಜು ಪೂರೈಕೆಗಾಗಿ ಸಲ್ಲಿಸಿದ ಆದಾಯ ಬೇಡಿಕೆ - ನೀರಿನ ದರವಾಗಿ ಜಿಲ್ಲಾ ಮಾಡಿರುವುದು ರೂ. 2021.16 ಲಕ್ಷಗಳಾಗಿದ್ದು ಎದುರಾಗಿ ಮಂಡಳಿಯು ರೂ. 1406.66 ಲಕ್ಷಗಳನ್ನು ಮಾತ್ರ ವಸೂಲಿ ಮಾಡಿದೆ. ಬಂಡವಾಳ ಹೂಡಿಕೆಯ ಮೇಲೆ ಬಡ್ಡಿ, ನೋಂದಣಿ ಶುಲ್ಕ, ಟೆಂಡರ್ ನಮೂನೆಗಳ ಮಾರಾಟ, ಬಾಡಿಗೆ ಮತ್ತು ದಂಡ ಮುಂತಾದ ಇತರೆ ಜಮೆಗಳಿಂದ ಸಂಗ್ರಹಿಸಿದ ಒಟ್ಟು ಮೊತ್ತ ರೂ. 2545.46 ಲಕ್ಷಗಳಾಗಿವೆ.

2. ಇಟಿ ಸಂಗ್ರಹಣೆ ಮತ್ತು ಸಿಬ್ಬಂದಿ ವೆಚ್ಚ:

ಮಂಡಳಿಯು ನಗರ ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳ ಪರವಾಗಿ ಕಾರ್ಯಗತಗೊಳಿಸಿದ ಕಾಮಗಾರಿಗಳ ಮೇಲೆ ಆಗಿರುವ ಸಿಬ್ಬಂದಿ ವೆಚ್ಚಗಳು, ಮೇಲುಸ್ತುವಾರಿ ವೆಚ್ಚಗಳು ಹಾಗೂ ಸಾದಿಲ್ವಾರು ವೆಚ್ಚಗಳಿಗಾಗಿ 9283.07 ಲಕ್ಷ ರೂಪಾಯಿಗಳನ್ನು ವಸೂಲಿ ಮಾಡಲಾಯಿತು. ಸಿಬ್ಬಂದಿ ವೆಚ್ಚಕ್ಕಾಗಿ ರೂ. 11595.15 ಲಕ್ಷಗಳನ್ನು ಮತ್ತು ರೂ. 1498.79 ಲಕ್ಷಗಳನ್ನು ಆಡಳಿತಾತ್ಮಕ ಮತ್ತು ಇತರೆ ವೆಚ್ಚಗಳಿಗಾಗಿ ಖರ್ಚು ಮಾಡಲಾಗಿದೆ. ಸಿಬ್ಬಂದಿ ಮತ್ತು ಆಡಳಿತಾತ್ಮಕ ವೆಚ್ಚಗಳಿಗಾಗಿ ಒಟ್ಟು ರೂ. 13093.94 ಲಕ್ಷಗಳು ವೆಚ್ಚವಾಗಿದೆ.

ಋಣಗಳು, ಠೇವಣಿಗಳು ಮತ್ತು ಜಮೆ ಲೆಕ್ಕ:

ಸಾಲಗಳ ಮೇಲಿನ ವೆಚ್ಚ:

ಪ್ರಸಕ್ತ ಸಾಲಿನಲ್ಲಿ ಎಲ್‌ಐಸಿ, ಹುಡ್ಕೋ ಮತ್ತು ಬ್ಯಾಂಕುಗಳಿಗೆ ಮರುಪಾವತಿ ಮಾಡಿದ ಅಸಲು ಮತ್ತು ಬಡ್ಡಿ 18626.88 ಲಕ್ಷ ರೂಪಾಯಿಗಳು. ಇದಕ್ಕೆ ಪ್ರತಿಯಾಗಿ ರೂ. 18622.01 ಲಕ್ಷಗಳ ಮೊತ್ತವನ್ನು ಸರ್ಕಾರದಿಂದ ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳಿಗೆ ಸಂದಾಯಿಸತಕ್ಕ ಎಸ್.ಎಫ್.ಸಿ ಅನುದಾನದ ಮೂಲಕ ಸ್ವೀಕರಿಸಲಾಗಿದೆ.

REVENUE AND EXPENDITURE:

1. Revenue Collected:

The demand for Water charges billed during the year was Rs.2021.16 lakhs against which the Board could collect a sum Rs.1406.66 lakhs only. Other receipts such as, interest on investment, interest on staff loans, registration fee, sale of tender forms, rent, fine etc., was Rs.2545.46 lakhs.

2. ETP Charges and Revenue Expenditure:

Rs.9283.07 lakhs was recovered towards Establishment and Tools and Plants, Supervision Charges and contingency on works executed by the Board on behalf of Urban Local Bodies. The establishment expenditure towards employees salaries, remuneration and other benefits was Rs.11595.15 lakhs. A sum of Rs.1498.79 lakhs was spent on administration and other expenses. The total Establishment & Administration expenditure was Rs.13093.94 lakhs.

DEBTS, DEPOSITS AND REMITTANCE ACCOUNT:

Debt Servicing :

Total repayment of Principal and Interest to LIC, HUDCO, and Banks during the year was Rs.18626.88 lakhs as against SFC grants of Rs.18622.01 lakhs received from the Government.

Rs. in Lakhs

| Financial Institution | Payment | | Total | Amount Received from Govt. through SFC Grant |
|-----------------------|----------------|----------------|-----------------|--|
| | Principal | Interest | | |
| LIC | 994.71 | 1141.95 | 2136.66 | 2195.97 |
| HUDCO | 836.24 | 773.94 | 1610.18 | 1617.26 |
| BANK LOAN | 7113.78 | 7772.26 | 14886.04 | 14808.78 |
| Total | 8944.73 | 9688.15 | 18632.88 | 18622.01 |



1. ಖರೀದಿಗಳಿಗಾಗಿ ವಿವಿಧ ಸಾಲಗಳು:

ವರ್ಷದ ಪ್ರಾರಂಭದಲ್ಲಿ ಖರೀದಿ ಅಡಿಯಲ್ಲಿ ಇದ್ದ ಪ್ರಾರಂಭಿಕ ಶಿಲ್ಕು ರೂ. 1884.03 ಲಕ್ಷಗಳು. ಸಾಲ ಖರೀದಿಗಳಿಗಾಗಿ ಸರಬರಾಜುದಾರರಿಗೆ ಪಾವತಿಸಬೇಕಾದ ಮುಕ್ತಾಯ ಶೀಲ್ಕು ರೂ.2178.53 ಲಕ್ಷಗಳು.

2. ದಾಸ್ತಾನು:

ದಾಸ್ತಾನು ಪ್ರಾರಂಭಿಕ ಶಿಲ್ಕು ರೂ. 1313.81 ಲಕ್ಷಗಳು. ಮಂಡಳಿಯು ರೂ. 1417.26 ಲಕ್ಷಗಳ ಮುಕ್ತಾಯದ ಶಿಲ್ಕನ್ನು ಹೊಂದಿದೆ.

3. ಮುಂಗಡ - ಎಮ್‌ಪಿ ಡಬ್ಲ್ಯೂ ಎ:

ವರ್ಷದ ಪ್ರಾರಂಭದಲ್ಲಿದ್ದ ಶಿಲ್ಕು ರೂ. 2969.60 ಲಕ್ಷಗಳು. ರೂ. 2927.26 ಲಕ್ಷಗಳ ಮುಕ್ತಾಯ ಶಿಲ್ಕನ್ನು ಹೊಂದಿದೆ.

4. ಸಾಮಾನ್ಯ ಠೇವಣಿ:

ಪ್ರಾರಂಭಿಕ ಶಿಲ್ಕು ರೂ. 12486.37 ಲಕ್ಷಗಳು. ರೂ.12547.34 ಲಕ್ಷಗಳ ಮುಕ್ತಾಯ ಶಿಲ್ಕನ್ನು ಹೊಂದಿದೆ.

4. ವಿವಿಧ ಸಾಲಗಾರರು:

ವರ್ಷದ ಪ್ರಾರಂಭದಲ್ಲಿ ವಿವಿಧ ಸಾಲಗಾರರಿಂದ ಬರಬೇಕಾದ ಪ್ರಾರಂಭಿಕ ಶಿಲ್ಕು ರೂ. 71762.24 ಲಕ್ಷಗಳು ಮತ್ತು ಮುಕ್ತಾಯದ ಶಿಲ್ಕು ರೂ. 70275.61 ಲಕ್ಷಗಳು.

ಸಹಿ/-
ಮುಖ್ಯ ಲೆಕ್ಕಾಧಿಕಾರಿಗಳು

ಸಹಿ/-
ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು

1. Current Liability for Purchase:

The Opening Balance of Purchases under Current Liabilities was Rs.1884.03 lakhs. The closing balance was Rs.2178.53 lakhs.

2. Stores & Spares:

The opening balance of Stores and Spares was Rs.1313.81 lakhs and the closing balance was Rs.1417.26 lakhs.

3. Advances -MPWA:

Opening balance under MPWA was Rs. 2969.60 lakhs. The closing balance is Rs.2927.26 lakhs.

4) Deposit Ordinary:

Opening balance under Deposit Ordinary was Rs.12486.37 lakhs. The closing balance was Rs.12547.34 lakhs.

5] Other Receivables :

Opening balance of Other Receivables at the beginning of the year was Rs.71762.24 lakhs and closing balance was Rs.70275.61 lakhs.

Sd/-
Chief Accounts Officer

Sd/-
Managing Director



ಕರ್ನಾಟಕ ನಗರ ನೀರು ಸರಬರಾಜು ಮತ್ತು ಒಳಚರಂಡಿ ಮಂಡಳಿ, ಬೆಂಗಳೂರು
ಇದರ 31.03.2017ಕ್ಕೆ ಕೊನೆಗೊಂಡಂತೆ ಇರುವ
ವರ್ಷದ ಭಾರತ ಮಹಾಲೇಖಪಾಲರ ಪ್ರತ್ಯೇಕ ಲೆಕ್ಕಪರಿಶೋಧನಾ ವರದಿ

ಕರ್ನಾಟಕ ನಗರ ನೀರು ಸರಬರಾಜು ಮತ್ತು ಒಳಚರಂಡಿ ಮಂಡಳಿಯ ಸ್ಥಿತಿ ವಿವರಣಾ ಪಟ್ಟಿ, 31 ಮಾರ್ಚ್ 2017ಕ್ಕೆ ಕೊನೆಗೊಂಡಂತೆ ಇರುವ ವರ್ಷದ, ಆದಾಯ ಮತ್ತು ಖರ್ಚು ಖಾತೆ, ಸಂದಾಯಗಳು ಮತ್ತು ಜಮಾವಣೆಗಳು ಖಾತೆಗಳನ್ನು ಮಹಾಲೇಖಪಾಲರ(ಕರ್ತವ್ಯಗಳು, ಅಧಿಕಾರಗಳು ಮತ್ತು ಸೇವಾ ಷರತ್ತುಗಳು) ಕಾಯ್ದೆ 1971 ರ ಕಲಂ 19(3) ರ ಅಡಿಯಲ್ಲಿ ನಾವು ಲೆಕ್ಕಪರಿಶೋಧನೆ ನಡೆಸಿ ಅದರ ಮೇಲಿನ ಅಭಿಪ್ರಾಯವನ್ನು ಮಂಡಿಸುವ ಜವಾಬ್ದಾರಿಯು ನಮ್ಮದಾಗಿರುತ್ತದೆ.

2. ಪ್ರತ್ಯೇಕ ಲೆಕ್ಕಪರಿಶೋಧನಾ ವರದಿಯು, ಜಮಾ ಖರ್ಚಿನ ಕಾರ್ಯ ವೈಖರಿಗಳ ಬಗೆಗಿನ ವಿವರಗಳನ್ನು ಮಾತ್ರವೇ ಮತ್ತು ವಿಂಗಡಿಸುವಿಕೆ, ಮಾದರಿ ಜಮಾಖರ್ಚಿನ ಕಾರ್ಯವೈಖರಿಗಳ ಪಾಲಿಸುವಿಕೆಗಳ ಅಳವಡಿಸಿಕೊಳ್ಳುವಿಕೆ, ಜಮಾ ಖರ್ಚಿನ ಒಟ್ಟು ಪಾಲಿಸುವಿಕೆಗಳ ಬಳಸುವಿಕೆ, ಬಹಿರಂಗಪಡಿಸುವಿಕೆಗಳ ಆದರ್ಶಗಳು ಮುಂತಾದವುಗಳ ಬಗೆಗಿನ ಮಹಾಲೇಖಪಾಲರ(ಸಿ.ಎ.ಜಿ) ವ್ಯಾಖ್ಯಾನಗಳನ್ನು ಹೊಂದಿದೆ. ಆರ್ಥಿಕ ವ್ಯವಹಾರಗಳ ಬಗೆಗಿನ ಕಾನೂನುಗಳು, ನಿಯಮಗಳು ಮತ್ತು ನಿಯಂತ್ರಣಗಳ (ಔಚಿತ್ಯ ಮತ್ತು ನಿಯಮಿತತೆ) ಮತ್ತು ಪರಿಣಾಮಶೀಲತೆ ವಿವರಗಳು ಮುಂತಾದವುಗಳ ಯಾವುದಾದರೂ ಪರಿಶೋಧನಾ ಗಮನಾರ್ಹ ಅಂಶಗಳು ಇದ್ದರೆ ಅವುಗಳನ್ನು ಪರಿವೀಕ್ಷಣೆ ವರದಿಗಳು ಮತ್ತು ಮಹಾಲೇಖಪಾಲರ ಲೆಕ್ಕಪರಿಶೋಧನಾ ವರದಿಗಳ ರೂಪದಲ್ಲಿ ಪ್ರತ್ಯೇಕವಾಗಿ ನೀಡಲಾಗುತ್ತದೆ.

3. ಭಾರತದಲ್ಲಿ ಸಾಮಾನ್ಯವಾಗಿ ಪಾಲಿಸುವ ಜಮಾಖರ್ಚಿನ ಲೆಕ್ಕಪರಿಶೋಧನಾ ಕಾರ್ಯವೈಖರಿಗಳನ್ನು ಅನುಸರಿಸಿ ಮಾಡಿದ್ದೇವೆ. ಇಂತಹ ವರದಿಗಳಿಗಾಗಿ, ಆರ್ಥಿಕ ವರದಿಗಳಲ್ಲಿನ ಸಮಂಜಸವಾದ ಭರವಸೆಯನ್ನುಳ್ಳಂತಹ ವಾಣಿಜ್ಯಕ ಹೇಳಿಕೆಗಳ ಪಡೆದುಕೊಳ್ಳುವಿಕೆಗಾಗಿ, ಲೆಕ್ಕಪರಿಶೋಧನಾ ಕಾರ್ಯದ ಯೋಜಿಸುವಿಕೆ ಮತ್ತು ಜಾರಿಗೊಳಿಸುವಿಕೆಯ ಅವಶ್ಯಕತೆ ಇರುತ್ತದೆ. ಒಂದು ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ಮೊತ್ತಗಳು ಮತ್ತು ವಾಣಿಜ್ಯಕ ವಿವರಗಳ ಹೇಳಿಕೆಗಳನ್ನು ಸಮರ್ಥಿಸುವ ಸಾಕ್ಷಿಗಳನ್ನು, ಪರೀಕ್ಷಾರ್ಥವಾಗಿ ನೋಡುವುದಾಗಿರುತ್ತದೆ. ಅಲ್ಲದೇ, ಒಂದು ಲೆಕ್ಕಪರಿಶೋಧನೆಯು, ಬಳಸಿದ ಲೆಕ್ಕಾಚಾರದ ಸಿದ್ಧಾಂತಗಳ ಮತ್ತು ನಿರ್ವಹಣಾ ಪ್ರಾಧಿಕಾರದಿಂದ ಮಾಡಲಾದ ಬಹುಮುಖ್ಯ ಅಂದಾಜುಗಳ ಮೌಲ್ಯಮಾಪನ ಮಾಡುವುದು ಮತ್ತು ವಾಣಿಜ್ಯಕ ವಿವರಗಳ ಹೇಳಿಕೆಗಳನ್ನು ಒಟ್ಟಾರೆಯಾಗಿ ಪ್ರಸ್ತುತಪಡಿಸುವಿಕೆಯನ್ನು ವಿವೇಚಿಸುವುದಾಗಿರುತ್ತದೆ. ನಮ್ಮ ಲೆಕ್ಕಪರಿಶೋಧನೆಯು ನಮ್ಮ ಅನಿಸಿಕೆಗಳ ಬಗ್ಗೆ ಸಮಂಜಸವಾದ ಆಧಾರವನ್ನು ಒದಗಿಸುತ್ತದೆ ಎಂದು ನಾವು ನಂಬುತ್ತೇವೆ.

4. ನಮ್ಮ ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ಆಧಾರದ ಮೇಲೆ, ನಾವು ಈ ಕೆಳಕಂಡಂತೆ ವರದಿ ನೀಡುತ್ತೇವೆ:

- ನಮಗೆ ತಿಳಿದಿರುವಂತೆ ಮತ್ತು ನಾವು ನಂಬುವಂತೆ, ಈ ಲೆಕ್ಕಪರಿಶೋಧನೆಗಾಗಿ ಅಗತ್ಯವಿರುವ ಎಲ್ಲ ಮಾಹಿತಿ ಮತ್ತು ವಿವರಣೆಗಳನ್ನು ನಾವು ಪಡೆದಿದ್ದೇವೆ.
- ಈ ವರದಿಯಲ್ಲಿ ಪರಿಗಣಿಸಲಾದ ಸ್ಥಿತಿ ವಿವರಣಾ ಪಟ್ಟಿಯನ್ನು, ಆದಾಯ ಮತ್ತು ಖರ್ಚು ಖಾತೆ, ಸಂದಾಯಗಳು ಮತ್ತು ಜಮಾವಣೆಗಳ ಖಾತೆಗಳನ್ನು ಮಂಡಳಿಯಿಂದ ಅನುಮೋದನೆಗೊಳಪಟ್ಟ ನಮೂನೆಯಲ್ಲಿಯೇ ತಯಾರಿಸಲಾಗಿದೆ.

Separate Audit Report Of The Comptroller And Auditor General Of India On The Accounts Of The Karnataka Urban Water Supply And Drainage Board, Banalore For The Year Ended 31 March 2017

We have audited the attached balance sheet of the Karnataka Urban Water Supply and Drainage Board, Bangalore as at 31 March 2017 and the Income & Expenditure Account Receipts & Payment Account for the year ended on that date under Section 19(3) of the Comptroller and Data Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The audit has been entrusted up to 2019-20. These financial statements are the responsibility of the Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observation on financial transactions with regard to compliance with the Law, Rules and Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc, if any are reported through Inspection Reports / CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statements. An audit includes examining on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, We report that.

- We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- The Balance Sheet and Income & Expenditure Account/Receipt & Payment Account dealt with by this report have been drawn up in the format approved by the Board.



iii) ನಮ್ಮ ಅಭಿಪ್ರಾಯದಂತೆ, ಮಂಡಳಿಯಲ್ಲಿ ಲೆಕ್ಕಗಳ ಮತ್ತು ಇತರ ದಾಖಲೆಗಳನ್ನು ಸರಿಯಾಗಿ ಇಡಲಾಗಿದೆ, ಮತ್ತು ಇದು ಅಂತಹ ಲೆಕ್ಕದ ಪುಸ್ತಕಗಳ ಪರಿಶೀಲನೆಯಲ್ಲಿ ವೇದ್ಯವಾಗಿದೆ.

iv) ಮುಂದುವರಿದಂತೆ, ನಾವು ವರದಿ ಮಾಡುವುದೇನೆಂದರೆ,

ಅ) ಸ್ಥಿತಿ ವಿವರಣಾ ಪಟ್ಟಿ

i) ಬದ್ಧತೆಗಳು

ಅ) ಯೋಜನೆಗಳ ಅನುದಾನ ರೂ.3542.33 ಕೋಟಿಗಳು (ಟಿಪ್ಪಣಿ-3)

ಮಂಡಳಿಯು ಕೈಗೊಂಡ ಎಲ್ಲ ಕಾರ್ಯಗಳ ಒಟ್ಟು ಬದ್ಧತೆಯು ರೂ.371.16 ಕೋಟಿಗಳಾಗಿದ್ದು, ವರ್ಗಾಯಿಸಲಾದ ಬಹಳ ಪ್ರಮಾಣದ ಕೆಲಸಗಳು ಸರ್ಕಾರದ ಅನುದಾನಗಳಿಂದಲೇ ಕೈಗೊಳ್ಳಲ್ಪಟ್ಟಿದ್ದರೂ ಸಹ, ಈ ಎಲ್ಲವನ್ನೂ ಇತರ ಬದ್ಧತಾ ಖಾತೆಗಳಲ್ಲಿ ತೆಗೆದುಕೊಂಡಿರುವಂತೆ ತೋರಿಸಲಾಗಿದೆ. ಇದು ಅನುದಾನಗಳ ಅತಿಶಯೋಕ್ತಿ ತೋರಿಕೆಗೆ ಮತ್ತು ಬದ್ಧತೆಗಳ ಕಡಿಮೆ ತೋರಿಕೆಗೆ ಕಾರಣವಾಗಿದೆ. ಈ ಅಂಶವು ಹಿಂದಿನ ವರ್ಷದಲ್ಲಿ ಎತ್ತಿ ತೋರಿಸಿದಾಗ್ಯೂ ಮತ್ತೆ ಪುನಃ ಮರುಕಳಿಸಿದೆ.

ii) ಆಸ್ತಿಗಳು:

ಅ) ಪ್ರಗತಿಯಲ್ಲಿರುವ ಕಾಮಗಾರಿಗಳು ರೂ.8273.35 ಕೋಟಿಗಳು (ಟಿಪ್ಪಣಿ-9)

1. ಪ್ರಗತಿಯಲ್ಲಿರುವ ಕಾಮಗಾರಿಗಳಿಗೆ ಸಂಬಂಧಿಸಿದ ಬದ್ಧತೆಯನ್ನು ಸೇರಿಸಿ ನೋಡಿದಾಗ, ಹಿಂದಿನ ವರ್ಷದಲ್ಲಿ ಮುಗಿಸಿದ ಮತ್ತು ಪರಭಾರೆ ಮಾಡಿದ ಸರಕಾರೇತರ ಕಾರ್ಯಗಳ ವರ್ಗಾವಣೆ ಆಗದಿದ್ದ ಕಾರಣಕ್ಕಾಗಿ ರೂ.179.18 ಕೋಟಿಗಳ ಹೆಚ್ಚಿನ ತೋರಿಕೆಯಾಗಿದೆ. ಈ ಅಂಶವು ಹಿಂದಿನ ವರ್ಷದಲ್ಲಿ ಎತ್ತಿ ತೋರಿಸಿದಾಗ್ಯೂ ಮತ್ತೆ ಪುನಃ ಮರುಕಳಿಸಿದೆ.

2. ಮೈಸೂರು ಜೆಎನ್‌ಎಮ್‌ಎ ವಿಭಾಗದ ಲೆಕ್ಕಪತ್ರಗಳ ಪ್ರಕಾರ ರೂ.357.40 ಕೋಟಿಗಳಷ್ಟು ಕಾಮಗಾರಿಗಳನ್ನು ಕಾರ್ಯಗತಗೊಳಿಸಲಾಗಿರುತ್ತದೆ. ಆದರೆ, ಕ್ರೋಡೀಕೃತ 'ಸಿ' ಪುಸ್ತಕದಲ್ಲಿ ಕಾರ್ಯಗತಗೊಳಿಸಿದ ಕಾಮಗಾರಿಗಳ ಮೊತ್ತ ರೂ.326.58 ಕೋಟಿಗಳೆಂದು ತೋರಿಸಲಾಗಿರುತ್ತದೆ. ಇದರಿಂದ ಪ್ರಗತಿಯಲ್ಲಿರುವ ಕಾಮಗಾರಿಗಳಲ್ಲಿ ಮತ್ತು ಅನುದಾನದಲ್ಲಿ ರೂ.30.82 ಕೋಟಿಗಳಷ್ಟು ಹೆಚ್ಚಿನ ತೋರಿಕೆಯಾಗಿದೆ.

ಆ) ಪೂರ್ಣಗೊಳಿಸಿದ ಕಾಮಗಾರಿಗಳು- ರೂ.376.76 ಕೋಟಿಗಳು (ಟಿಪ್ಪಣಿ-10)

ಇದು ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳಿಗೆ, ಯಾರ ಪರವಾಗಿ ಕಾರ್ಯ ಮಾಡಲಾಗಿದೆಯೋ ಅವರಿಗೆ, ಮುಗಿಸಿದ ಕಾರ್ಯಗಳ ವರ್ಗಾವಣೆ ಆಗದಿರುವ ಕಾರಣಕ್ಕಾಗಿ, ಸಂಬಂಧಿಸಿದ ಬದ್ಧತೆಗಳಲ್ಲಿ ರೂ.376.76 ಕೋಟಿಗಳ ಹೆಚ್ಚಿನ ತೋರಿಕೆಯಾಗಿದೆ. ಈ ಅಂಶವು ಹಿಂದಿನ ವರ್ಷದಲ್ಲಿ ತೋರಿಸಿದಾಗ್ಯೂ ಮತ್ತೆ ಪುನಃ ಮರುಕಳಿಸಿದೆ.

ಇ) ಸ್ಥಿರ ಆಸ್ತಿಗಳು, ಸಾಲ ಮತ್ತು ಮುಂಗಡಗಳು- ರೂ.1423.97 ಕೋಟಿಗಳು

1. ನಾಲ್ಕು ವಿಭಾಗಗಳಲ್ಲಿ, ಒಟ್ಟು ರೂ.4.95 ಕೋಟಿ ಮೊತ್ತದ ಋಣಾತ್ಮಕ ಬಾಕಿಗಳನ್ನು, ಅಂತ್ಯದ ತಪಶೀಲುಗಳೆಂದು ತೋರಿಸಲಾಗಿದೆ. ಮಂಡಳಿಯು, ಋಣಾತ್ಮಕ ಅಂಶಗಳನ್ನು ನಿವಾರಿಸುವ ನಿಟ್ಟಿನಲ್ಲಿ, ಈ ಋಣಾತ್ಮಕ ಬಾಕಿಗಳನ್ನು, ಇತರ ಲೋಕೋಪಯೋಗಿ ಕಾರ್ಯಗಳ ಮುಂಗಡಗಳಲ್ಲಿ ತಪಶೀಲುಗಳಲ್ಲಿ ನಮೂದಿಸಿಲ್ಲ. ಬಾಕಿಯಿರುವ ತೀರುವಳಗಳಲ್ಲಿ ಅಥವಾ ಹೊಂದಾಣಿಕೆಗಳಲ್ಲಿ ನಮೂದಿಸಿಲ್ಲ ಮತ್ತು ಆದಾಯವೆಂದು ಸಂಜಯವಾದ ಸಂಗ್ರಹ ಶುಲ್ಕದ ರೂಪದಲ್ಲಿ ಸಂಗ್ರಹಿಸಿಲ್ಲ. ಇದು ಅಂತ್ಯದ ಹೊಂದಾಣಿಕೆಗಳಲ್ಲಿ ರೂ.4.95 ಕೋಟಿ ತಪಶೀಲುಗಳ ಕಡಿಮೆ ತೋರಿಸುವಿಕೆಯಲ್ಲಿ ಕಾರಣವಾಗಿದೆ. ಈ ಅಂಶವು ಹಿಂದಿನ ವರ್ಷದಲ್ಲಿ ಎತ್ತಿ ತೋರಿಸಿದಾಗ್ಯೂ ಮತ್ತೆ ಪುನಃ ಮರುಕಳಿಸಿದೆ.

iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Board in so far as it appears from our examination of such books.

iv) We further report that.

A) Balance Sheet

I) Liabilities

a) Project Grants - ₹3542.33 Crore (note 3)

The Board debited the entire value of work ₹371.16 Crore to other liabilities accounts, although a major portion of works transferred included works executed from out of the grants provided by the Government. This has resulted in overstatement of grants and understatement of liabilities. The position persists despite being pointed out in previous years

II) ASSETS

A) Project works On-going works-(Note 9- ₹8233.35 Crore)

1. Work-in-progress is overstated with corresponding overstatement of liabilities by ₹179.18 Crore due to non-transfer of works, completed and handed over during previous years to other agencies. The position persists despite being pointed in the previous year.

2. As per the accounts of Mysore Division. JnNurm works executed by it was ₹357.40 Crore, whereas as per the consolidated 'C' register maintained in the Division, the cumulative expenditure was ₹326.58 Crore resulting in overstatement of work in progress and grants to the extent of ₹30.82 Crore.

B) Project works - Completed projects (Note 10- ₹376.76 crore)

This is overstated with corresponding overstatement of liabilities by ₹376.76 crore due to non-transfer of completed works to the local bodies on whose behalf the works were executed. The position persists despite having being pointed out in the previous years

C) Current assets, loans and Advances ₹1423.97 crore

1. Negative balances under Closing Stock were depicted in respect of four Divisions amounting to ₹4.95 crore. The Board neither booked the deficit in stock to Miscellaneous Public Work Advances, pending recovery or adjustment, as stipulated in codal provisions nor adjusted the accumulated storage charge as revenue to rectify the impact of negative balance. This has resulted in understatement of closing balance of stock by ₹4.95 crore. the position persists despite being pointed out in the previous years.

2. ಮಂಡಳಿಯು ಜವಾಹರ್‌ಲಾಲ್ ನೆಹರು ರಾಷ್ಟ್ರೀಯ ಪುನರುಜ್ಜೀವನ ಯೋಜನೆ(JnNURM) ಯಡಿಯಲ್ಲಿ ರೂ.30.09 ಕೋಟಿಗಳ ಇಟಿಪಿ ಮೊತ್ತವನ್ನು ವಿವಿಧ ಸಾಲಗಾರರಿಂದ ಬರಬೇಕಾಗಿದೆಯೆಂದು ತೋರಿಸಲಾಗಿರುತ್ತದೆ. ಇದು ಮಂಡಳಿಯ 250ನೇ ಮಂಡಳಿ ಸಭೆಯ ನಡವಳಿ ದಿನಾಂಕ 26.05.2014 ರಂತೆ, JnNURM ಕಾಮಗಾರಿಗಳಿಗೆ ಕೇಂದ್ರ ಸರ್ಕಾರದಿಂದ ಅನುಮೋದನೆಯಾಗಿರುವ ಶೇ.3 ಕ್ಕಿಂತ ಶೇ.12ರಷ್ಟು ಇಟಿಪಿ ಹೆಚ್ಚಿಗೆ ಲೆಕ್ಕಮಾಡಲಾಗಿದೆ. ಸರ್ಕಾರದ ಯಾವುದೇ ಆದೇಶವಿಲ್ಲದೆ ಮತ್ತು ಮೈಸೂರು ಮಹಾನಗರ ಪಾಲಿಕೆಯ ಸಮ್ಮತಿಯಿಲ್ಲದೆ, ಸ್ಥಿರ ಆಸ್ತಿಗಳು ಮತ್ತು ಆದಾಯವನ್ನು ವಿವಿಧ ಸಾಲಗಾರರಿಂದ ಬರಬೇಕಾಗಿದೆಯೆಂದು ತೋರಿಸಲಾಗಿರುವುದರಿಂದ ರೂ.30.09 ಕೋಟಿಗಳಷ್ಟು ಹೆಚ್ಚಿನ ತೋರಿಕೆಯಾಗಿರುತ್ತದೆ.

3. ಜಜಾಪುರ ವಿಭಾಗದಲ್ಲಿ ಬ್ಯಾಂಕಿನಲ್ಲಿನ ಸ್ಥಿರ ಠೇವಣಿಯ ರೂ.2.38 ಕೋಟಿಗಳ ಮೊತ್ತವನ್ನು ನಗದು ಮತ್ತು ಬ್ಯಾಂಕ್ ಶಿಲ್ಕುಗಳಲ್ಲಿ ಸೇರಿಸಲಾಗಿದೆ. ಇದರಿಂದ ನಗದು ಮತ್ತು ಬ್ಯಾಂಕ್ ಶಿಲ್ಕುಗಳಲ್ಲಿ ರೂ.2.38 ಕೋಟಿಗಳಷ್ಟು ಹೆಚ್ಚಿನ ತೋರಿಕೆಯಾಗಿದೆ. ಹಾಗೂ ಸ್ಥಿರ ಠೇವಣಿಯಲ್ಲಿ ರೂ.2.38 ಕೋಟಿಗಳ ಕಡಿಮೆ ತೋರಿಕೆಯಾಗಿದೆ. ಮುಂದುವರೆದು, ಜಜಾಪುರ ವಿಭಾಗದಲ್ಲಿ ವಿವಿಧ ಬ್ಯಾಂಕ್‌ಗಳಿಂದ ದೃಢೀಕರಿಸಲ್ಪಟ್ಟ ಮುಕ್ತಾಯದ ಫ್ಲೆಕ್ಸಿ ಠೇವಣಿಯನ್ನು ರೂ.493.45 ಕೋಟಿಗಳಾಗಿದ್ದು, ಲೆಕ್ಕಪತ್ರಗಳಲ್ಲಿ ರೂ.404.22 ಕೋಟಿಗಳೆಂದು ತೋರಿಸಲಾಗಿದೆ. ವ್ಯತ್ಯಾಸವಾದ ರೂ.89.23 ಕೋಟಿಗಳನ್ನು ಲೆಕ್ಕಕ್ಕೆ ತೆಗೆದುಕೊಂಡಿರುವುದಿಲ್ಲ.

4. ಜಜಾಪುರ, ಮಂಡ್ಯ ಮತ್ತು ಹಾಸನ ವಿಭಾಗಗಳಲ್ಲಿನ ಅಮೃತ್ ಯೋಜನೆಯಡಿಯಲ್ಲಿ ವಿವಿಧ ಗುತ್ತಿಗೆದಾರರಿಗೆ ನೀಡಿರುವ ಕ್ರಾಢೀಕರಣ ಮುಂಗಡ ರೂ.52.07 ಕೋಟಿಗಳು ಸಾಲ ಮತ್ತು ಮುಂಗಡಗಳಲ್ಲಿ ಸೇರಿಸಿರುವುದಿಲ್ಲ. ಸ್ಥಿರ ಆಸ್ತಿಗಳಲ್ಲಿ ರೂ.52.07 ಕೋಟಿಗಳಷ್ಟು ಕಡಿಮೆ ತೋರಿಕೆಯಾಗಿದ್ದು, ಪ್ರಗತಿಯಲ್ಲಿರುವ ಕಾಮಗಾರಿಗಳಲ್ಲಿ ಹೆಚ್ಚಿನ ತೋರಿಕೆಯಾಗಿದೆ.

ಆ) ಆದಾಯ ಮತ್ತು ಖರ್ಚು ಲೆಕ್ಕ

1) ಆದಾಯ

1. ಆದಾಯ ರೂ.113.04 ಕೋಟಿಗಳು

ಮಂಡಳಿಯು ಪ್ರಸಕ್ತ ವರ್ಷದಲ್ಲಿ JnNURM ಯೋಜನೆಯಡಿಯಲ್ಲಿ ಶೇ.3ಕ್ಕೆ ಬದಲಾಗಿ ಶೇ.15ರಷ್ಟು ಪರಿಗಣಿಸಿ ರೂ.3.57 ಕೋಟಿಗಳನ್ನು ಇಟಿಪಿ ಮೊತ್ತವನ್ನು ಲೆಕ್ಕಕ್ಕೆ ತೆಗೆದುಕೊಳ್ಳಲಾಗಿದೆ. ಇದರಿಂದಾಗಿ ಆದಾಯ ಮತ್ತು ಸ್ಥಿರ ಆಸ್ತಿಗಳಲ್ಲಿ ಇದೇ ಮೊತ್ತವನ್ನು ಹೆಚ್ಚಿಗೆ ತೋರಿಸಿದಂತಾಗಿದೆ.

2. ಮಂಡ್ಯ ವಿಭಾಗದ ಆದಾಯದಲ್ಲಿ ಸೇರಿಸಬೇಕಾಗಿದ್ದ ನೀರಿನ ಕರ ವಸೂಲಾತಿಯ ಮೇಲೆ ಶೇ.8ರಷ್ಟು ಪ್ರೋತ್ಸಾಹ ದನ ರೂ.0.29 ಕೋಟಿಗಳನ್ನು ಲೆಕ್ಕಕ್ಕೆ ಸೇರಿಸಿರುವುದಿಲ್ಲ. ಇದರಿಂದಾಗಿ ರೂ.0.29 ಕೋಟಿಗಳನ್ನು ಆದಾಯದಲ್ಲಿ ಕಡಿಮೆ ಮತ್ತು ಎಮ್&ಆರ್ ಠೇವಣಿಗಳಲ್ಲಿ ಹೆಚ್ಚಿಗೆ ತೋರಿಸಿದಂತಾಗಿರುತ್ತದೆ.

3. ಮಂಡಳಿಯು ಹಿರಿಯೂರು-ಚಳ್ಳಕೆರೆ ನೀರು ಸರಬರಾಜು ಯೋಜನೆಯಲ್ಲಿ ಪರಿಗಣಿಸಬೇಕಾಗಿರುವ ಇಟಿಪಿಗಿಂತ ಹೆಚ್ಚಿಗೆ ಲೆಕ್ಕ ಮಾಡಲಾಗಿದ್ದು, ಇದರಿಂದ ಆದಾಯ ಮತ್ತು ಹೆಚ್ಚುವರಿಗಳಲ್ಲಿ ರೂ.1.69 ಕೋಟಿಗಳಷ್ಟು ಹೆಚ್ಚಿಗೆ ತೋರಿಸಿದಂತಾಗಿರುತ್ತದೆ.

2. Other receivables and Deposits includes ₹30.09 Crore, being the 12 percentage Establishment Tools and Plant (ETP) charges accounted as receivable from Mysore City Corporation in respect of jnNURM works executed in Mysore division. Though the scheme guidelines stipulated only 3 percentage ETP to be accounted under both work-in-progress and revenue, Board charged excess 12% to both revenue and Sundry debtors based on the decision taken in 250th board meeting. In the absence of any directions from government and concurrence from Mysore city Corporation in this regard, accounting the same as receivable has resulted in overstatement of both current assets and income to the extent of ₹30.09 Crore.

3. Cash and bank balances includes ₹2.38 Crore being the investment made by Bijapur division. Depicting the same under bank balance instead of investments has resulted in overstatement of bank balance and understatement of investments by ₹2.38 Crore. Further, closing balance of flexi deposits in Bijapur division, as confirmed by respective banks was ₹493.45 Crore. However in final accounts only ₹404.22 Crore was shown as flexi deposits. The difference of ₹89.23 Crore remained unaccounted.

4. Loans and advances do not include ₹52.07 crore being mobilisation advances paid to contractors under AMRUT schemes in three divisions viz Bijapur, Mandya and Hassan. Accounting the same under work in progress instead of advances has resulted in understatement of current assets and overstatement of project works to the extent of ₹52.07 crore.

B) INCOME AND EXPENDITURE ACCOUNT

I INCOME

a) Revenue ₹113.04 Crore

1. The Board accounted Establishment Tools and Plant (ETP) charges in respect of jnNURM works at 15% against the admissible rate of 3% amounting to ₹3.57 Crore during the year. This has resulted in overstatement of both income and current assets to the same extent.

2. This does not include ₹0.29 Crore being 8% incentive on water charges collection received in Mandya division to be accounted under revenue. This has resulted in understatement of income and overstatement of M&R deposits by ₹0.29 Crore

3. The Board accounted Establishment Tools and Plant (ETP) charges in excess of admissible rates in respect of Cauvery Water Supply Scheme to Hiriya- Challakere, resulting in overstatement of income and surplus to an extent of ₹1.69 Crore.



ಅ) ಇತರೆ ಜಮೆಗಳು- ರೂ.25.45 ಕೋಟಿಗಳು

ಗುಲ್ಬರ್ಗ ವಿಭಾಗದಲ್ಲಿ ನಿಯೋಜನೆ ಮೇರೆಗೆ ಕಾರ್ಯನಿರ್ವಹಿಸುತ್ತಿರುವ ನೌಕರರಿಗೆ ಮಾರ್ಚ್ 2016ರವರೆಗೆ ಬರಬೇಕಾಗಿರುವ ನಿವೃತ್ತಿ ಮತ್ತು ರಜೆ ಸವಲತ್ತುಗಳ ಮೊತ್ತ ರೂ.1.23 ಕೋಟಿಗಳನ್ನು ಲೆಕ್ಕ ಮಾಡಿರುವುದಿಲ್ಲ. ಇದರಿಂದಾಗಿ ಆದಾಯ ಮತ್ತು ಮೀಸಲುಗಳಲ್ಲಿ ಕಡಿಮೆ ತೋರಿಕೆಯಾಗಿರುತ್ತದೆ.

ಇ) ಸಾಮಾನ್ಯ

1. ಬಳ್ಳಾರಿ ವಿಭಾಗದಲ್ಲಿ ಪೂರ್ಣಗೊಳಿಸಿರುವ ಲೇವಣಿ ವಂತಿಗೆ ಕಾಮಗಾರಿಗಳು, ಎಸ್‌ಸಿಪಿ ಮತ್ತು ಐಎಸ್‌ಪಿ ಕಾಮಗಾರಿಗಳನ್ನು ಪ್ರಗತಿಯಲ್ಲಿರುವ ಕಾಮಗಾರಿಗಳಲ್ಲಿ ತೋರಿಸಲಾಗಿರುತ್ತದೆ. ಪ್ರಗತಿಯಲ್ಲಿರುವ ಕಾಮಗಾರಿಗಳಲ್ಲಿ ಹಾಗೂ ಸಾಲಗಳಲ್ಲಿ ತೆಗೆದುಹಾಕಲು ಯಾವುದೇ ಕ್ರಮ ಕೈಗೊಂಡಿರುವುದಿಲ್ಲ.

2. ದಾಸ್ತಾನು ಸಂಗ್ರಹ ಶುಲ್ಕವನ್ನು ಸಾಮಗ್ರಿಗಳ ಮೊತ್ತದಿಂದ ಬೇರ್ಪಡಿಸಲಾಗಿದ್ದು ಮತ್ತು ಸದರಿ ವರ್ಷದ ಕಂದಾಯದಡಿ ಲೆಕ್ಕಹಾಕಲಾಗಿದ್ದರೂ, ಹಿಂದಿನ ವರ್ಷಗಳಲ್ಲಿ(ಮಾರ್ಚ್ 2013ರವರೆಗೂ) ಸಂಗ್ರಹವಾಗಿರುವ ದಾಸ್ತಾನು ಸಂಗ್ರಹ ಶುಲ್ಕವನ್ನು ಬೇರ್ಪಡಿಸಲು ಯಾವುದೇ ಪ್ರಯತ್ನ ಮಾಡಿರುವುದಿಲ್ಲ. ಇದರಿಂದಾಗಿ, ತಪಶೀಲು ಪಟ್ಟಿಯಲ್ಲಿ ಸಾಮಗ್ರಿಗಳ ಮೊತ್ತದ ಜೊತೆ ಗಳಿಸಿದ ದಾಸ್ತಾನು ಸಂಗ್ರಹ ಶುಲ್ಕವು ಸೇರಿ ಇದು ಲೆಕ್ಕಪತ್ರ ಮಾನದಂಡ-2ಕ್ಕೆ ವಿರುದ್ಧವಾಗಿದೆ. ವಿವರಗಳು ಬೇಕಾಗಿರುವ ಕಾರಣ ಮೊತ್ತವನ್ನು ಲೆಕ್ಕಿಸಲಾಗದು. ಅಲ್ಲದೆ, ಕೆಲವು ವಿಭಾಗಗಳ ದಾಸ್ತಾನು ಲೆಕ್ಕದಲ್ಲಿ ಋಣಾತ್ಮಕ ಉಳಿತಾಯವೆಂದು ತೋರಿಸಲಾಗಿದ್ದು, ಇದನ್ನು ಸಮನ್ವಯಗೊಳಿಸಿರುವುದಿಲ್ಲ. ಈ ಅಂಶವು ಹಿಂದಿನ ವರ್ಷದಲ್ಲಿ ಎತ್ತಿ ತೋರಿಸಿದಾಗ್ಯೂ ಮತ್ತೆ ಪುನಃ ಮರುಕಳಿಸಿದೆ.

3. ಪರೀಕ್ಷಿಸಿದ ಕೆಲವು ವಿಭಾಗಗಳಲ್ಲಿ ಅವಧಿ ಮುಗಿದ ಚೆಕ್‌ಗಳ ನಮೂದನ್ನು ಹಿಂಪಡೆದಿರುವುದಿಲ್ಲ. ಅಲ್ಲದೆ, ಲೆಕ್ಕಪತ್ರಗಳ ಸರಿದೂಗಿಸುವಿಕೆಯಲ್ಲಿ ಬ್ಯಾಂಕ್ ಲೆಕ್ಕಗಳ ಸಮನ್ವಯವು ಕಡ್ಡಾಯ ಯಾಂತ್ರಿಕ ವ್ಯವಸ್ಥೆಯಾಗಿದ್ದು, ಇದನ್ನು ಸರಿಯಾಗಿ ಮಾಡಿರುವುದಿಲ್ಲ.

4) ಲೆಕ್ಕಪತ್ರಗಳ ಪರಿಷ್ಕರಣೆ:

ಮಂಡಳಿಯು ಲೆಕ್ಕಪತ್ರಗಳನ್ನು ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ತರುವಾಯ ಪರಿಷ್ಕರಣೆಯ ಪರಿಣಾಮವಾಗಿ ಸ್ವತ್ತುಗಳು ಮತ್ತು ಬದ್ಧತೆಗಳು ರೂ.16.22 ಕೋಟಿಗಳಷ್ಟು ಕಡಿಮೆಯಾಗಿರುತ್ತದೆ. ಖರ್ಚಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ಆದಾಯ ರೂ.19.85 ಕೋಟಿಗಳಷ್ಟು ಹಾಗೂ ಜಮೆ ಮತ್ತು ಸಂದಾಯಗಳು ರೂ.12.00 ಕೋಟಿಗಳಷ್ಟು ಹೆಚ್ಚಾಗಿರುತ್ತದೆ.

5) ಲೆಕ್ಕಪತ್ರದ ಮೇಲೆ ಪರಿಣಾಮ:

ಈ ಮೊದಲು ತೋರಿಸಿದ ಕಂಡಿಕೆಗಳಲ್ಲಿ ತೋರಿಸಿದ ಕಾರಣದಿಂದಾಗಿ, ಖಾತೆಗಳ ಮೇಲಿನ ಸಗಟು ಪರಿಣಾಮವಾಗಿ, ಬದ್ಧತೆಗಳು ರೂ.582.27 ಕೋಟಿಗಳಷ್ಟು ಮತ್ತು ಸ್ವತ್ತುಗಳನ್ನು ರೂ.615.76 ಕೋಟಿಗಳಷ್ಟು ಹೆಚ್ಚಿಗೆ ತೋರಿಸಲಾಗಿದೆ ಮತ್ತು 31ನೇ ಮಾರ್ಚ್ 2017ರ ವರೆಗಿನ ಆದಾಯವನ್ನು ರೂ.33.83 ಕೋಟಿಗಳಷ್ಟು ಕಡಿಮೆ ತೋರಿಸಲಾಗಿದೆ.

ಈ) ಅನುದಾನ

ದಿನಾಂಕ 31 ಮಾರ್ಚ್ 2017ರಂತೆ, ವರ್ಷದಲ್ಲಿ ಪಡೆದ ಅನುದಾನ ರೂ.652.35 ಕೋಟಿಗಳಲ್ಲಿ(ಹಿಂದಿನ ವರ್ಷದ ಬಾಕಿ ರೂ.65.15 ಕೋಟಿಗಳು), ಮಂಡಳಿಯು ರೂ.513.84 ಕೋಟಿಗಳನ್ನು ಖಚಿಸಲು ಸಾಧ್ಯವಾಗಿದೆ. ರೂ.138.51 ಕೋಟಿಗಳು ಖಚಿಸದೇ ಉಳಿದಿದೆ.

b) Other receipts- ₹25.45 crore.

The Board did not account the Pension and leave salary contribution receivable of deputation staff for the period upto Mar 2016 in Gulbarga division, resulting in understatement of both income and reserves to the extent of ₹1.23 Crore

C) GENERAL

1. In Bellary division, Deposit Contribution Works including SCP/TSP works which were completed long bank, are still being shown under work in progress. No efforts were made to remove these items from both WIP and corresponding liabilities.

2. Though storage charge has been segregated from material cost and accounted under revenue during the year, no efforts have been made to segregate storage charges accumulated over the years (Up to March 2013). As a result, Inventories have been valued at cost plus storage charges earned, contrary to Accounting Standard-2. The amount could not be quantified for want of details. Besides, several Division, depict negative balances under inventories and the same has not been reconciled. The position persists despite having being pointed out in the previous years.

3. It was seen that in test-checked divisions, entries for the time barred cheques had not been reversed. Further, bank reconciliation being a mandatory mechanism to ensure the correctness of accounting was not being carried out properly.

4. Revision of Accounts:

The Board revised the accounts at the instance of audit. The effect of revision was that the Assets and Liabilities decreased by ₹16.22 Crore, excess of Expenditure over Income increased by ₹19.85 Crore and Receipts and Payments for the year increased by ₹12.00 Crore

5. Effect on Accounts

The net effect on accounts due to the preceding paragraphs is that Liabilities were overstated by ₹582.27 Crore, Assets were overstated by ₹615.76 Crore and excess of Expenditure over Income as on 31 March 2017 was understated by ₹33.83 Crore.

D) Grants in aid:

Out of Grants-in-aid of ₹652.35 Crore received during the year (including previous years' balance of ₹65.15 Crore), the Board could utilize an amount of ₹513.84 Crore, leaving ₹138.51 Crore as un-utilized grants as on 31 March 2017.



iv) ಅಡಚಿತ ಮಂಡಳಿಗೆ ಪತ್ರ

ಲೆಕ್ಕಪರಿಶೋಧನಾ ವರದಿಯಲ್ಲಿ ಸೇರಿಸಲಾರದ ನ್ಯೂನತೆಗಳನ್ನು ಅಧ್ಯಕ್ಷರು ಮತ್ತು ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು, ಕರ್ನಾಟಕ ನಗರ ನೀರು ಸರಬರಾಜು ಮತ್ತು ಒಳಚರಂಡಿ ಮಂಡಳಿ, ಬೆಂಗಳೂರು ಇವರಿಗೆ ಪ್ರತ್ಯೇಕ ನಿರ್ವಹಣಾ ಪತ್ರದ ಮೂಲಕ ಪರಿಹಾರ / ಸರಿಪಡಿಸುವ ಕ್ರಮಕ್ಕಾಗಿ ನೀಡಲಾಗಿದೆ.

V. ಈ ಮೊದಲು ನೀಡಿರುವ ಕಂಡಿಕೆಗಳಲ್ಲಿ ತಿಳಿಸಿದಂತೆ, ನಾವು ಈ ಮೂಲಕ ವರದಿ ಮಾಡುವುದೇನೆಂದರೆ, ಈ ವರದಿಯಲ್ಲಿ ತೋರಿಸಿದ ಸ್ಥಿತಿ ವಿವರಣಾ ಪಟ್ಟಿ, ಆದಾಯ ಮತ್ತು ಖರ್ಚುಗಳ ಖಾತೆ / ಜಮೆ ಮತ್ತು ಸಂದಾಯಗಳ ಖಾತೆ ವಿವರಗಳು, ಲೆಕ್ಕಪಾತೆಯ ಪುಸ್ತಕಗಳೊಂದಿಗೆ ಹೊಂದಿಕೆ ಆಗುತ್ತವೆ.

VI. ಅರ್ಥಿಕ ವಿವರಣಾ ಪಟ್ಟಿ ಕಾರ್ಯನೀತಿ ಹಾಗೂ ಲೆಕ್ಕಪತ್ರಗಳ ಉಪ್ಪಣಿಗಳ ಬಗ್ಗೆ ಬೇಕಾದ ವಿವರಗಳನ್ನು ಪಡೆದು ನಮ್ಮ ಅಭಿಪ್ರಾಯವನ್ನು ತಿಳಿಸಲಾಗಿದೆ. ಇತರೆ ವಿಷಯಗಳ ಬಗ್ಗೆ ಪರಿಶೋಧನಾ ವರದಿಯಲ್ಲಿ ಸೂಚಿಸಿದ್ದು ಇದು ನೈಜ ಹಾಗೂ ನಿಷ್ಪಕ್ಷಪಾತವಾಗಿದೆ. ಈ ವರದಿಯು ಭಾರತದಲ್ಲಿ ಸಾಮಾನ್ಯವಾಗಿ ಜಾರಿಯಲ್ಲಿರುವ ಲೇಖಾ ವಿಧಾನದಂತೆ ರೂಪಿಸಲಾಗಿದೆ.

ಅ. ಮಂಡಳಿಯ ಸ್ಥಿತಿ ವಿವರಣಾ ಪಟ್ಟಿಯನ್ನು ದಿನಾಂಕ 31.03.2017ರ ಅಂತ್ಯಕ್ಕೆ ನಮೂದಿಸಲಾಗಿದೆ ಹಾಗೂ

ಆ. ಆದಾಯ ಮತ್ತು ಖರ್ಚು ಲೆಕ್ಕಪತ್ರಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಹೆಚ್ಚುವರಿಯನ್ನು ಈ ವರ್ಷದ ಅಂತ್ಯಕ್ಕೆ ನಮೂದಿಸಲಾಗಿದೆ.

D) Management Letter :

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Chairman & Managing Director, Karnataka Urban Water Supply and Drainage Board, Bangalore through a management letter issued separately for remedial/corrective action.

v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account / Receipt & payment Account dealt with by this report are in agreement with the books of accounts

vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India.

a. In so far as it relates to the Balance sheet, of the state of affairs of the Board as at 31 March 2017; and

b. In so far as it relates to Income & Expenditure Account of the deficit for the year ended on that date.

ಸಹಿ/-
ಪ್ರಧಾನ ಮಹಾಲೇಖಪಾಲರು(ಜಿ&ಎಸ್.ಎಸ್.ಎ.)
ಕರ್ನಾಟಕ

Sd/-
PRINCIPAL ACCOUNTANT GENERAL (G&SSA)
KARNATAKA

ಕಂಟ್ರೋಲರ್ ಮತ್ತು ಆಡಿಟರ್
ಜನರಲ್ ಆಫ್ ಇಂಡಿಯಾರವರ ಪರವಾಗಿ

For and on behalf of the C & AG of India

ಸ್ಥಳ: ಬೆಂಗಳೂರು
ದಿನಾಂಕ: 10.08.2018

Place : Bangalore
Date : 10 August 2018



ಅನುಬಂಧ

1) ಆಂತರಿಕ ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ಯಥೋಚಿತತೆ

ಆಂತರಿಕ ಲೆಕ್ಕಪರಿಶೋಧನೆ ವಿಭಾಗವು ಮಂಜೂರಾದ ಸಿಬ್ಬಂದಿಯಲ್ಲಿ ಶೇ.50ರಷ್ಟು ಸಿಬ್ಬಂದಿಯೊಂದಿಗೆ ಕಾರ್ಯನಿರ್ವಹಿಸುತ್ತಿರುತ್ತದೆ. 2016-17ನೇ ಸಾಲಿನಲ್ಲಿ ಆಂತರಿಕ ಲೆಕ್ಕಪರಿಶೋಧನೆ ವಿಭಾಗವು 20 ವಿಭಾಗಗಳ ಪೈಕಿ 14 ವಿಭಾಗಗಳಲ್ಲಿ ಆಂತರಿಕ ಲೆಕ್ಕ ಪರಿಶೋಧನೆ ನಡೆಸಿರುತ್ತದೆ. ಒಂದು ವಿಭಾಗದಲ್ಲಿ 2010-11 ರಿಂದ 2014-15 (5 ವರ್ಷಗಳ) ಆಂತರಿಕ ಲೆಕ್ಕ ಪರಿಶೋಧನೆ ನಡೆಸಿರುವುದು ಗಮನಿಸಲಾಗಿರುತ್ತದೆ. ಆಂತರಿಕ ಲೆಕ್ಕಪರಿಶೋಧನೆ ವಿಭಾಗವು ಲೆಕ್ಕ ಪರಿಶೋಧನೆ ವರದಿಗಳನ್ನು ಮುಖ್ಯ ಲೆಕ್ಕಾಧಿಕಾರಿಗಳಿಂದ ಮೇಲ್ವಿಚಾರಣೆಗೆ ಒಳಪಡಿಸಲಾಗಿದ್ದು, ಈ ಮೂಲಕ ಸ್ವಾತಂತ್ರ್ಯವನ್ನು ಕಡೆಗಣಿಸಲಾಗಿದೆ.

2) ಆಂತರಿಕ ನಿಯಂತ್ರಣ ವ್ಯವಸ್ಥೆಯ ಯಥೋಚಿತತೆ

ಮಂಡಳಿಯಲ್ಲಿ ಅಸ್ಥಿತ್ವದಲ್ಲಿರುವ ಆಂತರಿಕ ನಿಯಂತ್ರಣ ವ್ಯವಸ್ಥೆಯು ಯಥೋಚಿತವಾಗಿಲ್ಲದಿರುವುದರಿಂದ ಇದನ್ನು ಬಲಪಡಿಸಬೇಕಾಗಿರುತ್ತದೆ. ಸಂಬಂಧಪಟ್ಟ ಕೆಲವು ಉದಾಹರಣೆಗಳು ಕೆಳಕಂಡಂತಿವೆ:

ಅ. ಬಾಕಿ ಇರುವ ಮೊತ್ತವನ್ನು ಗ್ರಹಿಸುವಿಕೆಯಲ್ಲಿ ಖಾತ್ರಿಪಡಿಸುವ ವ್ಯವಸ್ಥೆಯು ಇಲ್ಲದಿರುವುದರಿಂದ ಎಮ್‌ಪಿಡಿಬ್ಲ್ಯೂಎ ಮತ್ತು ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳಿಂದ ಬರಬೇಕಾಗಿರುವ ನೀರಿನ ಶುಲ್ಕಗಳಲ್ಲಿ ಭಾರಿ ಪ್ರಮಾಣದ ಮೊತ್ತವು ಬಾಕಿ ಇರುತ್ತದೆ. ಕಾರ್ಯ ಮತ್ತು ನಿರ್ವಹಣೆ ಕಾಮಗಾರಿಗಳಲ್ಲಿ ಬರಬೇಕಾಗಿರುವ ಬಾಕಿಯ ಮೇಲೆ ವಿಧಿಸುತ್ತಿರುವ ಬಡ್ಡಿ ಗ್ರಹಿಸುವಿಕೆ ಅನುಮಾನವಾದ ಕಾರಣ ಮಂಡಳಿಯು ತನ್ನ ಕಾರ್ಯ ನೀತಿಯನ್ನು ಪರಿಷ್ಕರಿಸಿರುತ್ತದೆ.

ಆ. ಮಂಡಳಿಯಿಂದ ಗ್ರಹಿಸಬಹುದಾದ ಬಾಕಿಗಳಲ್ಲಿ, ಬಗೆಬಗೆಯ ಸಂದಾಯದಾರರ ಬಾಕಿಗಳ ಖಾತರಿಗಳನ್ನು ಪಡೆಯಲಾಗಿಲ್ಲ.

ಇ. ಸರ್ಕಾರದ ಅನುದಾನಗಳಲ್ಲಿ ರೂಪಿಸಲಾದ ಮತ್ತು ಸರ್ಕಾರೇತರ ಸಂಸ್ಥೆಗಳಿಂದ ಪಡೆದಂತಹ ಅನುದಾನಗಳಲ್ಲಿ ರೂಪಿಸಲಾದ ಸ್ವತ್ತುಗಳನ್ನು ಅವುಗಳ ಕ್ರಮಾನುಗತ ಸಂಸ್ಥೆಗಳಿಗೆ, ಯೋಜನೆಗಳ ಮುಕ್ತಾಯದ ನಂತರವೂ ಹಸ್ತಾಂತರ ಮಾಡಲಾಗಿಲ್ಲ. ಮಂಡಳಿಯು ಈ ಸ್ವತ್ತುಗಳನ್ನು ಇನ್ನೂ ಕಾರ್ಯಪ್ರಗತಿಯಲ್ಲಿದೆ ಎಂದು ತೋರಿಸುವ ಮೂಲಕ, ಮಂಡಳಿಯ ಸ್ವತ್ತಾಗಿರದಿದ್ದರೂ, ಮಂಡಳಿಯ ಸ್ವತ್ತುಗಳೆಂದು ತೋರಿಸಿದೆ.

ಈ. ಇಎಂಡಿ ದಾಖಲೆ ಪುಸ್ತಕಗಳನ್ನು ನಿರ್ವಹಿಸದ ಕಾರಣ, ರೇವಣಿಗಳನ್ನು ಹಿಂತಿರುಗಿಸುವ ಹೊಣೆಯನ್ನು ತಿಳಿಯಲಾಗುತ್ತಿಲ್ಲ. ಅಲ್ಲದೇ ಖರೀದಿ ಪುಸ್ತಕಗಳನ್ನು ಸಹ ನಿರ್ವಹಿಸುತ್ತಿಲ್ಲ.

ಉ. ಕೆಲವು ವಿಭಾಗಗಳಲ್ಲಿ ಬ್ಯಾಂಕ್ ಖಾತೆಗಳನ್ನು ನಗದು ಪುಸ್ತಕಗಳೊಂದಿಗೆ ಹೊಂದಾಣಿಕೆ ಮಾಡಿರುವುದಿಲ್ಲ. ಹಾಗೂ ಹೊಂದಾಣಿಕೆ ಮಾಡಿರುವ ವಿಭಾಗಗಳಲ್ಲಿ ಅವು ಕಾರ್ಯಗತವಾಗಿರುವುದಿಲ್ಲ.

ಊ. ಹೆಚ್ಚುವರಿ ನಿಧಿಯನ್ನು ಹೂಡಿಕೆ ಮಾಡುವ ಕಾರ್ಯನೀತಿ ರೂಪಿಸಿರುವುದಿಲ್ಲ. ಕೇಂದ್ರ ಕಛೇರಿಯ ಅವಗಾಹನೆಗೆ ತರದೆ ವಿಭಾಗ ಕಛೇರಿಗಳಲ್ಲಿ ಭಾರಿ ಮೊತ್ತದ ಅವಧಿ ರೇವಣಿ ಹೂಡಿಕೆಗಳನ್ನು ಮಾಡಲಾಗಿದೆ.

ANNEXURE

1) Adequacy of Internal Audit

Internal audit wing (IAW) of Board has been functioning with 50% of sanctioned strength. During 2016-17, IAU has conducted audit of 14 out of 20 divisional offices. It was further noticed that, in one division, audit period covered from 2010-11 to 2014-15 (five years). Further, independence of IAU could not be ensured as the wing has been functioning and reporting directly to the chief accounts officer.

2) Adequacy of Internal control System :

The Internal Control system existing in the Board is deficient and needs to be strengthened. Some of the areas of concern are the following:-

a. The system to ensure the realisation of outstanding dues does not exist, as huge amounts are outstanding under Miscellaneous Public Works Account (MPWA) and water charges receivable from ULB's the Board revised its policy of charging interest on outstanding M & R during the year, as the charges of realising the same were doubtful.

b. No confirmation from the Debtors were obtained

c. The assets created out of government Grants and out of amounts received from Non- Government agencies were not transferred to the respective agencies and are continued to be reflected in the accounts of the Board, although the ownership does not vest with the Board.

d. The EMD registers are not maintained to access the liability towards the Deposits to be returned, Besides, purchase Registers are also not maintained.

e. In several Divisions, Bank accounts were not reconciled with the Cash Book and in Divisions where reconciliation was carried out, they were ineffective.

f. Investment Policy for investing surplus funds does not exist. Huge investments in Fixed Deposits were made by field offices without the knowledge of the Central Office:

3) ಸ್ವತ್ತುಗಳ / ತಪಶೀಲುಗಳ ಭೌತಿಕ ಪರಿಶೀಲನೆ ವ್ಯವಸ್ಥೆ

ಈ ಮುಂಚಿನ ಲೆಕ್ಕ ಪರಿಶೋಧನೆಗಳಲ್ಲಿ ಸೂಚಿಸಲಾಗಿಯೂ ಕೂಡ, ಕ್ರೋಢೀಕರಿಸಿದ ಸ್ವತ್ತು ವಹಿಯನ್ನು ನಿರ್ಮಿಸಿ ನಿರ್ವಹಿಸುವಲ್ಲಿ ಮಂಡಳಿಯು ವಿಫಲವಾಗಿದೆ. ಮುಂದುವರೆದಂತೆ, ಸ್ವತ್ತುಗಳ ವಾರ್ಷಿಕ ಭೌತಿಕ ಪರಿಶೀಲನೆ ನಡೆಸಲಾಗಿಲ್ಲ, ಮತ್ತು ಕಾಲಾನುಕ್ರಮವಾದ ಸ್ಥಿರ ಸ್ವತ್ತುಗಳ ವಾರ್ಷಿಕ ಭೌತಿಕ ಪರಿಶೀಲನೆಯ ವಿನ: ಅವುಗಳ ಇರುವಿಕೆ ಮತ್ತು ಸ್ವತ್ತುಗಳ ಮಾಲೀಕತ್ವವನ್ನು ನಿಶ್ಚಿತಗೊಳಿಸಲಾಗದು.

3) System of Physical verification of Assets / Inventory:

The Board did not maintain consolidated asset register despite being commented in earlier certification. Further, annual physical verification of assets had not been done and in the absence of periodic physical verification of fixed assets, the continued existence and ownership of the assets could not be ensured.

ಸಹಿ/-

ಪ್ರಧಾನ ಮಹಾಲೇಖಪಾಲರು(ಜಿ&ಎಸ್‌ಎಸ್‌ಎ)
ಕರ್ನಾಟಕ

Sd/-

Principal Accountant General (G&SSA)
Karnataka



Financial Statements



KARNATAKA URBAN WATER SUPPLY & DRAINAGE BOARD
Balance Sheet as at 31st March, 2017

Amount in Rs.

| Particulars | Note | As at 31.03.2017 | As at 31.03.2016 |
|---|--------------|-----------------------|-----------------------|
| LIABILITIES | | | |
| Reserves and Surplus | 2 | 497,77,05,667 | 523,39,42,363 |
| Project Grants | 3 | 3542,32,89,628 | 2919,05,10,316 |
| Project Loans from | | | |
| (a) Financial Institutions and Banks | 4 | 1180,70,32,199 | 980,66,04,892 |
| (b) Government of Karnataka | 5 | 523,33,47,706 | 523,33,47,706 |
| Current Liabilities & Provisions | | | |
| (a) Deposit Contributions - Works | 6 | 3206,01,91,679 | 2734,18,37,173 |
| | TOTAL | 8950,15,66,879 | 7680,62,42,450 |
| ASSETS | | | |
| Fixed Assets | | | |
| Gross Block | 8 | 43,59,37,883 | 40,23,17,399 |
| Less: Accumulated Depreciation | | 21,49,18,123 | 19,44,90,570 |
| Net Block | | 22,10,19,760 | 20,78,26,829 |



KARNATAKA URBAN WATER SUPPLY & DRAINAGE BOARD
Balance Sheet as at 31st March, 2017

Amount in Rs.

| Particulars | Note | As at 31.03.2017 | As at 31.03.2016 |
|--|--------------|-----------------------|-----------------------|
| Capital Work-in-Progress | 8A | 7,74,27,629 | 7,54,79,223 |
| Project Works | | | |
| (a) On-Going Projects | 9 | 8273,34,71,730 | 7101,88,70,340 |
| (b) Completed Projects | 10 | 376,75,81,867 | 376,75,81,867 |
| | | 8657,84,81,226 | 7486,19,31,430 |
| Current Assets, Loans and Advances | | | |
| (a) Stores and Spares | 20 | 14,17,26,517 | 13,13,81,268 |
| (b) Other Receivable and Deposits | 11 | 702,75,61,373 | 717,62,24,089 |
| (c) Cash and Bank balance | 12 | 653,12,55,749 | 540,34,33,174 |
| (d) Loans and Advances | 13 | 53,91,07,013 | 46,68,24,219 |
| | TOTAL | 1423,96,50,652 | 1317,78,62,750 |
| Less: | | | |
| Others (Current Liabilities & Provision | 7 | 1153,75,84,759 | 1144,13,78,559 |
| | TOTAL | 8950,15,66,879 | 7680,62,42,450 |
| Significant Accounting Policies and Notes on Accounts | 1 | | |
| Notes 1 to 19 form an integral part of the financial statements | | | |



KARNATAKA URBAN WATER SUPPLY & DRAINAGE BOARD
Statement of Revenue & Expenditure for the year ended 31st March, 2017

Amount in Rs.

| Particulars | Note | Year ended on 31st March 2017 | As at 31.03.2016 |
|--|---------------|----------------------------------|----------------------|
| I. Revenue | 14 | 113,04,22,400 | 109,94,98,398 |
| II. Other Receipts | 15 | 25,45,45,967 | 34,95,99,236 |
| III. Total Revenue (I + II) | | 138,49,68,367 | 144,90,97,634 |
| IV. Expenditure: | | | |
| (a) Employee Benefits | 16 | 115,95,15,567 | 71,12,77,586 |
| (b) Operation & Maintenance | 17 | 10,72,31,194 | 13,99,68,478 |
| (c) Administration | 18 | 14,98,79,349 | 12,17,93,201 |
| (d) Depreciation | 8 | 2,04,27,890 | 1,81,71,766 |
| (e) Extra Ordinary Items | 19 | 20,41,51,063 | 36,36,96,530 |
| | Total of (IV) | 164,12,05,063 | 135,49,07,561 |
| V. Surplus/(Deficit) carried to Balance Sheet | | (25,62,36,696) | 9,41,90,073 |
| Significant Accounting Policies and Notes on Accounts | 1 | | |
| Notes 1 to 19 form an integral part of the financial statements | | | |



KARNATAKA URBAN WATER SUPPLY AND DRAINAGE BOARD

Note 1 – Significant accounting policies and notes on accounts

A – Preamble

- 1.01** Karnataka Urban Water Supply and Drainage Board is set up by an Act of the Karnataka Legislature – Karnataka Act 25 of 1974 under the name and style of Karnataka Urban Water Supply and Drainage Board Act, 1973, to provide for the establishment of a Board for regulation and development of Water Supply and Underground Drainage (UGD) facilities in the urban areas of the State of Karnataka and matters connected therewith. Jurisdiction of the Board extends to the whole of Karnataka except the Bangalore Corporation area.
- 1.02** The core objective of the Board is to implement Water Supply and UGD Schemes for and on behalf of the Urban Local Bodies (ULBs), as per the approved schemes / projects funded by the State Government / ULBs by way of grants, loans and ULB contribution and hand over to the ULBs for day to day operations and maintenance, as per the directions of the State Government. Besides, the Board is handling bulk and upto end user point Water Supply in few local body areas of the state, strictly as per the directions of the State Government.
- 1.03** By its nature of activities, the Board is a non-revenue earning entity. The Board is allowed to recoup the expenditure on administration and overhead expenditure incurred for the day to day functioning including investigation, planning & execution of Water Supply & UGD works for the ULBs, as a percentage of the works cost, by way of establishment, Tools & Plan (ETP) charges. In respect of the local areas where bulk and upto end user point water supply is entrusted to the Board by the Government, water rate, as approved by the Government / Board from time to time is levied to defray the expenditure related to the bulk and end user distribution as also conserve funds for maintenance and future replacements.

Basis of preparation and presentation of the financial statements.

- 2.01** The financial statements are prepared under the historical cost convention on accrual basis in accordance with the generally accepted accounting principles in India ("Indian GAAP"), keeping in view the provisions of the Mysore Urban Water Supply & Drainage Board Accounts Regulations, 1975.
- 2.02** The annual financial statements are drawn up and presented following the schedule VI format of the erstwhile Companies Act, 1956, pending prescribing of formats for the presentation of the annual financial statements as per SI. No.8 of the above said regulations.
- 2.03** Keeping in view the objects and nature of activities of the Board as detailed at 1.01 to 1.03 above, from 2015-16 and onwards, the Board is preparing and presenting annual statements of Receipts & Payments, Revenue & Expenditure, instead of the traditional Income & Expenditure statement and Balance sheet as at the close of the financial year.

Use of estimates

- 3.01** The preparation of financial statements according to Indian GAAP requires the Board to make judgments, estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period and results of the working during report period. Although these estimates are based on the Board's best knowledge of current events and actions, actual results could differ from these estimates. Any revision to the accounting estimates are recognised prospectively in the current and the future periods.



B. Significant Accounting Policies

Accounting for Project related grants & Contributions.

- 4.01** Project related grants and contributions from the Government of India (GOI), Government of Karnataka (G O K), Urban Local bodies (ULBs) and other agencies for water supply, UGD, Scarcity relief, Natural calamity and such other schemes / works as may be implemented from time to time by the Governments / ULBs, are accounted for on receipt basis and held under liabilities for being utilized / applied towards the specific projects, schemes, works etc.
- 4.02** Interest earned on UIDSSMT Scheme funds, pending utilization for the scheme related works, is added to the UIDSSMT scheme funds.

Loans for Project / Scheme implementation

- 5.01** Loans are availed from the Financial Institutions (FIs) / Banks for implementation of Water Supply, UGD and other infrastructure projects / schemes for and on behalf of the ULBs on the strength of the guarantee extended by the Government of Karnataka (G O K) and utilized for specific projects / schemes.
- 5.02** Loans are also received from the G O K for implementation of the projects / schemes, maintenance of transferred works and servicing of the loans availed from the FIs / Banks, by way of Budgetary support.
- 5.03** Interest paid on loans to FIs / Banks is recouped out of the budgetary support from the GOK and budgetary support received from the GOK towards repayment of principal is held under Current Liabilities pending adjustment against project / scheme related expenditure held under the Assets.
- 5.04** Loan servicing, and repayments made out of the Board funds, pending receipt of the budgetary support from the G O K is shown as receivable from the GOK / ULBs and held under Assets.

Fixed assets and depreciation

- 6.01** Fixed assets are stated at cost less accumulated depreciation. Cost comprises of purchase price and all other costs and incidentals directly attributable to bringing the assets to their present state.
- 6.02** Gains or losses arising from disposal / de-recognition / scrapping of the fixed asset is measured as the difference between the net disposal proceeds & carrying amount of the asset and recognized in the Statement of Revenue & Expenditure, as and when the asset is disposed / de-recognized / scrapped.
- 6.03** Depreciation is provided on the written down value method, by adopting the rates provided under Schedule XIV of the erst while companies Act 1956.
- 6.04** Depreciation is provided at full rate of the additions made upto 30th September and at 50% of the applicable rate for additions made on or after 1st October.
- 6.05** Fixed assets individually cost Rs.5,000 or less are depreciated fully in the year of purchase.
- 6.06** No depreciation is charged in the year of disposal of the asset.
- 6.07** Leasehold land is amortized over the lease period.



Stores and Spares

7.01 Stores & spares are valued at lower of cost of realizable value, after making provision for obsolescence, wherever necessary.

Accounting for expenditure on Project / Scheme works

8.01 The Board is the nodal of the State Government for implementation of the Water Supply and Underground Drainage Scheme in the urban areas of the state of Karnataka except the Bangalore Corporation area and matters connected therewith. Projects / schemes / works undertaken for implementation on behalf of the ULBs with funding assistance from the GOI, GOK, ULB contribution and loans from the financial institutions / Banks do not constitute assets of the Board and the completed works executed / facilities created are handed over to the ULBs for maintenance and operation. Accordingly, expenditure incurred on the projects / schemes / works are aggregated under Project works and carried under assets while the funds received for the projects / schemes / works are aggregated under Project Grants / funds and carried under liabilities.

Accounting for ETP charges, water rate and interest on deposits and other dues

9.01 ETP charges on the works undertaken are recouped as a percentage of the value of work executed in the year and charged to the respective works by recognizing the same as revenue, to cover the establishment, maintenance and administration charges of the Board, as per the relevant rules / Government / Board instructions from time to time.

9.02 Water rate on bulk and end user point supply is accounted for on accrual basis, as per the rate approved by the GOK / Board from time to time.

9.03 Interest to be collected from the ULBs on water charges and M & R dues, as per the relevant rules / Government notification from time to time, are accounted for on realization basis.

9.04 Interest on deposits relatable to Board funds are accounted for on realization basis.

9.05 Interest on deposits relatable to ULB funds held by the Board towards Projects execution and M & R works are accounted for on realization basis to the credit of the respective ULB fund / head under which the deposits are received, to an extent identifiable / segregatable with reasonable certainty.

Employee Benefits

10.01 Salaries, wages and other benefits to the Board employees are accounted for on accrual basis and charged to revenue except Leave Encashment Benefit which is accounted for on payment basis.

10.02 Employees on deputation to the Board are entitled to salary and other benefits as they are eligible to receive from their parent employer, in addition to deputation allowance, pension and leave salary contribution, which is charged to revenue on accrual / payment basis.

10.03 Gratuity and pension payments to the employees are regulated through the Karnataka Urban Water Supply & Drainage Board Employees' Pension Trust Fund, which is a registered entity. Contributions to the Trust from time to time are charged to the revenue.



C. Notes on Accounts

- 11.01** Previous year's figures have been regrouped / rearranged, wherever necessary to make them comparable with the current year figures.

Loans from the G O K

- 12.01** Loans of Rs.52333.47 lakh received from the GOK are for implementing Water Supply, UGD and other infrastructure works for & on behalf of the ULBs, which constitute the asset of the concerned ULB on completion of the work and handing over the same to the ULB.
- 12.02** As per the terms and conditions indicated by the GOK, it is the responsibility of the concerned ULB to service the loan including interest thereon, and role of the Board is that of an agency restricted to recovery / receiving of the interest and installment amounts from the ULBs and passing it on to the GOK. In view of this, no provision is made towards the interest payable, if any, to the GOK on the loans since inception and same has no impact on the Board revenue & expenditure. There has also been no intimation from the GOK regarding the interest payable, if any on the loans. A proposal has also been submitted to the GOK to convert the loans into project grant.

Expenditure on Project / Scheme works and related aspects.

- 13.01** Up to 31.03.2015, all the expenditure incurred from inception in respect of Water Supply, UGD, other infrastructure project / schemes undertaken for and on behalf of the ULBs, as nodal agency of the State Government was grouped under CWIP – completed and ongoing works and funds received for the respective projects / schemes from the GOI, GOK and ULB contribution under Capital Grants and Deposits for D C Works.
- 13.02** As the projects / schemes / works undertaken for implementation on behalf of the ULBs do not constitute assets of the Board and are handed over to the ULBs for maintenance and operation on completion, as per Significant Accounting Policy 8.01, expenditure incurred on the projects / schemes has been shown as separate entry on the face of the balance sheet under Project Works, to ensure correct presentation.
- 13.03** Expenditure booked under project works / schemes, on completion of the concerned project / scheme is to be adjusted / squared off against the Government Grant / ULB contribution received for the specific project / work and to an extent, the project / scheme is funded out of the loans availed from FIs / Banks, the amount is to be shown as receivable from the ULB, with corresponding liability carried in the name of the FI / Bank. On receipt of the budgetary support from the GOK for the loan servicing and / or from the concerned ULB, the amount shown as receivable from the ULBs is to be squared off, as the expenditure on project / schemes do not result in asset to the Board.
- 13.04** However, pending completion of the exercise as at 13.03, project expenditure since inception of the Board is aggregated under Project works and project grants from GOI, GOK, ULB contribution etc., are grouped under the Project Funds. Required accounting adjustments will be carried out on completion of the review and reconciliation in respect of the individual projects / works.

Stock of stores and spares

- 14.01** Stock of stores and spares held under current assets is charged to the respective project / scheme work or operation and maintenance of water supply / UGD work on issue.



Other Receivables

- 15.01** Other receivables comprises of amount due to be reimbursed by the ULBs / GOK towards loan servicing already done by the Board on behalf of the ULBs, Water rate, O&M charges, interest towards delayed payment of water charges & M&R dues accounted on accrual basis upto 31.03.2014 and other miscellaneous dues.

Tax deducted at source

- 16.01** Tax deducted at source was being accounted as per the Form 16A issued by the deductor for the respective AYs. Position has since been reviewed and tax deducted at source for the financial year has been accounted on the basis of credits as per FORM 26A aggregating Rs.97,60,687.00 (Rs.61,27,145 + Rs.36,33,542).
- 16.02** In respect of earlier years, reconciliation of TDS credits as per Form 26A with the FORM 16A issued by the deductor has been taken up and required accounting adjustments will be made on completion of the reconciliation.

Other liabilities

- 17.01** Rs.904,03,15,604 (Rs.814,58,42,911) represents net amount to be adjusted with the ULBs towards repayment of the loan installments, in respect of the loans availed for and on behalf of the ULBs for implementation of Water Supply, Underground Drainage and infrastructure works.
- 17.02** Pending decision regarding preferring appeal against the decree passed by the Court, enhanced land acquisition compensation of Rs.22.37 Crore has not been provided for. This has no impact on the revenue expenditure, since the enhanced compensation, as and when paid will be charged to the respective works and recouped out of the concerned project fund / contribution.

Contribution / provision towards Gratuity and Pension

- 18.01** Contribution of Rs.63,02,10,672.00 to the Karnataka Urban Water Supply & Drainage Board Employees' Pension Trust Fund in 2016-17 towards Gratuity and Pension liability of the Board has been charged to revenue in accordance with SAP 10.03.
- 19.01** The Board is notified u/s 10(46) of Income Tax Act, 1961 vide Notification No.15/2016/F.No.196/6/2015-ITA-I dated 16.03.2016 for the financial years 2014-15 to 2018-19 by the Central Board of Direct Taxes, New Delhi in respect of Establishment, administrative and supervision charges collected as a percentage of project cost prescribed by the Karnataka Public Works Department Accounts Code of Government of Karnataka, water charges collection for Supply of water to local bodies and directly to consumers, interest on investments and fixed deposit in Banks, rent collected for letting out head office building at the 'Jal Bhavan' and forfeiture of earnest money deposit. Hence, no provision is required to be made towards Income Tax for the financial years.

Sd/-
Chief Accounts Officer,
KUWS & D Board, Bengaluru

Sd/-
Managing Director,
KUWS & D Board, Bengaluru



KARNATAKA URBAN WATER SUPPLY & DRAINAGE BOARD
Notes to Financial Statements as at 31st March 2017

2. RESERVES AND SURPLUS

Amount in Rs.

| Particulars | As at 31.03.2017 | As at 31.03.2016 |
|---|----------------------|----------------------|
| Surplus in Statement of Revenue and Expenditure | | |
| Opening balance | 523,39,42,363 | 513,97,52,290 |
| Add/Less: Surplus/(Deficit) for the year | (25,62,36,696) | 9,41,90,073 |
| Net Surplus in Statement of Revenue and Expenditure | 497,77,05,667 | 523,39,42,363 |
| 3. PROJECT GRANTS / CONTRIBUTIONS | | |
| From Gol | | |
| (I) NRCP | 6,25,41,221 | 6,25,41,221 |
| (II) AUWSP | 73,09,33,800 | 73,09,33,800 |
| (III) Centrally Sponsored Schemes | 1,98,15,101 | 1,98,15,101 |
| (IV) Central Sector Schemes | 20,53,534 | 20,53,534 |
| Sub total | 81,53,43,656 | 81,53,43,656 |
| From GoK | | |
| (I) RDPR -- ZP Sector Activities | | |
| Opening balance | 218,00,37,602 | 184,80,97,602 |
| Add : Received during the year | 24,06,31,000 | 33,19,40,000 |
| Sub total | 242,06,68,602 | 218,00,37,602 |
| (II) RDPR -- Others | | |
| Opening balance | 30,23,69,862 | 30,23,69,862 |
| Add : Received during the year | | |
| Sub total | 30,23,69,862 | 30,23,69,862 |
| (III) AUWSP | 57,32,92,800 | 57,32,92,800 |
| (IV) Octroi Grants -- Water Supply | 2,69,80,560 | 26,980,560 |
| (V) Scarcity Relief Works | | |
| Opening balance | 121,22,83,291 | 114,50,67,033 |
| Add : Received during the year | 16,29,07,214 | 6,72,16,258 |
| Sub total | 137,51,90,505 | 121,22,83,291 |



Notes to Financial Statements as at 31st March 2017

| Particulars | As at 31.03.2017 | As at 31.03.2016 |
|--|-----------------------|-----------------------|
| (VI) Natural Calamity Works | | |
| Opening balance | 2,86,52,248 | 2,86,52,248 |
| Add : Received during the year | | |
| Sub total | 2,86,52,248 | 2,86,52,248 |
| (VII) Low Cost Sanitation | 87,42,500 | 87,42,500 |
| (VIII) NRCP | 3,61,19,400 | 3,61,19,400 |
| (IX) Urban Development Authorities | 4,92,49,000 | 4,92,49,000 |
| (X) Under Ground Drainage Schemes | | |
| Opening balance | 165,23,25,000 | 127,31,25,000 |
| Add : Received during the year | 136,85,00,000 | 37,92,00,000 |
| Sub total | 302,08,25,000 | 165,23,25,000 |
| (XI) Piped Water Supply & UWSS Schemes | | |
| Opening balance | 1178,42,34,753 | 1132,88,34,753 |
| Add : Received during the year | 150,12,00,000 | 45,54,00,000 |
| Sub total | 1328,54,34,753 | 1178,42,34,753 |
| (XII) SCP/TSP Schemes | | |
| Opening balance | 163,28,39,000 | 136,76,39,000 |
| Add : Received during the year | 90,62,00,000 | 26,52,00,000 |
| Sub total | 253,90,39,000 | 163,28,39,000 |
| (XII) Urban Infrastructure Works | 8,68,00,000 | 8,68,00,000 |
| Sub total | 8,68,00,000 | 8,68,00,000 |
| (XIII) Land Acquisition - UWSS | 4,49,38,360 | — |
| (XIV) Land Acquisition - UGD | 2,93,29,954 | — |
| Sub total | 7,42,68,314 | -- |



Notes to Financial Statements as at 31st March 2017

| Particulars | As at 31.03.2017 | As at 31.03.2016 |
|---|----------------------|----------------------|
| From Urban Local Bodies | | |
| (I) Project Share - UWSS | | |
| Opening balance | 92,04,33,078 | 91,61,89,078 |
| Add : Received during the year | 4,01,49,284 | 42,44,000 |
| Sub total | 96,05,82,362 | 92,04,33,078 |
| (II) Other Beneficiaries - UWSS | | |
| Opening balance | 74,66,92,588 | 71,95,27,750 |
| Add : Received during the year | — | 2,71,64,838 |
| Sub total | 74,66,92,588 | 74,66,92,588 |
| (III) Project Share - UGD | | |
| Opening balance | 258,58,90,236 | 249,87,89,536 |
| Add : Received during the year | 7,75,00,000 | 8,71,00,700 |
| Sub total | 266,33,90,236 | 258,58,90,236 |
| (IV) Municipal Share for LIC assisted WSS | 78,00,71,105 | 78,00,71,105 |
| (V) SCP- ULB Deposit | 78,00,71,105 | 78,00,71,105 |
| Opening balance | | |
| Add : Received during the year | 1,27,52,000 | 12,752,000 |
| Sub total | 1,27,52,000 | 1,27,52,000 |
| From Municipal Share for LIC assisted Schemes | | |
| (I) UGD Scheme | | |
| Opening balance | 17,39,58,654 | 6,28,76,355 |
| Add : Received during the year | 34,65,000 | 11,10,82,299 |
| Sub total | 17,74,23,654 | 17,39,58,654 |



Notes to Financial Statements as at 31st March 2017

| Particulars | As at 31.03.2017 | As at 31.03.2016 |
|-------------------------------------|-----------------------|-----------------------|
| (II) Other Beneficiaries | | |
| Opening balance | 2,97,27,500 | 2,97,27,500 |
| Add : Received during the year | | |
| Sub total | 2,97,27,500 | 2,97,27,500 |
| (III) Investigation Scheme | 12,55,825 | 12,55,825 |
| Sub total | 12,55,825 | 12,55,825 |
| From GoI & GoK | | |
| (I) JnNURM Schemes | | |
| Opening balance | 352,74,59,658 | 289,81,26,658 |
| Add : Received during the year | 25,00,000 | 62,93,33,000 |
| Sub total | 352,99,59,658 | 352,74,59,658 |
| (I) MUDA Contribution | | |
| Opening balance | | |
| Add : Received during the year | 3,32,36,500 | |
| Sub total | 3,32,36,500 | |
| Centrally Sponsored Schemes- AMRUTH | | |
| (I) Water Supply -GOI/ GOK | 124,13,18,000 | |
| (II) Water Supply -ULB Share | 12,96,04,000 | |
| (III) UGD- GOI/GOK | 45,13,00,000 | |
| Sub total | 182,22,22,000 | |
| LIC assisted WSS Scheme for HDMC | 2,30,00,000 | 2,30,00,000 |
| Sub total | 2,30,00,000 | 2,30,00,000 |
| Total | 3542,32,89,628 | 2919,05,10,316 |
| | | |



Notes to Financial Statements as at 31st March 2017

| Particulars | As at 31.03.2017 | As at 31.03.2016 |
|---|-----------------------|----------------------|
| 4. Project Loans From Financial Institutions And Banks | | |
| (a) Life Insurance Corporation O B | 91,38,50,807 | 91,38,50,807 |
| Less Repaid during the year | 9,94,71,024 | — |
| Sub total | 81,43,79,783 | 91,38,50,807 |
| (b) Housing Urban Development Corporation | | |
| - Water Supply Schemes O B | 72,98,74,000 | 72,98,74,000 |
| - Less Repaid during the year | 8,36,24,084 | — |
| | 64,62,49,916 | — |
| - Under Ground Drainage Scheme | 6,34,90,000 | 6,34,90,000 |
| Sub total | 70,97,39,916 | 79,33,64,000 |
| (c) Banks - Long Term Loan | | |
| - Urban Water Supply Schemes O B | 708,15,63,585 | 708,15,63,585 |
| - Add Borrowed During the year | 54,75,21,000 | — |
| - Less Repaid during the year | 71,13,77,585 | — |
| Sub total | 691,77,07,000 | 708,15,63,585 |
| - Under Ground Drainage Scheme O B | 101,78,26,500 | 101,78,26,500 |
| - Add Borrowed During the year | 123,61,79,000 | — |
| Sub total | 225,40,05,500 | 101,78,26,500 |
| (c) Banks - Long Term Loan | | |
| - UIDSSMT - Water Supply Schemes | 87,82,65,000 | — |
| - UIDSSMT- UGD Schemes | 23,29,35,000 | — |
| Sub total | 111,12,00,000 | — |
| TOTAL | 1180,70,32,199 | 980,66,04,892 |



Notes to Financial Statements as at 31st March 2017

| Particulars | As at 31.03.2017 | As at 31.03.2016 |
|--|-----------------------|-----------------------|
| 5. Project Loans From GOK | | |
| (a) Maintenance of Transferred Works | 43,57,05,217 | 43,57,05,217 |
| (b) Water Supply Schemes | 258,41,22,489 | 258,41,22,489 |
| (c) Under Ground Drainage Schemes | 211,35,20,000 | 211,35,20,000 |
| (d) Debt Servicing | 10,00,00,000 | 10,00,00,000 |
| Total | 523,33,47,706 | 523,33,47,706 |
| 6. Current Liabilities & Provisions | | |
| Deposit Contribution Works | | |
| Deposit Contribution Works | | |
| Opening balance | 1645,97,75,826 | 1533,01,34,321 |
| Add : Received during the year | 163,41,69,196 | 112,96,41,505 |
| Sub total | 1809,39,45,022 | 1645,97,75,826 |
| M&R D C Works | | |
| Opening balance | 125,11,65,776 | |
| Add : Received during the year | 140,32,32,026 | 125,11,65,776 |
| Sub total | 265,43,97,802 | 125,11,65,776 |
| O&M Mysore (JUSCO) | | |
| Opening balance | 75,00,000 | 75,00,000 |
| Add : Received during the year | | |
| Sub total | 75,00,000 | 75,00,000 |
| KWASSIP - ADB | | |
| Opening balance | 135,64,96,982 | 135,64,96,982 |
| Add : Received during the year | 31,76,493 | — |
| Sub total | 135,96,73,475 | 135,64,96,982 |



Notes to Financial Statements as at 31st March 2017

| Particulars | As at 31.03.2017 | As at 31.03.2016 |
|---|-----------------------|-----------------------|
| UIDSSMT | | |
| (a) Water Supply Scheme | | |
| Opening balance | 556,27,90,302 | 531,43,47,277 |
| Add : Received during the year | 121,81,76,792 | 24,84,43,025 |
| Sub total | 678,09,67,094 | 556,27,90,302 |
| (b) UGD Schemes | | |
| Opening balance | 92,17,11,218 | 81,83,64,520 |
| Add : Received during the year | 45,96,00,000 | 10,33,46,698 |
| Sub total | 138,13,11,218 | 92,17,11,218 |
| Asian Development Bank Works | 143,67,93,897 | 143,67,93,897 |
| KUDCEMP-World Bank | 34,34,71,894 | 34,34,71,894 |
| KSHIP WORKS | 21,31,277 | 21,31,277 |
| Sub total | 178,23,97,068 | 178,23,97,068 |
| Total | 3206,01,91,679 | 2734,18,37,173 |
| 7. Current Liabilities & Provisions - Others | | |
| (a) Payable towards | | |
| - Supplies OB | 18,84,02,980 | 18,84,02,980 |
| Addition during the Year | 2,94,50,170 | — |
| | 21,78,53,150 | — |
| - Statutory Remittances OB | 2,28,53,971 | 2,28,53,971 |
| Addition during the Year | 32,36,347 | — |
| Less Deletion | 1,23,91,368 | — |
| | 1,36,98,950 | — |
| Others OB | 166,94,27,478 | 166,94,27,478 |
| Addition during the Year | 78,40,105 | — |
| Less Deletion | 73,20,97,815 | — |
| | 94,51,69,768 | — |



Notes to Financial Statements as at 31st March 2017

| Particulars | As at 31.03.2017 | As at 31.03.2016 |
|--|-----------------------|-----------------------|
| (b) Security, Tender Deposits and Others | | |
| Security Deposits | 124,86,36,638 | 124,86,36,638 |
| Addition during the Year | 7,11,55,454 | — |
| Less Deletion | 6,50,57,948 | — |
| | 125,47,34,144 | — |
| - Compensation for Land Acquisition OB | 7,26,98,116 | 7,26,98,116 |
| Less Deletion | 7,26,98,116 | — |
| (c) Other Liabilities | 0.00 | |
| - Interest on LIC Loans OB | 2,35,11,979 | 2,35,11,979 |
| Less Deletion | 59,30,934 | — |
| | 175,81,045 | — |
| - Interest on HUDCO Loans OB | 69,06,614 | 69,06,614 |
| Less Deletion | 7,07,859 | — |
| | 61,98,755 | — |
| - Contribution to Pension Fund OB | 3,90,25,153 | 3,90,25,153 |
| Less Deletion | 2,42,28,573 | — |
| | 1,47,96,580 | — |
| - Contribution to NPS Fund | 27,63,467 | — |
| - Inter-divisions Transfers(ATC) OB | 2,40,72,719 | 2,40,72,719 |
| Addition during the Year | 92,26,05,780 | — |
| Less Deletion | 92,26,05,780 | — |
| | 2,44,73,296 | — |
| - Net amount pending against Project (Works ULBs) | 814,58,42,911 | 814,58,42,911 |
| Addition During the year | 89,44,72,693 | — |
| | 904,03,15,604 | — |
| TOTAL | 1153,75,84,759 | 1144,13,78,559 |



Notes to Financial Statements as at 31st March 2017

8. Fixed Assets

| PARTICULARS | GROSS BLOCK (AT COST) | | | | | | DEPRECIATION / AMORTISATION | | | | NET BLOCK | |
|---|-----------------------|----------------------------------|------------------------------|---|------------------------|-----------------------|-----------------------------|------------------------|------------------------|------------------------|-----------|--|
| | As At 1st Apr 2016 | Additions during the year | | Deletions/ transfer during the year | As At 31st Mar 2017 | As At 1st Apr 2016 | For the year | As At 31st Mar 2017 | As At 31st Mar 2017 | As At 31st Mar 2016 | | |
| | | Before 30th September 2016 | After 1st October 2016 | | | | | | | | | |
| Land | | | | | | | | | | | | |
| a) Free hold land | 4,26,94,256 | - | 35,02,676 | | 4,61,96,932 | - | - | - | 4,61,96,932 | 4,26,94,256 | | |
| b) Lease hold land | 1,08,95,444 | - | - | | 1,08,95,444 | 10,89,544 | 3,63,181 | 14,52,725 | 94,42,719 | 98,05,900 | | |
| Buildings | 17,52,15,496 | 48,67,558 | 1,14,263 | 24,377 | 18,01,72,940 | 5,67,46,490 | 61,69,683 | 6,29,16,173 | 11,72,56,767 | 11,84,69,006 | | |
| Water works/ Plant & Machinery | 4,45,51,256 | - | - | - | 4,45,51,256 | 4,11,47,648 | 4,73,442 | 4,16,21,090 | 29,30,166 | 34,03,608 | | |
| Tools & Plants | 2,15,33,878 | 23,82,010 | 5,52,734 | 6,59,825 | 2,38,08,797 | 1,55,90,864 | 11,04,673 | 1,66,95,537 | 71,13,260 | 59,43,014 | | |
| Furniture and fixtures | 1,14,48,078 | 2,86,899 | 11,96,401 | | 1,29,31,378 | 89,64,587 | 6,09,713 | 95,74,300 | 33,57,078 | 24,83,491 | | |
| Computers | 3,58,15,734 | 23,14,245 | 12,66,252 | | 3,93,96,231 | 3,09,71,815 | 31,16,514 | 3,40,88,329 | 53,07,902 | 48,43,919 | | |
| Vehicles | 5,98,09,130 | 83,96,619 | 84,94,433 | 18,449 | 7,66,81,733 | 3,98,96,323 | 81,41,284 | 4,80,37,607 | 2,86,44,126 | 1,99,12,807 | | |
| Office equipments | 3,54,127 | 7,54,610 | 1,94,434 | -- | 13,03,171 | 83,300 | 4,49,062 | 5,32,362 | 7,70,809 | 2,70,827 | | |
| Total | 40,23,17,399 | 1,90,01,941 | 1,53,21,193 | 7,02,651 | 43,59,37,882 | 19,44,90,570 | 2,04,27,552 | 21,49,18,123 | 22,10,19,759 | 20,78,26,829 | | |

8A. CAPITAL WORK-IN-PROGRESS

| PARTICULARS | As At 1st Apr 2016 | Additions | Deletions | As At 31st Mar 2017 |
|--------------|-----------------------|------------------|-----------|------------------------|
| Buildings | 7,54,79,223 | 19,48,406 | | 7,74,27,629 |
| Total | 754,79,223 | 19,48,406 | - | 7,74,27,629 |



Notes to Financial Statements as at 31st March 2017

PROJECT WORKS - ON GOING

| Sl. No | Particulars | As At 1st Apr 2016 | Additions During the Year | As At 31st Mar 2017 |
|------------|---|-----------------------|------------------------------|------------------------|
| 1. | Water Supply & Drainage Works | | | |
| | (a) Urban Water Supply Scheme | 2212,55,30,981 | 174,74,75,149 | 2387,30,06,130 |
| | (b) Piped Water Supply Scheme | 322,46,54,714 | 14,34,64,538 | 336,81,19,252 |
| | (c) Special Component Plan/ TSP | 146,93,24,588 | 82,30,70,276 | 229,23,94,864 |
| | (d) Accelerated Urban Water Supply Scheme | 263,03,54,896 | 7,63,30,302 | 270,66,85,198 |
| | (e) Under Ground Drainage Scheme | 1111,47,14,819 | 269,37,02,602 | 1380,84,17,421 |
| | (f) National River Conservation Project | 19,99,97,506 | — | 19,99,97,506 |
| | (g) JnNURM | 326,77,83,582 | 33,96,21,039 | 360,74,04,621 |
| | (h) AMRUTH Schemes | 62,04,449 | 81,91,11,736 | 82,53,16,185 |
| | Sub Total | 4403,85,65,535 | 664,27,75,642 | 5068,13,41,177 |
| 1A. | Deposit Contribution Works | | | |
| | (a) Asian Development Bank funded Works | 144,20,62,882 | — | 144,20,62,882 |
| | (b) World Bank Assisted KWASSIP | 133,13,67,389 | 29,10,129 | 133,42,77,518 |
| | (c) ADB Assisted KUDCEMP | 34,11,01,308 | — | 34,11,01,308 |
| | (d) Other Deposit Contribution Works | 1335,54,31,511 | 104,59,29,346 | 1440,13,60,857 |
| | (e) M&R D C Works | 89,95,56,448 | 127,77,12,248 | 217,72,68,696 |
| | (f) Deposit works O&M JUSCO Mysore | 1,71,18,324 | — | 1,71,18,324 |



Notes to Financial Statements as at 31st March 2017

| Sl. No | Particulars | As At 1st Apr 2016 | Additions During the Year | As At 31st Mar 2017 |
|------------|---|-----------------------|------------------------------|------------------------|
| 1B. | UIDSSMT | | | |
| | (a) Water Supply Scheme | 575,35,37,739 | 209,30,73,778 | 784,66,11,517 |
| | (b) UGD Schemes | 126,14,33,067 | 57,57,08,740 | 183,71,41,807 |
| | Sub Total | 2440,16,08,668 | 499,53,34,241 | 2939,69,42,909 |
| | Total -Water Supply & Drainage Works | 6844,01,74,203 | 1163,81,09,883 | 8007,82,84,086 |
| 2 | Urban Infrastructure Projects | 134,29,59,541 | | |
| 3 | Other Works | | | |
| | (a) Scarcity Relief works | 119,77,36,664 | 7,64,91,507 | 127,42,28,171 |
| | (b) CM's Drought Relief Works | 86,53,478 | — | 86,53,478 |
| | (c) Natural Calamity works-Flood Damage | 2,93,46,454 | — | 2,93,46,454 |
| | Sub Total | 123,57,36,596 | 7,64,91,507 | 131,22,28,103 |
| | TOTAL | 7101,88,70,340 | 1171,46,01,390 | 8273,34,71,730 |



Notes to Financial Statements as at 31st March 2017

| Particulars | As at 31.03.2017 | As at 31.03.2016 |
|---|----------------------|----------------------|
| 10. PROJECT WORKS - COMPLETED | | |
| Water Supply & Drainage Work | | |
| (a) Urban Water Supply Scheme | 301,32,23,375 | 301,32,23,375 |
| (b) Accelerated Urban WSS | 18,24,52,797 | 18,24,52,797 |
| (c) Under Ground Drainage Scheme | 57,19,05,695 | 57,19,05,695 |
| Total | 376,75,81,867 | 376,75,81,867 |
| 11. OTHER RECEIVABLES & DEPOSITS | | |
| (a) Amount due from ULB | | |
| - Towards Loans repaid including Interest | 162,04,37,817 | 161,93,50,640 |
| - Towards Interest paid for Infrastructure Works | 10,66,78,635 | 10,66,78,635 |
| (b) Receivables - Others | 341,59,53,942 | 363,15,69,951 |
| (c) Tax Deducted at Source-AY 2016-17 | — | 2,95,59,225 |
| (d) ETP Charges from Mysore City Corporation for JnNURM Works | 30,08,84,196 | 24,11,55,699 |
| (e) O & M Charges Receivable | — | 3,09,11,959 |
| (f) Pension & Leave Salary Contribution | 3,78,59,814 | 3,12,47,092 |
| (g) Water Charges Receivable | 146,79,89,971 | 140,84,84,382 |
| (h) Inter-divisions Transfers(ATD) | 7,77,56,998 | 7,72,66,506 |
| Total | 702,75,61,373 | 717,62,24,089 |
| 12. CASH AND BANK BALANCES | | |
| (a) Cash and cash equivalents: | | |
| - Balances with Bank | 170,40,82,157 | 102,66,56,063 |
| - Cash on Hand | 5,05,072 | 5,18,235 |
| - Funds in transit | 11,79,39,786 | 114,71,83,346 |



Notes to Financial Statements as at 31st March 2017

| Particulars | As at 31.03.2017 | As at 31.03.2016 |
|---|----------------------|----------------------|
| (b) Other bank balances | | |
| - Term Deposits | 66,64,84,957 | 135,32,22,463 |
| - Flexi-deposits | 404,22,43,777 | 187,58,53,068 |
| Total | 653,12,55,749 | 540,34,33,174 |
| 13. LOANS AND ADVANCES | | |
| (a) Advances to Contractors | 24,54,24,500 | 16,97,66,412 |
| (b) Other Advances - Miscellaneous Public Works | 29,27,26,113 | 29,69,60,050 |
| (c) Employee advances | 9,56,401 | 97,757 |
| Total | 53,91,07,014 | 46,68,24,219 |
| 14. REVENUE | | |
| (a) Establishment, Administration and Supervision | | |
| - Establishment | 51,96,82,238 | 54,35,19,982 |
| - Tools and Plant | 5,50,25,127 | 5,63,19,779 |
| - Supervision | 17,61,81,037 | 13,94,40,497 |
| - Contingency | 17,74,18,200 | 17,30,08,741 |
| (b) Water Charges | | |
| - Water Charges | 14,06,65,614 | 12,07,97,621 |
| - Water Charges receivable | 6,14,50,184 | 6,46,63,398 |
| - Pro-rata Charges | — | 17,48,380 |
| Total | 113,04,22,400 | 109,94,98,398 |
| 15. OTHER RECEIPTS | | |
| (a) Interest received from Banks | 16,30,83,243 | 28,68,53,523 |
| (b) Interest received from Staff | 1,91,347 | 4,90,438 |
| (c) Rent | 104,44,639 | 90,28,364 |
| (d) Fines | 334,16,252 | 165,16,590 |



Notes to Financial Statements as at 31st March 2017

| Particulars | As at 31.03.2017 | As at 31.03.2016 |
|---|----------------------|---------------------|
| (e) Disposal of Scrap | 12,20,917 | 1,37,813 |
| (d) Issue of Tender forms | 24,16,958 | 31,18,207 |
| (g) Storage Charges | 40,60,171 | 52,62,506 |
| (h) Miscellaneous Receipts | 185,88,595 | 2,81,91,795 |
| (i) Survey Charges | 13,59,246 | 10,80,504 |
| J) P & L Contribution of Board Staff on Deputation | 1,97,64,599 | |
| Total | 25,45,45,967 | 34,95,99,236 |
| 16. EMPLOYEE BENEFITS | | |
| (a) Salaries | | |
| - Officers | — | 5,82,08,457 |
| - Staff | 52,26,46,247 | 45,08,92,441 |
| (b) Contribution to Pension Fund | 63,02,10,672 | 19,38,46,891 |
| (c) Employee welfare expenses | 66,58,648 | 83,29,797 |
| Total | 115,95,15,567 | 71,12,77,586 |
| 17. OPERATION & MAINTENANCE EXPENSE | | |
| (a) Establishment Charges towards O&M of Water Supply Works | 10,62,55,040 | 13,81,23,280 |
| (b) Electricity and Water Charges | 4,73,503 | 6,63,154 |
| (c) Office Expenses towards O&M of Water Supply Works | 5,02,651 | 11,82,044 |
| Total | 10,72,31,194 | 13,99,68,478 |
| 18. ADMINISTRATION EXPENDITURE | | |
| (a) Advertisement/Publicity | 14,28,675 | 42,15,788 |
| (b) Audit Fees | 40,57,500 | 37,98,301 |
| (c) Bank Charges | 2,49,364 | 1,74,641 |
| (d) Books & Periodicals | 1,24,449 | 1,23,621 |
| (e) Celebration Expenses | 2,07,352 | 14,893 |



Notes to Financial Statements as at 31st March 2017

| Particulars | As at 31.03.2017 | As at 31.03.2016 |
|-------------------------------------|---------------------|---------------------|
| (f) Hire Charges | 57,61,356 | 52,11,414 |
| (g) Hospitality Expenses | 6,45,744 | 12,21,321 |
| (h) Meeting Expenses | 17,86,239 | 13,02,438 |
| (i) Miscellaneous Expenditure | 1,42,85,137 | 63,75,721 |
| (j) Operation Control Room Expenses | 1,98,17,657 | 3,30,67,247 |
| (k) Postage & Courier Charges | 9,79,130 | 9,37,933 |
| (l) Power & Water Charges | 57,73,277 | 46,73,873 |
| (m) Printing & Stationary | 1,04,59,611 | 82,90,426 |
| (n) Professional Charges | 91,17,744 | 54,00,256 |
| (o) Rent | 20,16,144 | 1,04,568 |
| (p) Repairs & Maintenance | 4,94,02,965 | 2,75,32,457 |
| (q) Security Charges | 47,09,851 | 30,06,216 |
| (r) Taxes and Insurance | 10,91,273 | 8,69,230 |
| (s) Telephone Charges | 97,57,455 | 68,39,172 |
| (t) Travel Expenses | 81,68,002 | 86,33,685 |
| (v) E-tendering Expenses | 40,424 | |
| Total | 14,98,79,349 | 12,17,93,201 |
| 19. EXTRAORDINARY ITEMS | | |
| (a) Establishment | 15,25,35,557 | 28,73,19,111 |
| (b) T& P | 1,94,02,639 | 2,30,88,240 |
| (c) Contingency | 6,53,54,330 | 5,50,58,705 |
| (d) Other Income | - | (17,69,526) |
| (d) Supervision Charges | (2,79,42,600) | — |
| (d) Interest Expense | (20,03,944) | — |
| (d) Pension | (31,94,919) | — |
| Total | 20,41,51,063 | 36,36,96,530 |



Notes to Financial Statements as at 31st March 2017

| Particulars | As at 31.03.2017 | As at 31.03.2016 |
|------------------------------|---------------------|---------------------|
| 20. STORES AND SPARES | | |
| Stores and Spares OB | 13,13,81,268 | 13,13,81,268 |
| Additions During the year | 1,03,45,249 | — |
| Total | 14,17,26,517 | 13,13,81,268 |

Sd/
Chief Accounts Officer



TRIAL BALANCE



Trial Balance As On 31.03.2017

| Account Head | Debit | Credit |
|--|---------------------|----------------------|
| Revenue Income | | |
| Operating Income | | |
| Recovery from Works - Establishment Charges | 0.00 | 519682238.00 |
| Recovery from Works - Tools & Plant Charges | 0.00 | 55025127.00 |
| Prior Period Income - Establishment | 152535557.00 | 0.00 |
| Prior Period Income - Tools & Plant | 19402639.00 | 0.00 |
| Recovery from Works - Supervision Charges | 0.00 | 176181037.32 |
| Recovery from Works - Contingency | 0.00 | 177418200.00 |
| Recovery from Works - Survey Charges | 0.00 | 1359246.00 |
| Prior Period Income - Supervision | 0.00 | 27942600.00 |
| Prior Period Income - Contingency | 65354330.00 | 0.00 |
| Board Water Supply Schemes | | |
| Water Charges actually received | 0.00 | 140665614.00 |
| Water Charges | 0.00 | 61450184.00 |
| Rent from Board Land & Buildings(General) - Rent | 0.00 | 9531568.00 |
| Rent (Under M&R WSS) - Rent (M & R WSS) | 0.00 | 831686.00 |
| Other Income | | |
| Fines | 0.00 | 33416252.00 |
| Sale of Tender Forms | 0.00 | 2416958.00 |
| Registration/Renewal Fees | 0.00 | 11455.00 |
| Interest on Loans (Staff) | 0.00 | 191347.00 |
| Interest from Investments | 0.00 | 145698704.22 |
| Interest Creditted by Banks | 0.00 | 17384538.61 |
| Sale of Scrap | 0.00 | 1220917.00 |
| Cost Of S R Book | 0.00 | 16350.00 |
| Other Receipts | 0.00 | 18560790.00 |
| Rent of Buildings | 0.00 | 81385.00 |
| P & L Contribution of Board Staff on Deputation | 0.00 | 19764599.00 |
| Prior Period (Interest) | 0.00 | 2003944.19 |
| Storage Charges | 0.00 | 4060171.00 |
| Revenue Income | 237292526.00 | 1414914911.34 |



Trial Balance As On 31.03.2017

| Account Head | Debit | Credit |
|---|--------------|------------|
| Revenue Expenditure | | |
| Administrative Expenses | | |
| Establishment Charges (Officers) - Pay | 39431945.00 | 0.00 |
| Establishment Charges (Officers) - D.A | 14925132.00 | 0.00 |
| Establishment Charges (Officers) - FSA | 50.00 | 0.00 |
| Establishment Charges (Officers) - Other Allowances | 7355535.00 | 0.00 |
| Establishment Charges (Officers) - Leave Salary of Deputationists | 65770.00 | 0.00 |
| Establishment Charges (Staff) - Pay | 307707843.00 | 0.00 |
| Establishment Charges (Staff) - D.A | 109078070.00 | 0.00 |
| Establishment Charges (Staff) - FSA | 42660.00 | 0.00 |
| Establishment Charges (Staff) - Other Allowances | 47141517.00 | 0.00 |
| Establishment Charges (Staff) - Interim Relief | 1904.00 | 0.00 |
| Staff Welfare - Medical Expenses | 3547908.00 | 0.00 |
| Staff Welfare - Clothing & Uniform | 6900.00 | 0.00 |
| Travel Expenses - T.A Officers | 3322731.00 | 0.00 |
| Travel Expenses - T.A Staff | 4836001.00 | 0.00 |
| Travel Expenses - Home Travel Concessions | 5900.00 | 0.00 |
| Travel Expenses - T.A. to Board of Directors | 3370.00 | 0.00 |
| Pension & Gratuity - Pension | 0.00 | 68600.00 |
| Contributions - P&L contributions of deputed Staff | 0.00 | 4325027.00 |
| Contributions - Contributions to Pension Fund | 630210672.00 | 0.00 |
| Training Expenses - Seminars Conferences & Delegations | 2669931.00 | 0.00 |
| Contributions - NPS Employer Contribution | 11627997.00 | 0.00 |
| Prior period Expenditure-Contribution to Pension Fund | 0.00 | 3194919.00 |
| Training Expenses - Inservice Training | 411109.00 | 0.00 |
| Vehicles & Staff Cars - Maintenance of Cars & Jeeps | 21312585.55 | 0.00 |
| Vehicles & Staff Cars - Hire Charges of Vehicles/Cars | 4499929.00 | 0.00 |
| Depreciation Charges | | |
| Buildings | 6169683.00 | 0.00 |
| Vehicles/Staff Cars | 8141284.00 | 0.00 |
| Computers/Office Equipments | 3116514.00 | 0.00 |
| Tools & Plant | 1104673.00 | 0.00 |
| Furniture & Fixtures | 609713.00 | 0.00 |
| Office Equipments | 449062.00 | 0.00 |



Trial Balance As On 31.03.2017

| Account Head | Debit | Credit |
|--|------------|-------------|
| Office Expenses - | | |
| Advertisements/Publicity | 1428675.00 | 0.00 |
| Audit Fees & Expenses | 4057500.00 | 0.00 |
| Bank Commission Charges | 249364.17 | 0.00 |
| Books & Publications | 124449.00 | 0.00 |
| Computerisation Charges | 918252.00 | 0.00 |
| Courier Expenses | 262618.00 | 0.00 |
| Electricity & Water Charges | 2332533.00 | 0.00 |
| Hospitality Expenses | 645744.00 | 0.00 |
| Legal Expenses | 2247001.00 | 0.00 |
| Meeting Expenses | 1786239.00 | 0.00 |
| Miscellaneous Expenditure | 4012359.00 | 0.00 |
| Postage & Telegrams | 716512.00 | 0.00 |
| Printing & Stationery | 7960370.00 | 0.00 |
| Professional/Consultancy Charges | 6870743.00 | 0.00 |
| Rent of Hired Premises | 1261427.00 | 0.00 |
| Repairs to Buildings | 5241638.00 | 0.00 |
| Repairs to office Furniture/Equipments | 279043.00 | 0.00 |
| Telephone Charges | 7542368.00 | 0.00 |
| Rents, Rates & Taxes | 2016144.00 | 0.00 |
| Repairs to Furniture/Equipments | 400.00 | 0.00 |
| | | |
| Others | 27114.00 | 0.00 |
| Xerox Charges | 1419735.00 | 0.00 |
| AMC of Computers | 2056971.00 | 0.00 |
| Maintenance of Building | 13072.00 | 0.00 |
| Obsequious Expenses | 22800.00 | 0.00 |
| Binding Charges | 161254.00 | 0.00 |
| AMC of LAN /WAN | 762509.00 | 0.00 |
| e-Tendering | 40424.00 | 0.00 |
| Computer Consumables | 1606915.00 | 0.00 |
| National Festivals Expenditure | 207352.00 | 0.00 |
| MIS Expenses | 0.00 | 4592313.00 |
| Survey Charges | 0.00 | 10489400.00 |



Trial Balance As On 31.03.2017

| Account Head | Debit | Credit |
|---|-------------|--------|
| BSNL - VSNL Lease Line | 2195445.00 | 0.00 |
| Operation Control Room Expenditure | 19817657.00 | 0.00 |
| Ammortisation on Lease Hold Land | 363181.00 | 0.00 |
| Purchase & Development Software | 16033239.00 | 0.00 |
| A.M. OF W.W.L.S. Theme Park, Yelhanka | 397949.00 | 0.00 |
| Machinery & Equipment- R/C Tools & Plant Repairs to Carriages | 80798.00 | 0.00 |
| M & R Board WSS | | |
| Establishment Charges(Officers) - Pay | 594181.00 | 0.00 |
| Establishment Charges(Officers) - D.A | 247848.00 | 0.00 |
| Establishment Charges(Officers) - Other Allowances | 47227.00 | 0.00 |
| Establishment Charges(Staff) - Pay | 10132987.00 | 0.00 |
| Establishment Charges(Staff) - D.A | 3981029.00 | 0.00 |
| Establishment Charges(Staff) - Other Allowances | 1461017.00 | 0.00 |
| Travel Expenses - TA(Officers) | 7500.00 | 0.00 |
| Power Charges - Power Charges actually Paid | 24061476.00 | 0.00 |
| Vehicles/Jeeps - Maintainance of Staff cars/Jeeps | 1378291.00 | 0.00 |
| Works - Work Charged Time Scale Employees | 9484530.00 | 0.00 |
| Works - Repairs, Renewals & Replacements | 49099018.00 | 0.00 |
| Works - Consumables | 3901268.00 | 0.00 |
| Works - Others | 1858668.00 | 0.00 |
| Office Expenses | | |
| Advertisements/Publicity | 44946.00 | 0.00 |
| Electricity & Water Charges | 473503.00 | 0.00 |
| Postage & Telegrams | 8127.00 | 0.00 |
| Printing & Stationery | 143975.00 | 0.00 |
| Repairs to Buildings | 50311.00 | 0.00 |
| Telephone Charges | 239622.00 | 0.00 |
| Depreciation - Plant & Machinery / Water Works | 38200.00 | 0.00 |
| Depreciation - Board WSS b | 435242.00 | 0.00 |
| Staff Welfare - Medical Expenses | 15670.00 | 0.00 |
| M & R to Jal Bhavan | | |
| Electricity Charges | 1327033.00 | 0.00 |
| Water Charges | 349794.00 | 0.00 |
| House Keeping | 2852189.00 | 0.00 |



Trial Balance As On 31.03.2017

| Account Head | Debit | Credit |
|--|-------------------------|-----------------------|
| Security Services | 2723227.00 | 0.00 |
| Repairs | 898541.00 | 0.00 |
| Others | 3211208.00 | 0.00 |
| Taxes & Insurance | 738499.00 | 0.00 |
| A.M. of various systems | 7020126.00 | 0.00 |
| M & R to Mainte of Office Bldg | | |
| Electricity Charges | 1676166.00 | 0.00 |
| Water Charges | 87751.00 | 0.00 |
| House Keeping | 566987.00 | 0.00 |
| Security Services | 1986624.00 | 0.00 |
| Repairs | 1167351.00 | 0.00 |
| Others | 490484.00 | 0.00 |
| Taxes and Insurance | 352774.00 | 0.00 |
| Water Theme Park - Yelahanka | 400126.00 | 0.00 |
| Telephone Charges | 19642.00 | 0.00 |
| Revenue Expenditure | 145,65,29,340.72 | 2,26,70,259.00 |
| Balance Sheet Income | | |
| Grants for Non Plan Works - | | |
| Grants from DC- Scarcity Relief Works | 0.00 | 162907214.00 |
| Grants for Plan Works | | |
| Grants from GOI- Contribution from MUDA Mysore | 0.00 | 33236500.00 |
| Grants from GOK -Urban Water Supply Schemes | 0.00 | 1501200000.00 |
| Grants from GOK -RDPR | 0.00 | 240631000.00 |
| Grants from GOK -SCP | 0.00 | 335800000.00 |
| Grants from GOK -TSP | 0.00 | 138300000.00 |
| Grants from GOK -SCP(UGD) | 0.00 | 306100000.00 |
| Grants from GOK -TSP(UGD) | 0.00 | 126000000.00 |
| Grants from GOK - Arrears - Land Acquisition - UWSS | 0.00 | 44938360.00 |
| Grants from GOK - Arrears - Land Acquisition - UGD | 0.00 | 29329954.00 |
| Grants from Govt of Karnataka Underground Drainage Schemes | 0.00 | 1368500000.00 |
| Urban Water Supply Schemes - ULB Project Share | 0.00 | 40149284.00 |
| Under Ground Drainage Schemes - ULB Project Share | 0.00 | 77500000.00 |



Trial Balance As On 31.03.2017

| Account Head | Debit | Credit |
|--|-------------|---------------|
| Loans- Loans from Banks | | |
| Loans from Corporation Bank - Urban WSS | 0.00 | 45000000.00 |
| Union Bank of India (UWSS) | 0.00 | 502521000.00 |
| Union Bank of India (UGD Scheme) | 0.00 | 1236179000.00 |
| Contributions from Beneficiaries-UGD Schemes | 0.00 | 3465000.00 |
| UGD Municipal Contributions | | |
| Remittances to MD PD a/c by units | | |
| Bangalore Division | 1371359.00 | 0.00 |
| Bijapur Division | 0.00 | 8168513.75 |
| Belgaum Division | 0.00 | 3728508.00 |
| Bidar Division | 0.00 | 3736121.00 |
| Bellary Division | 0.00 | 49774532.00 |
| Dharwad Division | 0.00 | 10007746.00 |
| Gadag Division | 0.00 | 3049120.00 |
| Gulberga Division | 0.00 | 101840103.00 |
| Hassan Division | 42689919.00 | 0.00 |
| Mangalore Division | 2476179.00 | 0.00 |
| Mysore Division No.1 | 83153390.00 | 0.00 |
| Mandya Division | 1585846.00 | 0.00 |
| Chitradurga Division | 0.00 | 94481880.00 |
| Shimoga Division | 4735539.50 | 0.00 |
| Chief Engineer North Dharwar | 352464.00 | 0.00 |
| Dharwad Maint Divn | 6434545.00 | 0.00 |
| Maint Divn Hubli | 201095.00 | 0.00 |
| J.N.NURM Division Mysore | 34612317.00 | 0.00 |
| Bangalore Head Office | 0.00 | 193827202.00 |
| Kolar Division | 0.00 | 1317359.66 |
| Tumkur Division | 0.00 | 3896781.00 |
| Chief Engineer Office Kalburgi | 33153060.00 | 0.00 |
| CE Office Mysore | 0.00 | 9578.00 |
| O & M Division Office Shimoga | 3978550.00 | 0.00 |
| Remittances/Adjusting Accounts | | |
| Transfer Within Division - Remittances to Division | 7737407.00 | 0.00 |



Trial Balance As On 31.03.2017

| Account Head | Debit | Credit |
|---|--------------|--------------|
| Transfer Between Divisions (ATD) | | |
| Chief Engineer, MYSORE | 0.00 | 1275005.00 |
| Chief Engineer Kalburgi | 0.00 | 1114331.00 |
| Tumkur Division | 14062100.00 | 0.00 |
| Kolar Division | 782278.00 | 0.00 |
| JN NURM Divn Mysore | 632554.00 | 0.00 |
| Bangalore Division | 0.00 | 738307.00 |
| Bidar Division | 1521433.00 | 0.00 |
| Belgaum Division | 4858155.00 | 0.00 |
| Bijapur Division | 424271.00 | 0.00 |
| Dharwad Division | 3768803.00 | 0.00 |
| Gadag Division | 510113.00 | 0.00 |
| Gulberga Division | 0.00 | 1498675.00 |
| Hassan Division | 0.00 | 694635.00 |
| Mangalore Division | 306812.00 | 0.00 |
| Bellary Division | 4687131.00 | 0.00 |
| Mysore Division No.1 | 466928.00 | 0.00 |
| Shimoga Division | 2251455.00 | 0.00 |
| Head Office | 0.00 | 32476106.66 |
| Chief Engineer North Dharwar | 0.00 | 1613000.00 |
| Chitradurga Division | 2719301.00 | 0.00 |
| Mandya Division | 1752123.00 | 0.00 |
| Hubli-Dharwad O&M Divn Dharwad | 10786110.00 | 0.00 |
| O & M Division, Hubli | 0.00 | 9629015.00 |
| Transfer Between Divisions (ATC) | | |
| Bangalore Head Office | 888597423.00 | 0.00 |
| Gulgarga Divn | 0.00 | 137000000.00 |
| Shimoga Divn | 1294780.00 | 0.00 |
| Dharwad Divn | 0.00 | 751383000.00 |
| Bellary Divn | 0.00 | 32928000.00 |
| CE Kalburgi | 32313000.00 | 0.00 |
| O & M Shimoga Divn | 0.00 | 1294780.00 |



Trial Balance As On 31.03.2017

| Account Head | Debit | Credit |
|--|------------|------------|
| Recoveries from Contracors/Suppliers | | |
| I-Tax (Firms) | 2863936.00 | 0.00 |
| Royalty (Firms) | 0.00 | 93689.00 |
| Other Recoveries | 0.00 | 1400000.00 |
| VAT | 2003336.00 | 0.00 |
| Karnataka Building & Other Construction Workers Welfare Cess | 2709200.00 | 0.00 |
| Service Tax | 1143990.00 | 0.00 |
| Recoveries from Employees | | |
| Bank Loans | 62008.00 | 0.00 |
| Festival Advance | 2500.00 | 0.00 |
| GSLIS Terminal Value | 1136407.00 | 0.00 |
| I-Tax (Staff) | 17789.00 | 0.00 |
| LIC Premium/Loan | 0.00 | 601793.00 |
| PLI Premium/Loan | 0.00 | 1914.00 |
| Postal RD/CTD | 2000.00 | 0.00 |
| Profession Tax | 487.00 | 0.00 |
| Other Recoveries | 0.00 | 897630.00 |
| Recoveries from deputationists - Rent | 0.00 | 188589.00 |
| Union Fees | 700.00 | 0.00 |
| KWB Employees Benevolent fund | 0.00 | 36580.00 |
| KWB Employees Benevolent Fund Loan | 57282.00 | 0.00 |
| Natural Calamity Fund | 0.00 | 16152.00 |
| N P S Fund | 2391733.00 | 0.00 |
| Transfers -Stock within Divn. | | |
| Chickaballapur Sub Division | 78572.00 | 0.00 |
| Bethamangala Sub Division | 3189973.00 | 0.00 |
| Tumkur Sub Division | 0.00 | 61000.00 |
| Hiriyur Sub Division | 116896.00 | 0.00 |
| Chickamagalur Sub Division | 0.00 | 31025.00 |
| No.3 Sub Division Hospet | 2.00 | 0.00 |
| No.1 Sub Division Gadag | 1578881.00 | 0.00 |
| No.2 Sub Division Gadag | 0.00 | 338794.00 |
| No.3 Sub Division Hidkal Dam | 0.00 | 49185.00 |
| Sub divn Hub-Dwd Mnt Dharwad(South) | 411889.00 | 0.00 |
| Sub Divn Haveri | 0.00 | 90919.00 |



Trial Balance As On 31.03.2017

| Account Head | Debit | Credit |
|---|-----------|-------------|
| Main Sub Division Belgaum | 44685.00 | 0.00 |
| Belgaum Division | 230139.00 | 0.00 |
| No. 1 Mainte Sub Divn Bijapur | 0.00 | 9202.00 |
| No. 2 Mainte Sub Divn Bijapur | 5350.00 | 0.00 |
| Gadag Division | 338794.00 | 0.00 |
| Transfer within Division - Remittances | | |
| Bethamangala Sub Divn | 0.00 | 5835000.00 |
| Tumkur Sub Divn | 0.00 | 61000.00 |
| Madikeri Sub Divn. | 45000.00 | 0.00 |
| Mandya Sub Divn. | 3280.00 | 0.00 |
| No.1 Sub Division Bijapur | 0.00 | 5430.00 |
| No.2 Sub Divn Hungund | 5738.00 | 0.00 |
| No.3 Sub Division Bagalkot | 0.00 | 37493.00 |
| No.4 Sub Division Jamkhandi | 0.00 | 4550.00 |
| Sub Divn Maintenance Mandya | 0.00 | 71957.00 |
| No. 1 Mainte Sub Divn Bijapur | 0.00 | 25043.00 |
| No. 2 Mainte Sub Divn Bijapur | 624.00 | 0.00 |
| Transfer - LOC to Sub Divisions | | |
| Hiriyur Sub Divn. | 0.00 | 175.00 |
| Davengere 2 Sub Divn. | 0.00 | 6000.00 |
| Mandya Sub Divn. | 0.00 | 360000.00 |
| Mangalore Sub Divn | 708000.00 | 0.00 |
| No.4 Sub Division Karwar | 0.00 | 111000.00 |
| No.1 Sub Division Gadag | 817514.00 | 0.00 |
| Mangalore Sub Divn | 0.00 | 708000.00 |
| Sub Divn. Maintenance Mandya | 275758.00 | 0.00 |
| Sub Divn. Haveri | 0.00 | 23047.00 |
| Maintenance Sub Divn Bellary | 12000.00 | 0.00 |
| Yadgiri Sub Divn | 689000.00 | 0.00 |
| LOC From Board Office Units | | |
| Bangalore Division | 0.00 | 2956991.00 |
| Bijapur Division | 0.00 | 62241396.00 |



Trial Balance As On 31.03.2017

| Account Head | Debit | Credit |
|---------------------------------------|--------------|--------------|
| Belgaum Division | 0.00 | 55079780.00 |
| Bidar Division | 0.00 | 439252.00 |
| Bellary Division | 0.00 | 57575770.00 |
| Dharwad Division | 0.00 | 45987335.00 |
| Gadag Division | 10362933.00 | 0.00 |
| Gulberga Division | 0.00 | 119789851.00 |
| Hassan Division | 0.00 | 9681751.00 |
| Mangalore Division | 0.00 | 78544636.00 |
| Mysore Division | 0.00 | 85308173.77 |
| No.1 Mandya Division | 0.00 | 53268117.00 |
| Chitradurga Division | 0.00 | 3016629.00 |
| Shimoga Division | 0.00 | 79955690.00 |
| Hubli-Dharwad O & M Division, Dharwad | 0.00 | 1029199.00 |
| Mysore Division (JNNURM) | 0.00 | 78930619.00 |
| Kolar Division | 0.00 | 23745655.00 |
| Tumkur Division | 0.00 | 26306609.00 |
| Hubli Maintenance Division | 0.00 | 167686.00 |
| Chief Engineer Kalburgi | 0.00 | 910800.00 |
| O & M Shimoga Division | 1377002.00 | 0.00 |
| Deposit Works | | |
| M & R DC Works | | |
| Others | 0.00 | 37776222.00 |
| Water Charges | 0.00 | 265043188.00 |
| Deposits from ULB | 0.00 | 110766354.00 |
| General | 3910563.00 | 0.00 |
| ADB Works - KWASSIP - WSS | 0.00 | 3176493.00 |
| Mandya | 7221946.00 | 0.00 |
| Hubli - Dharwar | 397303272.00 | 0.00 |
| Channapattana - Ramanagaram | 0.00 | 2382354.00 |
| Bidar | 116804.00 | 0.00 |
| Gulbarga | 31729526.00 | 0.00 |
| Belgaum | 0.00 | 125560298.96 |
| Gadag | 0.00 | 434868.00 |
| Bijapur | 102986678.00 | 0.00 |



Trial Balance As On 31.03.2017

| Account Head | Debit | Credit |
|--|-------------------------|--------------------------|
| Water Charges actually received | 0.00 | 142863032.00 |
| O & M Shimoga | 19749223.00 | 0.00 |
| Contribution from ULBs Shimoga (Materials) | 0.00 | 3711473.00 |
| Original Works - General | 0.00 | 1430920127.00 |
| Original Works - CMC/TMC/Corp | 0.00 | 103024324.00 |
| Original Works - Others | 0.00 | 5282745.00 |
| Original Works - UIDST | 0.00 | 94942000.00 |
| UIDSSMT - Water Supply Schemes | 0.00 | 1218176792.00 |
| UIDSSMT - UGD Schemes | 0.00 | 459600000.00 |
| UIDSSMT - Loan from banks (WSS) | 0.00 | 878265000.00 |
| UIDSSMT - Loan from banks (UGD) | 0.00 | 232935000.00 |
| 24/7 WSS to Mysore under JN Nurm (Est Cost Rs.214.00 Crores) | 0.00 | 2500000.00 |
| Centrally sponsored schemes (AMRUT schemes) | | |
| Grants from GOI/GOK- WSS | 0.00 | 1148422000.00 |
| Grants from GOI/GOK- WSS | 0.00 | 673800000.00 |
| Security Deposits | | |
| Security Deposit of Employees & Others | 0.00 | 1527397.00 |
| Deposits of Contractors/Suppliers - EMD | 65057948.00 | 0.00 |
| Deposits of Contractors/Suppliers - FSD | 0.00 | 10197889.00 |
| Deposits of Contractors/Suppliers - Other Deposits | 0.00 | 59430168.00 |
| Sundry Creditors | | |
| Purchases | 0.00 | 29450170.00 |
| Audit Fees | 0.00 | 4000000.00 |
| Salaries | 0.00 | 355520.00 |
| Work Bills | 722236764.73 | 0.00 |
| Guarantee Commission | 0.00 | 3357000.00 |
| Others | 9861050.00 | 0.00 |
| Bank Interest | 0.00 | 127585.00 |
| Land Acquisition charges | 72698116.00 | 0.00 |
| Interest on LIC Loans | 5930934.00 | 0.00 |
| Interest on HUDCO Loans | 707859.00 | 0.00 |
| Contribution to Pension trust fund | 24228573.00 | 0.00 |
| Contribution of NPS Fund | 0.00 | 2763467.00 |
| Balance Sheet Income | 269,06,39,095.23 | 1548,40,32,184.80 |



Trial Balance As On 31.03.2017

| Account Head | Debit | Credit |
|---|------------|------------|
| Balance Sheet Expenditure | | |
| Fixed Assets | | |
| Constructions of Water Theme Park | 50228.00 | 0.00 |
| Buildings | 0.00 | 1262467.00 |
| Board WSS | 0.00 | 473442.00 |
| Land | 3502676.00 | 0.00 |
| Lease Hold Land | 0.00 | 363181.00 |
| Movable Assets | | |
| Vehicles | 8731318.75 | 0.00 |
| Furniture & Fixtures | 873587.00 | 0.00 |
| Tools & Plant | 566879.00 | 0.00 |
| Office Equipments- Computers | 463983.00 | 0.00 |
| Office Equipments- Others | 499982.00 | 0.00 |
| Current Assets | | |
| Cash On Hand | 0.00 | 13162.60 |
| Bank | | |
| Vijaya Bank MUDA Branch (No 5) | 0.00 | 786435.00 |
| Vijaya Bank Chamarajnagar (No 3) CA NO 535 | 0.00 | 113987.00 |
| Vijaya Bank Indira Nagar Branch(H/O) CA NO 1233 | 0.00 | 7840269.90 |
| Vijaya Bank MUDA Branch A/c No 410 | 3576574.00 | 0.00 |
| Vijaya Bank Shimoga CA No 1179 | 3991280.32 | 0.00 |
| Vijaya Bank (Hassan)SB A/c -966 | 0.00 | 3652592.95 |
| Vijaya Bank (Shimoga Sub Divn) CA No.1176 | 0.00 | 18908.00 |
| Vijaya BNk Hsn S.Divn SB A/c No 1395 | 5376.00 | 0.00 |
| VB(CkMG) SB A/c No.10017 | 0.00 | 1558529.00 |
| Vijaya Bnk(Madikeri) SB A/C NO 11096 | 177825.00 | 0.00 |
| Corp Bank (SMGDIVN)SB Ac NO.24797 | 2910454.50 | 0.00 |
| Vijaya Bank Bijapur SB AC NO 7301 | 1463251.00 | 0.00 |
| Vijaya Bank Bijapur SB AC No 16513 | 3734933.00 | 0.00 |
| Vijaya Bank Bellary a/c 220 | 1713321.00 | 0.00 |
| Syndicate Bank Bellary a/c551 | 0.00 | 251974.00 |



Trial Balance As On 31.03.2017

| Account Head | Debit | Credit |
|--|-------------|------------|
| Vijaya Bank Gadag CA NO 881 | 0.00 | 149147.00 |
| Corporation Bank Gadag CA NO 3760 | 3217010.00 | 0.00 |
| Syndicate Bank Gadag(CA No.307/897) | 730711.00 | 0.00 |
| Vijaya Bank Dharwad A/c 969 | 764776.00 | 0.00 |
| Vysya Bank Dharwad a/c 7542 | 0.00 | 1666867.13 |
| Corp Bank Bidar Divn a/c No.639 | 0.00 | 928200.00 |
| Vijaya BNK A/C 314 (Bidar) | 1062063.00 | 0.00 |
| V Bank No.4 Sub Divn Chickodi | 77145.00 | 0.00 |
| Vijaya Bank Gulberga CA NO 829 | 3704452.00 | 0.00 |
| Vysya Bank Gulberga CA NO 1899 | 41211924.19 | 0.00 |
| Vijaya Bank Gulberga CA NO 740 | 33616.00 | 0.00 |
| Vysya Bank MG Road Branch, BloreCA nO. 1970 | 0.00 | 1496408.04 |
| Corporation Bank Karwar CA No 283 | 60036.00 | 0.00 |
| Vijaya Bank Karwar a/c296 | 500892.00 | 0.00 |
| Vijaya Bank Dharwad a/c 972 | 191346.00 | 0.00 |
| Vijaya Bank Bidar Sub Divn.a/c 325 | 13199.00 | 0.00 |
| Vijaya Bank Bijapur Sub Divn SB No. 103401010006832 | 0.00 | 100449.00 |
| Syn Bank Hungund Sub Divn CA No 95 | 0.00 | 41306.00 |
| Syn Bank Jamkhandi Sub Divn | 0.00 | 12687.00 |
| Vijaya Bank Bagalkot Sub Divn. SB No 101701010008167 | 3416.00 | 0.00 |
| Vijaya Bank Gulberga CA No.138 | 72859.00 | 0.00 |
| Vijaya Bank(No.1 Sub Divn Bellary) CA NO 102700300000503 | 150397.00 | 0.00 |
| Vijaya Bank B.C.Branch, Current A/c 705, Mandya | 0.00 | 2682.00 |
| Vijaya Bank(No.1 Sub Divn Gadag) CA No. 13389 | 87801.00 | 0.00 |
| Vijaya Bank MC Branch Current A/c 707] | 0.00 | 8911230.00 |
| Vijaya Bank, Current A/c 465 Mandya | 47957.00 | 0.00 |
| Vysya Bank Gulbarga CA NO 2932 | 3510143.62 | 0.00 |
| Corporation Bank Kushal Nagar Branch Ca No 600 | 12600.00 | 0.00 |
| Vijaya Bank(No.2 Sub Divn Bellary) SB NO 142701011000352 | 0.00 | 106612.00 |
| Vijaya Bank(Hospet Sub Divn Bellary) CA NO 108900300000282 | 28016.00 | 0.00 |
| Vijaya Bank (Sub Divn)Raichur CA NO 137700300000047 | 0.00 | 55869.00 |
| Vijaya Bank DCW CA No 1710 | 0.00 | 503257.29 |
| Vijaya Bank(Mys Sub DivnNo.6) CA NO 25 | 0.00 | 126911.00 |
| Vijaya bank A/C 17908(CE) | 0.00 | 9383347.00 |
| Vijaya bank Chitradurga divn. C A No. 315 | 0.00 | 353763.00 |



Trial Balance As On 31.03.2017

| Account Head | Debit | Credit |
|--|-------------|-------------|
| Vijaya bank Chitradurga Sub Divn.CA No.318 | 0.00 | 61362.00 |
| Vijaya Bank Hiriur Sub Divn CA No. 3015 | 19771.00 | 0.00 |
| Vijaya Bank No.2.Sub Divn Davangere CA No. 1418 | 0.00 | 79015.00 |
| Corporation Bank Jamkhandi SB AC no.9165 | 0.00 | 30164.00 |
| Corporation Bank Hubli-Dwd Mnt Sub Divn CA No . 1447 | 2153.00 | 0.00 |
| Vijaya Bank Mnt Sub Divn Mandya Current A/c 734 | 9208.00 | 0.00 |
| Vijaya Bank Sub Divn C.Patna-R.Nagar CA No 832 | 0.00 | 515092.00 |
| Corporation Bank Gulbarga CA.No.1011 | 11533331.00 | 0.00 |
| Corporation Bank Chitradurga SB.A/c No. 10732 | 0.00 | 107884.00 |
| Corporation Bank Bellary SB A/c No. 17182 | 3232689.00 | 0.00 |
| Corporation Bank Bidar SB A/c No. 10446 | 250508.00 | 0.00 |
| Corporation Bank Bijapur S.B.A/c No. 015845 | 0.00 | 1790911.00 |
| Corporation Bank Mandya Current A/c No. 857 | 1033963.00 | 0.00 |
| Corporation Bank Kuvempu Nagar Mysore CA No.210 | 2994916.00 | 0.00 |
| Corporation Bank Hassan SB.A/c No.32647 | 0.00 | 6202022.00 |
| Corporation Bank Dharwad A/c No. 1468 | 54876655.00 | 0.00 |
| Corporation Bank Belgaum CA No. 2012 | 12013545.00 | 0.00 |
| Corpn Bank Jalbhavan Branch, CA No. 1, Blore | 0.00 | 28269674.44 |
| Corpn Bank Escrow CA No.2. Jalbhavan Br. Blore | 0.00 | 119661.82 |
| Vijaya Bank Current A/c No.765 Mandya | 0.00 | 495376.00 |
| Corpn Bank Jal Bhavan Br (Bangalore) CA NO 3 | 0.00 | 4604412.71 |
| Corpn Bank Jal Bhavan Br (Chitradurga)CA NO 4 | 0.00 | 1.00 |
| Corpn Bank Jal Bhavan Br (Dharwad) CA NO 5 | 0.00 | 272707.00 |
| Corpn Bank Jal Bhavan Br (Belgaum)CA NO 6 | 1723978.00 | 0.00 |
| Corpn Bank Jal Bhavan Br (Bijapur) CA NO 7 | 0.00 | 37720.00 |
| Corpn Bank Jal Bhavan Br (Bellary) CA NO 8 | 0.00 | 2212380.00 |
| Corpn Bank Jal Bhavan Br (Hassan) CA NO 13 | 9.00 | 0.00 |
| Corpn Bank Jal Bhavan Br (Shimoga) CA NO 14 | 0.00 | 1552739.00 |
| Corpn Bank Jal bhavan Br.Blore Sub DivnCA NO 24 | 15668.00 | 0.00 |
| Corpn Bank Jal Bhavan Br CA No. 30 | 0.00 | 130992.63 |
| Corpn Bank S.B.A/c No 29068 P.B.Road Dharwad | 154785.00 | 0.00 |
| Vijaya Bank-CPT-CA.851 | 130525.00 | 0.00 |
| Malaprabha Grameena Bank, Main Branch, A/c No. 17213599360 Dharwad | 0.00 | 823544.00 |
| Vijaya Bank A/c No.306 Haveri | 3668.00 | 0.00 |
| Syndicate Bank SB.A.C.No. 901535 Bijapur | 27197167.99 | 0.00 |



Trial Balance As On 31.03.2017

| Account Head | Debit | Credit |
|--|-------------|------------|
| Corporation Bank, SB AC 21937 Kolar | 1534670.00 | 0.00 |
| Corpn Bank, S.B A/c No. 18696 V.V.Mohalla Branch, Mysore. | 62707463.00 | 0.00 |
| Corpn Bank UIDSSMT Bijapur CA A/c No. 88 | 0.00 | 24215.00 |
| Axis Bank, Tilakwadi, Belgaum CA No.138010200007566 | 0.00 | 4311979.21 |
| Vijaya Bank, Ramdev Galli, BGM A/c No.102500300000984 | 1816752.00 | 0.00 |
| Union Bank of India, Main Br BGM CA NO. 471501010043053 | 0.00 | 384233.00 |
| Syndicate Bank, Club Rd BGM CA No.05341130000019 | 2970449.00 | 0.00 |
| Union Bank of India, RPD COLlege Rd BGM CA No. 857802050000027 | 0.00 | 50755.00 |
| Vijaya Bank, Ramdev Galli, BGM A/c No. 102500300000992 | 0.00 | 201.00 |
| Corpn Bank, Samadevi Galli, BGM SB A/c No. 2016 | 14939.00 | 0.00 |
| Vijaya Bank, Ramdev Galli, BGM A/c No. 102500300000997 | 0.00 | 37910.00 |
| Axis Bank, CA A/c No. 129010200019309 Dharwad | 0.00 | 594882.00 |
| Axis Bank CA A/cNo. 18461 Hubli | 21495482.00 | 0.00 |
| Karn Vikar Grameen Bk BGM CA A/c No.01 | 2281179.00 | 0.00 |
| BGM Dist Central Co.op Bank BGM SB A/c No.42 | 0.00 | 1512902.00 |
| Vijaya Bank CA No. 102700301000024 Bellary Mainte Sub Divn | 130883.00 | 0.00 |
| Union Bank of India, CA No. 51110001 Belgaum Divn | 0.00 | 84383.00 |
| Belgaum industrial Co.Op Bank Ltd., CA No. 1760 Belgaum Divn | 0.00 | 1959053.00 |
| CANARA BANK BETHAMANGALA(NEW) | 25383.00 | 0.00 |
| CORPORATION BANK KGF (NEW) | 6000.00 | 0.00 |
| SBM OORAGAUM (KGF)(NEW) | 0.00 | 7926.00 |
| KVGramina Bank CA No 17213600162 Dharwad Mainte Divn | 2734116.00 | 0.00 |
| KVGramina Bank S.B Ac No. 17213619367 DWD Maite Divn | 6916646.00 | 0.00 |
| VIJAYA BANK CB PURA (NEW) | 0.00 | 84885.00 |
| Corporation Bank SB A/c No. 19322 Mysore | 1406566.00 | 0.00 |
| Corpn Bank,(UIDSSMT) Kerur WSS A/C 92 | 0.00 | 20534.00 |
| Corpn Bank, (UIDSSMT) Mundgod WSS A/C NO. 93 | 0.00 | 885.00 |
| Corpn Bank, CA NO. 01001391 Tumkur | 68167633.00 | 0.00 |
| Corpn Bank, (JALBHAVN BR) CANO 094 Tumkur | 3537416.00 | 0.00 |
| Vijaya Bank CA NO 684 Tumkur Sub Divn | 0.00 | 1805427.00 |
| Vijaya Bank, CA NO. 113200301000114 Mangalore - 2 | 0.00 | 27971.00 |
| Corpn Bank CA NO 01000024 Kadri Br Mangalore 2 | 0.00 | 275083.00 |
| Vijaya Bank SB NO 7155 Mangalore Sub Divn (new) | 0.00 | 24464.00 |
| Corpn Bank, (UIDSSMT) Chikkodi WSS A/C NO. 96 | 0.00 | 15900.00 |
| Corpn Bank, (UIDSSMT) Hungund, Ilkal & Kustagi WSS A/C 97 | 0.00 | 79812.00 |



Trial Balance As On 31.03.2017

| Account Head | Debit | Credit |
|---|-------------|-------------|
| Corpn Bank K.R.Rd, Belgaum CA.A.c.No.2292 | 6520909.00 | 0.00 |
| Corporation Bank C.A.No. 1624 Dharwad | 0.00 | 115.00 |
| Corpn Bank, NCM BR CA.NO.2835 | 0.00 | 456967.00 |
| Corpn Bank, NCM Sub Divn Hubli East CBCA 9 | 69185.00 | 0.00 |
| Corpn Bank, NCM Sub Divn West CBCA 9 | 48.00 | 0.00 |
| Corpn Bank, NCM Sub Divn Hubli Central CA NO 2418 | 0.00 | 7435.00 |
| Corpn Bank, CBCA 37(HUBLI) | 86318746.00 | 0.00 |
| Corporation Bank CA No.70 | 0.00 | 2216555.00 |
| Corpn Bank, Sanadevi Galli, BGM. CA.No.75 | 0.00 | 1890489.66 |
| Corpn Bank, Samadevi br. BGM.CA No.101 | 0.00 | 58611.00 |
| Vijaya Bank CA NO.119400301000038 No.2 Sub Divn Smg | 0.00 | 38642.00 |
| Corpn Bank, NCM Hubli CLSB 70015 | 0.00 | 58769868.00 |
| Corpn Bank UIDSSMT Birur WSS CA -71 | 0.00 | 34115.94 |
| Corpn Bank UIDSSMT Siddapur WSS CA72 | 0.00 | 13360.89 |
| Corpn Bank UIDSSMT Pandavpur UGD CA73 | 0.00 | 12011.71 |
| Corpn Bank UIDSSMT Srinangapata UGD CA74 | 0.00 | 11876.98 |
| Corpn Bank UIDSSMT Nanjanagud UGD CA75 | 0.00 | 17766.30 |
| Corpn Bank UIDSSMT Malvallii UGD CA76 | 0.00 | 38860.22 |
| Corpn Bank UIDSSMT Davangere WSS & UGD CA78 | 0.00 | 7768.34 |
| Corpn Bank UIDSSMT Hlrekerur WSS CA79 | 0.00 | 46872.27 |
| Corpn Bank UIDSSMT B. Bagevadi CA81 | 0.00 | 27624.33 |
| Corpn Bank Yargol(Kolar-Bangarpet-Malur WSS)CA82 | 2295000.00 | 0.00 |
| Corpn Bank UIDSSMT Holenarasipura UGD CA83 | 0.00 | 10983.00 |
| Corpn Bank UIDSSMT Holenarasipura WSS CA84 | 0.00 | 1888.00 |
| Corpn Bank UIDSSMT Hubli Dharwad WSS CA86 | 0.00 | 15019.86 |
| Corpn Bank UIDSSMT Davanagere UGD CA87 | 0.00 | 9341.95 |
| Vijaya Bank Indiranagar Br.CA L 130100301000456 JN NURM | 0.00 | 152619.44 |
| Vijaya Bank, Muda Br, Mysore CA No. 138500301000019 | 31103236.00 | 0.00 |
| Vijaya Bank Sagar Sub Divn CA No.142900301000024 | 0.00 | 5671.00 |
| Vijaya Bank, C.O.No. 102700301000002, Bellary | 3227075.00 | 0.00 |
| Vijaya Bank, C.O.No. 102700301000003 | 3430898.00 | 0.00 |
| Vijaya Bank, Mysore CA.No.141500301000111 | 1438564.00 | 0.00 |
| Vijaya Bank, Mysore SB AC.No. 141501011001410 | 0.00 | 14835.00 |
| Vijaya Bank Kolar, SB AC No.1000216 | 2417620.00 | 0.00 |
| Corporation Bank CBCA - 1-15 Kolar | 5491345.00 | 0.00 |



Trial Balance As On 31.03.2017

| Account Head | Debit | Credit |
|---|-------------|-------------|
| Vijaya Bank TMK CA NO. 1209003010000008 | 81737.00 | 0.00 |
| Corpn Bank Nehru nagar Br CA NO LCCA/01/090001 | 0.00 | 617421.17 |
| Corpon Bank Dharwad Mainte Divn SB A/c No 1/38230 | 0.00 | 58949173.00 |
| Vijaya Bank Jnnurm SMUIG CA No 13010001000646 | 0.00 | 523412.00 |
| Canara Bank SB AC NO 0524101043347 SMG | 2358008.00 | 0.00 |
| CORPN BANK (UIDSSMT) AC NO 099 SHIRAHATTI, MULGUND | 0.00 | 29545.00 |
| Corpn Bank CLSB01090009 P.B Road, Dharwad | 0.00 | 32184.90 |
| AXIS Bank, S.B A/c No. 910010004067813 Bijapur Divn | 0.00 | 1447926.00 |
| AXIS Bank, CA NO 909020041617746 Bijapur Divn | 9677480.15 | 0.00 |
| AXIS Bank, CA NO 909020041617869 No.2 Sub divn Bijapur | 0.00 | 54161.00 |
| AXIS Bank, CA NO 909020041617995 No. 1 Sub Divn Bijapur | 67549.00 | 0.00 |
| Corporation Bank AC NO CLSB 01090006 | 13907.00 | 0.00 |
| Vijaya Bank CA 107200301000048 GULBARGA | 38837021.00 | 0.00 |
| Vijaya Bank, SB AC No 143701011001240 J.N.Sub Divn MYsore | 0.00 | 14031.00 |
| State Bank of Mysore MCC branch, Mysore CA No 64065159323 | 0.00 | 709.00 |
| Corporation Bank CA No 2870 Hubli Sub Divn (N) | 11931.00 | 0.00 |
| Vijaya Bank CA NO 146400301000017 Yadgir Sub Divn | 0.00 | 25558.00 |
| Corporation Bank CBCA 00028 BHAILAHONGALA SUB DIVN | 0.00 | 6439.00 |
| Corporation Bank UIDSSMT A/C 103 VIJAYAPUR WSS | 0.00 | 1147.00 |
| Vijaya Bank CA No 107200301000081 Mainte Sub Divn Gulbarga | 1541415.00 | 0.00 |
| ING Vysya Bank CA No 174011009691 Bidar Divn | 0.00 | 1987225.00 |
| Corporation Bank, CBCA No 01000098, Ramanagaram | 135125.00 | 0.00 |
| IDBI Bank SB AC NO 00691040000168038 Dharwad (M & R Karwar) | 0.00 | 58073932.00 |
| I.D.B.I Bank SB AC No 0069104000173711 DWD MNT Divn | 26550149.00 | 0.00 |
| Corporation Bank CLSB 006100301140002 Bijapur | 0.00 | 12993581.38 |
| Indian Bank, BTM Layout br AC No 6259997302 | 0.00 | 200000.00 |
| Karnataka State Co OP Apex Bank CA NO 1032111020000002 HO | 0.00 | 1085.00 |
| Vijaya Bank CA NO 107200301000154 Kalaburgi | 520579.00 | 0.00 |
| ICICI Bank Vijayapur Flexi AC No 650601051114 | 0.00 | 416058.00 |
| Corporation Bank CA NO 000205 KOLAR DIVN JB BR | 0.00 | 897290.00 |
| ICICI Bank A/c No 005301049944, Bangalore Central Office | 0.00 | 843237.00 |
| Corporation Bank, DC WORK CLSB NO 01/160008 | 18050.48 | 0.00 |
| Corporation Bank Revenue NO CLSB 01/160009 | 16248.08 | 0.00 |
| Corporation Bank SCP/TSP NO CLSB 01/160011 | 15669.97 | 0.00 |
| Corporation Bank Debit Services NO DLSB 01/160010 | 15039.91 | 0.00 |



Trial Balance As On 31.03.2017

| Account Head | Debit | Credit |
|---|---------------|--------------|
| Canara Bank UIDDSSMT NO 2673132000108 | 100567.00 | 0.00 |
| Canara Bank JNNURM NO 2673132000109 | 100760.44 | 0.00 |
| Union Bank AMRUT NO 565202050000062 | 319178089.00 | 0.00 |
| Kottak Bank Gulbarga A/C NO 146011020690 | 4714972.00 | 0.00 |
| Vijaya Bank 107200301000182 GULBARGA | 3199818.00 | 0.00 |
| Corpn Bank Plan Schemes CLSB CB 170002 | 15691.77 | 0.00 |
| Vijaya Bank, A/C NO 119401071000003 SHIMOGA | 30200588.00 | 0.00 |
| Corporation Bank SB AC NO 212000101007885 SHIMOGA | 52.00 | 0.00 |
| Corporation Bank AC NO 212000101007918 SHIMOGA | 21940450.00 | 0.00 |
| Corporation Bank AC NO 212000101008090 SHIMOGA | 5085063.00 | 0.00 |
| Indian Bank, SB AC NO 6476297790 SHIMOGA | 1728892.00 | 0.00 |
| AXIS Bank CA NO 917020021755430 SHIMOGA | 547665.00 | 0.00 |
| Vijaya Bank CA NO 119400301000277 SHIMOGA | 62304.00 | 0.00 |
| C.B, Kuvempunagar SBA/CNO 058400101011183, MYSORE | 1647266.00 | 0.00 |
| Vijaya Bank, Tumkur A/C NO 120900301000187 | 56561.00 | 0.00 |
| Corporation Bank JALBHAVAN BR CA No 071401601000271 | 327231.00 | 0.00 |
| Investments | | |
| Investments In Banks (Direct) | 0.00 | 686737505.37 |
| Investments In Banks (Flexi) | 2166390709.15 | 0.00 |
| Stock & Stores - Materials | 6240670.29 | 0.00 |
| Stock & Stores - Storage Charges | 0.00 | 1310477.48 |
| Current Assets - Tools And Plants | 603367.00 | 0.00 |
| Works in Progress | | |
| Scarcity Relief Works [DC Grants] | | |
| S R Works 2008-09 | 1800.00 | 0.00 |
| S R Works 2009-10 | 823348.00 | 0.00 |
| S R Works 2010-11 | 792983.00 | 0.00 |
| S.R.Works 2012-13 | 599838.00 | 0.00 |
| S.R.Works 2013-14 | 5160559.00 | 0.00 |
| S.R.Works 2014-15 | 6948366.00 | 0.00 |
| S.R.Works 2015-16 | 55352069.00 | 0.00 |
| S.R.Works 2016-17 | 6812544.00 | 0.00 |



Trial Balance As On 31.03.2017

| Account Head | Debit | Credit |
|---|---------------|--------|
| Piped W/S Works [General] - General | 143464538.00 | 0.00 |
| Piped W/S Works [SCP] - 2010 - 11 | 2892214.00 | 0.00 |
| Piped W/S Works [SCP] - 2011 - 12 | 936985.00 | 0.00 |
| Piped W/S Works [SCP] - 2012 - 13 | 10342203.00 | 0.00 |
| Piped W/S Works [SCP] - 2013 - 14 | 33452953.00 | 0.00 |
| Piped W/S Works [SCP] - 2014 - 15 | 48448653.00 | 0.00 |
| Piped W/S Works [SCP] - 2015 - 16 | 228225895.00 | 0.00 |
| Piped W/S Works [SCP] - 2016 - 17 | 309557561.70 | 0.00 |
| Piped W/S Works [SCP] - Saving Grant (2010 - 11 to 2015 - 16) | 14093689.00 | 0.00 |
| Piped W/S Works [TSP] - TSP 2011 - 12 | 787168.00 | 0.00 |
| Piped W/S Works [TSP] - TSP 2012 - 13 | 3441197.00 | 0.00 |
| Piped W/S Works [TSP] - TSP 2013 - 14 | 8872077.00 | 0.00 |
| Piped W/S Works [TSP] - TSP 2014 - 15 | 38860194.00 | 0.00 |
| Piped W/S Works [TSP] - TSP 2015 - 16 | 38917199.00 | 0.00 |
| Piped W/S Works [TSP] - TSP 2016 - 17 | 8354287.00 | 0.00 |
| Urban Water Supply Scheme Works - General | 1747475149.00 | 0.00 |
| Sewerage Scheme - General | 2693702602.38 | 0.00 |
| Accelerated Urban Water Supply Scheme | 76330302.00 | 0.00 |
| Buildings | 1948406.00 | 0.00 |
| Deposit Contribution Works | | |
| Original Works - General | 871599920.15 | 0.00 |
| Original Works - CMC/TMC/Corp | 9696403.00 | 0.00 |
| UIDSSMT - WSS | 2093073778.00 | 0.00 |
| UIDSSMT - UGD | 575708739.66 | 0.00 |
| KUWASSIP - WSS | 2910129.00 | 0.00 |
| K.SHIP - WSS/UGD | 3788022.00 | 0.00 |
| J.N. NURM Est Cost 194.54 Lakhs | 45476597.00 | 0.00 |
| J.N. NURM Est Cost 10882.00 Lakhs | 16090475.00 | 0.00 |
| Cms SMTDP Grants | 511.00 | 0.00 |
| Original Works - Others | 73580490.00 | 0.00 |
| Pd 24x7 WSS to JN NURM Mysore (Est. Cost 214.00) | 244642008.00 | 0.00 |
| O & M of JUSCO to Mysore City (Est. Cost 41.62) | 33411959.00 | 0.00 |
| Centrally Sponsored Schemes - AMRUTH SCHEMES | 81911736.00 | 0.00 |



Trial Balance As On 31.03.2017

| Account Head | Debit | Credit |
|---|--------------------------|--------------------------|
| Loans,Advances & Deposits | | |
| Staff Advances - Festival Advances | 0.00 | 390650.00 |
| Staff Advances - Tour Advances | 145041.00 | 0.00 |
| Staff Advances - Salary Advances | 30200.00 | 0.00 |
| Staff Advances - Other Advances | 0.00 | 96146.00 |
| Staff Advances - Medical Advance | 1536145.00 | 0.00 |
| Staff Loans - Computer Loans | 0.00 | 103816.00 |
| Staff Loans - Housing Loans | 0.00 | 984.00 |
| MPWA | 0.00 | 4233937.00 |
| Advances to Contractors/Firms - Mobilisation Advances | 75658088.00 | 0.00 |
| GSLIS Chennai relief Fund | 0.00 | 244349.00 |
| Army Jawan Relief Fund | 0.00 | 1313.00 |
| Sundry Debtors | 0.00 | 15484.00 |
| Water Charges | 59505589.00 | 0.00 |
| Dues from Local Bodies (Principle-HUDCO) | 24084.00 | 0.00 |
| Dues from Local Bodies [Interest - HUDCO] | 0.00 | 731943.00 |
| Dues from Local Bodies [Interest-LIC] | 0.00 | 5930934.00 |
| Others | 0.00 | 120881480.00 |
| Provision for Guarantee Commissionj | 3357000.00 | 0.00 |
| Loans from Banks(Interest) | 7598385.00 | 0.00 |
| Loans from Bank(Principal) | 127585.00 | 0.00 |
| Interest on Investments | 0.00 | 127650754.40 |
| Pension & Leave Salary contribution | 5701493.00 | 0.00 |
| ETP Charges from Mysore City Corporation for J.N.Nurm works | 59728497.00 | 0.00 |
| O & M Charges Receivable | 0.00 | 30911959.00 |
| Contribution to Pension Fund Trust | 911229.00 | 0.00 |
| Balance Sheet Expenditure | 13816154281.50 | 1278997888.31 |
| Repayment of Loans- Principal | | |
| LIC- Principle | | 99471024.00 |
| HUDCO | | 83624084.00 |
| BANKS | | 711377585.00 |
| Amt receivable from ULB percontra | 894472693.00 | |
| Total | 894472693.00 | 894472693.00 |
| Grand Total | 1909,50,87,936.45 | 1909,50,87,936.45 |

Sd/-
Chief Accounts Officer

Sd/-
Managing Director



RECEIPT & PAYMENT ACCOUNT



Receipt & Payment Accounts for the year 2016-17

| | Classification | Receipts | Payments |
|---|--|---------------|-------------|
| Opening Balance | | | |
| Current Assets | | 1027174297.16 | 0.00 |
| Operating Income | | | |
| Recovery from Works | Establishment Charges | 362382.00 | 0.00 |
| | Tools & Plant Charges | 72493.00 | 0.00 |
| | Supervision Charges | 128273792.00 | 501927.00 |
| | Contingency | 151653.00 | 0.00 |
| | Survey Charges | 1359246.00 | 0.00 |
| Rent from Board Land & Buildings(General) | Rent | 9546268.00 | 14700.00 |
| Board Water Supply Schemes | Water Charges actually received | 123463630.00 | 0.00 |
| | Water Charges | 0.00 | 0.00 |
| | Prorata Charges | 2069280.00 | 0.00 |
| Rent (Under M&R WSS) | Rent (M & R WSS) | 831686.00 | 0.00 |
| Other Income | Fines | 31989898.00 | 334960.00 |
| | Sale of Tender Forms | 2416958.00 | 0.00 |
| | Registration/Renewal Fees | 11455.00 | 0.00 |
| | Interest on Loans (Staff) | 191347.00 | 0.00 |
| | Interest from Investments | 135960967.22 | 22950.00 |
| | Interest Creditted by Banks | 19162520.00 | 2000010.22 |
| | Sale of Scrap | 16350.00 | 0.00 |
| | Cost Of S R Book | 17384538.61 | 0.00 |
| | Other Receipts | 1220917.00 | 0.00 |
| | Rent of Buildings | 81385.00 | 0.00 |
| | P & L Contribution of Board Staff on - - Deputation | 18047668.00 | 0.00 |
| | Prior Period (Interest) | 2003944.19 | 0.00 |
| | Storage Charges | 0.00 | 0.00 |
| | New Water Connection charges | 1728892.00 | 0.00 |
| | Survey Charges | 2157134.00 | 0.00 |
| Prior Period Income | Establishment | 0.00 | 0.00 |
| | Tools & Plant | 0.00 | 0.00 |
| | Supervision | 0.00 | 0.00 |
| | Contingency | 0.00 | 0.00 |
| Administrative Expenses | | | |
| Establishment Charges (Officers) | Pay | 51743.00 | 39483688.00 |



Receipt & Payment Accounts for the year 2016-17

| | Classification | Receipts | Payments |
|-------------------------------|--|-----------|--------------|
| | D.A | 0.00 | 14925132.00 |
| | FSA | 0.00 | 50.00 |
| | Other Allowances | 1496.00 | 7357031.00 |
| | Leave Salary of Deputationists | 0.00 | 65770.00 |
| Establishment Charges (Staff) | Pay | 197462.00 | 307669746.00 |
| | D.A | 2182.00 | 108985468.00 |
| | FSA | 0.00 | 42660.00 |
| | Other Allowances | 12170.00 | 47147073.00 |
| | Interim Relief | 0.00 | 1904.00 |
| Travel Expenses | T.A Officers | 5077.00 | 3327808.00 |
| | T.A Staff | 27148.00 | 4863149.00 |
| | Home Travel Concessions | 0.00 | 5900.00 |
| | T.A. to Board of Directors | 0.00 | 3370.00 |
| Staff Welfare | Medical Expenses | 14668.00 | 3562576.00 |
| | Clothing & Uniform | 0.00 | 6900.00 |
| Vehicles & Staff Cars | Maintenance of Cars & Jeeps | 2000.00 | 21305050.00 |
| | Hire Charges of Vehicles/Cars | 0.00 | 4499929.00 |
| Office Expenses | Rent of Hired Premises | 7000.00 | 1268427.00 |
| | Legal Expenses | 12000.00 | 2259001.00 |
| | Advertisements/Publicity | 0.00 | 1428675.00 |
| | Printing & Stationery | 2230.00 | 7962600.00 |
| | Books & Publications | 0.00 | 124449.00 |
| | Courier Expenses | 679.00 | 263297.00 |
| | Postage & Telegrams | 0.00 | 716512.00 |
| | Telephone Charges | 878337.00 | 8420705.00 |
| | Electricity & Water Charges | 18301.00 | 2350834.00 |
| | Repairs to Buildings | 0.00 | 5241638.00 |
| | Audit Fees & Expenses | 0.00 | 57500.00 |
| | Professional/Consultancy Charges | 0.00 | 16179065.00 |
| | Bank Commission Charges | 11522.00 | 260886.17 |
| | Computerisation Charges | 700.00 | 918952.00 |
| | Repairs to office Furniture/Equipments | 0.00 | 279043.00 |
| | Meeting Expenses | 0.00 | 1786239.00 |
| | Hospitality Expenses | 0.00 | 645744.00 |
| | Miscellaneous Expenditure | 3032.00 | 3498322.00 |
| | Rents, Rates & Taxes | 0.00 | 2016144.00 |
| | Repairs to Furniture/Equipments | 0.00 | 400.00 |



Receipt & Payment Accounts for the year 2016-17

| | Classification | Receipts | Payments |
|------------------------------------|---|------------|--------------|
| | Others | 0.00 | 27114.00 |
| | Xerox Charges | 0.00 | 1419735.00 |
| | AMC OF Computers | 0.00 | 2056971.00 |
| | Maintenance of Building | 0.00 | 13072.00 |
| | Obsequious Expenses | 641.00 | 23441.00 |
| | Binding Charges | 0.00 | 161254.00 |
| | AMC of LAN /WAN | 0.00 | 762509.00 |
| | e-Tendering | 0.00 | 40424.00 |
| | Computer Consumables | 997.00 | 1607912.00 |
| | Income Tax | 0.00 | 0.00 |
| | National Festivals Expenditure | 0.00 | 207352.00 |
| Pension & Gratuity | Pension | 1665824.00 | 1597224.00 |
| Contributions | P&L contributions of deputed Staff | 0.00 | 6944973.00 |
| | Contributions to Pension Fund | 6270000.00 | 634674066.00 |
| | NPS Employer Contribution | 0.00 | 10592254.00 |
| | Prior period Expenditure-Contribution to Pension Fund | 0.00 | 0.00 |
| Training Expenses | Inservice Training | 114000.00 | 525109.00 |
| | Seminars Conferences & Delegations | 639930.00 | 3309861.00 |
| Depreciation Charges | Tools & Plant | 0.00 | 0.00 |
| | Computers/Office Equipments | 0.00 | 0.00 |
| | Vehicles/Staff Cars | 0.00 | 0.00 |
| | Buildings | 0.00 | 0.00 |
| | Furniture & Fixtures | 0.00 | 0.00 |
| | Office Equipments | 0.00 | 0.00 |
| MIS Expenses | | 0.00 | 709427.00 |
| Survey Charges | | 0.00 | 0.00 |
| BSNL - VSNL Lease Line | | 0.00 | 2195445.00 |
| Operation Control Room Expenditure | | 0.00 | 19817657.00 |
| Amortization on Lease Hold Land | | 0.00 | 0.00 |
| Purchase & Development Software | | 0.00 | 10731499.00 |



Receipt & Payment Accounts for the year 2016-17

| | Classification | Receipts | Payments |
|--|-----------------------------------|---------------|-------------|
| A.M. of W.W.L.S. Theme Park, Yelhanka | | 0.00 | 397949.00 |
| Machinery & Equipment | | | |
| R/C Tools & Plant | Repairs to Carriages | 0.00 | 80798.00 |
| M & R Board WSS | | | |
| Establishment Charges (Officers) | Pay | 0.00 | 594181.00 |
| | D.A | 0.00 | 247848.00 |
| | Other Allowances | 0.00 | 47227.00 |
| Establishment Charges (Staff) | Pay | 13213.00 | 9629791.00 |
| | D.A | 0.00 | 3773616.00 |
| | Other Allowances | 0.00 | 1405813.00 |
| Travel Expenses | TA(Officers) | 0.00 | 7500.00 |
| Vehicles/Jeep | Maintainance of Staff cars/Jeps | 0.00 | 1378291.00 |
| Office Expenses | Electricity & Water Charges | 0.00 | 473503.00 |
| | Telephone Charges | 9939.00 | 249561.00 |
| | Printing & Stationery | 0.00 | 143975.00 |
| | Postage & Telegrams | 0.00 | 8127.00 |
| | Advertisements/Publicity | 0.00 | 44946.00 |
| | Repairs to Buildings | 0.00 | 50311.00 |
| Works | Work Charged Time Scale Employees | 0.00 | 9484530.00 |
| | Repairs, Renewals & Replacements | 1038396.00 | 45051738.00 |
| | Consumables | 0.00 | 1214718.00 |
| | Others | 0.00 | 1858668.00 |
| Power Charges | Power Charges actually Paid | 0.00 | 6104707.00 |
| Depreciation | Plant & Machinery / Water Works | 0.00 | 0.00 |
| | Board WSS | 0.00 | 0.00 |
| Staff Welfare | Medical Expenses | 0.00 | 15670.00 |
| Loans | | | |
| Loans from Banks | Union Bank of India (UWSS) | 502521000.00 | 0.00 |
| | Union Bank of India (UGD Scheme) | 1236179000.00 | 0.00 |



Receipt & Payment Accounts for the year 2016-17

| | Classification | Receipts | Payments |
|--|------------------------------|---------------------------|--------------|
| Loans from Corporation Bank | Urban WSS | 4500000.00 45000000.00 | 0.00 |
| Grants for Plan Works | | | |
| Grants from State Government | Urban Water Supply Schemes | 1501200000.00 | 0.00 |
| | RDPR | 101831000.00 | 0.00 |
| | SCP | 335800000.00 | 0.00 |
| | TS | 138300000.00 | 0.00 |
| | SCP(UGD) | 306100000.00 | 0.00 |
| | TSP(UGD) | 126000000.00 | 0.00 |
| Grants from Government of India | Grants from MUDA (Mysore) | 33236500.00 | 0.00 |
| Grants from Govt of Karnataka | Urban Water Supply Schemes | 0.00 | 0.00 |
| | Underground Drainage Schemes | 1368500000.00 | 0.00 |
| Urban Water Supply Schemes | ULB Project Share | 40149284.00 | 0.00 |
| Urban Water Drainage Schemes | ULB Project Share | 77500000.00 | 0.00 |
| Grants for Non Plan Works | | | |
| Grants from Deputy Commissioners | Scarcity Relief Works | 159909000.00 | 0.00 |
| Security Deposits | | | |
| Deposits of Contractors/Suppliers | FSD | 29099416.00 | 18294687.00 |
| | EMD | 26826159.00 | 91627549.00 |
| | Other Deposits | 275160315.00 | 196223550.00 |
| Security Deposit of Employees & Others | | 2156947.00 | 599550.00 |
| Deposit Works | | | |
| Original Works | General | 670963658.00 | 15894000.00 |
| | CMC/TMC/Corp | 103024324.00 | 0.00 |
| | Others | 4347000.00 | 0.00 |
| | UIDST | 94942000.00 | 0.00 |



Receipt & Payment Accounts for the year 2016-17

| | Classification | Receipts | Payments |
|--|--|---------------|--------------|
| M & R DC Works | Others | 36387934.00 | 174795.00 |
| | Water Charges | 315761937.00 | 50871630.00 |
| | Deposits from ULB | 158232696.00 | 35162933.00 |
| | General | 52456174.00 | 46786168.00 |
| | Mandya | 39204142.00 | 31027242.00 |
| | Hubli - Dharwad | 418820.00 | 294421623.00 |
| | Channapattana - Ramanagaram | 37891907.00 | 34220786.00 |
| | Bidar | 0.00 | 116804.00 |
| | Gulbarga | 109945105.00 | 104816299.00 |
| | Belgaum | 328467441.17 | 173849515.21 |
| | Gadag | 0.00 | 0.00 |
| | Bijapur | 143458315.00 | 102591718.00 |
| | Water Charges actually received | 152199978.00 | 9336946.00 |
| | O & M Shimoga | 79533.00 | 19187735.00 |
| | Contribution from ULBs Shimoga (Materials) | 0.00 | 0.00 |
| ADB Works | KWASSIP - WSS | 3176493.00 | 0.00 |
| UIDSSMT | Water Supply Schemes | 1218176792.00 | 0.00 |
| | UGD Schemes | 459600000.00 | 0.00 |
| | Loan From Banks (WSS) | 878265000.00 | 0.00 |
| | Loan From Bank (UGD) | 232935000.00 | 0.00 |
| 24/7 WSS to Mysore under JN Nurm (Est Cost Rs.214.00 Crores) | | 0.00 | 0.00 |
| Centrally sponsored schemes (Amruth schemes) | Water Supply | 1148422000.00 | 0.00 |
| | UGD | 673800000.00 | 0.00 |
| Mysore Division No.1 | | 24932226.00 | 108076616.00 |
| Bangalore Division | | 31190615.00 | 32561974.00 |
| Belgaum Division | | 57875900.00 | 54147392.00 |
| Bellary Division | | 119942220.00 | 70167688.00 |
| Bidar Division | | 8103231.00 | 4367110.00 |
| Bijapur Division | | 106824626.75 | 98656113.00 |
| Dharwad Division | | 149400763.00 | 139393017.00 |



Receipt & Payment Accounts for the year 2016-17

| | Classification | Receipts | Payments |
|-----------------------------------|----------------|---------------|---------------|
| Gadag Division | | 0.00 | 0.00 |
| Gulberga Division | | 418754406.00 | 316914303.00 |
| Hassan Division | | 119360112.00 | 162050031.00 |
| Mangalore Division | | 121546790.00 | 124022969.00 |
| Shimoga Division | | 102486528.00 | 107222067.50 |
| Chief Engineer North Dharwar | | 110956.00 | 463420.00 |
| Mandya Division | | 31800074.00 | 33385920.00 |
| Chitradurga Division | | 140886699.00 | 46404819.00 |
| Dharwad Maint Divn | | 7343686.00 | 13778231.00 |
| Maint Divn Hubli | | 18678999.00 | 18880094.00 |
| J.N.NURM Division Mysore | | 27326259.00 | 61938576.00 |
| Bangalore Head Office | | 193827202.00 | 0.00 |
| Kolar Division | | 21675677.66 | 20358318.00 |
| Tumkur Division | | 46841322.00 | 42944541.00 |
| Chief Engineer Office Kalburgi | | 62827.00 | 33215887.00 |
| CE Office Mysore | | 251503.00 | 241925.00 |
| O & M Division Office Shimoga | | 0.00 | 3978550.00 |
| LOC from Board office to Units | | | |
| Bangalore Division | | 384221395.00 | 381264404.00 |
| Bellary Division | | 583686198.00 | 526110428.00 |
| Bidar Division | | 125659332.00 | 125220080.00 |
| Bijapur Division | | 760513554.00 | 698272158.00 |
| Belgaum Division | | 1169896546.00 | 1114816766.00 |
| Mangalore Division | | 669711245.00 | 591166609.00 |



Receipt & Payment Accounts for the year 2016-17

| | Classification | Receipts | Payments |
|--|---|--|--|
| Hassan Division | | 729702987.00 | 720021236.00 |
| Mysore Division No.1 | | 795361090.77 | 710052917.00 |
| Gadag Division | | 819932092.00 | 830295025.00 |
| Dharwad Division | | 812219535.00 | 766232200.00 |
| Gulberga Division | | 1196387822.00 | 1076597971.00 |
| Shimoga Division | | 387946597.00 | 307990907.00 |
| Chief Engineer North Dharwar | | 27229000.00 | 27229000.00 |
| Mandya Division | | 418953969.00 | 365685852.00 |
| Chitradurga Division | | 598723909.00 | 595707280.00 |
| Hubli-Dharwad O & M Division, Dharwad | | 36968462.00 | 35939263.00 |
| Mysore Division (JNNURM) | | 580225127.00 | 502972508.00 |
| Kolar Division | | 253047081.00 | 229301426.00 |
| Tumkur Division | | 1088352451.00 | 1062045842.00 |
| Hubli Maintenance Division | | 3559908.00 | 3392222.00 |
| Kalburgi CE Office | | 26730800.00 | 25820000.00 |
| Mysore CE Office | | 14157000.00 | 14157000.00 |
| Water Theme Park, Yelahanka | | 870000.00 | 870000.00 |
| O & M Shimoga Division | | 25945207.00 | 27322209.00 |
| Remittances/Adjusting Accounts | | | |
| Recoveries from Employees | Recoveries from deputationists -GIS Recoveries from deputationists -GPF KGID Premium/Loan LIC Premium/Loan Bank Loans | 5520.00 365000.00 49840.00 34320864.00 16910795.00 | 5520.00 365000.00 49840.00 33719071.00 16972803.00 |



Receipt & Payment Accounts for the year 2016-17

| | Classification | Receipts | Payments |
|--------------------------------------|--|--|---|
| | Court Attachments I-Tax (Staff) Profession Tax PLI Premium/Loan Postal RD/CTD Recoveries from deputationists -Rent Union Fees Other Recoveries GSLIS Terminal Value Festival Advance Cloth KSIC / MSIL KWB Employees Benevolent fund KWB Employees Benevolent Fund Loan Natural Calamity Fund N P S Fund | 194772.00 11603108.00 3495043.00 792864.00 202000.00 583926.00 107960.00 1602810.00 3098040.00 9000.00 559991.00 1986366.00 4577606.00 16152.00 8848176.00 | 194772.00 11620897.00 3495530.00 790950.00 204000.00 395337.00 108660.00 705180.00 4234447.00 11500.00 559991.00 1949786.00 4634888.00 0.00 8861400.00 |
| Recoveries from Contracors/Suppliers | I-Tax (Firms) Royalty (Firms) Other Recoveries VAT Karnataka Building & Other Construction Workers Welfare Cess Service Tax | 216125585.00 51367226.00 1409600.00 384156155.50 96549565.00 44838.00 | 218962795.00 50282086.00 9600.00 386106038.50 98914764.00 1188828.00 |
| Transfer Between Divisions (ATD) | Bangalore Division Bidar Division Belgaum Division Bijapur Division Dharwad Division Gadag Division Mysore Division No.1 Hassan Division Shimoga Division Gulberga Division Mangalore Division Bellary Division Head Office Chief Engineer North Dharwar Chitradurga Division Mandya Division | 0.00 14000.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1028136.00 14772000.00 0.00 0.00 | 634386.00 1535433.00 621865.00 424271.00 3768803.00 510113.00 614769.00 699883.00 1678275.00 1334183.00 306812.00 4469636.00 0.00 13159000.00 1316551.00 310603.00 |



Receipt & Payment Accounts for the year 2016-17

| | Classification | Receipts | Payments |
|--------------------------------------|--|-------------|-------------|
| | Hubli-Dharwad O&M Divn Dharwad | 0.00 | 10786110.00 |
| | O & M Division, Hubli | 10500000.00 | 870985.00 |
| | JN NURM Divn Mysore | 0.00 | 628739.00 |
| | Kolar Division | 1000000.00 | 1782278.00 |
| | Tumkur Division | 0.00 | 1210995.00 |
| | Chief Engineer Office Kalburgi | 0.00 | 6751.00 |
| | CE Office Mysore | 0.00 | 0.00 |
| Transfer Within Division | Remittances to Division | 696212.00 | 8433619.00 |
| Transfers Within Divn-Remittances | Bethamangala Sub Divn | 5835000.00 | 0.00 |
| | Chikkaballapur Sub Divn | 20000.00 | 20000.00 |
| | Tumkur Sub Divn. | 0.00 | 0.00 |
| | Chikkamagalur Sub Divn | 2227400.00 | 2227400.00 |
| | Madikeri Sub Divn. | 5600000.00 | 5645000.00 |
| | Mandya Sub Divn. | 0.00 | 3280.00 |
| | Karwar Sub Division | 74704500.00 | 74704500.00 |
| | No.1 Sub Division Bijapur | 41870.00 | 36440.00 |
| | No.2 Sub Divn Hungund | 120232.00 | 125970.00 |
| | No.3 Sub Division Bagalkot | 67853.00 | 30360.00 |
| | No.4 Sub Division Jamkhandi | 23740.00 | 19190.00 |
| | Sub Divn Hubli-Dwd Maint Dharwad(South) | 24007323.00 | 24007323.00 |
| | Sub Divn Maintenance Mandya | 39463089.00 | 39391132.00 |
| | Sub Divn Channapatna | 37615000.00 | 37615000.00 |
| | Ramanagara Maint | | |
| | Dharwad Maint Sub Divn (North) | 492851.00 | 492851.00 |
| | Sub-Division Hubli Maint (East) | 2070631.00 | 2070631.00 |
| | Sub-Division Hubli Maint (West) | 3403816.00 | 3403816.00 |
| | Sub-Division Hubli Maint (Central) | 73062652.00 | 73062652.00 |
| | No. 1 Mainte Sub Divn Bijapur | 4327233.00 | 4302190.00 |
| | No. 2 Mainte Sub Divn Bijapur | 4352429.00 | 4353053.00 |
| | Sub- Division Hubli Maint (North) | 377372.00 | 377372.00 |
| | Maintenance Sub Divn Gulbarga | 91899747.00 | 91899747.00 |
| Transfers - LOC to Sub Divns | Bangalore Sub Divn | 11114000.00 | 11114000.00 |
| | Bethamangala Sub Divn | 14464100.00 | 14464100.00 |
| | Chikkaballapur Sub Divn | 4621820.00 | 4621820.00 |
| | Tumkur Sub Divn. | 8598096.00 | 8598096.00 |
| | Hassan Sub Divn | 8444322.00 | 8444322.00 |



Receipt & Payment Accounts for the year 2016-17

| Classification | Receipts | Payments |
|--|-------------|-------------|
| Chikkamagalur Sub Divn | 4229577.00 | 4229577.00 |
| Shimoga Sub Divn. | 3371252.00 | 3371252.00 |
| Sagar Sub Divn. | 3221779.00 | 3221779.00 |
| Hiriyur Sub Divn. | 3856175.00 | 3856000.00 |
| Davengere 2 Sub Divn. | 7141500.00 | 7135500.00 |
| Mysore No.6 Sub Divn. | 9205435.00 | 9205435.00 |
| Mandya Sub Divn. | 4805669.00 | 4445669.00 |
| Chamarajnagar Sub Divn. | 4969000.00 | 4969000.00 |
| Mangalore Sub Divn | 7711000.00 | 8419000.00 |
| No.1 Sub Divn Bijapur | 3173000.00 | 3173000.00 |
| No.2 Sub Division Hungund | 3454000.00 | 3454000.00 |
| No.2 Sub Division Bagalkot | 4496000.00 | 4496000.00 |
| No.4 Sub Division Jamkhandi | 2385000.00 | 2385000.00 |
| No.1 Sub Division Bellary | 10159435.00 | 10159435.00 |
| No.2 Sub Division Bellary (Koppal) | 4587070.00 | 4587070.00 |
| No.3 Sub Division Hospet | 4646876.00 | 4646876.00 |
| No.1 Sub Division Dhawad | 4697000.00 | 4697000.00 |
| No.4 Sub Division Karwar | 11138500.00 | 11027500.00 |
| No.1 Sub Division Gadag | 3963091.00 | 4284500.00 |
| No.2 Sub Division Belgaum | 29031000.00 | 29031000.00 |
| No.3 Sub Division Hidkal Dam | 7457000.00 | 7457000.00 |
| No.4 Sub Division Chickodi | 5163000.00 | 5163000.00 |
| No.1 Sub Division Bidar | 11667444.00 | 11667444.00 |
| No.1 Sub Division Gulberga | 26479500.00 | 26479500.00 |
| No.2 Sub Division Gulberga | 10431000.00 | 10431000.00 |
| Sub Divn Madikeri (Mysore) | 5846500.00 | 5846500.00 |
| Mangalore Sub Divn | 708000.00 | 0.00 |
| No.1 Sub Division Raichur | 5864700.00 | 5864700.00 |
| Sub Division Chitradurga | 3666000.00 | 3666000.00 |
| Sub Divn Hubli-Dwd Maint Dharwad (South) | 6966400.00 | 6966400.00 |
| Sub Divn maintenance Mandya | 8496761.00 | 8772519.00 |
| Sub Divn Channapatna Ramanagara Maint | 8886500.00 | 8886500.00 |
| Sub Divn KUWISP Dharwad | 4563000.00 | 4563000.00 |
| Sub Divn Haveri | 4981547.00 | 4958500.00 |
| Dharwad Maint Sub Divn (North) | 14705292.00 | 14705292.00 |
| O & M Sub Divn Hubli (East) | 3254000.00 | 3254000.00 |
| O & M Sub Divn Hubli (West) | 3203000.00 | 3203000.00 |



Receipt & Payment Accounts for the year 2016-17

| | Classification | Receipts | Payments |
|----------------------------------|-------------------------------------|-------------|-------------|
| | O & M Sub Divn Hubli (Central) | 5985300.00 | 5985300.00 |
| | Main Sub Divn Belgaum | 19188852.00 | 19188852.00 |
| | No.2. Sub Divn Shimoga | 3420696.00 | 3420696.00 |
| | J.N-NURM Sub Division Mysore | 5822691.00 | 5822691.00 |
| | Maintenance Sub Divn Bellary | 2864427.00 | 2876427.00 |
| | No. 3 JN Nurm Sub Divn Mysore | 3478234.00 | 3478234.00 |
| | Hubli Sub Divn (N) | 2827000.00 | 2827000.00 |
| | Yadgiri Sub Divn | 6832000.00 | 7521000.00 |
| | Bhailahongala Sub Division | 2063000.00 | 2063000.00 |
| | Maintenance Sub Divn Gulbarga | 28795450.00 | 28795450.00 |
| | O & M Sub Divn Shimoga | 2078591.00 | 2078591.00 |
| | No. 1 Sub Divn Tumkur | 190435.00 | 190435.00 |
| Transfers -Stock within Divn. | Chickaballapur Sub Division | 0.00 | 0.00 |
| | Bethamangala Sub Division | 0.00 | 0.00 |
| | Tumkur Sub Division | 0.00 | 0.00 |
| | Hiriyur Sub Division | 0.00 | 0.00 |
| | Chickamagalur Sub Division | 0.00 | 42920.00 |
| | No.1 Sub Division Bijapur | 0.00 | 0.00 |
| | No.3 Sub Division Hospet | 0.00 | 0.00 |
| | No.1 Sub Division Dharwad | 0.00 | 0.00 |
| | No.4 Sub Division Karwar | 0.00 | 0.00 |
| | No.1 Sub Division Gadag | 0.00 | 0.00 |
| | No.2 Sub Division Gadag | 0.00 | 0.00 |
| | No.2 Sub Division Belgaum | 0.00 | 0.00 |
| | No.3 Sub Division Hidkal Dam | 0.00 | 0.00 |
| | No.4 Sub Division Chickodi | 0.00 | 0.00 |
| | No.1 Sub Division Gulberga | 36000.00 | 0.00 |
| | No.2 Sub Division Gulberga | 0.00 | 0.00 |
| | Bagalkote Sub Divn., | 0.00 | 0.00 |
| | Jamakhandi Sub Divn., | 0.00 | 0.00 |
| | Hungunda Sub Divn., | 0.00 | 0.00 |
| | Bijapur Division | 0.00 | 0.00 |
| | No.1 Sub Division Raichur | 0.00 | 0.00 |
| | Sub divn Hub-Dwd Mnt Dharwad(South) | 0.00 | 0.00 |
| | Chitradurga Sub Division | 0.00 | 0.00 |
| | Dharwad Division | 0.00 | 0.00 |
| | Sub Divn KUWISP Dharwad | 0.00 | 0.00 |
| | Sub Divn Haveri | 0.00 | 0.00 |
| | Dharwad Maint Sub Divn (North) | 0.00 | 0.00 |



Receipt & Payment Accounts for the year 2016-17

| | Classification | Receipts | Payments |
|---------------------------------------|-------------------------------|--------------|---------------|
| | Main Sub Division Belgaum | 0.00 | 0.00 |
| | Belgaum Division | 0.00 | 0.00 |
| | No. 1 Mainte Sub Divn Bijapur | 0.00 | 0.00 |
| | No. 2 Mainte Sub Divn Bijapur | 0.00 | 0.00 |
| | Maintenance sub Divn Gulbarga | 6454349.00 | 0.00 |
| | Gadag Division | 0.00 | 0.00 |
| Tranfer of funds | Board A/c / Escrow A/c | 119661.82 | 119661.82 |
| Transfer Between Divisions (ATC) | Bangalore Head Office | 0.00 | 0.00 |
| | Gulgarga DivnS | 137000000.00 | 0.00 |
| | himoga Divn | 0.00 | 0.00 |
| | Dharwad Divn | 751383000.00 | 0.00 |
| | Bellary Divn | 32928000.00 | 0.00 |
| | CE Office Kalburgi | 615000.00 | 0.00 |
| | O & M Shimoga Divn | 0.00 | 0.00 |
| Sundry Creditors | | | |
| Salaries | | 0.00 | 760463.00 |
| Work Bills | | 1026915.00 | 1214397231.73 |
| Purchases | | 0.00 | 64650437.00 |
| Audit Fees | | 0.00 | 0.00 |
| Guarantee Commission | | 0.00 | 79815000.00 |
| Others | | 39245.00 | 7299603.00 |
| Bank Interest | | 0.00 | 0.00 |
| Land Acquisition charges | | 0.00 | 0.00 |
| Interest on LIC Loans | | 0.00 | 23849479.00 |
| Interest on HUDCO Loans | | 0.00 | 6906614.00 |
| Contribution to Pension trust fund | | 28178.00 | 27621087.00 |
| Contribution of NPS Fund Fixed Assets | | 9966788.00 | 10617573.00 |
| Constructions of Water Theme Park | | 0.00 | 50228.00 |

