

S. Ramanand Aiyar & Co.

CHARTERED ACCOUNTANTS

1/851 BM1, HARSHAM, PADAMUGAL, KAKKANAD, ERNAKULAM – 682 030.

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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 31st, 2023 and the Statement of Income and Expenditure for the year 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.



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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

- i. Outstanding liability of Rs.1,74,756/- as on 01-04-2022 under the head "Salary Deduction – Others" of RPMU Idukki have to be reconciled.
- ii. For EPF, PF, TDS & TDS on GST opening balance have to be reconciled.
- iii. The Project follows cash system of accounting in principle. However, based on our verification of the books of accounts of RPMU and PMU provisions were made for certain expenses.
- iv. Certain staff advances have not received back for settlement even after one year.
- v. Other matters which may have an impact on the financial statements are as specified in Annexure - I to the Audit Report.



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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 31st March, 2023, 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

- i. 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;
- ii. 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 said books;
- iii. The Balance sheet and the statement of Income and Expenditure dealt with by this report are in agreement with the books of account;

Ernakulam

28th November, 2023.For S.RAMANAND AIYAR & Co.
Chartered Accountants

FRN: 000990N

Shaban Kuncheria B.Sc.,F.C.A
(Partner)

M.No: 214197



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UDIN : 23214197BGUGWF2712

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Annexure - I to our Audit Report dated 28th November 2023 as specified in para-4 – Basis for Qualified Opinion**1) PMU**

TDS not deducted on provision created on Audit Fees.

2) Regional Project Management Unit, Malappuram

The following statutory dues and payables carried forward from previous year continue to remain outstanding as on the date of Balance Sheet. As per the communication from the RPMU, the opening value of the following accounts were due to the negligence from the part of the Accountant, Mr.Praveen Kumar.

KCWWF Contribution	475027.00 Cr
Retention Amount	343562.00 Cr
Salary Deductions - LIC	13970.00 Dr
Salary Deductions - Others	676559.00 Dr
Salary Deductions – PF	220060.00 Dr
Salary Payable	88000.00 Dr
TDS - Against Consultancy	1044223.00 Cr
TDS - Against Contract	69281.00 Cr
TDS - Against Rent	14720.00 Dr
TDS - Against Salary	344091.00 Dr
VAT	1531581.00 Cr
Advance to Staff – Praveenkumar	39618.00 Dr
Advance to Others – Malappuram	38513.00 Dr
Adjusting Account	76256971.00 Dr
Elavally GP	Difference with RPMU Rs. 70,500
Elavanchery GP	Difference with RPMU Rs. 5,45,000
Puthanchira GP	Difference with RPMU Rs. 42,000
Thamarassery GP	Difference with RPMU Rs. 2,57,155
Annamanada GP	Difference with RPMU Rs. 90
Karuvarakundu GP	Difference with RPMU Rs. 98,304



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3) Opening difference is in fund transfer

Opening difference is in fund transfer for Rs.1,57,00,000/- between PMU & RPMU. As per the information received, difference is due to the change in software FMIS (old) to Tally and entries of fund transfer from PMU to RPMUs are not entered in PMU Tally for the financial year 2012-13, but no document received in this regard.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS ON 31-03-2023**1. Project Information**

The Government of Kerala established Kerala Rural Water Supply and Sanitation Agency (KRWSA) under the Societies Act. The project integrates Water Supply with Sanitation, Health & Hygiene Promotion, Environmental Management and Ground Water Recharge activities.

2. Significant Accounting Policies**A. Basis of Accounting**

- i. The entity has been following Cash based accounting system.
- ii. Out of Grant from Government of Kerala, an amount equivalent to the cost of fixed assets has been treated as Capital Grant and balance is treated as Revenue Grant. The Revenue Grant from Government of Kerala – Jalanidhi Phase-II of Rs.2,82,11,684/- is matching figure to cover the various expenses incurred, after considered all other incomes.



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B. Fund Flow

Kerala Rural Water Supply and Sanitation Agency (KRWSA) receives funds from Government of Kerala through State Plan Budget. This State Budget is released to KRWSA, Kerala Rural Water Supply and Sanitation Agency's (PMU) Treasury Account by following Governments system of release of funds. As per requirement, funds are transferred from the PSTSB Account of PMU with District Treasury, Thiruvananthapuram to the PSTSB Accounts of RPMUs with District/ Sub Treasury concerned through Integrated Financial Management System (IFMS).

C. Treatment of expenditure during project period

Project Management Unit (PMU) and Regional Project Management Units (RPMUs) incur revenue expenses, make payments for consultancies entrusted by them, purchase of goods etc. as per rules from their bank account.

D. Tangible Assets (Property, Plant and Equipment)

The Property, Plant and Equipment are accounted on historical cost basis, which includes purchase price, and all other costs attributable to bring the assets into its working condition as reduced by accumulated depreciation up to the end of the financial year. Fixed Assets schedule includes assets in respect of Jalanidhi Phase-I & II.



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E. Depreciation

- i) Depreciation has been charged on the 'Written Down Value Method' on the block of assets as per the provisions of Section 32 of Income Tax Act, 1961.
- ii) An amount equivalent to the depreciation on fixed assets acquired out of Government Grant is transferred to Income & Expenditure Account from Capital Grant as prescribed in the Accounting Standard 12 "Accounting for Government Grant" issued by The Institute of Chartered Accountants of India.

F. Recovery from staff on account of embezzlement

Based on the final report on verification of accounts of Malappuram for the period from 22-12-2011 to 31-10-2016, reported misappropriation of fund, conducted by Finance Division of KRWSA, an amount of Rs.7,53,75,187/- is to be recovered from Mr. Praveen Kumar of Malappuram RPMU on account of misappropriation of funds.

G. Other Recovery

Details of Other Recoveries from Staff disclosed in the Balance Sheet are as follows

Nature	Unit	Amount
Income Tax Penalty	Malappuram RPMU	5,32,020.00
EPF – Interest and Penal Charges	PMU	42,328.00
TDS Arrears	Malappuram RPMU	3,49,764.00



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H. Provisions and Contingencies

The agency has created provision for Statutory Audit Fees at PMU level and created provision for certain expenses at RPMU level.

I. Consolidation

Based on the certificate received from authorities of KRWSA, financial statement is consolidated by PMU and RPMU for this year. Payments to Grama Panchayaths have been treated as Expenditure.

Jalanidhi Phase I & II balances has been consolidated and shown as a single figure in the Balance Sheet.

J. Provision for Gratuity

No provision for Gratuity has been made.

K. Regrouping of opening balances

Opening balances of the financial is regrouped and rearranged wherever necessary.

3. Grant (Capital & Revenue)**A. Capital Grant**

Particulars	Capital Grant	
	As on 31/03/2023	As on 31/03/2022
Opening Balance	46,97,734	53,07,004
Add: Used for acquisition of capital assets during the year	65,884	2,35,342
Less: Transfer to Income & Expenditure Account	6,56,375	8,36,112
Less: Assets sold/ transfer to Revenue Grant	0	8,500
Total	41,07,243	46,97,734



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B. Unutilised Revenue Grant

Particulars	Opening Balance	Fund Received	Utilised during the year	Balance at the end of the year
CCDU - Govt. Grant	35876486	0	0	35876486
IEC, Capacity Building and Training & Jalasree Club	0	562898	337898	225000
Conversion of Homestead Wells Into Protected and Sustainable Drinking Water Sources	0	3530902	2532087	998815
Scaling Up of Rain Water Harvesting and GWR Measures Through KRWSA	8242020	56774584	58616643	6399961
Jalanidhi (Phase I & II)	184455677	12492525	28211684	168736518
Fund From State Disaster Relief Fund	27535741	0	16919001	10616740
Sustainability Support to Community managed Water Supply Scheme	3760514	190966723	193041057	1686180

Ernakulam

28th November, 2023.

For S.RAMANAND AIYAR & Co.
Chartered Accountants
FRN: 000990N

Shaban Kuncheria
Shaban Kuncheria B.Sc.,F.C.A
(Partner)
M.No: 214197

UDIN : 23214197BGUGWF2712



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RECOMMENDATIONS FOR IMPROVEMENT OF THE SYSTEM

1. Official web mail ids should be created in Jalanidhi for the staff.
2. After the payment of GST from Head office for Regional office, credit notes have to give from HO, open a separate HO a/c (not in fund transfer A/c) & account in RPMU/PMU.
3. Fixed Asset has to be physically verified on periodical basis.
4. Accounts have to develop in GP level for sustainability.
5. Manual Bank registers are not maintained for PMU SBI Onilne Account – Santhinagar and PMU Union Bank of India, Trivandrum Main Branch.

Ernakulam

28th November, 2023.

For S.RAMANAND AIYAR & Co.
Chartered Accountants
FRN: 000990N

Shaban Kuncheria
Shaban Kuncheria B.Sc.,F.C.A
(Partner)
M.No: 214197

UDIN : 23214197BGUGWF2712



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KERALA RURAL WATER SUPPLY AND SANITATION AGENCY
PTC TOWER, S.S KOVIL ROAD, THAMPANOR, THIRUVANANTHAPURAM.
BALANCE SHEET AS AT 31-03-2023

Amount in Rs

PREVIOUS YEAR	LIABILITIES	SCH NO	As on 31.03.2022	PREVIOUS YEAR	ASSETS	SCH NO	As on 31.03.2022
	CAPITAL GRANT				FIXED ASSETS		
53,07,004	Opening Balance of Capital Grant used for acquisition of Capital Assets		46,97,734	5,25,23,744	Gross Value		5,25,89,628
2,35,342	Add : Capital Grant used for acquisition of Capital Assets during the Year		65,884	4,78,26,010	Less: Accumulated depreciation		4,84,82,385
55,42,346			47,63,618	46,97,734		XIII	41,07,243
8,36,112	Less: Amount transferred to income and Expenditure Account		6,56,375		CURRENT ASSETS, LOANS AND ADVANCES		
47,06,234			41,07,243		A. CURRENT ASSETS		
	being the depreciation on Fixed Assets acquired out of Capital Grant			24,527	Cash in Hand	I	17,960
8,500	Less: Assets sold/ tfr to revenue grant			12,44,96,624	Cash at Bank	II	18,10,95,484
46,97,734			41,07,243	3,30,054	Deposits	III	4,21,630
							18,15,35,074
	UNUTILISED GRANT(REVENUE)			12,48,51,205	B. LOANS AND ADVANCES		
3,58,76,486	CCDU - Govt. Grant IEC, Capacity Building and Training & Jalasree Club Fund received during the year		3,58,76,486				
	Less: Utilised during the year		5,62,898				
			3,37,898	2,25,000.00			
	Conversion of Homestead Wells Into Protected and Sustainable Drinking Water Sources						
	Fund received during the year		35,30,902				
	Less: Utilised during the year		25,32,087	9,98,815.00			
	Scaling Up of Rain Water Harvesting and GWR Measures Through KRWSA						
82,42,020	Opening Balance		82,42,020				
-	Add: Funds received during the year		5,67,74,584				
-	Less: Utilised during the year		5,86,16,643	63,99,961.00			
82,42,020							
26,48,61,451	Jalanidhi (Phase I & II) Opening Balance		18,44,55,677	9,03,47,430	Advances to KWA Opening Balance		10,46,94,860
7,96,54,537	Add: Funds received during the year		1,24,92,525	1,43,47,430	Add: Paid and Adjusted during the year		23,27,150
-	Less: Amount utilised by GPs		-	-	Less: Utilised during the year		-
16,00,60,311	Less: Utilised during the year		2,82,11,684	10,46,94,860			
18,44,55,677				16,87,36,518			10,70,22,010



KERALA RURAL WATER SUPPLY AND SANITATION AGENCY
PTC TOWER, S.S KOVIL ROAD, THAMPANOOR, THIRUVANANTHAPURAM.
BALANCE SHEET AS AT 31-03-2023

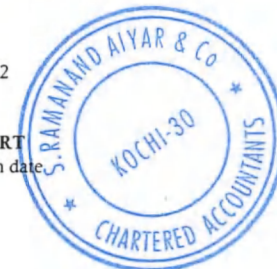
Amount in Rs

PREVIOUS YEAR	LIABILITIES	SCH NO	As on 31.03.2022	PREVIOUS YEAR	ASSETS	SCH NO	As on 31.03.2022
	Fund From State Disaster Relief Fund			20,52,009	Opening Advance to KWA- Electricity arrear advance		20,52,009
4,67,80,778	Opening Balance		2,75,35,741		Add: Paid during the year		
-	Funds received during the year		-	20,52,009	Less: Utilised during the year		-
1,92,45,037	Less: Utilised during the year		1,69,19,001				20,52,009
2,75,35,741			1,06,16,740				
	Sustainability Support to Community managed Water Supply Scheme			7,53,75,187	Other current Assets - Malappuram Embezzlement		7,53,75,187
5,01,52,783	Opening Balance		37,60,514	5,32,020	Other current Assets - Income Tax Penalty- Malappuram		5,32,020
10,08,17,577	Funds received during the year		19,09,66,723	3,49,764	Other current Assets - Arrear TDS- Malappuram		3,49,764
14,72,09,846	Less: Utilised during the year		19,30,41,057	42,328	Other current Assets -Income tax Penalty - PMU		42,328
37,60,514			16,86,181		Advance to CED Suchitwa mission and SEUF-Suchitwa mission		10,62,000
	CURRENT LIABILITIES AND PROVISIONS			10,62,000	Advance to GP LAC		-
	CURRENT LIABILITES			2,29,990	Staff Advance	IV	1,48,190
3,53,32,911	Retention Money		4,25,09,915	2,04,337	Other Advances	V	2,04,337
1,45,94,309	Sundry Creditors	VI	10,16,77,262	-			-
4,99,27,220			14,41,87,177	7,77,95,626			7,77,13,826
	JJM - Advance from KWA			4,03,958	Social Justice Department - Rain Centre		4,03,958
57,53,405	Opening Balance		-				
1,34,79,701	Funds received during the year		-				
1,92,33,106	Less: Utilised during the year	VII	-				
31,44,95,392			37,28,34,121	31,44,95,392			37,28,34,121

For S.RAMANAND AIYAR & Co.
Chartered Accountants
FRN: 000990N

Shaban Kuncheria B.Sc.,F.C.A
(Partner)
M.No: 214197

UDIN : 23214197BGUGWF2712

Place : Trivandrum
Date: 28/11/2023Director (Finance & Admn)
KRWSSAExecutive Director
KRWSSAAUDITORS' REPORT
Vide our report of even date.

KERALA RURAL WATER SUPPLY AND SANITATION AGENCY
PTC TOWER, S.S KOVIL ROAD, THAMPANOR, THIRUVANANTHAPURAM.
STATEMENT OF INCOME AND EXPENDITURE FOR THE PERIOD FROM 01/04/2022 TO 31/03/2023

PREVIOUS YEAR	EXPENSES	SCH NO	AMOUNT	PREVIOUS YEAR	INCOME	SCH NO	AMOUNT	CURRENT YEAR
	IEC, Capacity Building and Training & Jalasree Club	IX	3,37,898	-	GRANTS For IEC, Capacity Building and Training & Jalasree Club			3,37,898
	Conversion of Homestead Wells Into Protected and Sustainable Drinking Water Sources	X	25,32,087	-	For Conversion of Homestead Wells Into Protected and Sustainable Drinking Water Sources			25,32,087
	Scaling Up of Rain Water Harvesting and GWR Measures Through KRWSA	XI	5,86,16,643	-	For Scaling Up of Rain Water Harvesting and GWR Measures Through KRWSA			5,86,16,643
14,72,09,846	Sustainability Support to Community Managed Water Supply Scheme	XII	19,30,41,057	14,72,09,846	For Sustainability Support to Community Managed Water Supply Scheme			19,30,41,057
16,06,55,508	Completion of Water Supply Schemes under the World Bank Aided -Jalanidhi II-Project	VIII(b)	3,33,86,947	15,98,33,469	For Completion of Water Supply Schemes under the World Bank Aided -Jalanidhi II-Project		2,82,11,684	
8,36,112	Depreciation	XIII	6,56,375	8,36,112	Less:Fixed Asset Purchased		65,884.00	
15,12,800	Common Infrastructure KWA		-		Add: Fixed Assets Sold during the year		0	2,81,45,800
				23,34,839	Interest & Other Non Project Income	VIII(a)		52,41,147
					Amount Transferred from capital grant			6,56,375
31,02,14,266			28,85,71,006	31,02,14,266				28,85,71,006

Place:Trivandrum

Director (Finance & Admn)

Executive Director

Date: 28/11/2023

KRWSSA

KRWSSA

UDIN : 23214197BGUGWF2712

For **S.RAMANAND AIYAR & Co.**
Chartered Accountants
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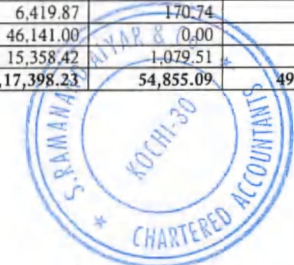
KERALA RURAL WATER SUPPLY AND SANITATION AGENCY
III FLOOR, PTC TOWERS,SS KOVIL ROAD,THAMPANNOOR, THIRUVANANTHAPURAM

DEPRECIATION STATEMENT FOR THE PERIOD ENDED 31-03-2023

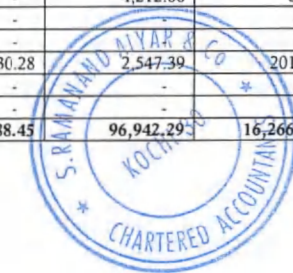
Schedule-XIII

Amount in Rupees

Particulars	Cost				Depreciation					Written Down Value			
	Description of Assets	Cost as on 01-04-2022	Additions during the year		Sale or Transfer	TOTAL	Rate (%)	Upto 01-04-2022	For the period from		Upto 31-03-2023	WDV as at 31-3-2022	WDV as at 31-03-2023
			More than 180 days	Less than 180 days					On Assets sold	Existing / New Assets			
PMU													
Air conditioner / Refrigeration	5,63,147.00				5,63,147.00	15.00	4,51,671.33		16,721.35	4,68,392.68	1,11,475.67	94,754.32	
Refrigerator	-				-	15.00	-		-	-	-	-	
Books	42,436.65				42,436.65	100.00	42,436.65		-	42,436.65	-	-	
Communication Equipment	5,98,406.00				5,98,406.00	15.00	5,50,254.68		7,222.70	5,57,477.38	48,151.32	40,928.62	
Computer	2,54,58,384.30				2,54,58,384.30	60.00	2,53,29,396.94		77,392.42	2,54,06,789.36	1,28,987.36	51,594.94	
Electrical Fittings	1,93,502.00				1,93,502.00	10.00	1,68,701.62		2,480.04	1,71,181.66	24,800.38	22,320.34	
Furniture & Fixtures	40,09,948.00				40,09,948.00	10.00	30,40,286.38		96,966.16	31,37,252.54	9,69,661.62	8,72,695.46	
Miscellaneous Assets	2,16,202.00		13,334.00		2,29,536.00	15.00	2,03,845.58		2,853.51	2,06,699.09	12,356.42	22,836.91	
Photocopier	16,02,227.00				16,02,227.00	15.00	14,52,336.86		22,483.52	14,74,820.38	1,49,890.14	1,27,406.62	
Projector-LCD& Overhead	10,25,114.00				10,25,114.00	15.00	9,25,857.77		14,888.43	9,40,746.20	99,256.23	84,367.80	
Technical Equipments	8,58,887.00				8,58,887.00	15.00	8,11,248.69		7,145.75	8,18,394.44	47,638.31	40,492.56	
Typewriter	10,672.00				10,672.00	15.00	10,532.18		20.97	10,553.15	139.82	118.85	
Vehicle Motor car	33,54,395.00				33,54,395.00	15.00	28,60,209.28		74,127.86	29,34,337.14	4,94,185.72	4,20,057.86	
UPS	9,53,607.00				9,53,607.00	15.00	8,15,645.66		20,694.20	8,36,339.86	1,37,961.34	1,17,267.14	
Modem	64,426.00				64,426.00	15.00	62,973.27		217.91	63,191.18	1,452.73	1,234.82	
Printer & Scanner	7,28,061.00				7,28,061.00	15.00	4,70,050.59		38,701.56	5,08,752.15	2,58,010.41	2,19,308.85	
Media Equipments	2,24,646.00				2,24,646.00	15.00	1,65,954.60		8,803.71	1,74,758.31	58,691.40	49,887.69	
GIS Software	17,60,400.00				17,60,400.00	60.00	17,59,592.41		484.55	17,60,076.96	807.59	323.04	
Handheld GPS	3,82,465.00				3,82,465.00	15.00	2,96,885.27		12,836.96	3,09,722.23	85,579.73	72,742.77	
(A)	4,20,46,925.95	-	13,334.00	-	4,20,60,259.95	450.00	3,94,17,879.76	-	4,04,041.60	3,98,21,921.36	26,29,046.19	22,38,338.59	
DPMU-Calicut													
Furniture & Fixtures	5,88,400.00				5,88,400.00	10.00	5,19,031.79		6,936.82	5,25,968.61	69,368.21	62,431.39	
Typewriter	11,092.00				11,092.00	15.00	10,946.68		21.80	10,968.48	145.32	123.52	
UPS	14,500.00				14,500.00	15.00	14,006.02		74.10	14,080.12	493.98	419.88	
Communication Equipment	11,645.00				11,645.00	15.00	10,966.04		101.84	11,067.88	678.96	577.12	
Electrical Fittings	-				-	10.00	-		-	-	-	-	
Comp.Serv.UPS&Equip	1,10,734.00				1,10,734.00	60.00	1,10,734.00		-	1,10,734.00	(0.00)	(0.00)	
Modem	3,320.00				3,320.00	15.00	3,193.00		19.05	3,212.05	127.00	107.95	
Books	23,209.00				23,209.00	100.00	23,209.00		-	23,209.00	-	-	
Miscellaneous Assets	10,970.00				10,970.00	15.00	10,595.96		56.11	10,652.07	374.04	317.93	
Technical Equipments	9,207.00				9,207.00	15.00	8,861.88		51.77	8,913.65	345.12	293.35	
Scanner	3,803.00				3,803.00	15.00	3,645.47		23.63	3,669.10	157.53	133.90	
(B)	7,86,880.00	-	-	-	7,86,880.00	285.00	7,15,189.84	-	7,285.12	7,22,474.96	71,690.16	64,405.04	
DPMU-Thrissur													
Furniture & Fixtures	4,00,232.00				4,00,232.00	10.00	3,51,213.72		4,901.83	3,56,115.55	49,018.28	44,116.45	
UPS	72,500.00				72,500.00	15.00	70,022.32		371.65	70,393.97	2,477.68	2,106.03	
Books	846.00				846.00	100.00	846.00		-	846.00	-	-	
Electrical Fittings	9,739.00				9,739.00	10.00	8,498.49		124.05	8,622.54	1,240.51	1,116.46	
Technical Equipments	14,239.00				14,239.00	15.00	13,370.64		130.25	13,500.89	868.36	738.11	
Miscellaneous Assets	6,565.00				6,565.00	15.00	6,394.26		25.61	6,419.87	170.74	145.13	
Computer Access	46,141.00				46,141.00	60.00	46,141.00		-	46,141.00	(0.00)	0.00	
Communication (Tele & fax)	16,276.00				16,276.00	15.00	15,196.49		161.93	15,358.42	1,079.51	917.58	
(C)	5,66,538.00	-	-	-	5,66,538.00	240.00	5,11,682.91	-	5,715.32	5,17,398.23	54,855.09	49,139.77	



Particulars	Cost					Depreciation				Written Down Value			
	Description of Assets	Cost as on 01-04-2022	Additions during the year		Sale or Transfer	TOTAL	Rate (%)	Upto 01-04-2022	For the period from		Upto 31-03-2023	WDV as at 31-3-2022	WDV as at 31-03-2023
			More than 180 days	Less than 180 days					On Assets sold	Existing / New Assets			
DPMU-Malappuram													
Communication(Tele/Fax)	69,481.00				69,481.00	15.00	57,391.07		1,813.49	59,204.56	12,089.93	10,276.44	
Computer,Server	11,96,985.00				11,96,985.00	60.00	11,93,364.30		2,172.42	11,95,536.72	3,620.70	1,448.28	
Electrical Fittings	48,956.00				48,956.00	10.00	39,691.11		926.49	40,617.60	9,264.89	8,338.40	
Books	6,210.00				6,210.00	100.00				6,210.00			
Furniture & Fixtures	15,03,241.00				15,03,241.00	10.00	9,30,329.64		57,291.14	9,87,620.78	5,72,911.36	5,15,620.22	
Miscellaneous Assets	26,425.00				26,425.00	15.00	25,362.33		159.40	25,521.73	1,062.67	903.27	
Photocopier	1,29,828.00				1,29,828.00	15.00	1,19,242.30		1,587.86	1,20,830.16	10,585.70	8,997.84	
Technical Equipments	10,579.00				10,579.00	15.00	10,016.33		84.40	10,100.73	562.67	478.27	
UPS	3,30,755.00	52,550.00			3,83,305.00	15.00	2,61,385.32		18,287.95	2,79,673.27	69,369.68	1,03,631.73	
Airconditioner & Refrigerator	61,185.00				61,185.00	15.00	54,043.39		1,071.24	55,114.63	7,141.61	6,070.37	
Modem	30,910.00				30,910.00	15.00	20,863.22		1,507.02	22,370.24	10,046.78	8,539.76	
Printer & Scanner	2,00,100.00				2,00,100.00	15.00	1,33,139.88		10,044.02	1,43,183.90	66,960.12	56,916.10	
Projector LCD	19,634.00				19,634.00	15.00	18,908.78		108.78	19,017.56	725.22	616.44	
Scanner	63,650.00				63,650.00	15.00	43,689.99		2,994.00	46,683.99	19,960.01	16,966.01	
(D)	36,97,939.00	52,550.00	-	-	37,50,489.00	330.00	29,13,637.66	-	98,048.21	30,11,685.87	7,84,301.34	7,38,803.13	
DPMU-Palakkad													
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	25,351.21		336.68	25,687.89	3,366.79	3,030.11	
Furniture & Fixtures	4,21,071.00				4,21,071.00	10.00	3,65,565.61		5,550.54	3,71,116.15	55,505.39	49,954.85	
Miscellaneous Assets	33,169.00				33,169.00	15.00	31,811.01		203.70	32,014.71	1,357.99	1,154.29	
Photocopier	86,268.00				86,268.00	15.00	83,971.02		344.55	84,315.57	2,296.98	1,952.43	
UPS	4,950.00				4,950.00	15.00	4,818.22		19.77	4,837.99	131.78	112.01	
Communication Equipment	43,857.00				43,857.00	15.00	41,832.20		303.72	42,135.92	2,024.80	1,721.08	
Computers & Accessories	1,18,005.00				1,18,005.00	60.00	1,18,005.00		(0.00)	1,18,005.00	(0.00)	(0.00)	
Technical Equipments	16,838.00				16,838.00	15.00	15,640.13		179.68	15,819.81	1,197.87	1,018.19	
Vehicle	-				-	15.00	-		-	-	-	-	
Modem	5,563.00				5,563.00	15.00	5,333.24		34.46	5,367.70	229.76	195.30	
Refrigerator & Air conditioner	38,700.00				38,700.00	15.00	37,396.11		195.58	37,591.69	1,303.89	1,108.31	
Scanner	6,349.00				6,349.00	15.00	6,123.59		33.81	6,157.40	225.41	191.60	
Air Conditioner	-				-	15.00	-		-	-	-	-	
(E)	8,04,637.00	-	-	-	8,04,637.00	330.00	7,36,996.34	-	7,202.49	7,44,198.83	67,640.66	60,438.17	
Capcell													
UPS	7,750.00				7,750.00	15.00	7,446.77		45.48	7,492.25	303.23	257.75	
Computer	1,19,836.00				1,19,836.00	60.00	1,19,836.00		-	1,19,836.00	0.00	0.00	
Miscellaneous Assets	18,728.00				18,728.00	15.00	17,800.01		139.20	17,939.21	927.99	788.79	
Furniture & Fixtures	2,10,162.00				2,10,162.00	10.00	1,84,496.47		2,566.55	1,87,063.02	25,665.53	23,098.98	
(F)	3,56,476.00	-	-	-	3,56,476.00	100.00	3,29,579.25	-	2,751.23	3,32,330.48	26,896.75	24,145.52	
DPMU-Trivandrum													
Furniture & Fixtures	76,509.00				76,509.00	10.00	63,820.66		1,268.83	65,089.49	12,688.34	11,419.51	
Typewriter	-				-	15.00	-		-	-	-	-	
UPS	7,500.00				7,500.00	15.00	6,952.81		82.08	7,034.89	547.19	465.11	
Communication Equipment	7,100.00				7,100.00	15.00	6,612.35		73.15	6,685.50	487.65	414.50	
Electrical Fittings	13,480.00				13,480.00	10.00	11,138.91		234.11	11,373.02	2,341.09	2,106.98	
Comp.Serv.UPS&Equip	4,212.00				4,212.00	60.00	4,212.00		-	4,212.00	0.00	0.00	
Modem	-				-	15.00	-		-	-	-	-	
Books	-				-	100.00	-		-	-	-	-	
Miscellaneous Assets	2,719.00				2,719.00	15.00	2,517.11		30.28	2,547.39	201.89	171.61	
Technical Equipments	-				-	15.00	-		-	-	-	-	
Scanner	-				-	15.00	-		-	-	-	-	
(G)	1,11,520.00	-	-	-	1,11,520.00	285.00	95,253.84	-	1,688.45	96,942.29	16,266.16	14,577.71	



Particulars	Cost					Depreciation				Written Down Value			
	Description of Assets	Cost as on 01-04-2022	Additions during the year		Sale or Transfer	TOTAL	Rate (%)	Upto 01-04-2022	For the period from		Upto 31-03-2023	WDV as at 31-3-2022	WDV as at 31-03-2023
			More than 180 days	Less than 180 days					On Assets sold	Existing / New Assets			
DPMU-Kottayam													
Furniture & Fixtures	34,090.00				34,090.00	10.00	28,784.86		530.51	29,315.37	5,305.14	4,774.63	
Typewriter	-				-	15.00	-		-	-	-	-	
UPS	-				-	15.00	-		-	-	-	-	
Communication Equipment	10,337.00				10,337.00	15.00	9,766.15		85.63	9,851.78	570.85	485.22	
Electrical Fittings	21,005.00				21,005.00	10.00	17,764.68		324.03	18,088.71	3,240.32	2,916.29	
Comp.Serv.UPS&Equip	11,130.00				11,130.00	60.00	11,130.00		-	11,130.00	(0.00)	(0.00)	
Modem	1,663.00				1,663.00	15.00	1,492.09		25.64	1,517.73	170.91	145.27	
Books	-				-	100.00	-		-	-	-	-	
Miscellaneous Assets	-				-	15.00	-		-	-	-	-	
Technical Equipments	-				-	15.00	-		-	-	-	-	
Scanner	-				-	15.00	-		-	-	-	-	
(H)	78,225.00	-	-	-	78,225.00	285.00	68,937.79	-	965.81	69,903.60	9,287.21	8,321.40	
DPMU-Ernakulam													
Furniture & Fixtures	86,843.00				86,843.00	10.00	72,360.04		1,448.30	73,808.34	14,482.96	13,034.66	
Typewriter	-				-	15.00	-		-	-	-	-	
UPS	-				-	15.00	-		-	-	-	-	
Communication Equipment	9,500.00				9,500.00	15.00	8,975.37		78.69	9,054.06	524.63	445.94	
Electrical Fittings	77,329.00				77,329.00	10.00	65,399.92		1,192.91	66,592.83	11,929.08	10,736.17	
Comp.Serv.UPS&Equip	7,150.00				7,150.00	60.00	7,150.00		-	7,150.00	0.00	0.00	
Modem	3,965.00				3,965.00	15.00	3,746.04		32.84	3,778.88	218.96	186.12	
Books	-				-	100.00	-		-	-	-	-	
Miscellaneous Assets	6,524.00				6,524.00	15.00	6,093.89		64.52	6,158.41	430.11	365.59	
Technical Equipments	867.00				867.00	15.00	812.28		8.21	820.49	54.72	46.51	
Scanner	-				-	15.00	-		-	-	-	-	
(I)	1,92,178.00	-	-	-	1,92,178.00	285.00	1,64,537.54	-	2,825.47	1,67,363.01	27,640.46	24,814.99	
DPMU-Waynad													
Furniture & Fixtures	2,59,617.00				2,59,617.00	10.00	2,16,030.14		4,358.69	2,20,388.83	43,586.86	39,228.17	
Air conditioner / Refrigeration	-				-	15.00	-		-	-	-	-	
Typewriter	-				-	15.00	-		-	-	-	-	
UPS	2,900.00				2,900.00	15.00	2,716.97		27.45	2,744.42	183.03	155.58	
Photocopier	51,830.00				51,830.00	15.00	48,558.84		490.67	49,049.51	3,271.16	2,780.49	
Communication Equipment	21,375.00				21,375.00	15.00	20,025.95		202.36	20,228.31	1,349.05	1,146.69	
Projector LCD	1,25,888.00				1,25,888.00	15.00	1,16,540.68		1,402.10	1,17,942.78	9,347.32	7,945.22	
Electrical Fittings	22,783.00				22,783.00	10.00	18,947.77		383.52	19,331.29	3,835.23	3,451.71	
Comp.Serv.UPS&Equip	10,035.00				10,035.00	60.00	10,035.00		-	10,035.00	0.00	0.00	
Modem	2,200.00				2,200.00	15.00	2,061.15		20.83	2,081.98	138.85	118.02	
Books	-				-	100.00	-		-	-	-	-	
Miscellaneous Assets	4,600.00				4,600.00	15.00	4,284.06		47.39	4,331.45	315.94	268.55	
Technical Equipments	720.00				720.00	15.00	674.56		6.82	681.38	45.44	38.62	
Scanner	4,950.00				4,950.00	15.00	4,610.03		51.00	4,661.03	339.97	288.97	
(J)	5,06,898.00	-	-	-	5,06,898.00	330.00	4,44,485.14	-	6,990.83	4,51,475.97	62,412.86	55,422.03	
DPMU-Kannur													
Furniture & Fixtures	4,74,514.00				4,74,514.00	10.00	3,75,738.97		9,877.50	3,85,616.47	98,775.03	88,897.53	
Typewriter	-				-	15.00	-		-	-	-	-	
UPS,scanner,printer	2,59,450.00				2,59,450.00	15.00	1,80,089.37		11,904.09	1,91,993.46	79,360.63	67,456.54	
Communication Equipment	24,585.00				24,585.00	15.00	23,033.36		232.75	23,266.11	1,551.64	1,318.89	
Electrical Fittings	59,290.00				59,290.00	10.00	48,084.18		1,120.58	49,204.76	11,205.82	10,085.24	
Comp.Serv.UPS&Equip	98,595.00				98,595.00	60.00	98,475.18		71.89	98,547.07	119.82	47.93	
Modem	550.00				550.00	15.00	519.63		4.56	524.19	30.37	25.81	
Books	3,545.00				3,545.00	100.00	3,545.00		-	3,545.00	-	-	
Miscellaneous Assets	20,990.00				20,990.00	15.00	16,643.87		651.92	17,295.79	4,346.13	3,694.21	
Technical Equipments	48,600.00				48,600.00	15.00	45,532.69		460.10	45,992.79	3,067.31	2,607.21	
Air conditioner / Refrigeration	2,71,600.00				2,71,600.00	15.00	1,59,212.51		16,858.12	1,76,070.63	1,12,387.49	95,529.37	
(K)	12,61,719.00	-	-	-	12,61,719.00	285.00	9,50,874.76	-	41,181.51	9,92,056.27	3,10,844.24	2,69,662.73	

Particulars Description of Assets	Cost					Depreciation				Written Down Value		
	Cost as on 01-04-2022	Additions during the year		Sale or Transfer	TOTAL	Rate (%)	Upto 01-04-2022	For the period from		Upto 31-03-2023	WDV as at 31-3-2022	WDV as at 31-03-2023
		More than 180 days	Less than 180 days					On Assets sold	Existing / New Assets			
DPMU-Kollam												
Communication Equipment	7,256.00				7,256.00	15.00	6,566.23		103.47	6,669.70	689.77	586.30
Electrical Fittings	6,520.00				6,520.00	10.00	5,103.01		141.70	5,244.71	1,416.99	1,275.29
Comp.Serv.UPS&Equip	2,70,634.00				2,70,634.00	60.00	2,70,634.00		-	2,70,634.00	0.00	0.00
Furniture & Fixtures	7,250.00				7,250.00	10.00	5,674.36		157.56	5,831.92	1,575.64	1,418.08
Vehicle	3,200.00				3,200.00	15.00	2,871.13		49.33	2,920.46	328.87	279.54
Miscellaneous Assets	5,870.00				5,870.00	15.00	5,311.98		83.70	5,395.68	558.02	474.32
(L)	3,00,730.00	-	-	-	3,00,730.00	125.00	2,96,160.71	-	535.76	2,96,696.47	4,569.29	4,033.53
RPMU-Idukki												
Computer	5,46,400.00				5,46,400.00	60.00	5,44,833.36		939.98	5,45,773.34	1,566.64	626.66
Furniture & Fixtures	5,71,160.00				5,71,160.00	10.00	2,71,310.12		29,984.99	3,01,295.11	2,99,849.88	2,69,864.89
UPS,Printer	2,54,590.00				2,54,590.00	15.00	1,80,419.42		11,125.59	1,91,545.01	74,170.58	63,044.99
Media Equipments	49,616.00				49,616.00	15.00	34,903.18		2,206.92	37,110.10	14,712.82	12,505.90
Electrical Fittings	30,664.00				30,664.00	10.00	18,776.77		1,188.72	19,965.49	11,887.23	10,698.51
Miscellaneous Assets	2,850.00				2,850.00	15.00	2,239.40		91.59	2,330.99	610.60	519.01
Photocopier	1,77,975.00				1,77,975.00	15.00	95,078.83		12,434.43	1,07,513.26	82,896.17	70,461.74
Air conditioner / Refrigeration	28,750.00				28,750.00	15.00	23,089.86		849.02	23,938.88	5,660.14	4,811.12
(M)	16,62,005.00	-	-	-	16,62,005.00	155.00	11,70,650.94	-	58,821.24	12,29,472.18	4,91,354.06	4,32,532.82
CCDU												
Furniture & Fixtures	61,818.00	-	-	-	61,818.00	10.00	3,090.90	-	5,872.71	8,963.61	58,727.10	52,854.39
Electrical Fittings	3,247.00	-	-	-	3,247.00	10.00	162.35	-	308.47	470.82	3,084.65	2,776.18
EPABX	5,976.00	-	-	-	5,976.00	15.00	448.20	-	829.17	1,277.37	5,527.80	4,698.63
Computer Printer Scanner	2,769.00	-	-	-	2,769.00	60.00	830.70	-	1,162.98	1,993.68	1,938.30	775.32
UPS	47,988.00	-	-	-	47,988.00	15.00	3,599.10	-	6,658.34	10,257.44	44,388.90	37,730.56
Books	532.00	-	-	-	532.00	100.00	266.00	-	266.00	532.00	266.00	-
Miscellaneous Assets	317.00	-	-	-	317.00	15.00	23.78	-	43.98	67.76	293.22	249.24
LCD Projector	7,420.00	-	-	-	7,420.00	15.00	556.50	-	1,029.53	1,586.03	6,863.50	5,833.97
(N)	1,30,067.00	-	-	-	1,30,067.00	240.00	8,977.53	-	16,171.18	25,148.71	1,21,089.47	1,04,918.29
Rain Centre												
Computer - Rain Centre	424.00	-	-	-	424.00	60.00	127.20	-	178.08	305.28	296.80	118.72
Furniture - Rain Centre	20,189.00	-	-	-	20,189.00	10.00	1,009.45	-	1,917.96	2,927.41	19,179.55	17,261.59
Printer - Rain Centre	392.00	-	-	-	392.00	15.00	29.40	-	54.39	83.79	362.60	308.21
(O)	21,005.00	-	-	-	21,005.00	85.00	1,166.05	-	2,150.43	3,316.48	19,838.95	17,688.52
TOTAL (A+B+C+D+E+F+G+H+I+J+K+L+M+N+O)	5,25,23,742.95	52,550.00	13,334.00	-	5,25,89,626.95		4,78,26,010.06	-	6,56,374.65	4,84,82,384.71	46,97,732.89	41,07,242.24

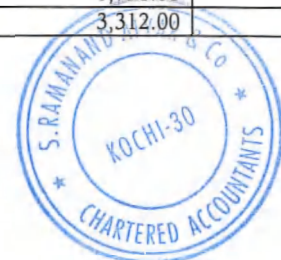


KERALA RURAL WATER SUPPLY AND SANITATION AGENCY
Schedules to Balance Sheet as on 31.03.2023

Previous Year		Schedule I	Current Year	
Dr	Cr		Dr	Cr
		Cash in Hand		
7,291.00		PMU Cash - Imprest	10,466.00	
-		PMU Cash - Main	21.00	
9,200.00		RPMU Idukki Cash	438.00	
2,660.00		RPMU Kannur Cash	2,361.00	
5,376.00		RPMU Malappuram Cash	4,674.00	
24,527.00	-		17,960.00	-
24,527.00			17,960.00	

Previous Year		Schedule II	Current Year	
Dr	Cr		Dr	Cr
		Cash at Bank		
41,03,314.98		PMU Bank - Canara, Cantt./Chalai	4,59,579.98	
7,475.00		PMU Bank - Dist Treasury, Tvrm	-	
4,32,68,578.34		PMU Bank - SBI, Santhinagar	3,22,09,417.84	
10,00,000.00		PMU - District Treasury PSTSB A/C	10,00,000.00	
1,17,594.84		PMU - SBI Online Account - Santhinagar	7,603.84	
12,18,666.88		PMU - SBI, Santhinagar - E-Tender	23,68,017.88	
61,72,721.00		PMU - Union Bank of India, Trivandrum Main Br.	63,53,672.00	
29,16,024.97		RPMU Idukki Bank - SBI	96,97,662.97	
1,87,984.50		RPMU Idukki Bank - SBI E-Tender	12,07,274.50	
10,00,000.00		RPMU Idukki - Treasury Bank A/C	10,00,000.00	
40,744.48		RPMU Idukki Union Bank	12,82,489.68	
1,08,646.50		RPMU Idukki SBI Sustainability Support	3,03,634.00	
10,00,000.00		RPMU Kannur Treasury - PSTSB	5,94,242.00	
2,14,148.95		RPMU Kannur Bank- Canara	1,49,938.95	
2,24,92,721.00		RPMU Kannur Bank - Canara - SSP	24,13,170.00	
1,17,47,422.00		RPMU Kannur Bank - SBI	9,53,87,048.00	
5,72,464.50		RPMU Kannur SBT- CA A/c	17,63,103.50	
2,56,238.03		RPMU Kannur - Syndicate Bank	15,492.03	
77,92,737.85		Rpm Mlpm - SBI - Project	60,46,454.85	
10,00,000.00		RPMU Mlpm-Treasury Bank-Project	10,00,000.00	
1,96,134.00		RPMU Mpm Bank - Indian NRDWP	2,01,584.00	
5,92,103.79		RPMU MPM- Canara (E-Syndicate Bank - Sustainability	24,08,682.79	
2,58,102.00		Rpm Mpm-Indian Bank -admin	11,622.00	
11,25,595.50		RPMU Mpm-SBI-E Tender A/c- CA	18,53,513.50	
10,00,000.00		Rain Centre - PSTSB	1,641.00	
1,60,96,241.13		Rain Centre - SBI	1,33,59,639.13	
10,964.00		Rain Centre - TSB	-	
12,44,96,624.24	-		18,10,95,484.44	-
12,44,96,624.24			18,10,95,484.44	

Previous Year		Schedule III	Current Year	
Dr	Cr		Dr	Cr
		Deposits		
		PMU		
3,000.00		Telephone Deposit 30/05/2000	3,000.00	
2,000.00		Telephone Deposit 25/11/2000	2,000.00	
6,000.00		Telephone Deposit 10/10/1999	6,000.00	
9,000.00		Telephone Deposit 30/11/1999	9,000.00	
10,000.00		Telephone Deposit 18/08/2015	10,000.00	
1,750.00		Gas Conn. Deposit 21/02/2015	1,750.00	
3,312.00		Other Deposits	3,312.00	



KERALA RURAL WATER SUPPLY AND SANITATION AGENCY

Schedules to Balance Sheet as on 31.03.2023

		CCDU		
3,200.00		Telephone Deposit	3,200.00	
200.00		Other Deposits - Water Can	200.00	
		CPTR		
500.00		Telephone Deposit 31/03/2010	500.00	
		Thrissur		
1,100.00		Gas Conn. Deposit 25/07/2006	1,100.00	
		RPMU-Malappuram		
15,000.00		Telephone Deposit 19/12/15	15,000.00	
5,298.00		Electricity Deposit 12/06/2019	5,298.00	
13,300.00		Other Deposits	13,300.00	
		RPMU-Kannur		
2,26,706.00		Other Deposits - Treasury FD - JL0157639 dtd. 21/02/2022	2,26,706.00	
29,688.00		Other Deposits - Treasury FD - JL0157638 dtd. 21/02/2022	29,688.00	
-		Other Deposits - Treasury FD - JL1638496 dtd. 23/12/2022	49,480.00	
-		Other Deposits - Treasury FD - JL1929706 dtd.27/02/2023	42,096.00	
3,30,054.00	-	Total	4,21,630.00	-
3,30,054.00			4,21,630.00	

Previous Year		Schedule IV	Current Year	
Dr	Cr	Staff Advance	Dr	Cr
1,02,372.00		Advance to Staff-PMU	85,572.00	
1,09,618.00		Advance to Staff-RPMU Malappuram	39,618.00	
-		Advance to Staff-RPMU Idukki	20,000.00	
3,000.00		Advance to Staff - Geethakumari - Rain Centre	3,000.00	
15,000.00		Advance to Staff - Felix - Rain Centre		
2,29,990.00		Total	1,48,190.00	
2,29,990.00			1,48,190.00	

Previous Year		Schedule V	Current Year	
Dr	Cr	Other advances of RPMU & PMU	Dr	Cr
41,426.00		Advance to KRWSA - Rain Centre	41,426.00	
19,892.00		Advance to Ashok Kumar Singh, IAS	19,892.00	
38,513.00		Advance to others-Malappuram	38,513.00	
5,232.00	-	CCDU - Adv. For Water Literacy Campaign	5,232.00	
99,274.00		CCDU - Adv. To State Programme Co-ordinator VHSC	99,274.00	
2,04,337.00	-	Grand Total	2,04,337.00	-
	2,04,337.00			2,04,337



KERALA RURAL WATER SUPPLY AND SANITATION AGENCY
Schedules to Balance Sheet as on 31.03.2023

Previous Year		Schedule VI	Current Year	
Dr	Cr	<u>Sundry Creditors For Expenses</u>	Dr	Cr
	1,50,000.00	Audit Fee Payable		1,50,000.00
	38,827.00	CCDU - Admn. Exp Outstanding		38,827.00
5,067.00	-	Deductions LIC	13,970.00	5,580.00
4,91,226.00	-	Salary Deductions Others		1,92,133.00
1,55,071.00	-	Deductions P F	2,20,060.00	58,693.00
23,032.00	-	Salary Deduction-EPF		84,968.00
		Salary Deduction-ESI		2,204.00
		Salary Deduction-Medicep		1,000.00
		Salary Deduction-Others	6,76,559.00	10,708.00
	22,686.00	Electricity & Water Charges Payable		30,464.00
	28,45,288.00	Salary Payable	88,000.00	26,41,930.00
	2,14,228.00	Wages Payable		6,55,028.00
	10,57,400.00	EMD		36,88,732.00
	1,35,256.00	EMD JJM		
	5,53,235.00	Expenses Payable		7,41,841.00
3,62,278.00	-	Flood Relief Contribution	3,62,278.00	
	9,90,756.00	Fund from Others		8,79,98,107.00
1,46,178.00	-	GST TDS		2,75,524.00
	1,16,699.00	GST-TDS JJM		
	4,87,932.00	KCWWF		4,84,638.00
	19,290.00	KCWWF - JJM		
	15,31,581.00	VAT		15,31,581.00
	2,46,358.00	Rent Payable		2,21,407.00
2,15,829.00	-	TDS on Salary	3,44,091.00	15,056.00
7,482.00		Tax Deductions Rent	14,720.00	11,022.00
	10,49,934.00	Tax Deductions Consultancy	639.00	10,56,723.00
	5,58,100.00	Tax Deductions Consultancy - JJM		16,67,559.00
	86,763.00	Tax Deductions Works		81,644.00
	21,010.00	Tax Deductions Works - JJM		
	47,59,842.00	Withheld Amount - Third Party Inspection		14,49,127.00
	3,52,818.00	GST - Rain Centre		
	99,750.00	KCWWF - Rain Centre		9,049.00
	3,53,685.00	TDS - Rain Centre		
38,42,215.00		Vittal Constructions - Rain Centre	38,42,215.00	
	38,42,215.00	Siva Sankara MG - Rain Centre		38,42,215.00
	15,000.00	EPF Payable - Rain Centre		
	1,94,034.00	Salary Payable - Rain Centre		1,94,034.00
		District Collectorate Trivandrum - Rain Centre		
	1,00,000.00			1,00,000.00
52,48,378.00	1,98,42,687.00	Total	55,62,532.00	10,72,39,794.00
	1,45,94,309.00			10,16,77,262

Previous Year		Schedule VII	Current Year	
Dr	Cr		Dr	Cr
		Jal Jeevan Mission		
		Advertisement - JJM		
1,59,15,245.00		JJM - GPs - FHTCs		
7,85,091.00		Water Quality Testing - JJM		
25,32,770.00		JJM - IEC/WQMS/ISA Related Exp		
1,92,33,106		Total	-	



KERALA RURAL WATER SUPPLY AND SANITATION AGENCY
Schedules to Income & Expenditure for the period from 01/04/2022 to 31/03/2023

**Completion of Water Supply Schemes
under the World Bank Aided -Jalanidhi
II-Project**

Schedule - VIII(a)

Previous Year			Current Year	
Dr	Cr		Dr	Cr
	24,31,529.00	Bank Interest		26,62,009.00
	88,635.00	Bank Interest NRDWP		-
13,96,568.00	10,74,170.00	Other Income		10,56,138.00
	1,37,073.00	Other Income - JJM		
		RTI Receipts		285.00
		Tender Fee Receipts		14,93,246.00
		Water Quality Testing - JJM		29,469.00
13,96,568.00	37,31,407.00		-	52,41,147.00

Schedule - VIII(b)

Previous Year			Current Year	
Dr	Cr		Dr	Cr
		Advertisement		9,039.00
2,05,910.00		Audit Fee - GP-BG-SO	1,88,600.00	
		SO/GPAT Payment - LWSS	6,28,197.00	
		SO/GPAT Payment - SWSS	1,91,344.00	
2,76,37,139.00		Salary to Staff	-	
5,597.07		Bank Charges	336.30	
20,85,428.00		Gratuity to staff		
88,491.00		IEC-PMU/RPMU Level		
2,85,000.00		Legal Consultant charges		
15,61,832.00		Water Quality Surveillance		
24,125.00		IEC-GP/BG level		
3,400.00		Water quality expenses to GP		
140.00		Conference, Meeting & Seminar		
12,86,61,312.00		Fund Transfer from RPMUs to GPs	93,87,509.00	
-		Inter Scheme Utilisation - Sustainability	2,30,00,000.00	
97,134.00		Jalanidhi-I CPTRP		
16,06,55,508.07	-		3,33,95,986.30	9,039.00



KERALA RURAL WATER SUPPLY AND SANITATION AGENCY
Schedules to Income & Expenditure for the period from 01/04/2022 to 31/03/2023

**IEC, Capacity Building and Training &
 Jalasree Club**

Schedule - IX

Previous Year			Current Year	
Dr	Cr		Dr	Cr
		IEC - JALASREE CLUB	3,00,000.00	
		Training Expenses - IEC	37,898.00	
-	-		3,37,898.00	-

**Conversion of Homestead Wells Into
 Protected and Sustainable Drinking
 Water Sources**

Schedule - X

Previous Year			Current Year	
Dr	Cr		Dr	Cr
		Well Conversion Expenses	25,32,087.00	
-	-		25,32,087.00	-

**Scaling Up of Rain Water Harvesting and
 GWR Measures Through KRWSA**

Schedule - XI

Previous Year			Current Year	
Dr	Cr		Dr	Cr
		Beneficiary Contribution -RWH & GWR Programme		30,62,325
		Training Expenditure-Rain Centre	25,544.00	
		RWH & GWR Expenses	6,16,53,424.00	
-	-		6,16,78,968.00	30,62,325.00

**Sustainability Support to Community
 Managed Water Supply Scheme**

Schedule - XII

Previous Year			Current Year	
Dr	Cr		Dr	Cr
3,97,510.00		Advertisement - Sustainability	3,24,318.00	
5,42,953.00		Annual Maintenance Contracts- Sustainability	2,34,634.00	
1,50,000.00		Audit Fee - PMU-RPMU - Sustainability	1,64,750.00	
10,615.75		Bank Charges - Sustainability	2,167.50	
11,60,850.00		Communication Expenses - Sustainability	9,93,715.00	
98,536.00		Computer Stationery - Sustainability	95,357.00	



KERALA RURAL WATER SUPPLY AND SANITATION AGENCY**Schedules to Income & Expenditure for the period from 01/04/2022 to 31/03/2023**

1,08,730.00		Conference, Meeting & Seminar - Sustainability	1,41,803.00	
1,45,464.00		Consultancy Charges - Social - Sustainability		
6,88,991.00		Consultancy - Others - Sustainability	1,22,665.00	
3,97,517.00		Electricity & Water Charges - Sustainability	5,59,559.00	
21,26,550.00		Employer's Contribution to EPF - Sustainability	20,30,186.00	42,328
-		Employer's Contribution to ESI - Sustainability	6,94,690.00	
2,02,488.00		Fuel Charges - Sustainability	2,47,363.00	
-		Gratuity to Staff - Sustainability	14,39,449.00	
1,87,341.00		IEC - Sustainability	5,22,790.00	
1,66,000.00		Legal Consultant Charges - Sustainability	42,500.00	
18,79,332.00		Medical Expenses - Sustainability	18,08,374.00	
33,276.00		MIS Development - Sustainability		
1,56,813.00		Other Establishment Expenses - Sustainability	2,34,206.00	
4,36,000.00		Permanent Travelling Exp. -Sustainability	7,39,000.00	
15,736.00		Postage - Sustainability	30,452.00	
1,21,036.00		Printing and Stationery - Sustainability	2,07,605.00	
53,16,576.00		Rent - Office Building - Sustainability	52,00,248.00	
2,17,979.00		Repairs and Maintenance - General- Sustainability	2,74,983.00	
2,52,208.00		Repairs and Manintenance- Vehicle - Sustainability	2,79,950.00	
1,82,74,090.00		Salary to Staff - Sustainability	4,11,08,170.00	
1,37,855.00		Staff Welfare Expenses - Sustainability	1,20,815.00	
-		Stipend to Internship Person	1,54,830.00	
12,048.00		Training Expenses - Sustainability	3,17,976.00	
18,58,643.00		Travelling Expenses - Sustainability	17,10,540.00	
36,69,018.00		Vehicle Hire Charges -Sustainability	36,03,522.00	
25,62,292.00		Wages -Sustainability	47,86,709.00	
57,518.00		WSS Expenses - Sustainability	4,73,63,253.00	
	19,94,631.00	Bank Interest - Sustainability		5,44,842
	23,961.00	Other Income - Sustainability		2,28,062
-	-	Inter Scheme Utilisation - Jananidhi-II		2,30,00,000
10,78,44,472.00		Fund Transfer to GPs - Sustainability	10,12,99,709.00	
14,92,28,437.75	20,18,592.00		21,68,56,288.50	2,38,15,232.00

