

# KERALA WATER AUTHORITY



## ANNUAL ACCOUNTS

FOR THE YEAR 1997-98

Head Office : Jalabhavan, Thiruvananthapuram-695 033

# **KERALA WATER AUTHORITY**

## **ANNUAL ACCOUNTS**

**FOR THE YEAR 1997-98**

**Head Office : Jalabhavan, Thiruvananthapuram-695 033**



## AUDIT CERTIFICATE

I have examined the Income and Expenditure Account for the year ended 31st March 1998 and the Balance Sheet as at 31st March 1998 of Kerala Water Authority. I have obtained all the information and explanations that I have required and subject to the observations in the appended Audit Report, I certify, as a result of my Audit that in my opinion these accounts and Balance Sheet are properly drawn up so as to exhibit, a true and fair view of state of affairs of Kerala Water Authority, according to the best of information and explanations given to me and as shown by the books of the organisations.

Thiruvananthapuram  
Dated : 27-02-2000

Sd/-  
Accountant General (Audit)  
Kerala

## KERALA WATER AUTHORITY

### BALANCE SHEET AS AT 31ST MARCH 1998

	SCH REF	Current Year	Previous Year
<b>SOURCES OF FUNDS</b>			
1. Kerala Water Authority Fund			
a. Contributions & Grants	A	11,10,01,23,363	9,40,48,92,172
b. Reserves & Surplus	B	---	---
2. Kerala Water Authority Loan Fund			
a. Secured Loans	C	2,14,96,29,140	1,87,28,49,160
b. Unsecured Loans	D	73,91,12,72,73	6,41,49,83,493
<b>TOTAL</b>		<b>20,64,08,79,776</b>	<b>17,69,27,24,825</b>
<b>APPLICATION OF FUNDS</b>			
1. Fixed Assets	E		
Gross Block		7,41,66,51,511	7,40,51,68,127
Less: Depreciation Reserve		3,35,14,70,805	3,20,62,14,863
Net Block		4,06,51,80,706	4,19,89,53,264
Capital Work in Progress		8,65,85,00,727	7,02,01,89,357
		<b>12,72,36,81,433</b>	<b>11,21,91,42,621</b>
2. Investments	F	---	---
3. Net Current Assets			
a. Current Assets	G	3,15,19,72,933	2,59,19,51,606
b. Current Liabilities	H	1,35,98,56,935	1,29,08,49,602
		<b>1,79,21,15,998</b>	<b>1,30,11,02,004</b>
4. Loans & Advances		11,45,15,77,585	1,23,62,88,465
5. Miscellaneous Expenditure not Written-off	J	---	---
6. Accumulated Excess of Expenditure over Income	K	4,67,35,04,760	3,93,61,91,735
<b>TOTAL</b>		<b>20,64,08,79,776</b>	<b>17,69,27,24,825</b>

Schedules A to K & Notes 1.01 to 1.07 and 2.03 form an integral part of this Balance Sheet.

Place : Thiruvananthapuram  
Date : 03/06/1999

Sd/-  
**M. Ganesan**  
ACCOUNTS MEMBER

Sd/-  
**N.S. Balachandran Nair**  
MANAGING DIRECTOR



## KERALA WATER AUTHORITY

## INCOME &amp; EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1998

	SCH REF	Current Year	Previous Year
		Rs.	Rs.
<b>INCOME</b>			
1. Operating Income			
a. Consumers	L	66,78,33,510	57,79,10,379
b. Others	M	27,33,456	34,80,523
		<b>67,05,66,966</b>	<b>58,13,90,902</b>
2. Grants & Subventions - GOK		34,40,03,000	34,40,00,000
3. O&M Grant from GOI		3,54,75,800	
4. Interest Income	N	59,95,437	88,10,740
5. Other Non-Operative Income	O	4,56,07,146	4,12,24,486
<b>TOTAL INCOME</b>		<b>1,10,16,48,349</b>	<b>97,54,26,128</b>
<b>EXPENDITURE</b>			
1. Operating & Maintenance Expenses	P	52,29,62,988	42,92,81,682
2. Payment & Provision to employees		74,27,68,453	65,30,85,064
3. Office expenses	Q	4,10,99,998	2,77,94,644
4. Travelling & Conveyance Expenses		80,89,523	78,82,382
5. Administrative Expenses	R	52,19,690	56,49,717
6. Issue and Project Expenses Written-off	S	---	---
7. Assets and Losses Written-off	T	---	---
8. Provision for Doubtful Debts	U	---	---
9. Interest on			
a. Secured Loans		25,14,64,764	22,17,16,782
b. Unsecured Loans		60,69,15,270	52,25,91,497
		<b>85,83,80,034</b>	<b>74,43,08,279</b>
10. Depreciation	E	14,52,55,942	14,62,20,832
<b>TOTAL EXPENDITURE</b>		<b>2,32,37,76,628</b>	<b>2,01,42,22,600</b>
11. Transferred to Capital Work-In-Progress	V	48,31,65,448	17,88,85,319
		<b>1,84,06,11,180</b>	<b>1,83,53,37,281</b>
Excess of Expenditure over Income		73,89,62,831	85,99,11,153
12. Prior Period Adjustments	W	(1649806)	22,70,31,425
<b>Excess of Expenditure over Income after prior period adjustments</b>		<b>73,73,13,025</b>	<b>1,08,69,42,578</b>

Schedules L to W and Notes 2.01 to 2.03 form an Integral part of this Income & Expenditure Account.

Place : Thiruvananthapuram  
Date : 03/06/1999

Sd/-  
**M. Ganesan**  
ACCOUNTS MEMBER

Sd/-  
**N.S. Balachandran Nair**  
MANAGING DIRECTOR



## KERALA WATER AUTHORITY

### SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 1998

	<i>Current Year</i>	<i>Previous Year</i>
<i>Schedule - A</i>		
<b>CONTRIBUTIONS &amp; GRANTS</b>		
1. Net value of Assets taken over	<b>3,88,28,68,875</b>	3,88,28,68,875
2. Contribution & Grants from Government of Kerala	<b>5,94,98,76,096</b>	4,65,62,59,096
3. Contribution & Grants from Government of India	<b>88,45,50,200</b>	48,82,75,000
4. Donated capital assets	<b>1,11,25,938</b>	1,07,21,977
5. Capital contribution from other sources	<b>37,17,02,254</b>	36,67,67,224
	<b>11,10,01,23,363</b>	<b>9,40,48,92,172</b>
<i>Schedule - B</i>		
<b>RESERVES &amp; SURPLUS</b>		
	---	---
<i>Schedule - C</i>		
<b>SECURED LOANS</b>		
1. Loan from LIC of India	<b>1,65,05,68,740</b>	1,43,27,37,160
2. Loan from HUDCO	<b>49,90,60,400</b>	44,01,12,000
	<b>2,14,96,29,140</b>	<b>1,87,28,49,160</b>
<i>Schedule - D</i>		
<b>UNSECURED LOANS</b>		
1. a. Loan from Govt. Of Kerala	<b>4,03,23,41,412</b>	3,66,89,66,412
b. Interest accrued on GOK Loan	<b>2,83,07,32,983</b>	2,27,36,07,802
2. Accountable advances from Govt. Of Kerala :		
a. For Urban L.C.S Schemes	<b>3,65,25,750</b>	3,65,25,750
b. For Rural L.C.S Schemes	<b>3,94,97,200</b>	3,94,97,200
c. For Kerala Urban Development Project	<b>3,60,00,000</b>	3,60,00,000
3. Loan from industrial consumers	<b>2,75,53,876</b>	3,46,83,710
4. Deposit from local bodies	<b>2,08,98,653</b>	1,05,46,403
5. Security Deposit	<b>7,90,14,944</b>	7,43,43,678
6. Earnest Money Deposit	<b>1,51,01,955</b>	1,27,99,319
7. Water Connection Deposits	<b>73,39,773</b>	71,54,944
8. Sewer Connection Deposits	<b>10,17,180</b>	6,25,404
9. Deposit work-water supply & sewerage	<b>15,02,04,202</b>	12,36,92,195
10. Other deposits	<b>2,83,06,929</b>	99,48,260
11. Unclassified Deposits	<b>8,65,92,416</b>	8,65,92,416
	<b>7,39,11,27,273</b>	<b>6,41,49,83,493</b>



## KERALA WATER AUTHORITY

## SCHEDULE OF FIXED ASSETS AS AT 31ST MARCH 1998

Description	Gross Block				Depreciation Block			Net Block	
	Balances as on 1-4-97	Additions during year	Deletions	As on 31.3.98	Balance as on 1.4.97	Depreciation for the year	Dep. upto 31.3.98	As on 31.3.98	Previous year
	Freehold Land	63,16,85,754	33,71,330		63,50,57,084				635057084
Leasehold Land	6,91,04,611			6,91,04,611				69104611	69104611
Land Development Expenditure	1,61,71,32,520			1,61,71,32,520	66,31,72,406	3,97,93,199	702965605	914166915	933960114
Civil Works	300005420			30,00,05,420	11,69,21,322	50,17,589	121938911	178066509	179629713
Buildings	40,71,08,729	54,414		40,71,63,143	28,63,02,991	1,10,02,171	297305162	109857981	124260123
Plant and Machinery	4,21,84,93,906			4,21,84,93,906	2,02,66,95,659	8,45,51,501	2111247160	2107246746	2191798247
Mains and Networks									
Roads Bridges and									
Culverts	6,04,61,242			6,04,61,242	4,59,73,955	5,41,802	46515757	139454855	14487287
Vehicles	4,65,79,515	35,55,530		5,01,35,045	3,63,39,893	17,77,222	38117115	12017930	10239622
Furniture, Fixtures and									
Office equipments	5,45,96,430	45,02,110		5,90,98,540	3,08,08,637	25,72,458	33381095	25717445	23787793
<b>Total</b>	<b>7,40,51,68,127</b>	<b>1,14,83,384</b>		<b>7,41,66,51,511</b>	<b>3,20,62,14,863</b>	<b>14,52,55,942</b>	<b>3351470805</b>	<b>4065180706</b>	<b>4198953264</b>

	Current year (Rs.)	Previous year (Rs.)
Gross block of fixed Assets	7,41,66,51,511	7,40,51,68,127
Less ACC Depreciation	3,35,14,70,805	3,20,62,14,863
Net value of fixed assets	4,06,51,80,706	4,19,89,53,264
Add CWIP A/C Code II	8,65,85,00,727	7,02,01,89,357
<b>Total</b>	<b>12,72,36,81,433</b>	<b>11,21,91,42,621</b>



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

	<i>Current Year</i>	<i>Previous Year</i>
<i>Schedule - F</i>		
<b>INVESTMENTS</b>		
<i>Schedule - G</i>		
<b>CURRENT ASSETS</b>		
1. Inventory		
a. Stores Tools & Spares	91,94,73,740	77,76,78,580
b. Consumables	87,03,873	87,38,896
c. Others	4,70,343	4,70,343
	<b>92,86,47,956</b>	<b>78,68,87,819</b>
2. Sundry Debtors		
a. Consumers		
i. Local bodies dues - water & maintenance charges	97,48,17,034	95,73,97,111
ii. Others	29,92,10,685	17,40,45,006
b. LIC Loan repayment due from Local Bodies	17,61,43,755	17,61,43,755
c. Others	42,27,628	42,27,628
	<b>1,45,43,99,102</b>	<b>1,31,18,13,500</b>
3. Cash & Bank Balances		
a. Bank & Treasury balances	87,33,88,887	52,79,39,490
b. Cheques & Bills in transit	---	---
c. Cash on hand	24,28,909	35,83,943
	<b>87,58,17,796</b>	<b>53,15,23,433</b>
4. Other Current Assets		
a. Inter office & other suspense account balances	(10,73,25,894)	(3,82,73,146)
b. Interest accrued on short term deposits	4,33,973	---
	<b>(10,68,91,921)</b>	<b>(3,82,73,146)</b>
	<b>3,15,19,72,933</b>	<b>2,59,19,51,606</b>
<i>Schedule - H</i>		
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>		
1. Current Liabilities		
a. Sundry Creditors :		
i. Suppliers	5,71,60,888	6,57,65,955
ii. Payment to employees	3,46,78,078	2,74,15,723
iii. Others		
b. Statutory employees deductions		
i. General provident fund	35,81,10,565	30,26,02,054
ii. NMR PF	5,15,82,395	4,49,76,494
iii. Others	10,63,122	4,86,586



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

	<i>Current Year</i>	<i>Previous Year</i>
c. Sales-tax collections	20,62,545	6,31,806
d. Tax deducted at source	43,62,966	50,45,217
e. Other current liabilities	50,67,12,200	50,47,70,334
f. Interest accrued but not due on loan from LIC	4,71,63,123	4,06,52,556
g. House rent deductions	(20,30,847)	(20,69,259)
	1,06,08,65,035	99,02,77,466
2. Control account balances	29,89,91,900	30,05,72,136
	13,59,85,69,35	1,29,08,49,602
<i>Schedule - I</i>		
<b>LOANS &amp; ADVANCES</b>		
1. Loans & advances to employees	5,35,76,755	5,18,04,666
2. Advances for expenses	91,76,334	94,19,974
3. Advances to suppliers / contractors	82,89,11,593	78,42,67,285
4. Advance to District Collectors	33,98,50,625	17,33,42,325
5. Advance to Director of Municipal Admn.	3,65,25,750	3,65,25,750
6. Advance to Director of Panchayats	3,94,97,200	3,94,97,200
7. Advances to KUDP	3,60,00,000	3,60,00,000
8. Advances - Others	30,57,954	30,48,954
9. Claims recoverable	62,13,170	60,21,339
10. Contribution Deposit - KSEB	3,23,90,268	3,21,85,277
11. Consumer Deposit - KSEB	1,70,31,473	1,68,30,957
12. Deposit with PWD	4,17,19,989	4,01,26,503
13. Deposit with others	53,47,560	49,41,832
14. Prepaid expenses	25,286	22,775
15. Advances for capital expenditure	22,53,628	22,53,628
	1,45,15,77,585	1,23,62,88,465
<i>Schedule - J</i>		
<b>MISC. EXPENDITURE NOT WRITTEN OFF</b>	---	---
<i>Schedule - K</i>		
<b>ACCUMULATED EXCESS OF EXPENDITURE OVER INCOME</b>		
Balance as on last year	3,93,61,91,735	2,84,92,49,157
Add Current years excess of expenditure over income	73,73,13,025	1,08,69,42,578
	4,67,35,04,760	3,93,61,91,735

Place : Thiruvananthapuram  
Date : 03/06/1999

Sd/-  
**M. Ganesan**  
ACCOUNTS MEMBER

Sd/-  
**N.S. Balachandran Nair**  
MANAGING DIRECTOR



## KERALA WATER AUTHORITY

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 1998**

	<i>Current Year</i>	<i>Previous Year</i>
<i>Schedule - L</i>		
<b>OPERATING INCOME - CONSUMERS</b>		
1. Operating income - water supply		
a. Domestic Consumers	25,37,09,409	18,97,92,042
b. Non-domestic Consumers	20,19,64,912	19,54,70,687
c. Industrial Consumers	4,46,75,896	3,98,47,026
	<b>50,03,50,217</b>	<b>42,51,09,755</b>
2. Operating income - Sewerage		
a. Domestic Consumers	39,54,611	74,821
b. Non-domestic Consumers	---	47,03,486
	<b>39,54,611</b>	<b>47,78,307</b>
3. Income from local bodies	16,35,28,682	14,80,22,317
	<b>66,78,33,510</b>	<b>57,79,10,379</b>
<i>Schedule - M</i>		
<b>OPERATING INCOME - OTHERS</b>		
1. Centage charges	12,62,450	19,27,577
2. Storage charges	64,827	31,605
3. Supervision charges	12,28,244	14,04,207
4. Miscellaneous recoveries	1,77,935	1,17,134
	<b>27,33,456</b>	<b>34,80,523</b>
<i>Schedule - N</i>		
<b>INTEREST INCOME</b>		
1. Interest on loans & advances	5,32,132	4,61,116
2. Interest on deposits	54,63,305	83,49,624
	<b>59,95,437</b>	<b>88,10,740</b>
<i>Schedule - O</i>		
<b>OTHER NON-OPERATING INCOME</b>		
1. Income as recoveries	3,77,83,734	2,85,29,198
2. Claims recoverable	(74,848)	2,00,000
3. Miscellaneous income	78,98,260	1,24,95,288
	<b>4,56,07,146</b>	<b>4,12,24,486</b>



	<i>Current Year</i>	<i>Previous Year</i>
<i>Schedule - P</i>		
<b>OPERATING &amp; MAINTENANCE EXPENSES</b>		
1. Consumption of stores Tools & Spares	4,11,66,178	4,29,23,158
2. Consumables	2,64,26,075	2,79,88,202
3. Power charges	29,00,54,150	21,01,15,797
4. Insurance	4,02,367	1,00,202
5. Other operating expenses	73,46,555	68,07,165
6. Repairs & Maintenance of water supply	13,18,78,577	11,81,52,812
7. Repair & Maintenance of sewerage	1,16,23,561	1,09,05,742
8. Vehicle maintenance	1,40,65,525	1,22,88,604
	<b>52,29,62,988</b>	<b>42,92,81,682</b>
<i>Schedule - Q</i>		
<b>OFFICE EXPENSES</b>		
1. Rent	17,36,368	13,38,737
2. Rates & Taxes	1,04,28,730	10,74,475
3. Postage Telegram Telephone & Telex	62,33,077	52,87,483
4. Printing & Stationery	57,16,578	54,98,127
5. Exhibition & Publicity	72,17,768	72,99,983
6. Training & other expenses	21,41,506	6,82,057
7. Other office expenses	76,25,971	66,13,782
	<b>4,10,99,998</b>	<b>2,77,94,644</b>
<i>Schedule - R</i>		
<b>ADMINISTRATIVE EXPENSES</b>		
1. Board meeting expenses	30,964	14,857
2. Professional fees	15,32,824	13,57,366
3. Payment to auditors :		
a. Audit Fees	35,00,000	20,00,000
b. Audit expenses	---	---
c. Certification fees	---	---
d. Other payments	---	---
	<b>35,00,000</b>	<b>20,00,000</b>
4. Bank Charges	4,864	20,31,935
5. Other administrative expenses	1,51,038	2,45,559
	<b>52,19,690</b>	<b>56,49,717</b>



	Current Year	Previous Year
<i>Schedule - Ss</i>		
<b>ISSUES &amp; PROJECT EXPENSES WRITTEN OFF</b>	---	---
<i>Schedule - T</i>		
<b>ASSETS &amp; LOSSES WRITTEN OFF</b>	---	---
<i>Schedule - U</i>		
<b>PROVISION FOR DOUBTFUL DEBTS</b>	---	---
<i>Schedule - V</i>		
<b>TRANSFER OF REVENUE EXPENSES TO CWIP</b>		
Establishment Charges (Share Debit)	22,74,90,499	17,88,85,319
Interest on loan from LIC	17,62,69,579	
Interest on loan from HUDCO	7,51,95,185	
Service charges for HUDCO loans	42,10,185	
- HUDCO Service charge	48,31,65,448	17,88,85,319
<i>Schedule - W</i>		
<b>PRIOR PERIOD ADJUSTMENTS</b>		
Short provision of GPF interest for 1995-96	83,48,581	
Short provision of depreciation upto 1991-92	---	22,65,81,512
Short provision of audit fees for 1996-97	12,89,000	4,49,913
Short provision of Interest on Government loans	7,07,213	
Excess provision of interest on HUDCO loan for 1994-95 adjusted	(1,19,94,600)	
	(16,49,806)	22,70,31,425

Place : Thiruvananthapuram  
Date : 03/06/1999

Sd/-  
**M. Ganesan**  
ACCOUNTS MEMBER

Sd/-  
**N.S. Balachandran Nair**  
MANAGING DIRECTOR



## KERALA WATER AUTHORITY

### NOTES ON THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1998

#### I. BALANCE SHEET

##### 1.01 SECURED LOANS

*Schedule - C*

Current year Rs. 21496 Lakhs

Previous year Rs. 18728 Lakhs

The secured loan represents (i) the balance of the loan availed by the local bodies and the Kerala State Rural Development Board from LIC of India prior to the formation of the Authority and the liability for repayment was transferred to the Authority (ii) the outstanding amount of the loan from LIC of India availed by the Authority (iii) and the loan availed by the Authority from HUDCO. The Government had given guarantee for the above loans and no provision has been made towards guarantee commission payable.

##### 1.02 UNSECURED LOANS

*Schedule - D*

Current year Rs. 73911 Lakhs

Previous year Rs. 64150 Lakhs

1.02.1 Interest has been provided on loan from Government of Kerala as simple interest, on the amount outstanding at the beginning of the year up to 1994-95. From the year 1995-96 onwards actual interest due based on the date of receipt of the loan has been provided. Penal interest has not been provided, as the Authority has approached the Government for a moratorium in payment of interest and also for a reduction in such interest rate. The interest accrued and due to GOK as on date is Rs.28307 Lakhs out of which Rs.5564 Lakhs relates to the interest provided for the period 1997-98.

1.02.2 As per G.O.M.S.No.44/93/LAD dt.25-2-93 and G.O.M.S.No.46/93/LAD dt.4-3-94 the entire amount released by the Govt. of Kerala Water Authority since 1985-86 by way of Grant and Loan for the Urban and Rural L C S projects will be treated as Accountable Advances from the Govt. of Kerala.

As there was no separate release of funds from Government for LCS project, an amount equal to the payment made by Kerala Water Authority for LCS Schemes have been shown separately under the head Accountable Advances deducting the same from the loan from Government of Kerala. Similar treatment is made for the amount paid to KUDP.

All the deposit figures stated are subject to reconciliation by individual divisions.

##### 1.03 FIXED ASSETS

*Schedule - E*

Current year Rs. 127237 Lakhs

Previous year Rs. 112191 Lakhs

1.03.1 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 Rs.42183 Lakhs and (ii) The additions made by the Authority since its formation, after providing for depreciation there on.

1.03.2 The fixed assets register has been prepared upto the year 1991-92 and is being updated.



## 1.04 CURRENT ASSETS

*Schedule - G*

Current year Rs. 31520 Lakhs

Previous year Rs. 25920 Lakhs

- 1.04.1 The stock figures stated are subject to reconciliation with individual divisions.
- 1.04.2 The current assets include dues from local bodies on account of (i) loans availed from LIC amounting to Rs.1761 Lakhs and (ii) Water and maintenance charges amounting to Rs.9748 Lakhs for which confirmation of balances have not been obtained.
- 1.04.3 The sundry debtor's balances have not been reconciled and no provision has been made for doubtful debts.
- 1.04.4 The reconciliation of bank balances with bank statements are in progress.
- 1.04.5 The reconciliation of inter office balances is in progress.
- 1.04.6 The inter office and suspense account balances comprise of the following.  
Inter office Accounts Rs. 1205 Lakhs (Credit) and Cash and bank suspense accounts including accumulated difference in receipts and payment statement for the years 1984-85 to 1997-98 amounting to Rs.132 Lakhs (Debit).

## 1.05 CURRENT LIABILITIES

*Schedule - H*

Current year Rs. 13599 Lakhs

Previous year Rs. 12908 Lakhs

- 1.05.1 The balance shown under statutory employee's deduction of GPF and NMR-PF is net of advances given to the employees under respective heads.
- 1.05.2 The GPF and NMR-PF balance had not been reconciled with individual accounts and the same is in progress.
- 1.05.3 The interest on GPF has been accounted on actual basis upto 1995-96. The interest on GPF and NMR-PF for the years 1996-97 and 1997-98 has been provided at 12% per annum on the opening balance as applicable for that accounting year.
- 1.05.4 The liability on account of gratuity and pension to the employees is being accounted on cash basis.
- 1.05.5 Control account balance of Rs.2990 Lakhs (Credit) represents accumulated balances between control accounts and the concerned WIP/Stores/Sundry debtors accounts.

## 1.06 LOANS AND ADVANCES

*Schedule - I*

Current year Rs. 14516 Lakhs

Previous year Rs. 12363 Lakhs

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

## 1.07 ACCUMULATED EXCESS OF EXPENDITURE OVER INCOME

*Schedule - J*

Current year Rs. 46735 Lakhs

Previous year Rs. 39362 Lakhs

The accumulated excess of expenditure over income comprises of carry forward balance of Rs.39362 Lakhs and current years excess of expenditure over income of Rs.7373 Lakhs including prior period expenditure.

Rs.28307 Lakhs of the accumulated loss is on account of interest on Government loan.



## II INCOME AND EXPENDITURE ACCOUNT

### 2.01 INTEREST

Current year Rs. 8584 Lakhs  
Previous year Rs. 7443 Lakhs

This amount includes Rs.2515 Lakhs paid to LIC and HUDCO and Rs.5564 Lakhs provided for GOK loan and Rs.505 Lakhs for others.

### 2.02 DEPRECIATION

Current year Rs. 1453 Lakhs  
Previous year Rs. 1462 Lakhs

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.

### 2.03 GENERAL

2.03.1 In order to absorb project overheads on capital works, a transfer of revenue expenditure to capital work-in-progress @ 5% for Accelerated Rural Water Supply Schemes and @ 22% for other schemes on the capital expenditure have been made.

2.03.2 Interest on LIC & HUDCO loan and front end fee of HUDCO loan have been capitalised during the year.

3.3.3 Previous year figures have been re-grouped/re-classified wherever necessary.

Place : Thiruvananthapuram

Date : 03/06/1999

Sd/-

**M. Ganesan**

ACCOUNTS MEMBER

Sd/-

**N.S. Balachandran Nair**

MANAGING DIRECTOR



## AUDIT REPORT ON THE ACCOUNTS OF KERALA WATER AUTHORITY FOR THE YEAR 1997-98

### I. INTRODUCTION

The Kerala Water Authority (known as Kerala Water and Waste Water Authority till 1986) was established on the first day of April 1984 to provide for the development and regulation of water supply and collection and disposal of waste water. The ordinance was replaced in August 1986 by the Kerala Water Supply and Sewerage (KWS&S) Act 1986. The Authority took over all the functions of the erstwhile Public Health Engineering Department of the Kerala State Government.

The audit of accounts of the Authority is entrusted to the Comptroller and Auditor General of India under Section 19(3) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971 for a period of fifteen years from 1984-85 to 1998-99. This has been extended for a further period of 5 years upto 2003-2004.

The Accounts for 1997-98 were revised based on the observation of Audit. As a result of the revision, the excess of expenditure over income was increased by Rs.51.68 lakh.

### II. COMMENTS ON ACCOUNTS

Balance Sheet

Source of Funds

Contributions and Grants-Schedule A

Net value of Assets taken over - Rs. 3,88,28,68,875.

- (i) The net value of assets and liabilities of the erstwhile Public Health Engineering Department taken over, on 1st April 1984 was provisionally valued at Rs. 43553.06 lakh and there had been adjustments to the net value up to 1992-93 on account of adjustments of items adjustable by Public Works Department.

The original valuation and the revision had not been approved by Government of Kerala as envisaged in Section 16 (2) of KWS&S Act.

Assets and liabilities of the Kerala Rural Development Board taken over on 1st August 1984 had not been incorporated in the accounts due to non receipt of details of such assets and liabilities from the Board.

The water supply and sewerage schemes of two municipal corporations (Kochi and Kozhikode) and eight municipalities (Kollam, Kottayam, Alappuzha, Aluva, Palakkad, Perumbavoor, Pala and Thrissur) were taken over by the Authority in March 1991. However, the schemes relating to Thrissur was transferred to the Thrissur Municipality in October 1994. The assets and liabilities have not been finalised and incorporated in the accounts due to non receipt of details from the concerned local bodies. The value of assets and liabilities created by the Authority till the date of re-transfer of the scheme to Thrissur Municipality was not assessed and settled with the concerned Municipality so far.

Government in October 1993 ordered the transfer of 8.09 hectares out of 9.71 hectares of landed property of the Authority at Palarivattom (Ernakulam District) to the Greater Cochin Development Authority (GCDA) for the construction of International Stadium in lieu of an equal extent of developed land at Maradu (Ernakulam District) and compensation of Rs.20 crore for the difference in cost of land. The entire land (9.71 hectares) was taken possession by the G.C.D.A and only 6.27 hectares of land was handed over to the Authority in exchange. The balance area of land was not got transferred and the compensation of Rs.20 crores already agreed upon not realised. The valuation of the properties and documentation of the transfer was also not effected so far.



## (ii) Application of Funds

Schedule E	-	Fixed Assets
Gross Block	-	Rs. 741,66,51,511
Less : Depreciation Reserve	-	Rs. 335,14,70,805

Rule 151(4)(a) of G.F.R. stipulate to append to the annual statement of accounts, an extract of the register of assets. But the Authority has prepared the fixed assets register upto 1991-92 only. As the fixed assets register is not complete, the accuracy of the fixed assets and depreciation could not be ensured.

- (1) Additions to fixed assets to be effected by transfer from works-in-progress pertaining to the years 1992-93 onwards had not been assessed and no depreciation provided for these assets put to use.
- (2) Full depreciation instead of proportionate depreciation as provided under the rules was charged in respect of the assets added/disposed off during the year.
- (3) Accounts Manual (Para 9 of Chapter II, Volume IV) stipulate the capitalisation of interest on borrowed funds earmarked and utilised for the acquisition/creation of assets up to the commissioning of the scheme. The interest till date of commissioning had not been segregated and capitalised resulting in incorrect computation of capital assets.
- (4) Annual physical verification is not being conducted regularly. The Authority stated (February 2000) that this was a time consuming process involving huge expenditure and that periodic stock verification was being conducted in selected units by the stock verification wing.

## (iii) Capital work in progress

Rs.8,658,500,727

The cost of civil works, buildings, mains, networks, roads, bridges and culverts commissioned and put to use since 1991-92 had not been brought under various items of fixed assets and the cost of such assets stand incorrectly incorporated under work-in-progress resulting in under-statement of fixed assets.

## (iv) Stores, Tools and Spares

Rs.919,473,740

The balance had not been reconciled with the balance in the priced stores ledger of individual divisions. The balance has been arrived-at after adjusting the credit balance of Rs.7,59,068/- and the reasons for the credit balance had not been investigated. The difference between the issue rate and cost has not been worked out and adjusted in the accounts.

The valuation of closing stock as stipulated in the Accounts Manual and the summary of adjustments were not done by the individual divisions. As such, the value of inventory included in the current assets is not realistic.

## (v) Consumables

Rs.8,703,873

The balance has been arrived at after adjusting the credit balance of Rs. 25,09,388/- as detailed below:

Stock of fuel	-	Rs. 5,46,528.28
Stock of other consumables	-	Rs. 19,62,859.90
<b>Total</b>	-	<b>Rs. 25,09,388.18</b>

This should have been shown separately on the liability side. However, the reasons for these credits have not been investigated.

## (vi) Others

Rs.4,70,343/-

The exact nature of the current assets cited as 'others' was not disclosed.

## (vii) Sundry debtors - Rs.1,454,399,102/-

The sundry debtors balance has not been reconciled and acceptance of closing balance obtained. Provision for bad and doubtful debt was also not provided as stipulated in the Accounts Manual.



The balance under sundry debtors include water maintenance charges amounting to Rs.9748.17 lakh due from local bodies, Rs. 2992.11 lakh from other consumers and Rs. 1761.44 lakh on account of loan repayment due from local bodies.

The Authority has not charged penal interest at 2 per cent per annum for default of claims against Panchayats/ Municipalities/Corporations; inspite of Government directions issued in February 1996.

A claim for Rs.71,34,085/- raised against Technology Mission for the work of "drilling bore wells and installation of hand pumps" carried out by the Authority during the period from 1987-88 to 1994-95 has not been included under sundry debtors resulting in understatement of sundry debtors to this extent.

The compensation of Rs.20 crore to be received from GCDA for the transfer of land as ordered by Government in October 1993 has not been claimed and incorporated in the accounts.

(viii) Cash and Bank balances

Bank and Treasury balances Rs. 873,388,887

The revenue collected in the units is transferred to Head Office accounts in the State Bank of Travancore, Kowdiar, Thiruvananthapuram. The financial settlement in respect of transfer of stores between units are also adjusted through Bank accounts. Remittance and adjustments made by units into Head Office accounts have not been reconciled. The cash and bank balance as per the Head office accounts and those as per the accounts of individual units do not tally and the accumulated difference works out to Rs.131.93 lakh (debit) which stand included under "other current assets - Inter Office and other suspense account balances".

(ix) Other current assets

Inter Office and suspense account balances Rs. 1,07,325,894

The minus balance under this head should have been cleared before the closing of annual accounts.

(x) Current liabilities and provisions

(a) Statutory Employees deductions

General Provident Fund Rs.358,110,565

N M R Provident Fund Rs. 51,582,395

The personal ledger accounts of 1996-97 and 1997-98 had not been completed and reconciled, and the interest for the fund balances provided on the opening balance only as applicable for that accounting year. Hence the figures did not reflect the actual position.

The difference between the total of the balance as per individual credit cards and the GPF balance as per the annual accounts of 1994-95 amounting to Rs.15,32,193 had not been reconciled.

(b) Non-provision of Guarantee Commission

As per Government Circular No.27/87/Fin. dated 20-04-1987, Kerala Water Authority has to pay to Government of Kerala, guarantee commission at 0.75 per cent of the amount guaranteed with a rebate of Rs.0.25 per cent for prompt repayment. However, no provision has been made in the accounts towards this liability. The guarantee commission payable to the outstanding amount as on 31st March 1998 works out to Rs.1,61,22,219. The Authority replied (May '99) that they have requested Government to exempt them from payment of guarantee commission.

(c) Other current liabilities Rs.506,712,200/-

A major portion under this head represents the net debit balance under "Items adjustable by PWD" amounting to Rs.4837.78 lakh relating to the period (1975-76 to 1983-84) prior to the formation of the Authority. The Authority had not so far identified the works/schemes for which the materials were procured by debit to IA PWD despite comments made in the audit report of the previous years and the position continued to remain as such in the accounts for 1997-98 also.



As a result, the net value of the current assets, taken over, shown under "contributions and grants" on the liability side of the balance sheet is decreased with the corresponding increase in current liabilities.

(xi) Control Account Balances Rs.298,991,900/-

This includes Rs.44,61,353/- received from Railways towards the consideration for the land and building transferred by the Authority from 1st March 1990. This has not been adjusted against the fixed assets inspite of the comments in the previous years.

(xii) Loans and Advances

Advances to Suppliers/Contractors Rs.828,911,593/-

This amount includes Rs.37,31,02,386/- representing the final payment made to Contractors/Suppliers (debit balances) in respect of Capital/Revenue works which remain unadjusted at the end of the year. A consultant was appointed by the Kerala Water Authority for the updation of the fixed assets and the asset related accounts upto March 1992. But the adjustments in the accounts based on the report of the consultant had not been carried out so far. No action had been taken to analyse the balances and make necessary adjustments in the accounts.

(xiii) Interest on secured/unsecured loan Rs.858,380,034/-

No provision has been made for additional interest and additional penal interest on the World Bank Loans consequent on the retrospective revision of interest rate from 1985-86 as per G.O.(MS) No.44/93/LAD dated 25/02/93 resulting in understatement of interest liability. The actual liability could not be assessed for want of details such as break-up of loans, interest rate etc.

(xiv) No provision has been made in the accounts for the water cess payable as per Water (Prevention and Control of Pollution) Cess Act 1977 for the water produced/supplied during the year. The quantum of liability could not be assessed for want of details.

#### GENERAL

(xv) (a) The authority has not incorporated in the accounts, the capital assets and spares donated by UNICEF/DANIDA from 1988-89 onwards.

(b) Accounts Manual framed under Regulation 65(f) of the KWS&S Act 1986 required that the accounts should contain the quantitative details such as quantity of clear water produced, purchased and sold to domestic and non-domestic consumers, local bodies, industrial consumers etc. But this provision has not been complied with inspite of comments in the previous Audit Reports.

(c) Section 23 of the KWS&S Act envisages that the Authority shall not as far as practicable and after taking credit for any grants, subventions or capital contributions or loans from the Government under Section 24 of KWS&S Act carry out its operations at a loss and shall so fix and adjust its rates of taxes and charges as to enable it to meet as soon as possible the cost of its operations, maintenance and debt services and where practicable to achieve an economic return on its fixed assets. However, steps to achieve economic return on its fixed assets and to run the Authority without any loss had not been taken so far.

Place : Thiruvananthapuram

Date : 27-03-2000

Sd/-

Accountant General (Audit)

Kerala



## KERALA WATER AUTHORITY

### REPLY TO THE AUDIT REPORT ON THE ACCOUNTS OF KERALA WATER AUTHORITY FOR THE YEAR 1997-98

1. The revision in the accounts for the year 1997-98 was mainly due to rectification of short provision of interest on loans amounting to Rs.2.56 crores and increase in the provision of share debit amounting to Rs.1.96 crores.
- 2 i. a. The net values of assets of the erstwhile PHED taken over as on 01-04-1984 has been provisionally valued and send for approval of the Government. The approval of Govt. is awaited.
- b. The reconciliation of the statement of the assets and liabilities of Kerala State Rural Development Board taken over by the Authority could not be completed , as the Board did not provide the required information even after persistent efforts. A final decision on this will have to be taken by the Government.
- c. The two corporations and eight municipalities have been asked to submit the details of distribution system and other assets/liabilities handed over by them to the Authority in March 1991. The details can be incorporated in the accounts of the Authority only after finalising the statements of assets and liabilities.
- d. The land of KWA at Palarivattom in Ernakulam District was handed over to GCD A, and instead land at Maradu was allotted to KWA based on GO.Rt.No.6828/93/LAD dated 18.10.1993. As per para 5 of the G.O. the District Collector, Ernakulam is to value both the lands and decide the differential value. The Authority had take up with the Government for settling the matter relating to the transfer of land.
- ii. (1) A consultant had been appointed for the updating of the fixed assets register from 1992-93 to 1997-98. Their work is in progress.
- (2) Since 1984, depreciation was being charged for a full year on assets added and no depreciation for assets disposed, based on the fixed assets evaluation report. Depreciation Reserve and Utilisation Rules, 1992 was approved by the Government subsequently. However, the same procedure of charging depreciation continued for the subsequent years also in order to maintain consistency.
- (3) The entire interest on loan was charged directly to Income & Expenditure Account up to the year 1996-97. The interest paid to HUDCO & LIC had been capitalised for the year 1997-98.
- (4) There are no further remarks to offer.
- iii. Necessary entries for transferring work in progress to fixed assets will be made based on the report of the consultant appointed for analysing the work in progress and updating the fixed assets register from 1992-93 to 1997-98.
- iv. a. Action has been already taken to update Priced Stores Ledger and to reconcile the same with the accounts. The credit balances in the inventory codes is being analysed by the consultant. As the issues of materials are valued on FIFO basis, there will not be any difference between the issue price and the cost price.
- b. The valuation of closing stock as stipulated in the Accounts Manual cannot be done every year in all the Divisions as it is a very expensive and cumbersome process. However, the two stock verification sub divisions of KWA are carrying out periodical physical verification of inventory and differences if any, are reported for further action.
- v. The credit balances in the consumable accounts are mainly carried over from previous years and the same is being scrutinised by the consultants.
- vi. The amount relates to miscellaneous stock items that were carried over from 1987-88 while valuing the assets. This will be transferred to appropriate needs as and when they are identified.
- vii. Steps have been taken to update the Consumers Personal Ledger and to reconcile the dues of consumers.



Some of the divisions are charging penal interest and the same is incorporated in the accounts. Other divisions have been instructed to charge penal interest on water charge dues.

Mechanical Division, Kochi had raised a claim on Technology Mission Palaghat @Rs.285 for both 150mm dia and 110 mm dia bore wells which was dug by KWA. But the Mission had admitted a rate of Rs.117/-only for 110 mm dia bore well. This was disputed by the Authority. As of date, an amount of Rs.16,93,052/- is available with the Executive Engineer, P.H.Division, Palaghat. Action is being taken to adjust this amount against the balance due to the Authority from the Mission, after obtaining concurrence of their New Delhi office. Necessary entries will be passed in the accounts after the matter is settled.

As explained in Para 2(i)(d) above, the Authority had taken up with the Government for settling the matter relating to the transfer of land. The entry can be made only after the transfer is effected or when cash is received.

- viii. Action will be taken to locate the difference of Rs.131.93 Lakhs in the suspense accounts, which is mostly carried over from 1987-88.
- ix. The differences in inter office and control accounts are mostly pertaining to previous years. Steps are being taken to locate the differences.
- x.
  - a. The credit cards up to the year 1996-97 were already issued to the staff. Preparation of 1997-98 credit card is in the final stages. The difference in interest if any will be provided in the 1998-99 accounts. The individual balance of PF account is under scrutiny.
  - b. We have requested the Government to exempt us from the payment of Guarantee commission, which is due from KWA to Government. Orders of the Government are awaited. In the 'notes to the accounts' it is mentioned that no guarantee commission is provided in the accounts.
  - c. The liability on account of IA PWD is created for the net debit balance under items adjustable by PWD prior to the formation of the Authority as recommended by the AG during the Audit of Accounts for the year 1988-89.
- xi. The adjustment of the amount received from Railways against the fixed assets account is in the accounts for 1998-99.
- xii. The debit balances in the contractors/suppliers accounts are mainly of previous years and the same is being scrutinised by the consultants. When their report is received, necessary adjustments will be made.
- xiii. The entire amount for the implementation of plan schemes including World Bank scheme was being allotted by the Government as Grant and Loan. Separate allotment was not made for World Bank Schemes. No provision could be made for additional interest payable on World Bank loans, as the actual liability could not be ascertained.
- xiv. The exact amount of cess payable is not ascertainable as the same is due for several years. We are paying the water cess arrears/current dues when demanded by the Pollution Control Board and the same is accounted on cash basis.
- xv.
  - a. Details are being collected and the same will be incorporated in the subsequent year's account.
  - b. The quantitative details of water produced and sold were not furnished for want of accurate information in this regard. We are taking steps to collect the particulars and furnish these informations in the subsequent years accounts.
  - c. The Authority is taking steps to improve the revenue collection and also to effect more control on the expenditure. However a substantial increase in water tariff would be required to run the Authority without any loss which requires the approval of the Government.

Sd/-

Managing Director



## FINANCIAL RESULTS

### INCOME AND EXPENDITURE

Income from operations for the year 1997-98 amounts to Rs.7221.69 Lakhs. In addition a non-plan grant of Rs.3340.03 Lakhs was received from Government of Kerala to meet the revenue expenditure and Rs.354.76 Lakhs from Government of India to meet the operation and maintenance of completed Accelerated Rural Water Supply Schemes. The revenue expenditure after capitalising the share debit and interest on LIC/HUDCO loan comes to Rs.18406.11 Lakhs leaving a deficit of Rs.7389.63 Lakhs.

Rs. in Lakhs

Income	1997-98	1996-97
<b>INCOME AND EXPENDITURE</b>		
Domestic	2,537.09	1,897.92
Non-Domestic	2,019.65	1,954.71
Industrial	446.76	398.47
Local Bodies	1,635.29	1,480.22
Sewerage	39.55	47.79
Operating Income	<b>6,678.34</b>	<b>5,779.11</b>
Other Income	<b>543.35</b>	<b>535.15</b>
	7,221.69	6,314.26
O & M Grant from GOI	354.76	---
Government of Kerala - Grant	3,440.03	3,440.00
	<b>11,016.48</b>	<b>9,754.26</b>
<b>EXPENDITURE</b>		
Operation & Maintenance	5,229.63	4,292.82
Establishment	7,427.68	6,530.85
Office Expenses	411.00	277.95
Travelling	80.89	78.82
Administrative Expenses	52.20	56.50
Interest	8,583.80	7,443.08
Depreciation	1,452.56	1,462.20
	23,237.76	20,142.22
Less: Transferred to CWIP	4,831.65	1,788.85
	<b>18,406.11</b>	<b>18,353.37</b>
<b>DEFICIT FOR THE YEAR</b>	7,389.63	8,599.11
Prior period adjustment	(16.50)	2,270.31
	<b>7,373.13</b>	<b>10,869.42</b>
<b>SOURCE AND APPLICATION OF FUNDS</b>		
Capital	111,001.24	94,048.92
Secured Loans	21,496.29	18,728.49
Unsecured loans	73,911.27	64,149.84
	<b>206,408.80</b>	<b>176,927.25</b>



Source of Fund	1997-98	1996-97
<b>Application of funds</b>	Rs in Lakhs	
Fixed Assets	127,236.81	112,191.43
Net Current Assets	17,921.16	13,011.02
Loans & Advances	14,515.78	12,362.88
Accumulated Excess of	46,735.05	39,361.92
<b>Expenditure over Income</b>	<b>206,408.80</b>	<b>176,927.25</b>
<b>CAPITAL RECEIPTS</b>		
Loan from GOK	5,575.00	3,565.95
Grant from GOK	11,241.17	7,283.71
Grant from GOI	3,716.50	2,660.13
Loan from LIC of India	2,783.00	2,266.00
Loan from HUDCO	1,272.09	294.25
	<b>24,587.76</b>	<b>16,070.04</b>
<b>CAPITAL EXPENDITURE</b>		
<b>State Plan Schemes</b>		
UWSS - LIC	459.52	942.15
UWSS - Matching - LIC/HUDCO	3176.89	726.73
UWSS - Others	468.85	140.06
WSS - Medical Colleges	212.48	34.31
AUWSS - State Share	56.53	0.31
OECE	2049.2	
RWSS - LIC	18.64	91.88
RWSS - WB	217.42	184.6
RWSS - Danida	36.75	85.55
RWSS - Netherlands	589.63	1129.57
RWSS-SCP	562.59	1497.28
RWSS - TSP	98.28	188.21
RWSS - 15 point	555.05	912.11
RWSS - Not Eligible ARP	544.74	
RWSS - Matching - LIC	1954.69	
RWSS - Others	273.13	628.96
Urban - Sewerage	344.98	289.03
Other Schemes	518.34	288.23
	<b>12137.71</b>	<b>7138.98</b>
<b>Centrally Sponsored Schemes</b>		
ARWSS	3030.26	2834.27
AUWSS	64.00	40.48
	<b>3094.26</b>	<b>2874.75</b>
<b>Outside State Plan Schemes</b>		
UWSS - LIC/HUDCO	571.64	2123.37
RWSS - LIC	101.36	637.79
Others	171.24	
	844.24	2761.16
	<b>16076.21</b>	<b>12774.89</b>



**KEPALA WATER AUTHORITY**  
**Details of Receipts from Government of Kerala for the year 1997-98**

Rs in Lakhs

Sl. No.	Government Order No.	Date	WATER SUPPLY			SEWERAGE			Total (Plan)
			2215-01-190-99 (Plan)	2215-01-190-99 (Non-plan)	6215-01-190-99 (Plan)	Others	2215-02-190-99 (Non-plan)	2215-02-190-99 (Non-plan)	
1	G.O.(Rt) No.1952/97/Ird.	31/03/97	115.00						115.00
2	G.O.(Rt) No.847/97/Ird.	27/06/97	526.50	292.74	527.50			30.00	1428.00
3	G.O.(Rt) No.984/97/Ird.	21/07/97	526.50	292.74	527.50			30.00	1428.00
4	G.O.(Rt) No.1255/97/Ird.	09/04/97	526.50	292.74	527.50			30.00	1428.00
5	G.O.(Rt) No.1339/97/Ird.	27/09/97	2260.00						2260.00
6	G.O.(Rt) No.1386/97/Ird.	10/09/97	526.50	292.74	527.50			30.00	1428.00
7	G.O.(Rt) No.1610/97/Ird.	25/11/97	526.50	292.74	527.50			30.00	1428.00
8	G.O.(Rt) No.1634/97/Ird.	28/11/97	2775.00						2775.00
9	G.O.(Rt) No.1775/97/Ird.	26/12/97	526.50	292.74	527.50			30.00	1428.00
10	G.O.(Rt) No.83/98/Ird.	19/01/98	130.00			150.00			130.00
11	G.O.(Rt) No.146/98/Ird.	02/06/98							150.00
12	G.O.(Rt) No.160/98/Ird.	02/09/98	1053.00	585.48	1055.00			60.00	2856.00
13	G.O.(Rt) No.357/98/Ird.	25/03/98	1053.00	585.51	1055.00			60.00	2856.03
14	G.O.(Rt) No.137/98/Pig.	26/03/98				493.02			493.02
15	G.O.(Rt) No.151/98/Pig.	28/03/98				5.20			5.20
16	G.O.(Rt) No.155/98/Pig.	30/03/98				47.95			47.95
<b>Total</b>			<b>10545.00</b>	<b>2927.43</b>	<b>5275.00</b>	<b>696.17</b>	<b>512.60</b>	<b>300.00</b>	<b>20256.20</b>

34.400  
 24.400  
 45.10  
 55.10

108.255  
 5.20  
 161.20  
 146.15

ABSTRACT	
Plan-Grant	10545.00
Non-Plan	3440.03
Plan-Loan	5575.00
Others	696.17
<b>Total</b>	<b>20256.20</b>



**KERALA WATER AUTHORITY**

Details of Receipts from Government of India for the year 1997-98

Sl.No.	Government Order No	Date	ARP	TM	HRD	LAB	Total
1	W 11038/2N/VII/94/HRD(KER)						5.12
2	W 11020/12197/ARWSP/TM I	09/05/97	1117.20		5.12		1117.20
3	W 11020/12197/ARWSP/TM I	20/06/97	744.80				744.80
4	W 23021/2(Kerala)/89-TM II	20/07/97				4.00	4.00
5	W 23021/2(Kerala)/89-TM II	25/07/97				6.00	6.00
6	W 11 024/4/96/TM II	26/08/97		81.34			81.34
7	W 11 024/4/96/TM II	05/12/97		70.03			70.03
8	W 11 024/4/96/TM II	30/12/97		189.78			189.78
9	W 11020/12/97/ARWSP/TM I	13/02/98	297.58				297.58
10	W 11020/12/97/ARWSP/TM I	14/02/98	1378.00				1378.00
11	W 11020/12/97/ARWSP/TM I	20/02/98	10.00		4.00		10.00
12	W 11038/2N/VII/94/HRD(KER)	27/02/98					4.00
13	W 11 024/4/96/TM II	05/03/98		163.41			163.41
	Grand Total		3547.58	504.56	9.12	10.00	4071.26
	Less: O & M Grant		354.76				354.76
	<b>Total</b>		<b>3192.82</b>	<b>504.56</b>	<b>9.12</b>	<b>10.00</b>	<b>3716.50</b>

Rs in Lakhs



**DETAILS OF LOANS FOR THE YEAR 1997-98**

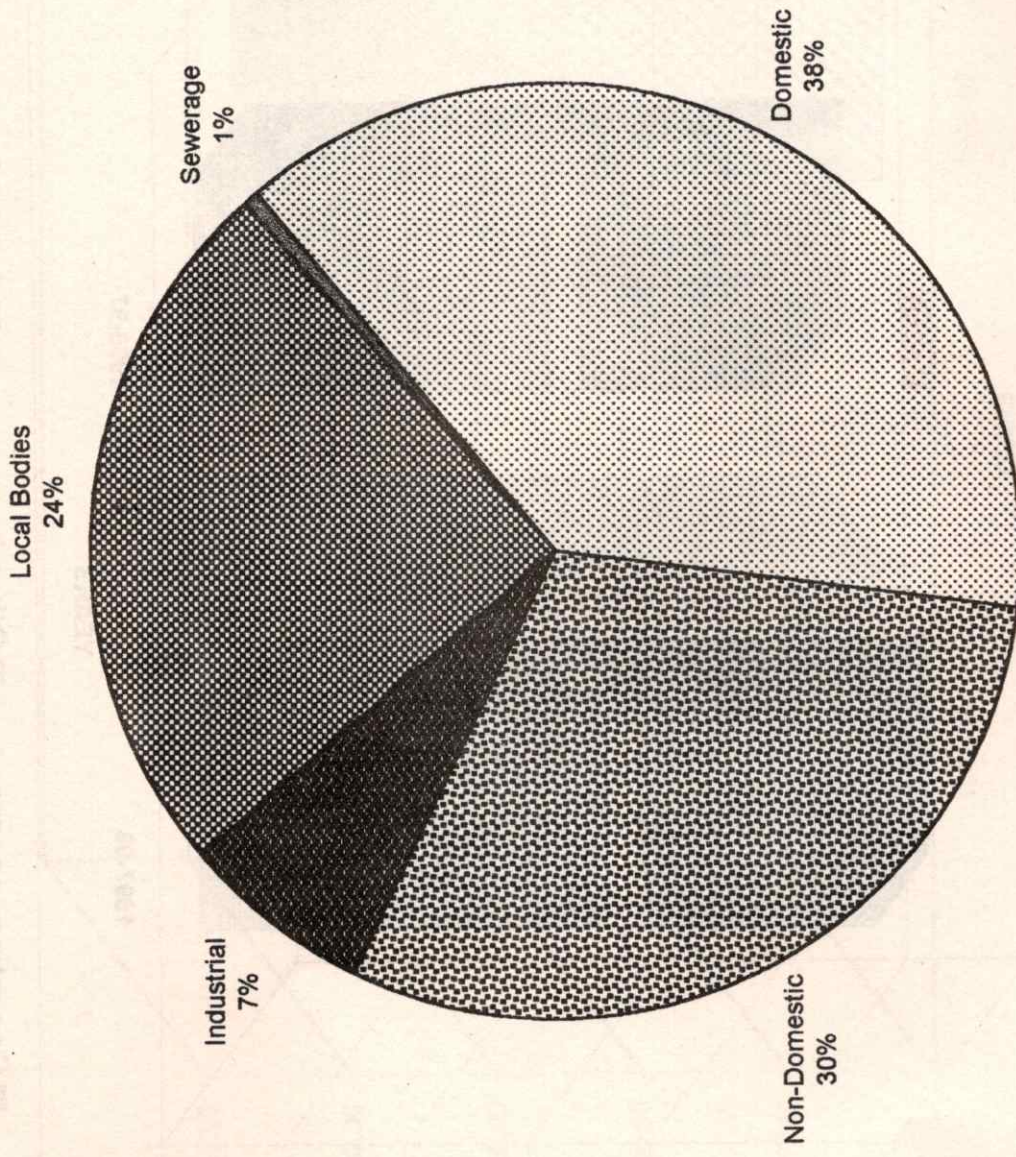
Rs in Lakhs

	LIC	HUDCO	GOK
<b>Opening Balance</b>			
Interest	406.53		22736.08
Principal	14327.37	4401.12	36689.66
Receipts	2783.00	1272.09	5575.00
Interest for the year	1762.69	751.95	5571.25
<b>Repayment</b>			
Interest paid	1697.59	751.95	
Principal	604.68	* 682.61	
<b>Closing Balance</b>			
Interest	471.63	0	28307.33
Principal	16505.691	4990.60	42264.66

\* Note : Rs. 119.95 Lakhs is adjustment of previous year.



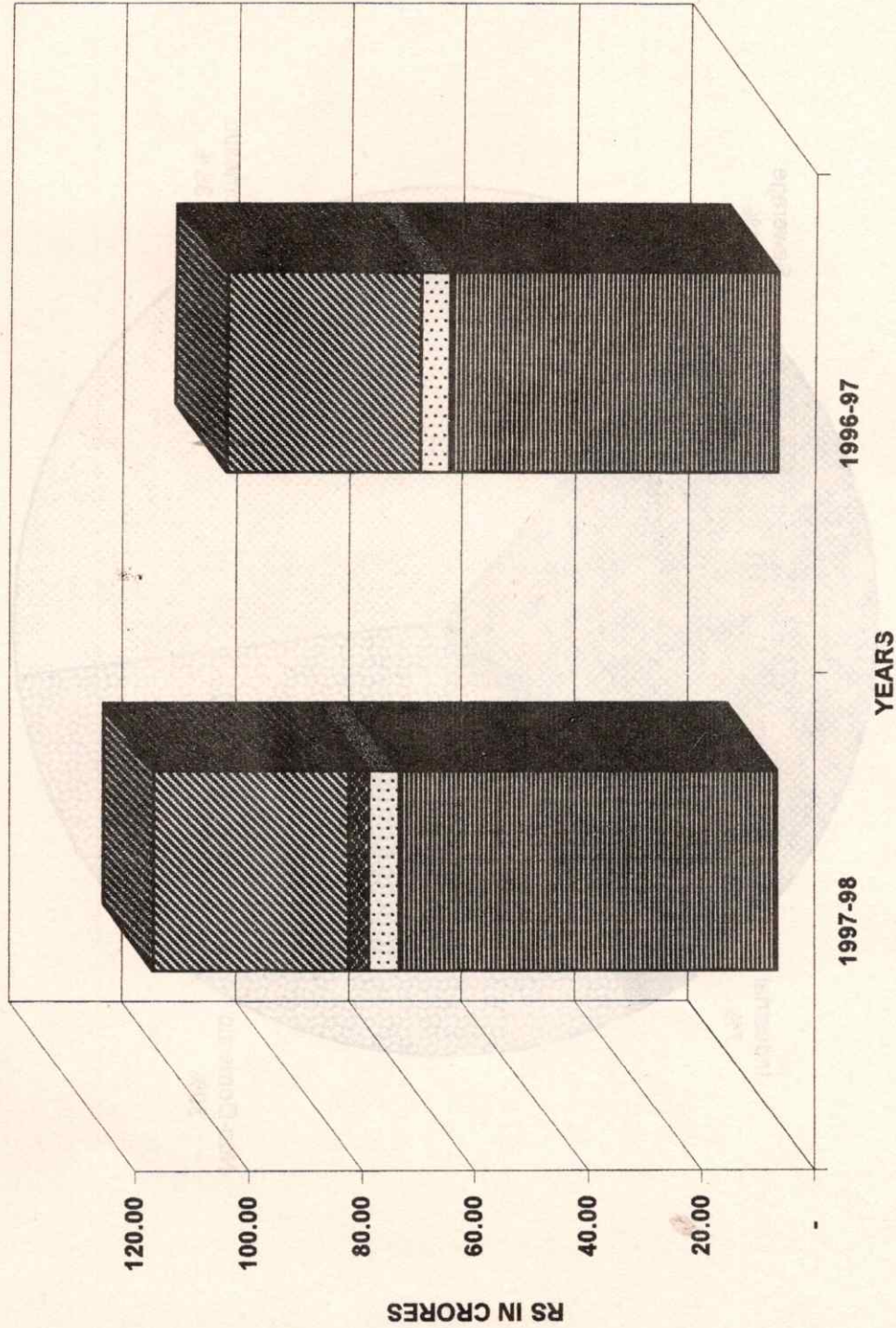
# OPERATING INCOME - 1997-98



- Domestic
- Non-Domestic
- Industrial
- Local Bodies
- Sewerage



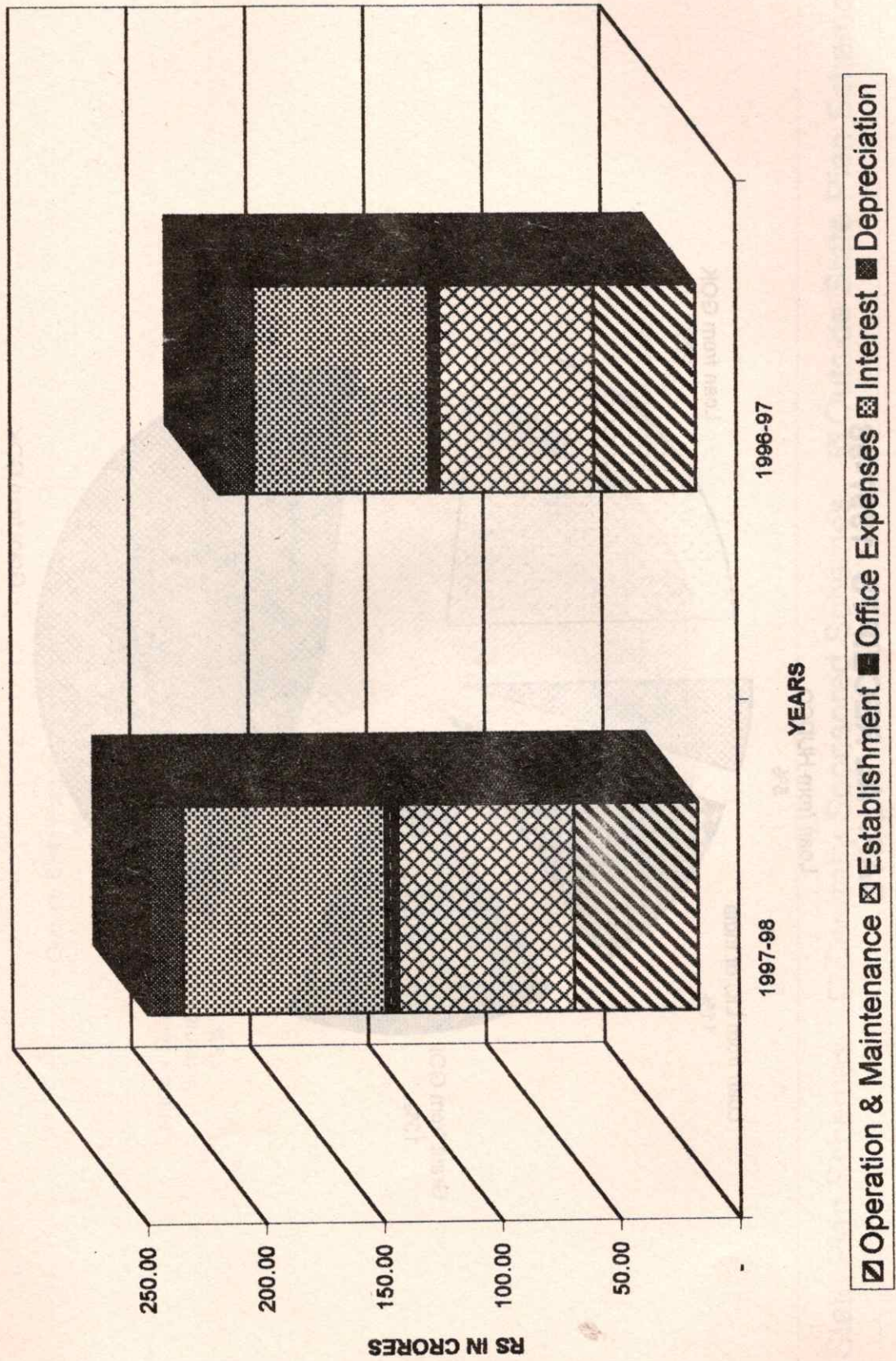
# REVENUE RECEIPTS



- Operating Income
- ▣ Other Income
- O & M Grant - GOI
- ▣ G.O.K - Grant

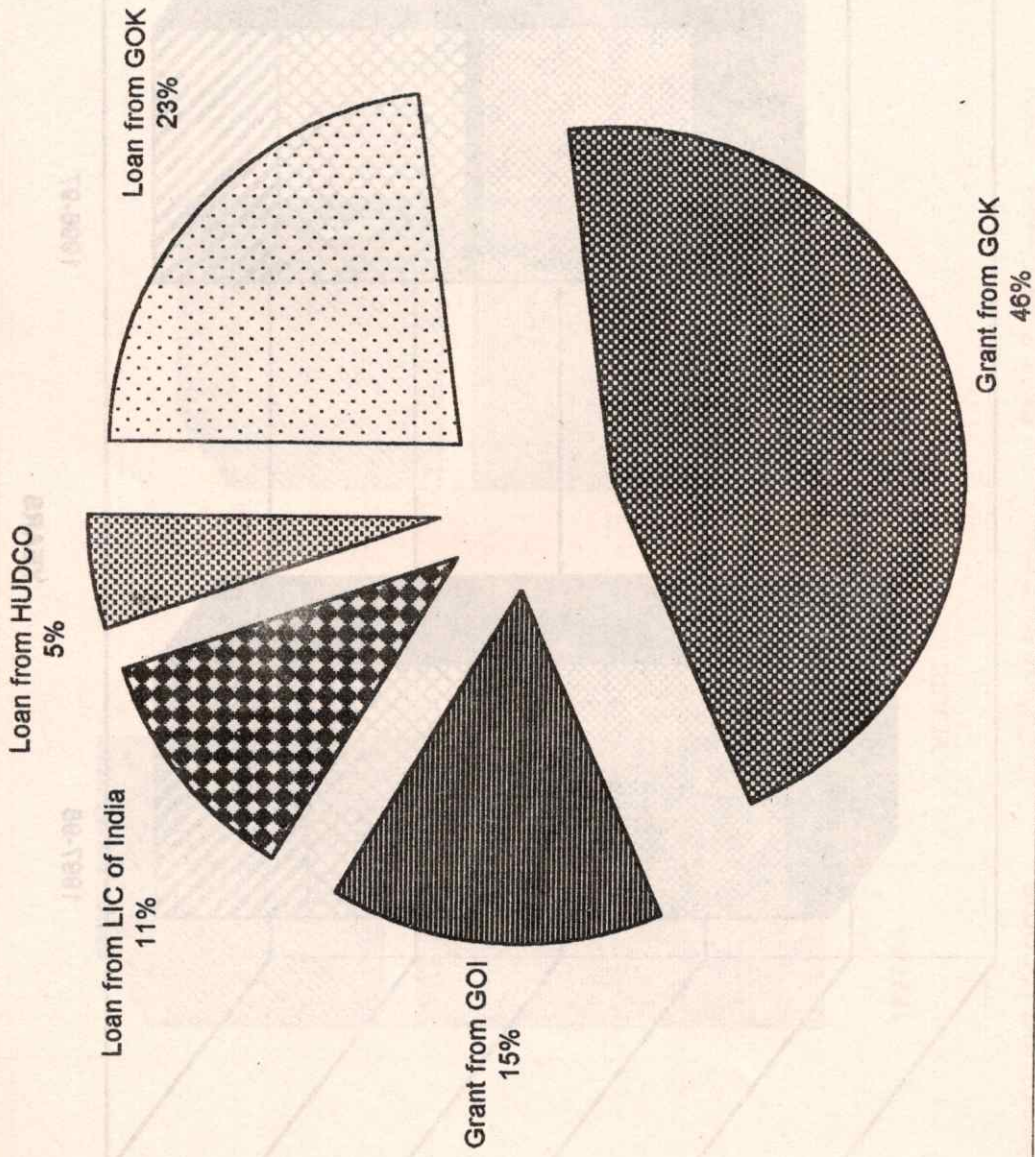


# REVENUE EXPENDITURE





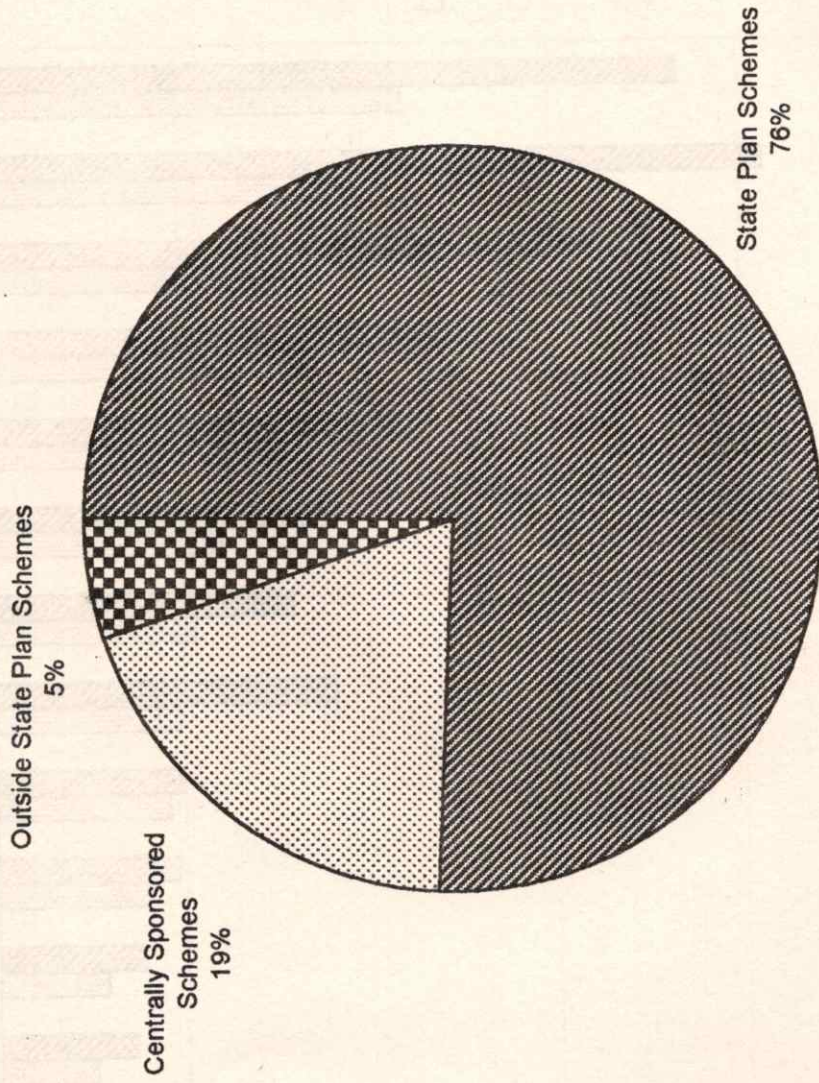
# CAPITAL RECEIPTS -1997-98



Legend:   
 ■ Loan from GOK   
 ▨ Grant from GOK   
 ▩ Grant from GOI   
 ▧ Grant from LIC of India   
 ▦ Loan from HUDCO



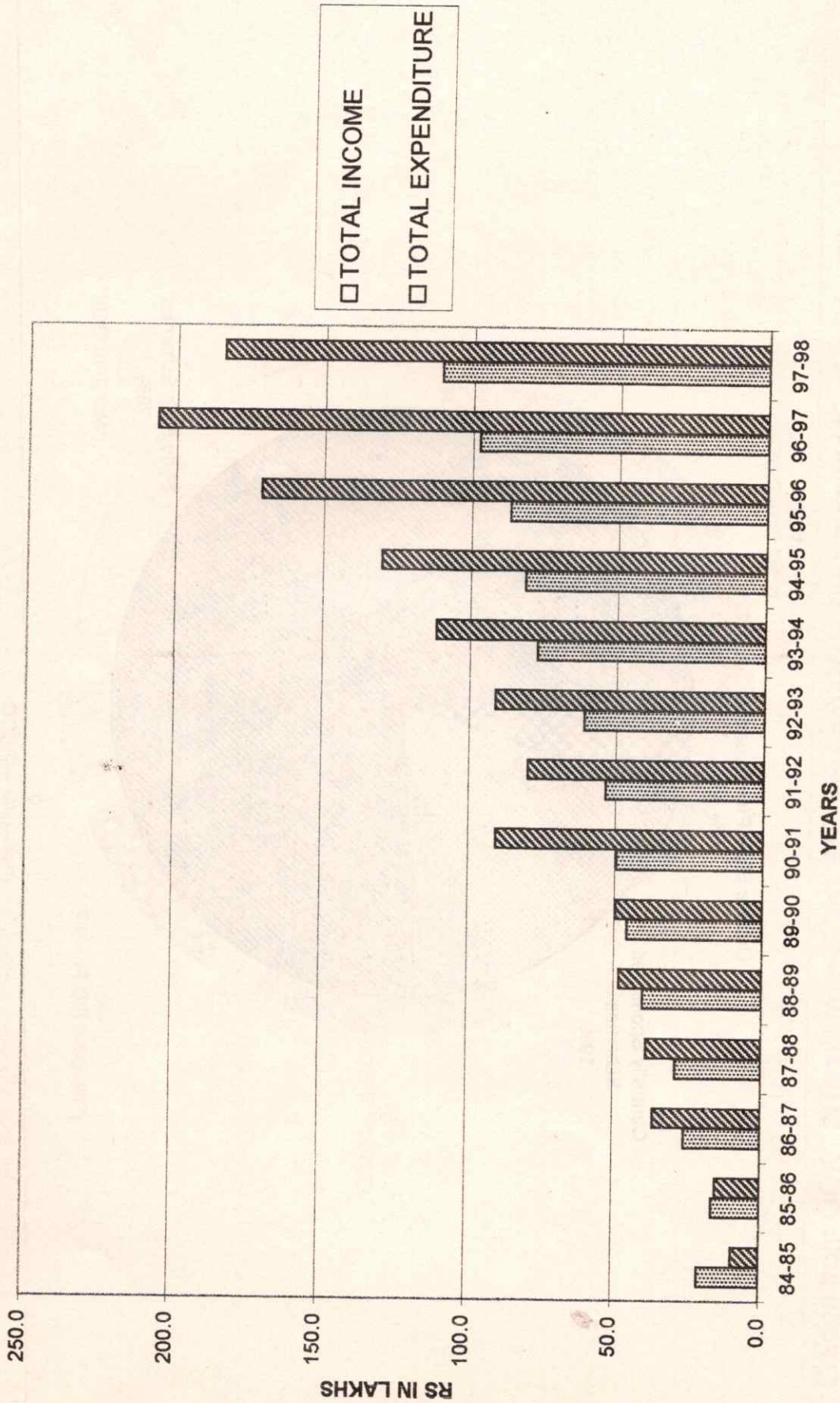
# CAPITAL EXPENDITURE - 1997-98



■ State Plan Schemes   ■ Centrally Sponsored Schemes   ■ Outside State Plan Schemes



# INCOME & EXPENDITURE 1984-85 TO 1997-98



TOTAL INCOME  
 TOTAL EXPENDITURE