

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

The Delhi Jal Board vide Resolution No. 36 / DJB dated-22.08.2013 duly confirmed on 22.08.2013, has approved the proposal as contained in Director (F&A)'s letter No. DJB/ 531 dated 18.6.2013 vide Item No. Admn. 08 regarding Annual Balance Sheert for 2007-08.

Resolution No. 36/ DJB dated 22.08.2013 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.

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

C.E. (Dr.) Project-I

~~Dir (F&A)~~
S.D./T

① Namdhari
29/8

OFFICE OF THE
Diry No. 2330
Date 30/8/2013
ACCOUNTS OFFICER (BS)

AOT B&A
29/8

It. Director (F&A)-II
File No. 3692
Date 29.8.13
Delhi Jal Board

Sh yadav

29/8/13

Director (F & A)
Delhi Jal Board
File No. 3692
29.8.13

Copy of Resolution No. 26 Item No. 08
Meeting of the Delhi Jal Board held on 18.06.2013

DELHI JAL BOARD, GOVT. OF NCT OF DELHI
OFFICE OF THE DIRECTOR (FINANCE & ACCOUNTS)
VARUNALAYA PHASE-II, KAROL BAGH,
NEW DELHI-110 005

No. DJB/Dir.(F&A)/2013-14/53\

ITEM NO. Admr. 

Dated: 18th June, 2013

Subject : Annual Balance Sheet for 2007-08

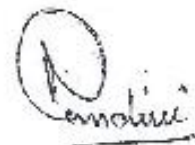
Background

Annual accounts of Delhi Jal Board are to be prepared from 2003-04 in accrual based Double Entry Accounting System. After preparation, the accounts duly certified by the Board is to be submitted to C&AG for Audit. Annual accounts upto 2006-07 have already been approved and audited by the C&AG. As per the Board's Resolution No. 1995 dated 4.02.2010, 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 they may be placed before the Board. It has been pointed by the C&AG that Annual accounts should be approved by the Board first and then should be submitted to C&AG for certification. Subsequent to this Audit, it should be placed before the Assembly through the Board.

The Balance Sheet for the year 2007-08 has been prepared and is being placed before the Board for approval & further submission to the Audit. The Balance Sheet comprises of ~~sector-wise details, income & expenditure account with its schedules, significant accounting policies and notes thereon for the financial year 2007-08 ending on 31.03.2008.~~

RECOMMENDATIONS:

The Board is requested to approve the Balance sheet for the year 2007-08 before it is sent to Audit for certification.



Director (Finance & Accounts)

Secretary,
Delhi Jal Board

DJB's

BALANCE SHEET

AS ON

31ST March , 2008

The Annual Balance sheet of Delhi Jal Board for year 2007-08

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DJB's

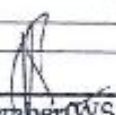
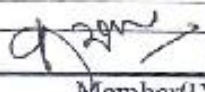
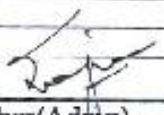
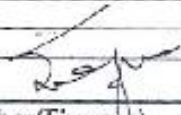
BALANCE SHEET

AS ON

31ST March , 2008

DELHI JAL BOARD

BALANCE SHEET AS AT 31 MARCH, 2008

PARTICULARS	Schedule No	Current Year as at 31/03/2008 (Rs in lac)	Previous Year as at 31/03/2007 (Rs in lac)
SOURCES OF FUNDS			
Capital Fund	1	0.00	0.00
Reserve and Surplus	2	(768221.74)	(561493.54)
Earmarked/Endowment Funds	3	32835.24	29359.73
Secured Loans and Borrowings	4	0.00	0.00
Unsecured Loans and Borrowings	5	1192242.24	998655.24
Deferred Credit Liabilities	6	0.00	0.00
Current Liabilities and Provisions	7	296585.73	228394.16
TOTAL		753441.47	694915.58
APPLICATION OF FUNDS			
ASSETS			
Fixed Assets (Net Block) including CWIP	8	675005.30	630264.16
Investment-From Earmarked/Endowment Funds	9	0.00	0.00
Investment-Others	10	0.00	0.00
Current Assets, Loan, Advances etc	11	78436.17	64651.42
Miscellaneous Expenditure (to the extent not written off or adjusted)			
TOTAL		753441.47	694915.58
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACC	25		
			
Member(WS)	Member(Dr)	Member(Admin)	Member(Finance)

SCHEDULES FORMING PART OF BALANCE SHEET

Particular	Current Year as at 31/03/2008 (Rs)	Previous Year as at 31/03/2007 (Rs)
Schedule 1- Corpus/Capital Fund		
Balance at at the beginning of the year	0.00	
Add: contributions towards Corpus/Capital Fund	0.00	
Add/(deduct): Balance of net Income/(Expenditure) transferred from the Income and Expenditure Account	0.00	
Balance As At the year End	0.00	0.00
Schedule 2- Reserve and Surplus		
Capital Reserve		
Capital Reserve	19859281.00	19859281.00
Assets transferred free of cost	0.00	0.00
Subtotal	19859281.00	19859281.00
General Reserve		
General Reserve	0.00	0.00
Development charges Reserve	133271644.00	90496346.00
Subtotal	133271644.00	90496346.00
Income & Expenditure Account		
Opening Balance	(29538333218.85)	(39538333218.86)
Income & Expenditure A/c 2007-08	(87436271646.43)	(16721376747.09)
Subtotal	(7807504735.38)	(56259709965.96)
Sinking Fund	0.00	
Revaluation Reserve	0.00	
Total	(7807504735.38)	(56259709965.96)
Schedule 3		
EARMARKED/ENDOWMENT FUNDS		
(a) Opening balance of the Funds		
(b) Addition to the funds		
i Donations/grants	4998657132.00	2529997884.00
ii Income from Investment made on account of funds	0.00	0.00
iii Other addition (specify nature)	5975301.00	5975301.00
Total (a+b)	5004632533.00	2887523069.00
(c) Utilisation/Expenditure towards objectives of		
i.Capital Expenditure		
Fixed Assets	0.00	
Others		
Total	0.00	
ii Revenue Expenditure		
Salaries, Wages and Allowances, rent etc	1721108620.00	
Total (c)	1721108620.00	0.00
Net Balance As At the year end (a+b) (c)	3283524013.00	2887523069.00
Notes		
1) Disclosures shall be made under relevant heads based on conditions attached		
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		
Schedule 4- Secured Loans and Borrowings		
1. Central Government	0.00	
2. State Government (specify)	0.00	
3. Financial Institutions	0.00	
4. Banks	0.00	
5. Debentures and Bonds	0.00	
6. Fixed Deposits	0.00	

SCHEDULES FORMING PART OF BALANCE SHEET			
Particulars	Current Year as at 31/03/2008 (Rs)		Previous Year as at 31/03/2007 (Rs)
	7. Other Institutions and Agencies	0.00	
Interest accrued on Due on Secured Loans	0.00		
TOTAL		0.00	0.00
Note: Amount due within one year			
Schedule 5- Unsecured Loans and Borrowing			
1. Central Government	0.00		0.00
2. Delhi Government	119224224000.00		99865524000.00
3. Financial Institutions	0.00		0.00
4. Banks	0.00		0.00
5. Debentures and Bonds	0.00		0.00
6. Fixed Deposits	0.00		0.00
7. Other Institutions and Agencies	0.00		0.00
Add: Interest accrued and Due on UnSecured Loans	0.00		0.00
TOTAL		119224224000.00	99865524000.00
Note: Amount due within one year			
Schedule 6- Deferred Credit Liabilities			
a) Acceptance secured by hypothecation of capital equipment and other assets	0.00		
b) Others	0.00		
TOTAL		0.00	0.00
Note: Amount due within one year			
Schedule 7- Current Liabilities and Provisions			
A. Current liabilities			
Contractors Payable	4875201.00		16049233.00
Creditors for Fixed Assets	0.00		0.00
Creditors for Materials & Supplies	0.00		0.00
Creditor for Purchase	0.00		0.00
SubTotal		4875201.00	16049233.00
Creditor for Other suppliers	0.00	0.00	0.00
Creditor for Power/Raw Water	0.00		0.00
Power	421465889.55		21465889.55
Priority Tax	150351000.00		250351000.00
Raw Water	32347580.00		32347580.00
SubTotal		704164469.55	34164469.55
Amount Payable to Staff		8579197.00	9189541.00
Duties and Taxes	10205916.63		3655407.63
SubTotal		10005916.63	3655407.63
Deductions from Employees			
Deductions from Employees	42532592.21		51158668.21
SubTotal		42532592.21	51158668.21
Deposits from Contractors			
EMD	369442.00		369442.00
Amount withheld from contractors	249058914.50		169778395.50
Securities Deposits	37264309.00		26600202.00
SubTotal		601745337.50	474317723.50
Deposits from Customers			
Interest Accrued but not paid		2796077795.23	21372302500.23
Deposits for Deposit Works	110928346.00		59830150.00
Deposits From Other Departments	484300581.13		343795377.00
SubTotal		27960306722.36	21776900027.23
Other Current Liabilities			
Amount Recoverable from Other Parties	14208.00		14208.00
Miscellaneous Deposits	14218.00		14318.00
SubTotal		28526.00	28526.00

		Total (A)	29553214151.50	22704179539.47
II. Provisions				
Provision for Accumulated Depreciation		0.00		0.00
Provision for Employee Related Funds / Benefits		0.00		0.00
Pension Fund		0.00		0.00
Gratuity, Ex-gratia	55159000.00		35228000.00	
Leave Encashment	0.00		0.00	
Salary	0.00		8000.00	
Provision for Expenses Payable		0.00		0.00
				0.00
		Total (B)	55159000.00	36236000.00
TOTAL (A/B)			39658573151.50	22839415509.47
Schedule 9				
Investments From earmarked / Endowment Funds				
Investment in Government Securities		0.00		0.00
Other Investments		0.00		0.00
Investment in Debentures and Bonds		0.00		0.00
Investment in Subsidiaries and Joint Ventures				0.00
		0.00		
Investment in Shares		0.00		0.00
PF Investment				0.00
		0.00		
		Total	0.00	0.00
Schedule 10				
Investments Others				
Investment in Government Securities		0.00		0.00
Other Investments		0.00		0.00
Investment in Debentures and Bonds		0.00		0.00
Investment in Subsidiaries and Joint Ventures		0.00		0.00
Investment in Shares		0.00		0.00
		0.00		0.00
		Total	0.00	0.00
Schedule 11				
Current Assets, Loans Advances etc				
1. Inventories		0.00		
Chemicals		304175.00		394175.00
Stores and Spares	124151665.00		124122945.00	
Other Inventory (Misc. etc)		0.00		0.00
Stock in Hand		0.00		0.00
		Subtotal	124546841.00	124517121.00
2. Sundry Debtors		0.00		
NDMC		102500000.91		419443437.69
Amount receivable from NDMC		0.00		0.00
		Subtotal	102500000.91	419443437.69
DCB		2189541.54		2893869.28
Bulk water		443341394.00		443341394.00
Retail water		3313131587.51		3294341662.56
Debtors Development charges		0.00		0.00

SCHEDULES FORMING PART OF BALANCE SHEET

Particulars	Current Year as at 31/03/2008 (Rs)		Previous Year as at 31/03/2007 (Rs)	
	Subtotal	3776172323.45	3785121745.84	
Less: Provision for Bad & Doubtful Debts		66258331.75	65396334.00	
Less: Unadjusted Debtors		0.00	0.00	
	Sub Total	66200001.75	65396334.00	
3 Cash and Bank Balances				
Cash in Hand		356878377.00	186770589.00	
Cheque in Transit		474688166.36	484494528.35	
Investment in FDRs		435838028.00	321009147.00	
Balances with Banks		0.00	0.00	
Schedule Bank		1156876048.66	339760531.20	
		0.00	0.00	
Non schedule bank		0.00	0.00	
Bank Adjustment - General Account		396352552.20	386352552.20	
	Sub Total	2890911661.21	1718387547.75	
	Total (A)	679934894.82	0.00	5661573118.28
Loans, Advances & Deposits				
To Employees				
Advances to Employees		8068665.00	5530440.00	
		8068665.00	5630440.00	
Advances for Land		0.00	0.00	
Advances to Contractors/Suppliers		331987581.00	0.00	
Advance to Firms for supply of stores		132145002.00	132285503.00	
	Subtotal	464142533.00	132285503.00	
Other Advances		0.00		
Advances to Govt. & Other Parties		88213124.00	2374656.00	
	Subtotal	88213124.00	2374656.00	
Unmapped				
Opening Balance of Suspense Advances (as on 1 April 1991)		0.00	0.00	
	Sub Total	0.00	0.00	0.00
Deposits				
With Government		2650.00	2650.00	
With Others		0.00	0.00	
	Sub Total	2650.00	2650.00	2650.00
	Total (B)	680467932.00	140173349.00	
Deposits Work in Progress (C)			483810170.00	363395805.00
Accrued Interest on Investment		0.00		
			0.00	
	TOTAL (A+B+C)	7843617036.82		6465142272.28

SCHEDULES FORMING PART OF BALANCE SHEET AT AT 31.3.2008

Particulars	Current Year			Previous Year			Net Block		
	Particulars	Current Year	Previous Year	Particulars	Current Year	Previous Year	Particulars	Current Year	Previous Year
A. ROYAL ASSETS									
1. Land	1121561702.00	1420954110.00	0.00	1121561702.00	1420954110.00	0.00	1121561702.00	1420954110.00	
2. Buildings & Civil Structures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3. Plant & Machinery	45777526167.00	46913119770.00	0.00	45777526167.00	46913119770.00	0.00	45777526167.00	46913119770.00	
4. Furniture & Fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5. Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6. Office Equipment	5012541888.00	388464101.00	0.00	5012541888.00	388464101.00	0.00	5012541888.00	388464101.00	
7. Tools & Equipment	25441308.00	2384185.00	0.00	25441308.00	2384185.00	0.00	25441308.00	2384185.00	
8. Leasehold Property	265642971.00	3893558.00	0.00	265642971.00	3893558.00	0.00	265642971.00	3893558.00	
9. Intangible Assets	32803415.00	7760713.00	130.00	32803415.00	7760713.00	130.00	32803415.00	7760713.00	
10. Other Assets	41232000.00	6745382.00	0.00	41232000.00	6745382.00	0.00	41232000.00	6745382.00	
11. Total	1851170753.00	74657711.00	0.00	1851170753.00	74657711.00	0.00	1851170753.00	74657711.00	
B. Capital Reserve									
1. Capital Reserve	62719148.00	5627727.00	257627360.00	62719148.00	5627727.00	257627360.00	62719148.00	5627727.00	
2. Total	62719148.00	5627727.00	257627360.00	62719148.00	5627727.00	257627360.00	62719148.00	5627727.00	
C. Current Assets									
1. Cash	36820855.00	0.00	0.00	36820855.00	0.00	0.00	36820855.00	0.00	
2. Debtors	136577901.90	0.00	0.00	136577901.90	0.00	0.00	136577901.90	0.00	
3. Inventories	107748.00	0.00	0.00	107748.00	0.00	0.00	107748.00	0.00	
4. Prepaid Expenses	385187.00	718400.00	0.00	385187.00	718400.00	0.00	385187.00	718400.00	
5. Other Assets	3887455.00	529385.00	1.00	3887455.00	529385.00	1.00	3887455.00	529385.00	
6. Total	24760122.00	791178.00	0.00	24760122.00	791178.00	0.00	24760122.00	791178.00	
D. Total									
Total	500455593.00	2410259.00	12985355.00	500455593.00	2410259.00	12985355.00	500455593.00	2410259.00	
E. Total									
Total	132821152.00	0.00	0.00	132821152.00	0.00	0.00	132821152.00	0.00	
F. Total									
Total	616338946.00	2410259.00	12985355.00	616338946.00	2410259.00	12985355.00	616338946.00	2410259.00	

SECTOR-WISE BALANCE SHEET AS AT 31 MARCH, 2008

PARTICULARS	Sole due	Administration Current Year as at 31/03/2008 (Rs in lac)	Water Bulk Current Year as at 31/03/2008 (Rs in lac)	Water Conductions Current Year as at 31/03/2008 (Rs in lac)	Sewerage Bulk Current Year as at 31/03/2008 (Rs in lac)	Primeage Conductions Current Year as at 31/03/2008 (Rs in lac)	Maintenance Current Year as at 31/03/2008 (Rs in lac)	Total Current Year as at 31/03/2008 (Rs in lac)
CAPITAL FUND AND LIABILITIES								
Capital Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reserve and Surplus		87699.46	(455465.60)	7237.72	(169716.18)	14929.66	(233469.34)	(768221.74)
Borrowed/Endowment Funds		37700.62	0.00	0.00	0.00	0.00	(4129.38)	32855.24
Secured Loans and Borrowings		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unsecured Loans and Borrowings		828044.24	111529.66	0.00	120589.76	2653.03	238426.56	1197242.24
Deferred Credit Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Liabilities and Provisions		(581434.69)	366984.22	88887.26	135047.32	25823.06	297367.65	298306.73
TOTAL		168173.74	37028.30	54004.99	88522.42	47473.32	319148.71	783441.47
ASSETS								
Fixed Assets (Net Block) including C/WIP	8	(10659.34)	94987.87	115901.14	(98142.61)	91911.32	383907.69	675005.30
Investment from Borrowed/Endowment Funds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investment-Others	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Assets, Loan, Advances etc	11	175333.08	(51969.37)	(71478.15)	(11524.18)	(14338.07)	16840.61	78496.17
Miscellaneous Expenditure (to the extent not written off or adjusted)								0.00
TOTAL		168173.74	37028.30	94094.99	88622.42	47473.32	319148.71	783441.47
SIGNIFICANT ACCOUNTING POLICIES								
24								
CONTINGENT LIABILITIES AND NOTES ON ACCO								
25								

Schedules to Balance Sheet

Particulars	Admin's Station	Water Bulk	Water construction	Sewage Bulk	Drainage Construction	Maintenance	Total
	For the year ended 31/03/2008	For the year ended 31/03/2008	For the year ended 31/03/2008	For the year ended 31/03/2008	For the year ended 31/03/2008	For the year ended 31/03/2008	For the year ended 31/03/2008
	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)
Schedule 1							
COMPLUS CAPITAL FUND							
Balance at the beginning of the year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Add: contributions towards Capital/Special Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Add/Deduct: Balance of net Income/Expenditure transferred from the Income and Expenditure Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Balance As At the year End	0.00	0.00	0.00	0.00	0.00	0.00
Schedule 2							
Reserves and Surplus							
Capital Reserve	0.00	0.00	0.00	0.00	0.00	1985929.00	1985929.00
	Assets transferred free of cost	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal	0.00	0.00	0.00	0.00	1985929.00	1985929.00
General Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	General Reserve	0.00	0.00	0.00	0.00	13173753.00	133271544.00
	Development charges Reserve	0.00	0.00	1533891.00	0.00	13173753.00	133271544.00
	Subtotal	0.00	0.00	1533891.00	0.00	13173753.00	133271544.00
Income & Expenditure Account							
	Income Balance	7827290691.83	(3477845942.74)	289958579.06	(66416644.259)	1593542791.23	(5131791265.49)
	Expenditure Balance	(1086744159.73)	(1077099681.49)	43229945.88	(7599501321.69)	(93577004.79)	(18356550214.51)
	Subtotal	6756546471.83	(45340568154.23)	722258424.96	(18911465734.44)	1498585729.44	(23458431489.99)
	Subtotal	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal	6756546471.83	(45340568154.23)	722258424.96	(18911465734.44)	1498585729.44	(23458431489.99)
Schedule 3							
FAIR VALUE/ENDOWMENT FUNDS							
Donation/Gifts	4989515000.00	0.00	0.00	0.00	0.00	9142392.00	4998957392.00
Income from investments made on account of fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Others	0.00	0.00	0.00	0.00	0.00	6975901.00	6975901.00
	Total (a)	4989515000.00	0.00	0.00	0.00	16117683.00	6004532693.00
Utilization / Application of funds							
Capital Expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Expenditure	1298252803.00	0.00	0.00	0.00	0.00	432056617.00	1721100620.00
	Total (b)	1298252803.00	0.00	0.00	0.00	432056617.00	1721100620.00
Net balance (a-b)	3700462197.00	0.00	0.00	0.00	0.00	(418298184.00)	3282352413.00
Schedule 4							
Secured Loans / Borrowings							

SCHEDULES TO BALANCE SHEET		Administrative	Water Bulk	Water construction	Sewage Bulk	Drainage Construction	Maintenance	Total
Particulars	For the year ended 31/03/2008	For the year ended 31/03/2008	For the year ended 31/03/2008	For the year ended 31/03/2008	For the year ended 31/03/2008	For the year ended 31/03/2008	For the year ended 31/03/2008	For the year ended 31/03/2008
	(R\$)	(R\$)	(R\$)	(R\$)	(R\$)	(R\$)	(R\$)	(R\$)
Loan From Central Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loan From State Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loan From Financial Institutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loan From Banks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debtors and Bills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fixed Deposits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long Term Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Add: Interest earned and Dividend on Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
None								
1. Loans are secured by								
a) Tangible assets								
b) Government Guarantee								
c) Others								
Schedule 5								
Unsecured Loans / Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loan from Central Government	6280442400.00	1418238830.45	0.00	0.00	0.00	0.00	0.00	-11822422400.00
Loan From Public Institutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loan From Financial Institutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loan from Banks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debtors and Bills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fixed Deposits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long Term Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Add: Interest earned and Dividend on Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	6280442400.00	1418238830.45	0.00	0.00	0.00	0.00	0.00	0.00
Schedule 5								
Unsecured Loans / Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loan from Central Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loan From Public Institutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loan From Financial Institutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loan from Banks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debtors and Bills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fixed Deposits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long Term Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Add: Interest earned and Dividend on Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Schedule 7								
Current Liabilities and Provisions								
A. Current Liabilities								
Contractors Payable	1027804.00	(358307.00)	428367.00	(180881.00)	759093.00	383895.00	487321.00	0.00
Provision for Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Provision for Materials Supplied	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	1027804.00	(358307.00)	428367.00	(180881.00)	759093.00	383895.00	487321.00	0.00

	Admins tration	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	For the year ended
	31/03/2008	31/03/2008	31/03/2008	31/03/2008	31/03/2008	31/03/2008	31/03/2008
	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)
8	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SheRoaf	1227304.00	(1352367.00)	4298967.00	(162891.00)	750002.00	308893.00	4876201.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<0000000.00	154.17	0.00	0.00	0.00	21465755.00	421465869.55
	0.00	250351000.00	0.00	0.00	0.00	0.00	250351000.00
	0.00	323647660.00	0.00	0.00	0.00	0.00	323647560.00
SheRoaf	40020000.00	28289874.17	0.00	0.00	0.00	21465706.00	704164489.56
	161567.00	57766.00	9177.00	260067.00	(4543.00)	5521668.00	6578187.00
	1827035.00	31298.00	4277359.00	1545038.00	(60520.57)	2587757.00	10005816.93
SheRoaf	1327035.00	31298.00	4277359.00	1545038.00	(50520.37)	2587757.00	10005816.93
	462813.21	(3243150.00)	698810.00	2634721.00	1341756.00	18981252.00	42652652.21
SheRoaf	462813.21	(3243150.00)	698810.00	2634721.00	1341756.00	18981252.00	42652652.21
	369442.00	0.00	0.00	0.00	0.00	0.00	369442.00
	151570.00	(2061047.00)	67489451.50	33204415.00	37733694.00	69367809.00	248098914.50
m construction	61000.00	0050195.00	4326794.00	1891644.00	2970052.00	0134424.00	27234300.00
	2333702.00	60048133.00	71786626.00	(5760659.00)	36451857.35	(30638053.00)	325033662.85
Sub Total	2937722.00	89155435.00	173607172.50	50877216.00	77227463.35	208140346.00	601745357.85

SCHEDULE TO FINANCE STATE		Admin's Inflation	Water Bulk	Water Construction	Sewage Bulk	Drainage Construction	Maintenance	Total
Particulars	For the year ended	For the year ended	For the year ended	For the year ended	For the year ended	For the year ended	For the year ended	For the year ended
	31/03/2008	31/03/2008	31/03/2008	31/03/2008	31/03/2008	31/03/2008	31/03/2008	31/03/2008
Unamortised Advances to employees	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9179894.00	(223450.00)	(634794.00)	3040494.00	(332384.00)	(238111.00)	8799565.00	8799565.00
Sub total	9179894.00	(223450.00)	(634794.00)	3040494.00	(332384.00)	(238111.00)	8799565.00	8799565.00
Advances for loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Advances to Consultants/Suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Advances to Consultants/Suppliers	287132.00	17089346.00	2034118.00	105535466.00	167247083.00	891985.00	351997501.00	351997501.00
	287132.00	17089346.00	2034118.00	105535466.00	167247083.00	891985.00	351997501.00	351997501.00
	287132.00	17089346.00	2034118.00	105535466.00	167247083.00	891985.00	351997501.00	351997501.00
Under Advances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Advances to Govt. & Other Funds	37750596.00	43200.00	68270.00	3182.00	102563.00	13515.00	68219124.00	68219124.00
	37750596.00	43200.00	68270.00	3182.00	102563.00	13515.00	68219124.00	68219124.00
	37750596.00	43200.00	68270.00	3182.00	102563.00	13515.00	68219124.00	68219124.00
Unamortised Operating Expense of Schemes Advances (As on 31/03/2008)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits With Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
With Other	5457667	43372840.00	4596528.00	11183682.00	23864462.00	2142317.00	560457322.00	560457322.00
	5457667	43372840.00	4596528.00	11183682.00	23864462.00	2142317.00	560457322.00	560457322.00
	5457667	43372840.00	4596528.00	11183682.00	23864462.00	2142317.00	560457322.00	560457322.00
Deposits with Financial Institutions (C)	3028406.00	7167709.00	108402808.00	42202408.00	13051385.00	211762740.00	438810175.00	438810175.00
	3028406.00	7167709.00	108402808.00	42202408.00	13051385.00	211762740.00	438810175.00	438810175.00
	3028406.00	7167709.00	108402808.00	42202408.00	13051385.00	211762740.00	438810175.00	438810175.00
Total (A+B+C)	1756333798.16	(979837283.37)	(214575030.92)	11972410503.25	(143980727.30)	165437084.47	7873617588.82	7873617588.82

14

Income and Expenditure

FOR THE

YEAR

ENDED

2007-08

DELHI JAL BOARD			
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2008			
PARTICULARS	Schedule No	Current year 2007-08 (Rs in lac)	Previous Year 2006-07 (Rs in lac)
INCOME			
Income from Sales	12	38522.86	40115.83
Grants	13	0.00	0.00
Fees & Subscriptions	14	344.00	338.11
Income from Investments (Income on Investment	15	0.00	0.00
Income from Royalty, Publication etc	16	0.00	0.00
Interest earned	17	2275.99	364.97
Other Income	18	1366.73	2725.62
Increase/(decrease) in stock of finished goods and works-in Progress	19	0.00	0.00
TOTAL (A)		42509.58	43544.53
EXPENDITURE			
Establishment Expenses	20	26046.85	27332.48
Other Administrative Expenses etc	21	64907.71	74812.03
Expenditure on Grants,Subsidies etc	22	0.00	0.00
Interest	23	107612.96	96566.69
Depreciation (net total at the year end-corresponding to schedule 8)		36931.68	12047.10
TOTAL (B)		235499.19	310758.30
Balance being excess of Income over expenses		(192989.61)	(167213.77)
Prior period Items (Net)		15926.42	
Balance being excess of Expenditure over Income (After Prior Period Adjustments)		(208916.03)	(167213.77)
Transfer to Special Reserve (specify each)			
Transfer to/ from General Reserve			
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		(208916.03)	(167213.77)
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		

			72196107.06
Bulk			0.00
Retail (by meter reading)			3338203912.96
Sale by Tankers			312580.00
Other- Sale of Water			0.00
	Sub-Total		3661168448.04
Sewerage Charge			
NDMC			148353638.20
DCB			42764244.60
Other Sewerage Charges - Scavenging Tax			0.00
	Sub-Total		191117882.80
	Total (i)		3852286330.84
<u>SCHEDULE - 13 GRANTS</u>			
Revenue Grant from Government			0.00
Accumulated loan liabilities			0.00
	Total (ii)		0.00
<u>SCHEDULE - 14 FEES & SUBSCRIPTIONS</u>			
Income from Fees			34245669.00
Tender Fees			0.00
Licence Fees			154165.00
Fee from consumers			0.00
	Sub-Total		34399834.00
Subscriptions and others			0.00
	Total (iii)		34399834.00
<u>SCHEDULE - 15 INCOME FROM SALES OF FIXED- ASSETS AND INVESTMENTS</u>			
Profit from Sale of Fixed Assets			0.00
Profit from Sale of Investment			0.00
	Total (iv)		0.00
<u>SCHEDULE - 16 INCOME FROM ROYALTIES AND PUBLICATIONS</u>			

Schedules to Income and Expenditure Account			
			Total
Particulars	DJB	For the year ended	
	CoA	39538.00	
	Code	(Rs)	
	Total (v)	0.00	
<u>SCHEDULE - 17 INTEREST EARNED</u>			
Interest Income		227064089.07	
Interest on loan to employees		0.00	
Other Interest Income		534823.03	
	Total (vi)	227598912.10	
<u>SCHEDULE - 18 OTHER INCOME</u>			
Income from Penalty & Fines		14848420.00	
Rent on Water Meters		6279058.86	
Sale of Sludge/Others		2531091.00	
Percentage on Deposit Works		0.00	
Income from Rent		12234371.00	
Dividend Income		0.00	
Sale of Scrap and Material		6172236.76	
Provisions Written Back		65896834.00	
	Sub-Total	107962011.62	
Other Income			
Medical Subscription		17602506.00	
Other income	3.W-II.b	11108532.00	
Miscellaneous Receipts		0.00	
	Sub-Total	28711038.00	
	Total (vii)	136673049.62	
<u>SCHEDULE -19 INCREASE OR DECREASE IN STOCK OF FINISHED GOODS</u>			
		0.00	
		0.00	
	Total (viii)	0.00	
Total Income- A (i+ii+iii+iv+v+vi+vii+viii)		4250958126.56	
EXPENDITURE			

Schedules to Income and Expenditure Account			
			Total
Particulars	DJB	For the year ended	
	CoA	39538.00	
	Code	(Rs)	
SCHEDULE - 20 ESTABLISHMENT EXPENSES			
Salaries		3020379546.00	
Bonus		669758.00	
Contribution to Pension Funds		340931702.66	
Pension to Employees	4.10	0.00	
	Sub-Total	3361981006.66	
Gratuity		73559705.00	
Leave Encashment		36852650.00	
Ex Gratia		94694609.00	
Staff Welfare		4874480.00	
Staff Medical Expenses		116647304.00	
Leave Travel Allowance		3481693.00	

Schedules to Income and Expenditure Account			
			Total
Particulars	DJB	CoA	For the year ended
		Code	(Rs)
Staff Training Expenses			244900.00
Stipend to Trainees			55952.00
Salaries to Deputationist			4214414.00
Wages of Muster Roll Staff			70447605.00
Other Establishment Expenses			22180699.00
Oher Establishment Expenses			0.00
Other contractual staff			443294.00
Oil and Soap to Staff			14786222.00
Employer's contribution to CPF			221958.00
	Sub-Total		442705485.00
	Total		3804686491.66
Less: A&S Costs Capitalised/Transferred			
Administrative and Supervision Costs			1200001933.48
	Total		2604684558.18
SCHEDULE - 21 OTHER			
ADMINISTRATION EXPENSES			
Raw Water charges			114773827.00
Power & Fuel			3605308239.00
Power			0.00

Schedules to Income and Expenditure Account			
			Total
Particulars		DJB	For the year ended
		CoA	39538.00
		Code	(Rs)
Fuel consumed		3.W-1.6	0.00
	Sub-Total		3720082066.00
Chemical consumed			163250372.00
Repair and Maintenance-Water			0.00
Building and Road			0.00
Tanks,Channels and Conduit			0.00
Intake Pumps			0.00
Maintenance of various Plants			0.00
River Works			0.00
Reservoirs and Mains			0.00
RCC wells and Tube wells			0.00
Booster Pumping Stations			0.00
Workshop			0.00
	Sub-Total		163250372.00
Repair and Maintenance-Sewerage			
Building and Road			0.00
Trunk Sewers			0.00
Sewage Pumping Stations			0.00
Disposal works			0.00
Workshop			0.00
Gas Supply Project			0.00
Gas Booster Station			0.00
Oxidation ponds			0.00
	Sub-Total		0.00
Repair and Maintenance-Distribution			15817766.00
Repair and Maintenance-Water			479530709.00
Repair and Maintenance-Bottling Plant			0.00
Building and Road			0.00
Repair and Maintenance-Sewerage			0.00
Repair and Maintenance-Pumping Stations			21008107.00
	Sub-Total		516356582.00
Stores and Spares consumed			81676334.00
Cess to CPCB			92400.00
Other Inventory consumed			438438.00
GIA-Revenue works			0.00
Electricity charges			23721085.00
Repair and Maintenance			1114850389.00
Building			0.00
Others			516144222.74

Schedules to Income and Expenditure Account

		Total	
Particulars		DJB CoA Code	For the year ended 39538.00 (Rs)
	Sub-Total		1736922868.74
Printing & Stationery			
Stationery			7448938.00
computer consumable			39498880.00
	Sub-Total		46947818.00
Advertisement			93778843.00
Telephone, Telex and Fax			21136500.00
Vehicle Running & Maintenance			27935458.00
Fuel & Oil			0.00
Vehicle Maintenance			0.00
Vehicle Hire charges			0.00
	Sub-Total		142850801.00
Rent & Hire Charges			
Rent			0.00
Hire charges			0.00
	Sub-Total		0.00
Rates & Taxes			
Rates and Taxes			0.00
Property Tax.		9-P	0.00
	Sub-Total		0.00
Insurance			301899.00
Travelling & Conveyance			2946342.00
Legal & Professional			76307071.00
Legal charges			0.00
Arbitration charges			0.00
	Sub-Total		79555312.00
Postage and Telegram			406487.00
Meetings & Seminars			1828292.00
Payment to Auditors			338850.00
Books & Periodicals			648640.00
Payment to Consultants			529864.00
Payment to Board Members			0.00
Donation and Contribution			0.00
Horticulture Expenses			14784825.00
Loss on Sale of Fixed Assets			0.00
Loss on Revaluation of Fixed Assets			0.00
Loss on Sale of Investment			0.00

Schedules to Income and Expenditure Account

Total			
Particulars	DJB	For the year ended	
	CoA	39538.00	
	Code	(Rs)	
Loss on Revaluation of Investment			0.00
Bad Debts			0.00
Provision for Bad Doubtful Debts			66268632.00
Adjustment for Inventory			0.00
Loss of Inventory			0.00
Shortage/Excess Inventory			0.00
	Sub-Total		84805590.00
	Total (b)		6490771409.74
SCHEDULE - 22 EXPENDITURE ON GRANTS, SUBSIDIES			
			0.00
			0.00
			0.00
	Total (c)		0.00
SCHEDULE - 23 INTEREST			
Interest on Borrowings			11888975295.00
			0.00
	Sub-Total		11888975295.00
Other Finance Charges			0.00
Repayment of loan	9-0		0.00
	Sub-Total		0.00
Less: Finance Costs Capitalised			1127679758.96
	Total (d)		10761295536.04
Depreciation (Net Total at the year end - corresponding to schedule 8)			3693167921.00
Total- B (a+b+b+c+d)			23549919424.96

PARTICULARS	Sub No	Administration		Water Bulk		Water Construction		Sewage Bulk		Inter-city Construction		Maintenance		Total
		CR	DR	CR	DR	CR	DR	CR	DR	CR	DR	CR	DR	
INCOME														
Income from Subscriptions	12	6.44	54.50	1.94	1.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.07.24
Grant/Subsidies	13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Private Donations	14	0.00	14.52	6.88	6.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	344.00
Income from Investment (Income on Investments from current/bank/bond, funds transferred to Funds)	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income from Bids, Tenders etc	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest earned	17	2386.59	1.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2388.05
Other Income	18	76.86	71.89	1.05.28	52.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	549.03
Increase/Decrease in stock of finished goods and work in Progress	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL (A)		3014.70	148.43	143.65	154.05	1.02.52	1.02.52	0.00	0.00	0.00	0.00	0.00	0.00	4693.44
EXPENDITURE														
Establishment Expenses	20	29.56	4973.14	4818.36	507.57	382.60	22975.21	22975.21	26036.85	26036.85	26036.85	26036.85	26036.85	26036.85
Other Administrative Expenses etc	21	5561.03	2,39,02.19	1,22,29.22	1,29,06.78	1,68,48.57	9,57,77.13	9,57,77.13	67,561.89	67,561.89	67,561.89	67,561.89	67,561.89	67,561.89
Expenditure on Grants/Subsidies etc	22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	23	0.00	2504.06	3.02	16,314.36	0.00	63,004.12	63,004.12	10,76,11.28	10,76,11.28	10,76,11.28	10,76,11.28	10,76,11.28	10,76,11.28
Depreciation and Total at the year end corresponding to schedule (B)		4005.139	2047.59	1491.12	2150.56	922.34	6,988.73	6,988.73	3,86,41.68	3,86,41.68	3,86,41.68	3,86,41.68	3,86,41.68	3,86,41.68
TOTAL (B)		2081.108	5139.52	1,894.00	27,000.27	2,38.31	11,90,51.15	11,90,51.15	23,51,53.07	23,51,53.07	23,51,53.07	23,51,53.07	23,51,53.07	23,51,53.07
Balance being carried over		(26,500.38)	(5,72,41.05)	(3,18.50)	(27,482.47)	(1,30,52.95)	(4,82,27.01)	(4,82,27.01)	(7,91,22,45)	(7,91,22,45)	(7,91,22,45)	(7,91,22,45)	(7,91,22,45)	(7,91,22,45)
From period items (Net)		1,89,66.42												1,89,66.42
Balance being carried over Income (After Prior Period Adjustments)		(4,22,66.80)	(5,12,11.02)	(3,18.50)	(27,482.47)	(1,30,52.95)	(4,82,27.01)	(4,82,27.01)	(7,91,22,45)	(7,91,22,45)	(7,91,22,45)	(7,91,22,45)	(7,91,22,45)	(7,91,22,45)
Transfer to Special Reserve (specify each)														
Transfer to G. and Gen. Reserve														
BALANCE BRINGING SURPLUS (DEFICIT) CARRIED TO CREDIT (DEBIT) OVER		(4,22,66.80)	(5,12,11.02)	(3,18.50)	(27,482.47)	(1,30,52.95)	(4,82,27.01)	(4,82,27.01)	(7,91,22,45)	(7,91,22,45)	(7,91,22,45)	(7,91,22,45)	(7,91,22,45)	(7,91,22,45)
Significant Accounting Policies	24													
Contingent Liabilities and Reserves Accounts	25													

Schedules to Income and Expenditure Account

Particulars	Administration For the year ended 31/03/2008 (Rs)	Water Bids For the year ended 31/03/2008 (Rs)	Water Construction For the year ended 31/03/2008 (Rs)	Storage B.M. For the year ended 31/03/2008 (Rs)	Charge of Production For the year ended 31/03/2008 (Rs)	Maintenance For the year ended 31/03/2008 (Rs)	Total For the year ended 31/03/2008 (Rs)
INCOME							
SCHEDULE - 17: INCOME FROM SALES							
Sale of Water	4225.00	565103.00	35471.00	591704.00	62103.00	1571987.00	2810755.00
NIMRC						25045848.02	29455848.02
DTB						72196107.06	72196107.06
Bank						133800912.96	133800912.96
Board (by extra reading)						312583.00	312583.00
Sale by Tankers							0.00
Other - Sale of Water							0.00
Sub-Total	4225.00	565103.00	35471.00	591704.00	62103.00	3076485308.04	3680275984.04
Exchange Charge	0.00	0.00	0.00	67500.00	0.00	232281.00	339781.00
NIMRC	0.00	0.00	0.00	0.00	0.00	14832068.20	14832068.20
C.B	0.00	0.00	0.00	0.00	0.00	43756244.60	43756244.60
Other Exchange Charge - Swapping Tax	0.00	0.00	0.00	67500.00	0.00	17380.8180	17380.8180
Sub-Total	0.00	0.00	0.00	67500.00	0.00	3368258471.84	3887755867.84
Total (i)	4225.00	565103.00	35471.00	659204.00	62103.00	3076485308.04	3680275984.04
SCHEDULE - 18: OTHER INCOME							
Income from Govt. Securities	220.00	1853200.00	513500.00	378704.00	955907.00	27332972.00	24262698.00
Trade - Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
License Fees	0.00	0.00	131165.00	0.00	2.00	0.00	131167.00
Fees from contractors	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-Total	220.00	1853200.00	513500.00	378704.00	955907.00	27332972.00	24262698.00
Total (ii)	220.00	1853200.00	513500.00	378704.00	955907.00	27332972.00	24262698.00
SCHEDULE - 19: INCOME FROM SALES OF FIXED ASSETS AND INVESTMENTS							
Profit from Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Profit from Stock Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (iii)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCHEDULE - 16: INCOME FROM ROYALTIES AND PUBLICATIONS							
	7.00	0.00	0.00	0.00	0.00	0.00	0.00
SCHEDULE - 17: INTEREST EARNED							
Interest Income	214394.143.00	145558.00	4119.00	1684.00	2491079.00	2757.00	37706489.07
Interest on loan to employees							0.00
Other Interest Income	214394.143.00	145558.00	4119.00	1684.00	2491079.00	2757.00	37706489.07
SCHEDULE - 18 OTHER INCOME							
Income from Peaky & Tins	0.00	721091.00	662152.00	108715.00	378306.00	3378074.00	14848420.00
Bank on Water Bids							5279058.86
Sale of Scrap/old Dies	0.00	4008.00	0.00	378106.00	0.00	2148183.00	2531097.00
Percentage on Deposit works	8213095.00	875074.00	79902.00	759114.00	116750.00	1480003.00	1234471.00
Dividend Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Scrap and Material	0.00	2922467.00	0.00	1262436.00	0.00	2004333.00	6179216.00
Provision Written Back	6539631.00	74305929.00	6261457.00	3738354.00	7604776.00	12597907.00	68898346.00
Other Income	307339.00	2818817.00	562066.00	2501616.00	4076548.00	6455006.00	17602556.00

Loss on Revaluation of Fixed Assets									0.00
Loss on Sale of Investment									0.00
Loss on Revaluation of Investment									0.00
Bad Debt									0.00
Provision for Bad Doubtful Debts									65268532.00
Adjustment for Inventory									65268532.00
Loss of Inventory									0.00
Prior Period Expenses									0.00
SUBTOTAL									0.00
Total (03)									65268532.00
SCHEDULE 22 EXPENDITURE ON GRANTS SUBSIDIES									0.00
SCHEDULE 21 INTEREST									0.00
Interest on Bonds/RRs									0.00
SUBTOTAL									0.00
Total (01)									0.00
Other Finance Charges									0.00
Expenses of Job									0.00
SUBTOTAL									0.00
Loss: Finance Costs Capitalized									0.00
Total (02)									0.00
Depreciation (Net Total at the year end - corresponding to schedule 6)									2031508106.26
Total: Balance Sheet									2031508106.26

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RECEIPT
AND
PAYMENTS

FOR THE
YEAR ENDED

2007-08

Receipt and payments for the year 2007-08

Particular	Amount (in lac)	Amount(Total)
Opening Balance		
Bank Balance	8,242.55	
Cash-in-Hand	1,867.71	10,110.26
Receipts:		
Loan Funds	134,924.89	
Grants From Government	20,686.59	
Current Assets	41,954.37	
Sale of Water	5.01	
Other Operating Income	388.78	
Development-Charges	157.99	
Sewerage Charges	3.30	
Miscellaneous Income	5,726.22	
Establishment	108.14	
Fixed Assets	1.38	
Nett Receipts		203,956.69
		214,066.94
Payments:		
Payment to Contractors/Current Liabilities	151,872.34	
Investments made in FDRs (Net)	1,594.63	
Fixed Assots Purchased	142.29	
Capital WIP	4,287.99	
Cost of Raw Water	232.63	
Establishment Expenses	6,857.14	
Operation and Maintenance	26,071.55	
Other Admin. Expenses	1,761.88	
Loan Advances and Deposits	1,383.28	
Nett Payments		194,183.74
Closing Balance		
Bank Balance	16,314.42	
Cash-in-Hand	3,568.78	19,883.21

Significant Accounting
Policies
and
Notes on Accounts

**Significant Accounting Policies and Notes on Accounts
for the year ended on 31st March 2008**

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 which ever 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 form 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 instalments.
- 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.

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

		- Staff Quarters etc
3	PLANT & MACHINERY	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 -Work shop 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.

- 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.

Departmental Charges on Account of "Administration and Supervision cost" @12% of planned expenditure incurred during the year charged to funds provided by G.O.I 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.97459.4 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 '21' 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

