

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

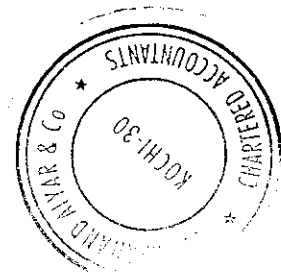
We have audited the financial statements of M/s. Kerala Rural Water Supply and Sanitation Agency, Thiruvananthapuram which comprise of the Balance Sheet as at March 31st, 2021 and the Statement of Income and Expenditure for the year ended, and a summary of significant accounting policies and other explanatory 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



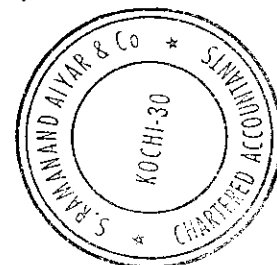
obtain reasonable assurance about whether the financial statements are free from material misstatement.

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. There was some misallocation of funds at Irikkur GP on Road Restoration Charges spent by them as per an Internal Audit Report dated 10/04/2019. On the basis of this report and further enquiry an order was issued on 06/09/2019 (Order No: KRWSA-KNR/3062/2017-AC-1) for refund of Rs.42,26,638/- from Irikkur GP to KRWSA being balance of GOK Share towards final settlement of fund release for implementation of WSS to SLEC/BGs. Refer Note 2-F.
- ii. Outstanding liability of Rs.1,96,239/- under the head "Salary Deduction – Others" of RPMU Idukki have to be reconciled.
- iii. For EPF, PF, TDS & TDS on GST, opening balance has to reconcile.
- iv. 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.



v. Other 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, 2021, and
- ii. in the case of the Statement of Income and Expenditure of the Incomes and Expenditures for the year ended on that date.

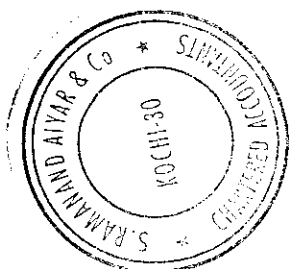
6. Report on other legal and regulatory requirements

- 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
21st December, 2021.

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


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



UDIN - 21214197A AAAA03181

**Annexure - I to our Audit Report dated 21st December 2021 as specified in
para-4 – Basis for Qualified Opinion**

1) PMU

TDS not deducted on provision created on Audit Fees.

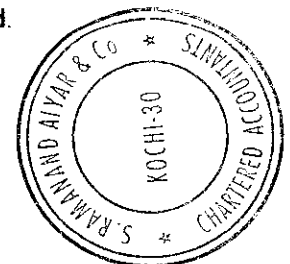
2) Regional Project Management Unit, Malappuram

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. 2,57,156

3) Opening difference is in fund transfer

Opening difference is in fund transfer for Rs.1,41,00,000/- between PMU & RPMU. As per the information received, difference is due to the change in software FMIS (old) to Tally, but no document received in this regard.



NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS ON 31-03-2021

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

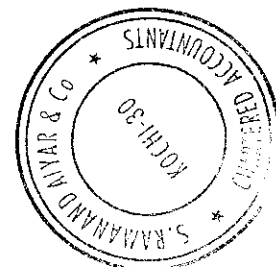
- i. The entity has been following Cash based accounting system.
- ii. Out of Grant from Government of Kerala, an amount equivalent to the cost of fixed assets has been treated as Capital Grant and balance is treated as Revenue Grant. The Revenue Grant from Government of Kerala – Jalanidhi Phase-II of Rs.21,90,30,974/- is matching figure to cover the various expenses incurred, 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 funds. As per requirement, the funds are transferred from Treasury to PMU's nationalized commercial bank account.

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. Grama Panchayaths (GPs) incur expenses on works, goods, training, services and consultancies undertaken and done by GP, in the



agreed terms. Beneficiary Groups (BGs) incur expenditure on the approved project activities.

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

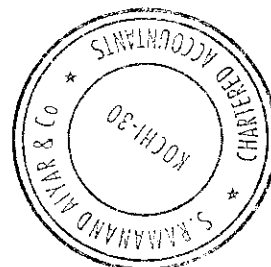
- i) Depreciation has been charged on the "Written Down Value Method" on the block of assets as per the provisions of Section 32 of Income Tax Act, 1961.
- ii) An amount equivalent to the depreciation on fixed assets acquired out of Government Grant is transferred to Income & Expenditure Account from 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 Irikkur Grama Panchayath

An amount of Rs.42,26,638/- is due from Irikkur GP on account of misallocation of funds on Road Restoration. An Internal Audit was carried out and report was submitted on 10/04/2019. This amount is still due on Balance Sheet date.

G. 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.



H. 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

I. Provisions and Contingencies

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

J. 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. The Contribution from Grama Panchayaths as well as Bank Balances of Grama Panchayaths are treated as utilization during the year and shown separately in Balance Sheet.

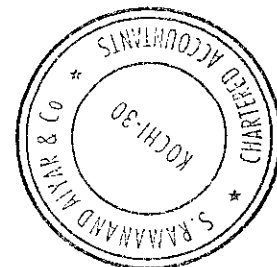
Jalanidhi Phase I & II balances has been consolidated and shown as a single figure in the Balance Sheet.

K. Provision for Gratuity

No provision for Gratuity has been made.

L. 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 31/03/2021	As on 31/03/2020
Opening Balance	65,23,599	70,40,118
Add: Used for acquisition of capital assets during the year	0	15,64,850
Less: Transfer to Income & Expenditure Account	12,16,595	20,81,369
Less: Assets sold/ transfer to Revenue Grant	0	0
Total	53,07,004	65,23,599

B. Unutilised Revenue Grant

Particulars	Jalanidhi		State Disaster Relief Fund	Sustainability Support to Community Managed Water Supply Scheme
	Phase I	Phase II		
Opening Balance	15,66,59,721	50,51,34,279	10,14,22,000	5,61,39,283
Transfer			(1,05,98,602)	1,05,98,602
Fund Received	0	9,99,53,525	0	15,00,00,000
Utilised during the year		49,68,86,074	4,40,42,620	16,65,85,102
Balance at the end of the year	15,66,59,721	10,82,01,730	4,67,80,778	5,01,52,783

Ernakulam

21st December, 2021.For **S.RAMANAND AIYAR & Co.**
Chartered Accountants

FRN: 000990N

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

M.No: 214197



UDIN-21214197A AAAAD3181

S. Ramanand Aiyar & Co.

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RECOMMENDATIONS FOR IMPROVEMENT OF THE SYSTEM

1. Official web mail ids should be created in Jalanidhi for the staff.
2. Option for attaching of documents for each entry have to be used in FMIS software in Jalanidhi - Panchayth level / Beneficiary level.
Various reports like fund utilization, excess cost incurred than the budget, percentage of completion of projects, divisional reconciliation, bank reconciliation (even in panchayath level), date of maturity of retention etc. can be incorporated and better control over projects can exerted. All data base can maintain in PMU server so that any alteration, deletion can be identified. Also, parallel running of the FMIS software with Tally software for a certain period must be ensured for accuracy of the data output.
3. Instructions has to give Panchayath for not paying the GST, TDS, KCWWF etc from Panchayath plan fund.
4. Instructions has to give Panchayath for paying the KCWWF, GST, TDS etc of Jalanidhi separately from Panchayath expenses & to hand over the receipts / challans, also have to take step for the payment in due date.
5. 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.
6. Always tally physical cash with Tally software on day-to-day basis.
7. A separate column should be in payment voucher for recording account head.
8. Fixed Asset has to be physically verified on periodical basis.
9. Accounts have to develop in GP level for sustainability.

Ernakulam

21st December, 2021.



For **S. RAMANAND AIYAR & Co.**

Chartered Accountants

IFRN: 000990N

Shaban Kuncheria
Shaban Kuncheria B.Sc., F.C.A.
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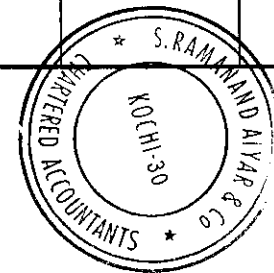
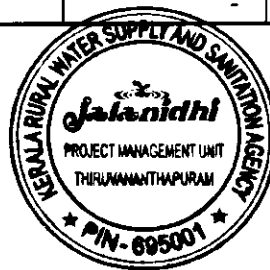
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KERALA RURAL WATER SUPPLY AND SANITATION AGENCY
PTC TOWER, S.S KOVIL ROAD, THAMPANOR, THIRUVANANTHAPURAM.
BALANCE SHEET AS AT 31-03-2021

Amount in Rs

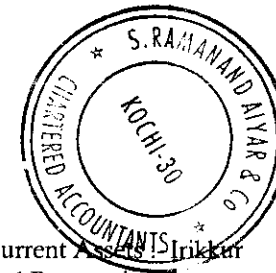
PREVIOUS YEAR	LIABILITIES	SCH NO		As on 31.03.2021	PREVIOUS YEAR	ASSETS	SCH NO		As on 31.03.2021
	CAPITAL GRANT					FIXED ASSETS			
70,40,118	Opening Balance of Capital Grant		65,23,599		5,22,96,901	Gross Value		5,22,96,901	
	used for acquisition of Capital Assets				4,57,73,303	Less: Accumulated depreciation		4,69,89,898	
					65,23,598		XIII		53,07,003
15,64,850	Add : Capital Grant used for acquisition of Capital Assets during the Year		65,23,599			CURRENT ASSETS, LOANS AND ADVANCES			
86,04,968						A. CURRENT ASSETS			
20,81,370	Less: Amount transferred to income and Expenditure Account		12,16,595		16,746	Cash in Hand	I	24,817	
65,23,599	being the depreciation on Fixed Assets acquired out of Capital Grant		53,07,004		65,52,41,368	Cash at Bank	II	21,52,95,345	
	Less: Assets sold/ tfr to revenue grant				9,52,526	Fund in Transit	III	-	
65,23,599				53,07,004	70,260	Deposits	IV	70,260	21,53,90,422
	UNUTILISED GRANT(REVENUE)				65,62,80,900				
	National Rural Drinking Water Programme					B. LOANS AND ADVANCES			
	Less: Utilised during the year				8,75,38,959	Advances to KWA			
						Opening Balance		8,57,97,430	
					11,22,79,294	Add: Paid and Adjusted during the year		45,50,000	
1,55,33,400	Iron Removal Plant				11,40,20,823	Less: Utilised during the year		-	
1,55,33,400	Less: Transferred to Jalanidhi Phase I & II				8,57,97,430				9,03,47,430



KERALA RURAL WATER SUPPLY AND SANITATION AGENCY
PTC TOWER, S.S KOVIL ROAD, THAMPANOR, THIRUVANANTHAPURAM.
BALANCE SHEET AS AT 31-03-2021

Amount in Rs

PREVIOUS YEAR	LIABILITIES	SCH NO	As on 31.03.2021	PREVIOUS YEAR	ASSETS	SCH NO	As on 31.03.2021
79,55,05,783	Jalanidhi (Phase I & II) Opening Balance		66,17,94,000	20,52,009	Opening Advance to KWA- Electricity arrear advance		20,52,009
80,45,02,047	Add: funds received during the year		9,99,53,525		Add: Paid during the year		
-	Add: Assets sold/ tr from Capital grant (Including Buy-Back amount)		-	20,52,009	Less: Utilised during the year		
1,55,33,400	Add: Iron Removal Plant						20,52,009
36,880	Less: Utilised against Phase I			7,53,75,187	Other current Assets - Malappuram Embezzlement		7,53,75,187
9,70,000	Less: Utilised for NRDWP			5,32,020	Other current Assets - Income Tax Penalty- Malappuram		5,32,020
	Less: Amount utilised by GPs		27,78,55,100	3,49,764	Other current Assets - Arrear TDS- Malappuram		3,49,764
95,27,40,350	Less: Utilised during the year		21,90,30,974	42,328	Other current Assets -Income tax Penalty - PMU		42,328
66,17,94,000			26,48,61,451				
	Fund From State Disaster Relief Fund				Advance to CED Suchitwa mission and SEUF-Suchitwa mission		10,62,000
5,71,50,000	Opening Balance		9,08,23,398	10,62,000	Advance to GP LAC		-
4,42,72,000	Funds received during the year			2,42,683	Staff Advance	V	1,91,383
1,05,98,602	Less: Utilised during the year		4,40,42,620	58,385	Other Advances	VI	58,405
9,08,23,398			4,67,80,778	52,40,586	Advance to Supporting organisation		-
	Sustainability Support to Community managed Water Supply Scheme			10,27,92,044			7,76,11,087
-5,55,664	Opening Balance		6,67,37,885				
10,00,00,000	Funds received during the year		15,00,00,000				
3,27,06,451	Less: Utilised during the year		16,65,85,102	42,26,638	Other Current Assets GP (Road Restoration Expense Refundable)		42,26,638
6,67,37,885		VII					




KERALA RURAL WATER SUPPLY AND SANITATION AGENCY
PTC TOWER, S.S KOVIL ROAD, THAMPANOR, THIRUVANANTHAPURAM.
BALANCE SHEET AS AT 31-03-2021

Amount in Rs

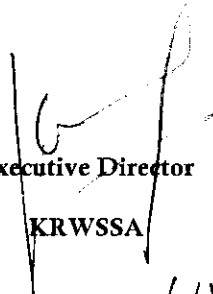
PREVIOUS YEAR	LIABILITIES	SCH NO		As on 31.03.2021	PREVIOUS YEAR	ASSETS	SCH NO		As on 31.03.2021
	CURRENT LIABILITIES AND PROVISIONS								
	CURRENT LIABILITES								
1,20,36,613	Retention Money	VIII	1,28,16,106	2,20,79,169					
1,97,57,125	Sundry Creditors		92,63,063						
3,17,93,738	JJM - Advance from KWA								
-	Opening Balance		-						
-	Funds received during the year		1,12,88,578						
-	Less: Utilised during the year	IX	55,35,173	57,53,405					
85,76,72,619				39,49,34,589					39,49,34,589

Place: Trivandrum

Date: 10/11/2021


 Director (Finance & Admn)

KRWSSA


 Executive Director

KRWSSA

For S. RAMANAND AIYAR & Co.
 Chartered Accountants

ERN: 000990N


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

M.No: 214197

Vide our report of even date

UDIN-21214197AAAAAN9975



KERALA RURAL WATER SUPPLY AND SANITATION AGENCY

PTC TOWER, S.S KOVIL ROAD, THAMPANOOR, THIRUVANANTHAPURAM.

STATEMENT OF INCOME AND EXPENDITURE FOR THE PERIOD FROM 01/04/2020 TO 31/03/2021

Amount in Rs

PREVIOUS YEAR	EXPENSES	SCH NO	CURRENT YEAR	PREVIOUS YEAR	INCOME	SCH NO	AMOUNT	CURRENT YEAR
13,69,03,589	Administrative Expenses - Jalanidhi-II	X	5,68,09,807	95,27,40,350	GRANTS From Government of Kerala-Jalanidhi Phase II		21,90,30,974	
6,70,911	Training and Seminar	XI	93,003	15,64,850	Less:Fixed Asset Purchased		-	
16,26,320	Audit Fees		12,22,550	95,11,75,500	during the year			21,90,30,974
74,68,72,401	Grama Panchayat Expenditure	XII	16,48,45,693	20,81,370	Amount Transferred from capital grant			12,16,595
20,81,370	Depreciation	XIII	12,16,595	1,19,65,974	Interest & Other non Project Income	XIV		36,86,007
11,40,20,823	Common Infrastructure - KWA		-	83,69,486	Other Income	XV		2,54,072
				2,43,56,447	GP contribution			-
				42,26,638	Road Restoration expenses to be recovered			-
1,00,21,75,414			22,41,87,647	1,00,21,75,414				22,41,87,647

Place:Trivandrum

Date: 10/11/2021



[Signature]

Director (Finance & Admn)

KRWSSA

[Signature]

Executive Director

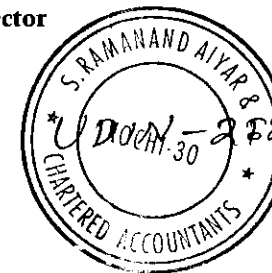
KRWSSA

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[Signature]
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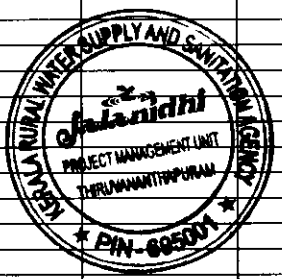
M.No. 214197
AUDITORS REPORT

Vide our report of even date

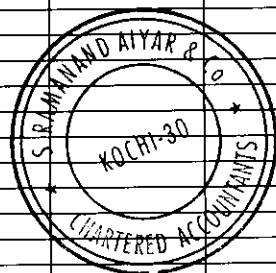


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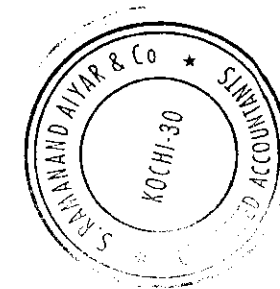
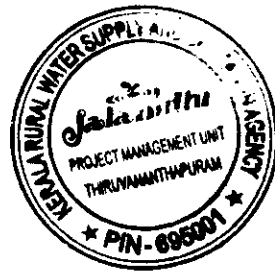
Particulars	Cost					Depreciation					Written Down Value		
	Description of Assets	Cost as on 01-04-2020	Additions during the year		Sale or Transfer	TOTAL	Rate (%)	Upto 01-04-2020	For the period from		Upto 31-03-2021	WDV as at 31-3-2020	WDV as at 31-03-2021
			More than 180 days	Less than 180 days					On Assets sold	Existing / New Assets			
Electrical Fittings	47,256.00				47,256.00	10.00	37,811.69		944.43	38,756.12	9,444.31	8,499.88	
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	7,95,943.02		70,729.80	8,66,672.82	7,07,297.98	6,36,568.18	
Miscellaneous Assets	26,425.00				26,425.00	15.00	24,954.17		220.62	25,174.80	1,470.83	1,250.20	
Photocopier	1,29,828.00				1,29,828.00	15.00	1,15,176.52		2,197.72	1,17,374.24	14,651.48	12,453.76	
Technical Equipments	10,579.00				10,579.00	15.00	9,800.22		116.82	9,917.04	778.78	661.96	
UPS	3,21,275.00				3,21,275.00	15.00	2,36,414.54		12,729.07	2,49,143.61	84,860.46	72,131.39	
Airconditioner & Refrigerator	61,185.00				61,185.00	15.00	51,300.41		1,482.69	52,783.10	9,884.59	8,401.90	
Modem	30,910.00				30,910.00	15.00	17,004.42		2,085.84	19,090.26	13,905.58	11,819.74	
Printer & Scanner	2,00,100.00				2,00,100.00	15.00	1,07,421.64		13,901.75	1,21,323.39	92,678.36	78,776.61	
Projector LCD	19,634.00				19,634.00	15.00	18,630.23		150.56	18,780.80	1,003.77	853.20	
Scanner	63,650.00				63,650.00	15.00	36,023.68		4,143.95	40,167.63	27,626.32	23,482.37	
(D)	36,86,759.00				36,86,759.00		26,83,793.74		1,24,790.88	28,08,584.62	10,02,965.26	8,78,174.38	
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	24,561.46		415.65	24,977.12	4,156.54	3,740.88	
Furniture & Fixtures	4,21,071.00				4,21,071.00	10.00	3,52,545.82		6,852.52	3,59,398.34	68,525.18	61,672.66	
Miscellaneous Assets	33,169.00				33,169.00	15.00	31,289.43		281.94	31,571.36	1,879.57	1,597.64	
Photocopier	86,268.00				86,268.00	15.00	83,088.79		476.88	83,565.67	3,179.21	2,702.33	
UPS	4,950.00				4,950.00	15.00	4,767.60		27.36	4,794.96	182.40	155.04	
Communication Equipment	43,857.00				43,857.00	15.00	41,054.50		420.37	41,474.88	2,802.50	2,382.12	
Computers & Accessories	1,18,005.00				1,18,005.00	60.00	1,18,004.68		0.19	1,18,004.87	0.32	0.13	
Technical Equipments	16,838.00				16,838.00	15.00	15,180.04		248.69	15,428.74	1,657.96	1,409.26	
Vehicle	-				-	15.00	-		-	-	-	-	
Modem	5,563.00				5,563.00	15.00	5,244.99		47.70	5,292.69	318.01	270.31	
Refrigerator & Air conditioner	38,700.00				38,700.00	15.00	36,895.31		270.70	37,166.01	1,804.69	1,533.99	
Scanner	6,349.00				6,349.00	15.00	6,037.01		46.80	6,083.81	311.99	265.19	
Air Conditioner	-				-	15.00	-		-	-	-	-	
(E)	8,04,637.00				8,04,637.00		7,19,818.63		9,088.81	7,28,907.45	84,818.37	75,729.55	
Capcell													
UPS	7,750.00				7,750.00	15.00	7,330.31		62.95	7,393.26	419.69	356.74	
Computer	1,19,836.00				1,19,836.00	60.00	1,19,835.94		0.03	1,19,835.98	0.06	0.02	
Miscellaneous Assets	18,728.00				18,728.00	15.00	17,443.59		192.66	17,636.25	1,284.41	1,091.75	
Furniture & Fixtures	2,10,162.00				2,10,162.00	10.00	1,78,476.17		3,168.58	1,81,644.75	31,685.83	28,517.25	
(F)	3,56,476.00				3,56,476.00		3,23,086.00		3,424.23	3,26,510.24	33,390.00	29,965.76	
DPMU-Trivandrum													
Furniture & Fixtures	76,509.00				76,509.00	10.00	60,844.39		1,566.46	62,410.85	15,664.61	14,098.15	
Typewriter	-				-	15.00	-		-	-	-	-	
UPS	7,500.00				7,500.00	15.00	6,742.64		113.60	6,856.25	757.36	643.75	
Communication Equipment	7,100.00				7,100.00	15.00	6,425.06		101.24	6,526.30	674.94	573.70	
Electrical Fittings	13,480.00				13,480.00	10.00	10,589.77		289.02	10,878.79	2,890.23	2,601.21	
Comp.Serv.UPS&Equip	4,212.00				4,212.00	60.00	4,211.99		0.01	4,212.00	0.01	0.00	
Modem	-				-	15.00	-		-	-	-	-	
Books	-				-	100.00	-		-	-	-	-	
Miscellaneous Assets	2,719.00				2,719.00	15.00	2,439.57		41.91	2,481.48	279.43	237.52	
Technical Equipments	-				-	15.00	-		-	-	-	-	
Scanner	-				-	15.00	-		-	-	-	-	
(G)	1,11,520.00				1,11,520.00		91,253.42		2,112.25	93,365.67	20,266.58	18,154.33	
DPMU-Kottayam													
Furniture & Fixtures	34,090.00				34,090.00	10.00	27,540.45		654.96	28,195.40	6,549.55	5,894.60	
Typewriter	-				-	15.00	-		-	-	-	-	
UPS	-				-	15.00	-		-	-	-	-	



Particulars	Cost				Depreciation						Written Down Value		
	Description of Assets	Cost as on 01-04-2020	Additions during the year		Sale or Transfer	TOTAL	Rate (%)	Upto 01-04-2020	For the period from		Upto 31-03-2021	WDV as at 31-3-2020	WDV as at 31-03-2021
			More than 180 days	Less than 180 days					On Assets sold	Existing / New Assets			
Communication Equipment	10,337.00				10,337.00	15.00	9,546.89		118.52	9,665.41	790.11	671.59	
Electrical Fittings	21,005.00				21,005.00	10.00	17,004.61		400.04	17,404.65	4,000.39	3,600.35	
Comp.Serv.UPS&Equip	11,130.00				11,130.00	60.00	11,129.93		0.04	11,129.97	0.07	0.03	
Modem	1,663.00				1,663.00	15.00	1,426.45		35.48	1,461.93	236.55	201.07	
Books	-				-	100.00	-		-	-	-	-	
Miscellaneous Assets	-				-	15.00	-		-	-	-	-	
Technical Equipments	-				-	15.00	-		-	-	-	-	
Scanner	-				-	15.00	-		-	-	-	-	
(H)	78,225.00				78,225.00		66,648.34	-	1,209.03	67,857.37	11,576.66	10,367.63	
DPMU-Ernakulam													
Furniture & Fixtures	86,843.00				86,843.00	10.00	68,962.80		1,788.02	70,750.82	17,880.20	16,092.18	
Typewriter	-				-	15.00	-		-	-	-	-	
UPS	-				-	15.00	-		-	-	-	-	
Communication Equipment	9,500.00				9,500.00	15.00	8,773.87		108.92	8,882.79	726.13	617.21	
Electrical Fittings	77,329.00				77,329.00	10.00	62,601.75		1,472.73	64,074.47	14,727.25	13,254.53	
Comp.Serv.UPS&Equip	7,150.00				7,150.00	60.00	7,149.97		0.02	7,149.99	0.03	0.01	
Modem	3,965.00				3,965.00	15.00	3,661.94		45.46	3,707.40	303.06	257.60	
Books	-				-	100.00	-		-	-	-	-	
Miscellaneous Assets	6,524.00				6,524.00	15.00	5,928.70		89.30	6,017.99	595.30	506.01	
Technical Equipments	867.00				867.00	15.00	791.26		11.36	802.62	75.74	64.38	
Scanner	-				-	15.00	-		-	-	-	-	
(I)	1,92,178.00				1,92,178.00		1,57,870.27	-	3,515.80	1,61,386.08	34,307.73	30,791.92	
DPMU-Waynad													
Furniture & Fixtures	2,59,617.00				2,59,617.00	10.00	2,05,806.07		5,381.09	2,11,187.16	53,810.93	48,429.84	
Air conditioner / Refrigeration	-				-	15.00	-		-	-	-	-	
Typewriter	-				-	15.00	-		-	-	-	-	
UPS	2,900.00				2,900.00	15.00	2,646.67		38.00	2,684.67	253.33	215.33	
Photocopier	51,830.00				51,830.00	15.00	47,302.43		679.14	47,981.57	4,527.57	3,848.43	
Communication Equipment	21,375.00				21,375.00	15.00	19,507.80		280.08	19,787.88	1,867.20	1,587.12	
Projector LCD	1,25,888.00				1,25,888.00	15.00	1,12,950.53		1,940.62	1,14,891.15	12,937.47	10,996.85	
Electrical Fittings	22,783.00				22,783.00	10.00	18,048.14		473.49	18,521.63	4,734.86	4,261.37	
Comp.Serv.UPS&Equip	10,035.00				10,035.00	60.00	10,034.99		0.01	10,035.00	0.01	0.00	
Modem	2,200.00				2,200.00	15.00	2,007.82		28.83	2,036.65	192.18	163.35	
Books	-				-	100.00	-		-	-	-	-	
Miscellaneous Assets	4,600.00				4,600.00	15.00	4,162.72		65.59	4,228.31	437.28	371.69	
Technical Equipments	720.00				720.00	15.00	657.10		9.43	666.54	62.90	53.46	
Scanner	4,950.00				4,950.00	15.00	4,479.44		70.58	4,550.03	470.56	399.97	
(J)	5,06,898.00				5,06,898.00		4,27,603.73	-	8,966.86	4,36,570.58	79,294.27	70,327.42	
DPMU-Kannur													
Furniture & Fixtures	4,74,514.00				4,74,514.00	10.00	3,52,569.53		12,194.45	3,64,763.97	1,21,944.47	1,09,750.03	
Typewriter	-				-	15.00	-		-	-	-	-	
UPS,scanner,printer	2,59,450.00				2,59,450.00	15.00	1,49,608.30		16,476.26	1,66,084.55	1,09,841.70	93,365.45	
Communication Equipment	24,585.00				24,585.00	15.00	22,437.40		322.14	22,759.54	2,147.60	1,825.46	
Electrical Fittings	57,000.00				57,000.00	10.00	45,851.46		1,114.85	46,966.31	11,148.54	10,033.69	
Comp.Serv.UPS&Equip	98,595.00				98,595.00	60.00	97,846.09		449.35	98,295.44	748.91	299.56	
Modem	550.00				550.00	15.00	507.96		6.31	514.27	42.04	35.73	
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	14,974.59		902.31	15,876.90	6,015.41	5,113.10	
Technical Equipments	48,600.00				48,600.00	15.00	44,354.58		636.81	44,991.40	4,245.42	3,608.60	
Air conditioner / Refrigeration	2,71,600.00				2,71,600.00	15.00	1,16,046.38		23,333.04	1,39,379.42	1,55,553.62	1,32,220.58	
(K)	12,59,429.00				12,59,429.00		8,47,741.28	-	55,435.52	9,03,176.80	4,11,687.72	3,56,252.20	



Particulars	Cost					Depreciation				Written Down Value			
	Description of Assets	Cost as on 01-04-2020	Additions during the year		Sale or Transfer	TOTAL	Rate (%)	Upto 01-04-2020	For the period from		Upto 31-03-2021	WDV as at 31-3-2020	WDV as at 31-03-2021
			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	6,301.30		143.20	6,444.51	954.70	811.49	
Electrical Fittings	6,520.00				6,520.00	10.00	4,770.63		174.94	4,945.57	1,749.37	1,574.43	
Comp.Serv.UPS&Equip	2,70,634.00				2,70,634.00	60.00	2,70,630.25		2.25	2,70,632.50	3.75	1.50	
Furniture & Fixtures	7,250.00				7,250.00	10.00	5,304.77		194.52	5,499.29	1,945.23	1,750.71	
Vehicle	3,200.00				3,200.00	15.00	2,744.83		68.28	2,813.10	455.17	386.90	
Miscellaneous Assets	5,870.00				5,870.00	15.00	5,097.66		115.85	5,213.51	772.34	656.49	
(L)	3,00,730.00				3,00,730.00		2,94,849.44	-	699.04	2,95,548.48	5,880.56	5,181.52	
RPMU-Idukki													
Computer	5,46,400.00				5,46,400.00	60.00	5,36,608.51		5,874.89	5,42,483.40	9,791.49	3,916.60	
Furniture & Fixtures	5,71,160.00				5,71,160.00	10.00	2,00,974.97		37,018.50	2,37,993.47	3,70,185.03	3,33,166.53	
UPS,Printer	2,54,590.00				2,54,590.00	15.00	1,51,931.75		15,398.74	1,67,330.49	1,02,658.25	87,259.51	
Media Equipments	49,616.00				49,616.00	15.00	29,252.23		3,054.56	32,306.80	20,363.77	17,309.20	
Electrical Fittings	30,664.00				30,664.00	10.00	15,988.41		1,467.56	17,455.97	14,675.59	13,208.03	
Miscellaneous Assets	2,850.00				2,850.00	15.00	2,004.88		126.77	2,131.65	845.12	718.35	
Photocopier	1,31,475.00				1,31,475.00	15.00	77,155.05		8,147.99	85,303.04	54,319.95	46,171.96	
Air conditioner / Refrigeration	28,750.00				28,750.00	15.00	20,915.90		1,175.12	22,091.01	7,834.10	6,658.99	
(M)	16,15,505.00	-	-	-	16,15,505.00		10,34,831.70	-	72,264.13	11,07,095.83	5,80,673.30	5,08,409.17	
TOTAL (A+B+C+D+E+F+G+H+I+J+K+L+M)	5,22,96,900.95	-	-	-	5,22,96,900.95	-	4,57,73,303.31	-	12,16,594.56	4,69,89,897.87	65,23,597.92	53,07,003.22	

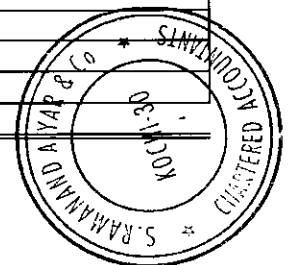


KERALA RURAL WATER SUPPLY AND SANITATION AGENCY
Schedules to Balance Sheet as on 31.03.2021

Previous Year		Schedule I	Current Year	
Dr	Cr		Dr	Cr
		Cash in Hand		
4,555.00		PMU Cash - Imprest	5,537	
4.00		PMU Cash - Main	-	
1,185.00		RPMU Idukki Cash	8,721	
1,115.00		RPMU Kannur Cash	339	
9,887.00		RPMU Malappuram Cash	10,220	
16,746.00			24,817	
16,746.00			24,817	

Previous Year		Schedule II	Current Year	
Dr	Cr		Dr	Cr
		Cash at Bank		
18,51,770.00		PMU Bank - Canara, Cantt./Chalai	44,29,352	
2,98,720.00		PMU Bank - Dist Treasury, Tvm	72,115	
4,33,55,805.59		PMU Bank - SBI, Santhinagar	4,21,84,215	
21,08,37,728.00		PMU - District Treasury PSTSB A/C	10,00,000	
		PMU - SBI Online Account - Santhinagar	1,527	
6,97,475.88		PMU - SBT, Santhinagar - E-Tender	14,91,816	
58,06,885.00		PMU - Union Bank of India, Trivandrum Main Br.	59,92,474	
1,07,52,631.47		RPMU Idukki Bank - SBT	32,36,414	
29,293.50		RPMU Idukki Bank - SBT E-Tender	1,88,634	
6,30,896.00		RPMU Idukki - Treasury Bank A/C	6,30,896	
27,60,964.08		RPMU Idukki Union Bank	28,47,040	
2,00,81,993.00		RPMU Idukki SBI Sustainability Support	45,91,374	
15,27,177.00		RPMU Kannur Bank- Canara	8,06,422	
4,52,35,883.00		RPMU Kannur Bank - Canara - SSP	3,64,26,583	
1,21,70,742.00		RPMU Kannur Bank - SBT	1,29,24,309	
2,495.00		RPMU Kannur SBT- CA A/c	5,29,965	
1,73,237.00		RPMU Kannur - Syndicate Bank	3,38,43,496	
55,59,191.50		Rpmu Mlpm - SBI - Project	2,51,14,020	
10,240.00		RPMU Mlpm-Treasury Bank-Project	10,240	
1,84,928.00		RPMU Mpm Bank - Indian NRDWP	1,90,548	
2,00,05,054.78		RPMU MPM- Canara (E-Syndicate Bank - Sustainability	3,23,60,605	
40,55,094.00		Rpmu Mpm-Indian Bank -admin	50,74,563	
17,11,225.00		RPMU Mpm-SBT-E Tender A/c- CA	13,48,738	
26,75,01,938.49		Bank Balances of GPs - Sub Schedule	-	
65,52,41,368.29			21,52,95,345	

Previous Year		Schedule III	Current Year	
Dr	Cr		Dr	Cr
		Fund in Transit		
		PMU		
2,26,062.50		Idukki		
-50,994.00		Kannur		
7,77,457.50		Malappuram		
9,52,526.00		Total		



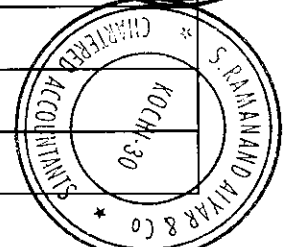
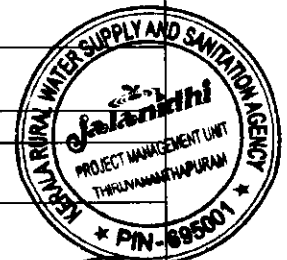
KERALA RURAL WATER SUPPLY AND SANITATION AGENCY
Schedules to Balance Sheet as on 31.03.2021

Previous Year		Schedule IV	Current Year	
Dr	Cr	Deposits	Dr	Cr
		PMU		
3,000.00		Telephone Deposit 30/05/2000	3,000	
2,000.00		Telephone Deposit 25/11/2000	2,000	
6,000.00		Telephone Deposit 10/10/1999	6,000	
9,000.00		Telephone Deposit 30/11/1999	9,000	
10,000.00		Telephone Deposit 18/08/2015	10,000	
3,312.00		Other Deposits	3,312	
		CPTR		
500.00		Telephone Deposit 31/03/2010	500	
		RPMU-Malappuram		
15,000.00		Telephone Deposit 19/12/15	15,000	
5,298.00		Electricity Deposit 12/06/2019	5,298	
13,300.00		Other Deposits	13,300	
		Thrissur		
1,100.00		Gas Conn. Deposit 25/07/2006	1,100	
		PMU		
1,750.00		Gas Conn. Deposit 21/02/2015	1,750	
70,260.00		Total	70,260	

Previous Year		Schedule V	Current Year	
Dr	Cr	Staff Advance	Dr	Cr
1,35,765.00		Advance to Staff-PMU	1,21,765	
1,06,918.00		Advance to Staff-RPMU	69,618	
2,42,683.00		Total	1,91,383	

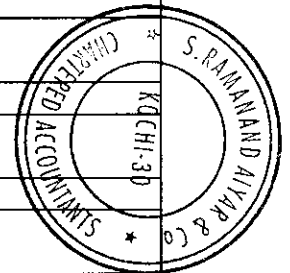
Previous Year		Schedule VI	Current Year	
Dr	Cr	Other advances of RPMU & PMU	Dr	Cr
20,000.00		Advance to others-idukki	-	
19,892.00		Advance to Ashok Kumar Singh, IAS	19,892	
38,513.00		Advance to others-Malappuram	38,513	
	20000	B Pradeep, GWD		-
	20	JOSAB International		-
78,405.00	20,020.00	Grand Total	58,405	-
	58,385.00			58,405

Previous Year		Schedule VII	Current Year	
Dr	Cr		Dr	Cr
		Sustainability Support Programme to WSS		
5,55,664.00		Opening Balance		6,67,37,885
	10,00,00,000.00	KRWSA - PMU Sustainability		15,00,00,000
		Advertisement - Sustainability	2,85,567	
		Annual Maintenance Contracts-Sustainability	1,06,141	
		Audit Fee - PMU-RPMU - Sustainability	6,81,000	
33.00		Bank Charges - Sustainability	2,269	
		Communication Expenses - Sustainability	3,17,391	
		Computer Stationery - Sustainability	24,400	
		Conference, Meeting & Seminar - Sustainability	28,780	
5,28,000.00		Consultancy Charges - Social - Sustainability	1,27,432	
4,62,000.00		Consultancy charges - Technical - Sustainability		

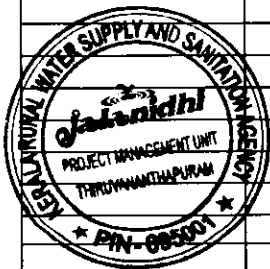


KERALA RURAL WATER SUPPLY AND SANITATION AGENCY
Schedules to Balance Sheet as on 31.03.2021

		Consultancy - Others - Sustainability	5,32,710	
		Electricity & Water Charges - Sustainability	1,50,078	
		Employer's Contribution to EPF - Sustainability	5,43,825	
		Fuel Charges - Sustainability	47,489	
		Gratuity to Staff - Sustainability	2,38,800	
		Legal Consultant Charges - Sustainability	1,05,500	
		Medical Expenses - Sustainability	6,66,251	
		Other Establishment Expenses - Sustainability	1,13,215	
		Postage - Sustainability	5,802	
		Printing and Stationery - Sustainability	2,81,289	
		Rent - Office Building - Sustainability	15,54,929	
		Repairs and Maintenance - General- Sustainability	42,030	
		Repairs and Manintanence- Vehicle - Sustainability	53,072	
		Salary to Staff - Sustainability	1,40,59,350	
		Staff Welfare Expenses - Sustainability	46,672	
2,31,392.00		Training Expenses - Sustainability	27,920	
		Travelling Expenses - Sustainability	5,72,101	
		Vehicle Hire Charges -Sustainability	9,97,349	
		Wages -Sustainability	4,18,673	
		WSS Expenses - Sustainability	57,810	
	6,33,307.00	Bank Interest - Sustainability		23,44,443
		Other Income - Sustainability		2,75,000
3,21,18,333.00		Fund Transfer to GPs - Sustainability	14,71,16,700	
3,38,95,422.00	10,06,33,307.00	Total	16,92,04,545	21,93,57,328
	6,67,37,885.00			5,01,52,783



Previous Year		Schedule VIII	Current Year	
Dr	Cr	Sundry Creditors For Expenses	Dr	Cr
	10,62,000.00	Audit Fee Payable		1,50,000
	4,54,221.00	Salary Payable	88,000	17,16,556
	13,860.00	Wages Payable		86,663
	1,26,378.00	Expenses Payable		2,87,504
	-47,18,743.93	GP Payables		
	41,90,677.18	KCWWF		4,75,027
	1,47,29,245.08	VAT		15,31,581
	-3,17,095.00	TDS Salary	3,44,091	2,23,436
	-7,848.00	Deductions LIC	13,970	6,453
	-7,16,504.00	Deductions Others	-	2,58,988
	-1,72,521.00	Deductions P F	2,20,060	1,09,323
	-62,632.00	Deduction-EPF	1,77,85,348	1,78,28,916
	-21,725.00	Tax Deductions Rent	14,720	4,768
	8,25,113.00	Tax Deductions Consultancy	2,214	10,50,423
	31,60,104.96	Tax Deductions Works	-	75,147
	1,00,000.00	Advance From Irrigation Department		
	11,97,400.00	EMD	-	16,07,400
	-	Covid-19 Salary Cut		9,70,228
85,200.00		Flood Relief Contribution	10,74,111	7,19,583
	3,545.00	GST TDS	9,10,167	9,08,071

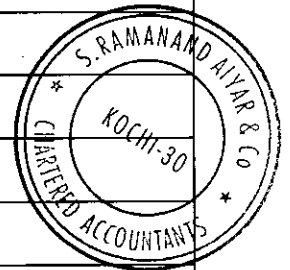


KERALA RURAL WATER SUPPLY AND SANITATION AGENCY
Schedules to Balance Sheet as on 31.03.2021

		Electricity & Water Charges Payable		22,647
3,150.00		Retention	-	-
		EMD JJM		3,82,323
		GST-TDS JJM		85,332
		Rent Payable	-	2,20,407
		Salary Payable - Sustainability		9,94,968
88,350.00	1,98,45,475.29	Total	2,04,52,681	2,97,15,744
	1,97,57,125.29			92,63,063

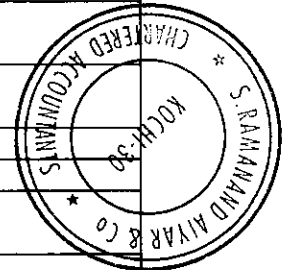
Previous Year		Schedule IX	Current Year	
Dr	Cr		Dr	Cr
		Jal Jeevan Mission		
		Advertisement - JJM	11,32,480	
		JJM - GPs - FHTCs	38,34,400	
		JJM - IEC/WQMS/ISA Related Exp	5,68,293	
		Total	55,35,173	

		Sub-Schedule	Previous Year	
			Dr	Cr
		Bank Balances of GPs		
		Adimaly GP UBI Bank a/c 352502010061161	31,15,747	
		Arakkulam GP UBI Bank a/c 49302010006949	25,33,610	
		Aymanam GP SBT Bank a/c 67218348137	79,55,894	
		Bharananganam GP SBT Bank a/c 67216068785	3,68,034	
		Bison Valley SBT GP Bank a/c 67213238991	7,01,507	
		Chakkupallam GP SBT Bank a/c 67213389452	4,65,357	
		Kanjikuzhy GP UBI Bank a/c 423102010012810	2,33,766	
		Kadaplamattom GP SBT Bank a/c 67157473776	4,42,036	
		Kanghazha GP SBT Bank a/c 67214959003	15,42,967	
		Kanthaloor GP UBI Bank a/c 423502010009618	9,12,007	
		Konnathady SBT Bank a/c 67158594155	30,57,753	
		Kooropada GP SBT Bank a/c 67200166507	11,83,692	
		Kurichi GP SBT Bank a/c 67217950733	14,86,823	
		Manickal GP UBI Bank a/c 444702010012846	61,003	
		Mankulam GP SBI Bank a/c 32822723564	10,91,062	
		Mutholy GP SBT Bank a/c 67212522907	20,63,309	
		Mynagapally GP Syndicate Bank a/c 5042200090584	25,87,710	
		Ranni GP Canara Bank a/c 2319101046633	4,25,755	
		Kunnathanam GP SBT Bank a/c 67162293732	2,82,363	
		Maragantpally GP SBT Bank a/c 67213574874	45,18,099	



KERALA RURAL WATER SUPPLY AND SANITATION AGENCY
Schedules to Balance Sheet as on 31.03.2021

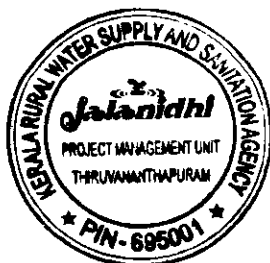
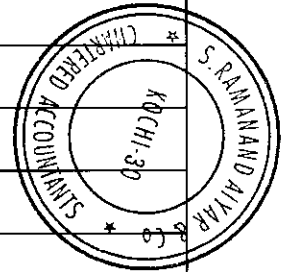
	Marayoor GP SBT Bank a/c 67219955220	59,48,120	
	Meenachil GP SBT Bank a/c 67217940000	3,17,383	
	Meenadom GP SBT Bank a/c 67210816397	23,50,049	
	Panachikkadu GP Corporation Bank a/c 023200101007061	31,96,413	
	Poonjar Thekkekara GP Central Bank of India a/c 32336403807	7,47,525	
	Udumbannoor GP South Malabar Gramin Bank a/c 40356101004076	14,42,594	
	Vannapuram GP SBT Bank a/c 67217292740	17,85,271	
	Vathikudy GP UBI Bank a/c 677502010000192	5,22,375	
	Velliyamattom GP UBI Bank a/c 403902010014538	10,96,886	
	Karunapuram GP SBI a/c no:32775088668	21,04,775	
	Thidanad GP SBI a/c no:34242179126	73,872	
	Karoor GP SBT a/c no:67273388572	20,90,078	
	Edamalakudi GP SBT a/c no:67217509583	27,01,259	
	Teekoy GP SBT Bank a/c 67328018283	25,22,017	
	Nedukandam GP SBT Bank a/c 67328820016	39,49,082	
	Nedumkunnam GP SBT Bank a/c 67323279400	48,91,842	
	Madapally GP SBT Bank a/c67330970339	29,23,796	
	Kootickal GP SBT Bank a/c67317410944	27,73,424	
	Kozhuvanal GP SBT Bank a/c67338973593	9,27,663	
	Vattavada GP Union Bank a/c358902010015471	10,24,425	
	Panmpadumpara GP SBT Bank a/c 67330226640	31,56,699	
	Rajakkad GP Union Bank a/c 372302010023000	41,73,394	
	Parathode Post Exit GP	15,88,488	
	Kunnathanam Post Exit	5,65,254	
	Annamnada SBI Bank a/c 33326072041	21,57,817	
	Chelambra Punjab National Bank a/c 4529000100018945	23,50,862	
	Cheruvannur GP Syndicate Bank a/c 44122200018747	13,30,938	
	Chokkad Kerala Gramin Bank a/c 40238101008355	29,89,712	
	Edachery Kerala Gramin Bank a/c 40212101009859	12,10,654	
	Elavally GP Punjab National Bank a/c 4333000100082954	15,63,958	
	Edapatta GP SBT a/c no:67220845190	7,01,595	
	Elavanchery GP Punjab National Bank a/c 4331000100036948	9,15,754	



KERALA RURAL WATER SUPPLY AND SANITATION AGENCY

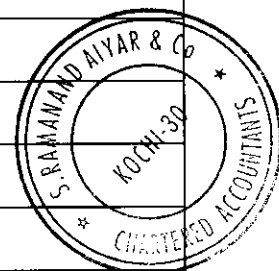
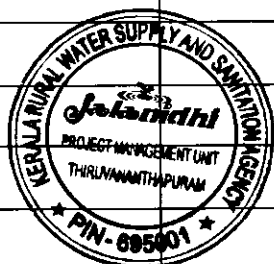
Schedules to Balance Sheet as on 31.03.2021

	Karuvarkundu GP SBI A/C No.67163486304	25,68,183	
	Kattippara GP Canara Bank a/c 0826101059223	13,08,784	
	Keezhariyur GP Kerala Gramin Bank a/c40223101006339	3,13,697	
	Kuttippuram GP Punjab National Bank a/c 4307000100341557	18,45,110	
	Kuzhur SBT Bank a/c 67242665780	21,44,608	
	Lakkidiperur Bank of Baroda Bank a/c 32040100002765	8,20,209	
	Mala Canara Bank a/c 8555101063540	7,47,496	
	Maniyur Kerala Gramin Bank a/c40128101029385	59,00,055	
	Melattur SBT Bank a/c 67216627837	16,60,544	
	Ozhur GP Kerala Gramin Bank a/c 40649101004960	42,39,228	
	Pallasana Punjab Natioanl Bank a/c 4280000100038156	2,88,281	
	Perumannaklari GP SBT Bank a/c 67212919426	35,91,311	
	Poyya SBI Bank a/c 32914155756	50,30,241	
	Puthanchira SBI Bank a/c 33344505291	27,73,320	
	Thamarssrey GP Canara Bank a/c 0826101058540	15,84,210	
	Thennala Kerala Gramin Bank a/c 40174101013764	49,90,153	
	Urangattiri GP Canara Bank a/c 1496101022730	49,73,859	
	Vellanagur GP Canara Bank a/c 1001101183183	4,03,889	
	Vengara GP Canara Bank a/c no:4691101000971	12,57,634	
	Oorakam GP PNB a/c no:4362001700052293	4,19,105	
	Parappur SBT Bank a/c 67217065126	60,17,021	
	Parali GP SBT Bank a/c67326495510	29,48,503	
	Purameri GP SBT Bank a/c 67309029558	69,27,449	
	Ayancheri GP Canara Bank a/c4610101003477	77,69,056	
	Kottur GP Kerala Gramin Bank a/c 40144101011508	21,88,793	
	Naduvannur GP SBI bank a/c 35032173046	16,44,705	



KERALA RURAL WATER SUPPLY AND SANITATION AGENCY
Schedules to Balance Sheet as on 31.03.2021

	Chakittipara GP SBT Bank a/c67332082537	85,18,510	
	Villapalli GP SBT Bank a/c 67334217768	72,82,405	
	Chorode GP Canara bank a/c5418101001054	33,85,084	
	Koduvayur GP Kerala Gramin Bank a/c40295101010916	32,69,218	
	Mankara GP SBI Bank a/c35275565923	69,20,650	
	Mooniyur GP SBT Bank a/c 67305898647	41,09,926	
	Aralam GP Kerala Gramin Bank a/c 40450100009229	17,37,790	
	Alakode GP SBI Bank a/c 32834816183	5,65,150	
	Balal GP Corportion Bank a/c 179100101000016	10,59,489	
	Bellur GP Kerala Gramin Bank a/c 40506100005353	25,15,776	
	Delampady GP Kerala Gramin Bank a/c 40451100008893	3,39,914	
	East Eleri GP Kerala Gramin Bank a/c 40595100001175	71,35,450	
	Edavaka GP Kerala Gramin Bank a/c 40481100009100	9,06,634	
	Irikkur GP Kerala Gramin Bank a/c 40484100006724	64,851	
	Kadirur GP Indian Overseas Bank a/c 027601000015498	8,57,688	
	Kaniyambetta GP SBI Bank a/c 32903317857	21,55,286	
	Kolayad GP Kerala Gramin Bank a/c 40434100009356	14,79,155	
	Kottathara GP SBI Bank a/c 32888847313	19,82,799	
	Kunnothuparamba GP Syndicate Bank a/c 42532200071880	34,25,294	
	Kuttiattoor GP Syndicate Bank a/c 42542200027036	9,69,346	
	Paivalike GP Kerala Gramin Bank a/c 40485100006383	5,72,479	
	Panamaram GP SBI Bank a/c 32891323927	17,33,999	
	Poothadi GP South Malabar Gramin Bank a/c 40121101005969	8,44,871	
	Pozhuthana GP South Malabar Gramin Bank a/c 40229101004146	9,63,559	
	Pullur Periya GP Kerala Gramin Bank a/c 40442100010333	5,44,454	
	Pulpalli GP South Malabar Gramin Bank a/c 0863101030014	9,25,477	
	Thavinjal GP Kerala Gramin Bank a/c 40478100008796	32,31,301	
	Thondernad GP Canara Bank a/c 1042101022914	28,71,320	
	Vellamunda GP Kerala Gramin Bank a/c 40411100012178	25,66,875	
	Kinaroor Karinthalam GP SBT Bank a/c67315399001	1,63,56,606	
	Meenja GP Kerala Gramin Bank a/c40449101007277	27,32,676	
	Total	26,75,01,938	



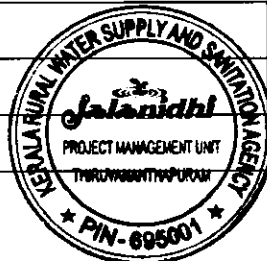
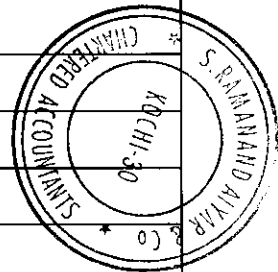
KERALA RURAL WATER SUPPLY AND SANITATION AGENCY

Schedules to Income & Expenditure for the period from 01/04/2020 to 31/03/2021

Schedule X

ADMINISTRATIVE EXPENSES

Previous Year		Current Year	
		Dr	Cr
5,04,75,151.00	Salary to Staff	3,16,69,880.00	
26,55,000.00	Sector Institutional Development Studies	-	
6,65,728.00	Advertisement	1,40,025.00	
2,00,344.00	Annual Maintenance Contracts	3,40,959.00	
9,511.34	Bank Charges	5,940.77	
15,30,904.00	Communication Expenses	8,75,489.00	5,064.00
1,23,030.00	Computer Stationery	22,904.00	
5,76,650.00	Electricity & Water Charges	3,01,025.00	
22,75,042.00	Medical Expenses	10,09,696.00	
8,58,510.00	MIS development	1,02,070.00	
-	Office Furnishing	67,263.00	
2,75,813.00	Other Establishment Expenses	1,47,832.00	
23,532.00	Postage	18,137.00	
3,25,085.00	Printing and Stationery	1,44,860.00	
53,71,248.00	Rent - Office Building	57,16,101.00	
3,36,518.00	Repairs and Maintenance - General	1,06,158.00	
2,46,991.00	Repairs and Manintanence- Vehicle	1,24,758.00	
1,36,347.00	Staff welfare expenses	89,317.00	
36,84,761.00	Travelling Expenses	9,32,570.00	
-	Penal Interest on EPF	-	
1,23,829.00	Fuel charges	1,44,376.00	
40,42,632.00	Vehicle Hire Charges	25,32,009.00	
11,87,000.00	Wages	9,05,650.00	
17,04,900.00	Consultancy - Others	16,38,115.00	
58,13,829.00	Consultany Charges - CQM	-	
-	Consultanxy Charges - CQM		9,776.00
21,19,340.00	Gratuity to staff	10,01,278.00	
10,15,524.00	IEC-PMU/RPMU Level		



KERALA RURAL WATER SUPPLY AND SANITATION AGENCY

Schedules to Income & Expenditure for the period from 01/04/2020 to 31/03/2021

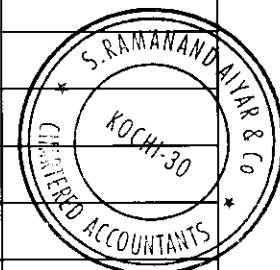
11,86,000.00	Permanent Travel Allowance		
1,58,975.00	Legal Consultant charges	1,10,000.00	
-	Water Quality Surveillance	69,63,379.00	
24,67,703.00	Employer's Contribution to EPF	16,51,974.00	
4,57,988.00	SO/GPAT Payment - Multi-GP WSS		
1,91,100.00	New Small Water Supply Schemes		26,247.00
2,15,600.00	New Technologies for Latrines		
4,14,829.00	IEC-GP/BG level	37,125.00	
4,48,23,128.00	Ground water recharge	-	
11,66,294.00	Water quality expenses to GP	26,800.00	
-1,452.00	Employer's Contribution to EPF- Rain Centre		
46,205.00	Employers Contribution to NPS	25,203.00	
13,69,03,589.34	Total	5,68,50,893.77	41,087.00

5,68,09,806.77

Schedule XI

TRAINING AND SEMINAR

Previous Year		Current Year	
		Dr	Cr
6,45,116.00	Conference, Meeting & Seminar	29,753.00	
19,895.00	Intermediary Level Training - General/CD/Managerial		
6,182.00	Strategic Level Training -General/CD/ Maanagerial		
-4,300.00	Training - GP/BG/SO - Technical		
4,018.00	Training - GP/BG/SO - Financial		
	SO/GPAT Payment - SWSS	63,250.00	
6,70,911.00	Total	93,003.00	-



Schedule XII

GRAMA PANCHAYAT EXPENDITURE

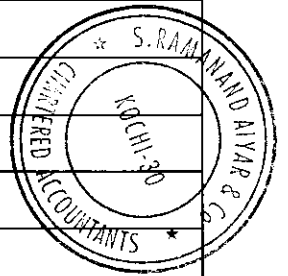
Previous Year		Current Year	
		Dr	Cr
-			
4,62,717.00	GP Strengthening - Innovative Schemes	-	
23,53,992.00	GP Strengthening - Resource Centre	-	
4,58,129.00	Grass Root Level Training - General/CD/ Managerial	-	



KERALA RURAL WATER SUPPLY AND SANITATION AGENCY

Schedules to Income & Expenditure for the period from 01/04/2020 to 31/03/2021

30,310.00	Grass Root Level Training - Financial	-	
92,992.00	Grass Root Level Training - Technical	-	
21,78,537.00	SO/GPAT Payment - Multi-GP WSS	-	
40,58,785.00	New Small Water Supply Schemes	-	
35,65,750.00	New Technologies for Latrines	-	
11,58,611.00	GP Strengthening - PPA Salary	-	
-31,817.00	G-PAT Establishment Expenditure	-	
84,24,940.00	GPAT- Salary Expenditure	-	
64,46,74,484.88	Fund Transfer from GPs to BG	-	
	Fund Transfer from RPMUs to GPs	16,48,45,693.00	
-24,042.54	Bank Charges	-	
3,99,883.80	IEC-GP/BG level	-	
1,43,21,548.00	Pay & Use Latrines	-	
25,777.00	GP Strengthening - Stationery/ TA Etc	-	
2,06,02,142.00	Ground water recharge	-	
-16,514.00	Sanitation IEC	-	
15,28,866.00	Community Biodegradable Waste Management	-	
26,73,333.00	Household Biodegradable Waste Management	-	
52,62,708.00	Other Expenses	-	
1,23,594.00	SO/GPAT Payment - Rehab.WSS	-	
1,76,03,359.00	SO/GPAT Payment - SWSS	-	
1,62,85,677.00	SO/GPAT Payment - LWSS	-	
23,562.00	Plastic Waste Management	-	
4,14,752.00	Liquid Waste Management	-	
2,40,497.00	Flood Restoration Expenses - GWR	-	
-20,172.00	Exposure Visit - GP/SO	-	
74,68,72,401.14	Total	16,48,45,693.00	-



KERALA RURAL WATER SUPPLY AND SANITATION AGENCY

Schedules to Income & Expenditure for the period from 01/04/2020 to 31/03/2021

Schedule XIV

Interest & Other non Project Income

Previous Year		Current Year	
		Dr	Cr
1,19,53,969.85	Bank Interest		36,77,354.00
12,003.90	Bank Interest NRDWP		8,653.07
1,19,65,973.75		-	36,86,007.07

Schedule XV

Other Income

Previous Year		Current Year	
		Dr	Cr
83,69,485.68	Other Income	1,98,236.00	2,56,458.00
-	Other Income - JJM		1,95,850.00
83,69,485.68	Total	1,98,236.00	4,52,308.00

2,54,072.00

