

# KERALA WATER AUTHORITY

## BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2018

	Schedule Reference	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
<b><u>SOURCES OF FUNDS</u></b>			
1 Kerala Water Authority Fund			
a. Contributions & Grants	A	75,972,399,796	71,878,044,922
b. Reserves & Surplus	B	3,565,504,378	3,565,504,378
2 Kerala Water Authority Loan Fund			
a. Secured Loans	C	607,448,450	580,664,080
b. Unsecured Loans & Deposits	D	66,522,611,496	60,994,803,303
<b>Total</b>		<b>146,667,964,120</b>	<b>137,019,016,683</b>
<b><u>APPLICATION OF FUNDS</u></b>			
1 Fixed Assets	E		
Gross Block		59,569,357,572	55,678,916,673
Less: Depreciation Reserve		18,735,121,873	17,460,866,597
Net Block		40,834,235,699	38,218,050,076
Capital Work in Progress		62,937,354,908	58,058,466,168
		103,771,590,607	96,276,516,244
2 Investments	F	598,407,120	537,876,912
3 Net Current Assets			
a. Current Assets	G	19,336,195,062	19,402,648,331
b. Current Liabilities	H	16,036,366,539	12,554,747,993
		3,299,828,523	6,847,900,337
4. Loans & Advances	I	2,978,747,288	2,256,983,676
5 Miscellaneous Expenditure to the extent not Written-off	J	-	-
6 Accumulated Excess of Expenditure over Income	K	36,019,390,582	31,099,739,514
<b>Total</b>		<b>146,667,964,120</b>	<b>137,019,016,683</b>

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

Shijith. V  
Finance Manager & Chief Accounts Officer(i/c)

Accounts Member

Venkatesapathy S. IAS  
Managing Director

Place: Thiruvananthapuram

Date : 13.07.2020

## KERALA WATER AUTHORITY

### INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2018

	Schedule Reference	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
<b>INCOME</b>			
1 Operating Income			
a. Consumers	L	6,223,282,041	5,842,571,055
b. Others	M	32,016,667	11,408,878
		6,255,298,708	5,853,979,933
2 Grants & Subventions - Government of Kerala		2,809,747,800	2,965,575,000
3 O&M Grant from Government of India		36,569,000	104,652,000
4 Interest Income	N	270,178,211	231,773,645
5 Other Non-Operative Income	O	2,284,241,869	1,845,811,035
<b>Total Income</b>		<b>11,656,035,588</b>	<b>11,001,791,613</b>
<b>EXPENDITURE</b>			
1 Operating & Maintenance Expenses	P	3,702,503,084	3,353,469,906
2 Payment & Provision to Employees	Q	8,235,403,725	7,340,861,414
3 Office expenses	R	178,836,224	158,901,550
4 Travelling & Conveyance Expenses		49,877,141	52,176,182
5 Administrative Expenses	S	15,139,376	67,923,922
6 Debtors written off	T	939,885,343	
6 Assets and losses written off	U	-	-
7 Provision for Doubtful Debts	V	-	-
8 Interest on			
a. Secured Loans		61,413,690	120,534,088
b. Government of Kerala Loans		2,528,018,000	2,497,845,000
c. GPF		229,509,175	242,223,825
		2,818,940,865	2,860,602,913
9 Depreciation	E	1,274,255,277	1,195,256,977
<b>Total Expenditure</b>		17,214,841,035	15,029,192,865
10 Transferred to Capital Work-In-Progress	W	614,468,967	468,007,921
		16,600,372,068	14,561,184,944
<b>Excess of Expenditure over Income</b>		4,944,336,480	3,559,393,331
11 Prior Period Adjustments	X	(24,685,414)	(31,658,014)
<b>Excess of Expenditure over Income after prior period adjustments</b>		<b>4,919,651,066</b>	<b>3,527,735,317</b>

Schedules L to W and significant accounting policies and notes on the accounts 2.12 to 2.14 form an integral part of this Income & Expenditure Account

Shijith. V  
Finance Manager & Chief Accounts Officer(i/c)

Accounts Member

Venkatesapathy S. IAS  
Managing Director

Place: Thiruvananthapuram  
Date : 13.07.2020

**KERALA WATER AUTHORITY**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2016**

	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
<b>SCHEDULE - A</b>		
<b>CONTRIBUTIONS &amp; GRANTS</b>		
1 Net value of Assets taken over from erstwhile P.H.E.D	4,345,327,735	4,345,327,735
2 Contribution & Grants from Government of Kerala	48,765,475,329	45,070,184,673
3 Interest free fund from GOK	7,132,251,632	7,132,251,632
Less : Amount released to :	-	
a. Urban L.C.S Schemes	36,525,750	36,525,750
b. Rural L.C.S Schemes	39,497,200	39,497,200
c. Kerala Urban Development Project	36,000,000	36,000,000
	7,020,228,682	7,020,228,682
4 Contribution & Grants from Government of India	17,250,816,284	16,808,066,303
Less : Amount released to District Collectors and Kerala Rural Water Sanitation Agency	2,289,561,750	2,245,875,986
	14,961,254,534	14,562,190,317
5 Donated capital assets	1,814,530	1,814,530
6 Capital contribution from other sources	878,298,986	878,298,986
	<b>75,972,399,796</b>	<b>71,878,044,922</b>
<b>SCHEDULE - B</b>		
<b>RESERVES &amp; SURPLUS</b>		
Reserve for deposit works	3,565,504,378	3,565,504,378
	<b>3,565,504,378</b>	<b>3,565,504,378</b>
<b>SCHEDULE - C</b>		
<b>SECURED LOANS</b>		
1 Loan from LIC of India	610,563,419	706,935,125
2 Loan from HUDCO	-	-
3 Bank Loan	(3,114,969)	-126,271,045
	<b>607,448,450</b>	<b>580,664,080</b>
<b>SCHEDULE - D</b>		
<b>UNSECURED LOANS &amp; DEPOSITS</b>		
1 Loan from Govt of Kerala	23,207,583,580	23,207,583,580
2 Interest accrued on GOK Loan	19,516,094,000	16,993,376,000
3 Deposit from local bodies	4,548,903,544	4,529,014,888
4 Security Deposit	2,273,178,318	1,953,807,877
5 Earnest Money Deposit	77,229,672	78,794,761
6 Water & Sewerage Connection Deposits	121,109,319	90,361,802
7 Deposit work-Water Supply & Sewerage	13,321,044,657	11,660,079,327
8 Other deposits	3,457,468,406	2,481,785,068
	<b>66,522,611,496</b>	<b>60,994,803,303</b>

Finance Manager & Chief Accounts Officer(i/c)

Accounts Member

Managing Director

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31-03-2018 ( Contd.....)

**KERALA WATER AUTHORITY**

SCHEDULE OF FIXED ASSETS AS AT 31<sup>st</sup> MARCH 2018

**SCHEDULE - E**

DESCRIPTION	GROSS BLOCK			DEPRECIATION BLOCK			NET BLOCK	
	BALANCE AS ON 01/04/2017	ADDITIONS DURING THE YEAR	AS ON 31-03-2018	BALANCE AS ON 01/04/2017	DEPRECIATION	DEPRECIATION UPTO 31-03-2018	CURRENT YEAR	PREVIOUS YEAR
FREE HOLD LAND	1,755,011,921	26,345,000	1,781,356,921	-	-	-	1,781,356,921	1,755,011,921
LEASE HOLD LAND	-	-	-	-	-	-	-	-
LAND DEVELOPMENT EXPENDITURE	74,873,240	-	74,873,240	-	-	-	74,873,240	74,873,240
CIVIL WORKS	21,671,840,581	1,313,760,186	22,985,600,767	5,437,873,822	532,267,923	5,970,141,745	17,015,459,022	16,233,966,759
BUILDINGS	1,975,228,415	66,801,499	2,042,029,914	541,122,718	36,881,377	578,004,095	1,464,025,819	1,434,105,697
PLANT AND MACHINERY	4,913,603,021	572,618,648	5,486,221,669	2,514,294,252	188,267,800	2,702,562,052	2,783,659,617	2,399,308,769
MAINS AND NETWORKS	24,481,884,002	1,783,775,804	26,265,659,806	8,515,363,884	490,105,883	9,005,469,767	17,260,190,039	15,966,520,118
ROADS BRIDGES AND CULVERTS	367,453,074	114,275,000	481,728,074	186,737,259	8,725,167	195,462,426	286,265,648	180,715,815
VEHICLES	142,632,838	1,653,988	144,286,826	93,425,173	7,029,503	100,454,676	43,832,150	49,207,665
FURNITURE, FIXTURES & OFFICE EQUIPMENTS	296,389,581	11,210,774	307,600,355	172,049,488	10,977,624	183,027,112	124,573,243	124,340,093
<b>Total</b>	<b>55,678,916,673</b>	<b>3,890,440,899</b>	<b>59,569,357,572</b>	<b>17,460,866,596</b>	<b>1,274,255,277</b>	<b>18,735,121,873</b>	<b>40,834,235,699</b>	<b>38,218,050,077</b>

	CURRENT YEAR (₹.)	PREVIOUS YEAR (₹.)
GROSS BLOCK OF FIXED ASSETS	59,569,357,572	55,678,916,673
LESS : ACCUMULATED DEPRECIATION	18,735,121,873	17,460,866,596
NET VALUE OF FIXED ASSETS	40,834,235,699	38,218,050,077
ADD : CAPITAL WORK-IN-PROGRESS [ACCOUNT CODE 11	62,937,354,908	58,058,466,168
<b>Total</b>	<b>103,771,590,607</b>	<b>96,276,516,245</b>

Finance Manager & Chief Accounts Officer

Accounts Member

Managing Director

**KERALA WATER AUTHORITY**

**SCHEDULES FORMING PART OF BALANCE SHEET (Contd....)**

	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
<b>SCHEDULE - F</b>		
<b>INVESTMENTS</b>		
Investment for Pension / PF	598,407,120	537,876,912
<b>SCHEDULE - G</b>		
<b>CURRENT ASSETS</b>		
1 Inventory :		
a. Stores, Tools & Spares	785,047,725	781,965,681
b. Consumables	133,182,195	126,079,634
c. Others	-	-
	<b>918,229,920</b>	<b>908,045,315</b>
2 Sundry Debtors :		
a. Consumers		
i. Local bodies dues - water & maintenance charges	3,075,151,790	2,992,895,434
ii. Domestic, Non-domestic & Industrial dues	10,071,476,359	8,139,803,918
b. LIC Loan repayment due from Local Bodies	176,143,755	176,143,755
c. Others	9,605,532	9,676,282
	<b>13,332,377,436</b>	<b>11,318,519,389</b>
3 Cash & Bank Balances :		
a. Bank & Treasury balances	6,006,438,430	7,126,911,813
b. Cheques & Bills in transit	-	-
c. Cash on hand	2,414,968	4,016,917
	<b>6,008,853,398</b>	<b>7,130,928,730</b>
4 Other Current Assets :		
Inter office & other suspense account balances	(923,265,692)	45,156,531
	<b>19,336,195,062</b>	<b>19,402,649,965</b>

Finance Manager & Chief Accounts Officer(i/c)

Accounts Member

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**KERALA WATER AUTHORITY**

**SCHEDULES FORMING PART OF BALANCE SHEET (Contd....)**

<b>SCHEDULE - H</b>	<b>CURRENT YEAR</b> (Amount in ₹)	<b>PREVIOUS YEAR</b> (Amount in ₹)
<b><u>CURRENT LIABILITIES &amp; PROVISIONS</u></b>		
<b>1</b> Current Liabilities		
a. Sundry Creditors :		
i. Payment to employees	822,189,285	869,760,714
ii. For expenses	10,711,655,735	7,952,900,014
iii. For contractors/suppliers	(118,138,607)	(121,361,605)
b. Statutory employees deductions :	-	
i. General provident fund	4,133,773,387	3,479,391,210
ii. NMR PF	54,984,673	55,153,292
iii. Others	(27,836,583)	(22,041,515)
c. Sales-Tax Collection	37,670,460	26,381,896
d. Tax Deducted at Source	(27,784,783)	(40,931,986)
e. Other Current liabilities	446,800,345	372,333,884
f. Interest Accured on Loans	89,158,120	82,397,134
	<b>16,122,472,032</b>	<b>12,653,983,038</b>
<b>2</b> Control Account Balances	(86,105,493)	(99,233,411)
	<b>16,036,366,539</b>	<b>12,554,749,627</b>
<b>SCHEDULE - I</b>		
<b><u>LOANS &amp; ADVANCES</u></b>		
<b>1</b> Loans & advances to employees	(12,821,681)	(14,908,398)
<b>2</b> Advances for expenses	35,172,765	31,931,202
<b>3</b> Advances to suppliers / contractors	2,320,666,521	1,636,172,292
<b>4</b> Revolving fund to Local Bodies	1,908,803	1,908,803
<b>5</b> Advances - Others	7,997,912	10,596,740
<b>6</b> Claims recoverable	209,425,407	210,327,518
<b>7</b> Contribution Deposit - KSEB	28,297,884	10,036,444
<b>8</b> Consumer Deposit - KSEB	185,375,974	176,590,864
<b>9</b> Deposit with PWD	45,177,997	36,099,089
<b>10</b> Deposit with others	100,628,735	101,312,150
<b>11</b> Advances for capital expenditure	56,916,971	56,916,971
	<b>2,978,747,288</b>	<b>2,256,983,676</b>

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**KERALA WATER AUTHORITY**

**SCHEDULES FORMING PART OF BALANCE SHEET (Contd....)**

	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
<b>SCHEDULE - J</b>		
<b>MISC EXPENDITURE NOT WRITTEN OFF</b>		
Miscellaneous Expenses to the extent not written off	-	-
<b>SCHEDULE - K</b>		
<b>ACCUMULATED EXCESS OF EXPENDITURE OVER INCOME</b>		
Balance as on the begning of the year	31,099,739,514	27,572,004,197
Add : Current years excess of expenditure over income	- 4,919,651,068	- 3,527,735,317
	<b>36,019,390,582</b>	<b>31,099,739,514</b>

Shijith. V  
Finance Manager & Chief Accounts Officer(i/c)

Accounts Member

Venkatesapathy S. IAS  
Managing Director

Place: Thiruvananthapuram  
Date : 13.07.2020

# KERALA WATER AUTHORITY

## SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31st MARCH, 2018

	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
<b>SCHEDULE - L</b>		
<b>OPERATING INCOME - CONSUMERS</b>		
1 Operating income - water supply		
a. Domestic Consumers	2,558,269,308	2,251,024,794
b. Nondomestic Consumers	2,137,987,093	2,167,007,240
c. Industrial Consumers	165,662,978	152,522,050
	<b>4,861,919,379</b>	<b>4,570,554,084</b>
2 Operating income - Sewerage		
a. Domestic Consumers	1,891,020	1,244,379
b. Nondomestic Consumers	1,122,833	3,281,195
	<b>3,013,853</b>	<b>4,525,574</b>
3 Income from local bodies	1,358,348,809	1,267,491,397
	<b>6,223,282,041</b>	<b>5,842,571,055</b>
<b>SCHEDULE - M</b>		
<b>OPERATING INCOME - OTHERS</b>		
1 Centage charges	19,290,790	8,811,337
2 Storage charges	3,335,928	82,233
3 Supervision charges	2,064,013	1,958,484
4 Miscellaneous recoveries	7,325,936	556,824
	<b>32,016,667</b>	<b>11,408,878</b>
<b>SCHEDULE - N</b>		
<b>INTEREST INCOME</b>		
1 Interest on loans & advances	5,160,548	44,198,541
2 Interest on deposits	265,017,663	187,575,103
	<b>270,178,211</b>	<b>231,773,645</b>
<b>SCHEDULE - O</b>		
<b>OTHER NON-OPERATING INCOME</b>		
1 Income as recoveries	2,143,454,409	1,742,138,227
2 Claims recoverable	23,214	31,332
3 Miscellaneous income	140,764,246	103,641,476
	<b>2,284,241,869</b>	<b>1,845,811,035</b>

Finance Manager & Chief Accounts Officer (i/c)

Accounts Member

Managing Director



## KERALA WATER AUTHORITY

### SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT (Contd...)

	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
<b>SCHEDULE - P</b>		
<b>OPERATING &amp; MAINTENANCE EXPENSES</b>		
1 Consumption of Stores, Tools & Spares	111,777,425	90,143,408
2 Consumables	74,673,175	57,327,786
3 Power charges	2,753,614,256	2,577,593,612
4 Insurance	1,878,852	1,938,909
5 Other operating expenses	23,038,974	22,297,129
6 Repairs & Maintenance of water supply	680,236,662	518,261,164
7 Repair & Maintenance of sewerage	33,607,487	62,746,371
8 Vehicle maintenance	23,676,253	23,161,527
	<b>3,702,503,084</b>	<b>3,353,469,906</b>
<b>SCHEDULE - Q</b>		
<b>PAYMENT AND PROVISION TO EMPLOYEES</b>		
1 Salaries and Allowances	4,795,548,289	4,228,098,167.00
2 Welfare Expenses and other employee benefits	115,824,431	172,052,240.00
3 Casual labour wages and other payments	823,787,441	775,144,029.00
4 Service Pension and Family Pension	2,071,932,746	2,163,206,832.00
5 Commuted Value of Pension	243,864,771	600,906.00
6 Gratuity of Employees	184,446,047	1,759,240.00
	<b>8,235,403,725</b>	<b>7,340,861,414</b>
<b>SCHEDULE - R</b>		
<b>OFFICE EXPENSES</b>		
1 Rent	2,921,815	2,677,040
2 Rates & Taxes	5,928,807	11,567,082
3 Postage, Telegram, Telephone & Telex	19,647,150	13,354,524
4 Printing & Stationery	21,825,934	18,130,447
5 Exhibition & Publicity	15,872,717	14,573,488
6 Training & other expenses	5,226,317	6,088,029
7 Electricity charges	80,189,988	48,505,511
8 Other office expenses	27,223,496	44,005,429
	<b>178,836,224</b>	<b>158,901,550</b>
<b>SCHEDULE - S</b>		
<b>ADMINISTRATIVE EXPENSES</b>		
1 Board meeting expenses	229,991	77,231
2 Professional fees	5,934,780	59,718,010
3 Payment to auditors	5,274,430	6,573,828
4 Bank Charges	1,045,418	715,714
5 Other administrative expenses	2,654,757	839,139
	<b>15,139,376</b>	<b>67,923,922</b>

Finance Manager & Chief Accounts Officer (i/c)

Accounts Member

Managing Director

**KERALA WATER AUTHORITY**

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT (Contd...)**

	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
<b><u>SCHEDULE - T</u></b>		
<b>WRITE OFFs</b>		
Local Bodies dues written off	939,885,343	-
Consumers Written Off - OTS		
	<b>939,885,343</b>	<b>-</b>
<b><u>SCHEDULE - U</u></b>		
<b>ASSETS WRITTEN OFF</b>		
	-	-
	-	-
<b><u>SCHEDULE - V</u></b>		
<b>PROVISION FOR BAD &amp; DOUBTFUL DEBTS</b>		
		-
<b><u>SCHEDULE - W</u></b>		
<b>TRANSFER OF REVENUE EXPENSES TO CWIF</b>		
Establishment Charges (Share Debit)	614,468,967	468,007,921
Interest on loan from Fis & Banks		
	<b>614,468,967</b>	<b>468,007,921</b>
<b><u>SCHEDULE - X</u></b>		
<b>PRIOR PERIOD ADJUSTMENTS</b>		
PPA of Depreciation		
PPA of Other Income	(168,508)	1,713,585
PPA of Operating expenses	327,458	12,465
PPA Rates & Taxes - Water Cess	-	
PPA Repairs & Maintenance WSS	-	(220)
PPA Investments	(24,844,364)	-33,383,644.00
PPA Bank Charges		
PPI OI from D Consumers		
PPA Salaries of Employees		(200)
	<b>(24,685,414)</b>	<b>-31,658,014</b>

Shijith. V  
Finance Manager & Chief Accounts Officer (i/c)

Accounts Member

Venkatesapathy S. IAS  
Managing Director

Place: Thiruvananthapuram  
Date : 13.07.2020