

KERALA WATER AUTHORITY

PROVISIONAL BALANCE SHEET AS AT 31st MARCH 2022

	Schedule Reference	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
<u>SOURCES OF FUNDS</u>			
1 Kerala Water Authority Fund			
a. Contributions & Grants	A	1,23,84,35,88,884	93,14,00,71,214
b. Reserves & Surplus	B	3,56,55,04,378	3,56,55,04,378
2 Kerala Water Authority Loan Fund			
a. Secured Loans	C	27,32,88,240	70,89,44,559
b. Unsecured Loans & Deposits	D	1,07,23,16,68,372	96,14,83,13,629
Total		2,34,91,40,49,874	1,93,56,28,33,780
<u>APPLICATION OF FUNDS</u>			
1 Fixed Assets	E		
Gross Block		73,98,13,96,170	71,24,45,05,116
Less: Depreciation Reserve		25,12,55,80,606	23,14,84,71,533
Net Block		48,85,58,15,564	48,09,60,33,583
Capital Work in Progress		1,17,81,94,09,814	87,26,32,32,567
		1,66,67,52,25,378	1,35,35,92,66,150
2 Investments	F	35,64,20,236	35,64,20,236
3 Net Current Assets			
a. Current Assets	G	38,63,92,58,917	29,82,70,13,097
b. Current Liabilities	H	17,95,88,82,664	14,54,62,85,313
		20,68,03,76,253	15,28,07,27,784
4. Loans & Advances	I	1,03,91,39,725	1,69,55,39,930
5 Miscellaneous Expenditure to the extent not Written-off	J	-	-
6 Accumulated Excess of Expenditure over Income	K	46,16,28,88,282	40,87,08,79,681
Total		2,34,91,40,49,874	1,93,56,28,33,781

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

V.Ramasubramani IA&AS
Accounts Member

Venkatesapathy S. IAS
Managing Director

Place: Thiruvananthapuram
Date : 13.05.2022

KERALA WATER AUTHORITY

PROVISIONAL INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2022

	Schedule Reference	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
INCOME			
1 Operating Income			
a. Consumers	L	8,98,71,89,155	8,35,95,83,042
b. Others	M	36,98,14,160	28,16,09,395
		9,35,70,03,315	8,64,11,92,437
2 Grants & Subventions - Government of Kerala		3,21,05,60,000	3,47,44,45,700
3 Interest Income	N	35,79,63,948	30,34,36,987
4 Other Non-Operative Income	O	1,33,59,66,473	1,33,65,65,336
		14,26,14,93,736	13,75,56,40,460
EXPENDITURE			
1 Operating & Maintenance Expenses		5,07,13,63,246	4,40,76,96,875
2 Payment & Provision to Employees	Q	10,17,49,47,692	9,23,87,70,746
3 Office expenses	R	21,79,20,612	15,07,30,415
4 Travelling & Conveyance Expenses		7,03,92,657	5,08,32,255
5 Administrative Expenses	S	2,35,97,030	1,93,70,449
6 Debtors written off	T	-	-
6 Assets and losses written off	U	-	-
7 Provision for Doubtful Debts	V	-	-
8 Interest on			
a. Secured Loans		3,64,78,501	3,64,78,501
b. Government of Kerala Loans		2,64,05,73,750	2,64,05,73,750
c. GPF		27,68,08,000	27,68,08,000
		2,95,38,60,251	2,95,38,60,251
9 Depreciation	E	1,97,71,09,073	1,58,16,87,258
		20,48,91,90,561	18,40,29,48,249
10 Transferred to Capital Work-In-Progress	W	93,56,88,224	31,47,88,224
		19,55,35,02,337	18,08,81,60,025
		5,29,20,08,601	4,33,25,19,565
11 Prior Period Adjustments	X	-	1,60,85,55,251
		5,29,20,08,601	5,94,10,74,816

Schedules L to X and significant accounting policies and notes on the accounts 2.11 to 2.14 form an integral part of this Income and Expenditure Account

Shijith. V
Finance Manager & Chief Accounts Officer

V.Ramasubramani IA&AS
Accounts Member

Venkatesapathy S. IAS
Managing Director

Place: Thiruvananthapuram

Date : 13.05.2022

KERALA WATER AUTHORITY

SCHEDULES FORMING PART OF PROVISIONAL BALANCE SHEET AS AT 31st MARCH, 2022

	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	77,78,49,34,128	60,61,58,47,458
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	36,12,04,07,284	22,58,59,76,284
	Less : Amount released to District Collectors and Kerala Rural Water Sanitation Agency	2,30,74,22,461	2,30,74,22,461
		33,81,29,84,823	20,27,85,53,823
5	Donated capital assets	18,14,530	18,14,530
6	Capital contribution from other sources	87,82,98,986	87,82,98,986
		1,23,84,35,88,884	93,14,00,71,214
<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	27,32,88,240	34,60,15,568
2	Bank Loan	-	36,29,28,991
		27,32,88,240	70,89,44,559
<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	29,95,41,59,750	27,31,35,86,000
3	Deposit from local bodies	3,89,21,99,386	4,56,92,61,955
4	Security Deposit	4,02,06,84,659	3,79,41,33,982
5	Earnest Money Deposit	7,18,07,639	7,24,45,789
6	Water & Sewerage Connection Deposits	20,47,29,150	19,33,47,112
7	Deposit work-Water Supply & Sewerage	18,99,30,03,382	17,64,50,93,385
8	Other deposits	26,88,75,00,826	19,35,28,61,826
		1,07,23,16,68,372	96,14,83,13,629

Finance Manager & Chief Accounts Officer (i/c)

Accounts Member

Managing Director

KERALA WATER AUTHORITY

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

	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
SCHEDULE - F		
INVESTMENTS		
Investment for Pension / PF	35,64,20,236	35,64,20,236
SCHEDULE - G		
CURRENT ASSETS		
1 Inventory :		
a. Stores, Tools & Spares	95,36,89,968	81,58,70,168
b. Consumables	38,48,40,673	17,55,37,766
	1,33,85,30,641	99,14,07,934
2 Sundry Debtors :		
a. Consumers		
i. Local bodies dues - water & maintenance charges	10,10,49,65,674	5,71,15,03,045
ii. Domestic, Non-domestic & Industrial dues	11,01,09,35,404	13,59,32,58,527
b. LIC Loan repayment due from Local Bodies	-	
c. Others	54,13,904	54,08,904
	21,12,13,14,982	19,31,01,70,476
3 Cash & Bank Balances :		
a. Bank & Treasury balances	15,87,67,81,249	9,38,07,33,941
b. Cash on hand	7,40,67,280	1,66,69,196
	15,95,08,48,529	9,39,74,03,137
4 Other Current Assets :		
Inter office & other suspense account balances	22,85,64,765	12,80,31,550
	38,63,92,58,917	29,82,70,13,097

Finance Manager & Chief Accounts Officer

Accounts Member

Managing Director

KERALA WATER AUTHORITY

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

SCHEDULE - H	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
<u>CURRENT LIABILITIES & PROVISIONS</u>		
1 Current Liabilities		
a. Sundry Creditors :		
i. Payment to employees	2,21,26,31,989	2,42,87,81,200
ii. For expenses	9,84,64,19,359	6,39,14,09,749
iii. For contractors/suppliers	58,99,92,855	58,99,92,855
b. Statutory employees deductions :	-	
i. General provident fund	4,88,86,26,094	4,61,92,85,252
ii. NMR PF	5,61,94,893	5,60,85,893
iii. Others	(2,14,67,070)	(2,14,67,070)
c. GST Collection	4,77,96,326	4,62,59,526
d. Tax Deducted at Source	1,45,482	(36,38,896)
e. Other Current liabilities	41,18,48,056	41,18,48,056
f. Interest Accrued on Loans	9,25,30,351	9,25,54,479
	18,12,47,18,335	14,61,11,11,044
2 Control Account Balances	(16,58,35,671)	(6,48,25,731)
	17,95,88,82,664	14,54,62,85,313
SCHEDULE - I		
<u>LOANS & ADVANCES</u>		
1 Loans & advances to employees	-	(57,72,801)
2 Advances for expenses	4,16,45,554	3,38,40,253
3 Advances to suppliers / contractors	25,61,17,204	1,03,29,81,778
4 Revolving fund to Local Bodies	19,08,803	19,08,803
5 Advances - Others	19,05,691	19,05,691
6 Claims recoverable	20,61,04,568	20,77,63,694
7 Contribution Deposit - KSEB	5,21,15,813	5,12,17,493
8 Consumer Deposit - KSEB	19,37,74,800	19,24,36,596
9 Deposit with PWD	16,51,33,438	6,06,80,947
10 Deposit with others	12,04,33,854	11,85,77,476
	1,03,91,39,725	1,69,55,39,930

Finance Manager & Chief Accounts Officer

Accounts Member

Managing Director

KERALA WATER AUTHORITY

SCHEDULES FORMING PART OF PROVISIONAL INCOME & EXPENDITURE ACCOUNT AS AT 31st MARCH, 2022

	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
SCHEDULE - L		
OPERATING INCOME - CONSUMERS		
1 Operating income - water supply		
a. Domestic Consumers	3,55,19,94,153	3,35,58,46,918
b. Nondomestic Consumers	4,05,93,01,064	3,38,02,71,108
c. Industrial Consumers	16,95,68,564	18,43,11,436
	7780863781	6,92,04,29,462
2 Operating income - Sewerage		
a. Domestic Consumers	19,36,232	12,35,492
b. Nondomestic Consumers	7,88,496	4,03,970
	27,24,728	16,39,462
3 Income from local bodies	1,20,36,00,646	1,43,75,14,118
	8,98,71,89,155	8,35,95,83,042
SCHEDULE - M		
OPERATING INCOME - OTHERS		
1 Centage charges	36,07,01,733	27,63,00,496
2 Storage charges	16,99,829	14,18,563
3 Supervision charges	43,79,930	25,66,494
4 Miscellaneous recoveries	30,32,668	13,23,842
	36,98,14,160	28,16,09,395
SCHEDULE - N		
INTEREST INCOME		
1 Interest on loans & advances	4,55,278	6,16,455
2 Interest on deposits	35,75,08,670	30,28,20,532
	35,79,63,948	30,34,36,987
SCHEDULE - O		
OTHER NON-OPERATING INCOME		
1 Income as recoveries	1,13,00,81,970	1062017943
2 Claims recoverable	49,387	32,405
3 Miscellaneous income	20,58,35,116	27,45,14,988
	1,33,59,66,473	1,33,65,65,336

Finance Manager & Chief Accounts Officer

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KERALA WATER AUTHORITY

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

	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
SCHEDULE - P		
OPERATING & MAINTENANCE EXPENSES		
1 Consumption of Stores, Tools & Spares	10,39,03,314	7,15,07,733
2 Consumables	19,99,64,560	8,74,33,929
3 Power charges	3,55,68,89,914	3,01,83,22,759
4 Insurance	35,50,514	19,44,382
5 Other operating expenses	10,07,35,273	4,70,22,853
6 Repairs & Maintenance of water supply	90,43,59,974	1,03,44,12,224
7 Repair & Maintenance of sewerage	16,73,40,627	12,17,98,401
8 Vehicle maintenance	3,46,19,070	2,52,54,594
	5,07,13,63,246	4,40,76,96,875
SCHEDULE - Q		
PAYMENT AND PROVISION TO EMPLOYEES		
1 Salaries and Allowances	4,87,48,00,464	4,12,23,38,546
2 Welfare Expenses and other employee benefits	41,41,19,087	25,97,08,940
3 Casual labour wages and other payments	99,76,63,767	1,03,11,47,667
4 Service Pension and Family Pension	3,24,93,69,435	2,47,84,28,602
5 Commuted Value of Pension	34,55,38,159	1,15,33,55,748
6 Gratuity of Employees	29,34,56,780	19,37,91,243
	10,17,49,47,692	9,23,87,70,746
SCHEDULE - R		
OFFICE EXPENSES		
1 Rent	56,70,922	31,59,552
2 Rates & Taxes	72,95,070	39,91,499
3 Postage, Telegram, Telephone & Telex	3,70,83,901	2,41,51,971
4 Printing & Stationery	2,25,32,113	2,11,21,142
5 Exhibition & Publicity	3,68,93,374	2,65,36,640
6 Training & other expenses	79,75,210	46,85,224
7 Electricity charges	5,47,84,495	3,02,64,660
8 Other office expenses	4,56,85,527	3,68,19,727
	21,79,20,612	15,07,30,415
SCHEDULE - S		
ADMINISTRATIVE EXPENSES		
1 Board meeting expenses	1,72,757	1,02,833
2 Professional fees	78,82,974	76,52,493
3 Payment to auditors	86,67,839	84,10,838
4 Bank Charges	24,98,521	11,48,526
5 Other administrative expenses	43,74,939	20,55,759
	2,35,97,030	1,93,70,449

Finance Manager & Chief Accounts Officer

Accounts Member

Managing Director

KERALA WATER AUTHORITY

SCHEDULES FORMING PART OF PROVISIONAL 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	-	-
	-	-
<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)	93,56,88,224	314788224
	93,56,88,224	31,47,88,224
<u>SCHEDULE - X</u>		
PRIOR PERIOD ADJUSTMENTS		
PPA of Recoveries		(72,221)
PPA of Other Office expenses		7,952
PPA of Operating expenses		3,68,64,960
PPA Operative Expenses of Utilities		
PPA on Investment		(44,63,253)
PPA of Other Income Misc		(27,740)
PPI OI from D Consumers		33,70,83,765.00
PPI OI from ND Consumers		1,20,39,50,586.00
PPI OI from IND Consumers		3,52,11,202
	-	1,60,85,55,251

Shijith V
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Managing Director

Place: Thiruvananthapuram
Date : 13.05.2022