

**OFFICE OF THE SECRETARY, D.J.B.  
VARUNALAYA PHASE-II, KAROL BAGH,  
NEW DELHI - 5.**

The Delhi Jal Board vide Resolution No.2217 DJB dated- January 2013 through circulation duly confirmed on 11 /04 /2013 has approved/referred back/referred to C.E.O. for report, the proposal as contained in Dir.(F&A). letter No. DJB/ 81 of January 2013 vide Item No. Admn. 117 Regarding ANNUAL BALANCE SHEET FOR 2006-07

Resolution No. 2217\_/DJB dated- 04.01.2013 through circulation in original, is accordingly sent herewith for further necessary action and to intimate the action taken on the decision of Board within seven days for information and record of the Board.

~~R. Director (F&A)-II~~  
Diary No. 1551  
Date 17.4.13  
Delhi Jal Board

DJB OFFICE OF THE  
Diary No. 285  
Date 18-4-13  
ACCOUNTS OFFICER (A)

*(Signature)*  
**(ASHOK SHARMA)**  
A.O./MEETING ASSTT.

~~Director (F&A)~~  
S.D./II

*(Signature)*  
16/4/13

*In Balance Sheet file.*

Director (F & A)  
Delhi Jal Board  
Diary No. 1459  
Dated 14/4/13

*(Signature)*

*(Signature)* (B 210)  
17/4  
17.4.13

**VARUNALAYA: PHASE-II, KAROL BAGH  
NEW DELHI-110005**

NO.DJB/Dir (F&amp;A)/2012-13/81

ITEM NO Admn-117

Dated:

Dated. Jan.2013

**Subject: - Annual Balance Sheet for 2006-07**

**Background**

Annual accounts of Delhi Jal Board are to be prepared from 2003-04 in approval based Double Entry Accounting System. After preparation it is to be submitted to C&AG for Audit duly signed by the Executive Members of the Board. Annual accounts upto 2005-06 have already been approved and audited by the C&AG. As per the Board's Resolution No. 1955 dated 04.02.2010 it was approved that Annual accounts from 2004-05 onwards are to be submitted to C&AG with the approval of Chief Executive Officer and after audit may be placed before the Board. It has been opined by the C&AG that Annual accounts should be approved by the Board first and then should be submitted to C&AG for certification and after Audit it should be placed before the Assembly through Board.

In this regard, it is mentioned that Balance Sheet for the year 2006-07 was sent to Accountant General (Audit) for certification vide D.O.NO. DJB/Dir(F&A)/2012/1190-1195 dated 14.9.2012. Audit party attended the office of Delhi Jal Board for auditing the Balance Sheet for 2006-07 and following queries were raised. Replies of all queries were made as below:-

Requisition of Record/ Information	Reply
1. Whether the annual accounts for the year 2006-07 have been adopted by the Board of the DJB, the details of the same be provided to audit,	As per the Board's resolution No. 1955 dated 4.2.2010 the Annual Account are to be submitted to the C&AG for audit from the year 2004-05 onwards with the approval of Chief Executive Officer of DJB and after the audit the Accounts would be adopted by the Board. In this regard, correspondence done with C&AG is enclosed.

2. The details regarding the placement of the audited accounts and reports thereon to the legislative assembly with date of placement.	Audited Accounts upto the year 2005-06 and reports thereon duly adopted by the Board have been sent to UD Department for placing before the Assembly.
3. The details of number of audited accounts and reports submitted to UD for placing the same with Legislative Assembly.	As above.

**RECOMMENDATIONS:**

The Board is requested to approve the Balance sheet for the year 2006-07 before it is sent to Audit for certification.

  
 Anandini  
 73/1/13  
 Director (F&A)

**Secretary,**  
**Delhi Jal Board**



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DJB's

BALANCE SHEET

AS AT

31<sup>ST</sup> March , 2007


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49/c


## DELHI JAL BOARD

## BALANCE SHEET AS AT 31 MARCH, 2007

PARTICULARS	Schedule No	Current Year as at 31/03/2007 (Rs lac)	Previous Year as at 31/03/2006 (Rs lac)
<b>SOURCES OF FUNDS</b>			
Capital Fund	1	0.00	0.00
Reserve and Surplus	2	(561493.54)	(394543.22)
Earmarked/Endowment Funds	3	29359.73	20863.42
Secured Loans and Borrowings	4	0.00	0.00
Unsecured Loans and Borrowings	5	1212378.26	1001819.40
Deferred Credit Liabilities	6	0.00	0.00
Current Liabilities and Provisions	7	14671.13	22870.90
<b>TOTAL</b>		<b>694915.58</b>	<b>651010.50</b>
<b>APPLICATION OF FUNDS</b>			
<b>ASSETS</b>			
Fixed Assets (Net Block) including CWIP	8	630264.16	587637.24
Investment-From Earmarked/Endowment	9	0.00	0.00
Investment-Others	10	0.00	0.00
Current Assets, Loan, Advances etc	11	64651.42	63373.26
Miscellaneous Expenditure (to the extent not written off or adjusted)			
<b>TOTAL</b>		<b>694915.58</b>	<b>651010.50</b>
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES	25		


  
Member(WS)


  
Member(Dr)


  
Member(Admn)


  
Member(Finance)

6/3/08

**Sector-wise  
Balance Sheet**





**Schedule  
to  
BALANCE  
SHEET**



SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.3.2007

Particulars	Current Year	Current Year	Previous Year	Previous Year
	as at 31/03/2007 (Rs)	as at 31/03/2007 (Rs)	as at 31/03/2006 (Rs)	as at 31/03/2005 (Rs)
<b>Schedule 1- Corpus/Capital Fund</b>				
Balance at the beginning of the year				
Add: contributions towards Corpus/Capital Fund				
Add/(deduct): Balance of net Income/(Expenditure) transferred from the Income and Expenditure Account				
Balance As At the year End				
<b>Schedule 2- Reserve and Surplus</b>				
<b>Capital Reserve</b>				
Capital Reserve	19,859,261			
Assets transferred free of cost				
<b>Subtotal</b>		19,859,261		
<b>General Reserve</b>				
General Reserve				
Development charges Reserve	80,496,346		84,011,106	
<b>Subtotal</b>		80,496,346	84,011,106	
<b>Income &amp; Expenditure Account</b>				
Opening Balance	(39,538,333,219)		(39,538,333,219)	
Income & Expenditure A/c 2006-07	(16,721,376,747)			
<b>Subtotal</b>		(56,259,709,966)		(39,538,333,219)
<b>Sinking Fund</b>				
Revaluation Reserve				
<b>Total</b>		1,6,189,354,389		(39,454,232,115)
<b>Schedule 3</b>				
<b> earmarked/ENDOWMENT FUNDS</b>				
<b>(a) Opening balance of the Funds</b>				
<b>(b) Addition to the funds</b>				
i Donations/grants	2,929,977,884		2,086,341,884	
ii Income from investment made on account of funds				
iii Other addition (specify nature)	5,975,301			
<b>Total (a+b)</b>		2,935,973,185	2,086,341,884	
<b>(c) Utilisation/Expenditure towards object</b>				
<b>i Capital Expenditure</b>				
Fixed Assets				
Others				
<b>Total</b>				
<b>ii Revenue Expenditure</b>				
Salaries, Wages and Allowances, rent etc				
<b>Total (c)</b>				
<b>Net Balance As At the year end (a+b+c)</b>		2,935,973,185	2,086,341,884	
<b>Notes</b>				
1) Disclosures shall be made under relevant heads based				
2) Plan funds received from the Central/State Governments are to be shown as separate funds and not to be mixed up with any other funds				

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.3.2007

Particulars	Current Year	Current Year	Previous Year	Previous Year
	as at 31/03/2007 (Rs)	as at 31/03/2007 (Rs)	as at 31/03/2006 (Rs)	as at 31/03/2006 (Rs)
<b>Schedule 4- Secured Loans and Borrowing</b>				
1. Central Government	-	-	-	-
2. State Government (specify)	-	-	-	-
3. Financial Institutions	-	-	-	-
4. Banks	-	-	-	-
5. Debentures and Bonds	-	-	-	-
6. Fixed Deposits	-	-	-	-
7. Other Institutions and Agencies	-	-	-	-
Interest accrued and Due on Secured Loans	-	-	-	-
<b>TOTAL</b>				
Note: Amount due within one year				
<b>Schedule 5- Unsecured Loans and Borrowing</b>				
1. Central Government	-	-	-	-
2. State Government (specify)	99,665,524,000	-	84,800,272,000	-
3. Financial Institutions	-	-	-	-
4. Banks	-	-	-	-
5. Debentures and Bonds	-	-	-	-
6. Fixed Deposits	-	-	-	-
7. Other Institutions and Agencies	16,288,200,533	-	16,288,200,533	-
Add: Interest accrued and Due on Unsecured Loans	5,086,101,966	-	(206,537,329)	-
<b>TOTAL</b>		121,237,826,500	100,181,940,205	
Note: Amount due within one year				
<b>Schedule 6- Deferred Credit Liabilities</b>				
a) Acceptance secured by hypothecation of capital equipment and other assets	-	-	-	-
b) Others	-	-	-	-
<b>TOTAL</b>				
Note: Amount due within one year				
<b>Schedule 7- Current Liabilities and Provisions</b>				
<b>A. Current Liabilities</b>				
Contractors Payable	16,049,233	-	4,545,793	-
Creditors for Fixed Assets	-	-	-	-
Creditors for Materials Supplied	-	-	(221,676)	-
Creditor for Purchases	-	-	-	-
<b>Sub Total</b>		16,049,233	3,924,117	
Creditor for Other suppliers	-	-	821,676	821,676
Creditor for Power/Raw Water	-	-	-	-
Power	21,465,890	-	1,225,859,889	-
Property Tax	250,351,000	-	250,351,000	-
Raw Water	32,547,580	-	32,347,580	-
<b>Sub Total</b>		304,164,470	1,508,558,469	
Amount Payable to Staff	-	9,189,541	10,283,020	-
Duties and Taxes	3,655,408	-	15,376,212	-
<b>Sub Total</b>		3,655,408	4,706,808	
Deductions from Employees	-	-	-	-
Deductions from Employees	51,158,668	-	43,553,422	-
<b>Sub Total</b>		51,158,668	43,553,422	
Deposits from Contractors	-	-	-	-

## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.3.2007

Particulars	Current Year	Current Year	Previous Year	Previous Year
	as at 31/03/2007 (Rs)	as at 31/03/2007 (Rs)	as at 31/03/2006 (Rs)	as at 31/03/2006 (Rs)
HMD	169,778,297		109,511,721	
Amount withheld from contractors	26,600,201		8,224,619	
Securities Deposits	277,609,683		203,368,837	
<b>SubTotal</b>		473,988,282	317,105,347	
Deposits from Customers		21,482,050	21,142,876	
Interest Accrued but not Due				
Deposits for Deposit Works	59,830,150			
Deposits From Other Departments	343,795,577		343,795,277	
<b>SubTotal</b>		403,625,527	364,938,273	
Other Current Liabilities				
Amount Receivable from Other Parties	14,208		14,208	
Miscellaneous Deposits	14,318		14,318	
<b>SubTotal</b>		28,526	28,526	
RR Charges payable		32,775,850	(35,746,280)	
Inter Unit Accounts				
Inter Unit				
Opening Balance (Balancing figure Cr.)				
<b>SubTotal</b>			(35,746,280)	
Statutory liabilities				
Other current liabilities	93,390,105		3,363,510	3,363,510
<b>Total (A)</b>		1,316,117,564		2,209,753,868
<b>B. Provisions</b>				
Provision for Accumulated Depreciation				
Provision for Employee Related Funds / Ben				
<i>Provision Fund</i>				
<i>Gratuity, T.F. etc.</i>	55,228,100		57,681,000	
<i>Leave Encashment</i>				
Salary	8,000		19,654,739	
Provision for Expenses Payable				
<b>Total (B)</b>		55,236,100		77,335,739
<b>TOTAL (A+B)</b>		1,457,113,059		2,287,089,607
<b>Schedule 9</b>				
<b>Investments From Earmarked / Endowment Funds</b>				
Investment in Government Securities				
Other Investments				
Investment in Debentures and Bonds				
Investment in Subsidiaries and Joint Venture				
Investment in Shares				
PF Investment				
<b>Total</b>				
<b>Schedule 10</b>				
<b>Investments Others</b>				
Investment in Government Securities				



**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.3.2007**

Particulars	Current Year as at 31/03/2007 (Rs)	Current Year as at 31/03/2007 (Rs)	Previous Year as at 31/03/2006 (Rs)	Previous Year as at 31/03/2006 (Rs)
Other Investments	-	-	-	-
Investment in Debentures and Bonds	-	-	-	-
Investment in Subsidiaries and Joint Venture	-	-	-	-
Investment in Shares	-	-	-	-
<b>Total</b>				
<b>Schedule II</b>				
<b>Current Assets, Loans Advance etc</b>				
<u>1. Inventories</u>				
Chemicals	394,176	-	-	-
Stores and Spares	124,522,945	-	130,510,742	-
Other Inventory (Note K1)	-	-	-	-
Stock in Hand	-	-	-	-
<b>Subtotal</b>		124,517,121	130,510,742	
<u>2. Sundry Debtors</u>				
NDMC	419,443,436	-	416,166,834	-
Amount Recoverable from NDMC	-	-	-	-
<b>Subtotal</b>		419,443,436	416,166,834	
DCB	25,938,565	-	25,145,187	-
Bulk water	445,541,394	-	447,867,766	-
Retail water	3,294,841,683	-	4,229,309,855	-
Debtors Development charges	-	-	5,205	-
<b>Subtotal</b>		3,765,121,746	4,712,308,112	
Less: Provision for Bad & Doubtful Debts	65,896,834	-	140,241,117	-
Less: Unadjusted Debtors	-	-	-	-
<b>SubTotal</b>		65,896,834	140,241,117	
<u>3. Cash and Bank Balances</u>				
Cash in Hand	186,770,589	-	42,347,694	-
Cheque in Transit	464,494,528	-	2,106,529,517	-
Investment in FDRs	321,009,147	-	424,440,763	-
Balances with Banks	-	-	-	-
Schedule Bank	339,760,801	-	(2,349,810,314)	-
Non schedule bank	-	-	-	-
Bank Adjustment General Account	386,352,552	-	447,809,467	-
<b>Sub Total</b>		1,718,387,548	777,217,148	
<b>Total (A)</b>		172	-	
		5,961,573,118		5,896,161,215
<b>Loans, Advances &amp; Deposits</b>				
<u>To Employees</u>				
Advances to Employees	-	5,530,440	-	6,661,234
Advances for Land	-	-	-	5,224,995
<b>Advances to Contractors/Suppliers</b>				
Advances to Firms for supply of stores	132,265,603	-	131,146,051	-
<b>Subtotal</b>		132,265,603	131,146,051	
<b>Other Advances</b>				
Advance to Govt. & Other Parties	2,374,656	-	2,173,670	-
<b>Subtotal</b>		2,374,656	2,173,670	
<b>Unmapped</b>				
Opening Balance of Suspense Advance (as on 1 April 19)	-	-	-	-
<b>SubTotal</b>				



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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.3.2007

Particulars	Current Year	Current Year	Previous Year	Previous Year
	as at 31/03/2007 (Rs)	as at 31/03/2007 (Rs)	as at 31/03/2006 (Rs)	as at 31/03/2006 (Rs)
Deposits				
With Government	2,650		15,000	
With Others			(12,750)	
Subtotal		2,650		2,650
Total (B)		140,173,349		145,672,603
[Deposits Work in Progress (C)]		363,395,805		295,491,503
TOTAL (A+B+C)		6,465,142,272		6,327,325,519

Income and Expenditure

FOR THE

ENDED

YEAR

2006-07

**DELHI JAL BOARD**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2007**

PARTICULARS	Schedule No	Current year 2006-07 (Rs)	Previous Year 2005-06 (Rs)
<b>INCOME</b>			
Income from Sales	12	40,115.83	44,507.53
Grants	13	-	-
Fees & Subscriptions	14	338.11	-
Income from Investments ( Income on	15	-	-
Income from Royalty, Publication etc	16	-	-
Interest earned	17	364.97	60.96
Other Income	18	2,725.62	32,337.14
Increase/(decrease) in stock of finished goods and works-in Progress	19	-	-
<b>TOTAL (A)</b>		<b>43,544.53</b>	<b>76,905.64</b>
<b>EXPENDITURE</b>			
Establishment Expenses	20	27,332.48	26,360.80
Other Administrative Expenses etc	21	74,812.03	52,150.15
Expenditure on Grants,Subsidies etc	22	-	-
Interest	23	96,566.69	64,763.05
Depreciation (net total at the year end-corresponding to schedule 8)		12,347.10	22,687.34
<b>TOTAL (B)</b>		<b>210,758.30</b>	<b>165,961.35</b>
Balance being excess of Income over expenditure(A-B)		167,213.77	89,055.71
Transfer to Special Reserve (specify each)			
Transfer to/ from General Reserve			
<b>BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND</b>		<b>167,213.77</b>	<b>89,055.71</b>
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		

**Sector-wise**  
**Income**  
**&**  
**Expenditure**







**Schedule  
To  
Income &  
Expenditure**

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Schedules to Income and Expenditure Account		
Particulars	DJB Co- A Code	For the year ended 31/03/2007 (Rs)
<b>INCOME</b>		
<b>SCHEDULE - 12 INCOME FROM SALES</b>		
Sale of Water		
NDMC		263,203,993
DCB		77,946,053
Bulk		8,616,304
Retail (by meter reading)		3,413,553,546
Sale by Tankers		813,698
Other Sale of Water		25,289,148
	Sub-Total	3,789,422,742
Sewerage Charge		
NDMC		142,540,314
DCB		42,212,343
Other Sewerage Charges - Scavenging Tax		37,407,855
	Sub-Total	222,160,542
	Total (i)	4,011,583,285
<b>SCHEDULE - 13 GRANTS</b>		
Revenue Grant from Government		0
Accumulated loan liabilities		0
	Total (ii)	0
<b>SCHEDULE - 14 FEES &amp; SUBSCRIPTIONS</b>		
Income from Fees		33,670,869
Tender Fees		0
Licence Fees		139,860
Fee from consumers		0
	Sub-Total	33,810,729
Subscriptions and others		0
	Total (iii)	33,810,729
<b>SCHEDULE - 15 INCOME FROM SALES OF FIXED- ASSETS AND INVESTMENTS</b>		
Profit from Sale of Fixed Assets		0
Profit from Sale of Investment		0
	Total (iv)	0
<b>SCHEDULE - 16 INCOME FROM ROYALTIES AND PUBLICATIONS</b>		
	Total (v)	0
<b>SCHEDULE - 17 INTEREST EARNED</b>		
Interest Income		36,482,088
Interest on loan to employees		15,211
Other Interest Income		0
	Total (vi)	36,497,299



<u>Schedules to Income and Expenditure Account.</u>		
Particulars	DJB Co A Code	For the year ended 31/03/2007 (Rs)
<b><u>SCHEDULE - 18 OTHER INCOME</u></b>		
Income from Penalty & Fines		9,079,662
Rent on Water Meters		7,237,613
Sale of Sludge/Others		3,405,877
Percentage on Deposit Works		0
Income from Rent		5,709,057
Dividend Income		0
Sale of Scrap and Material		6,110,395
Provisions Written Back		0
Sub-Total		31,542,604
<b><u>SCHEDULE - 19 INCREASE OR DECREASE IN STOCK OF FINISHED GOODS</u></b>		
Other Income		0
Medical Subscription		0
Other income	3.W-II	118,660,562
Miscellaneous Receipts		114,191,996
Prior period Income		8,157,435
Sub-Total		241,018,993
Total (vii)		272,561,597
<b><u>SCHEDULE - 19 INCREASE OR DECREASE IN STOCK OF FINISHED GOODS</u></b>		
		0
Total (viii)		0
<b>Total Income- A (i+ii+iii+iv+v+vi+vii+viii)</b>		<b>4,354,452,909</b>
<b>EXPENDITURE</b>		

<u>Schedules to Income and Expenditure Account</u>		
Particulars	DJB Co A Code	For the year ended
		31/03/2007 (Rs)
<b><u>SCHEDULE - 20 ESTABLISHMENT EXPENSES</u></b>		
Salaries		2,792,440,363
Bonus		-2,977,653
Contribution to Pension Funds		298,443,540
Pension to Employees	4,10	0
Sub-Total		3,087,906,250
Gratuity		69,040,810
Leave Encashment		34,675,582
Ex Gratia		54,564,530
Staff Welfare		1,065,041
Staff Medical Expenses		96,970,796
Leave Travel Allowance		5,169,832

**Schedules to Income and Expenditure Account**

Particulars	DJB Co A Code	For the year ended
		31/03/2007 (Rs)
Staff Training Expenses		476,923
Stipend to Trainees		1,400
Salaries to Deputationist		4,173,663
Wages of Muster Roll Staff		71,323,823
Other Establishment Expenses		23,158,728
Other contractual staff		352,326
Oil and Soap to Staff		12,615,466
	Sub-Total	873,588,920
	Total	3,461,495,169
Less: A&S Costs Capitalised/Transferred		
Administrative and Supervision Costs		728,247,590
	Total	2,733,247,579
<b>SCHEDULE - 21 OTHER ADMINISTRATION EXPENSES</b>		
Raw Water charges		170,085,799
Power & Fuel		3,647,946,011

## Schedules to Income and Expenditure Account

Particulars	DJB Co A Code	For the year ended
		31/03/2007 (Rs)
	Sub-Total	3,818,031,810
Chemical consumed		153,915,684
Repair and Maintenance-Water		5,688,130
Building and Road		0
Tanks, Channels and Conduit		0
Intake Pumps		0
Maintenance of various Plants		0
River Works		0
Reservoirs and Mains		0
RCC wells and Tube wells		0
Booster Pumping Stations		0
Workshop		0
	Sub-Total	159,603,814
Repair and Maintenance-Sewerage		
Building and Road		0
Trunk Sewers		0
Sewage Pumping Stations		0
Disposal works		0
Workshop		0
Gas Supply Project		0
Gas Booster Station		0
Oxidation ponds		0
	Sub-Total	0
Repair and Maintenance-Distribution		31,050,266
Repair and Maintenance-Water		77,711,071
Repair and Maintenance-Bottling Plant		250,375,628
Building and Road		0
Repair and Maintenance-Sewerage		161,736,582
Repair and Maintenance-Pumping Stations		0
	Sub-Total	523,873,547
Stores and Spares consumed		62,971,062
Cess to CPCB		-6,837,935
Other Inventory consumed		0
GIA-Revenue works		0
Electricity charges		1,143,481
Repair and Maintenance		2,337,402,113
Building		162,651,102
Others		121,754,611
	Sub-Total	2,679,084,434
Printing & Stationery		
Stationery		28,096,891
computer consumable		0
	Sub-Total	28,096,891
Advertisement		81,307,384



Schedules to Income and Expenditure Account		
Particulars	DJB Co A Code	For the year ended
		31/03/2007 (Rs)
Telephone, Telex and Fax		21,299,968
Vehicle Running & Maintenance		23,915,272
Fuel & Oil		0
Vehicle Maintenance		0
Vehicle Hire charges		0
Sub-Total		126,522,624
Rent & Hire Charges		
Rent		226,205
Hire charges		0
Sub-Total		226,205
Rates & Taxes		
Rates and Taxes		134,916,553
Property Tax.		0
Sub-Total	9 P	134,916,553
<b>Insurance</b>		
Travelling & Conveyance		316,678
Legal & Professional		3,606,157
Legal charges		6,754,929
Arbitration charges		5,297,145
Sub-Total		15,974,909
Postage and Telegram		295,162
Meetings & Seminars		1,101,876
Payment to Auditors		200,000
Books & Periodicals		655,180
Payment to Consultants		617,300
Payment to Board Members		0
Donation and Contribution		0
Horticulture Expenses		14,121,037
Loss on Sale of Fixed Assets		0
Loss on Revaluation of Fixed Assets		0
Loss on Sale of Investment		0
Loss on Revaluation of Investment		0
Bad Debts		0
Provision for Bad Doubtful Debts		-74,344,283
Adjustment for Inventory		0
Loss of Inventory		0
Prior Period Expenses		52,225,549
Sub-Total		-5,128,179
Total (b)		7,481,202,609
<b>SCHEDULE - 22 EXPENDITURE ON GRANTS, SUBSIDIES</b>		
		0
		0
		0
Total (c)		0

Schedules to Income and Expenditure Account		
Particulars	DJB Co A Code	For the year ended 31/03/2007 (Rs)
<b>SCHEDULE - 23 INTEREST</b>		
Interest on Borrowings		10,334,034,295
	Sub-Total	0
		10,334,034,295
Other Finance Charges		0
Repayment of loan	9-0	0
	Sub-Total	0
		0
Less: Finance Costs Capitalised		677,365,057
	Total (d)	9,656,669,238
Depreciation (Net Total at the year end - corresponding to schedule 8)		1,204,710,230
Total- B (a+b+c+d)		21,075,829,656

# FIXED ASSETS



Particulars	Cost valuation at beginning of the year	Additions during the year	Cost valuation at the year end	As at the beginning of the year	As at the year end	On account during the year	As at the year end
<b>A. FIXED ASSETS</b>							
1. LAND	11,00,00,000	0	11,00,00,000	0	0	0	11,00,00,000
2. BUILDINGS	36,10,00,000	4,00,00,000	40,10,00,000	0	0	0	40,10,00,000
3. Plant & Machinery	4,50,00,000	3,00,00,000	7,50,00,000	0	0	0	7,50,00,000
4. Furniture & Fixtures	20,00,000	10,00,000	30,00,000	0	0	0	30,00,000
5. Vehicles	10,00,000	5,00,000	15,00,000	0	0	0	15,00,000
6. Office Equipment	5,00,000	2,00,000	7,00,000	0	0	0	7,00,000
7. Tools & Equipment	1,00,000	50,000	1,50,000	0	0	0	1,50,000
8. Expendable Intangible	1,00,000	50,000	1,50,000	0	0	0	1,50,000
9. Intangible	1,00,000	50,000	1,50,000	0	0	0	1,50,000
<b>Total</b>	<b>52,10,00,000</b>	<b>7,00,00,000</b>	<b>59,10,00,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59,10,00,000</b>
<b>B. Capital Works-in-Progress</b>							
1. Land	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
2. Building & Civil Structures	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
3. Plant & Machinery	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
4. Furniture & Fixtures	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
5. Vehicles	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
6. Office Equipment	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
7. Tools & Equipment	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
8. Expendable Intangible	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
9. Intangible	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
<b>Total</b>	<b>9,00,00,000</b>	<b>0</b>	<b>9,00,00,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,00,00,000</b>

Particulars	Cost valuation at beginning of the year	Additions during the year	Cost valuation at the year end	As at the beginning of the year	As at the year end	On account during the year	As at the year end
<b>C. Fixed Assets - Motor Vehicle</b>							
1. Land	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
2. Building & Civil Structures	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
3. Plant & Machinery	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
4. Furniture & Fixtures	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
5. Vehicles	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
6. Office Equipment	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
7. Tools & Equipment	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
8. Expendable Intangible	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
9. Intangible	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
<b>Total</b>	<b>9,00,00,000</b>	<b>0</b>	<b>9,00,00,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,00,00,000</b>
<b>D. Fixed Assets - Storage Tank</b>							
1. Land	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
2. Building & Civil Structures	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
3. Plant & Machinery	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
4. Furniture & Fixtures	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
5. Vehicles	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
6. Office Equipment	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
7. Tools & Equipment	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
8. Expendable Intangible	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
9. Intangible	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
<b>Total</b>	<b>9,00,00,000</b>	<b>0</b>	<b>9,00,00,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,00,00,000</b>

Particulars	Cost valuation at beginning of the year	Additions during the year	Cost valuation at the year end	As at the beginning of the year	As at the year end	On account during the year	As at the year end
<b>E. Fixed Assets - Miscellaneous</b>							
1. Land	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
2. Building & Civil Structures	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
3. Plant & Machinery	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
4. Furniture & Fixtures	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
5. Vehicles	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
6. Office Equipment	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
7. Tools & Equipment	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
8. Expendable Intangible	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
9. Intangible	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
<b>Total</b>	<b>9,00,00,000</b>	<b>0</b>	<b>9,00,00,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,00,00,000</b>
<b>F. Fixed Assets - Other</b>							
1. Land	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
2. Building & Civil Structures	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
3. Plant & Machinery	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
4. Furniture & Fixtures	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
5. Vehicles	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
6. Office Equipment	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
7. Tools & Equipment	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
8. Expendable Intangible	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
9. Intangible	1,00,00,000	0	1,00,00,000	0	0	0	1,00,00,000
<b>Total</b>	<b>9,00,00,000</b>	<b>0</b>	<b>9,00,00,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,00,00,000</b>

Particulars	Cost valuation at beginning of the year	Additions during the year	Cost valuation at the year end	As at the beginning of the year	As at the year end	On account during the year	As at the year end
<b>G. Fixed Assets - Total</b>							
1. Land	11,00,00,000	0	11,00,00,000	0	0	0	11,00,00,000
2. Building & Civil Structures	36,10,00,000	4,00,00,000	40,10,00,000	0	0	0	40,10,00,000
3. Plant & Machinery	4,50,00,000	3,00,00,000	7,50,00,000	0	0	0	7,50,00,000
4. Furniture & Fixtures	20,00,000	10,00,000	30,00,000	0	0	0	30,00,000
5. Vehicles	10,00,000	5,00,000	15,00,000	0	0	0	15,00,000
6. Office Equipment	5,00,000	2,00,000	7,00,000	0	0	0	7,00,000
7. Tools & Equipment	1,00,000	50,000	1,50,000	0	0	0	1,50,000
8. Expendable Intangible	1,00,000	50,000	1,50,000	0	0	0	1,50,000
9. Intangible	1,00,000	50,000	1,50,000	0	0	0	1,50,000
<b>Total</b>	<b>52,10,00,000</b>	<b>7,00,00,000</b>	<b>59,10,00,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59,10,00,000</b>



ELEC. Assets-Drainage Construction	year		year	year		year	year		year	year
	2019	2020		2019	2020		2019	2020		
C1 1 Land	76,276,317	31,459,212	101,652,532	70,106,182	322,033,117	0	101,652,532	369,231,717	0	0
C2 2 Buildings & Civil Structures	21,117,652	773,379,265	3,079,599,289	3,079,599,289	3,079,599,289	0	3,079,599,289	2,650,244,460	0	0
C3 3 Plant & Machinery	8,429,968	81,373,758	17,470,117	6,000,174	9,910,790	0	17,470,117	2,650,244,460	0	0
C4 4 Furniture & fixtures	1,679,714	1,093,744	1,499,744	383,652	303,456	0	1,499,744	8,534,888	0	0
C5 5 Vehicles	1,045,200	1,096,340	1,096,340	264,577	44,422	0	1,096,340	1,096,340	0	0
C6 6 Office Equipment	1,006,546	19,000	1,006,546	281,179	326,215	0	1,006,546	1,006,546	0	0
C7 7 Tools & Equipment	0	0	0	0	0	0	0	0	0	0
C8 8 Electrical Installations	1,373	522,374	1,373	402	132	0	1,373	1,373	0	0
C9 9 IT Infrastructure	19,281,465	878,439,117	20,205,497	3,292,343	402	0	20,205,497	13,844,382	0	0
Total	106,256,155	1,191,196,257	1,138,331,274	16,231,475	75,325,162	0	1,138,331,274	3,125,494,281	0	0
B. Capital Works- In Progress	4,576,077,773	2,079,177,844	5,247,254,273	470,409,235	78,436,402	0	5,247,254,273	4,776,078,455	0	0
ELEC. Assets- Maintenance	23,341,731	483,648	25,777,272,317	1,411,525,645	201,278,132	0	25,777,272,317	78,811,777	0	0
C1 1 Land	2,295,217,284	1,176,194,259	42,436,404	74,373,232	30,019,107	0	42,436,404	31,107,284,439	0	0
C2 2 Buildings & Civil Structures	895,587,734	24,749,824	2,343,472	542,651	202,162	0	2,343,472	2,343,472	0	0
C3 3 Plant & Machinery	17,267,013	13,234	173,452,115	44,144,722	16,294,506	0	173,452,115	2,311,311	0	0
C4 4 Furniture & fixtures	1,275,045	6,484,673	4,172,223	238,116	306,179	0	4,172,223	128,008,293	0	0
C5 5 Vehicles	1,271,243	1,724,801	5,774,244	3,141,126	100,006	0	5,774,244	3,141,126	0	0
C6 6 Office Equipment	31,525,803	1,724,801	615,403,633	132,947,296	80,483,221	0	615,403,633	1,623,266	0	0
C7 7 Tools & Equipment	3,058,166	63,271	3,058,166	345,209	201,172	0	3,058,166	3,058,166	0	0
C8 8 Electrical Installations	2,434,311,007	1,373,167,297	28,382,003,302	3,647,171,438	5,047,103,973	0	28,382,003,302	25,866,204,771	0	0
C9 9 IT Infrastructure	7,750,978,550	1,773,167,297	3,811,183,189	1,201,491,479	1,201,491,479	0	3,811,183,189	2,899,651,138	0	0
Total	36,020,221,942	3,079,166,014	34,079,188,417	2,808,669,231	632,514,012	0	34,079,188,417	38,506,681,219	0	0

**Sector-wise  
Schedule  
to  
BALANCE  
SHEET**

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Schedules to Balance Sheet

Particulars	Administration		Water Bulk		Water construction		Sewage Bulk		Drainage Construction		Maintenance		Total
	For the year ended		For the year ended		For the year ended		For the year ended		For the year ended		For the year ended		
	31/03/2007	(Rs)	31/03/2007	(Rs)	31/03/2007	(Rs)	31/03/2007	(Rs)	31/03/2007	(Rs)	31/03/2007	(Rs)	31/03/2007
D													
J													
B													
C													
A													
Ca													
Total													
Schedule 2													
Current Liabilities and Provisions													
A. Current Liabilities													
Contractors Payable	892,979		8,935,036		5,255,045		194,287		75,509		1,791,536		10,045,332
Creditors for Fixed Assets	0		0		0		0		0		0		0
Creditors for Materials supplied	0		0		0		0		0		0		0
Creditor for Purchases	0		0		0		0		0		0		0
SubTotal	892,979		8,935,036		5,255,045		194,287		75,509		1,791,536		10,045,332
Creditor for Other suppliers	0		0		0		0		0		0		0
Creditor for Power/Raw Water	0		0		0		0		0		0		0
Power	0		191		0		0		0		21,067,700		21,068,891
Property Tax	0		230,351,300		0		0		0		0		230,351,300
Raw Water	0		30,347,560		0		0		0		0		30,347,560
SubTotal	0		230,542,851		0		0		0		21,088,700		231,631,551
Amount Payable to Staff	48,287		192,446		13,355		3,442,627		3,729		5,483,689		5,728,184
Duties and Taxes	2,73,928		118,510		87,475		2,82,812		567,138		2,02,121		3,68,464
SubTotal	512,215		310,956		100,830		3,270,439		567,138		7,507,318		8,387,636
Deductions from Employees													
Deductions from Employees	468,389		153,721		623,520		5,768,792		1,592,715		25,358,998		33,312,335
SubTotal	468,389		153,721		623,520		5,768,792		1,592,715		25,358,998		33,312,335
Deposits from Contractors													
EMD	269,112		0		0		0		0		0		269,112
Amount withheld from contractors	548,708		12,006,389		81,278,929		21,889,750		636,158		58,650,992		1,00,000,000
Securities Deposits	81,250		7,332,638		2,168,784		1,681,844		2,573,070		11,875,974		26,600,520
SubTotal	912,069		19,345,026		83,447,713		23,550,544		5,215,122		70,127,064		1,26,627,626
Total	1,741,789		83,909,747		116,894,823		33,319,410		51,697,528		302,725,420		474,357,727











Schedules to Balance Sheet

Particulars	Adminis. Expenditure		Water Bills		Water construction		Sewage Bills		Drainage Construction		Maintenance		Total	
	For the year ended	(Rs.)	For the year ended	(Rs.)	For the year ended	(Rs.)	For the year ended	(Rs.)	For the year ended	(Rs.)	For the year ended	(Rs.)	For the year ended	(Rs.)
	31/03/2007		31/03/2007		31/03/2007		31/03/2007		31/03/2007		31/03/2007		31/03/2007	
		(Rs.)		(Rs.)		(Rs.)		(Rs.)		(Rs.)		(Rs.)		(Rs.)
Total (B)	8,797,086		26,076,966		25,760,983		7,288,031		22,750,376		1,304,853		1,48,173,544	
Deposits Work in Progress (C)	0		5,201,113		34,430,456		11,796,620		150,774,736		161,079,540		262,295,880	
TOTAL (A+B+C)	23,298,950,444		52,85,153,133		2,17,056,279		1,68,487,385		93,534,513		6,430,566,007		6,46,312,277	

**Sector-wise  
Schedule  
To  
Income &  
Expenditure**

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DELHI JAL BOARD

Particulars	Administration		Water Bulk		Water Construction		Sewage Bulk		Drainage Construction		Maintenance		Total	
	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)
Profit from Sale of Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total (iv)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SCHEDULE - 16</b>														
<b>INCOME FROM ROYALTIES AND PUBLICATIONS</b>														
Interest Income	85,868,306	10,933			117,695		1,000			45,218		20,916		35,482,083
Interest on loan to employees	0	0			0		0			15,211		0		15,211
Other Interest Income	0	0			0		0			0		0		0
Total (v)	35,868,306	19,933			117,695		1,000			60,429		20,916		36,497,299
<b>SCHEDULE - 17</b>														
<b>INTEREST EARNED</b>														
Income from Penalty & Fines	10,000	1,304,185			474,608		129,171			5,191,574		1,909,774		9,075,662
Rent on Water Meters	2,257,513	0			0		0			0		0		7,239,619
Sale of Sludge/Others	0	0			0		401,210			0		3,000,667		3,403,877
Percentage on Deposit Works	0	0			0		0			0		0		0
Income from Rent	2,418,094	887,315			87,567		797,062			105,360		1,408,559		5,709,057
Dividend Income	0	0			0		0			0		0		0
Sale of Scrap and Material	0	528,848			0		5,486,893			0		93,711		6,110,395
Provisions Written Back	0	0			0		0			0		0		0
Sub-Total	9,563,707	2,731,348			562,275		6,814,276			5,297,374		6,171,654		31,512,601
<b>Other Income</b>														
Medical Subsidy on	0	0			0		0			0		0		0
Other income	2,007,208	4,210,541			1,927,841		1,070,843			71,665,892		37,846,734		118,669,552
Miscellaneous Receipts	0	0			114,191,946		0			0		0		114,191,946
Prior period Income	8,074,937	52,178			0		0			0		0		8,157,115
Sub Total	10,082,265	4,717,427			1,161,15,837		1,301,843			71,665,892		37,846,734		24,108,995
Total (vi)	39,747,972	7,039,770			1,582,112		7,816,119			75,963,276		44,518,398		372,561,597
<b>SCHEDULE - 19</b>														
<b>INCREASE OR DECREASE IN STOCK OF FINISHED GOODS</b>														



## DELHI JAL BOARD

Particulars	Administration		Water Bulk		Water Construction		Sewage Bulk		Drainage Construction		Maintenance		Total	
	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)
Total (viii)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Income - A (i+ii+iii+v+vi+vii-x)	3,459,210,759	19,881,838	117,840,713	53,082,591	79,020,708	615,466,459								4,354,452,309
EXPENDITURE:														
SCHEDULE - 20 ESTABLISHMENT EXPENSES														
Salaries	100,914,621	582,374,132	52,766,264	289,525,841	77,585,805	1,686,875,997								2,792,440,363
Bonus	(41,976)	(3,583,264)	1,000	8,208	1,184	687,195								(2,977,658)
Contribution to Pension Funds	298,443,540	0	0	0	0	0								298,443,540
Pension to Employees	0	0	0	0	0	0								0
000	399,316,185	578,790,867	52,767,264	289,534,049	77,587,000	1,687,563,192								3,087,916,250
Gratuity	4,775,472	11,525,565	1,235,738	2,978,245	2,862,785	12,662,975								66,040,810
Leave Encashment	3,053,218	3,933,730	493,790	4,355,358	2,686,719	13,370,767								34,675,582
Ex Gratia	1,513,146	5,673,178	66,775	5,163,436	1,113,643	39,434,212								51,564,552
Staff Welfare	986,041	0	2,000	20,000	0	37,100								1,065,041
Staff Medical Expenses	13,104,956	15,870,934	1,919,899	10,432,813	1,491,729	51,130,625								96,970,796
Leave Travel Allowance	1,067,954	600,018	181,579	513,670	300,021	2,508,644								5,169,832
Staff Training Expenses	114,000	0	81,500	27,500	115,973	138,112								476,923
Subsidy to Travellers	0	1,400	0	0	0	0								1,400
Salaries to Deputations	1,173,663	0	0	0	0	0								4,173,663
Wages of Muster Real Staff	1,188,092	3,892,378	141,297	4,216,429	324,738	61,569,369								71,225,823
Other Establishment Expenses	11,885,166	1,718,965	133,188	694,396	284,760	6,342,059								23,158,728
Other Establishment Expenses	0	0	0	0	0	0								0
Other contractual staff	0	0	0	0	0	352,325								352,326
Oil and Soap to Staff	0	478,695	6,635	1,534,710	57,884	10,517,386								12,615,156
Employer's contribution to CPF	0	0	0	0	0	0								0
000	11,051,568	46,635,331	4,852,409	34,896,919	11,286,230	231,845,665								575,306,920
Total	44,370,752	425,446,186	57,627,673	324,420,756	89,273,243	2,121,556,557								3,461,495,169
Less: AGS Costs														
Capitalised/Transferred														
Administrative and	442,758,135	58,130,876	114,738,687	22,849,132	110,011,916	95,380,397								728,247,590
Supervisor Costs	573,618	483,477,061	(57,111,212)	301,571,624	(20,773,673)	2,029,476,160								2,735,247,579
Total														0
SCHEDULE - 21 OTHER ADMINISTRATION EXPENSES														

DELHI JAL BOARD

Particulars	Administration		Water Bulk		Water Construction		Sewage Bulk		Drainage Construction		Maintenance		Total	
	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)
Raw Water charges	0	170,085,799	0	0	0	0	0	0	0	0	0	0	0	170,085,799
Power & Fuel	0	1,848,212,017	0	0	0	0	686,536,951	0	9,260	0	0	0	0	3,647,915,011
Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fuel consumed	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub-Total	0	2,018,297,816	0	0	0	686,536,951	0	9,260	0	0	0	0	0	3,818,051,814
Chemical consumed	0	135,080,777	0	0	0	138,987	0	0	0	0	0	0	0	135,915,664
Repair and Maintenance-Water	5,688,130	0	0	0	0	0	0	0	0	0	0	0	0	5,688,130
Building and Road	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tanks, Channels and Conduit	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intake Pumps	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maintenance of various Plants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River Works	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reservoirs and Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
RCC wells and Trench wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Booster Pumping Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Workshop	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub-Total	5,688,130	135,080,777	0	0	0	138,987	0	0	0	0	0	0	0	159,603,814
Repair and maintenance-														
Building and Road														
Trunk Sewers														
Sewage Pumping														
Disposal works														
Workshop														
Gas Supply Project														
Gas Booster Station														
Calculation ponds														
Sub-Total														
Repair and maintenance-														
Building and Road														
Trunk Sewers														
Sewage Pumping														
Disposal works														
Workshop														
Gas Supply Project														
Gas Booster Station														
Calculation ponds														
Sub-Total														
Repair and Maintenance-Water	6,334,452	0	0	0	0	12,195,971	0	0	0	0	0	0	0	3,050,266
Building and Road	77,711,071	0	0	0	0	0	0	0	0	0	0	0	0	77,711,071
Trunk Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sewage Pumping	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Disposal works	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Workshop	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gas Supply Project	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gas Booster Station	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Calculation ponds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub-Total	8,045,523	0	0	0	0	12,195,971	0	0	0	0	0	0	0	164,756,582
Repair and Maintenance-Sewerage	0	0	0	0	0	122,526,141	0	0	0	0	0	0	0	122,526,141
Building and Road	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trunk Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sewage Pumping	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Disposal works	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Workshop	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gas Supply Project	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gas Booster Station	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Calculation ponds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub-Total	0	0	0	0	0	122,526,141	0	0	0	0	0	0	0	122,526,141
Repair and Maintenance-Pumping Stations	0	0	0	0	0	134,997,12	0	0	0	0	0	0	0	134,997,12
Building and Road	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trunk Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sewage Pumping	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Disposal works	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Workshop	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gas Supply Project	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gas Booster Station	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Calculation ponds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub-Total	0	0	0	0	0	134,997,12	0	0	0	0	0	0	0	134,997,12
Repair and Maintenance-Pumping Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Building and Road	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trunk Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sewage Pumping	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Disposal works	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Workshop	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gas Supply Project	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gas Booster Station	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Calculation ponds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Repair and Maintenance-Pumping Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Building and Road	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trunk Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sewage Pumping	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Disposal works	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Workshop	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gas Supply Project	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gas Booster Station	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Calculation ponds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0



DELHI JAL BOARD

Particulars	Administration		Water Bulk		Water Construction		Sewerage Bulk		Drainage Construction		Maintenance		Total	
	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)
Stores and Spares consumed	0	11,367,942	0	0	45,398,901	0	0	6,184,210	0	0	62,971,062	0	62,971,062	0
Costs to CPCB	(7,363,667)	0	0	0	11,813	0	0	219,319	0	0	(6,857,935)	0	(6,857,935)	0
Other Inventory consumed	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GIA-revenue works	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Electricity charges	(176,047)	(626,907)	(30,901)	0	(3,314,063)	85,682	0	3,205,617	0	0	1,713,481	0	1,713,481	0
Repair and Maintenance	0	162,651,102	74,916,743	0	639,171,940	80,040,966	0	1,573,269,497	0	0	2,337,432,113	0	2,337,432,113	0
Building	14,807,490	714,980	3,233,408	0	305,777	2,435,122	0	20,237,854	0	0	162,651,102	0	162,651,102	0
Ovens	7,868,376	171,127,117	78,139,517	0	53,577,368	8,256,176	0	1,583,110,486	0	0	121,754,611	0	121,754,611	0
Sub-Total	5,475,554	251,134	496,871	0	2,521,8	772,673	0	30,897,441	0	0	28,086,891	0	28,086,891	0
Printing & Stationery	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Stationery	5,123,551	261,134	496,871	0	2,521,8	772,673	0	30,897,441	0	0	28,086,891	0	28,086,891	0
computer consumable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub-Total	5,123,551	261,134	496,871	0	2,521,8	772,673	0	30,897,441	0	0	28,086,891	0	28,086,891	0
Advertisement	48,823,720	401,388	7,013,653	0	2,544,954	6,581,974	0	16,156,155	0	0	81,307,384	0	81,307,384	0
Telephone, Telex and Fax	4,043,516	3,036,163	318,392	0	2,016,058	593,979	0	22,289,760	0	0	21,299,968	0	21,299,968	0
Vehicle Running & Maintenance	12,16,	3,316,050	1,510,189	0	2,348,967	2,003,539	0	14,252,363	0	0	23,915,272	0	23,915,272	0
Fuel & Oil	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Hire charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub-Total	54,111,900	6,753,811	9,017,274	0	6,709,979	9,181,492	0	40,718,578	0	0	136,522,624	0	136,522,624	0
Rent & Hire Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rent	0	16,934	0	0	0	0	0	215,271	0	0	236,205	0	236,205	0
Hire charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub-Total	0	16,934	0	0	0	0	0	215,271	0	0	236,205	0	236,205	0
Rates & Taxes	134,916,353	0	0	0	0	0	0	0	0	0	134,916,353	0	134,916,353	0
Rates and Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property Tax	12,191,633	0	0	0	0	0	0	0	0	0	13,491,633	0	13,491,633	0
Sub-Total	147,107,986	0	0	0	0	0	0	0	0	0	148,407,986	0	148,407,986	0
Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Traveling & Conveyance	1,857,325	188,954	156,358	0	233,485	372,239	0	797,656	0	0	3,606,177	0	3,606,177	0
Legal & Professional	5,227,725	69,442	1,519,969	0	0	4,795,116	0	439,844	0	0	6,751,929	0	6,751,929	0
Legal charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Arbitration charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub-Total	7,085,050	248,371	1,679,317	0	233,485	5,167,305	0	1,554,179	0	0	15,974,909	0	15,974,909	0



DELHI JAL BOARD

Particulars	Administration		Water Bulk		Water Construction		Sewage Bulk		Drainage Construction		Maintenance		Total	
	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)
Postage and Telegram	96,167	25,136	23,177	36,981	27,295	86,408	295,162							
Meetings & Seminars	696,733	0	402,433	0	2,690	0	1,101,876							
Payment to Auditors	200,000	0	0	0	0	0	200,000							
Books & Periodicals	614,771	9,330	8,333	6,013	7,641	8,889	655,180							
Payment to Consultants	303,945	278,355	0	0	0	0	612,300							
Payment to Board Members	0	0	0	0	0	0	0							
Derivation and Contribution	0	0	0	0	0	0	0							
Horticulture Expenses	0	14,121,037	0	0	0	0	14,121,037							
Loss on Sale of Fixed Assets	0	0	0	0	0	0	0							
Loss on Revaluation of Fixed Assets	0	0	0	0	0	0	0							
Loss on Sale of Investment	0	0	0	0	0	0	0							
Loss on Revaluation of Investment	0	0	0	0	0	0	0							
Bad Debts	0	0	0	0	0	0	0							
Provision for Bad Doubtful Debts	10,261,914	0	0	0	0	0	(84,586,157)							
Adjustment for Inventory	0	0	0	0	0	0	0							
Loss of Inventory	0	0	0	0	0	0	0							
Prior Period Expenses	52,225,549	0	0	0	0	0	52,225,549							
Sub-Total	64,411,082	14,134,058	463,063	12,991	37,524	(84,490,900)	(5,128,179)							
Total (b)	279,209,215	2,439,249,314	89,793,572	2,482,247,015	97,730,594	3,058,973,739	7,481,202,609							
SCHEDULE - 22														
EXPENDITURE ON														
GRANTS, SUBSIDIES														
Interest on Borrowings														
Sub-Total	0	2,635,130,065	0	1,979,500,625	0	5,701,619,605	10,334,034,295							
Total (c)	0	2,635,130,065	0	1,979,500,625	0	5,701,619,605	10,334,034,295							
Other Finance Charges														
Sub-Total	0	0	0	0	0	0	0							
Total (d)	0	0	0	0	0	0	0							
Less: Finance Costs Capitalised														
Sub-Total	0	89,487,965	1,330,169	88,025,448	111,115,303	274,616,172	677,565,057							
Total (e)	0	2,563,712,100	(1,330,169)	1,891,375,177	2,111,115,303	3,126,997,433	9,656,569,238							

DELHI JAL BOARD

Particulars	Administration		Water Bulk		Water Construction		Sewage Bulk		Drainage Construction		Maintenance		Total		
	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	For the year ended 31/03/2007 (Rs)	
Depreciation (Net Total at the year end - corresponding to schedule 6)	###	35,02,618	187,386,513	93,011,126	199,302,711	76,126,182	607,585,060	1,204,710,230							0
Total- B (a-b+d+c+d)		315,27,481	5,667,825,191	17,336,717	3,873,995,526	4,100,799	11,159,334,442	21,075,829,656							

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Significant Accounting  
Policies  
and  
Notes on Accounts

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Significant Accounting Policies and Notes on Accounts  
for the year ended on 31<sup>st</sup> March 2007

A) Significant Accounting Policies.

1. Basis of preparation of financial statements

The accounts are prepared under the historical cost concept on accrual method of accounting as going concern and consistent with generally accepted accounting principles in accordance with mandatory accounting standards and disclosure requirements as per provisions of the Act. The accounts have been prepared on the assumption of going concern basis.

2. Revenue recognition

Revenue and Expenditures are accounted for on accrual basis except

a) Expenses

- Expenses for Capital projects/ Fixed Assets in progress at the year end are account for up to the last Running Account bills ( R A bills ) paid during the year.
- Staff Gratuity and leave encashment
- Late payment charges
- Sale of sludge / scrap
- Property tax

b) Revenue

- Sale of water and sewerage account for on billing basis.
- Government and other grants on receipt basis, which fully recognized as income in the year of receipt, irrespective of its utilization.

c) Fixed Assets

Fixed Assets acquired /constructed /purchased till 31.3.2003 are stated at the value ascertained on the basis of study conducted by an expert outside agency and assets acquired in subsequent years are stated at cost of acquisition or construction. (Also refer Note1)

Asset constructed/completed during the year are Capitalized on the basis of Completion and put to use certificate issued by engineers/competent authority of the respective divisions.

Assets acquired as in kind grant / donation are accounted for at nominal value i.e. Re 1

4. Capital Work in progress

Capital work in progress as on 1.4.2003 is account for on the basis of report of an outside agency, however the accounting of Capital work in progress during the year is based on certificates of the concerned engineers/competent authority with regard to work's stage completion. Capital work in progress includes amount of advances paid for acquisition of capital assets.

5 **Sundry Debtors**

Amount recoverable from other than Government consumers on account of sale of water and sewage charges outstanding for more than 36 months are considered as doubtful for recovery and 100% provision for the same has been made.

6 **Inventories**

Inventories and Stores and Spares are stated at cost or net realizable value whichever is lower.

7 **Depreciation**

Depreciation on fixed assets has been charged on SLM method at the following rates determined on the basis of life/residual life of the assets as described in the 'Manual on Water Supply and Treatment"/outside expert agency report:

S.No.	Nature of Asset	Rate of Depreciation
1	Building & Civil Structures	2%
2	Plant & Machinery	3.5%
3	Electrical Installation	10%
4	Furniture & Fixtures	10%
5	IT Infrastructures	10%
6	Office Equipments	7.5%
7	Tools & Equipments	8.5%
8	Vehicles	8.5%

Further

- i) Depreciation has been charged on pro-rata basis and depreciation for full months in which the asset has been purchased/ acquired has been charged.
- ii) No depreciation charged for the assets disposed off during the year.
- iii) Depreciation on assets constructed during the year is account for on the basis of completion and put to use certificate received from the concerned Engineer/competent authority.
- iv) Fixed Assets relating to projects costing up to Rs.50000/- in each case are charged off fully in the year of acquisition itself.

8 **Investment**

- a. Long term Investments are stated at cost less provision, if any, for permanent diminution in value of such investments.
- b. Premium paid on Investments is recognized as cost and amortized over the period of investments.

9 Accounting for Grants

- a. Grant-in-Aid received from Government in the nature of promoter's contribution is treated as Capital Reserve.
- b. Grant-in-Aid received from Government for acquiring fixed assets is adjusted in the gross value of fixed assets. The grant is adjusted in the Profit & Loss Account over the useful life of the depreciable asset.
- c. Grant-in -Aid received from Government relating to the revenue is recognized in the Profit & Loss Account.

10 Preliminary Expenses/ Capital expenditure amortized

Preliminary expenses/amortized capital expenditure are written off over a period of five years in equal installments.

11 Prior Period & Extraordinary items

Prior Period & Extraordinary transactions are accounted for in accordance with Accounting Standards-5 issued by The Institute of Chartered Accountants of India.

12 Significant Events occurring after the Balance Sheet Date.

Treatment of contingencies and significant events are in accordance with Accounting Standard-4 issued by The Institute of Chartered Accountants of India.

13 Contingent Liabilities

Contingent liabilities are disclosed in the accounts by way of Notes giving nature and quantum of such liabilities.

14 Segment Reporting

The Board has only one segment to report.



**NOTES TO THE ACCOUNTS**  
**DELHI JAL BOARD**

Delhi Jal Board's (DJB) decision to convert its financial accounting system from Cash based system of accounting to Accrual based Double entry system was implemented w.e.f. 1.4.2003.

Due to limitation of Cash based system of Accounting (i.e. the method of accounting adopted by DJB till the year 2002-03) details of assets and liabilities available for the maintenance of the Accrual Based Double Entry System Accounts were deficient/inadequate, therefore the reliance was given to the valuation report of an expert outside agency, record available with the divisions and other information available. For the maintenance of Accrual Based Double Entry System of Accounts for the years 2003-2004 onwards methodology and assumptions adopted for the preparation of accounts are as follows:-

**Fixed Assets**

- i) Till the year 2002-03 the accounts were maintained on cash based system of accounting and maintenance of Fixed Assets record and their accounting was not in existence till 2002-03. Fixed Assets as on 1.4.2003 were account for on the basis of report of an out side agency which comprises of Civil, Electrical, Mechanical, Public Health Engineers and Govt. Approved Valuers who on the basis of record available, physical verification of assets and after assessing the condition, state of maintenance and operation and life/residual life of the assets has ascertained the depreciated value of the assets.
- ii) Majority of the assets are the ownership of DJB, however fixed assets includes assets transferred by MCD free of cost to erstwhile DWS & SDU (now DJB) till 1957. Since this being a old matter and the complete detail of the same are not available assets amounting to Rs. 45.96 lacs are accounted for on the basis valuation of an expert outside agency.
- iii) Capitalization of assets constructed/ completed during the year are based on completion certificate issued by the engineers/competent authority of respective division.
- iv) Cost of assets capitalized during the year is exclusive of borrowing cost and unallocated indirect cost.
- v) Assets have been categorized in the following groups :-

S.No.	Particulars	Description
1	LAND	Land
2	BUILDING & CIVIL STRUCTURE	includes -Water/Sewer Distribution Networks - Water Tanks - Pipe lines - Buildings

3	PLANT & MACHINERY	- Staff Quarters etc includes - Booster Pumping Station - Water Treatment Plant - Sewerage Treatment Plant - Sewage Pumping Station
4	FURNITURE & FIXTURES	Includes Furniture & Fixtures Fans & Air Conditioners Coolers etc.
5	ELECTRICAL INSTALLATIONS	Public Water Hydrants, Tube Well
6	OFFICE EQUIPMENTS	General Office Equipments
7	IT INFRASTRUCTURE	includes - Computers - Servers - IT equipments
8	TOOLS & EQUIPMENTS	includes - Water Meter - Workshop machines & equipments - Tools
9	VEHICLES	Vehicles

#### Depreciation

Depreciation on fixed assets has been charged on SLM method at the rates stated in accounting policy (ref accounting policy no.7).

Accumulated depreciation includes the depreciation for the years 2003-04 onwards.

#### Current Assets Loans & Advances

##### Bank Balances

- i) There were about 200 operative bank accounts maintained by Divisions and at Head office. Bank accounts are reconciled and unmatched entries as per bank statements vis-à-vis books of accounts are identified and the rectification entries are passed to the extent possible, further unmatched entries are transferred to separate account viz. "Bank Adjustment General Account". As continuous process of rectification and reconciliation board is passing the entries on regular basis as and when any entry reaches to reconciliation stage.



Inventories

- i) Stores and materials are treated as part of inventories.
- ii) Stores inventory and its valuation has been taken on the basis of information provided by the Divisions. Adjustment on account of difference on physical verification of inventories vis-à-vis records, if any, shall be adjusted in the subsequent period.

Sundry Debtors

- i) Sundry debtors are account for on the basis of records and information available with the divisions and are subject to confirmation with the parties.
- ii) Board is in the process to categorize the debtors outstanding according to their age and to identify the debtors outstanding for more than 36 months. Due to large number of divisions and parties and due to inadequate support from the record maintained previously aging of the debtors is not available fully **at this stage**. Therefore an adhoc provision @ 2% on the amount outstanding of Retail debtors at the year end has been provided for bad and doubtful debts.

Loans & Advances

Advances to Suppliers/Contractors and Loan to staff members and others are account for on the basis of record and information available with the divisions and are subject to confirmation and reconciliation with the parties.

Inter Unit Accounts

Inter unit accounts between HO and divisions are reconciled.

LIABILITIES

Loan from Government

- i) Loan from Government under plan and non-plan assistance are subject to confirmation and reconciliation.
- ii) Interest accrued on Government loan has been account for @11.5% p.a. (simple) without considering any penal provision.

Current Liabilities

Creditors for raw water/power and other goods and deposits from customers, contractors and others are account for on the basis of record and information available with the divisions and are subject to confirmation.

Further expenses for Capital projects in progress at the year end are account for up to the last Running Account bills ( R A bills ) paid during the year.



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Departmental Charges on Account of "Administration and Supervision cost" @12% of planned expenditure incurred during the year charged to funds provided by G.O. for Non-Planned Assistance.

Employee benefits

As per past practice the amount of staff gratuity and leave encashment is account for on the basis of payment made to the employees retired/ left the organization during the year or amount of leave encashed during the year. In terms of compliance of Accounting Standard -15 "Employee Benefits" issued by the Institute of Chartered Accountants Of India, DJB is in the process to ascertain the liability for Staff Gratuity and Leave encashment through Actuarial valuation and to account for the liability and expenses for the same in phased manner.

Commitments and Contingent Liabilities

- A) Claims against the DJB not acknowledge as debts Rs.1088Lacs.
- B) Few cases relating to employees *are pending in the court* against the company, in respect of which liability is not ascertainable.
- C) Estimated amount of *contracts remaining to be executed on capital account* and not provided for Rs.776201 lacs.

Previous year's figures have been recasted and/or regrouped wherever necessary to make them comparable with the current year's figures.

Schedules '1' to '24' form an integral part of Balance Sheet and Profit and Loss Account and have been authenticated.

Date:  
Place: New Delhi

Director (F&A)  
Delhi Jal Board

28/11/14