

**INDEPENDENT AUDITORS' REPORT**

To

M/s Kerala Rural Water Supply and Sanitation Agency,  
Thiruvananthapuram

**1. Report on the Financial Statements**

We have audited the financial statements of M/s. Kerala Rural Water Supply and Sanitation Agency, Thiruvananthapuram which comprise of the Balance Sheet as at March 31<sup>st</sup>, 2014 and the Statement of Income and Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information.

**2. Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the organization. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**3. Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



**4. Basis for Qualified Opinion**

- a) Physical verification of Fixed Assets has not been carried out during the year.
- b) Fixed Assets Registers are not maintained upto date.
- c) Concurrent Audit of Gram Panchayats (GPs) for the Financial Year 2013-14 was not completed.
- d) Internal audit of PMU for the Financial Year 2013-14 not conducted.
- e) Other matters as specified in Annexure to this Audit Report.

**5. Qualified Opinion**

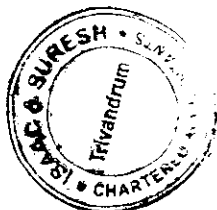
In our opinion and to the best of our information and according to the explanations given to us, except for the possible effect of the matters described in the basis for qualified opinion paragraph, the financial statements give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- i) in the case of the Balance Sheet of the state of affairs of the Kerala Rural Water Supply and Sanitation Agency as at 31<sup>st</sup> March, 2014, and
- ii) in the case of the Statement of Income and Expenditure of the Incomes and Expenditures for the year ended on that date.

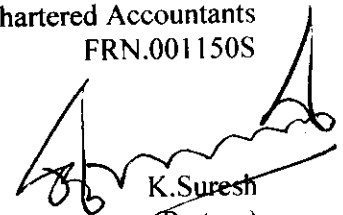
**6. Report on other legal and regulatory requirements**

- a) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit;
- b) In our opinion, proper books of account as required by law have been kept by the Institution so far as appears from our examination of the books of account;
- c) The Balance sheet and the statement of Income and Expenditure dealt with by this report are in agreement with the books of account;

Thiruvananthapuram  
30<sup>th</sup> January, 2015



For Isaac & Suresh,  
Chartered Accountants  
FRN.001150S

  
K. Suresh  
(Partner)  
M.No.023554.

**Annexure to our Audit Report dated 30<sup>th</sup> January, 2015**

**PROJECT MANAGEMENT UNIT, TRIVANDRUM**

1. VAT shows an opening debit balance of Rs 7770/- for which suitable clarification was not provided.

**REGIONAL PROJECT MANAGEMENT UNIT MALAPPURAM**

1. Deduction of Rs 2600/- made on 02.04.13 as TDS on consultancy is unpaid during the year.
2. TDS on payment to Auditors of Rs 70,000/- is made at 2% instead of 10%.
3. We have test checked the following GPs and following are our comments :-

**Melattur GP**

- (i) TDS is not deducted on payment to GP for Rs. 91,244/- dated 25.03.2014.
- (ii) TDS is not deducted on payment to BG for Rs. 8,31,435/- dated 5.03.2014.

**Cheruvannur GP**

- (i) TDS payable for the month of March 2014 is paid on 23.07.2014 and TDS deducted on 05.10.2013 paid on 08.10.2014

**REGIONAL PROJECT MANAGEMENT UNIT KANNUR**

1. Advance of Rs10000/- paid to Chandran V on 28.01.14 is pending settlement.
2. Salary accounted on due basis. However, during the year, 13 month's salary including March 2013 shown.
3. On test check of GP's the following points were noted:-

**Irikkur GP**

- (i) TDS collected on 28.05.2013 of RS. 8,000/- paid only on 24.07.2013
- (ii) Advance made to SO for Capacity building on 5.06.2013 of Rs. 80,000/- not settled during the year.
- (iii) Supporting's for payment vouchers not attached with vouchers, and is explained as kept in GP. However the same were not produced for verification.



**ISAAC & SURESH**  
*Chartered Accountants*

**Kadirur GP**

- (i) Supporting's for payment vouchers not attached with vouchers, and explained as kept in GP. However the same were not produced for verification.

**GRAMA PANCHAYATS**

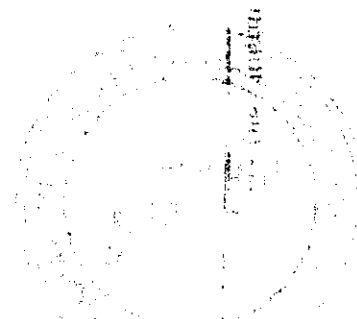
1. Grama Panchayat shows a contribution of Rs 32,45,95,487/- in Income & Expenditure Statement. These contribution arise from various Grama Panchayats. Idukki amounts to Rs 12,34,01,439, Kannur amounts to Rs 10,59,43,610 and Malappuram amounts to Rs 9,52,50,438. As individual break up is not available from main office we are not in a position to verify the correctness of the same.
2. Sundry Creditors show a debit balance of Rs 23,27,674 mainly because GP payables comes to Rs.46,26,779 (debit) which is a balancing figure of current liabilities in Grama Panchayats. Individual break-up was not available for verification.
3. Grama Panchayat Bank Confirmations have not been obtained for verification.



For ISAAC & SURESH  
Chartered Accountants  
(FRN-0011951)  
*[Signature]*  
K. SURESH, F.C.A.  
Partner  
Membership No. 23554

**KERALA RURAL WATER SUPPLY AND SANITATION AGENCY**  
**PTC TOWER, S.S KOVIL ROAD, THAMPANOR, THIRUVANANTHAPURAM.**  
**BALANCE SHEET AS ON 31-03-2014**

PREVIOUS YEAR	LIABILITIES	SCH NO	CURRENT YEAR	PREVIOUS YEAR	ASSETS	SCH NO	Amount in Rs CURRENT YEAR
5,323,122	<b>CAPITAL GRANT</b> Opening Balance of Capital Grant used for acquisition of Capital Assets		9,252,077	30,666,425	<b>FIXED ASSETS</b> Gross Value		36,304,182
8,259,024	<b>Add</b> : Capital Grant used for acquisition of Capital Assets during the Year		5,941,632	21,414,348	<b>Less</b> : Accumulated depreciatio	XII	25,551,295
13,582,146	<b>Less</b> : Amount transferred to income and Expenditure Account being the depreciation on Fixed Assets acquired out of Capital Grant		15,193,709	9,252,077			10,752,887
4,192,169	<b>Less</b> : Assets sold tfr to revenue grant		4,415,218	39,886	<b>CURRENT ASSETS, LOANS AND ADVANCES</b> <b>A. CURRENT ASSETS</b>		
9,389,977			10,778,491	736,736,597	Cash in Hand	II	15,117
137,900			25,604	21,600	Cash at Bank	III	1,320,613,634
9,252,077	<b>UNUTILISED GRANT(REVENUE)</b>		10,752,887	736,798,083	Fund in Transit		51,237,447
36,726,683	National Rural Drinking Water Programme		24,937,483	10,000,000	Deposits		21,600
	<b>Less</b> : Utilised during the year		17,800,000	1,758,522			1,371,887,798
	For Iron Removal Plant		166,434,986	228,229	<b>B. LOANS AND ADVANCES</b>		
185,187,514	Jalanidhi-Phase I		11,986,751		<b>Advances to KWA</b>		
	<b>Less</b> : Utilised during the year				Opening Balance		10,000,000
					<b>Add</b> : Paid during the year		120,000,000
					<b>Less</b> : Utilised during the year		75,811,068
					Staff Advance	IV	54,188,932
					Other Advances		981,092
					Advance to Supporting Organisation		60,680
							7,977,098
							63,207,802



222,023,837	<b>Jalanidhi (Phase II )</b> Opening Balance	514,604,163				
242,400	<b>Add:</b> funds received during the year	1,000,000,000				
	<b>Add:</b> Assets sold tr from Capital grant (Including Buy-Back amount)	105,004				
292,337,926	<b>Add:</b> Unutilised Grant as per Income & Expenditure Account					
	<b>Less:</b> Utilised during the year	297,713,466	1,216,995,701			
514,604,163						
<b>CURRENT LIABILITIES AND PROVISIONS</b>						
<b>CURRENT LIABILITES</b>						
11,436,714	Retention Money	11,255,104				
829,760	Sundry Creditors	(2,327,674)	8,927,430			
758,036,911			1,445,848,487	758,036,911		
						1,445,848,487

*[Signature]*  
 Consultant-Project Finance  
 KRWSSA

*[Signature]*  
 Director(Finance & Admn)  
 KRWSSA

*[Signature]*  
 Executive Director  
 KRWSSA

**AUDITORS' REPORT**  
 Vide our report of even date

*[Signature]*  
 For ISAAC & SURESH  
 Chartered Accountants  
 (FRN-0011505)

K SURESH, F.C.A.  
 Partner  
 Membership No 23554



Place: Trivandrum  
 Date: 30.01.2015

**KERALA RURAL WATER SUPPLY AND SANITATION AGENCY**  
**PTC TOWER, S.S KOVIL ROAD, THAMPANOR, THIRUVANANTHAPURAM.**  
**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED ON MARCH 31, 2014**

(Amount in Rs)								
PREVIOUS YEAR	EXPENSES	SC H NO	CURRENT YEAR	PREVIOUS YEAR	INCOME	SC H NO	AMOUNT	CURRENT YEAR
48,256,183	Administrative Expenses	V	75,516,736		<b>GRANTS</b>			
2,424,815	Training and Seminar	VI	5,434,064	470,000,000	From Government of Kerala-Jalanidhi (Phase II)		297,713,466	
72,525	Tribal Development Plan Expenses	VII	-	50,000,000	From KWA		-	
54,000	Monitoring and Evaluation	VIII	-	520,000,000			-	
12,413,437	State Sector-Other studies	IX	-	8,259,024	Less: Fixed Asset Purchased during the year		5,941,632	
261,799	Audit Fees	X	1,034,284	511,740,976			291,771,834	291,771,834
86,170,339	Grama Panchayat Expenditure	XII	523,890,789		Amount Transferred from capital grant			4,389,614
4,192,169	Depreciation		4,415,218		Interest & Other non- Project Income			13,924,779
74,389,659	Common Infrastructure - KWA		75,811,068		Other Income			320,128
	Jalanidhi Phase I, RWH & NRDWP Payment				GP contribution			324,595,487
292,337,926	Excess of income over expenditure transferred to B/S				Unutilized Fund From GP			51,100,317
<b>520,572,852</b>			<b>686,102,159</b>	<b>520,572,852</b>				<b>686,102,159</b>

*Suresh*  
 Consultant Project Finance  
 KRWSSA

*[Signature]*  
 Director (Finance & Admn)  
 KRWSSA

*[Signature]*  
 Executive Director  
 KRWSSA

**AUDITORS' REPORT**  
 Vide our report of even date

**For ISAAC & SURESH**  
 Chartered Accountants  
 (FRN-001150S)

*[Signature]*  
**K. SURESH, F.C.A.**  
 Partner  
 Membership No. 23554

Place: Trivandrum  
 Date: 30.01.2015



**KERALA RURAL WATER SUPPLY AND SANITATION AGENCY**  
PTC TOWER, S.S KOVIL ROAD, THAMPANOR, THIRUVANANTHAPURAM.

SCHEDULE TO BALANCE SHEET AS ON 31-03-2014

**SCHEDULE - I - SUNDRY CREDITORS FOR EXPENSES**

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
222,473.00	Audit Fee payable	997,757.00
	Salary Payable	1,244,577.00
	Other Deduction Payable-RPMU	56,140.00
	Rent Payable	
	GP Payables	(4,626,779.00)
922.00	KCWWF	
1,452.00	VAT	
46,465.00	TDS Salary	(7,770.00)
(14,694.00)	Deductions LIC	1,950.00
16,895.00	Deductions Others	4,555.00
4,374.00	Deductions P F	(1,225.00)
41,586.00	Tax Deductions Rent	(21,218.00)
510,676.00	Tax Deductions Consultant	22,073.00
(389.00)	Tax Deductions Works	1,536.00
829,760.00	<b>Total</b>	730.00
		<b>(2,327,674.00)</b>

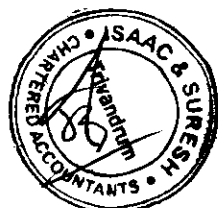
**SCHEDULE-II - CASH AT BANK**

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
1,540,352.00	Canara Bank , Kannur	2,533,358.00
13,918,149.00	State Bank of Travancore, Kannur	60,017,644.00
7,829,784.00	Canara Bank , Malappuram	23,541,552.00
	Indian Bank, Malappuram	2,000,000.00
40,183.00	Canara Bank, Idukki	40,183.00
11,693,711.00	State Bank of Travancore, Idukki	61,813,822.00
2,782,576.29	State Bank of India, Thiruvananthapuram	2,893,842.29
18,668,810.00	SBT Santhinagar Branch, Thiruvananthapuram	39,575,658.00
503,198,854.00	District Treasury, Thiruvananthapuram	642,102,726.00
142,834.00	Canara Bank, Chalai Branch, Thiruvananthapuram	
176,921,344.00	Canara Bank, statue Branch, Thiruvananthapuram	
	United Bank of India, Main Branch	53,256,995.00
	Adimaly GP UBI Bank a/c 352502010061161	9,582,374.00
	Arakkulam GP UBI Bank a/c 49302010006949	14,593,295.00
	Aymanam GP SBT Bank a/c 67218348137	2,343,565.00
	Bharananganam GP SBT Bank a/c 67216068785	1,035,690.00
	Bison Valley SBT GP Bank a/c 67213238991	4,959,146.00
	Chakkupallam GP SBT Bank a/c 67213389452	2,803,037.00
	Kanjikuzhy GP UBI Bank a/c 423102010012810	526,746.00
	Kadaplammattom GP SBT Bank a/c 67157473776	8,019,127.00
	Kanghazha GP SBT Bank a/c 67214959003	3,772,874.00
	Kanthaloor GP UBI Bank a/c 423502010009618	8,431,107.00
	Konnathady SBT Bank a/c 67158594155	4,219,279.00
	Kooropada GP SBT Bank a/c 67200166507	10,232,371.00
	Kulashekarapuram GP Indian Bank a/c 996309195	4,807,494.00
	Kurichi GP SBT Bank a/c 67217950733	98,000.00
	Manickal GP UBI Bank a/c 444702010012846	1,084,104.00
	Mankulam GP SBI Bank a/c 32822723564	11,636,635.00
	Mutholy GP SBT Bank a/c 67212522907	1,581,257.00
	Mynagappally GP Syndicate Bank a/c 5042200090584	5,328,571.00
	Ranni GP Canara Bank a/c 2319101046633	5,757,574.37
	Kunnathanam GP SBT Bank a/c 67162293732	5,849,899.00
	Maragantupally GP SBT Bank a/c 67213574874	4,291,318.00
	Marayoor GP SBT Bank a/c 67219955220	7,549,837.00
	Meenachil GP SBT Bank a/c 67217940000	2,020,948.00
	Meenadom GP SBI Bank a/c 51210816397	3,745,233.00
	Panachikkadu GP Corporation Bank a/c 023200101007061	1,788,572.00
		4,294,374.00





Parathode GP SBT Bank a/c 67216067099	3,637,027.00
Poonjar Thekkkara GP Central Bank of India a/c 32336403807	14,541,180.00
Thalapalam GP SBT Bank a/c 67213336679	664,491.00
Udumbannoor GP South Malabar Gramin Bank a/c 40356101004076	2,586,717.00
Vannapuram GP SBT Bank a/c 67217292740	5,185,002.00
Vathikudy GP UBI Bank a/c 677502010000192	3,853,902.00
Velliyamattom GP UBI Bank a/c 403902010014538	1,791,012.00
Annamnada SBI Bank a/c 33326072041	1,883,295.00
Chelambra Punjab National Bank a/c 4529000100018945	5,053,281.00
Cheruvannur GP Syndicate Bank a/c 44122200018747	1,792,930.77
Chokkad Kerala Gramin Bank a/c 40238101008355	2,045,950.00
Edachery Kerala Gramin Bank a/c 40212101009859	3,276,990.00
Elavally GP Punjab National Bank a/c 4333000100082954	7,969,206.00
Eivanchery GP Punjab National Bank a/c 4331000100036948	1,572,346.00
Karuvarikundu GP Bank Account	10,676,415.00
Kattippara GP Canara Bank a/c 0826101059223	11,476,073.00
Keezhariyur GP Kerala Gramin Bank a/c 40223101006339	5,547,680.00
Kuttippuram GP Punjab National Bank a/c 4307000100341557	3,837,651.00
Kuzhur SBT Bank a/c 67242665780	927,917.00
Lakkidiperur Bank of Baroda Bank a/c 32040100002765	5,133,304.00
Mala Canara Bank a/c 8555101063540	3,744,445.00
Maniyur Kerala Gramin Bank a/c 40128101029385	8,628,961.00
Melattur SBT Bank a/c 67216627837	235,567.00
Nadathara GP Punjab National Bank a/c 2588000100057828	9,638,992.00
Ozhur GP Kerala Gramin Bank a/c 40649101004960	2,618,200.00
Pallasena Punjab National Bank a/c 4280000100038156	10,381,297.30
Perumankal GP SBT Bank a/c 67212919426	7,867,729.00
Poyya SBI Bank a/c 32914155756	3,541,284.00
Puthanchira SBI Bank a/c 33344505291	725,960.00
Thamarassrey GP Canara Bank a/c 0826101058540	10,505,573.00
Thennala Kerala Gramin Bank a/c 40174101013764	1,922,850.00
Urangattiri GP Canara Bank a/c 1496101022730	4,987,409.00
Vellanagur GP Canara Bank a/c 1001101183183	1,008,448.00
Parappur SBT Bank a/c 67217065126	3,245,273.00
Aralam GP Kerala Gramin Bank a/c 40450100009229	317,000.00
Alakode GP SBI Bank a/c 32834816183	5,034,709.00
Balal GP Corporation Bank a/c 179100101000016	8,064,734.00
Bellur GP Kerala Gramin Bank a/c 40506100005353	2,124,550.00
Cherupuzha GP SBT Bank a/c 67212460029	6,397,063.00
Delampady GP Kerala Gramin Bank a/c 40451100008893	5,718,243.00
East Eleri GP Kerala Gramin Bank a/c 40595100001175	4,094,066.00
Edavaka GP Kerala Gramin Bank a/c 40481100009100	7,058,024.00
Irikkur GP Kerala Gramin Bank a/c 40484100006724	4,434,671.00
Kadirur GP Indian Overseas Bank a/c 027601000015498	3,545,248.00
Kaniyambetta GP SBI Bank a/c 32903317857	5,052,152.00
Kolayad GP Kerala Gramin Bank a/c 40434100009356	3,885,182.00
Kottathara GP SBI Bank a/c 32888847313	2,708,844.00
Kunnothuparamba GP Syndicate Bank a/c 42532200071880	8,283,434.30
Kuttiattoor GP Syndicate Bank a/c 42542200027036	7,161,372.92
Munderi GP Kerala Gramin Bank a/c 40424100010325	2,712,874.00
Noolpuzha GP Central Bank of India a/c 3154034076	4,084,950.00
Padne GP Kerala Gramin Bank a/c 40414100005921	1,752,173.00
Paivalike GP Kerala Gramin Bank a/c 40485100006383	496,782.00
Panamaram GP SBI Bank a/c 32891323927	11,561,083.00
Poothadi GP South Malabar Gramin Bank a/c 40121101005969	4,523,488.00
Pozhuthana GP South Malabar Gramin Bank a/c 40229101004146	5,666,837.00
Pullur Periya GP Kerala Gramin Bank a/c 40442100010333	5,134,574.00
Pulpalli GP South Malabar Gramin Bank a/c 0863101030014	4,579,928.00
Puthige GP Kerala Gramin Bank a/c 40417100009629	889,291.00
Thavinjal GP Kerala Gramin Bank a/c 40478100008796	4,313,831.00
Thondernad GP Canara Bank a/c 1042101022914	5,879,836.00
Udayagiri GP Kerala Gramin Bank a/c 40507100007639	8,255,296.00
Vellamunda GP Kerala Gramin Bank a/c 40411100012178	6,250,862.00
<b>736,736,597.29</b>	<b>Total</b>
	1,320,613,633.95



**SCHEDULE - III - FUND IN TRANSIT**

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
	RPMU -GP	51,237,447.00
	<b>Total</b>	<b>51,237,447.00</b>

**SCHEDULE - IV - STAFF ADVANCE**

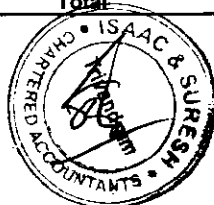
PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
	Advance NRWDP Staff	40000.00
	Advance to Staff	734014.00
	Advance to Staff-RPMU	207,078.00
	<b>Total</b>	<b>981,092.00</b>

**SCHEDULE TO INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2014****SCHEDULE -V- ADMINISTRATIVE EXPENSES**

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
31,909,369.00	Salary to Staff	51,482,041.00
3,020,654.00	Advertisement	2,342,731.00
28.00	Annual Maintenance Contract	32,784.00
8,623.00	Bank Charges	7,937.00
662,046.00	Communication Expenses	1,104,859.00
2,892,184.00	Computer Software	1,346,568.00
352,465.00	Computer Stationery	88,668.00
280,573.00	Electricity & Water Charges	340,303.00
945,074.00	Medical Reimbursement	1,336,531.00
4,413.00	Miscellaneous Expenses	88,900.00
249,861.00	Office Furnishing	110,762.00
223,454.00	Other Establishment Expenses	255,589.00
66,884.00	Postage	66,700.00
757,001.00	Printing & Stationery	1,526,309.00
2,521,745.00	Office Rent	5,560,817.00
	Repairs & Maintenance:	
75,741.00	General	107,797.00
94,365.00	Office Vehicle	204,762.00
127,858.00	Staff welfare	169,540.00
1,850,723.00	Travelling Expenses:	3,887,747.00
	In Country	
	Local	
124,364.00	Fuel charges	191,342.00
1,824,404.00	Vehicle Rental Charges	2,220,295.00
185,950.00	Wages	438,500.00
	Water Quality Analysis	27,650.00
9,400.00	Consultancy - Others	11,236.00
-	Consultancy - Services & studies	301,350.00
69,004.00	Gratuity to staff	-
	IEC-PMU/RPMU Level	879,218.00
	Permanent Travel Allowance	1,349,200.00
	Legal Consultancy charges	36,600.00
<b>48,256,183.00</b>	<b>Total</b>	<b>75,516,736.00</b>

**SCHEDULE - VI - TRAINING AND SEMINAR**

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
892,279.00	Conference, Meeting & Seminar	1,245,146.00
1,351,902.00	Others - KRWSA	3,282,416.00
	Technical BG's & GP's	67,387.00
	Intermediary Level Training -RPMU	787,628.00
	Strategic Level Training - RPMU	37,683.00
144,107.00	Skill Development - KRWSA	-
36,527.00	Community Development	13,804.00
<b>2,424,815</b>	<b>Total</b>	<b>5,434,064.00</b>



**SCHEDULE - VII - TRIBAL DEVELOPMENT**

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
72,525.00	Tribal assessment	
72525.00	Total	-

**SCHEDULE - VIII- MONITORING AND EVALUATION**

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
54,000	Project Monitoring Expenses	
54,000	Total	-

**SCHEDULE - IX- STATE SECTOR**

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
12,413,437.00	Other Studies	
12413437.00	Total	-

**SCHEDULE - X - GRAMA PANCHAYAT Expenditure**

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
	GP Strengthening-PPA Salary	1,068,807
	G-Pat Establishment Expenses	933,542.00
	Fund Transfer from GPs to BG	424,941,748.00
86,148,184.00	Fund Transfer from RPMU to GPs	-
	Bank charges	7,547.70
	IEC-GP/BG level	2,210,854.00
	SO/GPAT Payment-LWSS	25,316,359.00
	Pay & Use Latrines	3,316,337.00
	Exposure Visit-GP/SO	725,058.00
	GP-Strengthening -Resource Centre	4,789,053.00
	GP-Strengthening -Stationery/TA Etc	55,195.00
	Grass Root Level Training-Financial	24,299.00
	Grass Root Level Training-General/CD/Managerial	642,473.00
	Grass Root Level Training-Technical	85,340.00
	Sanitation IEC	997,772.00
	SO/GPAT Payment-SWSS	55,415,828.00
	Capacity Building	86,848.00
	Community Biodegradable Waste Management	493,235.00
	Other Expenses	250,000.00
	GP-Strengthening -Innovative Schemes	1,712,046.00
22,155.00	GP strengthening	54,878.00
	Preparation of WSP	763,569.00
86,170,339	Total	523,890,788.70

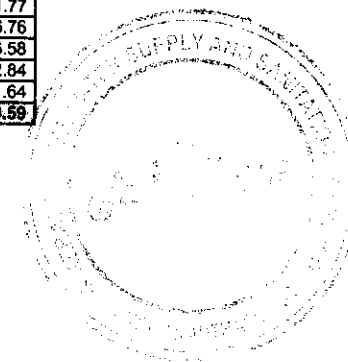


**KERALA RURAL WATER SUPPLY AND SANITATION AGENCY**  
**III FLOOR, PTC TOWERS, SS KOVIL ROAD, THAMPANOOR, THIRUVANANTHAPURAM**

**DEPRECIATION STATEMENT FOR THE YEAR ENDED 31-03-2014**

Schedule XII

Particulars Description of Assets	Cost				Depreciation				Written Down Value			
	Cost as on 01-04-2013	Additions during the year		Sale or Transfer	TOTAL	Rate	Upto 01-04-2013	For the year 2013-14		Upto 31-03-2014	WDV as at 31-3-2013	WDV as at 31-03-2014
		More than 180 days	Less than 180 days					On Assets sold	Existing / New Assets			
<b>PMU</b>												
Air conditioner / Refrigeration	315,147.00				315,147.00	15.00	251,263.32		9,582.55	260,845.88	63,883.68	54,301.12
Refrigerator						15.00						
Books	42,436.65				42,436.65	100.00	42,436.65			42,436.65		
Communication Equipment	598,406.00				598,406.00	15.00	390,513.97		31,183.80	421,697.77	207,892.03	176,708.23
Computer	12,493,411.30	1,244,282.00	2,221,730.00	194,045.00	15,765,378.30	60.00	10,342,407.38	193,989.95	2,703,657.52	12,852,074.95	2,151,003.92	2,913,303.35
Electrical Fittings	192,542.00				192,542.00	10.00	129,594.54		6,294.75	135,889.29	62,947.48	56,652.71
Furniture & Fixtures	2,765,685.00				2,765,685.00	10.00	1,810,406.80		95,527.82	1,905,934.62	955,278.20	859,750.38
Miscellaneous Assets	202,712.00				202,712.00	15.00	165,234.11		5,621.68	170,855.79	37,477.89	31,856.21
Photocopier	1,507,307.00			109,830.00	1,397,477.00	15.00	1,118,002.14	84,280.82	54,563.35	1,088,284.67	389,304.86	309,192.33
Projector-LCD& Overhead	1,002,156.00				1,002,156.00	15.00	641,480.78		57,101.28	678,582.06	380,675.22	323,573.94
Technical Equipments	858,887.00				858,887.00	15.00	613,209.86		30,851.57	684,061.43	205,677.14	174,825.57
Typewriter	10,872.00				10,872.00	15.00	10,068.30		90.56	10,158.85	603.70	513.15
Vehicle Motor car	3,354,395.00				3,354,395.00	15.00	1,220,761.30		320,045.06	1,540,806.36	2,133,633.70	1,813,588.65
UPS	540,986.00	254,460.00			795,446.00	15.00	437,563.49		53,682.38	491,245.87	103,422.51	304,200.13
Modem	64,426.00				64,426.00	15.00	58,153.88		940.82	59,094.70	6,272.12	5,331.30
Printer & Scanner	273,075.00				273,075.00	15.00	45,887.00		34,078.20	79,965.20	227,188.00	193,109.80
Media Equipments	114,485.00	42,760.00			157,245.00	15.00	14,330.25		21,437.21	35,767.46	100,154.75	121,477.54
GIS Software			1,760,400.00		1,760,400.00	60.00			528,120.00	528,120.00		232,280.00
Handheld GPS	320,000.00				320,000.00	15.00	24,000.00		44,400.00	68,400.00	296,000.00	251,600.00
<b>(A)</b>	<b>24,656,728.95</b>	<b>1,541,502.00</b>	<b>3,982,130.00</b>	<b>303,975.00</b>	<b>29,876,489.95</b>		<b>17,335,315.76</b>	<b>276,270.77</b>	<b>3,997,178.55</b>	<b>21,054,221.54</b>	<b>7,321,415.19</b>	<b>6,822,264.41</b>
DPMU-Calicut												
Furniture & Fixtures	588,400.00				588,400.00	10.00	409,348.53		17,905.15	427,253.68	179,051.47	161,146.32
Typewriter	11,092.00				11,092.00	15.00	10,464.59		94.11	10,558.70	627.41	533.30
UPS	14,500.00				14,500.00	15.00	12,367.27		319.91	12,687.18	2,132.73	1,812.82
Communication Equipment	11,645.00				11,645.00	15.00	8,713.60		439.71	9,153.31	2,931.40	2,491.69
Electrical Fittings						10.00						
Comp.Serv. UPS&Equip	110,734.00				110,734.00	60.00	110,708.86		16.28	110,723.15	27.14	10.85
Modem	3,320.00				3,320.00	15.00	2,771.88		82.25	2,853.93	548.32	466.07
Books	23,209.00				23,209.00	100.00	23,209.00			23,209.00		
Technical Equipments	10,970.00				10,970.00	15.00	9,355.08		242.24	9,597.32	1,614.92	1,372.68
Scanner	9,207.00				9,207.00	15.00	7,716.95		223.51	7,940.46	1,490.05	1,266.54
	3,803.00				3,803.00	15.00	3,122.86		102.02	3,224.88	680.14	578.12
<b>(B)</b>	<b>786,880.00</b>				<b>786,880.00</b>		<b>597,776.44</b>		<b>1,092.57</b>	<b>617,201.61</b>	<b>189,103.56</b>	<b>169,678.39</b>
DPMU-Thrissur												
Furniture & Fixtures	400,232.00				400,232.00	10.00	273,707.27		12,652.47	286,359.74	126,524.73	113,872.26
UPS	72,500.00				72,500.00	15.00	61,802.66		1,604.60	63,407.26	10,697.34	9,092.74
Books	846.00				846.00	100.00	846.00			846.00		
Electrical Fittings	9,739.00				9,739.00	10.00	6,537.03		320.20	6,857.23	3,201.97	2,881.77
Technical Equipments	14,239.00				14,239.00	15.00	10,489.87		562.37	11,052.24	3,749.13	3,186.76
Miscellaneous Assets	6,565.00				6,565.00	15.00	5,827.85		110.57	5,938.42	737.15	626.58
Computer Access	46,141.00				46,141.00	60.00	46,133.90		4.26	46,138.16	7.10	2.84
Communication (Tele & fax)	16,276.00				16,276.00	15.00	11,615.25		699.11	12,314.36	4,660.75	3,961.64
<b>(C)</b>	<b>586,538.00</b>				<b>586,538.00</b>		<b>459,993.33</b>		<b>15,953.59</b>	<b>432,913.41</b>	<b>149,578.17</b>	<b>133,624.59</b>



<b>DPMU-Malappuram</b>											
Communication(Tele/Fax)	53,646.00				53,646.00	15.00	31,782.93				
Computer,Server	202,825.00	231,100.00			433,925.00	60.00	202,616.99	-3,279.46	35,062.39	21,863.07	18,583.61
Electrical Fittings	44,736.00				44,736.00	10.00	29,044.54	188,784.81	341,401.80	208.01	92,523.20
Books	6,210.00				6,210.00	100.00	6,210.00	-1,569.15	30,613.69	15,691.46	14,122.31
Furniture & Fixtures	605,881.00				605,881.00	10.00	402,362.98		6,210.00		
Miscellaneous Assets	26,425.00				26,425.00	15.00	21,836.94	20,351.80	422,714.78	203,518.02	183,166.22
Photocopier	129,828.00				129,828.00	15.00	84,124.54	688.21	22,525.15	4,588.06	3,899.85
Technical Equipments	10,579.00				10,579.00	15.00	8,149.71	-6,855.52	90,980.06	45,703.46	38,847.94
UPS	228,525.00				228,525.00	15.00	95,381.33	364.39	8,514.10	2,429.29	2,064.90
Airconditioner & Refrigerator	61,185.00				61,185.00	15.00	30,351.25	-49,971.55	115,352.88	133,143.67	113,172.12
Modem	4,510.00				4,510.00	15.00	4,121.29	-4,625.06	34,976.32	30,833.75	26,208.68
Printer & Scanner		57,000.00			57,000.00	15.00		58.31	4,179.60	388.71	330.40
Projector LCD	19,634.00				19,634.00	15.00	16,502.88	8,550.00	8,550.00		48,450.00
Scanner	12,050.00				12,050.00	15.00	9,895.14	469.67	16,972.55	3,131.12	2,661.45
<b>(D)</b>	<b>1,406,034.00</b>	<b>288,100.00</b>			<b>1,694,134.00</b>		<b>942,580.53</b>	<b>323.23</b>	<b>10,218.37</b>	<b>2,154.86</b>	<b>1,831.63</b>
<b>DPMU-Palakkad</b>											
Books	1,149.00				1,149.00	100.00	1,149.00		1,149.00		
Electrical Fittings	28,718.00				28,718.00	10.00	20,027.71	869.03	20,896.74	8,690.29	7,821.26
Furniture & Fixtures	421,071.00				421,071.00	10.00	277,801.87	14,326.91	282,128.78	143,269.13	128,942.22
Miscellaneous Assets	33,169.00				33,169.00	15.00	27,305.91	-879.46	28,185.37	5,863.09	4,983.63
Photocopier	86,268.00				86,268.00	15.00	76,250.84	1,487.57	77,838.42	9,917.16	8,429.58
UPS	4,950.00				4,950.00	15.00	4,381.04	85.34	4,466.38	568.96	483.62
Communication Equipment	43,857.00				43,857.00	15.00	35,114.96	1,311.31	36,428.27	8,742.04	7,430.73
Computers & Accessories	118,005.00				118,005.00	60.00	7,811.84	115.90	117,927.73	193.16	77.27
Technical Equipments	16,838.00				16,838.00	15.00	1,666.21	775.77	12,441.98	5,171.79	4,396.02
Vehicle						15.00					
Modem	5,563.00				5,563.00	15.00	4,571.00	148.80	4,719.80	992.00	843.20
Refrigerator & Air conditioner	38,700.00				38,700.00	15.00	33,070.48	844.43	33,914.91	5,629.52	4,785.09
Scanner	6,349.00				6,349.00	15.00	5,375.80	-145.98	5,521.78	973.20	827.22
Air Conditioner						15.00					
<b>(E)</b>	<b>804,637.00</b>				<b>804,637.00</b>		<b>614,626.66</b>	<b>20,990.50</b>	<b>635,617.16</b>	<b>190,010.34</b>	<b>169,019.84</b>
<b>DPMU-Trivandrum</b>											
Capcell											
UPS	7,750.00				7,750.00	15.00	6,440.82	196.38	6,637.20	1,309.18	1,112.80
Computer	119,836.00				119,836.00	60.00	119,800.69	21.19	119,821.87	35.31	14.13
Miscellaneous Assets	18,728.00				18,728.00	15.00	14,721.44	600.98	15,322.42	4,006.56	3,405.58
Furniture & Fixtures	210,162.00				210,162.00	10.00	143,914.80	6,624.72	150,539.52	66,247.20	59,622.48
<b>(F)</b>	<b>356,476.00</b>				<b>356,476.00</b>		<b>284,877.74</b>	<b>7,443.27</b>	<b>282,321.01</b>	<b>71,588.26</b>	<b>64,154.99</b>
<b>DPMU-Kottayam</b>											
Furniture & Fixtures	76,509.00				76,509.00	10.00	43,758.19	3,275.08	47,033.27	32,750.81	29,475.73
Typewriter						15.00					
UPS	7,500.00				7,500.00	15.00	5,137.52	354.37	5,491.90	2,362.48	2,008.10
Communication Equipment	7,100.00				7,100.00	15.00	4,994.61	315.81	5,310.42	2,105.39	1,789.58
Electrical Fittings	13,480.00				13,480.00	10.00	7,437.24	604.28	8,041.52	6,042.76	5,438.48
Comp.Serv.UPS&Equip	4,212.00				4,212.00	60.00	4,205.10	4.14	4,209.24	6.90	2.76
Modem						15.00					
Books						100.00					
Miscellaneous Assets	2,719.00				2,719.00	15.00	1,847.35	130.75	1,978.10	871.65	740.90
Technical Equipments						15.00					
Scanner						15.00					
<b>(G)</b>	<b>111,520.00</b>				<b>111,520.00</b>		<b>67,380.02</b>	<b>1,684.42</b>	<b>72,064.45</b>	<b>44,139.98</b>	<b>39,455.55</b>
<b>DPMU-Kottayam</b>											
Furniture & Fixtures	34,090.00				34,090.00	10.00	3,396.52	1,369.35	21,765.86	13,693.48	12,324.14
Typewriter						15.00					
UPS						15.00					
Communication Equipment	10,337.00				10,337.00	15.00	7,872.36	369.70	8,242.05	2,464.64	2,094.95
Electrical Fittings	21,005.00				21,005.00	10.00	2,641.19	836.38	13,477.57	8,363.81	7,527.43
Comp.Serv.UPS&Equip	11,130.00				11,130.00	60.00	1,089.74	24.15	11,113.90	40.26	16.10
Modem	1,663.00				1,663.00	15.00	925.12	110.68	1,035.80	737.88	627.20
Books						100.00					
Miscellaneous Assets						15.00					
Technical Equipments						15.00					
Scanner						15.00					



(H)	78,225.00				78,225.00		52,924.92		27,102.26	55,635.18	25,300.08	22,589.82
DPMU-Ernakulam												
Furniture & Fixtures	86,843.00				86,843.00	10.00	49,459.94		-3,738.31	53,198.24	37,383.06	33,644.76
Typewriter	-				-	15.00	-		-	-	-	-
UPS	-				-	15.00	-		-	-	-	-
Communication Equipment	9,500.00				9,500.00	15.00	7,234.92		339.76	7,574.68	2,265.08	1,925.32
Electrical Fittings	77,329.00				77,329.00	10.00	46,537.97		-3,079.10	49,617.08	30,791.03	27,711.92
Comp.Serv.UPS&Equip	7,150.00				7,150.00	60.00	7,129.50		12.30	7,141.80	20.50	8.20
Modem	3,965.00				3,965.00	15.00	3,019.63		141.81	3,161.44	945.37	803.56
Books	-				-	100.00	-		-	-	-	-
Miscellaneous Assets	6,524.00				6,524.00	15.00	4,667.03		278.55	4,945.57	1,856.97	1,578.43
Technical Equipments	867.00				867.00	15.00	630.75		35.44	666.19	236.25	200.81
Scanner	-				-	15.00	-		-	-	-	-
(I)	192,178.00				192,178.00		118,079.74		29,925.25	128,305.08	73,498.28	65,873.00
DPMU-Waynad												
Furniture & Fixtures	259,617.00				259,617.00	10.00	147,111.72		11,250.53	158,362.24	112,505.28	101,254.76
Air conditioner / Refrigeration	-				-	15.00	-		-	-	-	-
Typewriter	-				-	15.00	-		-	-	-	-
UPS	2,900.00				2,900.00	15.00	2,109.78		118.53	2,228.31	790.22	671.69
Photocopier	51,830.00				51,830.00	15.00	37,706.82		2,118.48	39,825.29	14,123.18	12,004.71
Communication Equipment	21,375.00				21,375.00	15.00	15,550.52		-873.67	16,424.19	5,824.48	4,950.81
Projector LCD	125,888.00				125,888.00	15.00	85,531.19		6,053.52	91,584.71	40,356.81	34,303.29
Electrical Fittings	22,783.00				22,783.00	10.00	12,883.59		989.94	13,873.53	9,899.41	8,909.47
Comp.Serv.UPS&Equip	10,035.00				10,035.00	60.00	10,027.91		4.25	10,032.16	7.09	2.84
Modem	2,200.00				2,200.00	15.00	1,600.52		89.92	1,690.44	599.48	509.56
Books	-				-	100.00	-		-	-	-	-
Miscellaneous Assets	4,600.00				4,600.00	15.00	3,235.94		204.81	3,440.55	1,364.06	1,159.45
Technical Equipments	720.00				720.00	15.00	523.81		29.43	553.24	196.19	166.76
Scanner	4,950.00				4,950.00	15.00	3,482.16		220.18	3,702.33	1,467.84	1,247.67
(J)	506,898.00				506,898.00		319,763.95		20,953.06	447,712.01	197,134.05	165,180.99
DPMU-Kannur												
Furniture & Fixtures	431,667.00				431,667.00	10.00	233,801.25		19,786.58	253,587.83	197,865.75	178,079.18
Typewriter	-				-	15.00	-		-	-	-	-
UPS, scanner, printer	102,550.00	66,900.00			169,450.00	15.00	16,972.58		22,871.61	39,844.20	85,577.42	129,605.80
Communication Equipment	24,585.00				24,585.00	15.00	17,885.82		1,004.88	18,890.70	6,699.18	5,694.30
Electrical Fittings	57,000.00				57,000.00	10.00	33,691.17		2,330.88	36,022.05	23,308.83	20,977.95
Comp.Serv.UPS&Equip	8,650.00	53,000.00			61,650.00	60.00	6,637.59		31,807.45	40,445.03	12.41	21,204.97
Modem	550.00				550.00	15.00	418.86		19.67	438.53	131.14	111.47
Books	3,545.00				3,545.00	100.00	3,545.00		-	3,545.00	-	-
Miscellaneous Assets	10,990.00		10,000.00		20,990.00	15.00	3,108.03		1,932.30	5,040.33	7,881.97	15,949.67
Technical Equipments	48,800.00				48,800.00	15.00	35,356.96		1,986.46	37,343.42	13,243.04	11,256.58
Air conditioner / Refrigeration	35,400.00				35,400.00	15.00	2,655.00		4,911.75	7,566.75	32,745.00	27,833.25
(K)	723,537.00	119,900.00	10,000.00		853,437.00		358,072.26		86,851.57	442,723.83	367,464.74	410,713.17
DPMU-Kollam												
Communication Equipment	7,256.00				7,256.00	15.00	4,277.94		446.71	4,724.65	2,978.06	2,531.35
Electrical Fittings	6,520.00				6,520.00	10.00	2,862.50		365.75	3,228.25	3,657.50	3,291.75
Comp.Serv.UPS&Equip	270,634.00				270,634.00	60.00	268,343.33		1,374.40	269,717.73	2,290.67	916.27
Furniture & Fixtures	7,250.00				7,250.00	10.00	3,183.00		406.70	3,589.70	4,067.00	3,660.30
Vehicle	3,200.00				3,200.00	15.00	1,780.14		212.98	1,993.12	1,419.86	1,206.88
Miscellaneous Assets	5,870.00				5,870.00	15.00	3,460.79		361.38	3,822.17	2,409.21	2,047.83
(L)	300,730.00				300,730.00		283,907.71		26,722.29	287,075.69	16,822.29	13,854.37
RPMU-Idukki												
UPS	73,000.00				73,000.00	15.00	10,950.00		9,307.50	20,257.50	62,050.00	52,742.50
Electrical Fittings	27,883.00				27,883.00	10.00	1,674.15		2,620.89	4,295.04	26,208.85	23,587.97
Miscellaneous Assets	2,850.00				2,850.00	15.00	213.75		395.44	609.19	2,636.25	2,240.81
Photocopier	43,560.00				43,560.00	15.00	3,534.00		5,553.90	12,087.90	37,026.00	31,472.10
Air conditioner / Refrigeration	28,750.00				28,750.00	15.00	4,312.50		3,665.63	7,978.13	24,437.50	20,771.88
(M)	176,043.00				176,043.00		1,864.00		21,543.55	45,228.81	152,358.60	130,815.25
TOTAL	30,666,424.95	1,949,502.00	3,992,130.00	303,875.00	36,304,131.95		23,413,947.85		278,270.77	44,412,718.01	9,252,077.00	10,752,888.68

