

( फक्त कार्यालयीन उपयोगाकरिता )



# कोंकण पाटबंधारे विकास महामंडळ, ठाणे

(महाराष्ट्र शासनाचा अंगीकृत उपक्रम)

सन २०१२-२०१३ या कालावधीच्या लेख्यावरील भारताचे नियंत्रक व  
महालेखापाल यांचा अलग लेखा अहवाल

कार्यकारी संचालक  
कोंकण पाटबंधारे विकास महामंडळ, ठाणे  
सिंचन भवन, दुसरा मजला, कोपरी, ठाणे (पूर्व) ४००६०३



## अनुक्रमणिका

कोंकण पाटबंधारे विकास महामंडळ, ठाणे  
(महाराष्ट्र शासनाचा अंगीकृत उपक्रम)

अलग लेखा अहवाल २०१२-२०१३

अ.क्र.	विवरण	पान क्रमांक
१.	वार्षिक लेखे सन २०१२-२०१३ (Balance Sheet)	१ ते १४
२.	लेखा परिक्षकाने घेतलेल्या आक्षेपांचे निराकरण (परिशिष्ट क्र.२ मरठी)	१५
३.	लेखाविषयक धोरण (परिशिष्ट क्र.३ मरठी)	१६
४.	प्रकल्पनिहाय खर्च सन २०१२-२०१३	१७ ते २०
५.	महालेखापाल, मुंबई यांचा लेखापरीक्षा अहवाल	२१ ते ३०
६.	महालेखापाल, मुंबई यांनी घेतलेल्या लेखापरीक्षा आक्षेपांचा अनुपालन अहवाल (मराठी)	३१ ते ४४
७.	महालेखापाल, मुंबई यांनी घेतलेल्या लेखापरीक्षा आक्षेपांचा अनुपालन अहवाल (इंग्रजी)	४५ ते ५६





# RODI DABIR & CO.

## Chartered Accountants

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Khare Town, Dharampeth, Nagpur-10  
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Email : rodidabir@rediffmail.com / rodidabir@rodidabir.com  
Website : www.rodidabir.com

Branch : Flat No.3, Bldg. No. 24-B,  
Vrundawan Society, Majiwade,  
Thane (W) - 400 601.  
Ph. : 022 - 25430069

### INTERNAL / CONCURRENT AUDIT REPORT

**The Hon'ble Chairman,  
Konkan Irrigation Development Corporation, Thane.**

We have audited the attached Balance Sheet of **Konkan Irrigation Development Corporation** as at **31<sup>st</sup> March, 2013**, and the Income & Expenditure Account for the year ended on that date annexed thereto, in the capacity of Internal / Concurrent Auditors.

These financial statements are the responsibility of the corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Further to our comments and notes as annexed hereto:

- A)** We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit,
- B)** In our opinion proper books of accounts have been kept by the Corporation so far as appears from our examinations of those books.
- C)** The Balance Sheet and Income & Expenditure Account are in agreement with the books of accounts.
- D)** It is the policy of the Corporation to prepare its Financial Statements on the cash receipts and disbursements basis. On this basis revenue and the related assets are recognized when received rather than when earned, and expenses are recognized when paid rather than when obligation is incurred.
- E)** In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read together with significant accounting policies and subject to our Internal / concurrent Audit remarks as annexed herewith give a true and fair view:

**Of the Assets and Liabilities arising from cash transactions of the Corporation as at 31<sup>st</sup> March, 2013 and**

**Of the Revenue collected and expenses paid of the Corporation during the year ended on 31<sup>st</sup> March 2013.**

PLACE: NAGPUR  
DATE: 26/09/2013



**FOR RODI DABIR AND CO.  
CHARTERED ACCOUNTANTS**

*Paunikar*  
**(CA VRUNDA F PAUNIKAR)  
PARTNER**

Membership no. 137007

**COMPUTATION SHEET**

**NAME** : KONKAN IRRIGATION DEVELOPMENT CORPORATION  
(Govt. of Maharashtra Undertaking)

**ADDRESS** : Sinchan Bhavan, Kopri Colony, Thane (E), Pin. 400 603.

**P.A. No.** : AACCK 2358 L (ITO WD 3(1),THANE)

**STATUS** : Domestic Company.

**P.Y.** : **2012-2013**                      **Assessment Year : 2013-2014**

**COMPUTATION OF TOTAL INCOME**

		<b>RS.</b>
<b>INCOME FROM BUSINESS:</b>		
Surplus (Profit) as per Income & Expenditure Account		25,521,259.17
<b>GROSS TOTAL SURPLUS</b>		<b>25,521,259.17</b>
<b>ADD:</b>	Depre. as per The Companies Act debited to Income & Exp. a/c	0.00
		25,521,259.17
<b>LESS:</b>	Depreciation allowable as per The Income Tax Act. 1961	2554798443.78
		2529277184.61
Net Total Unabsorbed Depreciation of A.Y 2013-14 Carried Forward to A.Y.2014-15		2529277184.61
		NIL
<b>LESS:</b>	TAX PAYABLE	0.00
	T.D.S.	0.00
	<b>REFUND DUE</b>	<b>0.00</b>
<b>BROUGHT FORWARD BUSINESS LOSS FOR</b>		
	1 A.Y. 2012-2013	91,499,311.00
<b>Brought Forward Unabsorbed Depreciation</b>		
	1 A.Y. 2006-2007	890,666,620.00
	2 A.Y. 2007-2008	1,005,325,522.00
	3 A.Y. 2008-2009	1,077,418,699.00
	4 A.Y. 2009-2010	1,363,074,749.00
	5 A.Y. 2010-2011	1,607,643,983.00
	6 A.Y. 2011-2012	2,171,563,659.00
	7 A.Y. 2012-2013	2,440,643,577.00
		10,556,336,809.00
<b>Total Unabsorbed Depreciation(UD) Carried Forward to A.Y. 2014 - 15.</b>		<b>13,085,613,993.61</b>
<b>Total Business Loss Carried Forward to A.Y. 2014 - 15.</b>		<b>91,499,311.00</b>
<b>Total UD &amp; Business Loss Carried Forward to A.Y. 2014 - 15.</b>		<b>13,177,113,304.61</b>

**FOR KONKAN IRRIGATION DEVELOPMENT CORPORATION**

DATE : 26/09/2013



DIRECTOR

CHIEF ACCOUNTS & FINANCE OFFICER

**KONKAN IRRIGATION DEVELOPMENT CORPORATION  
(GOVERNMENT OF MAHARASHTRA UNDERTAKING)**

**BALANCE SHEET AS ON 31ST MARCH, 2013**

PARTICULARS	SCHE. NO.	AMOUNT (Rs.) 31-Mar-13	AMOUNT (Rs.) 31-Mar-12
<b>LIABILITIES</b>			
CAPITAL CONTRIBUTION BY GOVT. OF MAHARASHTRA	I	56,516,361,658.83	50,215,398,908.83
SECURED LOANS	II	212,100,000.00	632,800,000.00
CURRENT LIABILITIES AND PROVISIONS	III	846,686,407.60	793,522,654.60
<b>TOTAL RS.</b>		<b>57,575,148,066.43</b>	<b>51,641,721,563.43</b>
<b>ASSETS</b>			
FIXED ASSETS	IV	54,894,985,275.37	49,979,851,205.54
CURRENT ASSETS LOANS AND ADVANCES	V	2,680,162,791.06	1,661,870,357.89
<b>TOTAL RS.</b>		<b>57,575,148,066.43</b>	<b>51,641,721,563.43</b>

SCHEDULE 'I' TO 'VI' form an integral part of the Balance Sheet.

AS PER OUR REPORT OF EVEN DATE

**FOR RODI DABIR & CO.**  
CHARTERED ACCOUNTANTS

**FOR KONKAN IRRIGATION DEVELOPMENT  
CORPORATION**

*Paunikar*  
(CA VRUNDA F. PAUNIKAR)  
PARTNER

CHIEF ACCOUNTS & FINANCE OFFICER



*[Signature]*  
FOR KONKAN IRRIGATION DEVELOPMENT  
CORPORATION

DATE : 26/09/2013

PLACE : NAGPUR

*[Signature]*  
EXECUTIVE DIRECTOR

**KONKAN IRRIGATION DEVELOPMENT CORPORATION  
(GOVERNMENT OF MAHARASHTRA UNDERTAKING)**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2013**

PARTICULARS	SCHE. NO.	AMOUNT (Rs.) 31-Mar-13	AMOUNT (Rs.) 31-Mar-12
<b>EXPENDITURE</b>			
DIRECTION AND ADMINISTRATION EXPENSES(NET)	VIII	64,129,563.73	191,245,568.73
INTEREST PAID (NET )	IX	0.00	0.00
BOND ISSUE EXPENSES WRITTEN OFF	VII	2,416,402.00	1,699,424.00
NET SURPLUS FOR THE YEAR TRANSFERRED TO PROJECT WORKS		25,521,259.17	0.00
<b>TOTAL RS.</b>		<b>92,067,224.90</b>	<b>192,944,992.73</b>
<b>INCOME</b>			
INTEREST RECEIVED	X	92,067,224.90	101,445,680.75
NET DEFICIT FOR THE YEAR TRANSFERRED TO PROJECT WORKS		0.00	91,499,311.98
<b>TOTAL RS.</b>		<b>92,067,224.90</b>	<b>192,944,992.73</b>

SCHEDULE 'VI' TO 'X' form an integral part of the Income & Expenditure Account.

**FOR RODI DABIR & CO.  
CHARTERED ACCOUNTANTS**

*Paunikar*

(CA VRUNDA F. PAUNIKAR)  
PARTNER



DATE : 26/09/2013

PLACE : NAGPUR

**FOR KONKAN IRRIGATION DEVELOPMENT  
CORPORATION**

*Beocor*

CHIEF ACCOUNTS & FINANCE OFFICER

**FOR KONKAN IRRIGATION DEVELOPMENT  
CORPORATION**

*[Signature]*  
EXECUTIVE DIRECTOR



**KONKAN IRRIGATION DEVELOPMENT CORPORATION, THANE**  
**SCHEDULES I TO VI ATTACHED TO AND FORMING PART OF THE BALANCE SHEET**  
**AS ON 31ST MARCH 2013**

SCHEDULE NO. I	AS ON 31/03/2013	AS ON 31/03/2012
<b>LIABILITIES</b>		
<b>CAPITAL CONTRIBUTION FROM G.O.M.</b>		
VALUE OF OPENING NET GOVT. CONTRIBUTION	50,215,398,908.83	44,068,181,208.83
<u>AMOUNT CONTRIBUTED BY GOM DURING THE YEAR.</u>		
CONTRIBUTION FOR INTEREST PAYMENT RS.72772000.00		
Less: TRF. TO INCOME & EXP. A/C [SCH. IX RS.72772000.00		
CONTRIBUTION FOR REPAYMENT OF BOND SERIES V	420,700,000.00	
CONTRIBUTION FOR REPAYMENT OF BOND SERIES IV	--	743,200,000.00
GOVT. CONTRIBUTION FOR WORKS DURING THE YEAR :		
DIRECT FROM G.O.M. : FOR PROJECTS UNDER A.I.B.P RS. 217,62,00,000/=		
FOR OTHER PROJECTS RS. 360,97,12,750/=	5,785,912,750.00	5,404,017,700.00
<b>SHARE COST OF DAMS &amp; COMMAND AREA (C.A.) RESTORATION CHARGES :</b>		
From Government of Goa: for Tillari Major Project	60,000,000.00	
C.A. Restoration- Bhatsa Dam- Ekta Dimension Architecture P. Ltd.	14,600,000.00	0.00
Cost for Raising Height of Jambivali MIS- from MJP Malegaon to TMID Kalwa	20,000,000.00	0.00
ADJUSTMENTS TO CAPITAL CONTRIBUTION- EE RID ( South) Ratnagiri	(250,000.00)	0.00
<b>TOTAL RS.</b>	<b>56,516,361,658.83</b>	<b>50,215,398,908.83</b>
<b>SCHEDULE NO. II</b>		
<b>SECURED LOANS</b>		
<u>AMOUNT COLLECTED OUT OF KIDC BONDS</u>		
A] KIDC BONDS SERIES - V	0.00	420,700,000.00
B] KIDC BONDS SERIES - VI	212,100,000.00	212,100,000.00
<b>TOTAL RS.</b>	<b>212,100,000.00</b>	<b>632,800,000.00</b>
<b>SCHEDULE NO. III</b>		
<b>CURRENT LIABILITIES AND PROVISIONS</b>		
PUBLIC WORKS DEPOSITS	746,601,489.70	714,791,128.70
ADJ. A/C SUSPENSE BETWEEN K.I.D.C. & State/Central Govt.	12,937,209.00	8,109,392.00
MATERIAL PURCHASE SUSPENSE ACCOUNT	892,907.90	978,583.90
COLLECTION ACCOUNT SUSPENSE	1,693,841.00	3,149,462.00
ESTABLISHMENT CASH SETTLEMENT SUSPENSE ACCOUNT	652,237.00	979,920.00
DIRECT RT. A/C	6,074,286.00	6,700,277.00
<u>DEPOSIT WORKS:</u>		
(A) Balganga Project : C.I.D.C.O.	34,890,411.00	36,993,843.00
(B) Susari Project : V.V.C.M.C.	10,000,000.00	10,000,000.00
(C) Shaai M.I.S : M.M.R.D.A.	(4,721,680.00)	(1,293,048.00)
(D) Pinjal River M.I.S : M.M.R.D.A.	(125,097.00)	(125,097.00)
(E) Kalu River Project: M.M.R.D.A.	10,043,343.00	11,190,943.00
(F) Harihareshwar Maral: Collector Alibagh	(122,349.00)	0.00
(G) Rajivali Storage Tank: V.V.C.M.C.	10,000,000.00	0.00
(H) Sativali Storage Tank: V.V.C.M.C.	10,000,000.00	0.00
UNCASHED STALE CHEQUES(Against Bonds Interest/Principal)	4,347,250.00	2,047,250.00
OPERATION ACCOUNT SUSPENSE	3,522,559.00	0.00
<b>TOTAL RS.</b>	<b>846,686,407.60</b>	<b>793,522,654.60</b>

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**KONKAN IRRIGATION DEVELOPMENT CORPORATION, THANE**

SCHEDULE NO. IV	AS ON 31/03/2013	AS ON 31/03/2012
<b>FIXED ASSETS</b>		
TOTAL ASSETS OF THE KOKAN IRRIGATION DEVELOPMENT CORPORATION AS ON 01/01/1998.	2,343,300,000.00	2,343,300,000.00
ADD:- VALUE OF PROJECTS TAKEN OVER DURING YR. 2007-08	9,564,252,904.00	9,564,252,904.00
ADD:- VALUE OF PROJECTS TAKEN OVER DURING YR. 2008-09	2,883,943,740.00	2,883,943,740.00
ADD:- VALUE OF PROJECTS TAKEN OVER DURING YR. 2009-10	58,056,902.00	58,056,902.00
<b>ADD: PROJECT WORK IN PROGRESS</b>		
<b>CAPITAL EXPENDITURE ON PROJECTS</b>		
MAJOR IRRIGATION PROJECTS	5,692,368,859.00	4,421,894,722.00
MEDIUM IRRIGATION PROJECTS	20,692,985,755.00	18,739,248,954.00
MINOR IRRIGATION PROJECTS	13,027,463,673.00	11,316,861,798.00
REHABILITATION WORK	50,993,872.00	50,993,872.00
MISC. ASSETS, MACHINERY & EQUIPMENT	20,669,569.00	20,783,303.00
SURVEY & INVESTIGATION WORKS	28,081,470.00	22,125,220.00
CONTRIBUTION TOWARDS LAND PURCHASE TO MWRRRA Mumbai	5,000,000.00	5,000,000.00
INDIAN SPACE RESEARCH ORGANIZATION, HYDARABAD	7,476,298.00	7,476,298.00
LESS: TRANSFERRED TO CURRENT ASSETS		
<b>NET DEFICIT (LOSS) : OPENING BALANCE</b>	545,913,492.54	454,414,180.56
<b>LESS :NET (SURPLUS)/DEFICIT FOR THE YEAR</b>		
<b>TRANSFERRED FROM INCOME &amp; EXPENDITURE A/C</b>	(25,521,259.17)	91,499,311.98
<b>TOTAL RS.</b>	<b>54,894,985,275.37</b>	<b>49,979,851,205.54</b>

SCHEDULE NO. V		
<b>CURRENT ASSETS &amp; LOANS &amp; ADVANCES</b>		
<b>CASH &amp; BANK BALANCES</b>		
<b>CASH BALANCES</b>		
1) ESTABLISHMENT & WORKS CASH	1,124,958.03	1,196,106.00
2) WORKS CASH		481,637.03
<b>BANK BALANCES</b>		
1) OPERATION BANK ACCOUNTS	227,694,201.42	291,975,799.21
2) COLLECTION BANK ACCOUNTS	54,078,997.56	53,161,642.30
3) A.I.B.P. BANK ACCOUNT	12,520,179.00	1,069,644.00
4) H.D.F.C. ACCOUNT NO.3000	1,933,043.51	1,941,043.51
5) PLA A/c no.8443	1,389,000,450.00	69,154,700.00
6) AXIS Bank & Other Escrow Bank Accounts	3,223,198.30	280.00
<b>SHORT TERM FIXED INVESTMENTS</b>	896,975,249.36	696,894,310.96
<b>NET STOCK BALANCE WITH DIVISIONS</b>	24,921,022.00	24,921,022.00
<b>LOANS AND ADVANCES</b>		
MISCELLANEOUS PUBLIC WORKS ADVANCES	35,544,232.71	483,714,644.71
CASH SETTLEMENT SUSPENSE ACCOUNT	25,151,218.00	24,251,960.00
WORK CASH SETTLEMENT SUSPENSE ACCOUNT	295,643.00	773,865.00
RECEIVABLE FROM GOM: AGST ESTAB. PAYMENTS	3,968,844.00	3,968,844.00
TAX DEDUCTED AT SOURCE	3,763,547.17	3,763,547.17
LETTER OF CREDIT IN TRANSIT	0.00	3,600,000.00
REMITTANCES IN TRANSIT : OPENING BALANCE	(31,993.00)	(31,993.00)
OPERATION ACCOUNT SUSPENSE	0.00	1,033,305.00
<b>TOTAL RS.</b>	<b>2,680,162,791.06</b>	<b>1,661,870,357.89</b>



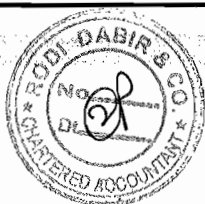
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**KONKAN IRRIGATION DEVELOPMENT CORPORATION, THANE**

**SCHEDULES VII TO XI FORMING PART OF THE INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED ON 31ST MARCH 2013**

	AS ON 31/03/2013	AS ON 31/03/2012
<b>SCHEDULE NO. VII</b>		
<b>MISCELLANEOUS EXPENDITURE (TO THE EXTENT WRITTEN OFF OR ADJUSTED)</b>		
<b>BOND ISSUE EXPENSES:</b>		
LEAD ARRANGERS FEES	--	--
TRUSTEE'S REMUNERATION	--	--
REGISTRATION FEES	--	--
REGISTRARS, PROFESSIONAL & OTHER CHARGES	2,013,929.00	1,217,661.00
LEGAL FEES	--	--
TRUSTEE CHARGES	120,923.00	217,219.00
BOND/OFFER DOCUMENTS PRINTING EXPENSES	--	--
CREDIT RATING AGENCY CHARGES	71,495.00	209,394.00
NSDL CUSTODY CHARGES	210,055.00	55,150.00
D. MAT CHARGES	--	--
<b>TOTAL RS.</b>	<b>2,416,402.00</b>	<b>1,699,424.00</b>
<b>LESS: CONTRIBUTION FROM G.O.M. FOR GOVT. GURANTEE FEES</b>		
<b>LESS: WRITTEN OFF DURING THE YEAR</b>	<b>2,416,402.00</b>	<b>1,699,424.00</b>
<b>SCHEDULE NO. VIII</b>		
<b>DIRECTION AND ADMINISTRATION EXPENSES</b>		
SALARY & WAGES	650,064,334.00	714,813,110.00
TRAVELLING EXPENSES	10,499,519.00	8,911,628.00
OFFICE EXPENSES	13,725,875.00	14,340,179.05
PROFESSIONAL, LEGAL AND INTERNAL AUDIT FEES	1,503,150.00	1,239,400.00
RENT, RATES AND TAXES	0.00	10,740.00
ADVERTISEMENT AND PUBLICITY EXPENSES	38,379.00	2,978,794.00
OFFICE EQUIPMENT MAINTENANCE AND REPAIRS	2,416,264.00	3,839,974.00
COMPUTER CONSUMABLES	287,597.00	222,658.00
BANK CHARGES / COMMISSION	22,866.73	9,138.68
MOTOR VEHICLE, P.O.L & MAINTENANCE	6,721,985.00	4,760,809.00
CONTRIBUTIONS & SUBSCRIPTIONS	2,750,000.00	0.00
AUDIT FEES TO A.G.	343,290.00	0.00
<b>TOTAL RS.</b>	<b>688,373,259.73</b>	<b>751,126,430.73</b>
<b>LESS: REVENUE RECEIPTS</b>		
SALE OF TENDER FORM	1,308,015.00	5,599,072.00
SECURITY DEPOSITS FORFIETED	132,852.00	3,210,020.00
OTHER RECEIPTS	2,521,046.00	4,951,388.00
SALE OF FIRE WOOD & TREES	158,807.00	120,448.00
HOUSE RENT & ENERGY CHARGES RECOVERY	3,704,355.00	3,389,333.00
LICENCE, REGN FEES FROM CONTRACTORS	5,532,609.00	159,240.00
RENT, LEASE FROM LAND & BUILDINGS	966,046.00	188,809.00
REST HOUSE CHARGES	49,151.00	96,299.00
FISHING CONTRACT FEES	39,815.00	20,253.00
<b>GOVT. GRANT RECEIVED FOR ESTABLISHMENT EXPENSES</b>	<b>609,831,000.00</b>	<b>542,146,000.00</b>
<b>TOTAL RS.</b>	<b>624,243,696.00</b>	<b>559,880,862.00</b>
<b>NET DIRECTION AND ADM. EXPENSES</b>	<b>64,129,563.73</b>	<b>191,245,568.73</b>

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**KONKAN IRRIGATION DEVELOPMENT CORPORATION, THANE**

	AS ON 31/03/2013	AS ON 31/03/2012
<b>SCHEDULE NO. IX</b>		
<b>INTEREST PAID (NET)</b>		
KIDC BONDS SERIES (IV)	(391,750.00)	92,900,000.00
KIDC BONDS SERIES (V)	47,940,500.00	48,380,500.00
KIDC BONDS SERIES (VI)	24,391,500.00	24,391,500.00
<b>TOTAL</b>	<b>71,940,250.00</b>	<b>165,672,000.00</b>
<b>LESS : Transfer from Schedule I , Contribution from Govt. of Maharashtra on A/c of interest payment to Bond Holders</b>	<b>72,772,000.00</b>	<b>165,673,000.00</b>
<b>BALANCE RS.</b>	<b>-831,750.00</b>	<b>-1,000.00</b>
Less: Transferred to Schedule X	831,750.00	1,000.00
<b>TOTAL RS.</b>	<b>0.00</b>	<b>0.00</b>
<b>SCHEDULE NO. X</b>		
<b>INTEREST RECEIVED</b>		
<b>1) ON SHORT TERM DEPOSITS</b>	71,329,360.90	77,190,425.30
<b>2) ON ADVANCES TO CONTRACTORS</b>	19,906,114.00	23,985,786.00
<b>3) NET CONTRIBUTION FROM GOVT OF MAHARASHTRA TOWARDS PAYMENT OF INTEREST ( AS PER SCHEDULE NO. IX)</b>	831,750.00	1,000.00
<b>4) INTEREST ON INCOME TAX REFUND</b>	0.00	268,469.45
<b>TOTAL RS.</b>	<b>92,067,224.90</b>	<b>101,445,680.75</b>





Similarly major Receivables/Provisions which are not reflected in the Balance Sheet are disclosed as under;

Sr.No.	Particulars	Amount Outstanding as on 31.03.2013 (Rs. In lakhs)
a.	Stock on MSA	57.34
b.	Personnel Advances to Employees:	
	HBA	293.19
	Computer Advance	28.53
	Motor cycle Advance	8.26
	Motor Car Advance	3.22
	Other Advances	11.95
c.	Interest on Advance Receivable from MKVDC	1649.04
d.	Interest Accrued but not due on short term investments with banks	686.533
E	Unserviceable and obsolete stock of machineries and Inventory.	Not Quantified (Rs.20.71 lacs as on 31.03.2011)
F	Amount receivable from Govt. of Goa towards capital contribution for Tillari Major Dam	3544.347

9. The head 'Contingent Liability' on the Corporation is not quantified hence could not be disclosed as footnote to the Balance Sheet.



## **II - SIGNIFICANT ACCOUNTING POLICIES**

### **GENERAL:**

1. The Accounts have been drawn up under the Historical Cost Convention Method.
2. The Corporation has followed 'Cash System' of Accounting.

### **FIXED ASSETS:**

Assets purchased during the year are valued at Cost including the incidental expenses and installation expenses.

### **DEPRECIATION:**

Corporation has not applied Depreciation chargeable on Fixed Assets.

### **INVENTORY:**

Valuation of stock has been taken at values certified by the Management i.e. at Cost price plus Expenses.

### **BOND ISSUE EXPENSES:**

The Bond issue expenses are fully written off during the year.

### **RETIREMENT BENEFITS:**

Any liability for payment of retirement benefits to the employees of the Corporation is Liability of the Govt. of Maharashtra as the employees of the Corporation are on deputation from the Government without deputation allowance.

### **REVENUE RECONGNITION :**

Revenue is recognized on receipt basis.

### **GOVERNMENT GRANT:**

Grants received from Government for meeting Interest payment to Bond Holders is credited against concerned expenditure.

Grants received from Government for meeting Establishment Expenses is credited against concerned expenditure.

Grants received for works from Government is shown as Capital Contribution by Government of Maharashtra.

**For KONKAN IRRIGATION  
DEVELOPMENT CORPORATION**



**CHIEF ACCOUNTS & FINANCE OFFICER**

**For RODI DABIR AND CO.  
CHARTERED ACCOUNTANTS**

  
**(CA VRUNDA F. PAUNIKAR)  
PARTNER**



**KOKAN IRRIGATION DEVELOPMENT CORPORATION**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31.03.2013**

**AUDITOR'S REMARKS**

1. The Government of Maharashtra, Irrigation Department has transferred net assets worth Rs. 224.20 Crores on 01-01-1998 in favour of the KIDC by an Act Dated 6-1-1998 and Rs. 10.13 Crores on 23-11-1998. The project expenditure of Talamba Major Project Division of Rs. 0.66 Crores [project expd. For 98-99] was added in terms of Accountants General Audit Remarks.

Further, the government of Maharashtra Irrigation Department has transferred net assets (worth Rs.962.61 crores during the year 2007-08, Rs.288.39 crores during the year 2008-09 and Rs.5.81 crores during the year 2009-10) in favour of KIDC by an Act (Amendment)-2007 dated 13-04-2007.

2. Stocks, stores and spares are valued by the corporation and are certified by the respective Executive Engineers. Due to non adjustments of Handling charges included in the issue price of stock by some division offices, the value debited to works has been inflated and to that extent the Work In Progress stands increased.
3. The Establishment and work cash balance are on the basis of certification of the same by respective Executive Engineers/Unit Head.
4. The Corporation is following double entry system of Accounting and has also continued maintenance of monthly accounts system in various forms prevailing in the erstwhile Irrigation Department governed by Maharashtra Public Works Manual and Maharashtra Public Works Code. While certifying the Accounts we have relied upon information from both the systems.
5. The depreciation chargeable on Fixed Assets is not charged in the books of accounts {whereas the same is being claimed in Return of Income (Computation of Income)} and assets stand overstated to that extent. Similarly, the deficit stands understated to that extent.
6. No insurance cover has been provided for most of the assets and the assets stands exposed to the risk of normal Non-insurance cover.
7. There is scope for strengthening the internal check and procedures within the working of the Corporation considering the size of the Corporation.
8. As the corporation is adopting Cash Method of Accounting, major payables like – Works & other bills payable, WMR payable, Time barred unpaid cheques etc are not reflected in the Balance Sheet.

Similarly major receivables are also not reflected in the Balance Sheet e.g., Interest on Advance Receivable from MKVDC, Interest accrued and due on short term FDR's etc.

These are only disclosed in the Notes to Accounts to the Balance Sheet.

9. The head 'Contingent Liability' on the Corporation is not quantified. Efforts should be made to disclose the same as footnote to the Balance Sheet.

PLACE: NAGPUR  
DATE: 26/09/2013

**FOR RODI DABIR AND CO.  
CHARTERED ACCOUNTANTS**



*Paunikar*  
**(CA VRUNDA F PAUNIKAR)  
PARTNER**  
Membership no. 137007



**KONKAN IRRIGATION DEVELOPMENT CORPORATION, THANE**

**STATEMENT OF CASH FLOW FOR THE YEAR ENDED ON 31/03/2013**

**(Rs. In Lacs)**

PARTICULARS	FOR THE YEAR ENDED	
	31/03/2013	31/03/2012
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Interest earned during the year	920.67	1,014.46
Other Income	0.00	0.00
<b>Less:</b>		
Interest paid during the year on deposits, borrowings etc.,	0.00	0.00
Operating expenses including Provisions & Amortizations	665.46	1,929.45
<b>Add:</b>		
Depreciation on Fixed Assets	0.00	0.00
<b>I CASH PROFIT GENERATED FROM OPERATIONS</b>	<b>255.21</b>	<b>(914.99)</b>
(Prior to Changes in operating Assets & Liabilities)		
<b>II CASH FLOW FROM OPERATING ASSETS AND LIABILITIES</b>		
<b>Increase (Decrease) in Liabilities</b>		
Deposits	318.10	74.65
Other Liabilities and Provisions	213.53	74.59
<b>(Increase) / Decrease in Assets</b>		
Other Current Assets	4,523.83	(3,715.29)
Investments	0.00	0.00
Other Assets	0.00	0.00
<b>Total of II</b>	<b>5,055.46</b>	<b>(3,566.05)</b>
<b>A NET CASH FLOW FROM OPERATING ACTIVITIES (I + II)</b>	<b>5,310.68</b>	<b>(4,481.04)</b>

contd...2



**PARTICULARS****FOR THE YEAR ENDED**  
**31/03/2013 31/03/2012****CASH FLOW FROM INVESTING ACTIVITIES**

Sale / Disposal of Fixed Assets	0.00	0.00
Addition to Fixed Assets	(49,406.55)	(53,130.20)

<b>B NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>(49,406.55)</b>	<b>(53,130.20)</b>
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**CASH FLOW FROM FINANCING ACTIVITIES**

Repayment of Bond Principal	(4,207.00)	(7,432.00)
Contribution from Government of Maharashtra	63,009.62	61,472.18
Other Grants in Aid	0.00	0.00
Interim Dividend Declared and paid during the Current year	0.00	0.00

<b>C NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>58,802.62</b>	<b>54,040.18</b>
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<b>TOTAL CASH FLOW DURING THE YEAR (A+B+C)</b>	<b>14,706.75</b>	<b>(3,571.07)</b>
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Increase/ (Decrease) in Cash Flow

**I CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR**

A) Cash Balances with HO and subordinate offices	16.78	40.14
B) Balance with Banks	11,141.97	14,689.68

<b>Total - I</b>	<b>11,158.75</b>	<b>14,729.82</b>
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**II CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR**

A) Cash Balances with HO and subordinate offices	11.25	16.78
B) Balance with Banks	25,854.25	11,141.97

<b>Total - II</b>	<b>25,865.50</b>	<b>11,158.75</b>
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<b>TOTAL CASH FLOW DURING THE YEAR</b>	<b>14,706.75</b>	<b>(3,571.07)</b>
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Increase (Decrease) in Cash Flow (II-I)

PLACE : NAGPUR

**FOR RODI DABIR & CO.**  
**CHARTERED ACCOUNTANTS**

*Paunikar*  
(CA VRUNDA F. PAUNIKAR)  
PARTNER

## ANNEXURE – 2

### **KONKAN IRRIGATION DEVELOPMENT CORPORATION, THANE. COMPLIANCE TO AUDITORS REMARK TO THE “BALANCE SHEET AS ON 31-03-2013.”**

- Remark – 1 : The remark is informative No compliance is required.
- Remark – 2 : Profit and Loss Account should be calculated for stock issue materials and adjusted on 31st March as revenue loss or profit. Concerned divisions are being guided to do accordingly.
- Remark – 3 : The remark is informative No compliance is required.
- Remark – 4 : The remark is informative No compliance is required.
- Remark – 5 : For depreciation the A.G. will be consulted in terms of the provisions of the KIDC Act.
- Remark – 6 : As per P.W.D. Accounts code / Manual provisions, for completed projects insurance is not required since the assets are affected by ageing and Natural disasters only. The cost of insurance will be prohibitive and looking to their nature and the spread of assets it is not felt necessary.
- Remark – 7 : Measures are being taken to strengthen the interval checks and procedures through regular inspections and submission of timely information to the Corporation.
- Remark – 8 : The remark is informative No compliance is required.
- Remark –9 : Due note of this remark is taken and efforts are being made accordingly.

## ANNEXURE - 3

### POLICIES AND NOTES REGARDING ACCOUNTS.

Konkan Irrigation Development Corporation has been established on 1-01-1998 vide Governor of Maharashtra, Ordinance 17 of 1997 dated 4-12-1997 and started its functioning on 1-01-1998 at Head Quarter Thane. Konkan Irrigation Development Corporation has applied act No.3/1998 dated 6-01-1998 after the promulgation of above mentioned ordinance. As per sanctioned resolution No. 2/2, IInd meeting of the Corporation held on 13-05-1998, Konkan Irrigation Development Corporation is maintaining accounts on the lines of Maharashtra Krisha Valley Development Corporation & their formats of Accounts books and other forms of books have been accepted.

The Corporation is following Double entry system and cash method of accounting. As per provisions of clause 68(2) of Corporation Act., the corporation will adopt the various rules / methods etc. of the Irrigation Department for various transactions of corporation till the Corporation forms its own rules with the approval of the Government. However, all other items regarding the accounts e.g. Tender invitation and acceptance, delegated power to officers, measurement book, recording of measurement etc. are being implemented as per the provisions of P. W. Manual & P.W. Account Code and Government G. R.s and Circulars issued from time to time.

Corporation has opened three accounts, namely Operation Account-20025801640 Collection Account - 20025801731 and AIBP Saving Account – 20025802203 in Bank of Maharashtra, Kopri Branch, at Thane. On the same lines for the CE office, 4 Circle offices, and for 16 Divisional Offices Operation and Collection Accounts have been opened. In all 45 Bank accounts have been opened at the head quarter of concerned offices. In addition, 2 more accounts have been opened for deposit work schemes at corporation office level. Government Capital contribution and an amount collected through Bond Series from open market is credited to the Operation Account and expenditure on Administration, Direction, Construction, Tools & Plants is incurred from this account. Revenue receipt, deposit of contractor and interest on Fixed Deposits etc. is credited to the Collection Account. In addition to this, the amount for payment of interest, which is received from Government, is credited to the Collection Account for payment to Bondholders through the Registrar of the Corporation. All the concerned offices have also opened one bank account each for establishment expenses (DDO a/c).

Vide Govt. Resolution No. ( मराठी ) संकीर्ण- २००८/प्र.क्र.९९ /कोष-२/प्र.५ dtd.19.5.2009 one Personnel Ledger Account has been opened with the Treasury w.e.f. December 2010. Accordingly the Govt. grants for various purposes are received in Personal Ledger Account. Funds are withdrawn from Personal Ledger Account as per the requirements through State Bank of India (P.L.A.) account No. 32677938143.

# Konkan Irrigation Development Corporation, Thane.

## Projectwise Expenditure for the year 2012-2013.

(Rs. in Crores.)

Sr. No.	Name of Scheme	Taluka	District	Estimated cost of Project	Upto date expenditure of project 31.3.2012	Balance cost from 1.4.2011	Expenditure Incurred from 1.4.2012 to 31.3.2013	Upto date Expenditure upto 31.3.2013
1	2	3	4	5	6	7	8	9
<b>Ongoing Project</b>								
<b>A Major Project</b>								
1	Bhatsa	Shahapur	Thane	768.10	463.14	304.96	88.51	551.65
2	Surya	Vikramgad	Thane	550.00	430.01	119.99	11.61	441.62
3	Talamba	Kudal	Sindhudurg	816.65	107.65	709.00	10.52	118.17
4	Tillari	Dodamarg	Sindhudurg	1612.15	937.85	674.30	45.68	983.53
<b>4</b>	<b>Total (A)</b>			<b>3746.90</b>	<b>1938.65</b>	<b>1808.25</b>	<b>156.32</b>	<b>2094.97</b>
<b>B Medium Project</b>								
1	Deharaji	Javhar	Thane	158.25	30.90	127.35	0.00	30.90
2	Hetawane	Pen	Raigad	329.90	283.74	46.16	6.20	289.94
3	Sambarkund	Alibag	Raigad	50.41	3.42	46.99	1.72	5.14
4	Arjuna	Rajapur	Ratnagiri	476.49	376.99	99.50	33.94	410.93
5	Jamda	Rajapur	Ratnagiri	515.29	186.78	328.51	38.55	225.33
6	Gadnadi	Sagmeshwar	Ratnagiri	651.42	455.85	195.57	71.64	527.49
7	Aruna	Vaibhavvadi	Sindhudurg	669.80	190.92	478.88	33.62	224.54
8	Deoghar	Kankavali	Sindhudurg	353.58	239.95	113.63	0.80	240.75
9	Nardave	Kankavali	Sindhudurg	803.88	311.48	492.40	15.54	327.02
10	Korle Satandi	Devgad	Sindhudurg	263.64	103.96	159.68	7.49	111.45
11	Sarambala	Sawantwadi	Sindhudurg	184.73	54.67	130.06	1.43	56.10
<b>11</b>	<b>Total(B)</b>			<b>4457.39</b>	<b>2238.66</b>	<b>2218.73</b>	<b>210.93</b>	<b>2449.59</b>
<b>C Minor Irrigation Project</b>								
1	Wagh	Mokhada	Thane	52.86	34.12	18.74	6.07	40.19
2	Tulyachapada	Mokhada	Thane	7.60	6.83	0.77	0.00	6.83
3	Padale	Murbad	Thane	43.70	38.36	5.34	4.58	42.94
4	Dhasai	Murbad	Thane	7.25	6.49	0.76	0.16	6.65
5	Tilher	Vasai	Thane	36.46	0.00	36.46	0.00	0.00
6	Kushivali	Ambarnath	Thane	20.35	6.03	14.32	1.86	7.89
7	Nampada	Shahapur	Thane	10.43	7.58	2.85	2.85	10.43
8	Lendi	Javhar	Thane	75.90	58.26	17.64	11.28	69.54
9	Domihira	Javhar	Thane	98.52	97.67	0.85	0.85	98.52
10	Pawale	Murbad	Thane	12.22	9.71	2.51	1.04	10.75
11	Kholsapada	Vasai	Thane	47.73	1.27	46.46	0.00	1.27
12	Birwadi(LIS)	Shahapur	Thane	19.56	6.09	13.47	0.69	6.78
13	Nimbapur	Dahanu	Thane	16.95	0.00	16.95	0.00	0.00
14	Kondhane	Karjat	Raigad	614.45	0.00	614.45	0.00	0.00
15	Chanera	Roha	Raigad	154.82	0.00	154.82	0.56	0.56
16	Kalvali-Dharvali	Poladpur	Raigad	23.42	12.78	10.64	2.06	14.84
17	Kotheri	Mahad	Raigad	57.97	21.12	36.85	3.58	24.70
18	Nageshwari	Mahad	Raigad	84.76	23.67	61.09	3.73	27.40

Sr . No.	Name of Scheme	Taluka	District	Estimate d cost of Project	Upto date expendit ure of project 31.3.201 2	Balanc e cost from 1.4.201 1	Expend iture Incurre d from 1.4.201 2 to 31.3.20 13	Upto date Expend iture upto 31.3.20 13
1	2	3	4	5	6	7	8	9
19	Panhalghar	Mangaon	Raigad	8.46	7.29	1.17	0.00	7.29
20	Amboli	Murud	Raigad	53.89	35.34	18.55	6.85	42.19
21	Wadshetvave	Shrivardhan	Raigad	26.94	22.19	4.75	-0.01	22.18
22	PaliBhutavali	Karjat	Raigad	45.41	38.69	6.72	2.88	41.57
23	Tide	Mandangad	Ratnagiri	21.37	5.95	15.42	2.55	8.50
24	Panderi	Mandangad	Ratnagiri	8.02	8.09	-0.07	0.02	8.11
25	Bholvali	Mandangad	Ratnagiri	25.66	20.29	5.37	0.39	20.68
26	Panhale	Lanja	Ratnagiri	18.80	10.92	7.88	0.76	11.68
27	Muchkundi	Lanja	Ratnagiri	160.56	86.07	74.49	14.51	100.58
28	Asaga	Lanja	Ratnagiri	15.30	3.60	11.70	0.91	4.51
29	Berdewadi	Lanja	Ratnagiri	63.08	43.32	19.76	2.65	45.97
30	Ozar	Rajapur	Ratnagiri	8.70	4.62	4.08	1.97	6.59
31	Diwalwadi	Rajapur	Ratnagiri	5.03	4.70	0.33	0.11	4.81
32	Kondye	Rajapur	Ratnagiri	3.36	3.21	0.15	0.00	3.21
33	Kakewadi	Rajapur	Ratnagiri	42.12	28.51	13.61	4.24	32.75
34	Talwade	Rajapur	Ratnagiri	18.24	15.37	2.87	0.97	16.34
35	Shil	Ratnagiri	Ratnagiri	23.69	19.81	3.88	1.18	20.99
36	Chavanvadi	Rajapur	Ratnagiri	20.51	15.61	4.90	1.70	17.31
37	Chinchwadi	Rajapur	Ratnagiri	38.69	29.46	9.23	1.47	30.93
38	Morvane	Chiplun	Ratnagiri	10.81	9.22	1.59	0.07	9.29
39	Aadare	Chiplun	Ratnagiri	7.23	6.24	0.99	0.00	6.24
40	Yelondwadi	Chiplun	Ratnagiri	40.33	3.39	36.94	0.21	3.60
41	Kudup	Chiplun	Ratnagiri	40.36	1.92	38.44	0.00	1.92
42	Khopad	Chiplun	Ratnagiri	3.10	2.22	0.88	0.00	2.22
43	Poynar	Khed	Ratnagiri	77.79	34.35	43.44	5.65	40.00
44	Shelarwadi	Khed	Ratnagiri	72.54	52.92	19.62	15.13	68.05
45	Pimpalwadi	Khed	Ratnagiri	87.48	71.01	16.47	1.21	72.22
46	Kondivali	Khed	Ratnagiri	11.47	10.51	0.96	0.03	10.54
47	Talvat	Khed	Ratnagiri	32.07	18.27	13.80	1.59	19.86
48	NewMandave	Khed	Ratnagiri	50.76	24.36	26.40	0.99	25.35
49	Pimpar	Guhaghar	Ratnagiri	4.08	3.12	0.96	0.00	3.12
50	Tangar	Dapoli	Ratnagiri	10.80	8.96	1.84	0.02	8.98
51	Panchnadi	Dapoli	Ratnagiri	4.61	4.40	0.21	0.21	4.61
52	Avashi	Dapoli	Ratnagiri	33.44	20.71	12.73	0.77	21.48
53	Shirsadi	Dapoli	Ratnagiri	18.88	13.45	5.43	0.27	13.72
54	Rangav	Sangmeshw ar	Ratnagiri	52.21	40.29	11.92	1.27	41.56
55	Gadgadi	Sangmeshw ar	Ratnagiri	202.41	54.39	148.02	38.62	93.01
56	Sakharpa	Sangmeshw ar	Ratnagiri	21.64	13.69	7.95	0.00	13.69
57	Tithavali	Vaibhavvadi	Sindhudurg	3.39	3.39	0.00	0.00	3.39
58	Nadhavade	Vaibhavvadi	Sindhudurg	54.48	23.29	31.19	5.46	28.75
59	Otav	Kankavali	Sindhudurg	46.20	29.60	16.60	1.40	31.00
60	Shivdav	Kankavali	Sindhudurg	5.13	5.09	0.04	0.01	5.10
61	Tarandale	Kankavali	Sindhudurg	80.62	61.00	19.62	13.50	74.50
62	Talere	Kankavali	Sindhudurg	21.32	13.17	8.15	0.00	13.17
63	Dendonwadi	Kankavali	Sindhudurg	42.60	23.94	18.66	2.54	26.48

Sr . N o.	Name of Scheme	Taluka	District	Estimate d cost of Project	Upto date expenditure of project 31.3.20 12	Balance cost from 1.4.201 1	Expendit ure Incurred from 1.4.2012 to 31.3.201 3	Upto date Expend iture upto 31.3.20 13
1	2	3	4	5	6	7	8	9
64	Nirukhe	Kudal	Sindhudurg	14.78	1.59	13.19	0.00	1.59
65	Dhabhachiwad	Kudal	Sindhudurg	5.65	5.65	0.00	0.00	5.65
66	Shirshingi	Sawantwadi	Sindhudurg	250.43	90.06	160.37	4.86	94.92
67	Karivade	Sawantwadi	Sindhudurg	4.50	4.50	0.00	0.00	4.50
68	Virdi	Dodamarg	Sindhudurg	151.57	34.57	117.00	7.23	41.80
69	Waigholpada	Peth	Nasik	13.69	9.99	3.70	0.00	9.99
70	Shrimant	Peth	Nasik	51.77	32.53	19.24	0.48	33.01
71	Shirale	Peth	Nasik	12.69	6.39	6.30	1.92	8.31
72	Shinde	Peth	Nasik	3.88	3.49	0.39	0.00	3.49
73	Kachurli	Peth	Nasik	3.91	3.32	0.59	0.00	3.32
74	Cholmukh	Peth	Nasik	10.16	9.02	1.14	0.00	9.02
75	Roshani	Trambakesh war	Nasik	35.71	33.09	2.62	1.51	34.60
76	Ambaai	Trambakesh war	Nasik	5.82	5.82	0.00	0.00	5.82
77	Waaweekarsh (LIS)	Igatpuri	Nasik	11.44	2.83	8.61	0.00	2.83
78	Vaitarneshwar (LIS)	Igatpuri	Nasik	2.28	2.25	0.03	0.00	2.25
79	Shribhuvan	Surgana	Nasik	9.10	0.00	9.10	0.00	0.00
<b>79</b>	<b>Total (C)</b>			<b>3615.91</b>	<b>1531.02</b>	<b>2084.89</b>	<b>187.41</b>	<b>1718.43</b>
<b>79</b>	<b>Sub Total (A+B+C)</b>			<b>11820.20</b>	<b>5708.33</b>	<b>6111.87</b>	<b>554.66</b>	<b>6262.99</b>
<b>D</b>	<b>Survey &amp; Investigation Project</b>							
1	Vartichapada	Dahanu	Thane	0.01	0.0100	0.00	0.000	0.01
2	Bhave	Poladpur	Raigad	0.21	0.2062	0.00	0.000	0.21
3	Makti	Mangaon	Raigad	0.48	0.4780	0.00	0.000	0.48
4	Dayagoan Pachchapur	Karjat	Raigad	0.11	0.1100	0.00	0.000	0.11
5	Harvit Kudgaon	Shrivardhan	Raigad	0.11	0.1100	0.00	0.000	0.11
6	Karwane	Mangaon	Raigad	0.12	0.1200	0.00	0.000	0.12
7	Padhwan	Tala	Raigad	0.62	0.5900	0.03	0.030	0.62
8	Panose Koste	Mangaon	Raigad	0.34	0.3400	0.00	0.000	0.34
9	vashisthi basin	Chiplun	Ratnagiri	0.79	0.6800	0.11	0.110	0.79
10	Dhavalwadi	Sangmeshwar	Ratnagiri	0.01	0.0050	0.01	0.000	0.01
11	Sutarwadi	Chiplun	Ratnagiri	0.003	0.0030	0.00	0.000	0.00
12	Mahadayi	Dodamarg	Sindhudurg	8.31	0.0800	8.23	0.270	0.35
13	New Survey & Investigation Project			3.55	0.0000	3.55	3.550	3.55
<b>13</b>	<b>Total (D)</b>			<b>14.66</b>	<b>2.7322</b>	<b>11.93</b>	<b>3.960</b>	<b>6.69</b>
<b>E</b>	<b>Completed Projects Under Maintenance</b>							
1	Sonavale	Murbad	Thane	0.40	0.3962	0.00	0.00	0.40
2	Ambivali	Kalyan	Thane	0.08	0.0800	0.00	0.00	0.08
3	Kal Amba Rajnala	Mangaon, Roha, Karjat	Raigad	1.95	1.9457	0.00	0.00	1.95

Sr . N o.	Name of Scheme	Taluka	District	Estimate d cost of Project	Upto date expendit ure of project 31.3.20 12	Balance cost from 1.4.201 1	Expendit ure Incurred from 1.4.2012 to 31.3.201 3	Upto date Expend iture upto 31.3.20 13
1	2	3	4	5	6	7	8	9
4	Rajanalla Canal Rervation	Karjat	Raigad	2.80	2.8000	0.00	0.00	2.80
5	Karambeli	Khalapur	Raigad	0.08	0.0783	0.00	0.00	0.08
6	Flood Contraol Project Karjat	Karjat	Raigad	4.37	2.8510	1.52	1.52	4.37
7	Dolwhal	Kolad	Raigad	0.38	0.3800	0.00	0.00	0.38
8	Goregaon Bandhara at Kal River	Mangaon	Raigad	0.90	0.5290	0.37	0.37	0.90
9	Badgoan Bandhara	Mangaon	Raigad	0.08	0.0800	0.00	0.00	0.08
10	Mangaon KT Weir	Mangaon	Raigad	0.16	0.1600	0.00	0.00	0.16
11	Negade KT Weir	Pen	Raigad	0.08	0.0700	0.01	0.05	0.12
12	Natuwadi	Khed	Ratnagiri	0.16	0.1147	0.05	0.03	0.14
13	Fanswadi	Chiplun	Ratnagiri	0.24	0.1360	0.10	0.10	0.24
14	Shivane	Chiplun	Ratnagiri	0.11	0.0400	0.07	0.00	0.04
15	Washisthi MI Tank	Chiplun	Ratnagiri	0.14	0.0200	0.12	0.00	0.02
16	Telewadi	Kudal	Sindhudurg	0.05	0.0500	0.00	0.00	0.05
17	Dhamapur	Malvan	Sindhudurg	0.32	0.0000	0.32	0.32	0.32
<b>17</b>	<b>Total (E)</b>			<b>12.30</b>	<b>9.7309</b>	<b>2.57</b>	<b>2.39</b>	<b>12.12</b>
<b>F</b>	<b>Deposit work Scheme</b>							
1	Shai	Murbad	Thane	579.72	16.51	563.21	0.48	16.99
2	Kalu River	Murbad	Thane	389.49	108.06	281.43	0.15	108.21
3	Pinjal River	Javhar	Thane	512.76	0.01	512.75	0.00	0.01
4	Susari	Dahanu	Thane	19.15	15.00	4.15	0.00	15.00
5	Balganga	Pen	Raigad	657.58	537.68	119.90	98.00	635.68
6	Harihareshvar	Shrivardhan	Raigad	13.32	0.10	13.22	13.22	13.32
<b>6</b>	<b>Total (F)</b>			<b>2172.02</b>	<b>677.36</b>	<b>1494.66</b>	<b>111.85</b>	<b>789.21</b>
	<b>Total (A+B+C+D+E+F)</b>			<b>14019.18</b>	<b>6398.15</b>	<b>7621.03</b>	<b>672.86</b>	<b>7071.01</b>







**Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Konkan Irrigation Development Corporation, Thane for the year ended 31 March 2013**

We have audited the attached Balance Sheet of Konkan Irrigation Development Corporation, Thane as on 31 March 2013 and the Income & Expenditure Account for the year ended on that date under Section 19(3) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 47(2) of the Konkan Irrigation Development Corporation Act, 1997. The audit has been entrusted for the period upto 31 March 2013. These financial statements include the accounts of eighteen units/branches. These financial statements are the responsibility of the Corporation'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 & Auditor General of India (C&AG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc. if any are reported through Inspection Reports/C&AG'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 misstatements. 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 reasonable basis for our opinion.

4 Based on our audit, we report that

4.1 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.

4.2 The Balance Sheet and Income and Expenditure account dealt with by this report have been drawn up in the format approved by the Konkan Irrigation

Development Corporation under Section 47(1) of the Konkan Irrigation Development Corporation Act, 1997.

4.3 In our opinion, proper books of accounts and other relevant records have been maintained by the Konkan Irrigation Development Corporation as required under Section 47(1) of the Konkan Irrigation Development Corporation Act, 1997 in so far as it appears from our examination of such books. The annual accounts for the year 2012-13 were approved by the Corporation in its 61 meeting held on 13 June 2014.

We further report that:

## 5 Balance Sheet

### 5.1 Liabilities

#### 5.1.1 Capital Contribution by GOM (Schedule-No I) ₹ 5651.64 crore

The Corporation received an amount of ₹ 7.27 crore from GOM during the year 2012-13 towards share of Capital Contribution to meet the expenditure as payment of interest on KIDC bonds. However, the same was transferred to Income and Expenditure Account resulting in understatement of Capital contribution by ₹ 7.27 crore, Interest paid expenses by ₹ 7.19 crore and overstatement of Interest received by ₹ 0.08 crore and consequent overstatement of Surplus by ₹ 7.27 crore.

#### 5.1.2 Current Liabilities and Provisions (Schedule-No III) ₹ 84.67 crore Direct Receipt A/C ₹ 0.61 crore.

This represents receipts pertaining to Executive Engineer Tillari Head Works Division, Konalkatta which are not remitted to the collection bank account for onward remittance to the Corporation resulting in understatement of income and overstatement of Liabilities by ₹ 0.61 crore.

### 5.2 Assets

#### Fixed Assets (Schedule-No IV) ₹ 5489.50 crore

#### Misc. Assets, Machinery & Equipments ₹ 2.07 crore

Grants are received from the Government for the respective projects and as no separate grants are received for purchase of machinery and equipments required for the projects, the expenditure incurred for purchase of machinery and equipments are debited to the respective projects. However, a balance of ₹ 2.07 crore incurred for purchase of machinery and equipments remained to be transferred to the respective projects.

This has resulted in overstatement of Fixed Assets and understatement of Project Expenditure by ₹ 2.07 crore.

The Corporation had not disclosed its policy for accounting of machinery and equipments purchased and disposed off along with the cost of machinery and equipments in hand.

**6. General**

**6.1 Fixed Assets (Schedule-No IV) ₹ 5489.50 crore**

**(i) Rehabilitation Works ₹ 5.10 crore**

The above expenditure incurred on rehabilitation works pertaining to the period prior to 2006-07 had not been transferred to the respective projects for want of details resulting in non clearance of the balance under Rehabilitation Works.

(ii) The above includes 24 Minor Projects amounting to ₹ 169.71 crore which has been completed upto 31 March 2013 and pending transfer to the State Government. The Corporation needs to reconcile and depict the correct picture of completed Assets under Fixed Assets and the projects in progress under Work In Progress.

**6.2 Current Assets & Loans & Advances (Schedule No-V) ₹ 268.02 crore**

**6.2.1 Net Stock Balance with Divisions ₹ 2.49 crore**

Confirmation of balances and nature of the above mentioned stock balance could not be verified as the details were not available with the Corporation.

**6.2.2 Miscellaneous Public Works Advances ₹ 3.55 crore**

The Corporation has capitalized ₹ 45.00 crore by debiting the Project and crediting M.P.W. Advances during 2012-13. However, the details of the paid vouchers of ₹ 45.00 crore were not made available. In the absence of supporting records, capitalization of expenditure by crediting M.P. W. Advance could not be verified/ensured in audit.

**6.2.3 Cash Settlement Suspense Account ₹ 2.52 crore**

At the close of each financial year, outstanding balances under "Cash Settlement Suspense Account" should be reviewed, bills obtained and the balances cleared by debiting the expenditure to the concerned heads. 'Cash Settlement Suspense Account' revealed an outstanding balance of ₹ 2.52 crore requiring adjustment to the proper head of account. Non clearance of Suspense

Accounts has resulted in inaccurate financial information and the possibility of risk of frauds can not be ruled out.

#### **6.2.4 Receivable from GOM: AGST ESTAB. payments ₹ 0.40 crore**

An amount of ₹ 0.40 crore pertaining to the period prior to 2001-02 receivable by the Corporation from Government of Maharashtra on account of establishment payments was being continuously disclosed in the Annual Accounts. Despite being pointed out in the previous Separate Audit Report no corrective action has been taken.

#### **6.3 Income & Expenditure**

**Expenditure :Direction & Administration Expenses (Net)  
(Schedule No. VIII) ₹ 6.41 crore**

**Govt. Grant Received for Establishment Expenses ₹ 60.98 crore**

The Corporation received an amount of ₹ 60.98 crore during the year 2013-14 as Share Capital contribution for meeting out their establishment expenditure. The grant received was adjusted against the establishment expenditure resulting in overstatement of Net surplus transferred to project works and understatement of Capital contribution by ₹ 60.98 crore.

#### **6.4 Non reconciliation of balances**

(i) There were differences in the financial ledger and actual records maintained by Bhatsa Canal Div No.1 as detailed below which needs reconciliation.

<b>Balance as per Register (in ₹)</b>	<b>Balance as per Ledger (in ₹)</b>	<b>Difference (in ₹)</b>
Deposit Register 75572604.12	80037511.00	4464906.88
MPWA Register 2118920.00	10915620.73	8796700.73

(ii) As per Forms 98 and 99, Stock of Bhatsa Canal Div No.1 shows a balance of ₹ 3.39 crore, the details of which is not available in the Division. In the absence of the same, the balance could not be verified/ensured in audit.

Besides, the suspense stock account of the division shows a balance of ₹ 1.17 crore which was lying unadjusted at the close of the year.

#### **6.5 Notes on Accounts and Significant Accounting Policies**

**(Schedule No VI)**

The Corporation had disclosed vide para no. 8 of Notes on Accounts and Significant Accounting Policies (Schedule No VI) that as on 31 March 2013, the

interest on advance receivable from Maharashtra Krishna Valley Development Corporation and amount receivable from Government of Goa towards Capital Contribution for Tillari Major Dams is ₹ 16.49 crore and ₹ 35.44 crore respectively. However, no confirmation to this effect was found on record.

6.6 The Corporation is entrusted with the work of completion of ongoing projects and undertaking new projects for irrigation benefits. As such, the total expenditure incurred by the Corporation is only for creation of Irrigation assets, the maintenance being carried by the maintenance divisions under the control of the water resources department of the Government. However, the Corporation is not having an accounting policy for distinguishing the expenditure which is to be charged directly to the respective project or charged to the project through its Income and Expenditure account.

**7. Effect of Audit Comments on Accounts.**

The net impact of the comments given in the preceding paragraph is that the Liabilities understated by ₹ 6.66 crore, Assets overstated by ₹ 2.07 crore, Income understated by ₹ 0.53 crore, Expenditure understated by ₹ 9.26 crore and Surplus overstated by ₹ 7.27 crore.

**8. Grants:**

The entries made in the Grant Register are not verified and duly attested by the competent authorities in support of its correctness. A summary of the grants received and the opening and closing balances of the grants at the close of each year had not being indicated. The Utilization Certificate of the Grants disbursed to its Divisions had not been obtained. In absence of the same the balances could not be confirmed/verified in Audit.

9. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure account dealt with by this report are in agreement with the books of accounts.

10. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together 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.

In so far as it relates to the Balance Sheet, of the state of affairs of the Konkan Irrigation Development Corporation, Thane on 31 March 2013 and

In so far as it relates to the Income and Expenditure account, of the Net Surplus for the year ended on that date.

Place: Mumbai

Dated : 12/01/2015

For and on behalf of C & A G of India

Principal Accountant General (Audit)



## Effects of audit comments on accounts

### Liabilities

#### Understatement

Para No.	Subject in brief	Amount (₹ in crore)
5.1.1	Capital Contribution from GOM	7.27
	<b>Total</b>	<b>7.27</b>

#### Overstatement

Para No.	Subject in brief	Amount (₹ in crore)
5.1.2	Direct receipts	0.61
	<b>Total</b>	<b>0.61</b>

Liabilities are understated by ₹ 6.66 crore.

### Assets

#### Overstatement

Para No.	Subject in brief	Amount (₹ in crore)
5.2	Purchase of Machinery and Equipment	2.07
	<b>Total</b>	<b>2.07</b>

Assets are overstated by ₹ 2.07 crore

### Expenditure

#### Understatement

Para No.	Subject in brief	Amount (₹ in crore)
5.1.1	Capital Contribution from GOM	7.19
5.2	Purchase of Machinery and Equipment	2.07
	<b>Total</b>	<b>9.26</b>

Expenditure are understated by ₹ 9.26 crore

### Income

#### Overstatement

Para No.	Subject in brief	Amount (₹ in crore)
5.1.1	Capital Contribution from GOM	0.08
	<b>Total</b>	<b>0.08</b>

#### Understatement

Para No.	Subject in brief	Amount (₹ in crore)
5.1.2	Direct receipts	0.61
	<b>Total</b>	<b>0.61</b>

Income are understated by ₹ 0.53 crore

### Surplus

#### Overstatement

Para No.	Subject in brief	Amount (₹ in crore)
5.1.1	Capital Contribution from GOM	7.27
	<b>Total</b>	<b>7.27</b>

Surplus are overstated by ₹ 7.27 crore

  
Sr. Audit Officer/SAR

## Annexure

### **1 Physical verification of Assets.**

The Corporation had not maintained Fixed Assets Register showing the details of its land, building, etc. In the absence of such register or any other supporting records or documents the status of its land, building etc. could not be verified.

### **2 Internal Control Mechanism and Internal Audit System.**

The Corporation had not set up its internal audit wing due to shortage of staff. The internal audit of the Corporation and its Divisions is conducted by an independent team of Chartered Accountants appointed by it.

### **3 Physical verification of Inventories.**

Physical verification of inventories were conducted at each relevant subordinate office at the end of September each year. No material discrepancies were observed.

### **4 Statutory Dues.**

Statutory Dues viz. Income Tax, Professional Tax, Provident Fund, Employees State Insurance, Service tax, Sales tax, Customs duty and Cess were paid on time by the relevant subordinate offices and no known dues were outstanding as on 31 March 2013.

## कोंकण पाटबंधारे विकास महामंडळ, ठाणे

सन २०१२-१३ या कालावधीच्या लेखावरील भारताचे नियंत्रण व महालेखापाल यांचा अलग लेखा अहवाल.

अ.क्र.	महालेखापालांचा आक्षेप	महामंडळाचे अनुपालन
१	<b>प्रस्तावना:-</b>	
१	महालेखापरिक्षकांच्या (कर्तव्य अधिकार आणि सेवाशर्ती) अधिनियम १९७१ च्या कलम १९ (३) तसेच कोंकण पाटबंधारे विकास महामंडळ अधिनियम १९९७ च्या कलम ४७ (२) च्या तरतुदीनुसार कोंकण पाटबंधारे विकास महामंडळाचे दिनांक ३१ मार्च २०१३ रोजी संपणा-या आर्थिक वर्षाचे ताळेबंद व आय व व्यय विवरणपत्राचे लेखापरिक्षण केले. दिनांक ३१ मार्च २०१३ पर्यंतच्या कालावधीचे लेखापरिक्षण करण्याचे काम नियंत्रक व महालेखापरिक्षक यांना सोपविण्यात आले आहे. या आर्थिक व्यवहाराच्या विवरणपत्राच्या अचुकतेची जबाबदारी महामंडळाच्या व्यवस्थापनाची आहे. आमची जबाबदारी या आर्थिक विवरणपत्राचे लेखापरिक्षण करून फक्त मत प्रदर्शित करणेपर्यंत मर्यादित आहे.	सदर परिच्छेदात केवळ माहिती असल्याने अभिप्राय निरंक आहे.
२	या अलग लेखा अहवालामध्ये भारताचे नियंत्रक व महालेखापरिक्षक यांनी दिलेल्या लेखापद्धतीवर केवळ अभिप्रायाचा समावेश करण्यात आला आहे. यात वर्गीकरण अनुरुपता, लेखाप्रता, लेखा मानके व प्रगटन प्रमाणकाचा समावेश करण्यात आला आहे. लेखा परीक्षण अहवालात आर्थिक व्यवहार व कायद्याचे अनुपालन, नियमांच्या व विनियमनांच्या (औचित्य व नियमितता), कार्यक्षमता- सहपालन पैलूशी, इ. बाबत असल्यास निरीक्षण अहवाल/ भानिमपच्या स्वतंत्र लेखा परीक्षणाच्या अहवालाद्वारे शासनाच्या निदर्शनास आणले जातात.	सदर परिच्छेदात केवळ माहिती असल्याने अभिप्राय निरंक आहे.
३	भारतात सर्वसाधारणपणे मान्य असलेल्या लेखा परिक्षण प्रमाणकांचे पालन करून आम्ही हे लेखा परीक्षण केले आहे. प्रत्यक्ष चुकांपासून सदर आर्थिक विवरणपत्रे मुक्त आहेत किंवा कसे याची खात्री केली. चाचणी लेखा परीक्षण करण्यात आले व आर्थिक विवरण पत्रातील रकमांच्या बाबतीत	सदर परिच्छेदात केवळ माहिती असल्याने अभिप्राय निरंक आहे.

अ.क्र.	महालेखापालांचा आक्षेप	महामंडळाचे अनुपालन
	संबंधित पुरावे व प्रकटन तपासण्यात आले. लेखा परीक्षणामध्ये लेख्यांच्या मूळ धोरणाच्या लेख्यांचा केलेला प्रयोग व महत्वपूर्ण संकल्पाचा व तसेच पूर्ण आर्थिक विवरणपत्राचा सादर करण्याच्या पद्धतीची पडताळणीचाही समावेश करून लेखापरिक्षण पूर्ण करण्यात आले. आमचा विश्वास आहे की आमचे लेखा परीक्षण आमचे मत प्रदर्शन करण्यासाठी योग्य आधार आहे.	
४	आमच्या लेखा परिक्षणाच्या आधारे आम्ही खालील वस्तुस्थिती प्रस्तुत करीत आहोत.	
४.१	आम्ही सर्व माहिती व स्पष्टीकरण प्राप्त केले जे आमच्या सर्वोत्तम माहिती व विश्वासानुसार लेखा परिक्षण करण्यासाठी ते आवश्यक होते.	सदर परिच्छेदात केवळ माहिती असल्याने अभिप्राय निरंक आहे.
४.२	या लेखा परीक्षण अहवालाशी संबंधित ताळेबंद, जमा व खर्च, प्राप्ती व खर्च लेखे कोकण पाटबंधारे विकास महामंडळांचा कायदा १९९७ कलम ४७ (१) अन्वये विहित केलेल्या नमुन्यात तयार करण्यात आले आहेत.	सदर परिच्छेदात केवळ माहिती असल्याने अभिप्राय निरंक आहे.
४.३	आमच्या मतानुसार स्थायी मालमत्ता नोंदवही वगळून दुसरे सर्व आवश्यक लेखा नोंदवहया व इतर संबंधित अभिलेख हे कोकण पाटबंधारे विकास महामंडळ अधिनियम, १९९७ कलम ४७ (१) च्या तरतुदीस अनुसरून आयोगात ठेवले आहेत. महामंडळाले सन २०१२-१३ चे लेखे त्यांच्या दिनांक १३ जून २०१४ च्या ६१ व्या बैठकीत स्विकृत केले आहे.	सदर परिच्छेदात केवळ माहिती असल्याने अभिप्राय निरंक आहे.
५	<b>ताळेबंद</b>	
५.१	<b>दायित्वे</b> महाराष्ट्र शासनाने भाग भांडवल अंशदान (अनुसूची क्र.१) रु.५६५१.६४ कोटी	
५.१.१	महाराष्ट्र शासनाकडून भागभांडवल अंशदान (अनुसूची क्र. I) रु.५६५१.६४ कोटी	
	महाराष्ट्र शासनाकडून महामंडळाने रु.७.२७ कोटी इतकी रक्कम वर्ष २०१२-१३ या वर्षात भांडवली अंशदानापोटी खर्च भागविण्यासाठी रक्कमेच्या	शासकीय अनुदान बाँड धारकांना व्याजाच्या रक्कमेच्या अदायगीची रक्कम

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	<p>अदायगीसाठी प्राप्त केली. कोपाविमच्या बाँड (बंधपत्रा) वर व्याजाच्या अदायगीसाठी होती. परंतु सदर रक्कम आय व व्यय या लेख्यात वर्ग करण्यात आली. परिणामतः भांडवली अंशदानाच्या लेख्यात रु.७.१७ कोटी इतकी रक्कम कमी दाखविण्यात आली व व्याजाच्या खर्चाचे खर्च रु.७.२७ कोटी जास्त दाखविण्यात आली. रु.०.०८ कोटी व्याजाची रक्कम जास्त नमुद करण्यात आली, परिणामतः रु.७.२७ कोटी अधिक दाखविण्यात आले.</p>	<p>कोंकण पाटबंधारे विकास महामंडळाच्या आय व व्यय मार्फत करण्यात येते व हे धोरण मागिल अनेक वर्षांपासून प्रचलित आहे. सदर पध्दतीचा स्विकार करुन वर्ष २०११-१२ या वर्षाच्या प्रारंभापासून महालेखाकार यांनी लेखे प्रमाणित केले आहे. सदर बाँड वर बाँडधारकाची खर्चाची अदायगीची बाब योजनेतर खर्चात मोडतेच सदर खर्च प्रकल्पाच्या अंदाजित खर्चात समाविष्ट करण्यात येत नाही व खर्च आय व व्यय लेख्यामार्फत केला जातो.</p> <p>शिवाय कोंकण पाटबंधारे विकास महामंडळाच्या बाँडचे दायित्वाच्या रक्कमेचा पुर्णतः वर्ष २०१३-१४ मध्ये करण्यात आली आहे. वर्ष २०१४-१५ मध्ये व्याजाच्या रक्कमेच्या अदायगीसाठी शासकीय अनुदान किंवा व्याजाच्या रक्कमेची अदायगीची रक्कम लेख्यात दिसणार नाही.</p> <p>वरील विवेचनाला अनुसरून सदर परिच्छेद कमी करण्यात यावा हि विनंती.</p>
५.१.२	<p>चालु दायित्वे व तरतुद (अनुसूची-क्र.III) रु.८४.६७ कोटीची थेट प्राप्ती लेखा रु.०.६१ कोटी</p>	
	<p>सदर बाब विशेषतः कार्यकारी अभियंता तिलारी शिर्षकामे विभाग, कोणाळकट्टा यांच्याशी संबंधित आहे.,त्यांनी रक्कम जमा करण्यासाठी जमा केले नाही. परिणामतः प्राप्ती कमी दाखवून दायित्व रु.०.६१ काटीने जास्त दाखविण्यात आले.</p>	<p>सदर बाब कोंकण पाटबंधारे विकास महामंडळाच्या तपासणी अधिन आहे व आम्ही योग्य कार्यवाही करुन प्रलंबित शिल्लक रक्कम चुकता करुन लेखा परिक्षकांना</p>

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५.२	मालमत्ता	
	स्थिर मालमत्ता (अनुसूची- IV) रु.५४८९.५० कोटी	
	संकीर्ण मालमत्ता, यंत्र व उपकरणे रु.२.०७ कोटी	
	शासनाकडून प्रकल्प निहाय अनुदान प्राप्त होते परंतु प्रकल्पाला आवश्यक यंत्र व उपकरणे खरेदी करण्यासाठी वेगळे अनुदान प्राप्त होत नाही. प्रकल्पासाठी खरेदी केलेले यंत्र व उपकरणाचे खर्च प्रकल्प लेख्यात प्रकल्प निहाय खर्ची टाकण्यात येतात. परंतु यंत्र व उपकरणाची खरेदी रु.२.०७ कोटीची शिल्लक रक्कम प्रकल्प निहाय खात्यात लेखांतरण करण्याचे राहून गेले यामुळे मालमत्तेची रक्कम जास्त व प्रकल्प खर्च रु.२.०७ कोटीने कमी दाखविण्यात आली आहे.	अनेक यंत्रांची किंमत संबंधीत प्रकल्पाच्या खर्चात टाकण्यात येते. सदर खर्च प्रकल्प निहाय विवरण पत्रात समाविष्ट करून कोपाविमच्या अंतिम वार्षिक लेख्यात समाविष्ट करून प्रसिद्ध केले जातात. परंतु अनुसूची मध्ये दाखविलेले रु.२.०७ कोटीची स्थिर मालमत्ते मधिल ताळेबंदात दाखविण्यात आली आहे. त्या बाबत पुर्नविलोकन करण्यात येईल व आवश्यक वाटल्यास सदर रक्कम प्रकल्प खर्चात आंतरभूत करण्यात येईल. पुढे नवीन यंत्राची खरेदी मागिल काही काळापासून बंद करण्यात आली आहे व यंत्र खरेदीची रक्कम नाममात्र आहे महत्वाचे नाही त्यामुळे लेखा धोरणात प्रकट करण्याची आवश्यकता नाही.
६	सर्वसाधारण	
६.१	स्थिर मालमत्ता (अनुसूची - iv) रु. ५४८९.५० कोटी	
i)	पुनर्वसन काम रु.५.१० कोटी	
	वरील सर्व खर्च पुनर्वसन कामासाठी सन २००६-०७ पूर्वी करण्यात आले परंतु खर्च संबंधित प्रकल्प खात्यात, लेखांतरण करण्यात आला नाही, सबब	अचुक विभागणी करण्यासाठी योग्य कार्यवाही करण्यात येत आहे. माहिती गोळा करण्यात

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	माहिती उपलब्ध नव्हती. परिणामतः शिल्लक रक्कम पुनर्वसन कामात समायोजन झाले नाही.	आली आहे. परंतु काही अल्प माहितीच्या अभावामुळे सदर कार्यवाही पूर्ण करता आली नाही. परंतु याचा परिणाम ताळेबंद मध्ये झाला नाही. सदर काम सम्यक अनुक्रमाने पूर्ण करून लेखा परिक्षकांना अहवाल सादर करू.
ii)	वरील बाबी मध्ये २४ लघु प्रकल्पांचा समावेश आहे. ज्याचा खर्च रु.१६९.७१ कोटी इतका असून ३१ मार्च २०१३ पर्यंत पूर्ण करण्यात आले आहे व ते राज्य शासनास हस्तांतरण करण्याचे काम प्रलंबित आहे. महामंडळास ताळमेळ घालून पूर्ण झालेल्या व सुरु असलेल्या प्रकल्पाचे अचुक चित्र काढायचे आहे.	पूर्ण करण्यात आलेल्या प्रकल्पाच्या बाबतीत पूर्णत्वाचे प्रमाणपत्रे अद्याप निर्गमित करायचे आहेत व आवश्यक औपचारिक आवश्यकता अद्याप पूर्ण झाली नाही कारण काही राहिलेल्या संबंधित प्रकल्प काम व पुर्वीचे प्रलंबित देयके इ. पूर्ण झाले नाही. ताळेबंदच्या स्थिर मालमत्तेच्या अनुसूचीतील सादरीकरणमध्ये काही आवश्यक बदल काम पूर्ण झाल्यानंतर कायदेशीर बाबींची पूर्तता केल्यानंतर करण्यात येईल. सदर परिच्छेद कमी करण्यात यावे.
६.२	चालू मालमत्ता व कर्ज व अग्रिमे (अनुसूची - V) रु.२६८.०२ कोटी	
६.२.१	विभागात निव्वळ साठा – रु.२.४९ कोटी	
	वरील साठ्याची शिल्लक किंमत व स्वरुपाची पडताळणी तपशिलाच्या अभावी करता आली नाही.	मुद्दा मान्य करण्यात येत आहे. आमचे विभागीय कार्यालय साठा फॉर्म ९९ मध्ये दाखवून मासिक लेखे विवरण पत्रासोबत जोडून महामंडळाच्या मुख्य कार्यालयास सादर करतात. कोकण विभागात पसरलेल्या साठ्यांची प्रत्यक्ष माहिती पडताळणी साठी तपशिल

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		सहजपणे उपलब्ध होत नाही. आम्ही योग्य कार्यवाही करून तंतोतंत तपशिल प्राप्त करून कालांतराने लेखा परिक्षकास सादर करू.
६.२.२	संकिर्ण सार्वजनिक काम अग्रिम रु. ३.५५ कोटी	
	महामंडळाने रु. ४५.०० कोटी प्रकल्प व खर्च दाखवून प्रल्पात जमा करून भांडवलीत केली आहे. महामंडळाने रु.४५.०० कोटी प्रकल्प खर्च दाखवून वर्ष २०१२-१३ च्या अग्रिम रक्कम भांडवलीत केली आहे. परंतु खर्चाचे तपशिल व प्रमाणके रु.४५.०० कोटीचे उपलब्ध झाले नाही सबब संबंधित अभिलेखाच्या अभावी भांडवलीत करण्यात आलेल्या अग्रिम रक्कमेची पडताळणी करता आली नाही.	आता रु.४५.०० इतक्या रक्कमेचे हस्तांतरण नोंदी लेखा परिक्षकास पडताळणी करण्यासाठी उपलब्ध आहे.
६.२.३	रोख रु.२.५२ कोटी निलंबन लेख्यातील निपटारा	
	प्रत्येक वर्षाच्या शेवटी प्रलंबित रोख शिल्लक निलंबन लेख्यांचा समायोजन करून पुर्नविलोकन केले पाहिजे. संबंधित शिर्षाचे खर्च देयके प्राप्त करून खर्च समायोजित केले पाहिजे, परंतु रु.२.५२ कोटी शिल्लक रक्कमेच्या समायोजनासाठी प्रलंबित आहे. अशा असमायोजित रक्कमेमुळे व चुकीत आर्थिक माहिती मुळे अफारातफरीची शक्यता नाकारता येत नाही.	सी.एस.एस.ए. लेखे खालील अनेक शासकीय विभागास कामाचे देय रक्कमेशी संबंधित आहे. जसे E.E. Gate Manufacturing Division E.E. Mechanical Words Department इति व सदर अदायगी त्यांच्याकडून विवरण पत्रे देयके प्राप्त न झाल्याने प्रलंबित आहे. C.S.S.A. लेखे हे सतत चालू असलेले लेखे आहेत व त्यात नेहमी शिल्लक रक्कम प्रलंबित असते तरी ही सदर शिल्लक रक्कमेचा निपटारा करण्यासाठी पत्र व्यवहार संबंधित विभागाबरोबर सुरु आहे. सदर रक्कमेचे देयक प्राप्तीनंतर निपटारा करून थेट संबंधित लेखा शिर्षात खर्ची टाकण्यात



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		येईल. सदर परिच्छेद वगळण्यात यावे हि विनंती.
६.२.४	रु. ०.४० कोटीच्या GOM, AGST, ESTAB कडून प्राप्य रक्कम	
	०.४० कोटी २००१ ते ०२ या कालावधीचे असून, ही रक्कम महामंडळास आस्थापनाच्या खर्चापोटी, शासनाकडून प्राप्त होती जर आस्थापनाची प्रदान रक्कम वार्षिक लेख्यात सदर रक्कम सतत वार्षिक लेख्यात दाखविण्यात आली. सदर बाब मागील लेखा परिक्षण अहवालात दाखविण्यात आली होती. परंतू लेख्यात सुधारणा करण्यासाठी कार्यवाही करण्यात आली नाही.	यापूर्वीच उत्तर देण्यात आले आहे. सदर बाब काही ताळेबंद दुर्व्यपदेशनमुळे निर्माण झाली. त्यात निलंबन लेखे १००१-Adj मध्ये कोपाविमं व राज्य/केंद्र शासन व इतर लेख्यांचा समावेश आहे. सदर रक्कम आर्थिक कोपाविमं लेख्यांचा प्रपत्रातून लवकरच शुन्य करण्यात येईल. ह्या बाबतीत प्रगती आपणास योग्य वेळी सादर करण्यात येईल.
६.३	आय व व्यय लेखे खर्च : संचालन व प्रशासकीय खर्च (निव्वळ)(अनुसूची-vii) रु.६.४१ कोटी.	
	महामंडळास रक्कम रु.६०.९८ कोटी वर्ष २०१३-१४ मध्ये भाग भांडवली अंशदान पोटी आस्थापनाचा खर्च भागविण्यासाठी प्राप्त झाले व सदर अनुदानाच्या रक्कमेचा समायोजन आस्थापनाच्या खर्चात करण्यात आल्याने निव्वळ आधिक्य प्रकल्प कामाच्या लेख्यात करण्यात आले व भाग भांडवल अंशदान कमी दाखविण्यात आले.	लेखा धोरणाप्रमाणे शासना कडून प्राप्त होणारे संचालन व प्रशासन अनुदान खर्च महामंडळाच्या आय व व्यय लेख्यात जमा केले जातात व सदर पध्दत अनेक वर्षापासून अवलंबण्यात येत आहे. सदर बाब महामंडळ लेखे यांच्या लेखा परिक्षणात पडताळणी करून लेखे २०११-१२ पर्यंत प्रमाणित करण्यात आले आहे. परंतू सदर अभिप्रायाचा विचार करून सदर बाबीचे पुनर्वलोकन करण्यात येईल व आवश्यक वाटल्यास योग्य सुधारणा लेखा धोरणात

अ.क्र.	महालेखापालांचा आक्षेप	महामंडळाचे अनुपालन									
		करण्यात येईल.									
६.४	<b>शिल्लक रकमेचे ताळमेळ न घालणे.</b>										
	<p>i) आर्थिक लेखे खातेवही व प्रत्यक्ष भातसा कालवा विभाग क्र.१ यांनी ठेवलेल्या अभिलेखात खालीलप्रमाणे तफावत आढळली त्याचे ताळमेळ घालणे आवश्यक आहे.</p> <table border="1"> <thead> <tr> <th>नोंदवही प्रमाणे शिल्लक (रुपयात)</th> <th>खाते नोंदवही प्रमाणे शिल्लक</th> <th>तफावत</th> </tr> </thead> <tbody> <tr> <td>ठेव नोंदवही ७५५२६०४.१२</td> <td>८००३७५.११</td> <td>४४६४९०६.८८</td> </tr> <tr> <td>M.P.W.A. नोंदवही प्रमाणे २११८९२०.००</td> <td>१०९१५६२०.७३</td> <td>८७९६७००.७३</td> </tr> </tbody> </table>	नोंदवही प्रमाणे शिल्लक (रुपयात)	खाते नोंदवही प्रमाणे शिल्लक	तफावत	ठेव नोंदवही ७५५२६०४.१२	८००३७५.११	४४६४९०६.८८	M.P.W.A. नोंदवही प्रमाणे २११८९२०.००	१०९१५६२०.७३	८७९६७००.७३	<p>सदर बाबीची नोंद घेण्यात आली आहे. सदर बाबीची तपासणी करण्यात येत आहे. सम्यक अनुक्रमाने लेखा परिक्षकाने अहवाल सादर करण्यात येईल.</p>
नोंदवही प्रमाणे शिल्लक (रुपयात)	खाते नोंदवही प्रमाणे शिल्लक	तफावत									
ठेव नोंदवही ७५५२६०४.१२	८००३७५.११	४४६४९०६.८८									
M.P.W.A. नोंदवही प्रमाणे २११८९२०.००	१०९१५६२०.७३	८७९६७००.७३									
	<p>ii) प्रपत्र क्र.९८ व ९९ भातसा कालवा विभागात शिल्लक साठी रु.३.३९ कोटीचा दाखविला आहे. परंतु त्याचे तपशील उपलब्ध झाले नाही. सबब शिल्लक पडताळता आले नाही.</p> <p>शिवाय विभागाचे निलंबन लेख्यात रु.१.१७ कोटी दाखविले आहे. सदर रक्कम वर्षाच्या अखेर पर्यंत समायोजन करण्यासाठी प्रलंबित आहे.</p>										
६.५	<b>लेख्यावर टिप्पणी व महत्वपूर्ण लेखा धोरण. (अनुसूची-vi)</b>										
	<p>महामंडळाना परिच्छेद क्र.८ अन्वये महत्वपूर्ण लेखा धोरण (अनुसूची-vi) अन्वये प्रकट केले की दिनांक ३१ मार्च २०१३ रोजी महाराष्ट्र कृष्णा खोरे विकास महामंडळ यांच्याकडून व गोवा शासनाकडून भागभांडवल अंशदान पोटी अग्रिम रक्कमेवर प्राप्य व्याज व भाग भांडवलाची रक्कम तिलारी मुख्य धरणासाठी रु.१६.४९ कोटी व ३५.४४ कोटी रक्कम अनुक्रमे आहे. या बाबतीत अभिलेखात पुष्टी मिळाली नाही.</p>	<p>महाराष्ट्र कृष्णा खोरे विकास महामंडळ यांच्याकडून रु.१६.४९ कोटीच्या प्राप्य रकमेच्या बाबतीत कोंकण पाटबंधारे विकास महामंडळ यांनी मागणी केली. परंतु त्यांनी त्यांच्या दिनांक १६.९.२००५ च्या पत्रान्वये शासनास विनंती करून सदर रकमेची वसुलीचे अभित्याग करण्याची विनंती केली. सबब सदर रकमेची महाराष्ट्र कृष्णा खोरे विकास महामंडळ यांच्याकडून पुष्टी झाली नाही. गोवा शासनाकडून तिलारी मुख्य प्रकल्पाची प्राप्त रक्कम नियत कालिकात</p>									

अ.क्र.	महालेखापालांचा आक्षेप	महामंडळाचे अनुपालन
		<p>परिगणना संबंधित महाराष्ट्र राज्याचे अभियंते गोवा शासना बरोबर विचार विनिमय करून आतापर्यंत तयार केलेले विवरणपत्र संबंधित अभियंतेकडून प्रमाणित करून त्यात गोवा शासनाकडून प्राप्त रक्कम लेखा परिक्षणास दाखविण्यात आले आहे. वेगळे प्रमाणित विवरणपत्रे गोवा शासनाचे कोपाविमच्या अभिलेखात पुष्टार्थ प्राप्त झाली नाही.</p> <p>सबब सदर परिच्छेद कृपया काढून टाकावे.</p>
६.६	<p>महामंडळास चालू प्रकल्पाचे काम पूर्ण करण्याची जबाबदारी सुपूर्द करण्यात आली आहे. तसेच नवीन प्रकल्प सिंचनाच्या फायदयासाठी नवीन सिंचनाचे प्रकल्प हाती घेण्याची जबाबदारी ही देण्यात आली आहे. म्हणजे महामंडळाने केलेला खर्च पाटबंधारे मालमत्ता निर्मितीसाठी केली आहे. परिरक्षण शासनाचे जलसंधारण विभागाच्या नियंत्रणाखाली परिरक्षण विभागामार्फत करण्यात येत आहे.परंतू महामंडळाकडे खर्चाची विभागणी थेट संबंधित प्रकल्पावर करावी अगर प्रकल्पाच्याआय व व्यय विवरणपत्राद्वारे करावी याबाबत निश्चित लेखा धोरण नाही.</p>	<p>सदर बाबीची नोंद घेण्यात आली आहे. प्रकल्पावर प्रशासकीय खर्च यथा प्रमाण (pro-rata) अनुसार करून पुढे शासनास सादर करण्यात येतो व पुढे कोपाविमं चे वार्षिक अहवालात प्रसिध्द केला जातो. तरी ही योग्य कार्यवाही करून कागदोपत्री विशिष्ट लेखा धोरण करून खर्च प्रकल्पनिहाय ताळेबंदात दाखविण्यात येईल. कृपया सदर परिच्छेद वगळण्यात यावे.</p>
७	<p><b>लेखा परिक्षणाचे परिणाम</b></p>	
	<p>लेख्यावर लेखा परिक्षण भाष्याचा परिणाम असे आहे की, मागील परिच्छेदात दिलेल्या अभिप्रायानुसार रु.२.०७ कोटीची मालमत्ता अधिक व रु.६.६६ कोटीने दायित्वे कमी दाखविण्यात आले. तसेच प्राप्ती रु.०.५३ कोटीने कमी व खर्च रु.९.२६ कोटी ने कमी दाखविण्यात आले व अधिक्य रु.७.२७ कोटीने जास्त दाखविण्यात आले आहे.</p>	<p>वरील दिलेल्या उत्तराच्या संदर्भात असे दिसून येते की, दायित्वे/मालमत्ता कुठेही जास्त किंवा कमी दाखविण्यात आली नाही.</p> <p>कृपया हे परिच्छेद वगळण्यात यावे.</p>

अ.क्र.	महालेखापालांचा आक्षेप	महामंडळाचे अनुपालन
८	अनुदान	
	<p>अनुदान नोंदवहीतील नोंदी तपासण्यात आले नाही व अचुकतेच्या खातर जमेसाठी सक्षम अधिकाऱ्यांनी साक्षांकित केले नाही. अनुदानाचे संक्षिप्त विवरणपत्र त्यात अनुदान प्राप्त प्रारंभिक शिल्लक व अंतिम शिल्लक दाखवून तयार करण्यात आले नाही. तसेच अनुदानाची विभागणी विवरण केले त्याचे उपयोगिता प्रमाणपत्र प्राप्त केले नाही. या आवश्यक बाबींच्या अभावी शिल्लक रक्कमेची तपासणी करता आली नाही.</p>	<p>अनुदान नोंदवही ठेवण्याच्या मुद्देबाबत नोंद घेण्यात आली आहे व सदर नोंदवही अद्यावत करण्यात येतील. संक्षिप्त विवरणपत्रे तयार करण्याच्या बाबतीत प्राप्त अनुदानाची प्रारंभाची शिल्लक व प्रत्येक वर्षाच्या शेवटी अंतिम शिल्लक रक्कम असे नमूद करण्यात येत आहे. परंतु अनुदान अनेक प्रकल्पासाठी प्राप्त होते व प्रत्येक नोंदवहीच्या नोंदीवर लक्ष ठेवणे कठीण बाब आहे. सदर विवरणपत्र <b>Excel Sheet</b> मध्ये तयार करण्यात आली आहे. वेगळ्या व लेखा परिगणाच्या संदर्भात दाखविण्यात येईल.</p> <p>विभागीय अधिकाऱ्याकडून प्राप्तीच्या बाबतीत आपल्या निदर्शनास आणू इच्छितो की, विभागीय अधिकारी मुख्य कार्यालयास मासिक लेखे विवरणपत्र सादर करतात. त्यात प्रारंभीची शिल्लक, रक्कम, अनुदान प्राप्त, खर्च व अंतिम शिल्लक रक्कम नमूद असते. सबब वेगळी उपयोगिता प्रमाणपत्र आवश्यक नाही.</p> <p>कृपया हे परिच्छेद वगळण्यात यावे.</p>
९	<p>आमच्या मागील परिच्छेदात नमूद लेखा परिक्षण अभिक्षणाच्या आधिन आम्ही नमूद करतो की, ताळेबंद व आय-व्यय विवरणपत्र लेखा नोंदवही बरोबर जुळतात.</p>	<p>सदर परिच्छेद माहितीसाठी असल्याने अभिप्राय निरंक आहे.</p>

अ.क्र.	महालेखापालांचा आक्षेप	महामंडळाचे अनुपालन
१०	<p>आमच्या मते व आमच्या कडील माहितीच्या आधारे सदर आर्थिक विवरणपत्रे वरील माहितीसह सदर आर्थिक विवरणपत्रे वरील माहितीसह लेखा धोरण व लेख्यावर टिपण्या लेखा परिक्षण अहवालाच्या परिशिष्टात नमूद केलेल्या बाबी सत्य व योग्य आहे व सर्वसामान्य मान्यताप्राप्त लेखा पध्दतीप्रमाणे बरोबर आहे. ताळेबंद हे दिनांक ३१ मार्च २०१३ चे आहे.</p> <p>आय व व्यय लेखे मधील निव्वळ आधिक्य हया वर्षाचे शेवटच्या तारखेचे आहे.</p>	<p>सदर परिच्छेदात माहितीसाठी असल्याने अभिप्राय निरंक आहे.</p>

ठिकाण:- ठाणे

दिनांक:- १७.०६.२०१५

सही/-

प्रधान महालेखापाल  
(लेखापरिक्षण)-१  
महाराष्ट्र मुंबई

सही/-

कार्यकारी संचालक,  
कोंकण पाटबंधारे विकास महामंडळ,  
ठाणे

## लेखा परिक्षणाचे परिणाम

### दायित्वे

#### कमी लेखीत.

परिच्छेद	संक्षिप्त विषय	रक्कम (कोटी रुपयात)
५.१.१	महाराष्ट्र शासनाकडून भागभांडवल	७.२७
	एकुण	७.२७

#### अधिक लेखीत.

परिच्छेद	संक्षिप्त विषय	रक्कम (कोटी रुपयात)
५.१.२	थेट प्राप्ती	०.६१
	एकुण	०.६१

दायित्वे कमी लेखीत रु.६.६६ कोटी.

### मालमत्ता

#### जास्त लेखीत

परिच्छेद	संक्षिप्त विषय	रक्कम (कोटी रुपयात)
५.२	यंत्र आणि उपकरणे खरेदी	२.०७
	एकुण	२.०७

मालमत्ता जास्त लेखीत रु. २.०७

### खर्च

#### कमी लेखीत

परिच्छेद	संक्षिप्त विषय	रक्कम (लाक्ष रुपयात)
५.१.१	महाराष्ट्र शासनाकडून भागभांडवल	७.१९
५.२	यंत्र आणि उपकरणे खरेदी	२.०७
	एकुण	९.२६

खर्च रु.९.२६ कोटी कमी लेखीत.

### जमा

#### जास्त लेखीत

परिच्छेद	संक्षिप्त विषय	रक्कम (कोटी रुपयात)
५.१.१	महाराष्ट्र शासनाकडून भागभांडवल	०.०८
	एकुण	०.०८

कमी लेखीत

परिच्छेद	संक्षिप्त विषय	रक्कम (कोटी रुपयात)
५.१.२	थेट प्राप्ती	०.६१
	एकूण	०.६१

आय रु. ०.५३ कोटी कमी लेखीत.

आधिक्य  
जास्त लेखीत

परिच्छेद	संक्षिप्त विषय	रक्कम (कोटी रुपयात)
५.१.१	महाराष्ट्र शासनाकडून भागभांडवल	७.२७
	एकूण	७.२७

आधिक्य जास्त लेखीत रु.७.२७ कोटी.

सही/-  
प्रधान महालेखापाल  
(लेखापरिक्षण)-१महाराष्ट्र मुंबई

**परिशिष्ट**  
**२०१२-१३ चा स्वतंत्र लेखा परिक्षण अहवाल**

१	मालमत्तेची प्रत्यक्ष पडताळणी	
	महामंडळांनी स्थायी मालमत्ता नोंदवही, ज्यामध्ये भूमी, इमारत इति.चे तपशील दाखविणे आवश्यक आहे ते ठेवले नाही अशा नोंदवहीच्या अभावामुळे किंवा इतर कोणत्याही अभिलेख्याच्या किंवा कागदपत्राच्या अभावामुळे भूमी व इमारतीची स्थिती पडताळता आली नाही.	दिनांक ३१.३.२०१३ रोजीचे स्थायी मालमत्तेची नोंदवही, ज्यामध्ये प्रकल्प उपशिर्षक, मुख्य काम, कालवे काम, भूमी, पुनर्वसन इति.दाखविण्यात आले आहे ती नोंदवही लेखा परिक्षणास सादर करण्यात आली होती. शिवाय प्रकल्पाची विभागणी तसेच भूमी, इमारती इति.ची माहिती प्रपत्र ९७ मध्ये कनिष्ठ कार्यालयाकडून प्राप्त मासिक लेखा वितरणपत्रासह लेखा परिक्षणास दाखविण्यात आले आहे. कृपया सदर परिच्छेद वगळण्यात यावे.
२	अंतर्गत नियंत्रण यंत्ररचना व अंतर्गत लेखा परिक्षक पध्दत.	
	महामंडळाने अशा अंतर्गत लेखा परिक्षण कक्ष, कर्मचाऱ्यांच्या अभावी स्थापित केले नाही. महामंडळाचे अंतर्गत लेखा परिक्षण व विभागाचा अंतर्गत लेखा परिक्षण करण्यासाठी सनदी लेखा-पालाच्या चमूची नेमणूक करण्यात आली आहे.	माहितीस्तव आहे.
३	वस्तूसूचीची प्रत्यक्ष पडताळणी.	
	वस्तूसूचीची प्रत्यक्ष पडताळणी प्रत्येक संबंधित कनिष्ठ कार्यालयाची प्रत्येक वर्षाच्या सप्टेंबर महिन्याच्या शेवटी करण्यात आली. तफावत मिळाली नाही.	माहितीस्तव आहे.
४	संविधानिक देणे.	
	संविधानिक देणे, आयकर व्यावसायिक कर, कामगार विमायोजन, सेवाकर विक्रीकर सिमाशुल्क व आकारणी वेळेवर प्रदान करण्यात आले नाही व कोणतेही ज्ञान देणी दिनांक ३१ मार्च २०१३ रोजी थकीत होतात.	माहितीस्तव आहे.



**Separate Audit Report of the Comptroller & Auditor General of India on  
the Accounts of Konkan Irrigation Development Corporation, Thane for the  
year ended on 31<sup>st</sup> March 2013**

Sr.No.	A.Gs. Objection	Corporations Compliance
<b>1</b>	We have audited the attached Balance Sheet of Konkan Irrigation Development Corporation, Thane as at 31 <sup>st</sup> March 2013 and the Income & Expenditure Account for the year ended on that date under Section 19(3) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 47(2) of the Konkan Irrigation Development Corporation Act, 1997. The audit had been entrusted for the period upto 31 March 2013. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statement based on our audit.	Para being informative hence no comments.
<b>2</b>	This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosures norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc. if any are reported through Inspection Reports/C&AG's Audit Report separately.	Para being informative hence no comments.
<b>3</b>	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 statement are free from materials misstatements. An audit includes examining, on a test basis, evidence 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	Para being informative hence no comments.

Sr.No.	A.Gs. Objection	Corporations Compliance
	audit provides reasonable basis for our opinion.	
4	Based on our audit, we report that	
4.1	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.	Para being informative hence no comments.
4.2	The Balance Sheet and Income and Expenditure Account dealt with by this report have been drawn up in the format approved by the Konkan Irrigation Development Corporation under Section 47(1) of the Konkan Irrigation Development Corporation Act 1997.	Para being informative hence no comments.
4.3	In our opinion, proper books of accounts and other relevant records except Fixed Assets Register have been maintained by the Konkan Irrigation Development Corporation as required under Section 47(1) of the Konkan Irrigation Development Corporation Act 1997 in so far as it appears from our examination of such books. The annual accounts for the year 2012-13 were approved by the Corporation in its 61 meeting held on 13 June 2014	Para being informative hence no comments.
5	<b>Balance Sheet</b>	
5.1	<b>Liabilities</b>	
5.1.1	<b>Capital Contribution by GOM (Schedule-No I) Rs.5651.64 crore</b>	
	The Corporation received an amount of Rs.7.27 crore from GOM during the year 2012-13 towards share of Capital Contribution to meet the expenditure as payment of interest on KIDC bonds. However, the same was transferred to Income and Expenditure Account resulting in understatement of Capital contribution by Rs. 7.27 crore, Interest paid expenses by Rs.7.17 crore and overstatement of interest received by Rs.0.08 crore and consequent overstatement of Surplus by Rs.7.27 crore.	The treatment of the Govt. Grant for Interest to Bond Holders and the Interest paid there from by routing through the Income & Expenditure Account of KIDC had been as per the consistent Accounting Policy followed up since years together. This also had been accepted & certified in the AG audit since beginning till 2011-12. Since the item of Interest to Bond Holders is 'Non-Plan expenditure' and is not part

Sr.No.	A.Gs. Objection	Corporations Compliance
		<p>of the Project Estimates hence routed through the Income &amp; Expenditure Account.</p> <p>Secondly, all the Bonds liability of KIDC has been fully repaid in the year 2013-14, hence from the year 2014-15 there will neither be the Government Grant for Interest nor will be the Interest Payment.</p> <p>In light of the above, the para may please be dropped.</p>
5.1.2	<p><b>Current Liabilities and Provision (Schedule –No III) Rs.84.67 crore- Direct Receipt A/c Rs.0.61 crore.</b></p>	
	<p>This represents receipts mainly pertaining to Executive Engineer Tillari Head Works Division, Konalkatta which are not remitted to the collection bank account for onwards remittance to the Corporation resulting in understatement of income and overstatement of Liabilities by Rs.0.61 crore.</p>	<p>The matter is under scrutiny of KIDC. We will take steps to clear the pending balance. Progress in this regard will be intimated to audit in due course.</p>
5.2	<p><b>Assets</b></p>	
	<p><b>Fixed Assets (Schedule No IV) Rs.5489.50 crore.</b></p>	
	<p><b>Misce. Assets, Machinery &amp; Equipments Rs.2.07 crore.</b></p>	
	<p>Grants are received from the Government for the respective projects, as no separate grants are received for the purchase of machinery and equipments required for the projects, the expenditure incurred for purchase of machinery and equipments are debited to respective projects. However, a balance of Rs.2.07 crore incurred for purchase of machinery and equipment remained to be transferred to the respective projects.</p> <p>This has resulted in overstatement of Fixed Assets and understatement of Project Expenditure by Rs.2.07 crore.</p> <p>The Corporation had not disclosed its policy for accounting of machinery and equipments purchased and disposed off along with the cost of machinery and equipments in hand.</p>	<p>The cost of various Machineries is already charged to the concerned Projects Cost. These are included in the Project wise expenditure statement published in the Annual Report of KIDC along with the Financial Statements.</p> <p>However, the appearance of the figure of Rs.2.07 crore in the Schedule for Fixed Assets to the Balance Sheet will be reviewed and if found necessary, the same may be merged with the project cost in the Balance Sheet in due course.</p> <p>Secondly, the purchase of</p>

Sr.No.	A.Gs. Objection	Corporations Compliance
		<p>new machineries have been stopped since long, and the amounts involved in transactions related to machineries are nominal &amp; not 'material', hence separate disclosure of the accounting policy regarding the same is not found to be necessary.</p> <p>Hence the para may please be dropped.</p>
<b>6</b>	<b>General</b>	
<b>6.1</b>	<b>Fixed Assets (Schedule – No IV) Rs.5489.50 crore</b>	
<b>i)</b>	<b>Rehabilitation Works Rs.5.10 crore</b>	
	<p>The above expenditure incurred on rehabilitation works pertaining to the period prior to 2006-07 had not been transferred to the respective projects for want of details resulting in non clearance of the balance under Rehabilitation Works.</p>	<p>Proper steps to get the accurate bifurcation are taken. The required details are already gathered. However for want of some minor remaining details the same could not be affected in the Balance Sheet. The same will be done in due course and will be intimated to audit.</p>
<b>ii)</b>	<p>The above includes 24 Minor Projects amounting to Rs.169.71 crore which has been completed upto 31<sup>st</sup> March 2013 and pending transfer to the State Government. The Corporation needs to reconcile and depict the correct picture of completed Assets under Fixed Assets and The projects in progress under Work in Progress.</p>	<p>For the project said to be 'completed', the Completion Certificates are yet to be issued &amp; required formalities are yet to be done because of certain remaining works of minor nature on the relevant projects, previous pending bills etc. The required changes in the presentation of the Fixed Assets Schedule of the Balance Sheet can be done only after completion of these legalities.</p> <p>Hence the para may please be dropped.</p>
<b>6.2</b>	<b>Current Assets &amp; Loans &amp; Advances (Schedule No.-V) Rs.268.02 crore</b>	

Sr.No.	A.Gs. Objection	Corporations Compliance
<b>6.2.1</b>	<b>Net stock balance with Divisions Rs.2.49 crore</b>	
	Confirmation of balances and nature of the above mentioned stock balance could not be verified as the details were not available with the Corporation	<p>Point is accepted.</p> <p>Though our division offices show their book balances of stock in Form 99 attached with their Monthly Accounts submitted to KIDC Head Office, the details of actually available physical stock spread all over the Konkan region is readily not available.</p> <p>We will take proper steps to get the exact details and the same will be shown to audit in due course.</p>
<b>6.2.2</b>	<b>Miscellaneous Public Works Advances Rs.3.55 crores</b>	
	The Corporation has capitalized Rs.45.00 crore by debiting the Project and crediting M.P.W. Advances during 2012-13. However, the details of the paid vouchers of Rs.45.00 crore were not made available. In the absence of supporting records, capitalization of expenditure by crediting M.P.W.Advance could not be verified/ensured in audit.	The details of T.E. of Rs.45 crore is now made available for verification.
<b>6.2.3</b>	<b>Cash Settlement Suspense Accounts Rs.2.52 crore.</b>	
	At the close of each financial year, outstanding balances under 'Cash Settlement Suspense Account' should be reviewed, bills obtained and the balances cleared by debiting the expenditure to the concerned heads. 'Cash Settlement Suspense Account' revealed an outstanding balance of Rs.2.52 crore requiring adjustment to the proper head of account. Non clearance of Suspense Accounts has resulted in inaccurate financial information and the possibility of risk of frauds cannot be ruled out.	<p>Balance under the head CSSA represents amounts paid to various Government departments for works e.g. E.E Gate Manufacturing Division, E.E Mechanical Works Department etc and these are outstanding for want of Account Statements/bills from their side. The CSSA is an ongoing account in which there may have always some balance outstanding.</p> <p>However, correspondence for clearance of the balances</p>

Sr.No.	A.Gs. Objection	Corporations Compliance
		<p>is made at the concerned division's level to submit the bills. The balance will be cleared and debited to direct head of account only after bills are received from the concerned Government departments.</p> <p>Hence the para may please be dropped.</p>
6.2.4	<p><b>Receivable from GOM AGST ESTAB. payments-Rs.0.40 crore.</b></p>	
	<p>An amount of Rs.0.40 crore pertains to the period prior to 2001-02 receivable by the Corporation from Government of Maharashtra on account if establishment payments was being continuously disclosed in the Annual Accounts. Despite being pointed out in the previous Separate Audit Report no corrective action has been taken.</p>	<p>As replied earlier, this is actually result of certain misrepresentations in the Balance Sheet for the various Suspense Heads naming '9001-Adj. account Suspense between KIDC and State/Central Govt.' and other accounts. This will be nullified very soon in the financial statements of KIDC by giving proper effect. Progress in this regard will be intimated to audit in due course.</p>
6.3	<p><b>Income and Expenditure Account</b>  <b>Expenditure: Direction and Administration Expenses (Net) (Schedule No. VIII) Rs. 6.41 Crore</b></p>	
	<p><b>Govt. grant received for Establishment Expenses Rs.60.98 crore</b></p>	
	<p>The Corporation received an amount of Rs.60.98 crore during the year 2013-14 as share Capital contribution for meeting out their establishment expenditure. The grant received was adjusted against the establishment expenditure resulting in overstatement of Net surplus transferred to project works and understatement of Capital contribution by Rs.60.98 crore.</p>	<p>The treatment of Government Grant received for Direction &amp; Administration Expenses as credit to the Income &amp; Expenditure Account of the Corporation is according to the accounting policy consistently being followed since years together. This has been verified and certified during the AG audit for the period up to 2011-12. However, considering the audit remarks, the same will be reviewed and if found</p>

Sr.No.	A.Gs. Objection	Corporations Compliance									
		<p>necessary, suitable changes in the Accounting Policy may be done.</p> <p>The para may please be dropped.</p>									
<b>6.4</b>	<b>Non reconciliation of balances</b>										
	<p>There were difference in the financial ledger and actual records maintained by Bhatsa Canal Division no.1 as detailed below which needs reconciliation.</p> <table border="1" data-bbox="531 611 1083 965"> <thead> <tr> <th data-bbox="531 611 722 725">Balance as per Register (in Rs.)</th> <th data-bbox="722 611 914 725">Balances as per ledger (in Rs.)</th> <th data-bbox="914 611 1083 725">Differnce (in Rs.)</th> </tr> </thead> <tbody> <tr> <td data-bbox="531 725 722 840">Deposit Register 75572604.12</td> <td data-bbox="722 725 914 840">80037511.00</td> <td data-bbox="914 725 1083 840">4464906.88</td> </tr> <tr> <td data-bbox="531 840 722 965">MPWA Register 2118920.00</td> <td data-bbox="722 840 914 965">10915620.73</td> <td data-bbox="914 840 1083 965">8796700.73</td> </tr> </tbody> </table>	Balance as per Register (in Rs.)	Balances as per ledger (in Rs.)	Differnce (in Rs.)	Deposit Register 75572604.12	80037511.00	4464906.88	MPWA Register 2118920.00	10915620.73	8796700.73	<p>Point is noted. The matter is being scrutinized. Progress in this regard will be intimated to audit in due course.</p>
Balance as per Register (in Rs.)	Balances as per ledger (in Rs.)	Differnce (in Rs.)									
Deposit Register 75572604.12	80037511.00	4464906.88									
MPWA Register 2118920.00	10915620.73	8796700.73									
	<p>As per Form 98 and 99, Stock of Bhatsa Canal Division no.1 shows a balance of Rs.3.39 crore, the details of which is not available in the Division. In the absence of the same, the balance could not be verified/ensured in audit.</p>										
	<p>Besides, the suspense stock account of the division shows a balance of Rs.1.17 crore which was lying unadjusted at the close of the year.</p>										
<b>6.5</b>	<b>Notes on Accounts and Significant Accounting Policies (Schedule No VI)</b>										
	<p>The Corporation had disclosed vide para no.8 of Notes on Accounts and Significant Accounting Policies (Schdule No. VI) that as on 31 March 2013, the interest on advance receivable from Maharashtra Krishna Valley Development Corporation and amount receivable from Government of Goa towards Capital Contribution for Tillari Major Dams is Rs. 16.49 crore and Rs.35.44 crore respectively. However, no confirmation to this effect was found on record.</p>	<p>As regards Rs.16.49 cores receivable from MKVDC, the amount is demanded by KIDC from MKVDC but actually MKVDC vide its letter dated 16.09.2005 requested the state government to waive the amount. Hence the amount is not confirmed from the side of MKVDC.</p> <p>The amount receivable from Government of Goa for Tillari Major Project, are calculated at periodic intervals by the concerned Engineers of Maharashtra</p>									

Sr.No.	A.Gs. Objection	Corporations Compliance
		<p>State in consultation with those of Goa Government. The statement so prepared certified by the concerned Engineer showing the amount receivable for Govt of Goa is already produced to audit. A separate Confirmation Certificate from Government of Goa was not found necessary to be kept at Accounts department of KIDC Head Office.</p> <p>Hence the para may please be dropped.</p>
6.6	<p>The Corporation is entrusted with the work of completion of ongoing projects and undertaking new projects for irrigation benefits. As such, the total expenditure incurred by the Corporation in only for creation of Irrigation assets, the maintenance being carried by the Maintenance divisions under the control of the Water Resources Department of the Government. However, the Corporation is not having an accounting policy for distinguishing the expenditure which is to be charged directly to the respective project or charged to the project through its Income and Expenditure account.</p>	<p>Point is noted.</p> <p>Though charging of administrative expenditure on projects is being done on pro rata basis for onward submission to the Government and also to publish in the Annual Report of KIDC, however, suitable steps will be taken to bring on paper a specific accounting policy for charging of expenditure to the projects in the Balance Sheet as well as otherwise.</p>
7	<b>Effect of Audit Comments on Accounts.</b>	
	<p>The net impact of the comments given in the preceding paragraph is that the Liabilities understated by Rs.6.66 crore, Assets overstated by Rs.2.07 crore, Income understated by Rs.0.53 crore, Expenditure understated by Rs.9.26 crore and Surplus overstated by Rs.7.27 crore.</p>	<p>With reference to the replies given to above, this is clear that there is no overstatement and/or understatement of Liabilities/ Assets and/or Income/ Expenditure.</p> <p>The para may please be dropped.</p>
8	<b>Grants:</b>	
	<p>The entries made in the Grant Register are not verified and duly attested by the competent authorities in support of its correctness. A summary of the grants</p>	<p>Regarding maintenance of the Grant Register, we have noted the point and proper steps will be taken to update</p>



Sr.No.	A.Gs. Objection	Corporations Compliance
	<p>received and the opening and closing balance of the grants at the close of each year had not being indicated. The Utilization Certificate of the Grants disbursed to its Division had not been obtained. In absence of the same the balances could not be confirmed/verified in Audit.</p>	<p>the register as suggested. As regards preparation of summary of grants received and the opening and closing balances of the grants at the close of the each year, since the grants are received for numerous projects and keeping track of the data in the register is difficult, this is already prepared in a separate statement of Excel-Sheet. This will be produced to audit for reference.</p> <p>Regarding the matter of obtaining Utilization Certificate from the division offices, we would like to bring to your kind notice that our every division offices submit to the Corporation Head Office one certified Monthly Account wherein all the required details like Grants received, expenditure incurred, opening balance, closing balances etc are already mentioned. Therefore obtaining separate Utilization Certificates from the division offices not found to be necessary.</p> <p>Hence the para may please be dropped.</p>
<p><b>9</b></p>	<p>Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure account dealt with by this report are in agreement with the books of accounts.</p>	<p>Para being informative hence no comments.</p>
<p><b>10</b></p>	<p>In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters sated 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.</p>	<p>Para being informative hence no comments.</p>

Sr.No.	A.Gs. Objection	Corporations Compliance
	<p>In so far as it related to the Balance Sheet, of the state of affairs of the Konkan Irrigation Development Corporation, Thane on 31 March 2013 and</p> <p>In so for as it relates to the Income and Expenditure account, of the Net Surplus for the year ended on that date.</p>	

Place-Thane.  
Date: 17.06.2015

sd/-  
( \_\_\_\_\_ )  
Dy. Accountant  
General/IC

sd/-  
Executive Director,  
Konkan Irrigation Development,  
Corporation, Thane.

## Effects of audit comments on account

### Liabilities

#### Understatement

Para no	Subject in brief	Amount(Rs. in crore)
5.1.1	Capital Contribution from GOM	7.27
	<b>Total</b>	<b>7.27</b>

#### Overstatement

Para no	Subject in brief	Amount(Rs. in crore)
5.1.2	Direct receipts	0.61
	<b>Total</b>	<b>0.61</b>

Liabilities are understated by Rs. 6.66 crore.

### Assets

#### Overstatement

Para no	Subject in brief	Amount(Rs. in crore)
5.2	Purchase of Machinery and Equipment	2.07
	<b>Total</b>	<b>2.07</b>

Assets are overstated by Rs. 2.07 crore.

### Expenditure

#### Understatement

Para no	Subject in brief	Amount(Rs. in crore)
5.1.1	Capital Contribution from GOM	7.19
5.2	Purchase of Machinery and Equipment	2.07
	<b>Total</b>	<b>9.26</b>

Expenditure are understated by Rs. 9.26 crore

### Income

#### Overstatement

Para no	Subject in brief	Amount(Rs. in crore)
5.1.1	Capital Contribution from GOM	0.08
	<b>Total</b>	<b>0.08</b>

#### Understatement

Para no	Subject in brief	Amount(Rs. in crore)
5.1.2	Direct receipts	0.61
	<b>Total</b>	<b>0.61</b>

Incomcare understatedby Rs. 0.53 crore

### Surplus

#### Overstatement

Para no	Subject in brief	Amount(Rs. in crore)
5.1.1	Capital Contribution from GOM	7.27
	<b>Total</b>	<b>7.27</b>

Surplus are overstated by Rs. 7.27 crore

sd/-

( \_\_\_\_\_ )  
Sr. Audit Officer/SAR

## Annexure

### To the Separate Audit Report for the year 2012-13

<b>1</b>	<b>Physical Verification of Assets.</b>	
	<p>The Corporation had not maintained Fixed Assets Register showing the details of its land, building. Etc. In the absence of such register or any other supporting records or documents the status of its land, building etc. could not be verified.</p>	<p>The Fixed Assets Register showing project wise expenditure along with the subheads of the projects like 'Head Works, Canal works, Land, Rehabilitation etc' is prepared as on 31.03.2013 and was produced to audit. Also the detailed breakup of the Project Expenditure into Land, Buildings etc are available in the 'Form 97' of each concerned subordinate offices attached with their Monthly Accounts which also were produced to audit.</p> <p>Hence the para may please be dropped.</p>
<b>2</b>	<b>Internal Control Mechanism and Internal Audit System</b>	
	<p>The Corporation had not set up its internal audit wing due to shortage of staff. The internal audit of the Corporation and its Divisions is conducted by an independent team of Chartered Accountants appointed by it.</p>	<p>Informative.</p>
<b>3</b>	<b>Physical verification of Inventories</b>	
	<p>Physical verification of inventories were conducted at each relevant subordinate office at the end of September each year. No material discrepancies were observed.</p>	<p>Informative.</p>
<b>4.</b>	<b>Statutory Dues</b>	
	<p>Statutory Dues Income Tax, Professional Tax, Provident Fund, Employees State Insurance, Service tax, Sales tax, Customs duty and Cess were paid on time by the relevant subordinate offices and no known dues were outstanding as on 31 March 2013.</p>	<p>Informative.</p>