

KERALA WATER AUTHORITY

BALANCE SHEET AS AT 31st MARCH 2016

	Schedule Reference	CURRENT YEAR (Amount in INR)	PREVIOUS YEAR (Amount in INR)
<u>SOURCES OF FUNDS</u>			
1 Kerala Water Authority Fund			
a. Contributions & Grants	A	66,16,86,51,414	61,03,28,74,155
b. Reserves & Surplus	B	3,56,55,04,378	3,50,18,43,848
2 Kerala Water Authority Loan Fund			
a. Secured Loans	C	1,26,77,59,680	1,03,62,90,762
b. Unsecured Loans & Deposits	D	55,36,84,13,702	51,00,75,66,219
Total		1,26,37,03,29,174	1,16,57,85,74,984
<u>APPLICATION OF FUNDS</u>			
1 Fixed Assets	E		
Gross Block		54,20,68,71,161	52,05,39,38,490
Less: Depreciation Reserve		16,26,56,09,619	15,09,17,60,617
Net Block		37,94,12,61,542	36,96,21,77,873
Capital Work in Progress		54,01,76,49,966	49,48,57,49,124
		91,95,89,11,508	86,44,79,26,997
2 Investments	F	51,23,51,124	47,22,15,765
3 Net Current Assets			
a. Current Assets	G	13,58,12,72,385	12,87,02,29,163
b. Current Liabilities	H	9,51,27,71,437	12,21,07,13,930
		4,06,85,00,948	65,95,15,233
4 Loans & Advances	I	2,25,85,61,398	1,27,21,48,502
5 Miscellaneous Expenditure to the extent not Written-off	J	-	-
6 Accumulated Excess of Expenditure over Income	K	27,57,20,04,197	27,72,67,68,487
Total		1,26,37,03,29,174	1,16,57,85,74,984

Schedules A to K and significant accounting policies and notes on the accounts 2.01 to 2.10 form an integral part of this Balance Sheet

Place: Thiruvananthapuram
Date : 10.07.2020

For **THOMAS JACOB & CO**
Chartered Accountants, (Reg. No: 044035)

CA. Anand George Thomas B.Com, F.C.A
Mem. No: 224903



KERALA WATER AUTHORITY

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2016


	Schedule Reference	CURRENT YEAR (Amount in INR)	PREVIOUS YEAR (Amount in INR)
INCOME			
1 Operating Income			
a. Consumers	L	5,63,40,90,888	5,55,26,40,218
b. Others	M	2,61,76,893	2,63,60,435
		5,66,02,67,781	5,57,90,00,653
2 Grants & Subventions - Government of Kerala		2,65,10,69,000	2,25,16,14,000
3 O&M Grant from Government of India		8,13,93,000	16,58,64,000
4 Interest Income	N	26,65,56,370	20,02,89,264
5 Other Non-Operative Income	O	83,25,82,710	56,10,81,383
6 Debtors/Creditors written off	S	5,00,00,00,000	(29,23,650)
Total Income		14,49,18,68,861	8,75,49,25,650
EXPENDITURE			
1 Operating & Maintenance Expenses	P	3,62,73,52,367	3,11,64,30,765
2 Payment & Provision to Employees		7,03,66,16,673	5,94,07,40,145
3 Office expenses	Q	15,26,47,230	15,32,03,551
4 Travelling & Conveyance Expenses		3,98,68,983	3,63,12,081
5 Administrative Expenses	R	5,91,28,750	6,48,66,729
6 Assets and losses written off	T	-	-
7 Provision for Doubtful Debts	U	-	-
8 Interest on			
a. Secured Loans		11,86,61,307	13,09,56,144
b. Government of Kerala Loans		2,44,81,17,000	2,39,11,97,000
c. GPF		24,02,01,638	22,35,08,589
		2,80,69,79,945	2,74,56,61,733
9 Depreciation	E	1,17,38,49,002	1,04,32,46,015
Total Expenditure		14,89,64,42,950	13,10,04,61,019
10 Transferred to Capital Work-In-Progress	V	55,20,76,443	70,86,65,543
		14,34,43,66,507	12,39,17,95,476
Excess of Expenditure over Income		(14,75,02,354)	3,63,68,69,826
11 Prior Period Adjustments	W	(72,61,936)	18,41,54,512
Excess of Expenditure over Income after prior period adjustments		(15,47,64,290)	3,82,10,24,338

Schedules L to W and significant accounting policies and notes on the accounts 2.11 to 2.15 form an integral part of this Income & Expenditure Account

Place: Thiruvananthapuram

Date : 10.07.2020

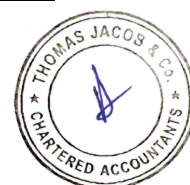
For **THOMAS JACOB & CO**
Chartered Accountants, (Reg. No: 044035)


CA. Anand George Thomas B.Com, F.C.A
Mem. No: 224903



SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2016

	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
<u>SCHEDULE - A</u>		
CONTRIBUTIONS & GRANTS		
1 Capital Contribution by GOK on formation of KWA (Net value of Assets taken over from erstwhile P.H.E.D)	4,34,53,27,735	4,34,53,27,735
2 Contribution & Grants from Government of Kerala	40,44,29,41,032	35,99,10,34,032
3 Interest free fund from GOK	7,13,22,51,632	7,13,22,51,632
Less : Amount released to :		
a. Urban L.C.S Schemes	3,65,25,750	3,65,25,750
b. Rural L.C.S Schemes	3,94,97,200	3,94,97,200
c. Kerala Urban Development Project	3,60,00,000	3,60,00,000
	7,02,02,28,682	7,02,02,28,682
4 Contribution & Grants from Government of India	15,96,32,46,303	15,47,10,63,761
Less : Amount released to District Collectors and Kerala Rural Water Sanitation Agency	2,24,58,75,986	2,24,58,75,986
	13,71,73,70,317	13,22,51,87,775
5 Donated capital assets	18,14,530	18,14,530
6 Capital contribution from other sources	64,09,69,119	44,92,81,401
	66,16,86,51,414	61,03,28,74,154
<u>SCHEDULE - B</u>		
RESERVES & SURPLUS		
Reserve for deposit works	3,56,55,04,378	3,50,18,43,848
	3,56,55,04,378	3,50,18,43,848
<u>SCHEDULE - C</u>		
SECURED LOANS		
1 Loan from LIC of India	81,03,33,586	91,70,75,278
2 Loan from HUDCO	-	-
3 Bonds	-	-
4 Bank Loan	45,74,26,094	11,92,15,484
	1,26,77,59,680	1,03,62,90,762
<u>SCHEDULE - D</u>		
UNSECURED LOANS & DEPOSITS		
1 Loan from Govt of Kerala	22,69,58,83,580	21,88,90,05,580
2 Interest accrued on GOK Loan	14,49,85,70,000	12,06,07,70,000
3 Deposit from local bodies	3,97,46,42,685	3,87,90,95,951
4 Security Deposit	1,95,78,27,975	2,17,87,91,579
5 Earnest Money Deposit	5,41,14,544	6,15,71,754
6 Water & Sewerage Connection Deposits	12,18,19,255	9,99,38,351
7 Deposit work-Water Supply & Sewerage	10,23,96,36,389	9,51,21,20,365
8 Other deposits	1,82,59,19,274	1,32,62,72,639
	55,36,84,13,702	51,00,75,66,219



SCHEDULE - FINVESTMENTS

Investment for Pension / PF	51,23,51,124	47,22,15,765
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SCHEDULE - GCURRENT ASSETS

1	Inventory :		
	a. Stores, Tools & Spares	80,76,79,727	82,23,52,246
	b. Consumables	12,19,12,497	10,93,15,431
	c. Others	-	-
		92,95,92,224	93,16,67,677
2	Sundry Debtors :		
	a. Consumers		
	i. Local bodies dues - water & maintenance charges	2,21,93,45,735	1,51,77,30,789
	ii. Domestic, Non-domestic & Industrial dues	6,44,21,21,386	5,54,98,77,091
	b. LIC Loan repayment due from Local Bodies	17,61,43,755	17,61,43,755
	c. Others	96,76,282	96,76,282
		8,84,72,87,158	7,25,34,27,917
3	Cash & Bank Balances :		
	a. Bank & Treasury balances	3,77,01,63,552	4,63,09,32,554
	b. Cheques & Bills in transit	-	-
	c. Cash on hand	59,46,174	61,58,202
		3,77,61,09,726	4,63,70,90,756
4	Other Current Assets :		
	Inter office & other suspense account balances	2,82,83,277	4,80,42,813
		13,58,12,72,385	12,87,02,29,163

SCHEDULE - HCURRENT LIABILITIES & PROVISIONS1 Current Liabilities

a.	Sundry Creditors :		
	i. Payment to employees	38,19,83,611	35,71,46,393
	ii. For expenses	5,47,70,67,028	8,25,07,58,857
	iii. For contractors/suppliers	(7,70,65,570)	(6,06,21,846)
b.	Statutory employees deductions :		
	i. General provident fund	3,33,05,02,469	3,25,90,54,323
	ii. NMR PF	5,49,34,876	5,63,56,854
	iii. Others	(1,52,05,982)	(1,39,97,389)
c.	Sales-Tax Collection	3,50,39,912	2,73,60,951
d.	Tax Deducted at Source	(3,13,61,930)	(2,42,75,911)
e.	Other Current liabilities	37,37,54,860	37,73,26,399
f.	Interest Accrued on Loans	8,42,70,887	8,66,72,576
		9,61,39,20,161	12,31,57,81,207
2	Control Account Balances	(10,11,48,724)	(10,50,67,277)
		9,51,27,71,437	12,21,07,13,930



SCHEDULE - I

LOANS & ADVANCES

1	Loans & advances to employees	(1,42,30,452)	(79,98,889)
2	Advances for expenses	3,11,33,703	2,39,77,825
3	Advances to suppliers / contractors	1,65,54,25,623	70,41,28,320
4	Revolving fund to Local Bodies	19,08,803	19,08,803
5	Advances - Others	1,09,37,230	1,07,54,071
6	Claims recoverable	21,14,04,250	20,95,83,309
7	Contribution Deposit - KSEB	92,23,076	60,42,498
8	Consumer Deposit - KSEB	17,56,82,190	17,53,21,519
9	Deposit with PWD	1,88,74,828	-
10	Deposit with others	10,12,85,176	9,15,14,075
11	Advances for capital expenditure	5,69,16,971	5,69,16,971
		2,25,85,61,398	1,27,21,48,502

SCHEDULE - J

MISC EXPENDITURE NOT WRITTEN OFF

Miscellaneous Expenses to the extent not written off

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SCHEDULE - K

ACCUMULATED EXCESS OF EXPENDITURE OVER INCOME

Balance as on the begning of the year	27,72,67,68,487	23,90,57,44,149
Add : Current years excess of expenditure over income	-15,47,64,290	3,82,10,24,338
		27,57,20,04,197
		27,72,67,68,487

Place: Thiruvananthapuram

Date : 10.07.2020

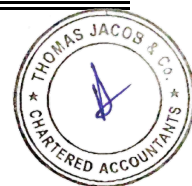
For **THOMAS JACOB & CO**
Chartered Accountants, (Reg. No: 044035)

CA. Anand George Thomas B.Com, F.C.A
Mem. No: 224903



SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31st MARCH, 2016

	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
<u>SCHEDULE - L</u>		
OPERATING INCOME - CONSUMERS		
1 Operating income - water supply		
a. Domestic Consumers	1,98,76,71,757	1,93,15,64,512
b. Non-domestic Consumers	2,19,72,49,362	2,17,51,06,146
c. Industrial Consumers	20,73,68,584	14,45,35,059
	4,39,22,89,703	4,25,12,05,717
2 Operating income - Sewerage		
a. Domestic Consumers	10,32,496	12,59,416
b. Non-domestic Consumers	34,41,254	20,79,827
	44,73,750	33,39,243
3 Income from local bodies	1,23,73,27,435	1,29,80,95,258
	5,63,40,90,888	5,55,26,40,218
<u>SCHEDULE - M</u>		
OPERATING INCOME - OTHERS		
1 Centage charges	2,14,68,935	1,96,89,163
2 Storage charges	1,29,326	6,33,986
3 Supervision charges	14,78,614	15,72,598
4 Miscellaneous recoveries	31,00,018	44,64,688
	2,61,76,893	2,63,60,435
<u>SCHEDULE - N</u>		
INTEREST INCOME		
1 Interest on loans & advances	5,38,91,671	20,53,742
2 Interest on deposits	21,26,64,699	19,82,35,522
	26,65,56,370	20,02,89,264



SCHEDULE - O

OTHER NON-OPERATING INCOME

1 Income as recoveries	42,76,81,162	45,71,08,408
2 Claims recoverable	6,73,194	1,40,452
3 Miscellaneous income	40,42,28,354	10,38,32,523
	<u>83,25,82,710</u>	<u>56,10,81,383</u>

SCHEDULE - P

OPERATING & MAINTENANCE EXPENSES

1 Consumption of Stores, Tools & Spares	12,37,56,227	11,98,23,022
2 Consumables	6,64,37,646	5,08,02,091
3 Power charges	2,37,16,60,610	2,11,30,44,964
4 Insurance	16,00,879	13,35,933
5 Other operating expenses	2,71,60,390	8,62,64,826
6 Repairs & Maintenance of water supply	93,59,61,100	65,31,69,931
7 Repair & Maintenance of sewerage	7,98,47,860	7,01,88,020
8 Vehicle maintenance	2,09,27,655	2,18,01,978
	<u>3,62,73,52,367</u>	<u>3,11,64,30,765</u>

SCHEDULE - Q

OFFICE EXPENSES

1 Rent	26,84,579	15,29,989
2 Rates & Taxes	30,66,338	36,29,601
3 Postage, Telegram, Telephone & Telex	1,38,53,912	1,25,36,633
4 Printing & Stationery	1,70,37,501	1,65,76,972
5 Exhibition & Publicity	1,44,95,110	1,75,61,854
6 Training & other expenses	83,88,601	57,34,268
7 Electricity charges	6,57,15,472	7,69,62,451
8 Other office expenses	2,74,05,717	1,86,71,783
	<u>15,26,47,230</u>	<u>15,32,03,551</u>



SCHEDULE - R

ADMINISTRATIVE EXPENSES

1 Board meeting expenses	1,21,862	65,231
2 Professional fees	4,96,07,412	5,59,89,117
3 Payment to auditors	62,90,007	72,49,422
4 Bank Charges	75,586	5,00,479
5 Other administrative expenses	30,33,883	10,62,480
	<u>5,91,28,750</u>	<u>6,48,66,729</u>

SCHEDULE - S

WRITE OFFs

Local Bodies dues written off	-	-
Consumers Written Off - OTS	-	(29,23,650)
Dues to KSEB waived off by GoK	5,00,00,00,000	-
	<u>5,00,00,00,000</u>	<u>-29,23,650</u>

SCHEDULE - T

ASSETS WRITTEN OFF

	-
	<u>-</u>

SCHEDULE - U

PROVISION FOR BAD & DOUBTFUL DEBTS

	-
	<u>-</u>

SCHEDULE - V

TRANSFER OF REVENUE EXPENSES TO CWIP

Establishment Charges (Share Debit)	55,20,76,443	69,29,02,200
Interest on loan from Fis & Banks	-	1,57,63,343
	<u>55,20,76,443</u>	<u>70,86,65,543</u>



SCHEDULE - W

PRIOR PERIOD ADJUSTMENTS

PPA of Depreciation		
PPA of Other Income	-6,000	-2,46,899
PPA of Operating expenses	3,24,639	
PPA Rates & Taxes - Water Cess		
PPA Repairs & Maintenance WSS		
PPA Investments	-90,64,432	
PPA Bank Charges		
PPI OI from D Consumers		18,17,24,667
PPA Salaries of Employees	14,83,857	26,76,744
	(72,61,936)	18,41,54,512

Place: Thiruvananthapuram

Date : 10.07.2020



For **THOMAS JACOB & CO**
Chartered Accountants, (Reg. No: 044035)

CA. Anand George Thomas B.Com, F.C.A
Mem. No: 224903

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31-03-2016 (Contd....)

KERALA WATER AUTHORITY

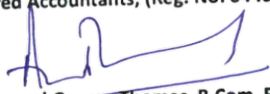
SCHEDULE OF FIXED ASSETS AS AT 31st MARCH 2016

SCHEDULE - E

DESCRIPTION	GROSS BLOCK				DEPRECIATION BLOCK			NET BLOCK	
	BALANCE AS ON 01/04/2015	ADDITIONS	DELETIONS	AS ON 31-03-2016	BALANCE AS ON 01/04/2015	DEPRECIATION	DEPRECIATION UPTO	CURRENT YEAR	PREVIOUS YEAR
FREE HOLD LAND	1,74,87,85,524	37,28,443	-	1,75,25,13,967	-	-	-	1,75,25,13,967	1,74,87,85,524
LEASE HOLD LAND	-	-	-	-	-	-	-	-	-
LAND DEVELOPMENT EXPENDITURE	7,48,73,240	-	-	7,48,73,240	-	-	-	7,48,73,240	7,48,73,240
CIVIL WORKS	19,68,84,61,339	1,29,73,50,393	-	20,98,58,11,732	4,45,32,85,458	48,50,63,602	4,93,83,49,060	16,04,74,62,672	15,23,51,75,881
BUILDINGS	1,73,08,75,382	8,81,03,681	-	1,81,89,79,063	47,21,62,623	3,30,80,741	50,52,43,364	1,31,37,35,699	1,25,87,12,759
PLANT AND MACHINERY	4,09,05,71,940	31,52,17,241	-	4,40,57,89,181	2,17,13,96,498	16,75,45,331	2,33,89,41,829	2,06,68,47,352	1,91,91,75,442
MAINS AND NETWORKS	23,92,81,44,071	43,94,90,349	-	24,36,76,34,420	7,58,55,37,983	46,60,35,257	8,05,15,73,239	16,31,60,61,181	16,34,26,06,088
ROADS BRIDGES AND CULVERTS	36,74,53,074	-	-	36,74,53,074	16,84,00,061	96,12,030	17,80,12,092	18,94,40,982	19,90,53,013
VEHICLES	13,70,60,837	55,02,401	-	14,25,63,238	8,37,21,280	48,88,645	8,86,09,925	5,39,53,313	5,33,39,557
FURNITURE, FIXTURES & OFFICE EQUIPMENT	28,77,13,083	35,40,163	-	29,12,53,246	15,72,56,714	76,23,397	16,48,80,111	12,63,73,135	13,04,56,369
Total	52,05,39,38,490	2,15,29,32,671	-	54,20,68,71,161	15,09,17,60,617	1,17,38,49,002	16,26,56,09,619	37,94,12,61,542	36,96,21,77,873

	CURRENT YEAR (₹.)	PREVIOUS YEAR (₹.)
GROSS BLOCK OF FIXED ASSETS	54,20,68,71,161	52,05,39,38,490
LESS : ACCUMULATED DEPRECIATION	16,26,56,09,619	15,09,17,60,617
NET VALUE OF FIXED ASSETS	37,94,12,61,542	36,96,21,77,873
ADD : CAPITAL WORK-IN-PROGRESS [ACCOUNT CODE 11]	54,01,76,49,966	49,48,57,49,124
Total	91,95,89,11,508	86,44,79,26,997

For THOMAS JACOB & CO
Chartered Accountants, (Reg. No: 044035)


CA. Anand George Thomas B.Com, F.C.A
Mem. No: 224903

Place: Thiruvananthapuram
Date : 10.07.2020

