

**KARNATAKA URBAN WATER SUPPLY &
DRAINAGE BOARD, BANGALORE**



PROVISIONAL ANNUAL ACCOUNTS 2018-19

- 1 -

**REPORT ON THE ANNUAL ACCOUNTS OF KARNATAKA URBAN
WATER SUPPLY AND DRAINAGE BOARD, BANGALORE FOR
THE YEAR 2018-19**

INTRODUCTION :

The Karnataka Urban Water Supply and Drainage Board, Bangalore was established by Act No.25 of 1974 for development and supply of drinking water and for providing drainage facilities in the urban areas of the State except Bangalore city Corporation area. This is the Forty Fourth Annual Accounts of the Board after its formation on 14.08.1975.

The consolidated Annual Accounts are prepared as per Rule 7(a) of KUWS & D B Accounts Regulations of 1975. The Annual Financial Statements comprising of Receipt & Payment Account, Trial Balance, Statement of Revenue and Expenditure and Balance Sheet are prepared following accrual system of accounting.

Chairman & Managing Directors during the year 2018-19

Chairman	Sri. Shivananda S Patil- MLA
Managing Director	Dr.J.Ravishankar, IAS, Upto 20.08.2018 Sri.N.Jayaram, IAS From 20.08.2018 to till date

Group Officers during the year

1) Chief Engineer (Designs & Monitoring)	Sri. K Raghavendra Upto 31.07.2018 Sri.K V Srikesava From 31.07.2018
2) Chief Engineer (Mysuru)	Sri.K P Jayaram
3) Chief Engineer (Dharwad)	Sri. S G Siddanaik Upto 17.04.2018 Sri.K Raghavendra From 17.04.2018 to 31.07.2018 Sri.D L Raju From 31.07.2018
4) Chief Engineer (Bengaluru)	Sri. K V Shrikesava
5) Chief Engineer (Kalburgi)	Sri S N Dinesh
6) Chief Accounts Officer	Sri.S.M.Ramaprasad, M.E, K.S.A.S. Upto 28.01.2019 Smt.N.Susheelamma, K.S.A.S. From 28.01.2019

7) Secretary

Sri.B.Venkatesh, K.A.S., Upto 03.04.2018
Sri.S.M.Ramaprasad, M.E, K.S.A.S.
From 03.04.2018 to 19.04.2018
Sri.H N Shivegowda, K.A.S., From
19.04.2018 to 07.06.2018

Sri.S.M.Ramaprasad, M.E, K.S.A.S. From
07.06.2018 to 11.06.2018
Sri.B.Venkatesh, K.A.S., From
11.06.2018

The Accountant General (G&SSA), Karnataka, Bangalore is the authority appointed by the Government of Karnataka for auditing the accounts of the Board. The Accountant General (G&SSA), Karnataka, Bangalore carries out the audit, through the Resident Audit Officer stationed in the Board Office.

The transactions of the Board are classified as under.

- A. Receipt & Payment Account
- B. Revenue & Expenditure
- C. Trial Balance
- D. Balance Sheet

Key Financial Highlights:

Capital Grants:

(1) Water Supply Schemes:

During the year under report, Rs.39470.29 lakhs was received as detailed below for providing Water Supply Schemes to Urban areas.

	<u>Rs. in lakhs</u>
a) Grants from Government of Karnataka	17545.00
b) Grants from RDPR (ZPs)	5688.65
c) Loan from Banks	946.50
d) SCP/ TSP	15105.00
e) Grants from Local Bodies (Project Share)	185.14
Total	39470.29

The expenditure under the above schemes was Rs.30504.52 lakhs, which includes the amount spent on the schemes for the benefit of Scheduled Castes and Scheduled Tribes.

2) Under Ground Drainage Schemes:

During the year under report, Rs.17222.81 lakhs was received as detailed below for Under Ground Drainage Schemes.

	<u>Rs. in lakhs</u>
a) Grant from Government of Karnataka	8829.00
b) Grant from Local Bodies (Project share)	603.89
c) Loan from Banks	7789.92
Total	17222.81

The expenditure under the said Schemes was Rs.18461.00 lakhs, which includes the savings of the previous years.

3) Deposit Contribution Works:

During the year, Rs.14384.25 lakhs was received as deposit from various institutions towards execution of Water Supply and Drainage works. The expenditure against these deposits was Rs.9714.37 lakhs. Further Rs.12864.57 lakhs is received as deposit for M&R of WSS and expenditure against the deposits is Rs.11441.69 lakhs.

4) Scarcity Relief Works:

Funds received from State Government for Scarcity relief works during the year was Rs.162.56 lakhs as against which the Board has spent an amount of Rs.348.26 lakhs which includes savings of previous years.

5) Government of India Sponsored Schemes :

a) J.N.Nurm Works:

Funds received from GOI/ GOK/ Local Body contribution for JNNurm works during the year was Rs.268.97 lakhs which includes interest of Rs.168.98 lakhs earned on JNNURM funds in banks, as against which the Board has spent an amount of Rs.2614.26 lakhs, which includes savings of the previous years.

b) UIDSSMT :

During the year under report Rs.12055.95 Lakhs was received as detailed below for Water Supply and UGD under UIDSSMT

	Rs. in lakhs
i. Grants for GOI/GOK/ULB	11791.05
ii. Bank Loan	76.90
iii. Interest	188.00
Total	12055.95

The expenditure under the said scheme was Rs.9768.12 lakhs.

c. AMRUTH: Total Funds received for AMRUTH Schemes from GOI/ GOK/ ULB's is Rs.56236.15 lakhs which includes interest of Rs.296.30 lakhs earned on AMRUT funds in bank. The Total Expenditure is Rs.64380.53 lakhs which includes savings of previous years.

REVENUE AND EXPENDITURE:

1) Revenue Collected:

The demand for Water charges billed during the year was Rs.1967.68 lakhs against which the Board could collect a sum Rs.1575.30 lakhs only. Other receipts such as, interest on investment, interest on staff loans, registration fee, sale of tender forms, rent, fine etc., was Rs.5418.68 lakhs.

2) ETP Charges and Revenue Expenditure:

Rs.8868.04 lakhs was recovered towards Establishment and Tools and Plants, Supervision Charges and contingency on works executed by the Board on behalf of Urban Local Bodies and incentive charges from M&R DC Works. The establishment expenditure towards employees salaries, remuneration, contribution to pension fund and other benefits was Rs.11260.95 lakhs. A sum of Rs.1180.36 lakhs was spent on administration and other expenses and Rs.953.54 lakhs on O&M of Water Supply Scheme. The total Establishment O&M Administration expenditure was Rs.16269.52 lakhs.

c) DEBTS, DEPOSITS AND REMITTANCE ACCOUNT:

Debt Servicing :

Total repayment of Principal and Interest to LIC, HUDCO, and Banks during the year was Rs.23761.49 lakhs as against SFC grants of Rs.27231.70 lakhs received from the Government.

(Rs. In lakhs)

Financial Institution	Payment		Total	Amount Received from Govt. through SFC grant
	Principal	Interest		
LIC	929.51	476.36	1405.87	1405.87
HUDCO	836.00	530.98	1366.98	1366.98
BANK LOAN	12107.87	8880.77	20988.64	24464.85
Total	13873.38	9888.11	23761.49	27237.70

1) Current Liability for supplies & work bills payable:

The Opening Balance of Purchases under Current Liabilities was Rs.3094.98 lakhs. The closing balance as on date was Rs.3677.48 lakhs.

2) Stores & Spares:

The opening balance of Stores and Spares was Rs.1291.03 lakhs and the closing balance as on date was Rs.1131.58 lakhs.

3) Advances : -MPWA:

Opening balance under MPWA was Rs.2798.70 lakhs. The closing balance as on date was Rs.2299.19 lakhs.

4) Deposit Ordinary

Opening balance under Deposit Ordinary was Rs: 13715.75 lakhs. The closing balance as on date was Rs.16908.46 lakhs.

5] Other Receivables :

Opening balance of Other Receivables at the beginning of the year was Rs.68976.37 lakhs and closing balance as on date was Rs.68027.55 lakhs.

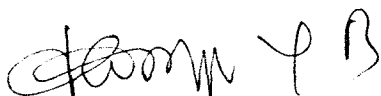

Chief Accounts Officer


Managing Director

REVISED FINANCIAL STATEMENTS

AS ON 31.03.2019

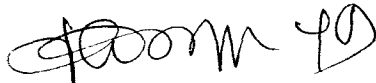
Karnataka Urban Water Supply & Drainage Board			
Balance Sheet as at 31st March 2019			
Particulars	Note	Amount ₹	
		As at 31 st Mar 2019	As at 31 st Mar 2018
LIABILITIES			
Reserves and Surplus	2	4,69,52,07,478	4,66,81,27,797
Project Grants	3	70,29,34,56,061	58,34,01,48,463
Project Loans from			
(a) Financial Institutions and Banks	4	11,60,31,06,574	12,10,91,13,434
(b) Government of Karnataka	5	5,23,33,47,706	5,23,33,47,706
Current Liabilities & Provisions			
(a) Deposit Contributions - Works	6	29,34,73,15,184	26,59,97,32,783
TOTAL		1,21,17,24,33,003	1,06,95,04,70,183
ASSETS			
Fixed Assets			
Gross Block	8	45,18,65,931	44,22,84,418
Less: Accumulated Depreciation		25,36,11,935	23,54,25,871
Net Block		19,82,53,996	20,68,58,547
Capital Work-in-Progress	8A	11,58,97,405	8,17,37,482
Project Works			
(a) On-Going Projects	9	1,13,87,38,13,022	98,94,77,97,309
(b) Completed Projects	10	3,76,75,81,867	3,76,75,81,867
		1,17,75,72,92,294	1,02,79,71,16,658
Current Assets, Loans and			
(a) Stores and Spares	14	11,31,58,107	12,91,02,883
(b) Other Receivable and Deposits	11	6,80,27,55,169	6,89,76,36,845
(c) Cash and Bank balance	12	10,66,97,96,489	9,44,66,85,344
(d) Loans and Advances	13	46,37,68,956	42,19,64,837
		18,04,94,78,721	16,89,53,89,909
Less:			
Others (Current Liabilities & Provisions)	7	14,83,25,92,008	12,94,88,94,931
TOTAL		1,21,17,24,33,003	1,06,95,04,70,183
Significant Accounting Policies and Notes 1 to 20 form an integral part of the financial statements			


 Chief Accounts Officer
 K.U.S. & D. Board
 Bangalore


 Managing Director
 K.U.S. & D. Board
 Bangalore

Karnataka Urban Water Supply & Drainage Board
Statement of Revenue & Expenditure for the year ended 31st March 2019

Particulars	Note	Amount ₹	
		Year ended on 31 st Mar 2019	Year ended on 31 st Mar 2018
I. Revenue	15	1,08,35,73,184	1,18,05,73,933
II. Other Receipts	16	54,18,68,536	27,79,10,272
III. Total Revenue (I + II)		1,62,54,41,720	1,45,84,84,205
IV. Expenditure:			
(a) Employee Benefits	17	1,12,60,95,405	1,52,90,48,957
(b) Operation & Maintenance	18	9,53,54,359	9,20,86,474
(c) Administration	19	11,80,35,770	12,47,27,550
(d) Depreciation	8	1,80,66,064	2,05,07,748
(e) Extra Ordinary Items		24,08,10,441	16,91,346
Total of (IV)		1,59,83,62,039	1,76,80,62,075
V. Surplus/(Deficit) carried to Balance Sheet		2,70,79,681	(30,95,77,870)
Significant Accounting Policies and Notes on Accounts	1		
Notes 1 to 20 form an integral part of the financial statements			



Chief Accounts Officer
K.U.S. & D. Board
Bangaluru



Managing Director
K.U.S. & D. Board
Bangaluru

KARNATAKA URBAN WATER SUPPLY AND DRAINAGE BOARD

Note 1 – Significant accounting policies and notes on accounts

A – Preamble

- 1.01 Karnataka Urban Water Supply and Drainage Board is set up by an Act of the Karnataka Legislature – Karnataka Act 25 of 1974 under the name and style of Karnataka Urban Water Supply and Drainage Board Act, 1973, to provide for the establishment of a Board for regulation and development of Water Supply and Underground Drainage (UGD) facilities in the urban areas of the State of Karnataka and matters connected therewith. Jurisdiction of the Board extends to the whole of Karnataka except the Bangalore Corporation area.
- 1.02 The core objective of the Board is to implement Water Supply and UGD Schemes for and on behalf of the Urban Local Bodies (ULBs), as per the approved schemes / projects funded by the State Government / ULBs by way of grants, loans and ULB contribution and hand over to the ULBs for day to day operations and maintenance, as per the directions of the State Government. Besides, the Board is handling bulk and upto end user point Water Supply in few local body areas of the state, strictly as per the directions of the State Government.
- 1.03 By its nature of activities, the Board is a non-revenue earning entity. The Board is allowed to recoup the expenditure on administration and overhead expenditure incurred for the day to day functioning including investigation, planning & execution of Water Supply & UGD works for the ULBs, as a percentage of the works cost, by way of establishment, Tools & Plan (ETP) charges. In respect of the local areas where bulk and upto end user point water supply is entrusted to the Board by the Government, water rate, as approved by the Government / Board from time to time is levied to defray the expenditure related to the bulk and end user distribution as also conserve funds for maintenance and future replacements.

Basis of preparation and presentation of the financial statements.

- 2.01 The financial statements are prepared under the historical cost convention on accrual basis in accordance with the generally accepted accounting principles in India ("Indian GAAP"), keeping in view the provisions of the Mysore Urban Water Supply & Drainage Board Accounts Regulations, 1975.
- 2.02 The annual financial statements are drawn up and presented following the schedule VI format of the erstwhile Companies Act, 1956, pending prescribing of formats for the presentation of the annual financial statements as per Sl. No.8 of the above said regulations.
- 2.03 Keeping in view the objects and nature of activities of the Board as detailed at 1.01 to 1.03 above, from 2015-16 and onwards, the Board is preparing and presenting annual statements of Receipts & Payments, Revenue & Expenditure, instead of the traditional Income & Expenditure statement and Balance sheet as at the close of the financial year.

Use of estimates

- 3.01 The preparation of financial statements according to Indian GAAP requires the Board to make judgments, estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period and results of the working during report period. Although these estimates are based on the Board's best knowledge of current events and actions, actual results could differ from these estimates. Any revision to the accounting estimates are recognised prospectively in the current and the future periods.

B. Significant Accounting Policies

Accounting for Project related grants & Contributions.

- 4.01 Project related grants and contributions from the Government of India (GOI), Government of Karnataka (G O K), Urban Local bodies (ULBs) and other agencies for water supply, UGD, Scarcity relief, Natural calamity and

such other schemes / works as may be implemented from time to time by the Governments / ULBs, are accounted for on receipt basis and held under liabilities for being utilized / applied towards the specific projects, schemes, works etc.

- 4.02 Interest earned on GOI funded Scheme funds, pending utilization for the scheme related works, is added to the concerned scheme funds.

Loans for Project / Scheme implementation

5.01 Loans are availed from the Financial Institutions (FIs) / Banks for implementation of Water Supply, UGD and other infrastructure projects / schemes for and on behalf of the ULBs on the strength of the guarantee extended by the Government of Karnataka (G OK) and utilized for specific projects / schemes.

5.02 Interest paid on loans to FIs / Banks is recouped out of the budgetary support from the GOK and budgetary support received from the GOK towards repayment of principal is held under Current Liabilities pending adjustment against project / scheme related expenditure held under the Assets.

Fixed assets and depreciation

6.01 Fixed assets are stated at cost less accumulated depreciation. Cost comprises of purchase price and all other costs and incidentals directly attributable to bringing the assets to their present state.

6.02 Gains or losses arising from disposal / de-recognition / scrapping of the fixed asset is measured as the difference between the net disposal proceeds & carrying amount of the asset and recognized in the Statement of Revenue & Expenditure, as and when the asset is disposed / de-recognized / scrapped.

6.03 Depreciation is provided on the written down value method, by adopting the rates provided under Schedule XIV of the erst while companies Act 1956.

6.04 Depreciation is provided at full rate of the additions made upto 30th September and at 50% of the applicable rate for additions made on or after 1st October.

- 6.05 Fixed assets individually cost Rs.5,000 or less are depreciated fully in the year of purchase.
- 6.06 No depreciation is charged in the year of disposal of the asset.
- 6.07 Leasehold land is amortized over the lease period.

Stores and Spares

- 7.01 Stores & spares are valued at lower of cost of realizable value, after making provision for obsolescence, wherever necessary.

Accounting for expenditure on Project / Scheme works

- 8.01 The Board is the nodal of the State Government for implementation of the Water Supply and Underground Drainage Scheme in the urban areas of the state of Karnataka except the Bangalore Corporation area and matters connected therewith. Projects / schemes / works undertaken for implementation on behalf of the ULBs with funding assistance from the GOI, GOK, ULB contribution and loans from the financial institutions / Banks do not constitute assets of the Board and the completed works executed / facilities created are handed over to the ULBs for maintenance and operation. Accordingly, expenditure incurred on the projects / schemes / works are aggregated under Project works and carried under assets while the funds received for the projects / schemes / works are aggregated under Project Grants / funds and carried under liabilities.

Accounting for ETP charges, water rate and interest on deposits and other dues

- 9.01 ETP charges on the works undertaken are recouped as a percentage of the value of work executed in the year and charged to the respective works by recognizing the same as revenue, to cover the establishment, maintenance and administration charges of the Board, as per the relevant rules / Government / Board instructions from time to time.
- 9.02 Water rate on bulk and end user point supply is accounted for on accrual basis, as per the rate approved by the GOK / Board from time to time.

- 9.03 Interest on deposits relatable to Board funds are accounted for on realization basis.
- 9.04 Interest on deposits relatable to ULB funds held by the Board towards Projects execution and M & R works are accounted for on realization basis to the credit of the respective ULB fund / head under which the deposits are received, to an extent identifiable / segregatable with reasonable certainty.

Employee Benefits

- 10.01 Salaries, wages and other benefits to the Board employees are accounted for on accrual basis and charged to revenue except Leave Encashment Benefit which is accounted for on payment basis.
- 10.02 Employees on deputation to the Board are entitled to salary and other benefits as they are eligible to receive from their parent employer, in addition to deputation allowance, pension and leave salary contribution, which is charged to revenue on accrual / payment basis.
- 10.03 Gratuity and pension payments to the employees are regulated through the Karnataka Urban Water Supply & Drainage Board Employees' Pension Trust Fund, which is a registered entity. Contributions to the Trust from time to time are charged to the revenue.

C. Notes on Accounts

- 11.01 Previous year's figures have been regrouped / rearranged, wherever necessary to make them comparable with the current year figures.

Loans from the G O K

- 12.01 Loans of Rs.52333.47 lakh received from the GOK are for implementing Water Supply, UGD and other infrastructure works for & on behalf of the ULBs, which constitute the asset of the concerned ULB on completion of the work and handing over the same to the ULB.

12.02 As per the terms and conditions indicated by the GOK, it is the responsibility of the concerned ULB to service the loan including interest thereon, and role of the Board is that of an agency restricted to recovery / receiving of the interest and installment amounts from the ULBs and passing it on to the GOK. In view of this, no provision is made towards the interest payable, if any, to the GOK on the loans since inception and same has no impact on the Board revenue & expenditure. There has also been no intimation from the GOK regarding the interest payable, if any on the loans. A proposal has also been submitted to the GOK to convert the loans into project grant.

Expenditure on Project / Scheme works and related aspects.

13.01 Up to 31.03.2015, all the expenditure incurred from inception in respect of Water Supply, UGD, other infrastructure project / schemes undertaken for and on behalf of the ULBs, as nodal agency of the State Government was grouped under CWIP – completed and ongoing works and funds received for the respective projects / schemes from the GOI, GOK and ULB contribution under Capital Grants and Deposits for D C Works.

13.02 As the projects / schemes / works undertaken for implementation on behalf of the ULBs do not constitute assets of the Board and are handed over to the ULBs for maintenance and operation on completion, as per Significant Accounting Policy 8.01, expenditure incurred on the projects / schemes has been shown as separate entry on the face of the balance sheet under Project Works, to ensure correct presentation.

13.03 Expenditure booked under project works / schemes, on completion of the concerned project / scheme is to be adjusted / squared off against the Government Grant / ULB contribution received for the specific project / work and to an extent, the project / scheme is funded out of the loans availed from FIs / Banks, the amount is to be shown as receivable from the ULB, with corresponding liability carried in the name of the FI / Bank. On receipt of the budgetary support from the GOK for the loan servicing and / or from the concerned ULB, the amount shown as receivable from the ULBs is to be

squared off, as the expenditure on project / schemes do not result in asset to the Board.

13.04 However, pending completion of the exercise as at 13.03, project expenditure since inception of the Board is aggregated under Project works and project grants from GOI, GOK, ULB contribution etc., are grouped under the Project Funds. Required accounting adjustments will be carried out on completion of the review and reconciliation in respect of the individual projects /works.

Stock of stores and spares

14.01 Stock of stores and spares held under current assets is charged to the respective project / scheme work or operation and maintenance of water supply / UGD work on issue.

Other Receivables

15.01 Other receivables comprises of amount due to be reimbursed by the ULBs / GOK towards loan servicing already done by the Board on behalf of the ULBs, Water rate, O&M charges, interest towards delayed payment of water charges & M&R dues accounted on accrual basis upto 31.03.2014 and other miscellaneous dues.

Other liabilities

16.01 Rs.1160,93,17,229 represents net amount to be adjusted with the ULBs towards repayment of the loan installments, in respect of the loans availed for and on behalf of the ULBs for implementation of Water Supply, Underground Drainage and infrastructure works.

Contribution / provision towards Gratuity and Pension

17.01 Contribution of Rs.63,61,91,000/- to the Karnataka Urban Water Supply & Drainage Board Employees' Pension Trust Fund in 2018-19 towards Gratuity and Pension liability of the Board has been charged to revenue in accordance with SAP 10.03.

- 17.02 The Board is notified u/s 10(46) of Income Tax Act, 1961 vide Notification No.15/2016/F.No.196/6/2015-ITA-I dated 16.03.2016 for the financial years 2014-15 to 2018-19 by the Central Board of Direct Taxes, New Delhi in respect of Establishment, administrative and supervision charges collected as a percentage of project cost prescribed by the Karnataka Public Works Department Accounts Code of Government of Karnataka, water charges collection for Supply of water to local bodies and directly to consumers, interest on investments and fixed deposit in Banks, rent collected for letting out head office building at the 'Jal Bhavan' and forfeiture of earnest money deposit. Hence, no provision is required to be made towards Income Tax for the financial years.
- 18.0 The Board was accounting all the grants and loans received in three Bank accounts, one bank account to account all State Plan Schemes, SCP/ TSP & DC Works and the other two for all Government of India Schemes upto 2015-16. However, to have a better control over the expenditure of the projects and to avoid inter transfer of funds from one project to other, the Board decided to maintain separate Bank Accounts for each schemes. In the first phase, the Board separated the Balances of DC Works and Water Supply Schemes maintained on behalf of ULBs accounted under M&R DC Works in the accounts of 2015-16, and in the second phase separate bank accounts were opened for accounting funds received from other agencies for execution of specific works under DC Works, SCP/ TSP works, State Plan Schemes and accounting of Board Revenue, further, Security Deposits recovered out of contractors and EMD separately in the year 2016-17. The balances that were readily identified was transferred to these accounts. The Board has undertaken reconciliation of all funds to bring the balances in these accounts in conformity with accounts.
- 19.0 The Board maintains water supply schemes to Urban Local Bodies. These schemes are maintained by the Board as no profit and no loss basis as per the terms and conditions of the schemes. The Balances are included in the Board accounts for having overall control on the maintenance of the schemes. The transactions of these schemes are accounted under M&R DC works. During the year total receipts under the schemes are Rs.128.64 crores and expenditure

against the receipts is Rs.114.41 crores and leaving a balance of Rs.14.23 crores.

20.0 The Board maintains Water Supply Schemes to Urban Local Bodies. These schemes are maintained by the Board on "No Profit- No Loss" basis as per terms and conditions of these schemes. The surplus funds are kept in flexi and term deposits in the O&M Divisions. The balances are included in the Board Accounts for having overall control on the maintenance of the schemes. The transactions of these schemes are included under the head "M&R DC Works". These balances are not part of the Board balances and are held on behalf of the respective ULBs.

21.0 Pending decision regarding preferring appeal against the decree passed by the Court, enhanced land acquisition compensation of Rs.5.35 crores has not been provided for. How ever this has no impact on the revenue expenditure, since the enhanced compensation as and when paid will be charged to the respective works and recouped from the concerned ULBs.


Chief Accounts Officer,
KUWS & D Board, Bengaluru


Managing Director,
KUWS & D Board, Bengaluru

Karnataka Urban Water Supply & Drainage Board
Notes to Financial Statements as at 31st March 2019

2 RESERVES AND SURPLUS	Amount ₹	
	As at 31st Mar	As at 31st Mar
Particulars		
Surplus in Statement of Revenue and Expenditure		
Opening balance	4668127797	4977705667
- Add/Less: Surplus/(Deficit) for the year	27079681	-309577870
Net Surplus in Statement of Revenue and Expenditure	4695207478	4668127797

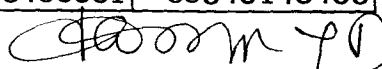
3 PROJECT GRANTS / CONTRIBUTIONS	Amount ₹	
	As at 31 st Mar	As at 31 st Mar
Particulars		
From GoI		
(I) NRCP	62541221	62541221
(II) AUWSP	730933800	730933800
(III) Centrally Sponsored Schemes	19815101	19815101
(IV) Central Sector Schemes	2053534	2053534
Sub total	815343656	815343656
From GoK		
(I) RDPR - ZP Sector Activities		
Opening balance	2689586743	2420668602
- Add: Received during the year	568865000	268918141
Sub total	3258451743	2689586743
(II) RDPR - Others		
Opening balance	302369862	302369862
- Add: Received during the year	0	
Sub total	302369862	302369862
(III) AUWSP	573292800	573292800
(IV) Octroi Grants - Water Supply	26980560	26980560
(V) Scarcity Relief Works	0	0
Opening balance	1397280105	1375190505
- Add: Received during the year	16256506	22089600
Sub total	1413536611	1397280105
(VI) Natural Calamity Works		
Opening balance	28652248	28652248
- Add: Received during the year		
Sub total	28652248	28652248
(VII) Low Cost Sanitation	8742500	8742500
(VIII) NRCP	36119400	36119400
(IX) Urban Development Authorities	49249000	49249000
(X) Under Ground Drainage Schemes		
Opening balance	3903725000	3020825000
- Add: Received during the year	882900000	882900000
Sub total	4786625000	3903725000
(XI) Piped Water Supply & UWSS Schemes		
Opening balance	14667934753	13285434753
- Add: Received during the year	1754500000	1382500000
Sub total	16422434753	14667934753
(XII) SCP/TSP Schemes		
Opening balance	4616463321	2539039000
- Add: Received during the year	1510500000	2077424321
Sub total	6126963321	4616463321

Karnataka Urban Water Supply & Drainage Board
Notes to Financial Statements as at 31st March 2019

(XIII) Urban Infrastructure Works	86800000	86800000
Opening balance		
(XIV) Land Acquisition - UWSS	44938360	44938360
(XV) Land Acquisition - UGD	29329954	29329954
Sub total	74268314	74268314
From Urban Local Bodies		
(I) Project Share - UWSS		
Opening balance	1358768362	960582362
- Add: Received during the year	18514000	398186000
Sub total	1377282362	1358768362
(II) Other Beneficiaries - UWSS		
Opening balance	746692588	746692588
- Add: Received during the year		
Sub total	746692588	746692588
(III) Project Share - UGD		
Opening balance	2854466236	2663390236
- Add: Received during the year	60388935	191076000
Sub total	2914855171	2854466236
(IIIa) LIC assisted WSS Scheme for HDMC	23000000	23000000
(IV) Municipal Share for LIC assisted WSS	780071105	780071105
(V) SCP- ULB Deposit		
Opening balance	13412000	12752000
- Add: Received during the year		660000
Sub total	13412000	13412000
From Municipal Share for LIC assisted Schemes		
(I) UGD Scheme		
Opening balance	177423654	173958654
- Add: Received during the year		3465000
Sub total	177423654	177423654
(II) Other Beneficiaries		
Opening balance	29727500	29727500
- Add: Received during the year		
Sub total	29727500	29727500
(III) Investigation Scheme	1255825	1255825
From GoI & GoK		
(I) JnNURM Schemes		
Opening balance	4093612826	3529959658
- Add: Received during the year	10000000	555800000
- Less: Transferred to O&M (JUSCO)		
Interest on JnNURM Grants	16897101	7853168
Sub total	4120509927	4093612826
(II) MUDA Contribution		
Opening balance	33236500	
- Add: Received during the year		33236500
Sub total	33236500	33236500


Karnataka Urban Water Supply & Drainage Board
Notes to Financial Statements as at 31st March 2019

Centrally Sponsored Schemes- AMRUTH		
Opening balance	3503184521	3503184521
(I) Water Supply -GOI/ GOK	5015271000	
(IIa) Interest on AMRUT Grants	29629736	
Sub total	8548085257	3503184521
(II) Water Supply -ULB Share		
Opening balance	1227076600	1227076600
- Add: Received during the year	212109200	
Sub total	1439185800	1227076600
(IV) UGD- GOI/GOK		
Opening balance	2867039000	
	-708615216	2867039000
Sub total	2158423784	2867039000
(V) UGD- ULB Share		
	1075220000	
Sub total	1075220000	0
(VII)PDMC AMRUT		
	150000000	
	204600000	150000000
Sub total	354600000	150000000
Sub total	13575514841	7747300121
UIDSSMT		
a) Water Supply Scheme		
Opening balance	9464736266	6780967094
- Add: Received during the year	1148960000	2624303350
b) Interest on UIDSSMT Grants	18800336	59465822
Sub total	10632496602	9464736266
c) UGD Schemes		
Opening balance	1739637218	1381311218
- Add: Received during the year	30145000	358326000
Sub total	1769782218	1739637218
d) UGD Schemes		
	88366000	0
Sub total	88366000	0
TOTAL	70293456061	58340148463


Chief Accounts Offi
K.U.S. & D. Boar
Bangaluru

Karnataka Urban Water Supply & Drainage Board
Notes to Financial Statements as at 31st March 2019

PROJECT LOANS FROM FINANCIAL INSTITUTIONS	Amount ₹	
	As at 31 st Mar 2019	As at 31 st Mar 2018
Particulars		
(a) Life Insurance Corporation OB	71,77,89,404.00	814379783
- Add Borrowed during the year		
- Less Repaid during the year	9,29,51,920.00	96590379
Sub Total	62,48,37,484.00	717789404
(b) Housing Urban Development Corporation		
- Water Supply Schemes\UGD Schemes	62,46,67,530.00	646249916
- Add Borrowed during the year		
- Less Repaid during the year	8,36,00,000.00	85072386
Sub Total	54,10,67,530.00	561177530
- Under Ground Drainage Scheme OB		63490000
Sub Total		63490000
(c) Banks - Long Term Loan		
- Urban Water Supply Schemes OB	6,62,71,41,625.00	6917707000
- Add Borrowed during the year	9,46,50,000.00	490741000
- Less Repaid during the year	1,21,07,86,940.00	781306375
Sub Total	5,51,10,04,685.00	6627141625
- Under Ground Drainage Scheme OB	2,91,43,74,875.00	2254005500
- Add Borrowed during the year	77,89,92,000.00	879063000
- Less Repaid during the year		218693625
Sub Total	3,69,33,66,875.00	2914374875
(d) Banks - Long Term Loan		
- UIDSSMT- Water Supply Schemes	87,82,65,000.00	878265000
- Add Borrowed during the year	76,90,000.00	
- Less Repaid during the year		
Sub Total	88,59,55,000.00	878265000
- UIDSSMT- UGD Schemes OB	34,68,75,000.00	232935000
- Add Borrowed during the year		113940000
- Less Repaid during the year		
Sub Total	34,68,75,000.00	346875000
TOTAL	11,60,31,06,574.00	12109113434

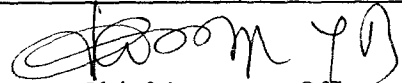

Chief Accounts Officer
K.U.S. & D. Board, Bangalore

5

PROJECT LOANS FROM GoK	Amount ₹	
	As at 31 st Mar 2019	As at 31 st Mar 2018
(a) Maintenance of Transferred Works	43,57,05,217.00	435705217
(b) Water Supply Schemes	2,58,41,22,489.00	2584122489
(c) Under Ground Drainage Schemes	2,11,35,20,000.00	2113520000
(d) Debt Servicing	10,00,00,000.00	100000000
Total	5,23,33,47,706.00	5233347706

6

CURRENT LIABILITIES & PROVISIONS - DEPOSIT CONTRIBUTION WORKS	Amount ₹	
	As at 31 st Mar 2019	As at 31 st Mar 2018
Deposit Contribution Works		
Opening balance	19,56,00,01,892.00	18093945022
- Add: Received during the year	1,43,84,25,510.00	1466056870
Sub total	20,99,84,27,402.00	19560001892
M&R D C Works		
Opening balance	3,89,01,60,348.00	2654397802
- Add: Received during the year	1,28,64,56,891.00	1235762546
Sub total	5,17,66,17,239.00	3890160348
O&M Mysore (JUSCO)		
Opening balance	75,00,000.00	7500000
- Add: Transferred from CG-GOI & G	2,27,00,000.00	0
Sub total	3,02,00,000.00	7500000
KWASSIP - ADB		
Opening balance	1,35,96,73,475.00	1356496982
- Add: Received during the year		3176493
Sub total	1,35,96,73,475.00	1359673475
Asian Development Bank Works	1,43,67,93,897.00	1436793897
KUDCEMP-World Bank	34,34,71,894.00	343471894
KSHIP WORKS	21,31,277.00	2131277
Sub total	1,78,23,97,068.00	1,78,23,97,068
Total	29,34,73,15,184.00	26,59,97,32,783



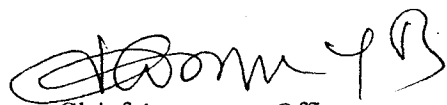
Chief Accounts Officer
K.U.S. & D. Board, Bangalore

07:

CURRENT LIABILITIES & PROVISIONS - OTHERS	Amount ₹	
	As at 31 st Mar 2019	As at 31 st Mar 2018
Particulars		
(a) Payable towards		
- Supplies & Work bills OB	12,79,77,238	30,94,98,238
- Add: additions during the year	11,70,93,99,233	
- Less: deletions during the year	11,46,96,28,582	
Sub Total	36,77,47,889	30,94,98,238
- Statutory Remittances OB	3,04,61,925	3,04,61,925
- Add: additions during the year	47,41,75,476	
- Less: deletions during the year	48,29,56,185	
Sub Total	2,16,81,216	3,04,61,925
- Others	95,26,45,197	95,26,45,197
- Add: additions during the year	32,49,00,468	
- Less: deletions during the year	31,55,13,701	
Sub Total	96,20,31,964	95,26,45,197
- Prorata Charges		
- Add: additions during the year	1,74,62,908	
- Less: deletions during the year	3,16,48,718	
Sub Total	(1,41,85,810)	-
- Guarantee Commission OB	18,15,21,000	
- Add: additions during the year	11,66,04,000	
- Less: deletions during the year	16,38,86,000	
Sub Total	13,42,39,000	-
(b) Security, Tender Deposits and Others	-	
- Security Deposits OB	1,37,15,76,433	1,37,15,76,433
- Add: additions during the year	75,45,25,800	
- Less: deletions during the year	43,52,55,813	
Sub Total	1,69,08,46,420	1,37,15,76,433
(c) Other Liabilities		
- Interest on LIC Loans OB	1,54,52,763	1,54,52,763
- Add: additions during the year	1,37,43,844	
- Less: deletions during the year	1,57,90,263	
Sub Total	1,34,06,344	1,54,52,763
- Interest on HUDCO Loans OB	51,97,044	51,97,044
- Add: additions during the year	45,19,471	
- Less: deletions during the year	51,72,960	
Sub Total	45,43,555	51,97,044
- Interest Payable on Canara Bank Loan	-	
- Add: additions during the year	72,989	
- Less: deletions during the year	-	
Sub Total	72,989	-

-23-

- Interest Payable on Corporation Bank Loan	-	
- Add: additions during the year	49,488	
- Less: deletions during the year	-	
Sub Total	49,488	-
- Interest Payable on Indian Bank Loan	-	
- Add: additions during the year	3,93,836	
- Less: deletions during the year	-	
Sub Total	3,93,836	-
- Interest Payable on Union Bank of India Loan	-	
- Add: additions during the year	1,00,794	
- Less: deletions during the year	-	
Sub Total	1,00,794	-
- Interest Payable on Vijaya Bank Loan	-	
- Add: additions during the year	1,11,491	
- Less: deletions during the year	-	
Sub Total	1,11,491	-
- Contribution to Pension Fund OB	1,47,96,580	1,47,96,580
- Add: additions during the year		
- Less: deletions during the year		
Sub Total	1,47,96,580	1,47,96,580
- Contribution to NPS Fund OB	27,63,467	27,63,467
- Add: additions during the year	37,68,790	
- Less: deletions during the year	51,33,307	
Sub Total	13,98,950	27,63,467
- Inter-divisions Transfers(ATC) OB	2,45,24,914	2,45,24,914
- Add: additions during the year	22,79,259	
- Less: deletions during the year	7,64,100	
Sub Total	2,60,40,073	2,45,24,914
- Net amount pending against Project Works(ULBs)	10,22,19,78,369	10,22,19,78,369
- Add: additions during the year	1,38,73,38,860	
Sub Total	11,60,93,17,229	10,22,19,78,369
TOTAL	14,83,25,92,008	12,94,88,94,931



Chief Accounts Officer
K.U.S. & D. Board
Bangaluru

Karnataka Urban Water Supply & Drainage Board
Provisional Notes to Financial Statements as at 31st March 2019

8. FIXED ASSETS										Amount ₹	Amount ₹
PARTICULARS	GROSS BLOCK (AT COST)					DEPRECIATION / AMORTISATION			NET BLOCK		
	As At 1 st Apr 2018	Additions during the year		Deletions/ transfer during the year	As At 31 st Mar 2019	As At 1 st Apr 2018	For the year	As At 31 st Mar 2019	As At 31 st Mar 2019	As At 31 st Mar 2018	
		Before 30th September 2018	After 1st October 2018								
Land											
a) Free hold land	3,94,55,132			35,02,676	3,59,52,456		-	-	3,59,52,456	39455132	
a) Lease hold land	1,77,57,244		35,02,676		2,12,59,920	30,51,906	12,24,525	42,76,431	1,69,83,489	1,47,05,338	
Buildings	18,01,72,940		31,90,431		18,33,63,371	6,87,79,012	56,45,003	7,44,24,015	10,89,39,356	11,13,93,928	
Water works/ Plant & Machinery	4,45,51,256				4,45,51,256	4,20,28,676	3,96,522	4,24,25,198	21,26,058	25,22,580	
Tools & Plants	2,38,87,662	1,11,186	70,918		2,40,69,766	1,76,95,817	9,75,760	1,86,71,577	53,98,189	61,91,845	
Furniture and fixtures	1,58,51,018	3,32,818	7,12,111		1,68,95,947	1,04,89,990	10,85,835	1,15,75,825	53,20,122	53,61,028	
Computers	3,99,77,766		21,19,735		4,20,97,501	3,64,00,186	22,32,632	3,86,32,818	34,64,683	35,77,580	
Vehicles	7,88,83,010		28,49,416		8,17,32,426	5,60,23,482	62,62,292	6,22,85,774	1,94,46,652	2,28,59,528	
Office equipments	17,48,390	39,400	1,55,498		19,43,288	9,56,802	3,63,495	13,20,297	6,22,991	7,91,588	
Total	44,22,84,418	4,83,404	1,26,00,785	35,02,676	45,18,65,931	23,54,25,871	1,81,86,064	25,36,11,935	19,82,53,996	20,68,58,547	

8A. CAPITAL WORK-in-PROGRESS				Amount ₹
PARTICULARS	As At 1st Apr 2018	Additions	Deletions	As At 31st Mar 2019
Buildings	8,17,37,482	3,42,89,028	1,29,105	11,58,97,405
Total	8,17,37,482	3,42,89,028	1,29,105	11,58,97,405

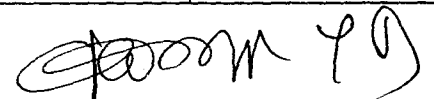


Chief Accounts Officer
K.U.S. & D. Board
Bangaluru

-70-

Karnataka Urban Water Supply & Drainage Board
Notes to Financial Statements as at 31st March 2019

9 PROJECT WORKS - ONGOING				Amount ₹
Sl. No.	Particulars	As At 31 st Mar 2018	Additions During the Year	As at 31st Mar 2019
1	Water Supply & Drainage Work			
	(a) Urban Water Supply Scheme	26,09,13,89,793	2,99,00,06,227	29,08,13,96,020
	(b) Piped Water Supply Scheme	3,36,81,19,252		3,36,81,19,252
	(c) Special Component Plan/ TSP	2,68,91,96,589	6,04,46,068	2,74,96,42,657
	(d) Accelerated Urban Water Supply Scheme	2,70,66,85,198		2,70,66,85,198
	(e) Under Ground Drainage Scheme	16,41,00,82,523	1,84,61,00,203	18,25,61,82,726
	(f) National River Conservation Project	19,99,97,506		19,99,97,506
	(g) JnNURM	4,15,82,99,452	26,14,26,118	4,41,97,25,570
	(h) AMRUTH Schemes	7,00,88,60,634	6,43,80,53,278	13,44,69,13,912
	(i) CG-GOI-W-AMRUT (PDMC)	10,12,83,640	20,27,38,180	30,40,21,820
	Sub total	62,73,39,14,587	11,79,87,70,074	74,53,26,84,661
1A	Deposit Contribution Works			
	(a) Asian Development Bank funded Works	1,44,20,62,882	-	1,44,20,62,882
	(b) World Bank Assisted KWASSIP	1,33,42,77,518		1,33,42,77,518
	(c) ADB Assisted KUDCEMP	34,11,01,308		34,11,01,308
	(d) Other Deposit Contribution Works	15,36,02,65,196	97,14,37,176	16,33,17,02,372
	(e) M&R D C Works	3,38,48,00,453	1,14,41,69,372	4,52,89,69,825
	(f) Deposit works O&M JUSCO Mysore	1,71,18,324		1,71,18,324
1B	UIDSSMT			
	(a) Water Supply Scheme	9,34,57,45,692	64,75,28,843	9,99,32,74,535
	(b) UGD Schemes	2,24,86,11,099	32,92,83,618	2,57,78,94,717
	Sub total	33,47,39,82,472	3,09,24,19,009	36,56,64,01,481
	Total -Water Supply & Drainage Work	96,20,78,97,059	14,89,11,89,083	1,11,09,90,86,142
2	Urban Infrastructure Projects	1,34,29,59,541		1,34,29,59,541
3	Other Works			
	(a) Scarcity Relief works	1,35,89,40,777	3,48,26,630	1,39,37,67,407
	(b) CM's Drought Relief Works	86,53,478		86,53,478
	(c) Natural Calamity works-Flood Damage	2,93,46,454		2,93,46,454
	Sub total	1,39,69,40,709	3,48,26,630	1,43,17,67,339
	Total	98,94,77,97,309	14,92,60,15,713	1,13,87,38,13,022



Chief Accounts Officer
K.U.S. & D. Board
Bangaluru

Karnataka Urban Water Supply & Drainage Board
Notes to Financial Statements as at 31st March 2019

10. PROJECT WORKS - COMPLETED

Amount ₹

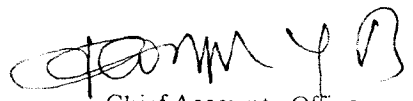
Particulars	As at 31st Mar 2019	As at 31st Mar 2018
Water Supply & Drainage Work		
(a) Urban Water Supply Scheme	3,01,32,23,375	3,01,32,23,375
(b) Accelerated Urban WSS	18,24,52,797	18,24,52,797
(c) Under Ground Drainage Scheme	57,19,05,695	57,19,05,695
Total	3,76,75,81,867	3,76,75,81,867

11. OTHER RECEIVABLES & DEPOSITS

Particulars	As at 31st Mar 2019	As at 31st Mar 2018
(a) Amount due from ULB		
- Towards Loans repaid including Interest	1,09,88,45,699	1,44,64,63,979
- Towards Interest paid for Infrastructure Works	10,66,78,635	10,66,78,635
(b) Receivables - Others	3,30,61,73,657	3,40,51,18,563
(c) Tax Deducted at Source-AY 2017-18 and AY 2018-19	10,90,824	10,68,649
(d) ETP Charges from Mysore City Corporation for JnNURM Works	30,08,84,196	30,08,84,196
(e) Pension & Leave Salary Contribution	4,05,94,114	4,05,23,814
(f) Water Charges Receivable	1,51,22,09,096	1,51,95,88,304
(g) Inter-divisions Transfers(ATD)	9,13,46,603	7,73,10,705
(h) Interest on LIC Loan	1,37,43,844	
(i) Interest Receivables on Canara Bank Loan	72,989	
(j) Interest Receivables on Corporation Bank Loan	49,488	
(k) Interest Receivables on Indian Bank Loan	3,93,836	
(l) Interest Receivables on Union Bank of India Loan	1,00,794	
(m) Interest Receivables on Vijaya Bank Loan	1,11,491	
(n) Pension and Leave Salary Contribution	28,51,377	
(o) Interest on HUDCO Loan	45,19,471	
(p) Gurantee Commision	13,42,39,000	
(q) Interest on Investments	10,04,84,055	
(r) Receivable from GOK for AMRUT	8,83,66,000	
TOTAL	6,80,27,55,169	6,89,76,36,845

12. CASH AND BANK BALANCES

Particulars	As at 31st Mar 2019	As at 31st Mar 2018
(a) Cash and cash equivalents:		
- Balances with Bank	3,02,91,69,940	1,72,57,75,496
- Cash on Hand	6,35,648	6,27,175
funds in transit	2,47,00,388	(24,77,710)
(b) Other bank balances		
- Term Deposits	3,97,03,50,969	45,01,40,361
- Flexi-deposits	3,64,49,39,544	7,27,26,20,022
TOTAL	10,66,97,96,489	9,44,66,85,344



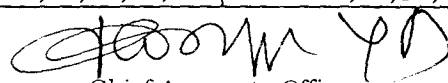
Chief Accounts Officer
K.U.S. & D. Board
Bangaluru

Karnataka Urban Water Supply & Drainage Board
Notes to Financial Statements as at 31st March 2019

13	LOANS AND ADVANCES	Amount ₹	
		As at 31st Mar 2019	As at 31st Mar 2018
	Particulars		
	(a) Advances to Contractors	16,86,82,537	12,77,71,178
	(b) Other Advances - Miscellaneous Public Works	27,92,72,928	27,98,70,451
	(c) Employee advances	32,27,979	28,10,099
	d) Deposit with Civil Court, Gadag	10,72,403	-
	(d) Advance with Income Tax department	1,15,13,109	1,15,13,109
	TOTAL	46,37,68,956	42,19,64,837

14	STORES AND SPARES	As at 31st Mar 2019	As at 31st Mar 2018
		Particulars	
	STORES AND SPARES OB	12,91,02,883	14,17,26,517
	Additional during the year	29,96,34,250	30,66,34,753
	Less: Issued during the Year	31,55,79,026	31,92,58,387
	Total Closing Balance of Stock	11,31,58,107	12,91,02,883

15	REVENUE	Amount ₹	
		As at 31st Mar 2019	As at 31st Mar 2018
	Particulars		
	(a) Establishment, Administration and Supervision		
	- Establishment	43,29,49,019	46,25,01,692
	- Tools and Plant	4,60,98,473	4,61,60,118
	- Supervision	21,64,07,120	22,12,66,257
	- Incentive Charges	5,26,22,998	2,17,15,697
	- Contingency	13,87,27,342	17,96,17,019
	(b) Water Charges		
	- Water Charges	15,75,30,300	16,65,25,258
	- Water Charges receivable	3,92,37,932	5,15,98,333
	- Pro-rata Charges		3,11,89,559
	TOTAL	1,08,35,73,184	1,18,05,73,933



 Chief Accounts Officer
 K.U.S. & D. Board, Bangalore

Karnataka Urban Water Supply & Drainage Board
Notes to Financial Statements as at 31st March 2019

16 OTHER RECEIPTS		Amount ₹	
	Particulars	As at 31st Mar 2019	As at 31st Mar 2018
	(a) Interest received from Banks	43,79,53,605	19,48,61,081
	(b) Interest received from Staff	17,856	26,784
	(c) Rent	1,22,95,417	1,40,93,902
	(d) Fines	3,10,03,572	2,97,81,741
	(e) Disposal of Scrap	34,93,634	41,60,678
	(d) Issue of Tender forms	11,55,465	17,24,500
	(g) Storage Charges	58,80,640	75,09,979
	(h) Miscellaneous Receipts	2,64,75,162	79,83,875
	(i) Survey Charges	2,05,35,848	
	(j) P & L Contribution of Board Staff on Deputation	30,57,337	26,64,000
	TOTAL	54,18,68,536	26,28,06,539

17 EMPLOYEE BENEFITS		Amount ₹	
	Particulars	As at 31st Mar 2019	As at 31st Mar 2018
	(a) Salaries	73,50,38,248	56,10,70,976
	(b) Contribution to Pension Fund	35,91,52,844	96,25,86,067
	(c) Employee welfare expenses	21,73,448	25,82,384
	(d) Employer Share new pension contribution	2,97,30,865	28,09,530
	TOTAL	1,12,60,95,405	1,52,90,48,957

18 OPERATION & MAINTENANCE EXPENSE		Amount ₹	
	Particulars	As at 31st Mar 2019	As at 31st Mar 2018
	Operation & Maintenance Expense Of Water Supply Works Renewal & Replacement of Other Expenses	9,53,54,359	9,20,86,474
	TOTAL	9,53,54,359	9,20,86,474


 Chief Accounts Officer
 K.U.S. & D. Board, Bangalore

Karnataka Urban Water Supply & Drainage Board
Notes to Financial Statements as at 31st March 2019

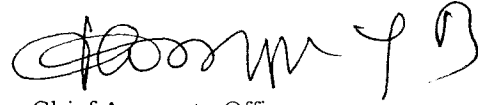
19 ADMINISTRATION EXPENDITURE	Amount ₹	
	As at 31st Mar 2019	As at 31st Mar 2018
E-Governance Activities	7,49,667	28,62,214
ICT Activities	77,73,084	2,30,507
Bank Charges	41,271	3,77,999
National/State Festival Expenses	8,500	66,155
AMC of Computers	3,950	22,98,508
LAN/WAN Maintainance	3,57,340	4,61,508
Audit Fees	46,02,241	12,36,360
Rent of Hired Premises	42,89,301	97,07,150
Professional Services Expenses	9,908	50,46,683
Operation Control Room Expenses	10,85,181	10,59,368
Security Charges	6,36,064	37,11,673
Festival Expenses	1,39,781	63,27,689
Rents Rates & Taxes	17,621	1,53,70,137
Professional & Consultancy Charges	42,04,050	41,02,800
Bank Commission Charges	11,84,380	4,87,95,566
Books & Publications	69,353	15,55,104
Hospitality Expenses	5,20,481	7,38,793
House Keeping Expenses	23,84,119	77,49,173
Legal Services Expenses	61,18,031	72,69,196
Meeting Expenses	17,75,543	-
Electricity Charges	31,32,855	20,50,405
Advertisements/Publicity	20,37,113	16,56,876
Obsequious Expenses	20,000	13,03,685
Power Charges	49,735	7,50,000
Postage/Courier Expenses	7,98,792	
Printing & Stationery	69,42,698	
Miscellaneous Expenses	28,28,625	
Telephone Charges	60,11,477	
Travelling Expenses	83,19,187	
Maintenance of Vehicle	2,31,86,257	
Xerox Charges	11,78,029	
Property Taxes	4,07,068	
State Welfare Activity \uniform\cloths\ Contribution	10,02,100	
Repairs & Maintenance	1,00,64,041	
Training Expenses	41,200	
Maintenance of Jal bhavan	1,60,46,727	
TOTAL	11,80,35,770.00	12,47,27,549.77


 Chief Accounts Officer
 K.U.W.S.D & Board, Bangalore

Karnataka Urban Water Supply & Drainage Board
Notes to Financial Statements as at 31st March 2019

20.EXTRAORDINARY ITEMS

Particulars	Year ended on 31st Mar 2019	Year ended on 31-03-2018
(a) Establishment		12,39,515
(b) T&P		1,13,562
(c) Contingency		3,38,269
(d) Other Income		
(d) Contribution to Pension Fund	24,08,10,441	
(d) Prorata Charges		
(d) Pension		
TOTAL	24,08,10,441	16,91,346



Chief Accounts Officer
K.U.S. & D. Board
Bangaluru