

S. Ramanand Aiyar & Co.

CHARTERED ACCOUNTANTS

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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, 2024 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.

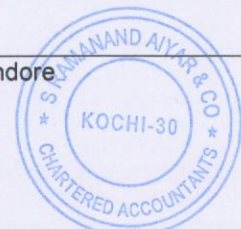
4. Basis for Qualified Opinion

- i. Matters which may have an impact on the financial statements are as specified in Annexure - I to the 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 31st March, 2024, and



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- 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

16th December, 2024

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

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

UDIN : 24214197BJZWEF8258



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**Annexure - I to our Audit Report dated 27th November 2024 as specified in
para-4 – Basis for Qualified Opinion**

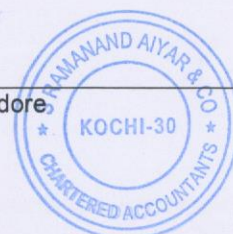
1) Regional Project Management Unit, Malappuram

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. 2,57,156
Annamanada GP	Difference with RPMU Rs. 90
Karuvarakundu GP	Difference with RPMU Rs. 98,304

2) Opening difference is in fund transfer

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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 31-03-2024

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.66,15,124/- is excess utilized, after considered all other incomes.

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



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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)

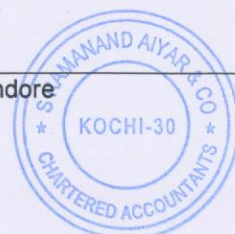
The Property, Plant and Equipment are accounted on historical cost basis, which includes purchase price, and all other costs attributable to bring the assets into its working condition as reduced by accumulated depreciation up to the end of the financial year. Fixed Assets schedule includes assets in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

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

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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

H. 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.

I. Regrouping of opening balances

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



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3. Grant (Capital & Revenue)

A. Capital Grant

Particulars	Capital Grant	
	As on 31/03/2024	As on 31/03/2023
Opening Balance	41,07,243	46,97,734
Add: Used for acquisition of capital assets during the year	3,10,071	65,884
Less: Transfer to Income & Expenditure Account	6,02,037	6,56,375
Less: Assets sold/ transfer to Revenue Grant	0	0
Total	38,15,277	41,07,243

B. Unutilised Revenue Grant

Particulars	Opening Balance	Fund Received	Utilised during the year	Balance at the end of the year
Jalanidhi (Phase I & II) - EAP	16,87,36,274	-	(66,15,124)	17,53,51,398
CCDU - Govt. Grant	3,58,76,486	-	2,73,64,018	85,12,468
IEC, Capacity Building and Training & Jalasree Club	2,25,000	5,60,592	7,85,592	-
Conversion of Homestead Wells Into Protected and Sustainable Drinking Water Sources	9,98,815	1,59,04,666	1,69,03,481	-
Scaling Up of Rain Water Harvesting and GWR Measures Through KRWSA	63,99,961	5,27,09,842	5,83,76,709	7,33,094
Completion of Water Supply Schemes under the World Bank Aided - Jalanidhi II-Project - Plan	244	66,14,880	66,15,124	-

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Fund From State Disaster Relief Fund	1,06,16,740	-	81,07,750	25,08,990
Sustainability Support to Community managed Water Supply Scheme	16,86,180	5,15,76,822	4,92,63,002	40,00,000
Research & Development	-	2,96,542	2,96,542	-

Ernakulam

16th December, 2024

For S.RAMANAND AIYAR & Co.
Chartered Accountants

FRN: 000990N

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

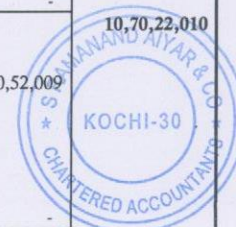
M.No: 214197

UDIN : 24214197BJZWEF8258



KERALA RURAL WATER SUPPLY AND SANITATION AGENCY
PTC TOWER, S.S KOVIL ROAD, THAMPANOOR, THIRUVANANTHAPURAM.
BALANCE SHEET AS AT 31-03-2024

					Amount in Rs				
PREVIOUS YEAR	LIABILITIES	SCH NO		As on 31.03.2024	PREVIOUS YEAR	ASSETS	SCH NO		As on 31.03.2024
	<u>CAPITAL GRANT</u>					<u>FIXED ASSETS</u>			
46,97,734	Opening Balance of Capital Grant used for acquisition of Capital Assets		41,07,243		5,25,89,628	Gross Value		5,28,99,698	
65,884	Add : Capital Grant used for acquisition of Capital Assets during the Year		3,10,071		4,84,82,385	Less: Accumulated depreciation		4,90,84,422	
47,63,618			44,17,314		41,07,243		XV		38,15,276
6,56,375	Less: Amount transferred to income and Expenditure Account being the depreciation on Fixed Assets acquired out of Capital Grant		6,02,037			<u>CURRENT ASSETS, LOANS AND ADVANCES</u>			
41,07,243			38,15,277			<u>A. CURRENT ASSETS</u>			
	Less: Assets sold/ tfr to revenue grant		-		17,960	Cash in Hand	I	25,153	
41,07,243				38,15,277	18,10,95,484	Cash at Bank	II	18,66,68,889	
					4,21,630	Deposits	III	5,56,168	18,72,50,210
					18,15,35,074				
	<u>UNUTILISED GRANT(REVENUE)</u>					<u>B. LOANS AND ADVANCES</u>			
18,44,55,433	Jalanidhi (Phase I & II) - EAP Opening Balance		16,87,36,274						
1,24,92,525	Add: Funds received during the year		-						
-	Less: Amount utilised by GPs		-66,15,124						
2,82,11,684	Less: Utilised during the year		-	17,53,51,398					
16,87,36,274									
	<u>CCDU - Govt. Grant</u>								
3,58,76,486	Opening Balance		3,58,76,486						
-	Fund received during the year		-						
-	Less: Utilised during the year		2,73,64,018						
3,58,76,486				85,12,468					
	<u>IEC, Capacity Building and Training & Jalasree Club</u>								
5,62,898	Opening Balance		2,25,000						
3,37,898	Fund received during the year		5,60,592						
2,25,000	Less: Utilised during the year		7,85,592						
	<u>Conversion of Homestead Wells Into Protected and Sustainable Drinking Water Sources</u>								
35,30,902	Opening Balance		9,98,815						
25,32,087	Fund received during the year		1,59,04,666						
9,98,815	Less: Utilised during the year		1,69,03,481						
	<u>Scaling Up of Rain Water Harvesting and GWR Measures Through KRWSA</u>								
82,42,020	Opening Balance		63,99,961						
5,67,74,584	Add: Funds received during the year		5,27,09,842						
5,86,16,643	Less: Utilised during the year		5,83,76,709						
63,99,961				7,33,094.00					
	<u>Completion of Water Supply Schemes under the World Bank Aided -Jalanidhi II-Project - Plan</u>								
244	Opening Balance		244						



KERALA RURAL WATER SUPPLY AND SANITATION AGENCY
PTC TOWER, S.S KOVIL ROAD, THAMPANOOR, THIRUVANANTHAPURAM.
BALANCE SHEET AS AT 31-03-2024

								Amount in Rs	
PREVIOUS YEAR	LIABILITIES	SCH NO		As on 31.03.2024	PREVIOUS YEAR	ASSETS	SCH NO	As on 31.03.2024	
-	Add: Funds received during the year		66,14,880		20,52,009			20,52,009	
-	Less: Amount utilised through GPs		12,90,000						
	Less: Utilised during the year		53,25,124						
244					7,53,75,187	Other current Assets - Malappuram Embezzlement		7,53,75,187	
	Fund From State Disaster Relief Fund				5,32,020	Other current Assets - Income Tax Penalty- Malappuram		5,32,020	
2,75,35,741	Opening Balance		1,06,16,740		3,49,764	Other current Assets - Arrear TDS- Malappuram		3,49,764	
-	Funds received during the year		-		42,328	Other current Assets -Income tax Penalty - PMU		42,328	
1,69,19,001	Less: Utilised during the year		81,07,750						
1,06,16,740				25,08,990	10,62,000	Advance to CED Suchitwa mission and SEUF-Suchitwa mission		10,62,000	
	Sustainability Support to Community managed Water Supply Scheme				-	Advance to GP LAC		-	
37,60,514	Opening Balance		16,86,180		1,48,190	Staff Advance	IV	2,54,595	
19,09,66,723	Funds received during the year		5,15,76,822		2,04,337	Other Advances	V	2,04,337	
19,30,41,057	Less: Utilised during the year		4,92,63,002	40,00,000	-			-	7,78,20,231
16,86,180					7,77,13,826				
	Research & Development				4,03,958	Social Justice Department - Rain Centre			4,03,958
-	Opening Balance		-						
-	Funds received during the year		2,96,542						
-	Less: Utilised during the year		2,96,542						
	<u>CURRENT LIABILITIES AND PROVISIONS</u>								
	<u>CURRENT LIABILITIES</u>								
4,25,09,915	Retention Money		7,16,13,164						
10,16,77,262	Sundry Creditors	VI	11,18,29,303	18,34,42,467					
14,41,87,177									
37,28,34,120				37,83,63,694	37,28,34,120			37,83,63,694	

Place : Trivandrum
Date: 16/12/2024

Mohammed K. S.
Director (Finance & Admn)
KRWSSA

[Signature]
Executive Director
KRWSSA

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

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

UDIN : 24214197BJZWEF8258



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

STATEMENT OF INCOME AND EXPENDITURE FOR THE PERIOD FROM 01/04/2023 TO 31/03/2024

PREVIOUS YEAR	EXPENSES	SCH NO	AMOUNT	PREVIOUS YEAR	INCOME	SCH NO	AMOUNT	CURRENT YEAR
					GRANTS			
3,37,898	IEC, Capacity Building and Training & Jalarsee Club	VIII	7,85,592	3,37,898	For IEC, Capacity Building and Training & Jalarsee Club			7,85,592
25,32,087	Conversion of Homestead Wells Into Protected and Sustainable Drinking Water Sources	IX	1,69,03,481	25,32,087	For Conversion of Homestead Wells Into Protected and Sustainable Drinking Water Sources			1,69,03,481
5,86,16,643	Scaling Up of Rain Water Harvesting and GWR Measures Through KRWSA	X	5,83,76,709	5,86,16,643	For Scaling Up of Rain Water Harvesting and GWR Measures Through KRWSA			5,83,76,709
19,30,41,057	Sustainability Support to Community Managed Water Supply Scheme	XI	4,92,63,002	19,30,41,057	For Sustainability Support to Community Managed Water Supply Scheme			4,92,63,002
-	Research and Development	XII	2,96,542	-	For Research and Development			2,96,542
8,19,541	Completion of Water Supply Schemes under the World Bank Aided -Jalanidhi II-Project - Plan	XIII	53,25,124		For Completion of Water Supply Schemes under the World Bank Aided -Jalanidhi II-Project - Plan			53,25,124
3,25,67,406	Jalanidhi I&II - EAP	XIV	-13,46,098	2,82,11,684	For Jalanidhi I&II - EAP		-66,15,124	
6,56,375	Depreciation	XV	6,02,037	65,884	Less:Fixed Asset Purchased		3,10,071	
				2,81,45,800	Add: Fixed Assets Sold during the year		0	-69,25,195
				52,41,147	Interest & Other Non Project Income	VII(a)		55,79,097
				6,56,375	Amount Transferred from capital grant			6,02,037
28,85,71,007			13,02,06,389	28,85,71,007				13,02,06,389

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

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

UDIN : 24214197BJZWEF8258



Place:Trivandrum

Date: 16/12/2024

M. Muhammed
Director (Finance & Admn)

KRWSSA

Executive Director

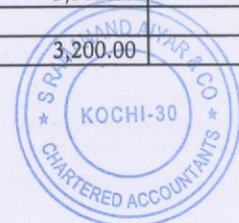
KRWSSA

KERALA RURAL WATER SUPPLY AND SANITATION AGENCY
Schedules to Balance Sheet as on 31.03.2024

Previous Year		Schedule I	Current Year	
Dr	Cr		Dr	Cr
		Cash in Hand		
10,466.00		PMU Cash - Imprest	13,834.00	
21.00		PMU Cash - Main	21.00	
438.00		RPMU Idukki Cash	2,994.00	
2,361.00		RPMU Kannur Cash	3,186.00	
4,674.00		RPMU Malappuram Cash	5,118.00	
17,960.00	-		25,153.00	-
17,960.00			25,153.00	

Previous Year		Schedule II	Current Year	
Dr	Cr		Dr	Cr
		Cash at Bank		
4,59,579.98		PMU Bank - Canara, Cantt./Chalai	14,919.98	
3,22,09,417.84		PMU Bank - SBI, Santhinagar	79,20,853.34	
10,00,000.00		PMU - District Treasury PSTSB A/C	10,00,000.00	
7,603.34		PMU - SBI Online Account - Santhinagar	7,603.84	
23,68,017.88		PMU - SBI, Santhinagar - E-Tender	18,12,147.88	
63,53,672.00		PMU - Union Bank of India, Trivandrum Main Br.	44,21,773.60	
96,97,662.97		RPMU Idukki Bank - SBI	60,15,126.47	
12,07,274.50		RPMU Idukki Bank - SBI E-Tender	13,63,522.50	
10,00,000.00		RPMU Idukki -Treasury Bank A/C	10,00,000.00	
12,82,489.68		RPMU Idukki Union Bank	2,95,294.38	
3,03,634.00		RPMU Idukki SBI Sustainability Support	10,22,237.50	
5,94,242.00		RPMU Kannur Treasury - PSTSB	10,00,000.00	
1,49,938.95		RPMU Kannur Bank- Canara	35,164.95	
24,13,170.00		RPMU Kannur Bank - Canara - SSP	5,52,607.00	
9,53,87,048.00		RPMU Kannur Bank - SBI	8,63,85,463.00	
17,63,103.50		RPMU Kannur SBT- CA A/c	25,53,064.50	
15,492.03		RPMU Kannur - Syndicate Bank	15,947.03	
60,46,454.85		Rpmu Mlpm - SBI - Project	6,62,63,385.35	
10,00,000.00		RPMU Mlpm-Treasury Bank-Project	10,00,000.00	
2,01,584.00		RPMU Mpm Bank - Indian NRDWP	496.00	
24,08,682.79		RPMU MPM- Canara (E-Syndicate Bank - Sustainability	2,09,430.79	
11,622.00		Rpmu Mpm-Indian Bank -admin	1,936.00	
18,53,513.00		RPMU Mpm-SBI-E Tender A/c- CA	30,44,820.50	
1,641.00		Rain Centre - PSTSB	-	
1,33,59,639.13		Rain Centre - SBI	7,33,094.13	
18,10,95,483.44	-		18,66,68,888.74	-
18,10,95,483.44			18,66,68,888.74	

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	
		CCDU		
3,200.00		Telephone Deposit	3,200.00	



KERALA RURAL WATER SUPPLY AND SANITATION AGENCY

Schedules to Balance Sheet as on 31.03.2024

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	
49,480.00		Other Deposits - Treasury FD - JL1638496 dtd. 23/12/2022	49,480.00	
42,096.00		Other Deposits - Treasury FD - JL1929706 dtd.27/02/2023	42,096.00	
-		Other Deposits - DD No.036337 dtd.06/05/2023	1,34,538.00	
4,21,630.00	-	Total	5,56,168.00	-
4,21,630.00			5,56,168.00	

Previous Year		Schedule IV	Current Year	
Dr	Cr	<u>Staff Advance</u>	Dr	Cr
85,572.00		Advance to Staff-PMU	2,11,977.00	
39,618.00		Advance to Staff-RPMU Malappuram	39,618.00	
20,000.00		Advance to Staff-RPMU Idukki	-	
3,000.00		Advance to Staff - Geethakumari - Rain Centre	3,000.00	
1,48,190.00		Total	2,54,595.00	
1,48,190.00			2,54,595.00	

Previous Year		Schedule V	Current Year	
Dr	Cr	<u>Other advances of RPMU & PMU</u>	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 31.03.2024

Previous Year		Schedule VI	Current Year	
Dr	Cr	<u>Sundry Creditors For Expenses</u>	Dr	Cr
	1,50,000.00	Audit Fee Payable		-
	38,827.00	CCDU - Admn. Exp Outstanding		38,827.00
13,970.00	5,580.00	Deductions LIC	13,970.00	5,103.00
-	1,92,133.00	Salary Deductions Others		10,577.00
2,20,060.00	58,693.00	Deductions P F	2,20,060.00	28,189.00
-	84,968.00	Salary Deduction-EPF	55,432.00	-
	2,204.00	Salary Deduction-ESI	2,509.00	-
	1,000.00	Salary Deduction-Medicep		-
6,76,559.00	10,708.00	Salary Deduction-Others	6,76,559.00	-
	30,464.00	Electricity & Water Charges Payable		-
88,000.00	26,41,930.00	Salary Payable	88,000.00	-
	6,55,028.00	Wages Payable		-
	36,88,732.00	EMD		34,52,151.00
	-	EMD JJM		7,55,970.00
	7,41,841.00	Expenses Payable		-
3,62,278.00	-	Flood Relief Contribution	2,67,653.00	
	8,79,98,107.00	Fund from Others		10,50,66,628.00
-	2,75,524.00	GST TDS		3,31,481.00
	4,84,638.00	KCWFF		4,75,027.00
	15,31,581.00	VAT		15,31,581.00
	2,21,407.00	Rent Payable		-
3,44,091.00	15,056.00	TDS on Salary	3,44,091.00	1,556.00
14,720.00	11,022.00	Tax Deductions Rent	14,720.00	32,793.00
639.00	10,56,723.00	Tax Deductions Consultancy	639.00	10,44,223.00
	16,67,559.00	Tax Deductions Consultancy - JJM		-
	81,644.00	Tax Deductions Works		69,718.00
	14,49,127.00	Withheld Amount - Third Party Inspection		3,66,029.00
	9,049.00	KCWFF - Rain Centre		9,049.00
38,42,215.00		Vittal Constructions - Rain Centre	-	
	38,42,215.00	Siva Sankara MG - Rain Centre		-
	1,94,034.00	Salary Payable - Rain Centre		1,94,034.00
	1,00,000.00	District Collectorate Trivandrum - Rain Centre		1,00,000.00
55,62,532.00	10,72,39,794.00	Total	16,83,633.00	11,35,12,936.00
	10,16,77,262.00			11,18,29,303



KERALA RURAL WATER SUPPLY AND SANITATION AGENCY
Schedules to Income & Expenditure for the period from 01/04/2023 to 31/03/2024

Administrative Expenditure and Income

Schedule - VII(a)

Previous Year			Current Year	
Dr	Cr		Dr	Cr
	26,62,009.00	Bank Interest		44,54,197.00
-	10,56,138.00	Other Income		2,51,280.00
	285.00	RTI Receipts		493.00
	14,93,246.00	Tender Fee Receipts		8,73,127.00
	29,469.00	Water Quality Testing - JJM		-
-	52,41,147.00		-	55,79,097.00

Schedule - VII(b)

Previous Year			Current Year	
Dr	Cr		Dr	Cr
	9,039.00	Advertisement	3,03,783.00	
336.30		Bank Charges	5,924.70	
-		Employer's Contribution to ESI	1,10,388.00	
-		Legal Consultant Charges	1,39,000.00	
-		Office Shifting Expenditure	86,493.00	
-		Stipend to Internship Person	2,47,270.00	
-		Legal Charges	1,73,877.00	
-		Audit Fee - PMU - RPMU	-	1.00
-		Fuel Charges	2,28,979.00	
-		Annual Maintenance Contracts	2,95,977.00	
-		Communication Expenses	9,09,951.00	
-		Computer Stationery	47,935.00	
-		Conference, Meeting & Seminar	1,93,499.00	
-		Electricity & Water Charges	5,73,243.00	
-		Employer's Contribution to EPF	18,14,568.00	
-		Grass Root Level Training - General/CD/Managerial	600.00	
-		Gratuity to Staff	8,19,368.00	
-		Medical Expenses	16,56,905.00	
-		Other Establishment Expenses	1,89,721.00	
-		Permanent Travel Allowance	9,08,000.00	



KERALA RURAL WATER SUPPLY AND SANITATION AGENCY
Schedules to Income & Expenditure for the period from 01/04/2023 to 31/03/2024

-		Postage	12,146.00	
-		Printing and Stationery	2,19,425.00	
-		Rent - Office Building	67,74,341.00	
-		Repairs and Maintenance - General	1,37,293.00	
-		Repairs and Maintenance- Vehicle	97,469.00	
-		Salary to Staff	3,52,26,055.00	
-		Staff Welfare Expenses	1,66,432.00	
-		Travelling Expenses	15,36,071.00	
-		Vehicle Hire Charges	41,03,562.00	
-		Wages	60,61,877.00	
-		Water Quality Surveillance	17,850.00	
2,30,00,000.00		Inter Scheme Allocation of Admn. Exp. - Sustainability	-	1,50,80,413.00
		Inter Scheme Allocation of Admn. Exp. - CCDU		2,73,64,018.00
		Inter Scheme Allocation of Admn. Exp. - RWH&GWR		1,17,05,945.00
		Inter Scheme Allocation of Admn. Exp. - Well Conversion		46,43,179.00
		Inter Scheme Allocation of Admn. Exp. - IEC & Jalasree Club		42,30,589.70
		Inter Scheme Allocation of Admn. Exp. - Jalandidhi I&II		33,857.00
2,30,00,336.30	9,039.00		6,30,58,002.70	6,30,58,002.70

IEC, Capacity Building and Training & Jalasree Club

Schedule - VIII

Previous Year			Current Year	
Dr	Cr		Dr	Cr
3,00,000.00		IEC - JALASREE CLUB	4,92,927.00	
37,898.00		Training Expenses - IEC	2,58,808.00	
-		Inter Scheme Allocation of Admn. Exp.	33,857.00	
3,37,898.00	-		7,85,592.00	-

Conversion of Homestead Wells Into Protected and Sustainable Drinking Water Sources

Schedule - IX

Previous Year			Current Year	
Dr	Cr		Dr	Cr
25,32,087.00		Well Conversion Expenses	1,22,60,302.00	
		Inter Scheme Allocation of Admn. Exp.	46,43,179.00	
25,32,087.00	-		1,69,03,481.00	-



KERALA RURAL WATER SUPPLY AND SANITATION AGENCY
Schedules to Income & Expenditure for the period from 01/04/2023 to 31/03/2024

Scaling Up of Rain Water Harvesting and
GWR Measures Through KRWSA

Schedule - X

Previous Year			Current Year	
Dr	Cr		Dr	Cr
	30,62,325.00	Beneficiary Contribution -RWH & GWR Programme		2,13,145
25,544.00		Training Expenditure-Rain Centre	-	
6,16,53,424.00		RWH & GWR Expenses	4,68,83,909.00	
		Inter Scheme Allocation of Admn. Exp.	1,17,05,945.00	
6,16,78,968.00	30,62,325.00		5,85,89,854.00	2,13,145.00

Sustainability Support to Community
Managed Water Supply Scheme

Schedule - XI

Previous Year			Current Year	
Dr	Cr		Dr	Cr
3,24,318.00		Advertisement - Sustainability	-	
2,34,634.00		Annual Maintenance Contracts- Sustainability	-	
1,64,750.00		Audit Fee - PMU-RPMU - Sustainability	-	
2,167.50		Bank Charges - Sustainability	-	
9,93,715.00		Communication Expenses - Sustainability	-	
95,357.00		Computer Stationery - Sustainability	-	
1,41,803.00		Conference, Meeting & Seminar - Sustainability	-	
-		Capacity Building Under Sustainability	1,075.00	
1,22,665.00		Consultancy - Others - Sustainability	-	
5,59,559.00		Electricity & Water Charges - Sustainability	-	
20,30,186.00	42,328.00	Employer's Contribution to EPF - Sustainability	-	
6,94,690.00		Employer's Contribution to ESI - Sustainability	-	
2,47,363.00		Fuel Charges - Sustainability	-	
14,39,449.00		Gratuity to Staff - Sustainability	-	
5,22,790.00		IEC - Sustainability	-	
42,500.00		Legal Consultant Charges - Sustainability	-	
18,08,374.00		Medical Expenses - Sustainability	-	
-		Volunteers Payment - Functionality Survey	1,87,450.00	
2,34,206.00		Other Establishment Expenses - Sustainability	-	
7,39,000.00		Permanent Travelling Exp. -Sustainability	-	
30,452.00		Postage - Sustainability	-	



KERALA RURAL WATER SUPPLY AND SANITATION AGENCY
Schedules to Income & Expenditure for the period from 01/04/2023 to 31/03/2024

2,07,605.00		Printing and Stationery - Sustainability	-	
52,00,248.00		Rent - Office Building - Sustainability	-	
2,74,983.00		Repairs and Maintenance - General- Sustainability	-	
2,79,950.00		Repairs and Maintenance- Vehicle - Sustainability	-	
4,11,08,170.00		Salary to Staff - Sustainability	-	
1,20,815.00		Staff Welfare Expenses - Sustainability	-	
1,54,830.00		Stipend to Internship Person	-	
3,17,976.00		Training Expenses - Sustainability	-	
17,10,540.00		Travelling Expenses - Sustainability	-	
36,03,522.00		Vehicle Hire Charges -Sustainability	-	
47,86,709.00		Wages -Sustainability	-	
4,73,63,253.00		WSS Expenses - Sustainability	3,35,91,800.00	
	5,44,842.00	Bank Interest - Sustainability		-
	2,28,062.00	Other Income - Sustainability		-
-	2,30,00,000.00	Inter Scheme Allocation of Admn. Exp.	1,50,83,803.00	
10,12,99,709.00		Fund Transfer to GPs - Sustainability	3,98,874.00	
21,68,56,288.50	2,38,15,232.00		4,92,63,002.00	-

Research and Development

Schedule - XII

Previous Year			Current Year	
Dr	Cr		Dr	Cr
-		Research & Development Expenses	2,99,932.00	
		Inter Scheme Allocation of Admn. Exp.		3,390
-	-		2,99,932.00	3,390.00

Jalanidhi Phase I&II - Plan

Schedule - XIII

Previous Year			Current Year	
Dr	Cr		Dr	Cr
-		New Large Water Supply Schemes	38,85,850.00	
6,28,197.00		SO/GPAT Payment - LWSS	-	
1,91,344.00		SO/GPAT Payment - SWSS	-	
-		SO/GPAT Payment - Multi-GP WSS	10,67,525.00	
-		SO/GPAT Payment - SWSS	3,71,749.00	
8,19,541.00	-		53,25,124.00	-

Jalanidhi Phase I&II - EAP

Schedule - XIV

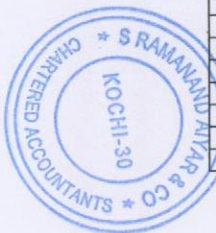
93,87,509.00		Fund Transfer from RPMUs to GPs		63,14,931.00
1,88,600.00		Audit Fee - GP-BG-SO	1,08,560.00	
-		SO/GPAT Payment - LWSS	1,43,287.00	
-		SO/GPAT Payment - Multi-GP WSS	4,30,844.00	
-		Jalanidhi-I CPTRP	55,552.00	
-		Inter Scheme Allocation of Admn. Exp.	42,30,589.70	
95,76,109.00	-		49,68,832.70	63,14,931.00



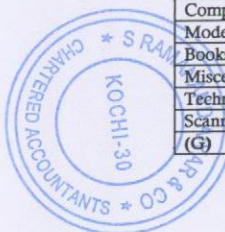
KERALA RURAL WATER SUPPLY AND SANITATION AGENCY
III FLOOR, PTC TOWERS, SS KOVIL ROAD, THAMPANOOR, THIRUVANANTHAPURAM

DEPRECIATION STATEMENT FOR THE PERIOD ENDED 31-03-2024

Schedule-XV										Amount in Rupees		
Particulars	Cost				Depreciation				Written Down Value			
Description of Assets	Cost as on 01-04-2023	Additions during the year		Sale or Transfer	TOTAL	Rate (%)	Upto 01-04-2023	For the period from		Upto 31-03-2024	WDV as at 31-3-2023	WDV as at 31-03-2024
		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	4,68,392.68		14,213.15	4,82,605.83	94,754.32	80,541.17
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	5,57,477.38		6,139.29	5,63,616.67	40,928.62	34,789.33
Computer	2,54,58,384.30	73,867.00			2,55,32,251.30	60.00	2,54,06,789.36	-	75,277.16	2,54,82,066.52	51,594.94	50,184.78
Electrical Fittings	1,93,502.00	2,650.00			1,96,152.00	10.00	1,71,181.66		2,497.03	1,73,678.69	22,320.34	22,473.31
Furniture & Fixtures	40,09,948.00		7,300.00		40,17,248.00	10.00	31,37,252.54		87,634.55	32,24,887.09	8,72,695.46	7,92,360.91
Miscellaneous Assets	2,29,536.00				2,29,536.00	15.00	2,06,699.09		3,425.54	2,10,124.63	22,836.91	19,411.37
Photocopier	16,02,227.00				16,02,227.00	15.00	14,74,820.38	-	19,110.99	14,93,931.37	1,27,406.62	1,08,295.63
Projector-LCD& Overhead	10,25,114.00				10,25,114.00	15.00	9,40,746.20		12,655.17	9,53,401.37	84,367.80	71,712.63
Technical Equipments	8,58,887.00				8,58,887.00	15.00	8,18,394.44		6,073.88	8,24,468.32	40,492.56	34,418.68
Typewriter	10,672.00				10,672.00	15.00	10,553.15		17.83	10,570.98	118.85	101.02
Vehicle Motor car	33,54,395.00				33,54,395.00	15.00	29,34,337.14		63,008.68	29,97,345.82	4,20,057.86	3,57,049.18
UPS	9,53,607.00				9,53,607.00	15.00	8,36,339.86		17,590.07	8,53,929.93	1,17,267.14	99,677.07
Modem	64,426.00				64,426.00	15.00	63,191.18		185.22	63,376.40	1,234.82	1,049.60
Printer & Scanner	7,28,061.00	29,382.00	46,960.00		8,04,403.00	15.00	5,08,752.15		40,825.63	5,49,577.78	2,19,308.85	2,54,825.22
Media Equipments	2,24,646.00		74,690.00		2,99,336.00	15.00	1,74,758.31		13,084.90	1,87,843.21	49,887.69	1,11,492.79
GIS Software	17,60,400.00				17,60,400.00	60.00	17,60,076.96		193.82	17,60,270.78	323.04	129.22
Handheld GPS	3,82,465.00				3,82,465.00	15.00	3,09,722.23		10,911.42	3,20,633.65	72,742.77	61,831.35
(A)	4,20,60,259.95	1,05,899.00	1,28,950.00	-	4,22,95,108.95	450.00	3,98,21,921.36	-	3,72,844.33	4,01,94,765.69	22,38,338.59	21,00,343.26
DPMU-Calicut												
Furniture & Fixtures	5,88,400.00				5,88,400.00	10.00	5,25,968.61		6,243.14	5,32,211.75	62,431.39	56,188.25
Typewriter	11,092.00				11,092.00	15.00	10,968.48		18.53	10,987.01	123.52	104.99
UPS	14,500.00				14,500.00	15.00	14,080.12		62.98	14,143.10	419.88	356.90
Communication Equipment	11,645.00				11,645.00	15.00	11,067.88		86.57	11,154.45	577.12	490.55
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	3,212.05		16.19	3,228.24	107.95	91.76
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	10,652.07		47.69	10,699.76	317.93	270.24
Technical Equipments	9,207.00				9,207.00	15.00	8,913.65		44.00	8,957.65	293.35	249.35
Scanner	3,803.00				3,803.00	15.00	3,669.10		20.09	3,689.19	133.90	113.81
(B)	7,86,880.00	-	-	-	7,86,880.00	285.00	7,22,474.96	-	6,539.19	7,29,014.15	64,405.04	57,865.85
DPMU-Thrissur												
Furniture & Fixtures	4,00,232.00				4,00,232.00	10.00	3,56,115.55		4,411.64	3,60,527.19	44,116.45	39,704.81
UPS	72,500.00				72,500.00	15.00	70,393.97		315.91	70,709.88	2,106.03	1,790.12
Books	846.00				846.00	100.00	846.00		-	846.00	-	-
Electrical Fittings	9,739.00				9,739.00	10.00	8,622.54		111.65	8,734.19	1,116.46	1,004.81
Technical Equipments	14,239.00				14,239.00	15.00	13,500.89		110.72	13,611.61	738.11	627.39
Miscellaneous Assets	6,565.00				6,565.00	15.00	6,419.87		21.77	6,441.64	145.13	123.36
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	15,358.42		137.64	15,496.06	917.58	779.94
(C)	5,66,538.00	-	-	-	5,66,538.00	240.00	5,17,398.23	-	5,109.33	5,22,507.56	49,139.77	44,030.44



Particulars Description of Assets	Cost					Depreciation					Written Down Value	
	Cost as on 01-04-2023	Additions during the year		Sale or Transfer	TOTAL	Rate (%)	Upto 01-04-2023	For the period from		Upto 31-03-2024	WDV as at 31-3-2023	WDV as at 31-03-2024
		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	59,204.56		1,541.47	60,746.03	10,276.44	8,734.97
Computer,Server	11,96,985.00	4,980.00	8,100.00		12,10,065.00	60.00	11,95,536.72		6,286.97	12,01,823.69	1,448.28	8,241.31
Electrical Fittings	48,956.00		2,150.00		51,106.00	10.00	40,617.60		941.34	41,558.94	8,338.40	9,547.06
Books	6,210.00				6,210.00	100.00	6,210.00		-	6,210.00	-	-
Furniture & Fixtures	15,03,241.00				15,03,241.00	10.00	9,87,620.78		51,562.02	10,39,182.80	5,15,620.22	4,64,058.20
Miscellaneous Assets	26,425.00		7,375.00		33,800.00	15.00	25,521.73		688.62	26,210.35	903.27	7,589.65
Photocopier	1,29,828.00				1,29,828.00	15.00	1,20,830.16		1,349.68	1,22,179.84	8,997.84	7,648.16
Technical Equipments	10,579.00				10,579.00	15.00	10,100.73		71.74	10,172.47	478.27	406.53
UPS	3,83,305.00		5,000.00		3,88,305.00	15.00	2,79,673.27		15,919.76	2,95,593.03	1,03,631.73	92,711.97
Airconditioner & Refrigerator	61,185.00				61,185.00	15.00	55,114.63		910.56	56,025.19	6,070.37	5,159.81
Modem	30,910.00				30,910.00	15.00	22,370.24		1,280.96	23,651.20	8,539.76	7,258.80
Printer & Scanner	2,00,100.00				2,00,100.00	15.00	1,43,183.90		8,537.41	1,51,721.31	56,916.10	48,378.69
Projector LCD	19,634.00				19,634.00	15.00	19,017.56		92.47	19,110.03	616.44	523.97
Scanner	63,650.00				63,650.00	15.00	46,683.99		2,544.90	49,228.89	16,966.01	14,421.11
(D)	37,50,489.00	4,980.00	22,625.00	-	37,78,094.00	330.00	30,11,685.87	-	91,727.90	31,03,413.77	7,38,803.13	6,74,680.23
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	25,687.89		303.01	25,990.90	3,030.11	2,727.10
Furniture & Fixtures	4,21,071.00				4,21,071.00	10.00	3,71,116.15		4,995.49	3,76,111.64	49,954.85	44,959.36
Miscellaneous Assets	33,169.00				33,169.00	15.00	32,014.71		173.14	32,187.85	1,154.29	981.15
Photocopier	86,268.00				86,268.00	15.00	84,315.57		292.86	84,608.43	1,952.43	1,659.57
UPS	4,950.00				4,950.00	15.00	4,837.99		16.80	4,854.79	112.01	95.21
Communication Equipment	43,857.00				43,857.00	15.00	42,135.92		258.16	42,394.08	1,721.08	1,462.92
Computers & Accessories	1,18,005.00				1,18,005.00	60.00	1,18,005.00		-	1,18,005.00	(0.00)	(0.00)
Technical Equipments	16,838.00				16,838.00	15.00	15,819.81		152.73	15,972.54	1,018.19	865.46
Vehicle	-				-	15.00	-		-	-	-	-
Modem	5,563.00				5,563.00	15.00	5,367.70		29.30	5,397.00	195.30	166.00
Refrigerator & Air conditioner	38,700.00				38,700.00	15.00	37,591.69		166.25	37,757.94	1,108.31	942.06
Scanner	6,349.00				6,349.00	15.00	6,157.40		28.74	6,186.14	191.60	162.86
Air Conditioner	-				-	15.00	-		-	-	-	-
(E)	8,04,637.00	-	-	-	8,04,637.00	330.00	7,44,198.83	-	6,416.48	7,50,615.31	60,438.17	54,021.69
Capcell												
UPS	7,750.00				7,750.00	15.00	7,492.25		38.66	7,530.91	257.75	219.09
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	17,939.21		118.32	18,057.53	788.79	670.47
Furniture & Fixtures	2,10,162.00				2,10,162.00	10.00	1,87,063.02		2,309.90	1,89,372.92	23,098.98	20,789.08
(F)	3,56,476.00	-	-	-	3,56,476.00	100.00	3,32,330.48	-	2,466.88	3,34,797.36	24,145.52	21,678.64
DPMU-Trivandrum												
Furniture & Fixtures	76,509.00				76,509.00	10.00	65,089.49		1,141.95	66,231.44	11,419.51	10,277.56
Typewriter	-				-	15.00	-		-	-	-	-
UPS	7,500.00				7,500.00	15.00	7,034.89		69.77	7,104.66	465.11	395.34
Communication Equipment	7,100.00				7,100.00	15.00	6,685.50		62.17	6,747.67	414.50	352.33
Electrical Fittings	13,480.00				13,480.00	10.00	11,373.02		210.70	11,583.72	2,106.98	1,896.28
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	2,547.39		25.74	2,573.13	171.61	145.87
Technical Equipments	-				-	15.00	-		-	-	-	-
Scanner	-				-	15.00	-		-	-	-	-
(G)	1,11,520.00	-	-	-	1,11,520.00	285.00	96,942.29	-	1,510.33	98,452.62	14,577.71	13,067.38



Particulars	Cost				Depreciation					Written Down Value		
Description of Assets	Cost as on 01-04-2023	Additions during the year		Sale or Transfer	TOTAL	Rate (%)	Upto 01-04-2023	For the period from		Upto 31-03-2024	WDV as at 31-3-2023	WDV as at 31-03-2024
		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	29,315.37		477.46	29,792.83	4,774.63	4,297.17
Typewriter	-				-	15.00	-		-	-	-	-
UPS	-				-	15.00	-		-	-	-	-
Communication Equipment	10,337.00				10,337.00	15.00	9,851.78		72.78	9,924.56	485.22	412.44
Electrical Fittings	21,005.00				21,005.00	10.00	18,088.71		291.63	18,380.34	2,916.29	2,624.66
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	1,517.73		21.79	1,539.52	145.27	123.48
Books	-				-	100.00	-		-	-	-	-
Miscellaneous Assets	-				-	15.00	-		-	-	-	-
Technical Equipments	-				-	15.00	-		-	-	-	-
Scanner	-				-	15.00	-		-	-	-	-
(H)	78,225.00	-	-	-	78,225.00	285.00	69,903.60	-	863.66	70,767.26	8,321.40	7,457.74
DPMU-Ernakulam												
Furniture & Fixtures	86,843.00				86,843.00	10.00	73,808.34		1,303.47	75,111.81	13,034.66	11,731.19
Typewriter	-				-	15.00	-		-	-	-	-
UPS	-				-	15.00	-		-	-	-	-
Communication Equipment	9,500.00				9,500.00	15.00	9,054.06		66.89	9,120.95	445.94	379.05
Electrical Fittings	77,329.00				77,329.00	10.00	66,592.83		1,073.62	67,666.45	10,736.17	9,662.55
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	3,778.88		27.92	3,806.80	186.12	158.20
Books	-				-	100.00	-		-	-	-	-
Miscellaneous Assets	6,524.00				6,524.00	15.00	6,158.41		54.84	6,213.25	365.59	310.75
Technical Equipments	867.00				867.00	15.00	820.49		6.98	827.47	46.51	39.53
Scanner	-				-	15.00	-		-	-	-	-
(I)	1,92,178.00	-	-	-	1,92,178.00	285.00	1,67,363.01	-	2,533.72	1,69,896.73	24,814.99	22,281.27
DPMU-Waynad											-	-
Furniture & Fixtures	2,59,617.00				2,59,617.00	10.00	2,20,388.83		3,922.82	2,24,311.65	39,228.17	35,305.35
Air conditioner / Refrigeration	-				-	15.00	-		-	-	-	-
Typewriter	-				-	15.00	-		-	-	-	-
UPS	2,900.00				2,900.00	15.00	2,744.42		23.34	2,767.76	155.58	132.24
Photocopier	51,830.00				51,830.00	15.00	49,049.51		417.07	49,466.58	2,780.49	2,363.42
Communication Equipment	21,375.00				21,375.00	15.00	20,228.31		172.00	20,400.31	1,146.69	974.69
Projector LCD	1,25,888.00				1,25,888.00	15.00	1,17,942.78		1,191.78	1,19,134.56	7,945.22	6,753.44
Electrical Fittings	22,783.00				22,783.00	10.00	19,331.29		345.17	19,676.46	3,451.71	3,106.54
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	2,081.98		17.70	2,099.68	118.02	100.32
Books	-				-	100.00	-		-	-	-	-
Miscellaneous Assets	4,600.00				4,600.00	15.00	4,331.45		40.28	4,371.73	268.55	228.27
Technical Equipments	720.00				720.00	15.00	681.38		5.79	687.17	38.62	32.83
Scanner	4,950.00				4,950.00	15.00	4,661.03		43.35	4,704.38	288.97	245.62
(J)	5,06,898.00	-	-	-	5,06,898.00	330.00	4,51,475.97	-	6,179.30	4,57,655.27	55,422.03	49,242.73
DPMU-Kannur											-	-
Furniture & Fixtures	4,74,514.00				4,74,514.00	10.00	3,85,616.47		8,889.75	3,94,506.22	88,897.53	80,007.78
Typewriter	-				-	15.00	-		-	-	-	-
UPS,scanner,printer	2,59,450.00				2,59,450.00	15.00	1,91,993.46		10,118.48	2,02,111.94	67,456.54	57,338.06
Communication Equipment	24,585.00				24,585.00	15.00	23,266.11		197.83	23,463.94	1,318.89	1,121.06
Electrical Fittings	59,290.00		-		59,290.00	10.00	49,204.76		1,008.52	50,213.28	10,085.24	9,076.72
Comp.Serv.UPS&Equip	98,595.00				98,595.00	60.00	98,547.07		28.76	98,575.83	47.93	19.17
Modem	550.00				550.00	15.00	524.19		3.87	528.06	25.81	21.94
Books	3,545.00				3,545.00	100.00	3,545.00		-	3,545.00	-	-
Miscellaneous Assets	20,990.00		6,450.00		27,440.00	15.00	17,295.79		1,037.88	18,333.67	3,694.21	9,106.33
Technical Equipments	48,600.00				48,600.00	15.00	45,992.79		391.08	46,383.87	2,607.21	2,216.13
Air conditioner / Refrigeration	2,71,600.00				2,71,600.00	15.00	1,76,070.63		14,329.41	1,90,400.04	95,529.37	81,199.96
(K)	12,61,719.00	-	6,450.00	-	12,68,169.00	285.00	9,92,056.27	-	36,005.58	10,28,061.85	2,69,662.73	2,40,107.15



Particulars Description of Assets	Cost				Depreciation						Written Down Value	
	Cost as on 01-04-2023	Additions during the year		Sale or Transfer	TOTAL	Rate (%)	Upto 01-04-2023	For the period from		Upto 31-03-2024	WDV as at 31-3-2023	WDV as at 31-03-2024
		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	6,669.70		87.95	6,757.65	586.30	498.35
Electrical Fittings	6,520.00				6,520.00	10.00	5,244.71		127.53	5,372.24	1,275.29	1,147.76
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	5,831.92		141.81	5,973.73	1,418.08	1,276.27
Vehicle	3,200.00				3,200.00	15.00	2,920.46		41.93	2,962.39	279.54	237.61
Miscellaneous Assets	5,870.00				5,870.00	15.00	5,395.68		71.15	5,466.83	474.32	403.17
(L)	3,00,730.00	-	-	-	3,00,730.00	125.00	2,96,696.47	-	470.37	2,97,166.84	4,033.53	3,563.16
RPMU-Idukki												
Computer	5,46,400.00				5,46,400.00	60.00	5,45,773.34		375.99	5,46,149.33	626.66	250.67
Furniture & Fixtures	5,71,160.00				5,71,160.00	10.00	3,01,295.11		26,986.49	3,28,281.60	2,69,864.89	2,42,878.40
UPS,Printer	2,54,590.00		34,500.00		2,89,090.00	15.00	1,91,545.01		12,044.25	2,03,589.26	63,044.99	85,500.74
Media Equipments	49,616.00				49,616.00	15.00	37,110.10		1,875.89	38,985.99	12,505.90	10,630.01
Electrical Fittings	30,664.00				30,664.00	10.00	19,965.49		1,069.85	21,035.34	10,698.51	9,628.66
Miscellaneous Assets	2,850.00		6,667.00		9,517.00	15.00	2,330.99		577.88	2,908.87	519.01	6,608.13
Photocopier	1,77,975.00				1,77,975.00	15.00	1,07,513.26		10,569.26	1,18,082.52	70,461.74	59,892.48
Air conditioner / Refrigeration	28,750.00				28,750.00	15.00	23,938.88		721.67	24,660.55	4,811.12	4,089.45
(M)	16,62,005.00	-	41,167.00	-	17,03,172.00	155.00	12,29,472.18	-	54,221.28	12,83,693.46	4,32,532.82	4,19,478.54
CCDU												
Furniture & Fixtures	61,818.00	-	-	-	61,818.00	10.00	8,963.61	-	5,285.44	14,249.05	52,854.39	47,568.95
Electrical Fittings	3,247.00	-	-	-	3,247.00	10.00	470.82	-	277.62	748.44	2,776.18	2,498.56
EPABX	5,976.00	-	-	-	5,976.00	15.00	1,277.37	-	704.79	1,982.16	4,698.63	3,993.84
Computer Printer Scanner	2,769.00	-	-	-	2,769.00	60.00	1,993.68	-	465.19	2,458.87	775.32	310.13
UPS	47,988.00	-	-	-	47,988.00	15.00	10,257.44	-	5,659.58	15,917.02	37,730.56	32,070.98
Books	532.00	-	-	-	532.00	100.00	532.00	-	-	532.00	-	-
Miscellaneous Assets	317.00	-	-	-	317.00	15.00	67.76	-	37.39	105.15	249.24	211.85
LCD Projector	7,420.00	-	-	-	7,420.00	15.00	1,586.03	-	875.10	2,461.13	5,833.97	4,958.87
(N)	1,30,067.00	-	-	-	1,30,067.00	240.00	25,148.71	-	13,305.11	38,453.82	1,04,918.29	91,613.18
Rain Centre												
Computer - Rain Centre	424.00	-	-	-	424.00	60.00	305.28	-	71.23	376.51	118.72	47.49
Furniture - Rain Centre	20,189.00	-	-	-	20,189.00	10.00	2,927.41	-	1,726.16	4,653.57	17,261.59	15,535.43
Printer - Rain Centre	392.00	-	-	-	392.00	15.00	83.79	-	46.23	130.02	308.21	261.98
(O)	21,005.00	-	-	-	21,005.00	85.00	3,316.48	-	1,843.62	5,160.10	17,688.52	15,844.90
TOTAL (A+B+C+D+E+F+G+H+I+J+K+ L+M+N+O)	5,25,89,626.95	1,10,879.00	1,99,192.00	-	5,28,99,697.95		4,84,82,384.71	-	6,02,037.08	4,90,84,421.79	41,07,242.24	38,15,276.16

