

KERALA WATER AUTHORITY

PROVISIONAL BALANCE SHEET AS AT 31st MARCH 2025

	Schedule Reference	CURRENT YEAR (Amount in `)	PREVIOUS YEAR (Amount in `)
<u>SOURCES OF FUNDS</u>			
1 Kerala Water Authority Fund			
a. Contributions & Grants	A	219,842,759,724	194,024,259,724
b. Reserves & Surplus	B	3,565,504,378	3,565,504,378
2 Kerala Water Authority Loan Fund			
a. Secured Loans	C	112,924,740	151,088,502
b. Unsecured Loans & Deposits	D	135,128,096,551	124,182,227,933
Total		358,649,285,393	321,923,080,537
<u>APPLICATION OF FUNDS</u>			
1 Fixed Assets	E		
Gross Block		96,071,746,157	90,966,289,840
Less: Depreciation Reserve		30,589,270,195	28,409,940,477
Net Block		65,482,475,962	62,556,349,363
Capital Work in Progress		207,655,549,853	178,033,142,018
		273,138,025,815	240,589,491,381
2 Investments	F	356,420,236	356,420,236
3 Net Current Assets			
a. Current Assets	G	21,808,370,933	21,747,995,699
b. Current Liabilities	H	9,990,606,325	10,835,097,545
		11,817,764,608	10,912,898,154
4. Loans & Advances	I	1,769,420,205	1,672,978,668
5 Miscellaneous Expenditure to the extent not Written-off	J	-	-
6 Accumulated Excess of Expenditure over Income	K	71,567,654,529	68,391,292,098
Total		358,649,285,393	321,923,080,537

CA Shijith V FCA DISA
Finance Manager & Chief Accounts Officer

Place: Thiruvananthapuram
Date : 20.05.2025

KERALA WATER AUTHORITY

PROVISIONAL INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2025

	Schedule Reference	CURRENT YEAR (Amount in `)	PREVIOUS YEAR (Amount in `)
<u>INCOME</u>			
1 Operating Income			
a. Consumers	L	16,163,701,449	13,173,917,415
b. Others	M	179,208,670	45,487,750
		16,342,910,119	13,219,405,165
2 Grants & Subventions - Government of Kerala		1,504,758,000	459,330,000
3 Interest Income	N	251,743,309	172,862,158
4 Other Non-Operative Income	O	2,507,177,179	2,585,160,700
Total Income		20,606,588,607	16,436,758,023
<u>EXPENDITURE</u>			
1 Operating & Maintenance Expences		7,163,249,583	6,425,659,760
2 Payment & Provision to Employees	Q	11,141,422,395	10,662,128,897
3 Office expenses	R	352,823,725	201,224,413
4 Travelling & Conveyance Expenses		109,573,364	87,658,690
5 Administrative Expenses	S	43,414,253	35,926,532
6 Debtors written off	T	-	-
6 Assets and losses written off	U	-	-
7 Provision for Doubtful Debts	V	-	-
8 Interest on			
a. Secured Loans		25,320,000	32,915,160
b. Government of Kerala Loans		2,637,387,000	2,954,199,580
c. GPF		294,004,000	329,621,860
		2,956,711,000	3,316,736,600
9 Depreciation	E	2,179,329,718	1,895,069,320
Total Expenditure		23,946,524,038	22,624,404,212
10 Transferred to Capital Work-In-Progress	W	163,573,000	1,137,869,374
		23,782,951,038	21,486,534,838
Excess of Expenditure over Income		3,176,362,431	5,049,776,815
11 Prior Period Adjustments	X	-	1,103,815,339
Excess of Expenditure over Income after prior period adjustments		3,176,362,431	6,153,592,154

CA Shijith V FCA DISA
Finance Manager & Chief Accounts Officer
Place: Thiruvananthapuram
Date : 20.05.2025

KERALA WATER AUTHORITY
PROVISIONAL SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2025

	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	4,345,327,735	4,345,327,735
2 Contribution & Grants from Government of Kerala	127,620,682,297	111,704,382,297
3 Interest free fund from GOK	7,132,251,632	7,132,251,632
Less : Amount released to :		
a. Urban L.C.S Schemes	36,525,750	36,525,750
b. Rural L.C.S Schemes	39,497,200	39,497,200
c. Kerala Urban Development Project	36,000,000	36,000,000
	7,020,228,682	7,020,228,682
4 Contribution & Grants from Government of India	82,742,314,284	72,840,114,284
Less : Amount released to District Collectors and Kerala Rural Water Sanitation Agency	2,336,889,205	2,336,889,205
	80,405,425,079	70,503,225,079
5 Donated capital assets	1,814,530	1,814,530
6 Capital contribution from other sources	449,281,401	449,281,401
	219,842,759,724	194,024,259,724
<u>SCHEDULE - B</u>		
<u>RESERVES & SURPLUS</u>		
Reserve for deposit works	3,565,504,378	3,565,504,378
	3,565,504,378	3,565,504,378
<u>SCHEDULE - C</u>		
<u>SECURED LOANS</u>		
1 Loan from LIC of India	112,924,740	151,088,502
2 Bank Loan	-	-
	112,924,740	151,088,502
<u>SCHEDULE - D</u>		
<u>UNSECURED LOANS & DEPOSITS</u>		
1 Loan from Govt of Kerala	23,326,300,000	23,326,300,000
2 Interest accrued on GOK Loan	37,863,134,000	35,225,747,000
3 Deposit from local bodies	4,475,320,833	611,021,043
4 Security Deposit	6,243,600,533	6,931,001,506
5 Earnest Money Deposit	69,006,504	66,423,922
6 Water & Sewerage Connection Deposits	265,059,673	289,320,755
7 Deposit work-Water Supply & Sewerage	21,285,086,422	21,968,152,121
8 Other deposits	41,600,588,586	35,764,261,586
	135,128,096,551	124,182,227,933

Finance Manager & Chief Accounts Officer

KERALA WATER AUTHORITY

PROVISIONAL 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	356,420,236	356,420,236
<u>SCHEDULE - G</u>		
<u>CURRENT ASSETS</u>		
1 Inventory :		
a. Stores, Tools & Spares	841,243,952	832,645,861
b. Consumables	302,670,108	275,607,026
	1,143,914,060	1,108,252,887
2 Sundry Debtors :		
a. Consumers		
i. Local bodies dues - water & maintenance charges	5,369,501,732	10,111,549,644
ii. Domestic, Non-domestic & Industrial dues	6,778,157,060	5,074,437,034
b. Others	5,408,904	5,408,904
	12,153,067,696	15,191,395,582
3 Cash & Bank Balances :		
a. Bank & Treasury balances	15,493,511,918	12,351,376,771
b. Cash on hand	5,457,372	84,550,572
	15,498,969,290	12,435,927,343
4 Other Current Assets :		
Inter office & other suspense account balances	(6,987,580,113)	(6,987,580,113)
	21,808,370,933	21,747,995,699

Finance Manager & Chief Accounts Officer

KERALA WATER AUTHORITY

PROVISIONAL 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	2,542,243,345	3,138,496,199
ii. For expenses	965,496,373	1,555,038,860
iii. For contractors/suppliers	592,453,495	614,427,087
b. Statutory employees deductions :	-	-
i. General provident fund	5,155,955,564	4,881,742,564
ii. NMR PF	56,085,893	56,085,893
iii. Others	(24,390,180)	(24,390,180)
c. GST Collection	31,353,243	-2,430,861
d. Tax Deducted at Source	-3,866,310	-3,866,310
e. Other Current liabilities	468,699,208	408,661,634
f. Interest Accrued on Loans	89,464,805	94,221,770
	9,873,495,436	10,717,986,656
2 Control Account Balances	117,110,889	117,110,889
	9,990,606,325	10,835,097,545
<u>SCHEDULE - I</u>		
<u>LOANS & ADVANCES</u>		
1 Loans & advances to employees	(3,416,236)	(3,416,236)
2 Advances for expenses	47,490,486	40,021,089
3 Advances to suppliers / contractors	886,665,565	981,584,373
4 Revolving fund to Local Bodies	1,908,803	1,908,803
5 Advances - Others	353,087,383	2,461,496
6 Claims recoverable	24,010,835	204,989,654
7 Contribution Deposit - KSEB	61,559,156	56,277,054
8 Consumer Deposit - KSEB	203,282,204	194,313,527
9 Deposit with PWD	76,254,533	76,261,432
10 Deposit with others	118,577,476	118,577,476
	1,769,420,205	1,672,978,668

Finance Manager & Chief Accounts Officer

KERALA WATER AUTHORITY**PROVISIONAL 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	68,391,292,098	62,237,699,944
Add : Current years excess of expenditure over income	3,176,362,431	6,153,592,154
Less : Current years excess of Income over Expenditure	-	-
	71,567,654,529	68,391,292,098

CA Shijith V FCA DISA
Finance Manager & Chief Accounts Officer

Place: Thiruvananthapuram
Date : 20.05.2025

KERALA WATER AUTHORITY

PROVISIONAL SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31st MARCH, 2025

	CURRENT YEAR (Amount in `)	PREVIOUS YEAR (Amount in `)
<u>SCHEDULE - L</u>		
OPERATING INCOME - CONSUMERS		
1 Operating income - water supply		
a. Domestic Consumers	7,499,799,392	7,736,202,052
b. Nondomestic Consumers	3,959,838,298	3,281,538,330
c. Industrial Consumers	249,528,859	255,691,911
	11,709,166,549	11,273,432,293
2 Operating income - Sewerage		
a. Domestic Consumers	3,485,338	3,872,950
b. Nondomestic Consumers	2,073,032	393,172
	5,558,370	4,266,122
3 Income from local bodies	4,448,976,530	1,896,219,000
	16,163,701,449	13,173,917,415
<u>SCHEDULE - M</u>		
OPERATING INCOME - OTHERS		
1 Centage charges	159,332,417	39,453,842
2 Storage charges	72,839	68,200
3 Supervision charges	3,632,785	3,231,404
4 Miscellaneous recoveries	16,170,629	2,734,304
	179,208,670	45,487,750
<u>SCHEDULE - N</u>		
INTEREST INCOME		
1 Interest on loans & advances	125,975,725	63,280,410
2 Interest on deposits	125,767,584	109,581,748
	251,743,309	172,862,158
<u>SCHEDULE - O</u>		
OTHER NON-OPERATING INCOME		
1 Income as recoveries	2,262,431,083	2,379,407,115
2 Claims recoverable	33,570	163,425
3 Miscellaneous income	244,712,526	205,590,160
	2,507,177,179	2,585,160,700

Finance Manager & Chief Accounts Officer

KERALA WATER AUTHORITY

PROVISIONAL 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	547,038,673	59,924,646
2 Consumables	160,360,488	177,240,766
3 Power charges	4,991,637,018	4,498,329,870
4 Insurance	1,220,153	1,249,177
5 Other operating expenses	73,088,002	81,803,334
6 Repairs & Maintenance of water supply	1,279,118,282	1,494,397,981
7 Repair & Maintenance of sewerage	63,838,516	89,698,271
8 Vehicle maintenance	46,948,451	23,015,715
	7,163,249,583	6,425,659,760
<u>SCHEDULE - Q</u>		
PAYMENT AND PROVISION TO EMPLOYEES		
1 Salaries and Allowances	4,954,191,397	4,711,216,385
2 Welfare Expenses and other employee benefits	435,306,804	336,623,451
3 Casual labour wages and other payments	1,381,337,152	1,364,865,751
4 Service Pension and Family Pension	3,976,518,425	3,659,698,422
5 Commuted Value of Pension	262,479,703	399,497,060
6 Gratuity of Employees	131,588,914	190,227,827
	11,141,422,395	10,662,128,896
<u>SCHEDULE - R</u>		
OFFICE EXPENSES		
1 Rent	3,643,613	2,220,255
2 Rates & Taxes	4,844,682	6,255,210
3 Postage, Telegram, Telephone & Telex	23,468,094	22,491,583
4 Printing & Stationery	29,846,024	31,404,605
5 Exhibition & Publicity	33,575,769	6,097,539
6 Training & other expenses	40,866,804	9,461,157
7 Electricity charges	165,511,233	74,457,010
8 Other office expenses	51,067,506	48,837,054
	352,823,725	201,224,413
<u>SCHEDULE - S</u>		
ADMINISTRATIVE EXPENSES		
1 Board meeting expenses	68,645	99,854
2 Professional fees	9,895,708	18,310,539
3 Payment to auditors	18,487,385	6,144,974
4 Bank Charges	5,874,930	6,259,248
5 Other administrative expenses	9,087,585	5,111,917
	43,414,253	35,926,532

Finance Manager & Chief Accounts Officer

KERALA WATER AUTHORITY

PROVISIONAL 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	-	-
	-	-
<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)	163,573,000	1,137,869,374
	163,573,000	1,137,869,374
<u>SCHEDULE - X</u>		
PRIOR PERIOD ADJUSTMENTS		
PPA of Recoveries	-	194,052
PPA AE of Bank Charges	-	20,698
PPA of Other Office expenses	-	-
PPA of Operating expenses	-	36,736
PPA Stores consumed	-	156,860
PPA on sale of assets	-	-
PPA of Other Income Misc	-	217,104
PPA Dom Consumers written off	-	671,886,373
PPA Industrial Consumers written off	-	12,414,908
PPA ND Consumers written off	-	333,467,226
PPA LSGDs written off	-	84,773,579
PPA Employees benefit	-	41,680
PPA OI from D Consumers	-	-
PPA OI from ND Consumers	-	-
PPA OI from IND Consumers	-	-
PPA OI from Local Bodies on Water Supply	-	606,123
PPA OI from Local Bodies as MACE charges	-	-
	-	1,103,815,339

CA Shijith V FCA DISA
Finance Manager & Chief Accounts Officer

Place: Thiruvananthapuram
Date : 20.05.2025

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31-03-2025(Contd....)

KERALA WATER AUTHORITY

SCHEDULE OF FIXED ASSETS AS AT 31st MARCH 2025

SCHEDULE - E

DESCRIPTION	GROSS BLOCK			DEPRECIATION BLOCK			NET BLOCK	
	BALANCE AS ON 01-04-2024	ADDITIONS DURING THE YEAR	AS ON 31-03-2025	BALANCE AS ON 01-04-2024	DEPRECIATION	DEPRECIATION UPTO 31-03-2025	CURRENT YEAR	PREVIOUS YEAR
FREE HOLD LAND	2,013,615,331	131,587,223	2,145,202,554	-	-	-	2,145,202,554	2,013,615,331
LEASE HOLD LAND	-	-	-	-	-	-	-	-
LAND DEVELOPMENT EXPENSES	110,541,874	17,834,317	128,376,191	-	-	-	128,376,191	110,541,874
CIVIL WORKS	45,244,969,845	4,014,646,569	49,259,616,414	10,725,435,105	971,781,842	11,697,216,947	37,562,399,467	34,519,534,740
BUILDINGS	2,672,803,382	155,509,446	2,828,312,828	823,298,955	41,615,885	864,914,840	1,963,397,988	1,849,504,427
PLANT AND MACHINERY	8,355,644,443	173,917,697	8,529,562,139	4,005,558,439	549,273,144	4,554,831,583	3,974,730,556	4,350,086,004
MAINS AND NETWORKS	31,248,176,538	586,084,564	31,834,261,101	12,208,157,493	587,342,457	12,795,499,950	19,038,761,151	19,040,019,045
ROADS BRIDGES AND CULVERTS	667,913,955	25,876,501	693,790,456	231,974,515	5,792,295	237,766,810	456,023,646	435,939,440
VEHICLES	145,677,773	-	145,677,773	135,212,552	5,782,604	140,995,156	4,682,617	10,465,221
FURNITURE, FIXTURES & OTHERS	506,946,700	-	506,946,700	280,303,418	17,741,491	298,044,909	208,901,791	226,643,282
Total	90,966,289,840	5,105,456,316	96,071,746,157	28,409,940,477	2,179,329,718	30,589,270,195	65,482,475,962	62,556,349,363

	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
GROSS BLOCK OF FIXED ASSETS	96,071,746,157	90,966,289,840
LESS : ACCUMULATED DEPRECIATION	30,589,270,195	28,409,940,477
NET VALUE OF FIXED ASSETS	65,482,475,962	62,556,349,363
ADD : CAPITAL WORK-IN-PROGRESS [ACCOUNT CODE 11]	207,655,549,853	178,033,142,018
Total	273,138,025,815	240,589,491,381

Finance Manager & Chief Accounts Officer