

KERALA WATER AUTHORITY



ANNUAL ACCOUNTS 2012 - 2013

HEAD OFFICE : JALA BHAVAN, THIRUVANANTHAPURAM - 695 033

**SEPARATE AUDIT REPORT OF THE COMPTROLLER &
AUDITOR GENERAL OF INDIA ON THE REVISED ACCOUNTS
OF KERALA WATER AUTHORITY
FOR THE YEAR ENDED 31 MARCH 2013.**

1. We have audited the attached Balance Sheet of Kerala Water Authority (KWA) as at 31 March 2013 and the Income and 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 29 (3) & (4) of the Kerala Water Supply and Sewerage Act, 1986. These financial statements include the individual accounts of 168 units. These financial statements are the responsibility of the Kerala Water Authority. Our responsibility is to express an opinion on these financial statements based on our audit.
2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with best accounting practices, accounting standards, disclosure norms etc. Audit observations on financial transactions with regard to compliance with the Laws, Rules and Regulations (Propriety and Regularity) and efficiency-cum-performance aspects etc., if any, are reported through Inspection Reports/CAG's Audit Report 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 a reasonable basis for our opinion.
4. Based on our audit, we report that:
 - (i) 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.
 - (ii) The Balance Sheet and Income & Expenditure Account dealt with by this report have been drawn up in the format approved by the State Government under Section 29(1) of the Kerala Water Supply and Sewerage Act 1986.
 - (iii) In our opinion, system of maintenance of books of accounts and other relevant records as required under Section (29) (I) of Kerala Water Supply and Sewerage Act 1986, were wanting in many respects, in so far as it appeared from our examination of such books.

- (iv) We further report the following significant audit observations on financial statements under different heads.

A. Balance Sheet

1 Sources of Funds

1.1 Kerala Water Authority Fund

1.1.i Reserves and Surplus (Schedule-B)- ₹ 79.06 crore

This represents the equivalent value of Fixed Assets acquired free of cost, out of deposit work upto 31 March 2005. Eventhough depreciation on these assets were provided for, the amount of reserve equal to depreciation provided for has not been systematically written back to Income and Expenditure Account to nullify the impact of depreciation provision on assets acquired free of cost. This has been pointed out from 2007-08. Despite the assurance that necessary correction would be made this year, no correction has been made.

1.2 Kerala Water Authority Loan Fund

1.2.i Unsecured Loans & Deposits (Schedule-D)- ₹ 3,971.34 crore

1.2.i. a. Loan from Govt. of Kerala - ₹ 1,941.88 crore

This was understated by ₹ 839.13 crore due to the conversion of interest bearing State Government Loan in to 'interest free fund from Government of Kerala' on the basis of the budget speech for the year 2008-09. The conversion was not authorised by any specific order of the Government. Though this had been pointed out earlier, no specific government order could be obtained even after seven years. This has resulted in understatement of Unsecured Loans & Deposits by ₹ 839.13 crore and overstatement of contributions and grants to that extent.

1.2.i.b Interest accrued on GOK Loan- ₹ 754.62 crore

This was understated by ₹ 1,004.81 crore due to interest written back in 2006-07, Accounts the basis of budget speech (2008-09) of the Finance Minister, which had not been separately authorised by Government. Though this had been pointed out earlier, no Government order could be obtained even after seven years. As a result, the balance under interest accrued on GOK Loan was understated by ₹ 1,004.81 crore with respective understatement of Accumulated Excess of Expenditure over Income.

1.2.i.c Security Deposit- ₹ 170.52 crore

1.2.i.c.i This includes ₹ 1.16 crore being the amount remaining in the accounts for more than ten years without any transaction. As there were no details available and no refund has been claimed, this should have been written back. Inclusion of security deposit (S.D) unclaimed for a long period as liability, resulted in overstatement of current liabilities as well as understatement of other income by ₹ 1.16 crore. Despite pointing out this in

previous years and the assurance on this behalf, no adjustment had been made.

- 1.2.i.c.ii On release of payments to contractors for value of works done, net cash paid only is accounted without crediting the SD retained. On refund, SD was debited leading to negative balance of ₹ 1.01 crore. This has resulted in understatement of security deposit with corresponding understatement of assets by ₹ 1.01 crore (Project Division, Piravom)

1.2.i.d **Deposit Work-Water Supply & Sewerage - ₹ 814.42 crore**

- 1.2.i.d.i This represents the amount received from various agencies for deposit works which has mounted up from ₹ 148.42 crore in April 2005 to ₹ 814.42 crore in March 2013, due to non transfer of Deposit work to Reserve for Deposit work on completion of work. This has resulted in overstatement of Deposit work and understatement of reserve for Deposit work. In the absence of proper records, impact on the above account could not be ascertained and quantified. Despite pointing out this earlier, no corrective action had been taken.
- 1.2. i.d.ii This includes ₹ 185.63 lakh being the value of deposit work completed (₹ 166.41 lakh) and centage charges payable (₹ 19.22 lakh). The value of deposit works completed should have been transferred to Deposit Reserve Account. The value of works completed has also not been transferred from Capital Work in Progress to Fixed Assets. This has resulted in overstatement of Deposit from Local Bodies by ₹ 185.63 lakh and understatement of Reserve for Deposit work by ₹ 166.41 lakh and centage charges by ₹ 19.22 lakh resulting in overstatement of Capital Work in Progress and understatement of Fixed Assets - Gross Block by ₹ 166.41 lakh. Further, no depreciation on Fixed Assets has been provided for the period from 2009-10 to 2012-13 to set off Deposit Reserve Account by transferring to Income & Expenditure Account.
- 1.2.i.d.iii. An amount of ₹ 3.87 crore had been collected as deposit for work/deposit for special works prior to July 2009 (Project Division, Piravom). On completion of work, deposit for work had not been transferred to Reserve for Deposit works and then to the Income account to the extent of depreciation to be provided on the assets created free of cost. Consequent on non transfer of deposit work to Reserve for Deposit works/Capital Work in Progress to Fixed Assets - Gross Block, no depreciation has been provided for years together on assets completed and commissioned. This has resulted in overstatement of Deposit for works as well as Capital Work in Progress by ₹ 3.87 crore.

2 **Application of Funds**

2.1 **Fixed Assets (Schedule-E) - ₹ 7,235.02 crore**

2.1.a **Gross Block - ₹ 3,699.30 crore**

This does not include value of works completed and commissioned, but retained in Capital Work in Progress during 2005-06 to 2012-13, except ₹

1,346.11 crore pertaining to various schemes commissioned during 2009-10 to 2012-13 which has been transferred during current year. The value of assets completed and commissioned during the above period could not be ascertained in audit. However, test check revealed that, an amount of ₹ 14.73 crore being value of such works completed and commissioned was not included. Non transfer of value of works completed and commissioned resulted in understatement of Fixed Assets - Gross Block and overstatement of Capital Work in Progress by ₹ 14.73 crore. Consequently, no depreciation has been provided on these assets utilised. The Capital Work in Progress (₹ 4,637.38 crore) includes the value of works completed and Capital Work in Progress during the period from 2005-06 to 2012-13. Though the value of works completed amounting to ₹ 2,337.51 crore (completed prior to April 2005 ₹ 991.40 crore and instances of work completed as pointed out by audit from April 2009 to March 2013 - ₹ 1,346.11 crore) had been transferred to Fixed Assets - Gross Block; the value of other major chunk of works completed during 2005-06 to 2012-13 has not been identified and transferred to Fixed Assets. The value of such non transferred assets could not be ascertained in the absence of such identification and analysis. Non transfer of value of work completed and commissioned during 2005-06 to 2012-13 to Fixed Assets - Gross Block resulted in overstatement of Capital Work in Progress and understatement of Fixed Assets - Gross Block. Consequently, no depreciation has been provided for on the value of Fixed Assets - Gross Block for one to eight years.

2.2 Net Current Assets - ₹ 267.82 crore

2.2.i Current Assets (Schedule-G) - ₹ 1,053.57 crore

2.2.i.a Sundry Debtors - ₹ 519.98 crore

2.2.i.a.i This includes dues pertaining to several unidentified connections, disconnected/dismantled connections as well as cases under dispute, on which fines and penalties were increasing month by month. However, individual cases of debtors were not analysed for making provisions for doubtful debts. In the absence of proper analysis, adequacy of provision for doubtful debts and impact of non-provision etc., could not be ascertained in audit.

2.2.i.a.ii Dues from domestic consumers, non domestic consumers and industrial consumers were accounted as ₹ 288.33 lakh in annual accounts as against ₹ 487.43 lakh accounted in the Demand Collection and balance (DCB) Statement as on 31.03.2013 (Public Health Division, Thiruvalla). This has not been reconciled.

2.2.i.a.iii Dues from Local Bodies were accounted as ₹ 9,197.38 lakh in annual accounts as against ₹ 4,204.61 lakh accounted in the DCB Statement as on 31.03.2013 (Public Health Divisions - Thiruvalla, Thodupuzha, Kollam and Pathanamthitta). The difference has not been reconciled.

2.2.i.b. LIC Loan repayment due from Local Bodies - ₹ 17.61 crore

This represents the amount shown as dues from Panchayaths, Municipalities and Corporations pending for more than eleven years. Neither any details of the above dues nor any claims preferred with the Local Bodies is available with the Authority. In the absence of details and non preferring of claims, chances of recovery are remote and necessary provision should have been made in the accounts. Non provision as such resulted in overstatement of Current Assets and understatement of provision for bad debts by ₹ 17.61 crore.

2.2.i.c Others - ₹ 0.96 crore

This includes ₹ 0.42 crore being centage charges and other dues pending recovery for more than 17 years, details of which were not available with the Authority. Necessary provision for the same should have been made in the accounts. Non provision as such resulted in overstatement of Current Assets and understatement of provision for bad debts by ₹ 0.42 crore.

2.2.i.d Cash & Bank Balances - ₹ 512.77 crore

2.2.i.d.i Two bank accounts with a recorded balance of ₹ 3.67 lakh are not operated for years together for which no passbook / bank statements were made available to ascertain the correctness / existence of bank balances (Project Division, Piravom).

2.2.i.d.ii The Treasury balance recorded negative balance of ₹ 0.11 lakh, for which no details were available (Secretary's unit).

2.2.i.d.iii Though treasury account has not been operated since January 2007, a balance of ₹ 1.51 lakh was recorded in the accounts as against ₹ 0.30 lakh recorded in the treasury statement (Project Division, Kollam). The difference has not been reconciled.

2.2.i.d.iv The Balance at bank does not include ₹ 36.62 lakh being the cash deposited to bank which has resulted in understatement of Current Assets and Current Liabilities to that extent (JICA unit).

2.2.i.d.v Bank Balance includes ₹ 15.61 lakh being the amount recorded as deposited in bank account but not recorded in bank pass book. This has not been reconciled (JICA Unit).

2.2.i.e Inter office & other suspense (-) ₹ 65.91 crore

This represents the aggregate of various balances relating to inter unit transfers which remained unadjusted at the year end.

2.2.ii Current Liabilities & Provisions (Schedule-H) - ₹ 785.75 crore

2.2.ii.a Sundry Creditors to Contractors/Suppliers - (-) ₹ 10.89 crore

2.2.ii.a.i This account shows a debit balance due to initial debiting of sundry creditors on payments and delayed/non accounting of assets/stock entries subsequently. A test check of records at four divisions revealed that payments to contractors / suppliers were accounted but no adjustment entries for recording value of work in progress/stock had been made in the accounts.

This has resulted in negative balance in Sundry Creditors for Contractors/ Suppliers by ₹ 64.50 crore. Further, non recording of adjustment entries for value of work in progress / stock resulted in understatement of Capital Work in Progress as well as Sundry Creditors - Contractors / Suppliers by ₹ 64.50 crore.

2.2.ii.a.ii Sundry Creditors for contractors includes an amount of ₹ 14.27 lakh carried forward from 2006-07 due to non accounting of Fixed Assets created.

2.2.iii **Loans & Advances (Schedule-I) - ₹ 251.83 crore**

2.2.iii.a **Advances to Suppliers / Contractors- ₹ 132.82 crore**

2.2.iii.a.i This includes ₹ 19.70 lakh which is carried forward for years together the details of which are not available (Public Health Division, Pathanamthitta, Project Division, Piravom).

2.2.iii.a.ii An amount of ₹ 29.69 lakh recovered from contractors for short supply/ departmental supply was adjusted in this account instead of adjusting against respective work. This has resulted in overstatement of Capital Work in Progress and understatement of Advance to Contractors by ₹ 29.69 lakh (Project Division, Kollam).

2.2.iii.a.iii This includes negative balance of ₹ 91.53 lakh (Cr) which have been carried forward for more than three years for which no details were available.

B. **Income & Expenditure Account**

1 **Income**

1.1 **Operating Income - ₹ 329.03 crore**

1.1.i **Others (Schedule-M) ₹ 1.64 crore**

This does not include ₹ 65.72 lakh being the centage charges collected during August 2011 to March 2013 from Local Bodies for deposit work which has been wrongly included in deposit amount.

1.2 **Interest Income (Schedule - N) ₹ 16.06 crore**

1.2.i **Interest on deposits - ₹ 15.66 crore**

This does not include ₹ 2.92 lakh due to wrong debit given to interest received or transferred to Head Office.

1.3 **Other Non operative Income (Schedule O) - ₹ 57.54 crore**

This includes ₹ 49.34 crore, being fines and penalties (pertaining to various units) levied on default in remittance of water charges and remained uncollected at the year end but accounted on demand basis. However, Accounts Manual envisages accounting of fines/penalties on cash basis (i.e, considered as income as and when collected) which is in line with the general accounting concepts of revenue recognition. As a result of non operative income was overstated by ₹ 49.34 crore with respective overstatement of Current Assets (Sundry Debtors - Consumers).

C

General

1. The value of capital assets and spares donated by the United Nations International Children's Emergency Fund (UNICEF) and Danish International Development Agency (DANIDA) since 1988-89 was not ascertained and incorporated in the accounts till date.
2. The Accounts Manual provides that the accounts shall contain details such as quantity of clear water produced and sold to domestic and non domestic consumers, local bodies, individual consumers etc. However, the quantity of water produced and sold could not be compiled, as the Authority did not have the accurate information.
3. Certain figures are seen included as opening balance in almost all account heads viz., Capital Work in Progress, Assets, Liabilities, Expenditure etc. It was stated by the Authority that these opening balances represent balances prior to 01.04.1998 for which no supporting details are available.

Impact of revision of accounts

As a result of revision of accounts for the year 2012-13 at the instance of audit, the excess of expenditure over income increased by ₹ 45.82 crore as detailed below :

(₹ in crore)

| Particulars | Increase | Decrease | Net increase/decrease (-) |
|-------------|----------|----------|---------------------------|
| Assets | 1,392.97 | 1,326.92 | 66.05 |
| Liabilities | 66.05 | 0.00 | 66.05 |
| Expenditure | 48.52 | 1.38 | 47.14 |
| Income | 1.32 | 0.00 | 1.32 |

Impact of the comments

As a result of the comments on the accounts for the year 2012-13, assets will be increased by ₹ 46.58 crore, liabilities by ₹ 1,073.81 crore and the excess of expenditure over income for the year amounting to ₹ 365.08 crore will be overstated by ₹ 1,027.23 crore as detailed below:

(₹ in crore)

| Particulars | Increase | Decrease | Net increase/decrease (-) |
|-------------|----------|----------|---------------------------|
| Assets | 301.01 | 254.43 | 46.58 |
| Liabilities | 2,104.30 | 1,030.49 | 1,073.81 |
| Expenditure | 1,050.92 | 0.00 | 1,050.92 |
| Income | 73.03 | 49.34 | 23.69 |

D

GRANTS-IN-AID

Out of Grants-in-aid of ₹ 1,111.56 crore received, ₹ 54.54 crore is the opening balance. The Authority has utilised an amount of ₹ 1,089.22 crore, leaving a

balance of ₹ 22.34 crore as on 31 March 2013. Project wise details of grants-in-aid are enclosed in Annexure II.

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

(vi) 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 Notes on Accounts, and subject to the significant matters stated above and Annexure I & Annexure II to this Audit Report **does not give a true and fair view** in the conformity with accounting principles generally accepted in India, and especially in view of item numbers 1.2.i.a, 1.2.i.b, 2.1.a and 2.2.i.e of this Report.

a. In so far as it relates to the Balance Sheet of the State of affairs of the Kerala Water Authority as at 31 March 2013 and

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

For and on behalf of the CAG of India

**Principal Accountant General
(General & Social Sector Audit)
Kerala, Thiruvananthapuram.**

Place: Thiruvananthapuram.

Date: 05.01.2016

ANNEXURE I

I. Internal Audit System

Internal Audit of the Authority is conducted by the Internal Audit Wing.

The major deficiencies noticed are as follows :-

- No internal audit manual providing, the mode and procedure is prepared.
- No audit plan or programme is prepared for the year.
- As per the Administrative Report 2012-13, there are 11 circle offices, 45 Divisions and 112 Sub divisions under the regional offices, of which the Internal Audit team had inspected only 27 units.
- No consolidated report is seen prepared, and hence the Board has not considered any Report.

As such audit is of the opinion that Internal Audit coverage does not commensurate with the size and nature of the Authority. This had already been pointed out, but no corrective action is taken.

II. Adequacy of Internal Control System

The Internal Control system existing in the Authority is deficient in the following areas:

- i.** Absence of Bank Reconciliation
 - (a) Bank reconciliation was not being carried out systematically by majority of field offices as stipulated in Vol. V, Chapter III - Accounting procedures (E-clause (6)) of Kerala Water Authority Accounts Manual, 1993. Substantial differences were also noticed between bank/cash balance appearing in the bank/cash book and those adopted in the accounts, pertaining to some Account Rendering Units.
 - (b) Every unit of the Authority has a separate bank account as non operative on which the unit does not have withdrawal power. None of the units or the Head Office reconciles this bank account.
- ii.** Inadequate accounting information
 - (a) Majority of the Account Rendering Units are not maintaining Financial Ledgers so as to get consolidated information.
 - (b) Subsidiary Ledgers of receivables and payables are also not being maintained by Field Units in the absence of which the correctness of the account balances and status of recovery potential/liability was not ascertainable.
 - (c) Many of the account balances in Trial balances of Divisions / Sub Divisions were corrected / revised at Head Office without proposing journal entries and recording the reasons for the corrections / revisions. The revisions made are not being incorporated in the books of accounts of the concerned Divisions / Sub Divisions even after finalisation of accounts and therefore

the opening balances of control accounts in the unit trial balances are often at variance with balances in the trial balance of Head Office.

- iii.** Absence of Stores records and non conducting of physical verification of inventory.

Priced Stores Ledgers were not maintained or kept up to date. Physical verification of stock is also not being carried out on regular basis, and even when verification was conducted, necessary adjustments are not being carried out in the stock records to bring to book the differences noticed and to account the liabilities towards shortages. Inter Division transfers of stock are also not being accounted and reconciled properly.

- iv.** Cash/Bank book balances were not systematically verified and not regularly certified by most of the Divisions.

- v.** The revenue records of field units are also not being maintained properly. Many of the Divisions/Sub-divisions was accounting revenue on the basis of estimates, which were also found to be quite arbitrary in some cases. Extent of revenue, doubtful of realisation was also not being assessed and systematically provided for.

- vi.** Outstanding amount of various advances given to employees on the date of their transfer from one unit to other units remain in the former unit but the subsequent recovery of advances are accounted in latter units. Thus, outstanding balances in the former units were not settled against recovery made in latter units where adverse balances are reflected in the accounts. Therefore, correctness of balances in such accounts could not be ascertained.

III. Physical Verification of Fixed Assets

No plan is prepared for periodic verification of Fixed Assets and hence no systematic verification is conducted. Fixed Asset Register is pending updation since 31.03.2005.

IV. Regularity in payment of statutory dues

The Authority is generally regular in depositing undisputed statutory dues with appropriate authorities except Water cess.

**Resident Audit Officer
Kerala Water Authority**

Annexure-II

| GRANTS-IN-AID (Refer Comment No. D of the SAR) | | | | | | | |
|---|---|--|--|---------------------------------------|---------------------------------|---|--|
| Project wise details of Receipt and Utilisation of Grants-in-Aid during the year 2012-13 | | | | | | | |
| (₹ in crore) | | | | | | | |
| Sl. No | Name of the Project for which grants received or General Grants | Amount of grant brought forward from previous year | Amount of grant received during the year | Total Grant received /Funds available | Amount utilised during the year | Amount unutilised as on 31-03-2013 carried forward to next year | Remarks i. Target date of the Project. ii. Audit comment on delay etc. |
| 1 | ARWSS | 0.25 | 249.21 | 249.46 | 238.89 | 10.57 | |
| 2 | Tech. Mission | 7.73 | 3.61 | 11.34 | 8.62 | 2.72 | |
| 3 | AUWSS | — | — | — | — | — | |
| 4 | Others | — | — | — | — | — | |
| | Total GOI * | 7.98 | 252.82 | 260.80 | 247.51 | 13.29 | |
| 5 | GOK (P) | 46.56 | 575.55 | 622.11 | 613.06 | 9.05 | |
| 6 | GOK (NP) | — | 228.65 | 228.65 | 228.65 | — | |
| | Grand Total | 54.54 | 1,057.02 | 1,111.56 | 1,089.22 | 22.34 | |

Following amounts taken in accounts not included in GOK/GOI grant shown above

1. ₹0.77 crore— SC/ST
2. ₹3.18 crore – by Minority Welfare for Deposit Works
3. ₹6.28 crore – by Ezhimala Naval Academy for Deposit Works
4. ₹19.38 crore – by KSADC for Deposit Works
5. ₹19.03 is received from GIDA for Deposit Work
6. ₹1.00 crore – World Bank Jananidhi
7. ₹14.00 crore – Deposit Work Kovalam Tourism Area

Resident Audit Officer
Kerala Water Authority

KERALA WATER AUTHORITY

BALANCE SHEET AS AT 31st MARCH 2013

| | Schedule Reference | CURRENT YEAR (Amount in ₹) | PREVIOUS YEAR (Amount in ₹) |
|--|-----------------------|-------------------------------|--------------------------------|
| SOURCES OF FUNDS | | | |
| 1 Kerala Water Authority Fund | | | |
| a. Contributions & Grants | A | 52,215,247,230 | 47,249,078,557 |
| b. Reserves & Surplus | B | 790,553,234 | 790,553,234 |
| 2 Kerala Water Authority Loan Fund | | | |
| a. Secured Loans | C | 2,286,246,568 | 3,271,982,532 |
| b. Unsecured Loans & Deposits | D | 39,713,415,745 | 31,909,101,347 |
| Total | | 95,005,462,777 | 83,220,715,670 |
| APPLICATION OF FUNDS | | | |
| 1 Fixed Assets | E | | |
| Gross Block | | 36,992,969,410 | 23,368,609,243 |
| Less: Depreciation Reserve | | 11,016,467,918 | 10,104,896,381 |
| Net Block | | 25,976,501,492 | 13,263,712,862 |
| Capital Work in Progress | | 46,373,763,674 | 50,915,054,106 |
| | | 72,350,265,166 | 64,178,766,968 |
| 2 Investments | F | 429,656,272 | 400,227,153 |
| 3 Net Current Assets | | | |
| a. Current Assets | G | 10,535,710,683 | 9,782,073,438 |
| b. Current Liabilities | H | 7,857,494,474 | 6,074,612,212 |
| | | 2,678,216,209 | 3,707,461,226 |
| 4 Loans & Advances | I | 2,518,307,896 | 1,556,007,049 |
| 5 Miscellaneous Expenditure to the extent not Written-off | J | - | - |
| 6 Accumulated Excess of Expenditure over Income | K | 17,029,017,234 | 13,378,253,274 |
| Total | | 95,005,462,777 | 83,220,715,670 |

Schedules A to K and Notes 1.01 to 1.09 and 2.04 form an integral part of this Balance Sheet

V.S.Pradeep
Finance Manager & Chief Accounts Officer

T.Raveendran
Technical Member

Patil Ajit Bhagwatrao IAS
Managing Director

Place: Thiruvananthapuram

Date 18/08/2015

KERALA WATER AUTHORITY

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2013

| | Schedule Reference | CURRENT YEAR (Amount in ₹) | PREVIOUS YEAR (Amount in ₹) |
|---|-----------------------|-------------------------------|--------------------------------|
| INCOME | | | |
| 1 Operating Income | | | |
| a. Consumers | L | 3,273,885,784 | 3,182,525,508 |
| b. Others | M | 16,423,399 | 17,790,410 |
| | | 3,290,309,183 | 3,200,315,918 |
| 2 Grants & Subventions - Government of Kerala | | 2,286,604,254 | 1,915,216,000 |
| 3 O&M Grant from Government of India | | 368,471,000 | 107,005,000 |
| 4 Interest Income | N | 160,626,218 | 108,279,085 |
| 5 Other Non-Operative Income | O | 575,428,599 | 502,209,209 |
| 6 Debtors/creditors written off | S | - | - |
| | | | |
| Total Income | | 6,681,439,254 | 5,833,025,212 |
| EXPENDITURE | | | |
| 1 Operating & Maintenance Expenses | P | 2,478,259,033 | 2,257,522,604 |
| 2 Payment & Provision to Employees | | 4,675,869,690 | 3,654,421,768 |
| 3 Office expenses | Q | 86,633,003 | 81,339,643 |
| 4 Travelling & Conveyance Expenses | | 25,551,903 | 20,682,263 |
| 5 Administrative Expenses | R | 54,007,993 | 16,625,584 |
| 6 Assets and losses written off | T | - | - |
| 7 Provision for Doubtful Debts | U | - | - |
| 8 Interest on | | | |
| a. Secured Loans | | 309,364,393 | 392,778,460 |
| b. Government of Kerala Loans | | 2,086,410,000 | 1,686,505,000 |
| c. GPF | | 213,027,488 | 171,446,096 |
| | | 2,608,801,881 | 2,250,729,556 |
| 9 Depreciation | E | 785,740,537 | 517,703,134 |
| | | | |
| Total Expenditure | | 10,714,864,040 | 8,799,024,552 |
| 10 Transferred to Capital Work-In-Progress | V | 508,483,607 | 631,140,693 |
| | | 10,206,380,433 | 8,167,883,859 |
| Excess of Expenditure over Income | | 3,524,941,179 | 2,334,858,647 |
| 11 Prior Period Adjustments | W | 125,822,781 | - |
| | | | |
| Excess of Expenditure over Income after prior period adjustments | | 3,650,763,960 | 2,334,858,647 |

Schedules L to W and Notes 2.01 to 2.04 form an integral part of this Income & Expenditure Account

V.S.Pradeep
Finance Manager & Chief Accounts Officer

T.Raveendran
Technical Member

Patil Ajit Bhagwatrao IAS
Managing Director

Place: Thiruvananthapuram

Date 18/08/2015

KERALA WATER AUTHORITY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2013

| | CURRENT YEAR (Amount in ₹) | PREVIOUS YEAR (Amount in ₹) |
|--|-------------------------------|--------------------------------|
| SCHEDULE - A | | |
| CONTRIBUTIONS & GRANTS | | |
| 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 | 28,939,864,302 | 25,577,936,210 |
| 3 Interest free fund from GOK | 8,391,301,362 | 8,391,301,362 |
| 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 |
| | 8,279,278,412 | 8,279,278,412 |
| 4 Contribution & Grants from Government of India | 12,676,023,826 | 10,552,367,612 |
| Less : Amount released to District Collectors and Kerala Rural Water Sanitation Agency | 2,472,377,625 | 1,947,377,625 |
| | 10,203,646,201 | 8,604,989,987 |
| 5 Donated capital assets | 1,814,530 | 1,814,530 |
| 6 Capital contribution from other sources | 445,316,050 | 439,731,683 |
| | 52,215,247,230 | 47,249,078,557 |
| SCHEDULE - B | | |
| RESERVES & SURPLUS | | |
| Reserve for deposit works | 790,553,234 | 790,553,234 |
| | 790,553,234 | 790,553,234 |
| SCHEDULE - C | | |
| SECURED LOANS | | |
| 1 Loan from LIC of India | 1,143,571,275 | 1,258,305,898 |
| 2 Loan from HUDCO | - | - |
| 3 Bank Loan | 1,142,675,293 | 2,013,676,634 |
| | 2,286,246,568 | 3,271,982,532 |
| SCHEDULE - D | | |
| UNSECURED LOANS & DEPOSITS | | |
| 1 Loan from Govt of Kerala | 19,418,772,580 | 16,849,659,000 |
| 2 Interest accrued on GOK Loan | 7,546,222,000 | 5,638,359,000 |
| 3 Deposit from local bodies | 2,264,053,913 | 1,107,812,446 |
| 4 Security Deposit | 1,705,245,231 | 1,512,263,949 |
| 5 Earnest Money Deposit | 93,857,825 | 74,993,293 |
| 6 Water & Sewerage Connection Deposits | 67,290,191 | 57,165,824 |
| 7 Deposit work-Water Supply & Sewerage | 8,144,219,413 | 6,201,244,486 |
| 8 Other deposits | 473,754,592 | 467,603,349 |
| | 39,713,415,745 | 31,909,101,347 |

Finance Manager & Chief Accounts Officer

Technical Member

Managing Director

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31-03-2013 (Contd....)

KERALA WATER AUTHORITY

SCHEDULE OF FIXED ASSETS AS AT 31st MARCH 2013

| DESCRIPTION | GROSS BLOCK | | | | DEPRECIATION BLOCK | | | NET BLOCK | |
|---|-----------------------------|---------------------------------|---------------|-----------------------|-----------------------------|------------------------------|------------------------------------|-----------------------|-----------------------|
| | BALANCE AS ON 01/04/2012 | ADDITIONS DURING THE YEAR | DELE TIONS | AS ON 31-03-2013 | BALANCE AS ON 01/04/2012 | PRIOR PERIOD DEPRECIATION | DEPRECIATION UPTO 31-03-2013 | CURRENT YEAR | PREVIOUS YEAR |
| FREE HOLD LAND | 1,106,507,305 | - | - | 1,106,507,305 | - | - | - | 1,106,507,305 | 1,106,507,305 |
| LEASE HOLD LAND | - | - | - | - | - | - | - | - | - |
| LAND DEVELOPMENT EXPENDITURE | 74,873,240 | - | - | 74,873,240 | - | - | - | 74,873,240 | 74,873,240 |
| CIVIL WORKS | 6,828,417,902 | 7,910,127,900 | - | 14,738,545,802 | 2,562,981,386 | 73,942,000 | 2,941,541,931 | 11,797,003,871 | 4,265,436,516 |
| BUILDINGS | 982,101,860 | 1,132,896,013 | - | 2,114,997,873 | 351,326,436 | - | 17,681,140 | 1,745,990,097 | 630,775,224 |
| PLANT AND MACHINERY | 1,943,451,041 | 49,945,954 | - | 1,993,396,995 | 1,339,703,201 | 10,537,000 | 1,454,568,869 | 538,828,126 | 603,747,840 |
| MAINS AND NETWORKS | 11,896,423,821 | 4,376,349,405 | - | 16,272,773,226 | 5,541,731,768 | 40,909,000 | 5,916,331,156 | 10,356,442,070 | 6,354,692,053 |
| ROADS BRIDGES AND CULVERTS | 237,720,432 | 47,371,901 | - | 285,092,333 | 123,370,658 | 443,000 | 130,332,687 | 154,759,646 | 114,349,774 |
| VEHICLES | 76,829,958 | 33,153,564 | - | 109,983,542 | 58,628,052 | - | 63,288,404 | 46,695,138 | 18,201,906 |
| FURNITURE, FIXTURES & OFFICE EQUIPMENTS | 222,283,884 | 74,515,410 | - | 296,799,294 | 127,154,880 | - | 141,397,295 | 155,401,999 | 95,129,004 |
| Total | 23,368,609,243 | 13,624,360,167 | - | 36,992,969,410 | 10,104,896,381 | 125,831,000 | 11,016,467,918 | 25,976,501,492 | 13,263,712,862 |

| | CURRENT YEAR (₹) | PREVIOUS YEAR (₹) |
|--|-----------------------|-----------------------|
| GROSS BLOCK OF FIXED ASSETS | 36,992,969,410 | 23,368,609,243 |
| LESS : ACCUMULATED DEPRECIATION | 11,016,467,918 | 10,104,922,211 |
| NET VALUE OF FIXED ASSETS | 25,976,501,492 | 13,263,687,032 |
| ADD : CAPITAL WORK-IN-PROGRESS (ACCOUNT CODE 11) | 46,373,763,674 | 50,915,054,106 |
| Total | 72,350,265,166 | 64,178,741,138 |

R

Finance Manager & Chief Accounts Officer

Technical Member

Managing Director

KERALA WATER AUTHORITY

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

| | CURRENT YEAR (Amount in ₹) | PREVIOUS YEAR (Amount in ₹) |
|--|-------------------------------|--------------------------------|
| SCHEDULE - F | | |
| INVESTMENTS | | |
| Investment for Pension / PF | 429,656,272 | 400,227,153 |
| SCHEDULE - G | | |
| CURRENT ASSETS | | |
| 1 Inventory : | | |
| a. Stores, Tools & Spares | 780,598,984 | 765,521,830 |
| b. Consumables | 86,704,540 | 75,549,377 |
| c. Others | - | - |
| | 867,303,524 | 841,071,207 |
| 2 Sundry Debtors : | | |
| a. Consumers | | |
| i. Local bodies dues - water & maintenance charges | 938,175,339 | 1,993,686,285 |
| ii. Domestic, Non-domestic & Industrial dues | 4,075,917,810 | 3,497,581,595 |
| b. LIC Loan repayment due from Local Bodies | 176,143,755 | 176,143,755 |
| c. Others | 9,605,532 | 9,608,521 |
| | 5,199,842,436 | 5,677,020,156 |
| 3 Cash & Bank Balances : | | |
| a. Bank & Treasury balances | 5,121,100,879 | 4,442,995,567 |
| b. Cheques & Bills in transit | - | - |
| c. Cash on hand | 6,597,312 | 19,601,092 |
| | 5,127,698,191 | 4,462,596,659 |
| 4 Other Current Assets : | | |
| Inter office & other suspense account balances | (659,133,468) | (1,198,614,584) |
| | 10,535,710,683 | 9,782,073,438 |

Finance Manager & Chief Accounts Officer

Technical Member

Managing Director

KERALA WATER AUTHORITY

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

| | CURRENT YEAR (Amount in ₹) | PREVIOUS YEAR (Amount in ₹) |
|---|-------------------------------|--------------------------------|
| SCHEDULE - H | | |
| CURRENT LIABILITIES & PROVISIONS | | |
| 1 Current Liabilities | | |
| a. Sundry Creditors : | | |
| i. Payment to employees | 277,016,943 | 259,000,107 |
| ii. For expenses | 4,370,861,765 | 3,468,583,089 |
| iii. For contractors/suppliers | (108,900,824) | (82,354,923) |
| b. Statutory employees deductions : | | |
| i. General provident fund | 2,691,638,006 | 2,086,424,036 |
| ii. NMR PF | 56,358,532 | 56,898,410 |
| iii. Others | (4,835,724) | (566,856) |
| c. Sales-Tax Collection | 49,346,454 | 35,898,904 |
| d. Tax Deducted at Source | 2,241,084 | 19,284,714 |
| e. Other Current liabilities | 406,953,904 | 106,768,870 |
| f. Interest Accrued on Loans | 22,864,350 | 28,313,879 |
| | 7,763,544,490 | 5,978,250,230 |
| 2 Control Account Balances | 93,949,984 | 96,361,982 |
| | 7,857,494,474 | 6,074,612,212 |

SCHEDULE - I

| | | |
|--|----------------------|----------------------|
| LOANS & ADVANCES | | |
| 1 Loans & advances to employees | (102,118) | 4,325,435 |
| 2 Advances for expenses | 21,209,762 | 9,179,871 |
| 3 Advances to suppliers / contractors | 1,328,165,154 | 795,152,684 |
| 4 Revolving fund to Local Bodies | 1,944,413 | 1,944,413 |
| 5 Advances - Others | 11,116,136 | 9,321,309 |
| 6 Claims recoverable | 209,512,742 | 207,657,559 |
| 7 Contribution Deposit - KSEB | 10,414,527 | 7,994,577 |
| 8 Consumer Deposit - KSEB | 126,431,752 | 122,410,126 |
| 9 Deposit with PWD | 683,423,173 | 310,295,327 |
| 10 Deposit with others | 85,038,727 | 85,472,120 |
| 11 Advances for capital expenditure | 41,153,628 | 2,253,628 |
| | 2,518,307,896 | 1,556,007,049 |

Finance Manager & Chief Accounts Officer

Technical Member

Managing Director

KERALA WATER AUTHORITY

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

| | CURRENT YEAR (Amount in ₹) | PREVIOUS YEAR (Amount in ₹) |
|---|-------------------------------|--------------------------------|
| <u>SCHEDULE - J</u> | | |
| <u>MISC EXPENDITURE NOT WRITTEN OFF</u> | | |
| Miscellaneous Expenses to the extent not written off | - | - |
| <u>SCHEDULE - K</u> | | |
| <u>ACCUMULATED EXCESS OF EXPENDITURE OVER INCOME</u> | | |
| Balance as on the begning of the year | 13,378,253,274 | 11,043,394,627 |
| Add : Current years excess of expenditure over income | 3,650,763,960 | 2,334,858,647 |
| | 17,029,017,234 | 13,378,253,274 |

V.S.Pradeep
Finance Manager & Chief Accounts Officer

T.Raveendran
Technical Member

Patil Ajit Bhagwatrao IAS
Managing Director

Place: Thiruvananthapuram

Date 18/08/2015

KERALA WATER AUTHORITY

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

AS AT 31st MARCH, 2013

| | CURRENT YEAR (Amount in ₹) | PREVIOUS YEAR (Amount in ₹) |
|-----------------------------------|-------------------------------|--------------------------------|
| <u>SCHEDULE - L</u> | | |
| OPERATING INCOME - CONSUMERS | | |
| 1 Operating income - water supply | | |
| a. Domestic Consumers | 1,225,943,565 | 1,221,236,260 |
| b. Nondomestic Consumers | 1,147,271,562 | 1,010,160,291 |
| c. Industrial Consumers | 103,599,855 | 109,342,054 |
| | 2,476,814,982 | 2,340,738,605 |
| 2 Operating income - Sewerage | | |
| a. Domestic Consumers | 1,267,889 | 597,625 |
| b. Nondomestic Consumers | 2,769,599 | 2,472,003 |
| | 4,037,488 | 3,069,628 |
| 3 Income from local bodies | 793,033,314 | 838,717,275 |
| | 3,273,885,784 | 3,182,525,508 |
| <u>SCHEDULE - M</u> | | |
| OPERATING INCOME - OTHERS | | |
| 1 Centage charges | 12,407,267 | 14,065,661 |
| 2 Storage charges | 71,595 | 82,179 |
| 3 Supervision charges | 1,102,404 | 1,598,183 |
| 4 Miscellaneous recoveries | 2,842,133 | 2,044,387 |
| | 16,423,399 | 17,790,410 |
| <u>SCHEDULE - N</u> | | |
| INTEREST INCOME | | |
| 1 Interest on loans & advances | 4,003,135 | 3,287,359 |
| 2 Interest on deposits | 156,623,083 | 104,991,726 |
| | 160,626,218 | 108,279,085 |

Finance Manager & Chief Accounts Officer

Technical Member

Managing Director

KERALA WATER AUTHORITY

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

| | CURRENT YEAR (Amount in ₹) | PREVIOUS YEAR (Amount in ₹) |
|-----------------------------------|-------------------------------|--------------------------------|
| SCHEDULE - O | | |
| OTHER NON-OPERATING INCOME | | |
| 1 Income as recoveries | 491,316,945 | 436,533,792 |
| 2 Claims recoverable | 86,725 | 253,878 |
| 3 Miscellaneous income | 84,024,929 | 65,421,539 |
| | 575,428,599 | 502,209,209 |

SCHEDULE - P

| | | |
|---|----------------------|----------------------|
| OPERATING & MAINTENANCE EXPENSES | | |
| 1 Consumption of Stores, Tools & Spares | 32,936,810 | 81,509,340 |
| 2 Consumables | 59,185,581 | 64,764,492 |
| 3 Power charges | 1,840,006,412 | 1,479,699,255 |
| 4 Insurance | 1,018,770 | 1,079,365 |
| 5 Other operating expenses | 9,328,914 | 26,885,622 |
| 6 Repairs & Maintenance of water supply | 503,215,394 | 492,592,202 |
| 7 Repair & Maintenance of sewerage | 10,332,370 | 90,259,427 |
| 8 Vehicle maintenance | 22,234,782 | 20,732,901 |
| | 2,478,259,033 | 2,257,522,604 |

SCHEDULE - Q

| | | |
|--|-------------------|-------------------|
| OFFICE EXPENSES | | |
| 1 Rent | 1,827,923 | 1,979,138 |
| 2 Rates & Taxes | 13,532,353 | 1,641,342 |
| 3 Postage, Telegram, Telephone & Telex | 10,826,309 | 11,353,865 |
| 4 Printing & Stationery | 12,990,699 | 10,535,800 |
| 5 Exhibition & Publicity | 12,057,860 | 7,694,144 |
| 6 Training & other expenses | 5,592,055 | 6,746,193 |
| 7 Electricity charges | 15,874,920 | 30,603,694 |
| 8 Other office expenses | 13,930,884 | 10,785,467 |
| | 86,633,003 | 81,339,643 |

SCHEDULE - R

| | | |
|---------------------------------|-------------------|-------------------|
| ADMINISTRATIVE EXPENSES | | |
| 1 Board meeting expenses | 236,949 | 99,476 |
| 2 Professional fees | 40,359,058 | 10,276,940 |
| 3 Payment to auditors | 5,659,989 | 5,090,135 |
| 4 Bank Charges | 378,395 | 513,809 |
| 5 Other administrative expenses | 7,373,602 | 645,224 |
| | 54,007,993 | 16,625,584 |

Finance Manager & Chief Accounts Officer

Technical Member

Managing Director

KERALA WATER AUTHORITY

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

| | CURRENT YEAR (Amount in ₹) | PREVIOUS YEAR (Amount in ₹) |
|--------------------------------------|-------------------------------|--------------------------------|
| <u>SCHEDULE - S</u> | | |
| WRITE OFFs | | |
| Local Bodies dues written off | - | - |
| Power charges payable written off | - | - |
| | - | - |
| <u>SCHEDULE - T</u> | | |
| ASSETS WRITTEN OFF | - | - |
| | - | - |
| <u>SCHEDULE - U</u> | | |
| PROVISION FOR BAD & DOUBTFUL DEBTS | - | - |
| | - | - |
| <u>SCHEDULE - V</u> | | |
| TRANSFER OF REVENUE EXPENSES TO CWIP | | |
| Establishment Charges (Share Debit) | 436,169,000 | 539,349,000 |
| Interest on loan from Fis & Banks | 72,314,607 | 91,791,693 |
| | 508,483,607 | 631,140,693 |
| <u>SCHEDULE - W</u> | | |
| PRIOR PERIOD ADJUSTMENTS | | |
| PPA of Depreciation | 125,831,000.00 | - |
| PPA Bank Charges | 139,228.00 | - |
| PPA of Miscellaneous Income | (147,447) | - |
| | 125,822,781 | - |

V.S.Pradeep
Finance Manager & Chief Accounts Officer

T.Raveendran
Technical Member

Patil Ajit Bhagwatrao IAS
Managing Director

Place: Thiruvananthapuram
Date: 18/08/2015

KERALA WATER AUTHORITY

NOTES ON THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2013

I. BALANCE SHEET

1.01 CONTRIBUTION AND GRANTS - SCHEDULE: A

| | |
|---------------|---------------|
| Current year | ₹ 522153 Lakh |
| Previous year | ₹ 472491 Lakh |

Contribution and Grants consists of (i) the investment of the Government in the Authority by way of transfer of net assets on the date of establishment of the Authority. (ii) All contributions and Grants (Plan) received by the Authority from Government of Kerala and Government of India since its formation. (iii) All assets received by way of donations valued at fair market value (iv) all other miscellaneous grants & contributions received from other sources (Capital) and (v) Interest free fund from GOK being the conversion of GOK loan.

Amount released to District collectors for the implementation of Water Supply Schemes to Scheduled Caste/Scheduled Tribes habitations and amount released to Kerala Rural Water Sanitation Agency out of the Government of India Grant is shown as a deduction in the schedule.

As there was no separate release of funds from Government for Low Cost sanitation (LCS) project, an amount equal to the payment made by Kerala Water Authority for LCS Schemes is shown as a deduction in the schedule.

1.02 RESERVES & SURPLUS - SCHEDULE: B

| | |
|---------------|-------------|
| Current year | ₹ 7906 Lakh |
| Previous Year | ₹ 7906 Lakh |

- 1.02.1 Works completed for the deposit received up to 31st March 2005 have been transferred to 'Reserve for deposit works' as envisaged in the Accounts Manual.

1.03 SECURED LOANS - SCHEDULE: C

| | |
|---------------|--------------|
| Current Year | ₹ 22862 Lakh |
| Previous year | ₹ 32720 Lakh |

The secured loan represents (i) the balance of the loan availed by local bodies as well as the Kerala State Rural Development Board from LIC of India prior to the formation of the Kerala Water Authority (KWA) and the liability for repayment was transferred to KWA (ii) the outstanding amount of the loan from LIC of India availed by KWA (iii) the balance of loan availed by the Authority from HUDCO (for the last year) and (iv) the loan availed from banks including the balance outstanding for the loan taken for settling OTS with KSEB. The Government had given guarantee for the LIC/HUDCO loans and no provision

was made towards guarantee commission payable to the Government up to the FY 2007-08 & for the FY 2009-10. This has now been incorporated in the books for the FY 2012-13.

- 1.3.01 The security for the loan is mainly given as a charge by way of hypothecation of all KWA's movables (save as except book debts) including movable machinery, machinery spares, tools and accessories present and future pertaining to the projects for which loan is taken subject to the prior charges created and or to be created in favor of the borrowers bank for working capital facilities over the borrower raw materials, semi finished and finished goods consumable stores book debts and such other movables as may be agreed to by the bank. The Government of Kerala guarantees loan taken from LIC/HUDCO. The repayments of bank loans are covered by Escrow facility on the revenue receipts.

1.04 UNSECURED LOANS - SCHEDULE: D

| | |
|---------------|---------------|
| Current Year | ₹ 397134 Lakh |
| Previous year | ₹ 319091 Lakh |

- 1.04.1 KWA has requested GOK to convert the amount released for JBIC assisted schemes into interest free fund. As the above is under consideration, interest on GOK loan, amounting to ₹ 190.79 Crore for the year 2012-13 has been provided.
- 1.04.2 As per the budget speech for the year 2008-09 Government had announced the write-off of the interest accrued and due on GOK loans up to 31-03-2007 and to convert the loan as on 31-03-2007 to interest free fund. Hence KWA had written off ₹1004.81 crore of interest on GOK loan and converted the loan of ₹ 839.13 Crore as an interest free fund during 2006-07. Kerala Water Authority has submitted a request to Government of Kerala for a formal G.O on the same and is being processed by the Government.
- 1.04.3 All the deposit figures stated are subject to reconciliation by individual divisions.

1.05 FIXED ASSETS - SCHEDULE: E

| | |
|---------------|---------------|
| Current Year | ₹ 723503 Lakh |
| Previous year | ₹ 641788 Lakh |

- 1.05.1 The value of fixed assets represents (i) The value of fixed assets and capital work in progress vested in and transferred to the Authority amounting to ₹ 42183.00 Lakh and (ii) The additions made by the Authority since its formation, after providing for depreciation there on.
- 1.05.2 The fixed assets register has been updated up to the year 2004-05. Action is in progress to update the same for the financial year up to 2011-2012. Various Schemes Commissioned during the year 2009-10 to 2012-13 amounting to

'1346.11 Crore have been transferred from Capital Work in Progress to Fixed Assets.

1.05.3 The fixed assets of the Authority have been shown in the books of accounts at historical cost.

1.06 CURRENT ASSETS - SCHEDULE: G

| | |
|---------------|--------------|
| Current Year | ₹105357 Lakh |
| Previous year | ₹ 97821 Lakh |

1.06.1 The stock figures stated are subject to reconciliation with individual divisions.

1.06.2 Closing Stock is valued on FIFO basis.

1.06.3 The current assets include dues from local bodies on account of (i) loans availed from LIC amounting to ₹ 1761.00 Lakhs and (ii) Water and maintenance charges due from Local Bodies amounting to ₹10159.29 Lakhs as stated above.

1.06.4 The sundry debtor's balances have not been reconciled and no provision has been made for doubtful debts.

1.06.5 The reconciliation of bank balances with bank statements is in progress.

1.06.6 The reconciliation of inter office balances is in progress.

1.06.7 The inter office and suspense account balances comprise of the following:
Inter office Accounts ₹ 5638.52 Lakhs (Credit) and Cash and bank suspense accounts including accumulated difference in receipts and payment statement for the years 1984-85 to 2012-13 amounting to ₹ 35.65 Lakhs (Debit).

1.07 CURRENT LIABILITIES - SCHEDULE: H

| | |
|---------------|--------------|
| Current Year | ₹ 78575 Lakh |
| Previous Year | ₹ 60746 Lakh |

1.07.1 The balance shown under statutory employee's deduction of GPF and NMR-PF is net of advances given to the employees under respective heads.

1.07.2 The GPF and NMR-PF balance had not been reconciled with individual accounts and the same is in progress.

1.07.3 The interest on GPF has been accounted on actual basis upto 1998-99. The interest on GPF and NMR-PF has been provided for the year 1999-2000 at 12% per annum, for the year 2000-01, @ 11% per annum, for the year 2001-02, @ 9% per annum for the year 2002-03 @ 8% pa for the years 2003-04 to November 2011 and 8.60% p.a for the period from December 2011 to March 2013.

1.07.4 The liability because of gratuity and pension to the employees is being accounted on cash basis.

1.07.5 Control account balance of ₹ 939.50 Lakh (Credit) represents accumulated balances between control accounts and the concerned WIP /Stores/Sundry debtor's accounts. The amount of ₹ 939.50 Lakh (Credit) is the net balance of the control account - collections ₹ 85.27 Lakh (Credit), control account capital expenditure (Materials) ₹ 406.39 Lakh (Debit), and balance under control account capital expenditure Others ₹1260.62 Lakh (Credit)

1.08 LOANS AND ADVANCES – SCHEDULE: I

| | |
|---------------|--------------|
| Current Year | ₹ 25183 Lakh |
| Previous year | ₹ 15560 Lakh |

1.08.1 Balances of loans and advances given to the employees together with interest thereon have not been reconciled with the individual accounts.

1.09 ACCUMULATED EXCESS OF EXPENDITURE OVER INCOME – SCHEDULE: K

| | |
|---------------|---------------|
| Current Year | ₹ 170290 Lakh |
| Previous Year | ₹ 133783 Lakh |

The accumulated excess of expenditure over income as on 31/03/2013 is arrived at as follows –

| | |
|--|-----------|
| | ₹ in Lakh |
| Excess of expenditure over Income as on 31/03/2012 - | 133783.00 |
| Excess of expenditure over income for the financial year 2012-13 | 36507.00 |
| Excess of expenditure over income As on 31/03/2013 - | 170290.00 |

II INCOME AND EXPENDITURE ACCOUNT

2.01 INTEREST

| | |
|---------------|--------------|
| Current Year | ₹ 26088 Lakh |
| Previous year | ₹ 22507 Lakh |

This amount includes interest for LIC, and Bank loans amounting to ₹ 3119.46 Lakhs.

2.02 DEPRECIATION – SCHEDULE: E

| | |
|---------------|-------------|
| Current Year | ₹ 7857 Lakh |
| Previous year | ₹ 5177 Lakh |

Depreciation has been provided for on straight-line method so as to write off 90% of the cost/value of the fixed assets over the estimated useful life of the

assets concerned as per the Kerala Water Authority (Depreciation Reserve and its Utilization) Rules 1992.

2.03 PRIOR PERIOD ADJUSTMENT:

| | |
|---------------|------------|
| Current Year | ₹1258 Lakh |
| Previous Year | ₹ NIL |

Prior period adjustment during the year 2012-13 consists of Depreciation pertain to Assets Created during the year 2009-10 to 2011-12 for which no depreciation was charged in the books of accounts amounting to ₹1258.31 Lakh.

There is no prior period adjustment for the year 2011-12.

2.04 GENERAL

- 2.04.1 In order to absorb project overheads on capital works, a transfer of revenue expenditure to capital work-in-progress is made @ 5 % to 12.50 % for schemes on the capital expenditure.
- 2.04.2 Interests on Bank loan have been capitalized during the year. As the schemes undertaken with LIC/HUDCO loan has been commissioned or taken up under new funding, the interest on LIC/HUDCO loan paid during 2012-13 has not been capitalized.
- 2.04.3 Previous year figures have been re-grouped/re-classified wherever necessary.
- 2.04.4 Accounts have been prepared as per the accounting policies specified in the Accounts Manuel.
- 2.04.5 Leave encashment of the employees have been accounted on cash basis.

V.S.Pradeep
[FINANCE MANAGER
& CHIEF ACCOUNTS OFFICER]

T.Raveendran
[TECHNICAL MEMBER]

Patil Ajith Bhagwatrao IAS
[MANAGING DIRECTOR]

Thiruvananthapuram.
18/08/2015

KERALA WATER AUTHORITY

REPLY TO THE SEPERATE AUDIT REPORT ON THE ACCOUNTS OF KERALA WATER AUTHORITY FOR THE YEAR ENDED ON 31-03-2013

COMMENTS ON ACCOUNTS

A. Balance Sheet.

1. Sources of Funds

1.1 Kerala Water Authority Fund

1.1.i Reserves and Surplus ₹ 79.06 Crore

Necessary corrections would be made in the accounts of the subsequent years based on the report furnished by the consultant appointed for updating the fixed asset register of Kerala Water Authority from 01-04-2005 onwards.

1.2 Kerala Water Authority Loan Fund

1.2 Unsecured Loans & Deposits (Schedule -D) ₹ 3971.34 Crore

1.2.i.a Loan from Government of Kerala ₹1941.87 Crore.

The conversion of loan as on 31-03-2007 ₹ 839.13 Crore to interest free fund was done based on the budget speech of the Hon'ble Finance Minister for the financial year 2008-09. Kerala Water Authority has made a formal request for the same to the Government. However, it is under process with the Government stating that the figures reported by AG is different (₹ 713.23 Crore) from that of the figures as appearing in the Accounts of the Authority as on 31-03-2007 which is also audited by the AG. It is understood that the Government Order on the same is being processed and the same has been disclosed vide notes to accounts. See Note 1.04.2

1.2.i.b Interest accrued on Government of Kerala Loan ₹ 754.62 Crore

Kindly refer to the reply stated above (1.2.i.a). During the budget speech, the interest portion was also announced to be written off. The Government Order on the same is expected at the earliest as explained in Para 1.2.i.a.

1.2.i.c Security Deposit ₹170.52 Crore.

1.2.i.c.i This is a running balance and the figure mentioned in the audit report is in KWAC. It is the closing balance as at 31/03/1998 of various divisions, which was maintained in the Head Office when the individual Trial Balance System was implemented. Necessary action has been initiated to verify the same as suggested by audit and the same will be written off from the books of accounts if found necessary to do so.

1.2.i.c.ii The audit objection is not in order. While releasing the funds to the contractors Account Code 2811 is debited corresponding credits are given to bank account for the net amount released, credit is given for Sales Tax Collection, TDS collected, retention money, KWWF and for other recoveries as per the approved CB3. Security Deposit is collected on signing the

agreement with the contractor and released after the work is completed as per the NIT conditions.

1.2.i.d Deposit Work Water Supply & Sewerages ₹ 814.42 Crore

1.2.i.d.i The observation of the audit team is noted. Kerala Water Authority had appointed a consultant for updating the fixed asset register of the authority and the consultant had submitted its report up to 31-03-2005. The entries up to 31-03-2005 have been incorporated in the books of account for the FY 2007-2008 and works under deposit works which are completed and commissioned are transferred to fixed assets. The work for updating the fixed asset register of the authority for the year 2005-2006 to 2011-12 has been started by the consultant and the consultant had submitted a provisional final report and final report is awaiting. The amount lying under deposit works have been corrected by incorporating the provisional report in the accounts and accounts revised and forwarded to AG. Instructions have been given to all the field offices to strictly follow the procedure as laid down in the accounts manual of the authority regarding the treatment of Deposit Works.

1.2.i.d.ii & 1.2.i.d.iii The updation of the Fixed Assets Register and analysis of asset created including assets created out of deposit money and asset related items including stock of materials of the Authority up to 31-03-2005 is done by the consultant appointed for the same. The entries as suggested by the consultant have been incorporated in the accounts for the year 2007-08. The Authority has appointed a consultant for updating the Fixed Asset and Analysis of asset related items from the FY 2005-06 to 2010-12. Refer reply to Para 1.2.i.d.i above.

2 Application of Funds

2.1 Fixed Assets Gross Block (Schedule E) ₹ 7235.02 Crore.

2.1.a Kerala Water Authority had appointed a consultant for updating the fixed asset register of the authority and the consultant had submitted its report up to 31-03-2005. The entries up to 31-03-2005 have been incorporated in the books of account for the FY 2007-2008 and works under deposit works which are completed and commissioned are transferred to fixed assets. The work for updating the fixed asset register of the authority for the year 2005-2006 to 2011-12 has been started by the consultant and the consultant had submitted a provisional final report and final report is awaiting. The amount lying under Capital Work In Progress has been corrected by incorporating the provisional report in the accounts and accounts revised and forwarded to AG. As per the provisional report from the consultant assets created for an amount of ₹1413.33 Crore have been capitalized and depreciation charged accordingly.

2.2 Net Current Assets ₹ 267.82 Crore

2.2.i Current Assets (Schedule G) ₹ 1053.57 Crore

2.2.i.a Sundry Debtors ₹ 519.98 Crore

2.2.i.a.i Water Authority has not analyzed the demands raised on each individual consumers and given provision for doubtful debt as the Authority assumes that the full dues will be collected. The demand for water charge is raised

on monthly based on the Provisional Invoice Card (PIC) on actual consumption. Efforts are taken to trace out the unidentified connections and action would be taken to find the reason for the same remaining as unidentified. Necessary action based on the field reality will be taken and necessary adjustments will be made if so warranted. The creation of provision for bad and doubtful debts in the books is not possible unless the same is not identified and materialized on one to one basis.

- 2.2.i.a.ii The balances as per the Accounts is correctly arrived after making adjustments in the previous years based on audit objections and OTS which is not reflected in the DCB Statements.
- 2.2.i.a.iii This is due to the inclusion of the arrears up to 31-03-2008 in the individual trial balance of the division office which include opening balances also. While consolidation of Accounts at head office the opening balances as per the individual trial balances after rectification are considered. The same as per the consolidated accounts is correctly reflected.
- 2.2.i.b **LIC Loan repayment due from Local Bodies ₹ 17.61 Crore**
- As pointed out by Audit, as the dues are not recoverable, necessary action has been initiated to write off the dues.
- 2.2.i.c **Others ₹ 0.96 Crore**
- As pointed out by Audit, as these are long pending, necessary action will be initiated to write off the dues.
- 2.2.i.d **Cash and Bank Balances ₹ 512.77 Crore**
- 2.2.i.d.i The bank balances of these accounts are reconciled and Bank reconciliation statements for bank accounts were submitted along with reply to draft audit report.
- 2.2.i.d.ii This is due to the wrong accounting made under this head of account. Instructions have been issued to reconcile the balance and rectify the mistake.
- 2.2.i.d.iii The treasury account was opened and operated by the erstwhile Water Supply Division Kollam which was later converted as Project Division Kollam on 01-07-2009. Since then there is NIL transactions and the reconciliation statement was submitted along with reply to draft audit report.
- 2.2.i.d.iv & 2.2.i.d.v The same have been reconciled and rectified in the accounts by incorporating the same on 31-01-2014 and has been reflected in the books of accounts for the year 2013-2014.
- 2.2.i.e **Inter office & Other Suspense Balance (-) ₹ 65.91 Crore**
- Instructions are issued for reconciliation of the inter office accounts. As a part of the efforts, the inter office account have been reduced to ₹ 20.82 Crore as against ₹ 65.91 Crore and is reflected in the revised accounts forwarded to AG after incorporating the provisional report on updation of fixed assets register.
- 2.2.ii **Current Liabilities& Provisions ₹ 785.75 Crore**

2.2.ii.a Sundry Creditors to Contractors/Suppliers (-) ₹ 10.89 Crore

2.2.ii.a.i The payments made to contractors and booked under Account code 2811 for the year 2012-13 were transferred to the corresponding WIP Account while consolidation of Accounts at HQ wherever the amount to WIP were traced. More over the balances include payments towards road restoration charges which will be transferred to work in progress once it is materialized.

2.2.ii.a.ii ₹14,26,683.00 being the opening balance have been correctly taken into accounts while consolidation of accounts at head office for the last years. Moreover the same have been be analyzed and corrected on incorporation of the entries as suggested by the consultant appointed for updation of fixed assets as per Provisional Report and reflected in the revised accounts forwarded to AG.

2.2.iii Loans & Advances (Schedule I) ₹ 251.83 Crore

2.2.iii.a Advances to Suppliers Contractors ₹ 132.82 Crore

2.2.iii.a.i, 2.2.iii.a.ii & 2.2.iii.a.iii The Authority has appointed a consultant for updating the Fixed Asset and Analysis of asset related items from the FY 2005-06 to 2010-12. Updation of fixed asset register includes analysis of assets related items also. The observation noticed by audit will also be rectified on incorporation of the final report of the consultant. The negative balances appearing in the TB of few of the offices is due to the introduction of ARU wise TB system where in the balances pertaining to cash, bank and DCB in each ARU's was transferred to their concerned opening TB from the single TB which was maintained till date and the rest of the accounts was kept as "KWAC" and as a separate Trial Balance. On consolidation of accounts this gets nullified.

B INCOME AND EXPENDITURE ACCOUNT

1 INCOME

1.1 Operating Income ₹ 329.03 Crore

1.1 Operating Income – Others (Schedule –M) ₹ 1.64 Crore

1.1.i While consolidation of accounts at head office, Centage Charges for the entire offices of Water Authority are calculated and accounted as a percentage of the total amount incurred during the year towards Deposit works. While doing so, the amount already identified and booked by the divisions are deducted.

1.2 Interest Income (Schedule N) ₹ 16.06 Crore

1.2.i Interest on Deposits ₹ 15.66 Crore

The same will be rectified in the accounts for the year 2013-2014 by incorporating the same under prior period items.

1.3 Other Non-Operating Income (Schedule O) ₹ 57.54 Crore

The unbilled fines and penalties are accounted on cash basis only as stipulated in the accounts manual. However demand for fines and penalties at the rate of 2% on the unpaid water charges due from non-domestic, industrial consumers are charged monthly on the unpaid water charges as

per the Water Supply regulation. The same is raised along with bills and are accounted on due basis similar to water charges.

C General

- 1) Details of donated assets from UNICEF and DANIDA are being collected and the same will be incorporated in the subsequent year's account.
- 2) The quantitative details of water produced and sold were not furnished for want of accurate information in this regard. Efforts are on to accurately ascertain the quantity of water produced and other related aspects, and once it is realistically ascertained, the same would be furnished.
- 3) Up to the Financial Year 31-03-1998, there was no system of preparing individual trial balance with each ARU's, rather a consolidated TB was maintained. In order to have a clear picture of the activities which are taking place at each ARU's, the ARU wise trial balance system was introduced w.e.f 01-04-1998 and the balances pertaining to cash, bank and DCB in each ARU's was transferred to their concerned opening TB from the single TB which was maintained till date and the rest of the accounts was kept as "KWAC" and as a separate Trial Balance. The balances shown are the balances in the accounts for the year 1998 and audited by AG.

Impact of the comments

Comments of the Authority not warranted.

E Grant-in-aid.

The Grant-in-aid as per the annexure is fully reflected in the annual accounts for the year 2012-2013.

v) No comment of the Authority is warranted.

vi) The conversion of loan as on 31-03-2007 ₹ 839.13 Crore to interest free and write off of interest on loans drawn by the Kerala Water Authority was announced by the then finance minister in his budget for the financial year 2008-09 speech as a part of the financial restructuring package implemented for Kerala Water Authority during the year 2008-09. to clean up the balance sheet of Water Authority in this manner, will help to acquire the capability of raising loans on a commercial basis. Even though, Kerala Water Authority has made a formal request for the same to the Government, it is under process with the Government stating that the figures reported by AG is different (₹ 713.23 Crore) from that of the figures as appearing in the Accounts of the Authority [₹ 839.13 Crore] as on 31-03-2007 which is also audited by the AG. The Government order in this respect is expected. The capitalization of Fixed Assets created from 01-04-2005 is carried out by the consultant appointed by Water Authority is completed and the final report is awaited. However based on the provisional report submitted, ₹1413.33 Crore have been capitalized and depreciation charged accordingly. The inter office Account were also analyzed and corrected and accounts were revised and submitted to AG with a request to re consider the Separate Audit Report.

Managing Director

Reply to Annexure – I

I. Internal Audit system.

The present internal audit wing in Kerala Water Authority is functioning satisfactorily. However based on the comments of the audit party that the internal audit coverage is inadequate and that the same needs to be strengthened, action will be taken to strengthen the unit.

II. Adequacy of internal control system.

- i. (a) & (b) Strict instructions were already given to the field offices to reconcile the bank/treasury accounts including non-operative account periodically and pass necessary correction entries by way of JV's.
- ii. (a), (b) & (c) The divisions have been instructed to keep the financial ledgers, subsidiary ledgers, journal entries and supporting vouchers up to date. Instructions have been issued to the divisions to incorporate the corrections/revisions made by the head office, in their books of accounts so that there will not be any difference in the opening balance of the unit trial balance with balance in the head office trial balance. Head office section has been instructed not to make any corrections in the account balances of the divisions/sub divisions without proposing journal entries and recording reasons for corrections. Moreover, during the FY 2011-2012 and 2012-2013 have been consolidated at Head office by adding the "*ARU wise during the year transactions*" to the consolidated closing balance of previous year (balance after audit)" so as to avoid omissions to correct the closing balances as pointed out by AG. This system will continue till the Accounts are current.
- iii. The volume of stock of materials laying in different divisions of Kerala Water Authority is very huge and annual physical verification of all the stores is cumbersome and expensive. However, periodical physical verification is being undertaken by stock verification sub divisions of Kerala Water Authority during their field inspection and differences if any are reported for further action. When a shortage/loss of stock is reported action is initiated to crystallize the liability. This is a time consuming process. Based on the observation of the audit, concerned divisions are instructed to speed up the process. The inter-divisional transfers of stores are done as per the revised procedure introduced by the Kerala Water Authority to avoid delay. The reconciliation of the inter office materials account is in progress.
- iv. Necessary directions have already been issued to all the Account Rendering Units to systematically verify the cash book balances and certify the same by the concerned offices.
- v. Action is being taken to computerize the billing and collection of water charge in all the revenue collection centers. Revenue, being water charges due to the authority, is arrived as per the meter reading recorded which is the method followed. There is no estimation of revenue and thus accounting on estimate basis in the books. The revenue which is written off by way of OTS is properly accounted as and when it occurs. Provisions for doubtful debts are not normally provided.
- vi. The effect of the same gets nullified on consolidation of the accounts at head office.

III. Physical Verification of fixed Assets

- No physical verification of the fixed assets was done, as the same would be cumbersome and expensive. However office equipments, furniture and fixtures, computers etc are physically verified from time to time. Fixed Assets register is being updated from the Financial Year 2005-2006 to 2011-2012 as the work has been entrusted to a consultant.

IV. Regularity in payment of statutory dues.

- Water Cess have been assessed and remitted up to 2006-2007. The process for remittance of the water Cess for the year from 2007-2008 to 2012-13 is in progress.

Managing Director

FINANCIAL RESULTS

Income from operations for the year 2012-13 amounts to ₹402.63 Crores. In addition, a non plan grant of ₹228.66 Crores was received from Government of Kerala to meet the revenue expenditure and ₹36.84 Crores from Government of India to meet the Operation & Maintenance of the completed Accelerated Rural Water Supply Schemes. The revenue expenditure after capitalising the share debit and interest on LIC/HUDCO/Bank loan comes to ₹1020.62 Crores leaving an excess of expenditure over income ₹365.07 Crores.

₹ in Crores

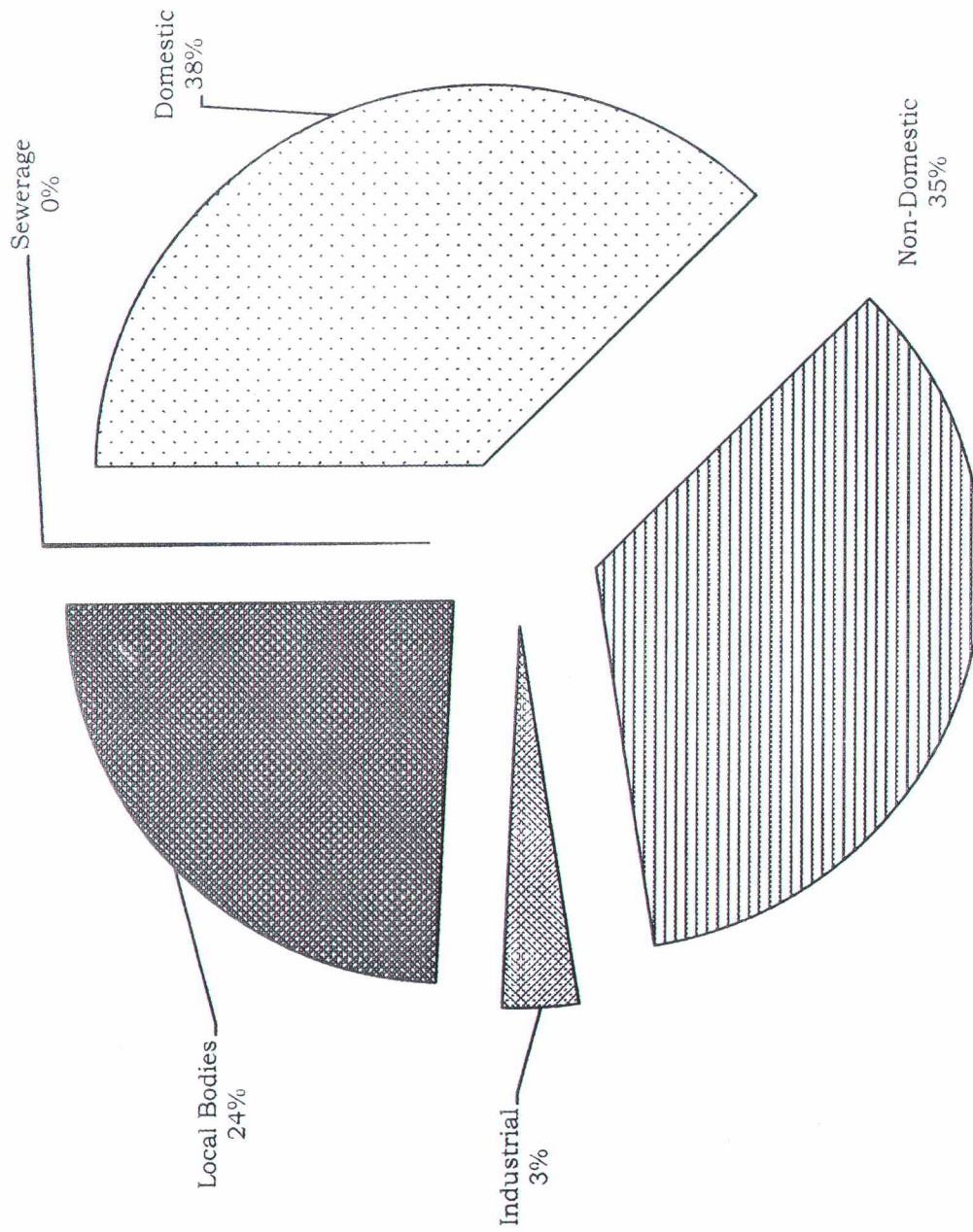
| INCOME AND EXPENDITURE | | |
|---|----------|---------|
| INCOME | 2012-13 | 2011-12 |
| Domestic | 122.59 | 122.12 |
| Non-Domestic | 114.73 | 101.02 |
| Industrial | 10.36 | 10.93 |
| Local Bodies | 79.30 | 83.87 |
| Sewerage | 0.40 | 0.31 |
| Other Income | 75.25 | 62.83 |
| | 402.63 | 381.03 |
| O & M Grant from GOI | 36.84 | 10.70 |
| Government of Kerala - Grant | 228.66 | 191.52 |
| | 668.13 | 583.30 |
| | | |
| EXPENDITURE | 2012-13 | 2011-12 |
| Operation & Maintenance | 247.82 | 225.75 |
| Establishment | 467.58 | 365.44 |
| Office Expenses | 8.66 | 8.13 |
| Travelling | 2.56 | 2.07 |
| Administrative Expenses | 5.40 | 1.66 |
| Interest | 260.88 | 225.07 |
| Depreciation | 78.57 | 51.77 |
| | 1,071.47 | 879.89 |
| Less : Transferred to CWIP | 50.85 | 63.11 |
| | 1,020.62 | 816.78 |
| Excess of Expenditure over Income | 352.49 | 233.48 |
| Prior period adjustment | 12.58 | - |
| Excess of Expenditure over Income after prior period adjustment | 365.07 | 233.48 |
| | | |

| SOURCES AND APPLICATION OF FUNDS | | |
|--|----------|----------|
| | | |
| Source of Fund | 2012-13 | 2011-12 |
| Capital & Reserves | 5,300.58 | 4,803.96 |
| Secured Loans | 228.62 | 327.20 |
| Unsecured loans | 3,971.34 | 3,190.91 |
| | 9,500.54 | 8,322.07 |
| | | |
| Application of funds | 2012-13 | 2011-12 |
| Fixed Assets | 7,235.02 | 6,417.88 |
| Investments | 42.97 | 40.02 |
| Net Current Assets | 267.82 | 370.75 |
| Loans & Advances | 251.83 | 155.60 |
| Accumulated Excess of Expenditure over Income | 1,702.90 | 1,337.82 |
| | 9,500.54 | 8,322.07 |
| | | |

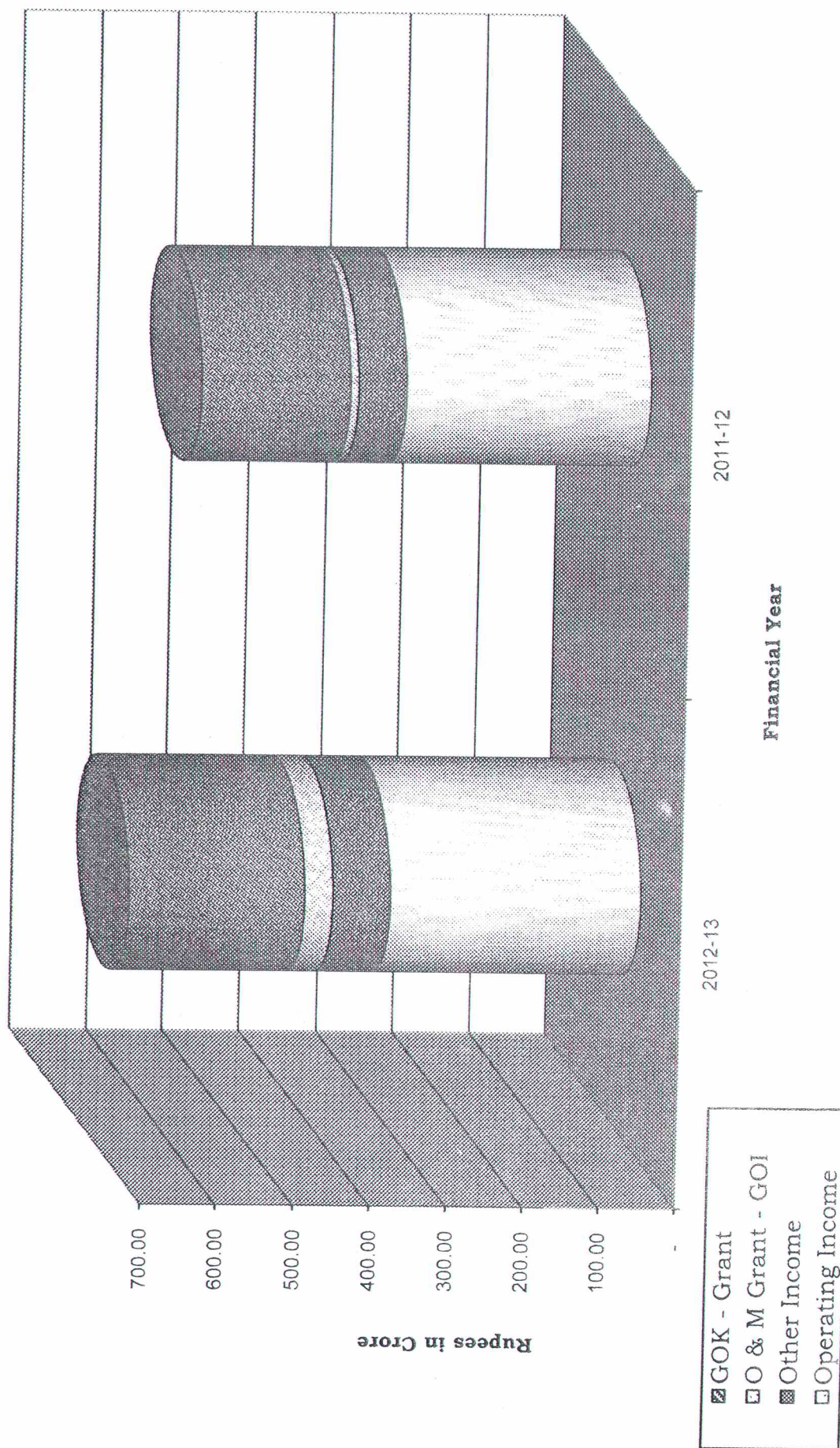
| CAPITAL RECEIPTS | 2012-13 | 2011-12 |
|---------------------------------|---------|---------|
| Grant from Government of Kerala | 335.55 | 238.20 |
| Loan from Government of Kerala | 256.91 | 232.32 |
| Grant from Government of India | 212.37 | 115.93 |
| | - | - |
| | - | - |
| | 804.83 | 586.45 |
| | | |

| CAPITAL EXPENDITURE | 2012-13 | 2011-12 |
|--|---------|---------|
| State Plan Schemes | | |
| Rural WSS - Improvements | 7.67 | - |
| UWSS - Others | 5.57 | 5.33 |
| Completion of ongoing UWSS | 88.45 | 100.53 |
| WSS - Medical Collages | 0.31 | 0.31 |
| AUWSS - Matching | 18.59 | 18.59 |
| JBIC | 179.39 | 193.07 |
| NABARD | 84.28 | 97.86 |
| Completion of ongoing RWSS | 3.61 | 5.89 |
| RWSS - New | 36.06 | 4.31 |
| Renovation of Existing Civil Structure | 3.11 | - |
| DRW | 13.75 | - |
| RWSS - Others | 15.87 | 15.87 |
| NC/PC - State Plan | - | - |
| TM - Matching | 9.85 | 4.86 |
| Urban - Sewerage | 3.15 | 3.92 |
| Other Schemes | 9.90 | 2.37 |
| | 479.56 | 452.91 |
| | | |
| Centrally Sponsored Schemes | | |
| ARWSS | 221.03 | 105.85 |
| AUWSS | - | - |
| TM | 10.22 | 6.21 |
| Other Schemes | 8.51 | 0.01 |
| | 239.76 | 112.07 |
| | | |
| Outside State Plan Schemes | | |
| UWSS-LIC/HUDCO/Bank Loan | | 0.92 |
| Deposit Works | 28.20 | 12.11 |
| TRP WSS | 0.38 | 2.28 |
| Others | 4.51 | 0.50 |
| | 33.09 | 15.81 |
| | 752.41 | 580.79 |
| | | |

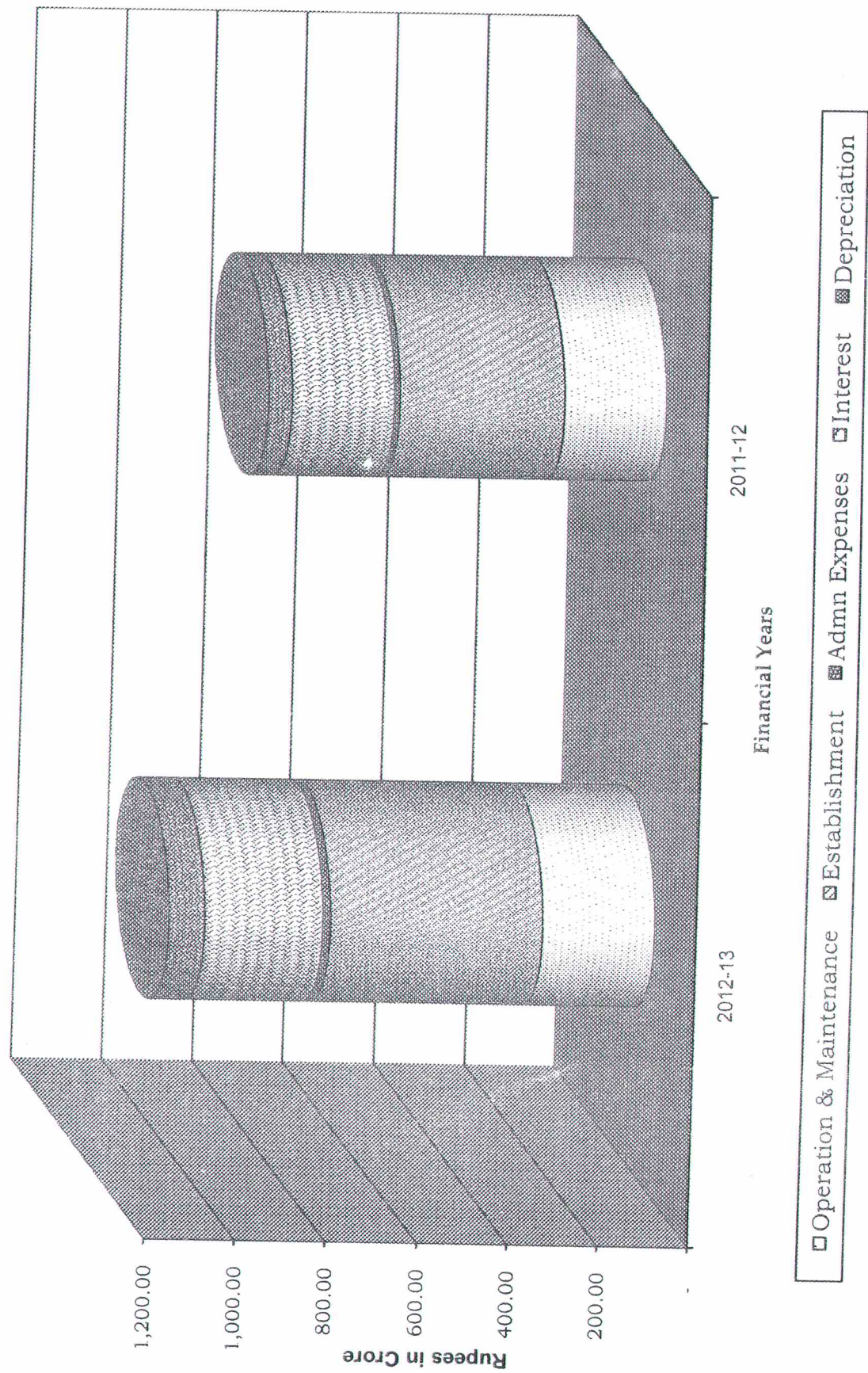
Operating Income for 2012-13



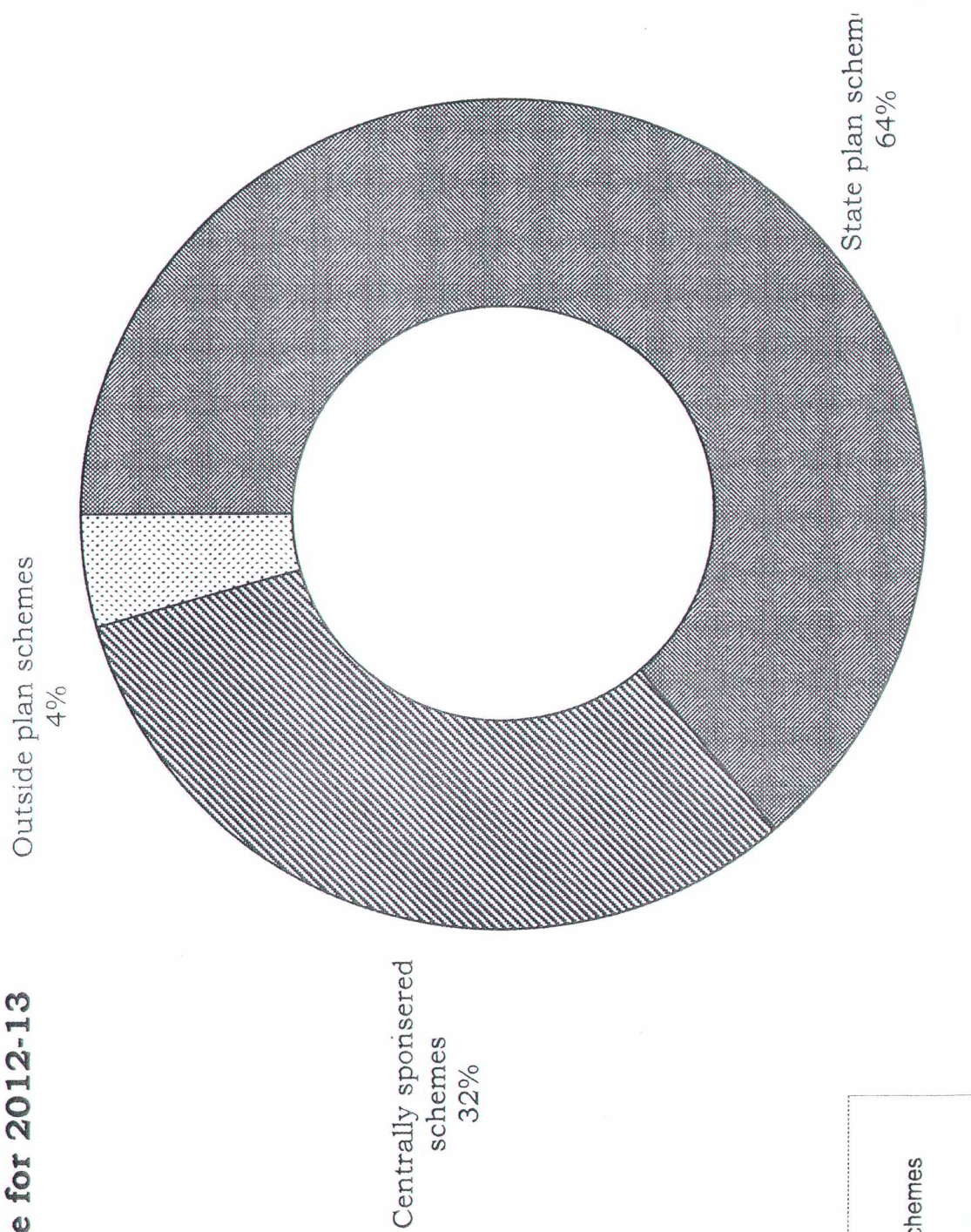
Revenue Receipts for 2012-2013



Revenue Expenditure for 2012-2013



Capital Expenditure for 2012-13



Income & Expenditure 2000-01 to 2012-13

