

KERALA WATER AUTHORITY

BALANCE SHEET AS AT 31st MARCH 2020

	Schedule Reference	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
<u>SOURCES OF FUNDS</u>			
1 Kerala Water Authority Fund			
a. Contributions & Grants	A	82,18,74,56,810	80,35,08,38,796
b. Reserves & Surplus	B	3,56,55,04,378	3,56,55,04,378
2 Kerala Water Authority Loan Fund			
a. Secured Loans	C	1,91,05,19,355	1,13,77,90,842
b. Unsecured Loans & Deposits	D	84,94,80,08,844	76,53,58,67,844
Total		1,72,61,14,89,387	1,61,59,00,01,860
<u>APPLICATION OF FUNDS</u>			
1 Fixed Assets	E		
Gross Block		66,97,12,07,398	63,49,44,77,790
Less: Depreciation Reserve		21,57,32,47,446	20,11,06,38,620
Net Block		45,39,79,59,952	43,38,38,39,170
Capital Work in Progress		75,74,43,06,760	69,71,34,69,193
		1,21,14,22,66,712	1,13,09,73,08,363
2 Investments	F	58,07,50,069	62,57,39,124
3 Net Current Assets			
a. Current Assets	G	24,01,53,85,409	21,98,26,89,226
b. Current Liabilities	H	10,94,14,04,193	7,40,79,62,462
		13,07,39,81,216	14,57,47,26,764
4. Loans & Advances	I	3,94,10,43,380	3,53,19,85,384
5 Miscellaneous Expenditure to the extent not Written-off	J	-	-
6 Accumulated Excess of Expenditure over Income	K	33,87,34,48,010	29,76,02,42,225
Total		1,72,61,14,89,387	1,61,59,00,01,860

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)

V.Ramasubramani IA&AS
Accounts Member

Venkatesapathy S. IAS
Managing Director

Place: Thiruvananthapuram
Date : 20.11.2020

KERALA WATER AUTHORITY

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2020

	Schedule Reference	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
INCOME			
1 Operating Income			
a. Consumers	L	8,32,26,05,531	6,53,29,22,793
b. Others	M	3,25,48,968	9,18,01,376
		8,35,51,54,499	6,62,47,24,169
2 Grants & Subventions - Government of Kerala		2,73,53,11,300	3,59,02,31,800
3 Interest Income	N	31,66,03,792	25,48,90,312
4 Other Non-Operative Income	O	2,45,60,06,171	1,82,05,23,545
Total Income		13,86,30,75,762	12,29,03,69,826
EXPENDITURE			
1 Operating & Maintenance Expences	P	4,61,43,55,480	4,08,48,94,725
Less: Current year Power charges absorbed by GoK		-	1,67,13,00,000
Net Operating & Maintenance Expences		4,61,43,55,480	2,41,35,94,725
2 Payment & Provision to Employees	Q	9,14,00,79,578	8,95,04,76,923
3 Office expences	R	21,36,14,611	20,13,68,066
4 Travelling & Conveyance Expences		5,98,39,136	5,32,91,536
5 Administrative Expences	S	3,55,05,763	2,02,49,162
6 Debtors written off	T	-	19,79,80,770
6 Assets and losses written off	U	-	-
7 Provision for Doubtful Debts	V	-	-
8 Interest on			
a. Secured Loans		4,43,62,091	5,27,70,877
b. Government of Kerala Loans		2,52,65,84,000	2,52,72,96,000
c. GPF		30,13,69,000	31,07,14,000
		2,87,23,15,091	2,89,07,80,877
9 Depreciation	E	1,46,26,08,826	1,37,55,16,747
Total Expenditure		18,39,83,18,485	16,10,32,58,806
10 Transferred to Capital Work-In-Progress	W	37,06,40,679	37,97,40,700
		18,02,76,77,806	15,72,35,18,106
Excess of Income over Expenditure		(4,16,46,02,044)	(3,43,31,48,280)
11 Prior Period Adjustments	X	5,13,96,259	9,69,22,96,637
Excess of Income over Expenditure after prior period adjustments		-4,11,32,05,785	6,25,91,48,357

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Place: Thiruvananthapuram
Date : 20.11.2020

V.Ramasubramani IA&AS
Accounts Member

Venkatesapathy S. IAS
Managing Director

KERALA WATER AUTHORITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2020

	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
<u>SCHEDULE - A</u>		
CONTRIBUTIONS & GRANTS		
1 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	53,19,93,68,428	51,86,98,41,329
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	19,04,12,81,284	18,54,12,91,284
Less : Amount released to District Collectors and Kerala Rural Water Sanitation Agency	2,29,88,62,835	2,30,59,63,750
	16,74,24,18,449	16,23,53,27,534
5 Donated capital assets	18,14,530	18,14,530
6 Capital contribution from other sources	87,82,98,986	87,82,98,986
	82,18,74,56,810	80,35,08,38,796
<u>SCHEDULE - B</u>		
RESERVES & SURPLUS		
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>		
SECURED LOANS		
1 Loan from LIC of India	42,51,46,551	51,55,63,534
2 Bank Loan	1,48,53,72,804	62,22,27,308
	1,91,05,19,355	1,13,77,90,842
<u>SCHEDULE - D</u>		
UNSECURED LOANS & DEPOSITS		
1 Loan from Govt of Kerala	23,20,75,83,580	23,20,75,83,580
2 Interest accrued on GOK Loan	24,56,15,30,000	22,03,88,12,000
3 Deposit from local bodies	4,57,24,35,246	4,56,62,94,907
4 Security Deposit	2,75,97,97,867	2,60,04,17,922
5 Earnest Money Deposit	7,14,43,869	7,18,22,025
6 Water & Sewerage Connection Deposits	17,28,31,497	15,44,65,406
7 Deposit work-Water Supply & Sewerage	15,66,86,20,641	14,68,55,77,811
8 Other deposits	13,93,37,66,144	9,21,08,94,193
	84,94,80,08,844	76,53,58,67,844

Finance Manager & Chief Accounts Officer (ilc)

Accounts Member

Managing Director

KERALA WATER AUTHORITY

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

	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
<u>SCHEDULE - F</u>		
<u>INVESTMENTS</u>		
Investment for Pension / PF	58,07,50,069	62,57,39,124
<u>SCHEDULE - G</u>		
<u>CURRENT ASSETS</u>		
1 Inventory :		
a. Stores, Tools & Spares	78,02,72,610	67,09,88,665
b. Consumables	17,36,96,308	15,37,62,338
	95,39,68,918	82,47,51,003
2 Sundry Debtors :		
a. Consumers		
i. Local bodies dues - water & maintenance charges	3,92,15,44,065	3,22,79,65,344
ii. Domestic, Non-domestic & Industrial dues	14,73,09,52,256	11,78,81,47,661
b. LIC Loan repayment due from Local Bodies	-	-
c. Others	54,08,904	54,08,904
	18,65,79,05,225	15,02,15,21,909
3 Cash & Bank Balances :		
a. Bank & Treasury balances	5,44,25,08,996	7,05,09,71,838
b. Cash on hand	1,27,380	36,76,993
	5,44,26,36,376	7,05,46,48,831
4 Other Current Assets :		
Inter office & other suspense account balances	-1,03,91,25,110	(91,82,32,517)
	24,01,53,85,409	21,98,26,89,226

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Managing Director

KERALA WATER AUTHORITY

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

	CURRENT YEAR (Amount in `)	PREVIOUS YEAR (Amount in `)
<u>SCHEDULE - H</u>		
<u>CURRENT LIABILITIES & PROVISIONS</u>		
1 <u>Current Liabilities</u>		
a. Sundry Creditors :		
i. Payment to employees	1,93,22,80,423	1,26,51,70,680
ii. For expenses	3,54,59,91,563	71,20,37,563
iii. For contractors/suppliers	62,78,23,166	56,84,44,921
b. Statutory employees deductions :		-
i. General provident fund	4,42,60,06,494	4,20,92,13,953
ii. NMR PF	5,60,85,893	5,60,85,893
iii. Others	(5,26,99,370)	(4,75,98,418)
c. GST Collection	74,36,176	6,50,85,136
d. Tax Deducted at Source	(1,81,68,083)	(1,14,91,438)
e. Other Current liabilities	38,63,84,695	37,81,82,997
f. Interest Accrued on Loans	9,43,34,926	9,76,05,882
	11,00,54,75,882	7,29,27,37,169
2 Control Account Balances	(6,40,71,689)	11,52,25,293
	10,94,14,04,193	7,40,79,62,462
<u>SCHEDULE - I</u>		
<u>LOANS & ADVANCES</u>		
1 Loans & advances to employees	(1,40,45,414)	(1,42,49,446)
2 Advances for expenses	4,78,91,729	4,15,01,550
3 Advances to suppliers / contractors	3,28,97,92,274	2,92,39,00,482
4 Revolving fund to Local Bodies	19,08,803	19,08,803
5 Advances - Others	15,93,256	17,76,009
6 Claims recoverable	20,89,21,848	20,90,49,790
7 Contribution Deposit - KSEB	5,11,60,491	3,25,75,691
8 Consumer Deposit - KSEB	19,21,06,053	18,80,10,112
9 Deposit with PWD	6,11,06,416	4,69,07,003
10 Deposit with others	10,06,07,924	10,06,05,390
11 Advances for capital expenditure	-	-
	3,94,10,43,380	3,53,19,85,384

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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	29,76,02,42,225	36,01,93,90,582
Add : Current years excess of expenditure over income	-	-
Less : Current years excess of Income over Expenditure	(4,11,32,05,785)	6,25,91,48,357
	33,87,34,48,010	29,76,02,42,225

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Managing Director

Place: Thiruvananthapuram
Date : 20.11.2020

KERALA WATER AUTHORITY

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31st MARCH, 2020

	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
<u>SCHEDULE - L</u>		
OPERATING INCOME - CONSUMERS		
1 Operating income - water supply		
a. Domestic Consumers	2,76,09,42,156	2,52,69,00,110
b. Nondomestic Consumers	2,92,90,59,406	2,33,67,64,887
c. Industrial Consumers	16,24,61,745	15,35,09,998
	5,85,24,63,307	5,01,71,74,995
2 Operating income - Sewerage		
a. Domestic Consumers	23,41,102	14,70,844
b. Nondomestic Consumers	15,74,444	5,99,595
	39,15,546	20,70,439
3 Income from local bodies	2,46,62,26,678	1,51,36,77,359
	8,32,26,05,531	6,53,29,22,793
<u>SCHEDULE - M</u>		
OPERATING INCOME - OTHERS		
1 Centage charges	2,24,37,300	8,70,48,251
2 Storage charges	1,23,026	97,463
3 Supervision charges	16,03,011	17,68,236
4 Miscellaneous recoveries	83,85,631	28,87,426
	3,25,48,968	9,18,01,376
<u>SCHEDULE - N</u>		
INTEREST INCOME		
1 Interest on loans & advances	6,21,440	39,47,578
2 Interest on deposits	31,59,82,352	25,09,42,734
	31,66,03,792	25,48,90,312
<u>SCHEDULE - O</u>		
OTHER NON-OPERATING INCOME		
1 Income as recoveries	2,25,30,31,023	1,68,87,84,763
2 Claims recoverable	9,533	2,28,166
3 Miscellaneous income	20,29,65,615	13,15,10,616
	2,45,60,06,171	1,82,05,23,545

Finance Manager & Chief Accounts Officer (ilc)

Accounts Member

Managing Director

KERALA WATER AUTHORITY

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

	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
<u>SCHEDULE - P</u>		
OPERATING & MAINTENANCE EXPENSES		
1 Consumption of Stores, Tools & Spares	4,04,17,550	5,09,20,494
2 Consumables	7,62,40,490	11,31,04,501
3 Power charges	3,40,13,82,239	3,15,84,24,446
4 Insurance	17,59,955	18,18,102
5 Other operating expenses	3,40,79,366	3,16,40,008
6 Repairs & Maintenance of water supply	1,03,13,16,680	65,14,03,447
7 Repair & Maintenance of sewerage	57,04,397	5,10,27,613
8 Vehicle maintenance	2,34,54,803	2,65,56,114
	4,61,43,55,480	4,08,48,94,725
<u>SCHEDULE - Q</u>		
PAYMENT AND PROVISION TO EMPLOYEES		
1 Salaries and Allowances	4,18,26,51,078	4,00,41,29,807
2 Welfare Expenses and other employee benefits	25,46,19,402	22,72,69,474
3 Casual labour wages and other payments	85,40,73,355	84,90,29,568
4 Service Pension and Family Pension	2,65,26,60,041	2,63,22,67,151
5 Commuted Value of Pension	66,11,81,671	89,36,90,413
6 Gratuity of Employees	53,48,94,031	34,40,90,510
	9,14,00,79,578	8,95,04,76,923
<u>SCHEDULE - R</u>		
OFFICE EXPENSES		
1 Rent	29,56,815	33,57,725
2 Rates & Taxes	61,06,504	57,72,914
3 Postage, Telegram, Telephone & Telex	1,18,73,910	2,55,31,353
4 Printing & Stationery	2,20,52,137	2,10,28,679
5 Exhibition & Publicity	1,42,73,446	2,33,07,440
6 Training & other expenses	65,84,064	80,51,511
7 Electricity charges	11,11,70,560	8,34,26,062
8 Other office expenses	3,85,97,175	3,08,92,382
	21,36,14,611	20,13,68,066
<u>SCHEDULE - S</u>		
ADMINISTRATIVE EXPENSES		
1 Board meeting expenses	31,684	45,324
2 Professional fees	1,74,35,875	65,02,873
3 Payment to auditors	1,43,62,740	74,74,691
4 Bank Charges	11,33,567	5,73,262
5 Other administrative expenses	25,41,897	56,53,012
	3,55,05,763	2,02,49,162

KERALA WATER AUTHORITY

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

	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
<u>SCHEDULE - T</u>		
WRITE OFFs		
Local Bodies dues written off	-	-
Consumers Written Off - OTS		19,79,80,770
	-	19,79,80,770
<u>SCHEDULE - U</u>		
ASSETS WRITTEN OFF	-	-
	-	-
<u>SCHEDULE - V</u>		
PROVISION FOR BAD & DOUBTFUL DEBTS	-	-
<u>SCHEDULE - W</u>		
TRANSFER OF REVENUE EXPENSES TO CWIP		
Establishment Charges (Share Debit)	37,06,40,679	37,97,40,700
	37,06,40,679	37,97,40,700
<u>SCHEDULE - X</u>		
PRIOR PERIOD ADJUSTMENTS		
PPA of Depreciation	-	-
PPA of Other Income		-
PPA of Operating expenses	(2,48,474)	(83,02,60,954)
PPA Operative Expenses of Utilities	13,02,871	10,66,62,16,590
PPA Stores Consumed	-	(14,36,58,999)
PPA of Other Income Misc	3,84,860	-
PPI OI from D Consumers	2,74,37,491	
PPI OI from ND Consumers	2,59,97,424	
PPI OI from IND Consumers	(34,77,913)	
	5,13,96,259	9,69,22,96,637

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