

# KERALA WATER AUTHORITY

## PROVISIONAL BALANCE SHEET AS AT 31st MARCH 2026

	Schedule Reference	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)	
<b><u>SOURCES OF FUNDS</u></b>				
1	Kerala Water Authority Fund			
	a. Contributions & Grants	A	202,127,562,970	219,842,759,724
	b. Reserves & Surplus	B	3,565,504,378	3,565,504,378
2	Kerala Water Authority Loan Fund			
	a. Secured Loans	C	50,075,330,040	112,924,740
	b. Unsecured Loans & Deposits	D	150,711,263,806	135,128,096,551
	<b>Total</b>		<b>406,479,661,194</b>	<b>358,649,285,393</b>
<b><u>APPLICATION OF FUNDS</u></b>				
1	Fixed Assets	E		
	Gross Block		103,660,668,365	96,071,746,157
	Less: Depreciation Reserve		33,177,566,399	30,589,270,195
	Net Block		70,483,101,966	65,482,475,962
	Capital Work in Progress		247,343,430,734	207,655,549,853
			317,826,532,700	273,138,025,815
2	Investments	F	400,378,420	356,420,236
3	Net Current Assets			
	a. Current Assets	G	19,343,609,134	21,808,370,933
	b. Current Liabilities	H	11,496,933,046	9,990,606,325
			7,846,676,088	11,817,764,608
4.	Loans & Advances	I	1,909,595,101	1,769,420,205
5	Miscellaneous Expenditure to the extent not Written-off	J	-	-
6	Accumulated Excess of Expenditure over Income	K	78,496,478,885	71,567,654,529
	<b>Total</b>		<b>406,479,661,194</b>	<b>358,649,285,393</b>

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

CA Shijith V FCA DISA  
Finance Manager & Chief Accounts Officer

Place: Thiruvananthapuram  
Date : 09.06.2026

## KERALA WATER AUTHORITY

### PROVISIONAL INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2026

	Schedule Reference	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
<b>INCOME</b>			
1 Operating Income			
a. Consumers	L	14,470,181,801	16,163,701,449
b. Others	M	36,233,845	179,208,670
		14,506,415,646	16,342,910,119
2 Grants & Subventions - Government of Kerala		3,254,758,000	1,504,758,000
3 Interest Income	N	228,597,860	251,743,309
4 Other Non-Operative Income	O	1,989,843,562	2,507,177,179
		<b>19,979,615,068</b>	<b>20,606,588,607</b>
<b>EXPENDITURE</b>			
1 Operating & Maintenance Expences		7,662,221,754	7,163,249,583
2 Payment & Provision to Employees	Q	11,393,134,600	11,141,422,395
3 Office expences	R	456,590,543	352,823,725
4 Travelling & Conveyance Expenses		124,714,704	109,573,364
5 Administrative Expenses	S	17,408,039	43,414,253
6 Debtors written off	T	-	-
6 Assets and losses written off	U	-	-
7 Provision for Doubtful Debts	V	-	-
8 Interest on			
a. Secured Loans		14,449,943	25,320,000
b. Government of Kerala Loans		2,637,387,000	2,637,387,000
c. GPF		344,800,000	294,004,000
		2,996,636,943	2,956,711,000
9 Depreciation	E	2,588,296,204	2,179,329,718
		<b>25,239,002,787</b>	<b>23,946,524,038</b>
10 Transferred to Capital Work-In-Progress	W	19,652,500	163,573,000
		25,219,350,287	23,782,951,038
		<b>5,239,735,219</b>	<b>3,176,362,431</b>
11 Prior Period Adjustments	X	1,689,089,137	-
		<b>6,928,824,356</b>	<b>3,176,362,431</b>

CA Shijith V FCA DISA  
Finance Manager & Chief Accounts Officer  
Place: Thiruvananthapuram  
Date : 09.06.2026

**KERALA WATER AUTHORITY**  
**PROVISIONAL SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2026**

	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
<b><u>SCHEDULE - A</u></b>		
<b>CONTRIBUTIONS &amp; GRANTS</b>		
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	159,905,682,297	127,620,682,297
Less:NABARD Loan taken on behalf of GoK remittedback to consolidated fund	50,000,000,000	-
	109,905,682,297	127,620,682,297
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	82,742,314,284
Less : Amount released to District Collectors and Kerala Rural Water Sanitation Agency	2,336,889,205	2,336,889,205
	80,405,425,079	80,405,425,079
5 Donated capital assets	1,814,530	1,814,530
6 Capital contribution from other sources	449,084,647	449,281,401
	<b>202,127,562,970</b>	<b>219,842,759,724</b>
<b><u>SCHEDULE - B</u></b>		
<b>RESERVES &amp; SURPLUS</b>		
Reserve for deposit works	3,565,504,378	3,565,504,378
	<b>3,565,504,378</b>	<b>3,565,504,378</b>
<b><u>SCHEDULE - C</u></b>		
<b>SECURED LOANS</b>		
1 Loan from LIC of India	75,330,040	112,924,740
2 NABARD Loan	50,000,000,000	-
	<b>50,075,330,040</b>	<b>112,924,740</b>
<b><u>SCHEDULE - D</u></b>		
<b>UNSECURED LOANS &amp; DEPOSITS</b>		
1 Loan from Govt of Kerala	23,326,300,000	23,326,300,000
2 Loan from Govt of Kerala-II	925,685,000	-
3 Interest accrued on GOK Loan	40,500,521,000	37,863,134,000
4 Deposit from local bodies	4,481,024,777	4,475,320,833
5 Security Deposit	10,728,492,018	6,243,600,533
6 Earnest Money Deposit	68,547,604	69,006,504
7 Water & Sewerage Connection Deposits	313,822,004	265,059,673
8 Deposit work-Water Supply & Sewerage	21,793,092,817	21,285,086,422
9 Other deposits	48,573,778,586	41,600,588,586
	<b>150,711,263,806</b>	<b>135,128,096,551</b>

Finance Manager & Chief Accounts Officer

**KERALA WATER AUTHORITY**

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

	<b>CURRENT YEAR (Amount in ₹)</b>	<b>PREVIOUS YEAR (Amount in ₹)</b>
<b><u>SCHEDULE - F</u></b>		
<b><u>INVESTMENTS</u></b>		
Investment for Pension / PF	400,378,420	356,420,236
<b><u>SCHEDULE - G</u></b>		
<b><u>CURRENT ASSETS</u></b>		
1 Inventory :		
a. Stores, Tools & Spares	847,274,853	841,243,952
b. Consumables	337,083,662	302,670,108
	<b>1,184,358,515</b>	<b>1,143,914,060</b>
2 Sundry Debtors :		
a. Consumers		
i. Local bodies dues - water & maintenance charges	350,560,466	5,369,501,732
ii. Domestic, Non-domestic & Industrial dues	5,404,422,236	6,778,157,060
b. Others	5,408,904	5,408,904
	<b>5,760,391,606</b>	<b>12,153,067,696</b>
3 Cash & Bank Balances :		
a. Bank & Treasury balances	14,657,625,988	15,493,511,918
b. Cash on hand	17,138,675	5,457,372
	<b>14,674,764,663</b>	<b>15,498,969,290</b>
4 Other Current Assets :		
Inter office & other suspense account balances	(2,275,905,650)	(6,987,580,113)
	<b>19,343,609,134</b>	<b>21,808,370,933</b>

Finance Manager & Chief Accounts Officer

**KERALA WATER AUTHORITY**

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

	<b>CURRENT YEAR (Amount in ₹)</b>	<b>PREVIOUS YEAR (Amount in ₹)</b>
<b><u>SCHEDULE - H</u></b>		
<b><u>CURRENT LIABILITIES &amp; PROVISIONS</u></b>		
1 <u>Current Liabilities</u>		
a. Sundry Creditors :		
i. Payment to employees	2,540,218,273	2,542,243,345
ii. For expenses	2,849,916,590	965,496,373
iii. For contractors/suppliers	584,548,530	592,453,495
b. Statutory employees deductions :	-	-
i. General provident fund	4,818,786,120	5,155,955,564
ii. NMR PF	55,422,617	56,085,893
iii. Others	(34,036,332)	(24,390,180)
c. GST Collection	1,613,180	31,353,243
d. Tax Deducted at Source	(3,866,310)	(3,866,310)
e. Other Current liabilities	477,754,684	468,699,208
f. Interest Accured on Loans	89,464,805	89,464,805
	11,379,822,157	9,873,495,436
2 Control Account Balances	117,110,889	117,110,889
	<b>11,496,933,046</b>	<b>9,990,606,325</b>
<b><u>SCHEDULE - I</u></b>		
<b><u>LOANS &amp; ADVANCES</u></b>		
1 Loans & advances to employees	(4,343,582)	(3,416,236)
2 Advances for expenses	44,796,164	47,490,486
3 Advances to suppliers / contractors	1,009,739,765	886,665,565
4 Revolving fund to Local Bodies	1,908,803	1,908,803
5 Advances - Others	353,087,383	353,087,383
6 Claims recoverable	23,596,248	24,010,835
7 Contribution Deposit - KSEB	61,586,264	61,559,156
8 Consumer Deposit - KSEB	208,989,786	203,282,204
9 Deposit with PWD	91,656,794	76,254,533
11 Advances for capital expenditure	-	-
	<b>1,909,595,101</b>	<b>1,769,420,205</b>

Finance Manager & Chief Accounts Officer

**KERALA WATER AUTHORITY**

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

	<b>CURRENT YEAR (Amount in ₹)</b>	<b>PREVIOUS YEAR (Amount in ₹)</b>
<b><u>SCHEDULE - J</u></b>		
<b><u>MISC EXPENDITURE NOT WRITTEN OFF</u></b>		
Miscellaneous Expenses to the extent not written off	-	-
<b><u>SCHEDULE - K</u></b>		
<b><u>ACCUMULATED EXCESS OF EXPENDITURE OVER INCOME</u></b>		
Balance as on the begning of the year	71,567,654,529	68,391,292,098
Add : Current years excess of expenditure	6,928,824,356	3,176,362,431
Less : Current years excess of Income over Expenditure	-	-
	<b>78,496,478,885</b>	<b>71,567,654,529</b>

CA Shijith V FCA DISA  
Finance Manager & Chief Accounts Officer

Place: Thiruvananthapuram

Date : 09.06.2026

# KERALA WATER AUTHORITY

## PROVISIONAL SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

AS AT 31st MARCH, 2026

	CURRENT YEAR (Amount in ₹)	PREVIOUS YEAR (Amount in ₹)
<b><u>SCHEDULE - L</u></b>		
<b>OPERATING INCOME - CONSUMERS</b>		
1 Operating income - water supply		
a. Domestic Consumers	8,201,073,492	7,499,799,392
b. Nondomestic Consumers	4,465,802,804	3,959,838,298
c. Industrial Consumers	256,670,394	249,528,859
	<b>12,923,546,690</b>	<b>11,709,166,549</b>
2 Operating income - Sewerage		
a. Domestic Consumers	4,433,221	3,485,338
b. Nondomestic Consumers	794,342	2,073,032
	<b>5,227,563</b>	<b>5,558,370</b>
3 Income from local bodies	1,541,407,548	4,448,976,530
	<b>14,470,181,801</b>	<b>16,163,701,449</b>
<b><u>SCHEDULE - M</u></b>		
<b>OPERATING INCOME - OTHERS</b>		
1 Centage charges	26,073,088	159,332,417
2 Storage charges	222,556	72,839
3 Supervision charges	2,437,113	3,632,785
4 Miscellaneous recoveries	7,501,088	16,170,629
	<b>36,233,845</b>	<b>179,208,670</b>
<b><u>SCHEDULE - N</u></b>		
<b>INTEREST INCOME</b>		
1 Interest on loans & advances	81,002,481	125,975,725
2 Interest on deposits	147,595,379	125,767,584
	<b>228,597,860</b>	<b>251,743,309</b>
<b><u>SCHEDULE - O</u></b>		
<b>OTHER NON-OPERATING INCOME</b>		
1 Income as recoveries	1,787,391,796	2,262,431,083
2 Claims recoverable	1,116,988	33,570
3 Miscellaneous income	201,334,778	244,712,526
	<b>1,989,843,562</b>	<b>2,507,177,179</b>

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 ₹)
<b><u>SCHEDULE - P</u></b>		
<b>OPERATING &amp; MAINTENANCE EXPENSES</b>		
1 Consumption of Stores, Tools & Spares	74,320,209	547,038,673
2 Consumables	143,146,320	160,360,488
3 Power charges	5,760,250,492	4,991,637,018
4 Insurance	1,012,920	1,220,153
5 Other operating expenses	341,600,484	73,088,002
6 Repairs & Maintenance of water supply	1,246,526,254	1,279,118,282
7 Repair & Maintenance of sewerage	74,787,065	63,838,516
8 Vehicle maintenance	20,578,010	46,948,451
	<b>7,662,221,754</b>	<b>7,163,249,583</b>
<b><u>SCHEDULE - Q</u></b>		
<b>PAYMENT AND PROVISION TO EMPLOYEES</b>		
1 Salaries and Allowances	5,514,394,617	4,954,191,397
2 Welfare Expenses and other employee benefits	279,050,042	435,306,804
3 Casual labour wages and other payments	1,316,867,529	1,381,337,152
4 Service Pension and Family Pension	3,897,433,775	3,976,518,425
5 Commuted Value of Pension	249,427,007	262,479,703
6 Gratuity of Employees	135,961,630	131,588,914
	<b>11,393,134,600</b>	<b>11,141,422,395</b>
<b><u>SCHEDULE - R</u></b>		
<b>OFFICE EXPENSES</b>		
1 Rent	6,382,706	3,643,613
2 Rates & Taxes	23,852,623	4,844,682
3 Postage, Telegram, Telephone & Telex	33,767,770	23,468,094
4 Printing & Stationery	26,294,702	29,846,024
5 Exhibition & Publicity	22,406,298	33,575,769
6 Training & other expenses	3,557,175	40,866,804
7 Electricity charges	291,931,489	165,511,233
8 Other office expenses	48,397,780	51,067,506
	<b>456,590,543</b>	<b>352,823,725</b>
<b><u>SCHEDULE - S</u></b>		
<b>ADMINISTRATIVE EXPENSES</b>		
1 Board meeting expenses	178,808	68,645
2 Professional fees	7,323,443	9,895,708
3 Payment to auditors	5,913,392	18,487,385
4 Bank Charges	3,305,893	5,874,930
5 Other administrative expenses	686,503	9,087,585
	<b>17,408,039</b>	<b>43,414,253</b>

Finance Manager & Chief Accounts Officer

**KERALA WATER AUTHORITY**

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

	<b>CURRENT YEAR (Amount in ₹)</b>	<b>PREVIOUS YEAR (Amount in ₹)</b>
<b><u>SCHEDULE - T</u></b>		
<b>WRITE OFFs</b>		
Local Bodies dues written off	-	-
Consumers Written Off - OTS	-	-
	-	-
<b><u>SCHEDULE - U</u></b>		
<b>ASSETS WRITTEN OFF</b>		
	-	-
	-	-
<b><u>SCHEDULE - V</u></b>		
<b>PROVISION FOR BAD &amp; DOUBTFUL DEBTS</b>		
	-	-
<b><u>SCHEDULE - W</u></b>		
<b>TRANSFER OF REVENUE EXPENSES TO CWIP</b>		
Establishment Charges (Share Debit)	19,652,500	163,573,000
	<b>19,652,500</b>	<b>163,573,000</b>
<b><u>SCHEDULE - X</u></b>		
<b>PRIOR PERIOD ADJUSTMENTS</b>		
PPA of Recoveries	3,630	-
PPA of Investment	(460)	-
PPA of OI From ND Consumers on WS	(3,160)	-
PPA of DDC Non Domestic	11,289	-
PPA Of Rent	548	-
PPA on sale of assets	98,228	-
PPA of Other Income Misc	(2,200)	-
PPA Dom Consumers written off	1,175,927,260	-
PPA Industrial Consumers written off	(9,896,746)	-
PPA ND Consumers written off	186,800,718	-
PPA Of Casual labourers Wages	(96,977)	-
PPA Of Corporaion Dues Written OFF	60,938,898	-
PPA Muncipalities dues written Off	26,681,155	-
PPA of Panchayat Dues Written Off	249,185,067	-
PPAFE for P&T	37,000	-
PPA Of Transfer of Rev Expe to CWIP	(595,113)	-
PPA OI from Local Bodies as MACE charges	-	-
	<b>1,689,089,137</b>	<b>-</b>

CA Shijith V FCA DISA  
Finance Manager & Chief Accounts Officer

Place: Thiruvananthapuram  
Date : 09.06.2026