

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	1,23,84,35,89,000	93,14,00,71,214
b. Reserves & Surplus	B	3,56,55,04,000	3,56,55,04,378
2 Kerala Water Authority Loan Fund			
a. Secured Loans	C	27,32,88,000	70,89,44,559
b. Unsecured Loans & Deposits	D	1,00,38,31,77,000	96,14,83,13,629
Total		2,28,06,55,58,000	1,93,56,28,33,780
<u>APPLICATION OF FUNDS</u>			
1 Fixed Assets	E		
Gross Block		73,98,13,96,000	71,24,45,05,116
Less: Depreciation Reserve		25,12,55,81,000	23,14,84,71,533
Net Block		48,85,58,15,000	48,09,60,33,583
Capital Work in Progress		1,10,97,09,18,000	87,26,32,32,567
		1,59,82,67,33,000	1,35,35,92,66,150
2 Investments	F	35,64,20,000	35,64,20,236
3 Net Current Assets			
a. Current Assets	G	38,63,92,59,000	29,82,70,13,097
b. Current Liabilities	H	17,95,88,83,000	14,54,62,85,313
		20,68,03,76,000	15,28,07,27,784
4. Loans & Advances	I	1,03,91,40,000	1,69,55,39,930
5 Miscellaneous Expenditure to the extent not Written-off	J	-	-
6 Accumulated Excess of Expenditure over Income	K	46,16,28,89,000	40,87,08,79,681
Total		2,28,06,55,58,000	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

Sd/-

Finance Manager & Chief Accounts Officer

Accounts Member

Managing Director

Place: Thiruvananthapuram

Date : 23.04.2022

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	8,98,71,89,000	8,35,95,83,042
	b. Others	36,98,15,000	28,16,09,395
		9,35,70,04,000	8,64,11,92,437
2	Grants & Subventions - Government of Kerala	3,21,05,60,000	3,47,44,45,700
3	Interest Income	35,79,64,000	30,34,36,987
4	Other Non-Operative Income	1,33,59,66,000	1,33,65,65,336
	Total Income	14,26,14,94,000	13,75,56,40,460
EXPENDITURE			
1	Operating & Maintenance Expenses	5,07,13,64,000	4,40,76,96,875
2	Payment & Provision to Employees	10,17,49,47,000	9,23,87,70,746
3	Office expenses	21,79,20,000	15,07,30,415
4	Travelling & Conveyance Expenses	7,03,93,000	5,08,32,255
5	Administrative Expenses	2,35,98,000	1,93,70,449
6	Debtors written off	-	-
6	Assets and losses written off	-	-
7	Provision for Doubtful Debts	-	-
8	Interest on		
	a. Secured Loans	3,64,79,000	3,64,78,501
	b. Government of Kerala Loans	2,64,05,74,000	2,64,05,73,750
	c. GPF	27,68,08,000	27,68,08,000
		2,95,38,61,000	2,95,38,60,251
9	Depreciation	1,97,71,09,000	1,58,16,87,258
	Total Expenditure	20,48,91,92,000	18,40,29,48,249
10	Transferred to Capital Work-In-Progress	93,56,88,000	31,47,88,224
		19,55,35,04,000	18,08,81,60,025
	Excess of Expenditure over Income	5,29,20,10,000	4,33,25,19,565
11	Prior Period Adjustments	-	1,60,85,55,251
	Excess of Expenditure over Income after prior period adjustments	5,29,20,10,000	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

Sd/-

Finance Manager & Chief Accounts Officer

Accounts Member

Managing Director

Place: Thiruvananthapuram

Date : 23.04.2022

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	4,34,53,28,000	4,34,53,27,735
2 Contribution & Grants from Government of Kerala	77,78,49,34,000	60,61,58,47,458
3 Interest free fund from GOK	7,13,22,52,000	7,13,22,51,632
Less : Amount released to :	-	-
a. Urban L.C.S Schemes	3,65,26,000	3,65,25,750
b. Rural L.C.S Schemes	3,94,97,000	3,94,97,200
c. Kerala Urban Development Project	3,60,00,000	3,60,00,000
	7,02,02,29,000	7,02,02,28,682
4 Contribution & Grants from Government of India	36,12,04,07,000	22,58,59,76,284
Less : Amount released to District Collectors and Kerala Rural Water Sanitation Agency	2,30,74,22,000	2,30,74,22,461
	33,81,29,85,000	20,27,85,53,823
5 Donated capital assets	18,14,000	18,14,530
6 Capital contribution from other sources	87,82,99,000	87,82,98,986
	1,23,84,35,89,000	93,14,00,71,214
<u>SCHEDULE - B</u>		
RESERVES & SURPLUS		
Reserve for deposit works	3,56,55,04,000	3,56,55,04,378
	3,56,55,04,000	3,56,55,04,378
<u>SCHEDULE - C</u>		
SECURED LOANS		
1 Loan from LIC of India	27,32,88,000	34,60,15,568
2 Bank Loan	-	36,29,28,991
	27,32,88,000	70,89,44,559
<u>SCHEDULE - D</u>		
UNSECURED LOANS & DEPOSITS		
1 Loan from Govt of Kerala	23,20,75,84,000	23,20,75,83,580
2 Interest accrued on GOK Loan	29,95,41,60,000	27,31,35,86,000
3 Deposit from local bodies	3,89,21,99,000	4,56,92,61,955
4 Security Deposit	4,02,06,85,000	3,79,41,33,982
5 Earnest Money Deposit	7,18,08,000	7,24,45,789
6 Water & Sewerage Connection Deposits	20,47,29,000	19,33,47,112
7 Deposit work-Water Supply & Sewerage	18,99,30,03,000	17,64,50,93,385
8 Other deposits	20,03,90,09,000	19,35,28,61,826
	1,00,38,31,77,000	96,14,83,13,629

Finance Manager & Chief Accounts Officer

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	35,64,20,000	35,64,20,236
SCHEDULE - G		
CURRENT ASSETS		
1 Inventory :		
a. Stores, Tools & Spares	95,36,90,000	81,58,70,168
b. Consumables	38,48,41,000	17,55,37,766
	1,33,85,31,000	99,14,07,934
2 Sundry Debtors :		
a. Consumers		
i. Local bodies dues - water & maintenance charges	10,10,49,66,000	5,71,15,03,045
ii. Domestic, Non-domestic & Industrial dues	11,01,09,35,000	13,59,32,58,527
b. LIC Loan repayment due from Local Bodies	-	
c. Others	54,14,000	54,08,904
	21,12,13,15,000	19,31,01,70,476
3 Cash & Bank Balances :		
a. Bank & Treasury balances	15,87,67,81,000	9,38,07,33,941
b. Cash on hand	7,40,67,000	1,66,69,196
	15,95,08,48,000	9,39,74,03,137
4 Other Current Assets :		
Inter office & other suspense account balances	22,85,65,000	12,80,31,550
	38,63,92,59,000	29,82,70,13,097

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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 <u>Current Liabilities</u>		
a. Sundry Creditors :		
i. Payment to employees	2,21,26,32,000	2,42,87,81,200
ii. For expenses	9,84,64,19,000	6,39,14,09,749
iii. For contractors/suppliers	58,99,93,000	58,99,92,855
b. Statutory employees deductions :		
i. General provident fund	4,88,86,26,000	4,61,92,85,252
ii. NMR PF	5,61,95,000	5,60,85,893
iii. Others	(2,14,67,000)	(2,14,67,070)
c. GST Collection	4,77,96,000	4,62,59,526
d. Tax Deducted at Source	1,46,000	(36,38,896)
e. Other Current liabilities	41,18,48,000	41,18,48,056
f. Interest Accrued on Loans	9,25,30,000	9,25,54,479
	18,12,47,18,000	14,61,11,11,044
2 <u>Control Account Balances</u>	(16,58,35,000)	(6,48,25,731)
	17,95,88,83,000	14,54,62,85,313
<u>SCHEDULE - I</u>		
<u>LOANS & ADVANCES</u>		
1 <u>Loans & advances to employees</u>	-	(57,72,801)
2 <u>Advances for expenses</u>	4,16,45,000	3,38,40,253
3 <u>Advances to suppliers / contractors</u>	25,61,17,000	1,03,29,81,778
4 <u>Revolving fund to Local Bodies</u>	19,09,000	19,08,803
5 <u>Advances - Others</u>	19,06,000	19,05,691
6 <u>Claims recoverable</u>	20,61,05,000	20,77,63,694
7 <u>Contribution Deposit - KSEB</u>	5,21,16,000	5,12,17,493
8 <u>Consumer Deposit - KSEB</u>	19,37,75,000	19,24,36,596
9 <u>Deposit with PWD</u>	16,51,33,000	6,06,80,947
10 <u>Deposit with others</u>	12,04,34,000	11,85,77,476
	1,03,91,40,000	1,69,55,39,930

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KERALA WATER AUTHORITY

SCHEDULES FORMING PART OF PROVISIONAL 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	40,87,08,80,000	34,92,98,04,865
Add : Current years excess of expenditure over income	5,29,20,09,000	5,94,10,74,816
Less : Current years excess of Income over Expenditure	-	-
	46,16,28,89,000	40,87,08,79,681

Sd/-

Finance Manager & Chief Accounts Officer

Accounts Member

Managing Director

Place: Thiruvananthapuram

Date : 23.04.2022

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	3,55,19,94,000	3,35,58,46,918
b. Nondomestic Consumers	4,05,93,01,000	3,38,02,71,108
c. Industrial Consumers	16,95,69,000	18,43,11,436
	7780864000	6,92,04,29,462
2 Operating income - Sewerage		
a. Domestic Consumers	19,36,000	12,35,492
b. Nondomestic Consumers	7,88,000	4,03,970
	27,24,000	16,39,462
3 Income from local bodies	1,20,36,01,000	1,43,75,14,118
	8,98,71,89,000	8,35,95,83,042
SCHEDULE - M		
OPERATING INCOME - OTHERS		
1 Centage charges	36,07,02,000	27,63,00,496
2 Storage charges	17,00,000	14,18,563
3 Supervision charges	43,80,000	25,66,494
4 Miscellaneous recoveries	30,33,000	13,23,842
	36,98,15,000	28,16,09,395
SCHEDULE - N		
INTEREST INCOME		
1 Interest on loans & advances	4,55,000	6,16,455
2 Interest on deposits	35,75,09,000	30,28,20,532
	35,79,64,000	30,34,36,987
SCHEDULE - O		
OTHER NON-OPERATING INCOME		
1 Income as recoveries	1,13,00,82,000	1062017943
2 Claims recoverable	49,000	32,405
3 Miscellaneous income	20,58,35,000	27,45,14,988
	1,33,59,66,000	1,33,65,65,336

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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	10,39,03,000	7,15,07,733
2 Consumables	19,99,65,000	8,74,33,929
3 Power charges	3,55,68,90,000	3,01,83,22,759
4 Insurance	35,51,000	19,44,382
5 Other operating expenses	10,07,35,000	4,70,22,853
6 Repairs & Maintenance of water supply	90,43,60,000	1,03,44,12,224
7 Repair & Maintenance of sewerage	16,73,41,000	12,17,98,401
8 Vehicle maintenance	3,46,19,000	2,52,54,594
	5,07,13,64,000	4,40,76,96,875
SCHEDULE - Q		
PAYMENT AND PROVISION TO EMPLOYEES		
1 Salaries and Allowances	4,87,48,00,000	4,12,23,38,546
2 Welfare Expenses and other employee benefits	41,41,19,000	25,97,08,940
3 Casual labour wages and other payments	99,76,64,000	1,03,11,47,667
4 Service Pension and Family Pension	3,24,93,69,000	2,47,84,28,602
5 Commuted Value of Pension	34,55,38,000	1,15,33,55,748
6 Gratuity of Employees	29,34,57,000	19,37,91,243
	10,17,49,47,000	9,23,87,70,746
SCHEDULE - R		
OFFICE EXPENSES		
1 Rent	56,71,000	31,59,552
2 Rates & Taxes	72,95,000	39,91,499
3 Postage, Telegram, Telephone & Telex	3,70,84,000	2,41,51,971
4 Printing & Stationery	2,25,32,000	2,11,21,142
5 Exhibition & Publicity	3,68,93,000	2,65,36,640
6 Training & other expenses	79,75,000	46,85,224
7 Electricity charges	5,47,84,000	3,02,64,660
8 Other office expenses	4,56,86,000	3,68,19,727
	21,79,20,000	15,07,30,415
SCHEDULE - S		
ADMINISTRATIVE EXPENSES		
1 Board meeting expenses	1,73,000	1,02,833
2 Professional fees	78,83,000	76,52,493
3 Payment to auditors	86,68,000	84,10,838
4 Bank Charges	24,99,000	11,48,526
5 Other administrative expenses	43,75,000	20,55,759
	2,35,98,000	1,93,70,449

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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)	93,56,88,000	314788224
	93,56,88,000	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

Sd/-

Finance Manager & Chief Accounts Officer

Accounts Member

Managing Director

Place: Thiruvananthapuram

Date : 23.04.2022