

KERALA WATER AUTHORITY

BALANCE SHEET AS AT 31st MARCH 2017

	Schedule Reference	CURRENT YEAR (Amount in `)	PREVIOUS YEAR (Amount in `)
SOURCES OF FUNDS			
1	Kerala Water Authority Fund		
	a. Contributions & Grants	A 71,87,80,44,922	66,16,86,51,414
	b. Reserves & Surplus	B 3,56,55,04,378	3,56,55,04,378
2	Kerala Water Authority Loan Fund		
	a. Secured Loans	C 58,06,64,080	1,26,77,59,680
	b. Unsecured Loans & Deposits	D 60,99,48,03,303	55,36,84,13,702
	Total	1,37,01,90,16,683	1,26,37,03,29,174
APPLICATION OF FUNDS			
1	Fixed Assets	E	
	Gross Block	55,67,89,16,673	54,20,68,71,161
	Less: Depreciation Reserve	17,46,08,66,597	16,26,56,09,619
	Net Block	38,21,80,50,076	37,94,12,61,542
	Capital Work in Progress	58,05,84,66,168	54,01,76,49,966
		96,27,65,16,244	91,95,89,11,508
2	Investments	F 53,78,76,912	51,23,51,124
3	Net Current Assets		
	a. Current Assets	G 19,40,26,48,331	13,58,12,72,385
	b. Current Liabilities	H 12,55,47,47,993	9,51,27,71,437
		6,84,79,00,337	4,06,85,00,948
4	Loans & Advances	I 2,25,69,83,676	2,25,85,61,398
5	Miscellaneous Expenditure to the extent not Written-off	J -	-
6	Accumulated Excess of Expenditure over Income	K 31,09,97,39,514	27,57,20,04,197
	Total	1,37,01,90,16,683	1,26,37,03,29,174

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



KERALA WATER AUTHORITY

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2017

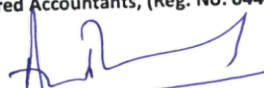
	Schedule Reference	CURRENT YEAR (Amount in `)	PREVIOUS YEAR (Amount in `)
INCOME			
1 Operating Income			
a. Consumers	L	5,84,25,71,055	5,63,40,90,888
b. Others	M	1,14,08,878	2,61,76,893
		5,85,39,79,933	5,66,02,67,781
2 Grants & Subventions - Government of Kerala		2,96,55,75,000	2,65,10,69,000
3 O&M Grant from Government of India		10,46,52,000	8,13,93,000
4 Interest Income	N	23,17,73,645	26,65,56,370
5 Other Non-Operative Income	O	1,84,58,11,035	83,25,82,710
6 Debtors/Creditors written off	T	-	5,00,00,00,000
Total Income		11,00,17,91,613	14,49,18,68,861
EXPENDITURE			
1 Operating & Maintenance Expences	P	3,35,34,69,906	3,62,73,52,367
2 Payment & Provision to Employees	Q	7,34,08,61,414	7,03,66,16,673
3 Office expenses	R	15,89,01,550	15,26,47,230
4 Travelling & Conveyance Expenses		5,21,76,182	3,98,68,983
5 Administrative Expenses	S	6,79,23,922	5,91,28,750
6 Assets and losses written off	U	-	-
7 Provision for Doubtful Debts	V	-	-
8 Interest on			
a. Secured Loans		12,05,34,088	11,86,61,307
b. Government of Kerala Loans		2,49,78,45,000	2,44,81,17,000
c. GPF		24,22,23,825	24,02,01,638
		2,86,06,02,913	2,80,69,79,945
9 Depreciation	E	1,19,52,56,977	1,17,38,49,002
Total Expenditure		15,02,91,92,865	14,89,64,42,950
10 Transferred to Capital Work-In-Progress	W	46,80,07,921	55,20,76,443
		14,56,11,84,944	14,34,43,66,507
Excess of Expenditure over Income		3,55,93,93,331	(14,75,02,354)
11 Prior Period Adjustments	X	(3,16,58,014)	(72,61,936)
Excess of Expenditure over Income after prior period adjustments		3,52,77,35,317	(15,47,64,290)

Schedules L to X 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)

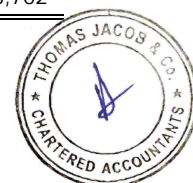


CA. Anand George Thomas B.Com, F.C.A
Mem. No: 224903



SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2017

	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	45,07,01,84,673	40,44,29,41,032
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 Less : Amount released to District Collectors and Kerala Rural Water Sanitation Agency	16,80,80,66,303 2,24,58,75,986	15,96,32,46,303 2,24,58,75,986
	14,56,21,90,317	13,71,73,70,317
5 Donated capital assets	18,14,530	18,14,530
6 Capital contribution from other sources	87,82,98,986	64,09,69,119
	71,87,80,44,922	66,16,86,51,414
<u>SCHEDULE - B</u>		
<u>RESERVES & SURPLUS</u>		
Reserve for deposit works	3,56,55,04,378	3,56,55,04,378
	3,56,55,04,378	3,56,55,04,378
<u>SCHEDULE - C</u>		
<u>SECURED LOANS</u>		
1 Loan from LIC of India	70,69,35,125	81,03,33,586
2 Loan from HUDCO	-	-
3 Bonds	-	-
4 Bank Loan	-12,62,71,045	45,74,26,094
	58,06,64,080	1,26,77,59,680
<u>SCHEDULE - D</u>		
<u>UNSECURED LOANS & DEPOSITS</u>		
1 Loan from Govt of Kerala	23,20,75,83,580	22,69,58,83,580
2 Interest accrued on GOK Loan	16,99,33,76,000	14,49,85,70,000
3 Deposit from local bodies	4,52,90,14,888	3,97,46,42,685
4 Security Deposit	1,95,38,07,877	1,95,78,27,975
5 Earnest Money Deposit	7,87,94,761	5,41,14,544
6 Water & Sewerage Connection Deposits	9,03,61,802	12,18,19,255
7 Deposit work-Water Supply & Sewerage	11,66,00,79,327	10,23,96,36,389
8 Other deposits	2,48,17,85,068	1,82,59,19,274
	60,99,48,03,303	55,36,84,13,702



SCHEDULE - FINVESTMENTS

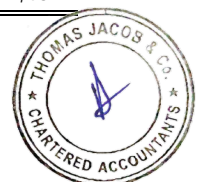
Investment for Pension / PF	53,78,76,912	51,23,51,124
-----------------------------	--------------	--------------

SCHEDULE - GCURRENT ASSETS

1 Inventory :		
a. Stores, Tools & Spares	78,19,65,681	80,76,79,727
b. Consumables	12,60,79,634	12,19,12,497
c. Others	-	-
	90,80,45,315	92,95,92,224
2 Sundry Debtors :		
a. Consumers		
i. Local bodies dues - water & maintenance charges	2,99,28,95,434	2,21,93,45,735
ii. Domestic, Non-domestic & Industrial dues	8,13,98,02,284	6,44,21,21,386
b. LIC Loan repayment due from Local Bodies	17,61,43,755	17,61,43,755
c. Others	96,76,282	96,76,282
	11,31,85,17,755	8,84,72,87,158
3 Cash & Bank Balances :		
a. Bank & Treasury balances	7,12,69,11,813	3,77,01,63,552
b. Cheques & Bills in transit	-	-
c. Cash on hand	40,16,917	59,46,174
	7,13,09,28,730	3,77,61,09,726
4 Other Current Assets :		
Inter office & other suspense account balances	4,51,56,531	2,82,83,277
	19,40,26,48,331	13,58,12,72,385

SCHEDULE - HCURRENT LIABILITIES & PROVISIONS1 Current Liabilities

a. Sundry Creditors :		
i. Payment to employees	86,97,60,714	38,19,83,611
ii. For expenses	7,95,29,00,014	5,47,70,67,028
iii. For contractors/suppliers	(12,20,68,899)	(7,70,65,570)
b. Statutory employees deductions :		
i. General provident fund	3,47,93,91,210	3,33,05,02,469
ii. NMR PF	5,51,53,292	5,49,34,876
iii. Others	(2,20,41,515)	(1,52,05,982)
c. Sales-Tax Collection	2,63,81,896	3,50,39,912
d. Tax Deducted at Source	(4,09,31,986)	(3,13,61,930)
e. Other Current liabilities	37,30,39,544	37,37,54,860
f. Interest Accrued on Loans	8,23,97,134	8,42,70,887
	12,65,39,81,404	9,61,39,20,161
2 Control Account Balances		
	(9,92,33,411)	(10,11,48,724)
	12,55,47,47,993	9,51,27,71,437



SCHEDULE - I

LOANS & ADVANCES

1	Loans & advances to employees	(1,49,08,398)	(1,42,30,452)
2	Advances for expenses	3,19,31,202	3,11,33,703
3	Advances to suppliers / contractors	1,63,61,72,292	1,65,54,25,623
4	Revolving fund to Local Bodies	19,08,803	19,08,803
5	Advances - Others	1,05,96,740	1,09,37,230
6	Claims recoverable	21,03,27,518	21,14,04,250
7	Contribution Deposit - KSEB	1,00,36,444	92,23,076
8	Consumer Deposit - KSEB	17,65,90,864	17,56,82,190
9	Deposit with PWD	3,60,99,089	1,88,74,828
10	Deposit with others	10,13,12,150	10,12,85,176
11	Advances for capital expenditure	5,69,16,971	5,69,16,971
		<u>2,25,69,83,676</u>	<u>2,25,85,61,398</u>

SCHEDULE - J

MISC EXPENDITURE NOT WRITTEN OFF

Miscellaneous Expenses to the extent not written off

-

-

SCHEDULE - K

ACCUMULATED EXCESS OF EXPENDITURE OVER INCOME

Balance as on the begning of the year	27,57,20,04,197	27,72,67,68,487
Add : Current years excess of expenditure over income	3,52,77,35,317	-15,47,64,290
	<u>31,09,97,39,514</u>	<u>27,57,20,04,197</u>

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, 2017

	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
<u>SCHEDULE - L</u>		
OPERATING INCOME - CONSUMERS		
1 Operating income - water supply		
a. Domestic Consumers	2,25,10,24,794	1,98,76,71,757
b. Non-domestic Consumers	2,16,70,07,240	2,19,72,49,362
c. Industrial Consumers	15,25,22,050	20,73,68,584
	4,57,05,54,084	4,39,22,89,703
2 Operating income - Sewerage		
a. Domestic Consumers	12,44,379	10,32,496
b. Non-domestic Consumers	32,81,195	34,41,254
	45,25,574	44,73,750
3 Income from local bodies	1,26,74,91,397	1,23,73,27,435
	5,84,25,71,055	5,63,40,90,888
<u>SCHEDULE - M</u>		
OPERATING INCOME - OTHERS		
1 Centage charges	88,11,337	2,14,68,935
2 Storage charges	82,233	1,29,326
3 Supervision charges	19,58,484	14,78,614
4 Miscellaneous recoveries	5,56,824	31,00,018
	1,14,08,878	2,61,76,893
<u>SCHEDULE - N</u>		
INTEREST INCOME		
1 Interest on loans & advances	4,41,98,541	5,38,91,671
2 Interest on deposits	18,75,75,103	21,26,64,699
	23,17,73,645	26,65,56,370



SCHEDULE - O

OTHER NON-OPERATING INCOME

1 Income as recoveries	1,74,21,38,227	42,76,81,162
2 Claims recoverable	31,332	6,73,194
3 Miscellaneous income	10,36,41,476	40,42,28,354
	<u>1,84,58,11,035</u>	<u>83,25,82,710</u>

SCHEDULE - P

OPERATING & MAINTENANCE EXPENSES

1 Consumption of Stores, Tools & Spares	9,01,43,408	12,37,56,227
2 Consumables	5,73,27,786	6,64,37,646
3 Power charges	2,57,75,93,612	2,37,16,60,610
4 Insurance	19,38,909	16,00,879
5 Other operating expenses	2,22,97,129	2,71,60,390
6 Repairs & Maintenance of water supply	51,82,61,164	93,59,61,100
7 Repair & Maintenance of sewerage	6,27,46,371	7,98,47,860
8 Vehicle maintenance	2,31,61,527	2,09,27,655
	<u>3,35,34,69,906</u>	<u>3,62,73,52,367</u>

SCHEDULE - Q

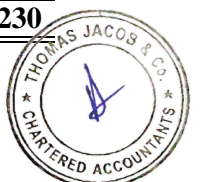
PAYMENT AND PROVISION TO EMPLOYEES

1 Salaries and Allowances	4,22,80,98,167	3,61,25,54,067
2 Welfare Expenses and other employee benefits	17,20,52,240	25,54,48,577
3 Casual labour wages and other payments	77,51,44,029	73,51,27,936
4 Service Pension and Family Pension	2,16,32,06,832	2,43,23,97,637
5 Commuted Value of Pension	6,00,906	18,914
6 Gratuity of Employees	17,59,240	10,69,542
	<u>7,34,08,61,414</u>	<u>7,03,66,16,673</u>

SCHEDULE - R

OFFICE EXPENSES

1 Rent	26,77,040	26,84,579
2 Rates & Taxes	1,15,67,082	30,66,338
3 Postage, Telegram, Telephone & Telex	1,33,54,524	1,38,53,912
4 Printing & Stationery	1,81,30,447	1,70,37,501
5 Exhibition & Publicity	1,45,73,488	1,44,95,110
6 Training & other expenses	60,88,029	83,88,601
7 Electricity charges	4,85,05,511	6,57,15,472
8 Other office expenses	4,40,05,429	2,74,05,717
	<u>15,89,01,550</u>	<u>15,26,47,230</u>



SCHEDULE - S

ADMINISTRATIVE EXPENSES

1 Board meeting expenses	77,231	1,21,862
2 Professional fees	5,97,18,010	4,96,07,412
3 Payment to auditors	65,73,828	62,90,007
4 Bank Charges	7,15,714	75,586
5 Other administrative expenses	8,39,139	30,33,883
	6,79,23,922	5,91,28,750

SCHEDULE - T

WRITE OFFs

Dues to KSEB waived off by GoK	-	5,00,00,00,000
	-	5,00,00,00,000

SCHEDULE - U

ASSETS WRITTEN OFF

-	-
---	---

SCHEDULE - V

PROVISION FOR BAD & DOUBTFUL DEBTS

SCHEDULE - W

TRANSFER OF REVENUE EXPENSES TO CWIP

Establishment Charges (Share Debit)	46,80,07,921	55,20,76,443
Interest on loan from Fis & Banks		
	46,80,07,921	55,20,76,443



SCHEDULE - X

PRIOR PERIOD ADJUSTMENTS

PPA of Depreciation		
PPA of Other Income	17,13,585	-6,000
PPA of Operating expenses	12,465	3,24,639
PPA Rates & Taxes - Water Cess		
PPA Repairs & Maintenance WSS	-220	
PPA Investements	-3,33,83,644	-90,64,432
PPA Bank Charges		
PPI OI from D Consumers		
PPA Salaries of Employees	-200	14,83,857
	(3,16,58,014)	(72,61,936)

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 31-03-2017 (Contd....)

KERALA WATER AUTHORITY

SCHEDULE OF FIXED ASSETS AS AT 31ST MARCH 2017

SCHEDULE - E

DESCRIPTION	GROSS BLOCK			DEPRECIATION BLOCK			NET BLOCK		
	BALANCE AS ON 01/04/2016	ADDITIONS	DELETIONS	AS ON 31-03-2017	BALANCE AS ON 01/04/2016	DEPRECIATION	DEPRECIATION UPTO	CURRENT YEAR	PREVIOUS YEAR
FREE HOLD LAND	1,75,25,13,967	24,97,954		1,75,50,11,921	-	-	-	1,75,50,11,921	1,75,25,13,967
LEASE HOLD LAND	-	-		-	-	-	-	-	-
LAND DEVELOPMENT EXPENDITURE	7,48,73,240	-		7,48,73,240	-	-	-	7,48,73,240	7,48,73,240
CIVIL WORKS	20,98,58,11,732	68,60,28,849		21,67,18,40,581	4,93,83,49,060	49,95,24,762	5,43,78,73,822	16,23,39,66,759	16,04,74,62,672
BUILDINGS	1,81,89,79,063	15,62,49,352		1,97,52,28,415	50,52,43,364	3,58,79,355	54,11,22,718	1,43,41,05,697	1,31,37,35,699
PLANT AND MACHINERY	4,40,57,89,181	50,78,13,840		4,91,36,03,021	2,33,89,41,829	17,53,52,423	2,51,42,94,252	2,39,93,08,769	2,06,68,47,352
MAINS AND NETWORKS	24,36,76,34,420	11,42,49,582		24,48,18,84,002	8,05,15,73,239	46,37,90,645	8,51,53,63,884	15,96,65,20,118	16,31,60,61,181
ROADS BRIDGES AND CULVERTS	36,74,53,074	-		36,74,53,074	17,80,12,092	87,25,167	18,67,37,259	18,07,15,815	18,94,40,982
VEHICLES	14,25,63,238	69,600		14,26,32,838	8,86,09,925	48,15,248	9,34,25,173	4,92,07,665	5,39,53,313
FURNITURE, FIXTURES & OFFICE EQUIPMENT	29,12,53,246	51,36,335		29,63,89,581	16,48,80,111	71,69,378	17,20,49,489	12,43,40,092	12,63,73,135
Total	54,20,68,71,161	1,47,20,45,512	-	55,67,89,16,673	16,26,56,09,619	1,19,52,56,977	17,46,08,66,597	38,21,80,50,076	37,94,12,61,542

	CURRENT YEAR (₹.)	PREVIOUS YEAR (₹.)
GROSS BLOCK OF FIXED ASSETS	55,67,89,16,673	54,20,68,71,161
LESS : ACCUMULATED DEPRECIATION	17,46,08,66,597	16,26,56,09,619
NET VALUE OF FIXED ASSETS	38,21,80,50,076	37,94,12,61,542
ADD : CAPITAL WORK-IN-PROGRESS [ACCOUNT CODE 11]	58,05,84,66,168	54,01,76,49,966
Total	96,27,65,16,244	91,95,89,11,508



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

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

Place: Thiruvananthapuram
Date : 10.07.2020