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

No. DJB/AO(B&A)/BS/2023/1663
Dated : 06 Sept./2023

Item No. Admn.-640
Dated : 6/09/23

1.	Name of the Subject	**Balance sheets of Delhi Jal Board as on 31st March, 2019**
2.	Approval	Board is the Competent Authority
3.	Name of the Wing	**Finance**
4.	Brief History of the case	As per section 70 of the Delhi Water Board Act, 1998 the Board has to maintain proper accounts and prepare annual statement of accounts (profit and loss accounts, Balance sheet etc.) in Performa as may be prescribed by the Government in consultation with the Comptroller and Auditor General (CAG) of India. Previously the Delhi Jal Board was maintaining the accounts in single entry system. Delhi Jal Board switched over to double entry system of accounting from its conventional accounting of single entry system with effect from the financial year 2003-04 and prepared in the format approved by CAG. The work started in 2008-09. After the audit of accounts by CAG, a copy of the audit report along with DJB accounts is sent to Government to place before the Legislative Assembly. The accounts of DJB up to 2017-18 have been audited and has already been sent to GNCTD for placing it before the Legislative Assembly. The Accounts of the Board are audited annually by the CAG as per S. 19 (3) of CAG Act 1971.
5.	Present Status	The Accounts are prepared one by one for the next year after taking into consideration the duly audited figures of the previous year and observations of CAG. Accordingly Accounts of the year 2018-19 are placed before the Board for approval before these are sent to the CAG for audit. The Balance sheet for 2018-19 is being submitted for approval of the Board separately. The observations of Audit will be

		considered on consolidated basis during the current financial year i.e. 2023-24.
6.	Detailed Proposal of the subject	DJB's Financial Statements for the F.Y. 2018-19 prepared along with Accounting Policies and notes on Accounts as annexure 'A' is placed before the board for approval.
7.	Recommendations	The Board is requested to approve the Balance sheets for the year 2018-19, for its onwards submission to the CAG for Audit.

(RAHUL SAINI)
DIRECTOR (FINANCE & ACCOUNTS)

SECRETARY, DJB

DELHI JAL BOARD

ANNUAL ACCOUNTS
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Balance sheet as at March 31, 2019

	Note No.	Current Year as at March 31, 2019 Rs.	Previous Year as at March 31, 2018 Rs.
Corpus/Capital Fund and Liabilities			
Corpus/ Capital Fund	1	-3,86,79,62,39,944.00	-3,71,31,26,35,782
Reserve and Surplus	2	-	38,28,10,09,639
Earmarked/Endowment Funds	3	12,23,77,61,332.00	-8,11,74,123
Secured Loans and Borrowings	4	-	-
Unsecured Loans and Borrowings	5	2,91,31,46,19,353.00	2,75,29,98,69,353
Deferred Credit Liabilities	6	-	-
Current Liabilities and Provisions	7	2,70,84,97,18,283.00	2,37,83,61,93,734
Total		**1,87,60,58,59,024.00**	**1,80,02,32,62,819**
Assets			
Fixed Assets (including CWIP)	8	1,50,07,97,32,624.00	1,39,39,06,09,734
Investment-From Earmarked/Endowment Funds	9	-	-
Investment-Others	10	-	-
Current Assets, Loan, Advances etc	11	37,52,61,26,401.00	40,63,26,53,086
Miscellaneous Expenditure (to the extent not written off or adjusted)		-	-
Total		**1,87,60,58,59,024.00**	**1,80,02,32,62,819**
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		

Member (Drainage) **Member (Finance)** **Director (F&A)**

Member (Water Supply) **Member (Admin)** **Joint Director**

S.K. Patodia And Associates

Date:

Place: New Delhi

UDIN- 23513618BGQXSK8821

Delhi Jal Board

Income & Expenditure Account for the year ended March 31, 2019

PARTICULARS	Note No	Current Year 2018-19 Rs.	Previous Year 2017-18 Rs.
INCOME			
Income form Sales/Services	12	21,48,61,31,345	19,78,31,28,605
Grants/ Subsides	13	-	4,25,00,00,000
Fees/ Subscription	14	1,03,92,106	83,48,479
Income from Investments	15	-	-
Income from Royalty, Publication etc	16	-	-
Interest earned	17	17,93,94,523	3,04,54,122
Other Income	18	1,20,93,12,128	7,12,81,62,024
Increase/(decrease) in stock of finished goods and works-in Progress	19	-	-
TOTAL (A)		**22,88,52,30,102**	**31,20,00,93,231**
EXPENDITURE			
Establishment Expenses	20	15,69,53,60,323	11,74,98,45,556
Other Administrative Expenses etc	21	14,83,60,75,854	11,84,78,63,871
Expenditure on Grants, Subsidies etc	22	-	-
Interest	23	32,00,54,55,000	30,56,38,57,710
Depreciation		5,09,24,33,507	4,34,92,62,197
TOTAL (B)		**67,62,93,24,684**	**58,51,08,29,334**
Balance being excess of Income over expenditure(A-B)		-44,74,40,94,582	-27,31,07,36,104
Transfer to Special Reserve (specify each)		-	-
Transfer to/ from General Reserve		-	-
Balance being Surplus/(Deficit) carried to Corpus/Capital Fund		**-44,74,40,94,582**	**-27,31,07,36,104**
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		

Member (Drainage) **Member (Finance)** **Director (F&A)**

Member (Water Supply) **Member (Admin)** **Joint Director**

S.K. Patodia And Associates

Date:

Place: New Delhi

UDIN- 23513618BGQXSK8821

Notes FORMING PART OF BALANCE SHEET AS AT March 31, 2019

		Current Year as at March 31, 2019 Rs.	Previous Year as at March 31, 2018 Rs.
NOTE 1 - CORPUS/CAPITAL FUND:			
Balance at at the beginning of the year		-3,71,31,26,35,781	-3,44,00,11,38,488
Add: Contributions towards Corpus/Capital Fund		29,26,04,90,420	-7,61,192
Add/(Deduct): Balance of net Income/(Expenditure) transferred form the Income and Expenditure Account		**-44,74,40,94,582**	**-27,31,07,36,103**
Balance at at the end of the year		-3,86,79,62,39,944	-3,71,31,26,35,782
NOTE 2 - RESERVES AND SURPLUS			
1. Capital Reserve			
As per last Account		37,52,53,75,774	37,52,53,75,774
Addition during the year			
Less: Deductions duting the year		37,52,53,75,774	-
	SubTotal	-	37,52,53,75,774
2. Revaluation Reserve :			
As per last Account		-	-
Addition during the year		-	-
Less: Deductions duting the year		-	-
	SubTotal	-	-
3. Special Reserves:			
As per last Account		-	-
Addition during the year		-	-
Less: Deductions duting the year		-	-
	SubTotal	-	-
4. General reserve:			
As per last Account		75,56,33,865	75,56,33,865
Addition during the year		-	-
Less: Deductions duting the year		75,56,33,865	-
	subTotal	-	75,56,33,865
Total		-	38,28,10,09,639

S.K. Patodia And Associates

		Current Year as at March 31, 2019 Rs.	Previous Year as at March 31, 2018 Rs.
NOTE 3 - EARMARKED/ENDOWMENT FUNDS			
(a) Opening balance of the Funds		-8,11,74,123	-1,31,45,10,598
(b) Additions to the funds			
1 Donations/grants		12,74,84,16,236	8,24,43,16,475
2 Income from Investment made on account of funds		-	-
3 Other addition (specify nature)		-	-
	Total a+b	12,66,72,42,113	6,92,98,05,877
(c) Utilisation/Expenditure towards objectives of funds			
1 Capital Expenditure			
i Fixed Assets		42,94,80,781	7,01,09,80,000
ii Others (Water Supply Unauthorised Colonies)		-	-
Total		42,94,80,781	7,01,09,80,000
2 Revenue Expenditure			
i Salaries, Wages and Allowances etc		-	-
ii Rent		-	-
iii Other Administrative expenses		-	-
	Total (c)	42,94,80,781	7,01,09,80,000
Net Balance As At the year end (a+b-c)		12,23,77,61,332	-8,11,74,123
NOTE 4- Secured Loans and Borrowings			
1 Central Government		-	-
2 State Government(Govt of NCT of Delhi)		-	-
3 Financial Institutions		-	-
i Term Loans		-	-
ii Interest accrued and due		-	-
4 Banks		-	-
i Term Loans		-	-
- Interest accrued and due		-	-
ii Other Loans		-	-
- Interest accrued and due		-	-
5 Other Institutions and Agencies		-	-
6 Debentures and Bonds		-	-
7 Others		-	-
	Total	-	-

Note: Amount due within one year

S.K. Patodia And Associates

			Current Year as at March 31, 2019 Rs.	Previous Year as at March 31, 2018 Rs.
Note 5- Unsecured Loans and Borrowing				
1		Central Government	-	-
2		State Government(Govt of NCT of Delhi)	2,40,61,39,19,353	2,15,40,69,69,353
3		Financial Institutions	-	-
4		Banks	-	-
	i	Term Loans	-	-
	ii	Other Loans	-	-
5		Other Institutions and Agencies	-	9,19,22,00,000
6		Debentures and Bonds	-	-
7		Fixed Deposits	-	-
8		Non-Plan Assistance State Government(Govt of NCT of Delhi)	50,70,07,00,000	50,70,07,00,000
9		Others	-	-
		0	2,91,31,46,19,353	2,75,29,98,69,353
Note: Amount due within one year				
NOTE 6- Deferred Credit Liabilities				
1		Acceptance secured by hypothecation of capital equipment and other assets	-	-
2		Others	-	-
		Total	-	-
Note: Amount due within one year				

S.K. Patodia And Associates

				Current Year as at March 31, 2019 Rs.	Previous Year as at March 31, 2018 Rs.
NOTE 7-Current Liabilities and Provisions					
A. Current liablities					
1		Contractors Payable		21,55,65,551	68,25,60,577
2		Creditors		-	-
	i	Fixed Assets		-	-
	ii	Materials Supplied		-	716
	iii	Purchases		-	-
	iv	Other suppliers		-	-
	v	Power Payable		1,23,22,364	1,23,22,364
	vi	Property Tax Payable		23,62,51,000	25,03,51,000
	vii	Raw Water Payable		4,22,30,005	4,22,30,005
3		Amount Payable to Staff		2,45,97,693	96,13,178
4		Statutory liabilities:		-	-
	i	Overdue		-	-
	ii	Others (Duties and Taxes)		47,29,35,693	39,08,96,267
5		Deductions from Employees		4,69,87,124	4,55,93,975
6		Deposits from Contractors		-	-
	i	EMD		56,56,03,303	48,87,16,610
	ii	Amount withheld from contractors		3,71,85,19,416	3,58,99,20,441
	iii	Securities Deposits		2,11,38,65,025	1,86,09,31,630
7		Deposits from Customers		6,21,24,123	6,12,68,037
8		Interest accrued but not paid on:		2,57,27,61,56,646	2,24,47,73,60,646
	i	Secured Loans / Borrowings		-	-
	ii	Unsecured Loans / Borrowings		-	-
9		Deposits From Other Departments		5,39,31,01,139	5,09,02,80,837
11		Miscellaneous Deposits		1,80,885	1,80,885
12		RR Charges payable		19,24,52,159	16,61,30,787
13	i	Inter Unit Accounts		-	-
	ii	Opening Balance(Balancing Figure Cr.)		-	-
14		Amount Recoverable from Other Parties		-68,61,551	72,15,839
15		Other Current Liabilities		24,883	24,883
17		Other Liabilities		1,03,333	1,03,333
18		Cess to CPCB		8,11,188	
			Total (A)	2,70,36,69,69,978	2,37,17,57,02,010
B.Provisions					
1		Provision for Accumulated Depreciation		-	-
2		Provision for Employee Related Funds / Benefits		-	-
	i	Ex-Gratia Payable provision		11,18,11,000	13,52,00,000
	ii	Superannuation/ Pension		-	-
	iii	Accumulated Leave Encashment		-	-
	iv	Salary		2,08,92,642	-
3		Trade Warranties/Claims		-	-
4		Provision for Expenses Payable		32,10,50,952	3,92,32,224
5		Amount Payable to NPS Cell		-	12,01,50,000
6		Payment to Consultant Payable provision		1,84,17,197	29,00,000
7		Property Tax Payable Provision		-	8,59,00,000
8		Provision for Power		-	27,71,09,500
9		Wages to M Roll Staff provision		1,05,76,514	-
10		Others (Specify)		-	-
			Total (B)	48,27,48,305	66,04,91,724
Total (A+B)				2,70,84,97,18,283	2,37,83,61,93,734

S.K. Patodia And Associates

		Current Year as at March 31, 2019 Rs.	Previous Year as at March 31, 2018 Rs.
NOTE 9 - Investment			
Investments From Earmarked / Endowment Funds			
1	In Government Securities	-	-
2	Other approved Securities	-	-
3	Shares	-	-
4	Debentures and Bond	-	-
5	Subsidiaries and Joint Ventures	-	-
6	PF Investment	-	-
7	Others (to be specified)	-	-
	Total	-	-
NOTE 10 - Investments Others			
1	In Government Securities	-	-
2	Other approved Securities	-	-
3	Shares	-	-
4	Debentures and Bond	-	-
5	Subsidiaries and Joint Ventures	-	-
6	Others (to be specified)	-	-
	Total	-	-

S.K. Patodia And Associates

			Current Year as at March 31, 2019 Rs.	Previous Year as at March 31, 2018 Rs.
NOTE 11 - Current Assests , Loans Advance etc				
A. CURRENT ASSETS				
1	Inventories			
i	Chemicals		-	-
ii	Stores and Spares		12,96,19,190	12,96,19,190
iii	Other Inventory		-	-
		Total (1)	12,96,19,190	12,96,19,190
2	Sundry Debtors			
i	NDMC		83,90,66,326	28,91,25,981
ii	DCB		85,02,42,988	5,15,25,77,738
iii	Bulk water		93,07,83,802	93,07,83,802
iv	Retail water		26,34,08,96,825	26,54,71,27,658
v	Debtors for Development Charges		-	-
	SubTotal		28,96,09,89,941	32,91,96,15,179
	Less: Provision for Bad & Doubtful Debts		44,59,72,224	44,59,72,224
	Less: Unadjusted Debtors		9,94,61,389	-
	SubTotal		54,54,33,613	44,59,72,224
		Total(2)	28,41,55,56,328	32,47,36,42,955
3	Cash and Bank Balances			
I	Cash in Hand		9,55,70,633	10,11,54,198
II	Cheque in Transit		9,66,13,68,114	9,74,57,58,407
III	Schedule Bank			-
	# In Term Deposit Accounts		1,87,87,41,908	1,38,71,71,805
	# In Current Accounts		-7,56,27,23,106	-7,66,30,96,843
	# In Savings Accounts		-	-
V	Non Schedule bank		-	-
		Total	4,07,29,57,549	3,57,09,87,567
	Bank Adjustment General Account		1,07,07,79,037	1,07,07,79,037
		Total (3)	5,14,37,36,586	4,64,17,66,604
4	Loans, Advances & Deposits			
i	Advances to Employes		21,07,98,950	19,01,90,345
ii	Loans to Employes		-34,12,275	-33,25,315
iii	Advances to Contractors/Suppliers		1,26,52,97,459	89,98,02,924
iv	Advance to Firms for supply of stores		7,28,90,776	7,28,90,776
v	Other Advances		19,08,50,935	4,81,88,584
vi	Advance to Govt. & Other Parties		8,66,80,406	8,66,80,406
vii	Deposits with Govertment		-6,99,980	-6,99,980
viii	Deposits with Others		12,15,242	-
5	Deposits Work in Progress		1,82,69,34,803	1,85,47,47,826
6	Interst accrued on Investments		-0	5,24,90,788
7	Other Current Assets		18,66,57,983	18,66,57,983
		Total (4to7)	3,83,72,14,298	3,38,76,24,337
	Total		37,52,61,26,401	40,63,26,53,086

S.K. Patodia And Associates

Delhi Jal Board
Notes to Income and Expenditure Account

	Particulars		For the year ended March 31, 2019 (Rs)	For the year ended March 31, 2018 (Rs)
INCOME				
Note- 12 Income From Sales				
1	Sale of Water			
i	NDMC		69,79,49,902.00	70,59,12,285.00
ii	DCB		19,45,31,632.00	17,00,16,759.00
iii	Bulk		-	5,56,738.00
iv	Retail (by meter reading)		19,96,93,51,177.00	18,20,60,48,034.00
v	Sale by Tankers		65,30,040.00	70,78,029.00
vi	Other- Sale of Water Bottle)		8,84,73,893.00	7,61,35,045.00
		Sub Total	20,95,68,36,644.00	19,16,57,46,890.00
2	Sewerage Charge			
i	NDMC		36,46,56,493.00	45,80,92,362.00
ii	DCB		10,16,36,573.00	11,13,84,915.00
iii	Other Sewerage Charges		-	4,79,04,438.00
iv	Income From Sale of Treated Effluent		6,30,01,635.00	
		Sub Total	52,92,94,701.00	61,73,81,715.00
3	Sale of Sludge/Others		-	-
		Total	21,48,61,31,345.00	19,78,31,28,605.00
Note - 13 Grants				
1	Central Government		-	-
2	State Government(Govt of NCT of Delhi)		-	4,25,00,00,000.00
3	Government Agencies		-	-
4	Institutions/Welfare Bodies		-	-
5	International Organisations		-	-
6	Others/ Infra FUND		-	-
		Total	-	4,25,00,00,000.00
Note - 14 Fees & Subscriptions				
1	Income from Fees		1,03,92,106.00	83,48,479
2	Tender Fees		-	-
3	Licence / Plumbing Fees		-	-
4	Fee from consumers		-	-
5	Seminar / Program Fees		-	-
6	Subscriptions and others		-	-
		Total	1,03,92,106.00	83,48,479
Note - 15 Income From Sales Of Fixed- Assets And Investments				
1	Profit from Sale of Fixed Assets		-	-
2	Profit from Sale of Investment		-	-
		Total	-	-

Notes to Income and Expenditure Account

S.K. Patodia And Associates

	Particulars		For the year ended March 31, 2019 (Rs)	For the year ended March 31, 2018 (Rs)
Note - 16 Income From Royalities And Publications				
1	Income from Royalty / Publications		-	-
2	Others		-	-
		Total	-	-
Note - 17 Interest Earned				
1	Interest Income - Schedule Bank			
i	In Term Deposit Accounts		-	2,01,474.00
ii	In Current Accounts		-	-
iii	In Savings Accounts		8,62,20,540.00	18,19,242
2	Interest on loan to employees		4,000.00	13,628.00
3	Other Interest Income		-	17,189.00
4	Interest on Advance to Contractors		12,83,76,515.00	2,84,02,589.00
5	Interest on Investment		-3,52,06,532.00	-
		Total	17,93,94,523.00	3,04,54,122
	exempt from paying income tax on it's Income.			
Note - 18 Other Income				
1	Income from Penalty & Fines		5,40,88,319.00	8,32,56,907.00
2	Rent on Water Meters		14,55,04,958.00	13,49,59,063.00
3	Sale of Scrap and Material		21,71,509.00	2,42,33,706.00
4	Income From Rent		1,60,31,634.00	2,83,50,559.00
5	Percentage on Deposit Works		-	-
6	Licencess Fees		7,855.00	-
7	Provisions Written Back			-
8	Other Income		38,99,77,448.71	6,38,01,93,546
9	Medical Subscription		10,25,54,130.00	9,94,16,003.00
10	Other income (Capitalised Cost)			-
11	Miscellaneous Receipts (Augmentation Charges)			37,77,52,240.00
12	Ways and Means Assistances		-	
13	Other Contractor Penalities		-	
14	Ground Water Extraction		25,58,822.00	
15	Development Charges		6,69,95,486.00	
16	Infrastructure Charges Water/Sewerage		4,91,21,250.00	
17	Income From Fees		-	
18	Income From Penalty & Fines		-	
19	**Prior Period Income**		38,03,00,716.00	-
		Total	1,20,93,12,127.71	7,12,81,62,024
Note -19 Increase Or Decrease In Stock Of Finished Goods & WIP			-	-
a)	Closing stock			
	Finished Goods		-	-
	Work in progress		-	-
b)	Less: Opening Stock			
	Finished Goods		-	-
	Work in Progress		-	-

Notes to Income and Expenditure Account

S.K. Patodia And Associates

	Particulars		For the year ended March 31, 2019 (Rs)	For the year ended March 31, 2018 (Rs)
EXPENDITURE				
Note - 20 Establishment Expenses				
1	Salaries		11,02,81,35,507.00	10,84,13,09,161.00
2	Bonus		1,18,163.00	1,79,116.00
3	Contribution to Pension Funds		-	
3(i)	Pension Medical Expence		1,49,00,882.00	96,55,067.00
3(ii)	Pension Expence		3,51,94,40,597.70	3,10,16,53,775.00
4	Gratuity		98,90,15,488.00	81,67,10,440.00
5	Leave Encashment		51,77,30,024.00	42,47,95,703.00
6	Ex Gratia		9,67,81,032.00	12,99,09,568.00
7	Staff Welfare		74,20,676.00	76,47,440.00
8	Staff Medical Expenses		54,64,49,582.00	52,06,81,846.00
9	Leave Travel Allowance		5,09,25,608.00	3,57,95,215.00
10	Staff Training Expenses		1,34,77,676.00	2,20,17,536.00
11	Stipend to Trainees			-
12	Salaries to Deputationist		2,30,00,678.00	2,22,76,725.00
13	Wages of Muster Roll Staff		11,21,76,477.00	10,86,52,636.00
14	Other Establishment Expenses		8,23,74,523.10	6,61,13,333.20
15	Plant Repairs			-
16	Other contractual staff		52,24,87,538.00	42,31,80,001.00
17	Oil and Soap to Staff		2,53,08,370.00	2,24,31,468.00
18	Employer's contribution to CPF		1,98,41,675.00	15,38,33,125.00
19	Uniform to Staff		94,84,826.00	2,13,11,936.00
20	Wages to Work-Charged Employees		-	-
	Less: Capitalised/Transferred		-	4,97,83,08,535.70
	Administrative and Supervision Costs		1,88,37,09,000.00	-
		Total	15,69,53,60,323.00	11,74,98,45,556.00
Note - 21 Other Administration Expenses				
1. Power & Fuel				
1	Power		5,44,89,66,579.54	6,05,04,14,059.53
2	Fuel consumed		86,82,060.00	69,80,299.00
		Sub-Total	5,45,76,48,639.54	6,05,73,94,358.53
2. Repair and Maintenance-Water				
1	Building and Road		-	60,07,22,474.00
2	Tanks,Channels and Conduit		-	-
3	Intake Pumps		-	5,71,639.00
4	R&M-Plant Maintenance		9,18,02,399.00	40,75,96,035.00
5	R&M-River Works		68,771.00	3,89,603.00
6	R&M-Reservoirs & Mains		62,17,983.00	41,55,505.00
7	R&M-RCC wells and Tube wells		27,90,523.00	21,06,253.00
8	R&M-Booster Pumping Station		1,58,50,361.00	1,23,56,987.00
9	R&M-Workshop		-	14,65,24,353.00
10	RMO-Water Bulk		96,70,37,425.00	-
		Sub-Total	1,08,37,67,462.00	1,17,44,22,849.00

Notes to Income and Expenditure Account

S.K. Patodia And Associates

Particulars			For the year ended March 31, 2019 (Rs)	For the year ended March 31, 2018 (Rs)
3. Repair and Maintenance-Sewerage				
1	R&M-Building and Road		92,67,659.00	33,79,98,988.00
2	R&M-Trunk Sewers		-	-
3	R&M-Sewage Pumping Stations		14,67,47,032.00	10,54,59,450.00
4	R&M-Disposal works		4,98,568.00	6,98,040.00
5	R&M-Workshop		3,99,776.00	7,75,05,210.00
6	R&M-Gas Supply Project		-	-
7	R&M-Gas Booster Station		-	-
8	R&M-Oxidation ponds		-	-
9	RMO-Sewerage Bulk		54,87,29,780.00	
		Sub-Total	70,56,42,815.00	52,16,61,688.00
4. Printing & Stationery				
1	Stationery		48,47,010.00	44,06,432.00
2	computer consumable		1,18,60,080.00	95,92,599.00
		Sub-Total	1,67,07,090.00	1,39,99,031.00
5. Rent & Hire Charges				
1	Rent		31,076.00	52,230.00
2	Hire charges		35,77,261.00	29,60,483.00
		Sub-Total	36,08,337.00	30,12,713.00
6. Rates & Taxes				
1	Rates and Taxes		-	-
2	Property Tax.		1,31,68,109.00	10,39,77,515.00
		Sub-Total	1,31,68,109.00	10,39,77,515.00
7. Repair and Maintenance - Distribution				
1	Distribution			-
2	R&M -Water		7,51,86,753.00	-
3	R&M-Bottling Plant			-
4	Building and Road (IW rev Works)		2,24,45,672.00	5,44,97,725.00
5	R&M-Sewerage		9,78,33,731.00	-
6	R&M-Pumping Stations		2,45,23,197.00	2,67,42,003.00
7	R&M-RMO		69,81,01,222.00	
		Sub-Total	91,80,90,575.00	8,12,39,728.00
	Notes to Income and Expenditure Account			

S.K. Patodia And Associates

	Particulars	For the year ended March 31, 2019 (Rs)	For the year ended March 31, 2018 (Rs)
8. Other Administraion Expenses			
1	Raw Water charges	22,60,73,938.00	26,09,68,116.00
2	Chemical consumed	25,52,06,472.00	13,95,60,258.00
3	Stores and Spares consumed	3,39,60,746.00	2,76,71,558.00
4	Cess to CPCB	-	-98,11,418.00
5	Other Inventory consumed	-	-
6	GIA-Revennue works	1,85,52,31,996.00	2,67,08,31,841.40
7	Electricity charges		-1,11,11,272.00
8	Repair and Maintenance	1,62,10,723.00	2,93,41,081.00
9	Other Expenses(P)	39,16,349.50	11,854.00
10	R&M-Others	1,97,55,95,483.00	4,00,92,377.97
11	Advertisement	27,33,26,661.00	11,84,98,211.00
12	Telephone, Telex and Fax	2,63,59,971.00	2,65,79,175.00
13	Vehicle Running & Maintenance	-	-
14	Fuel & Oil	1,05,29,637.00	1,03,72,537.00
15	Vehicle Maintenance	44,26,462.00	32,50,333.00
16	Vehicle Hire charges	84,61,082.00	1,38,08,618.00
17	Insurance	5,861.00	63,854.00
18	Travelling & Conveyance	75,37,651.00	94,59,625.00
19	Legal & Professional	3,63,61,900.00	1,68,89,868.00
20	Legal charges	-	-
21	Arbitration charges	51,62,900.00	40,49,124.00
22	Postage and Telegram	6,51,007.00	5,87,031.00
23	Meetings & Seminars	28,31,502.00	20,56,038.00
24	Payment to Auditors	2,33,546.00	10,08,555.00
25	Books & Periodicals	10,86,116.00	4,05,212.00
26	Payment to Consultants	7,79,31,202.00	75,08,000.00
27	Payment to Board Members	-	-
28	Donation and Contribution	-	-
29	Horticulture Expenses	28,72,003.00	16,45,805.00
30	Loss on Sale of Fixed Assets	-	-
31	Loss on Revaluation of Fixed Assets	-	-
32	Loss on Sale of Investment	-	-
33	Loss on Revaluation of Investment	-	-
34	Bad Debts	9,94,61,389.00	2,35,75,413.00
35	Provision for Bad Doubtful Debts	-	-
36	Adjustment for Inventory	-	-
37	UNIFORM TO STAFF	-	-
38	Shortage/Excess Inventory	-	-
39	Capacity Building	-	-
40	Service Charge	-	-
41	Electricity & Water Charges	60,27,89,078.00	50,48,44,193.00
42	Rebate on Arrear to Consumers	-	-
43	Rebate to Consumers for Free Water	-	-
44	Prior Period Expenditure	1,11,12,19,151.00	-
	Sub-Total	6,63,74,42,826.50	3,89,21,55,988.37
	Total	14,83,60,75,854.00	11,84,78,63,871.00

S.K. Patodia And Associates

	Particulars		For the year ended March 31, 2019 (Rs)	For the year ended March 31, 2018 (Rs)
SCHEDULE - 22 EXPENDITURE ON GRANTS, SUBSIDIES			-	-
		Total	-	-
SCHEDULE - 23 INTEREST				
1	Interest on Borrowings		32,79,87,96,000.00	31,20,91,01,000.00
2	Other Finance Charges			18,919.70
3	Repayment of loan		-	-
				-
4	Less: Finance Costs Capitalised		79,33,41,000.00	64,52,62,210.12
		Total	32,00,54,55,000.00	30,56,38,57,710.00
Depreciation (Net Total at the year end - corresponding to schedule 8)			5,09,24,33,507.00	4,34,92,62,197.32
	Total Expenditure- B		67,62,93,24,684.00	58,51,08,29,334.32

S.K. Patodia And Associates

Fixed Assets

DJB

Note-8

Name of Assets	Gross Block				Accumulated Depreciation				Net Block	
	Opening Balance as on 01.04.2018	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2019	Opening Balance as on 01.04.2018	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2019	As on 31.03.2019	As on 31.03.2018
Land	10,28,47,58,033	53,18,556	-	10,29,00,76,589	-	-	-	-	10,29,00,76,589	10,28,47,58,033
Building & Civil Sructure	95,38,28,71,088	66,92,81,147	-	96,05,21,52,235	18,00,95,68,308	1,55,60,67,209	-	19,56,56,35,517	76,48,65,16,718	77,37,33,02,780
Plant & Machinery	23,90,71,95,208	2,75,01,50,838	-	26,65,73,46,046	5,61,78,24,591	69,82,24,598	-	6,31,60,49,189	20,34,12,96,858	18,28,93,70,618
Electricals Installations	3,25,97,53,751	2,08,38,519	-	3,28,05,92,270	2,43,46,16,875	8,36,17,720	-	2,51,82,34,595	76,23,57,676	82,51,36,877
Furniture & Fixtures	12,67,09,768	67,62,813	-	13,34,72,581	6,63,82,019	60,61,902	-	7,24,43,921	6,10,28,660	6,03,27,749
I.T.Infrastructure	72,33,73,514	25,53,989	-	72,59,27,503	23,18,91,012	4,92,21,421	-	28,11,12,433	44,48,15,070	49,14,82,502
Office Equipment	16,99,49,467	13,13,854	-	17,12,63,321	7,79,95,163	69,04,399	-	8,48,99,562	8,63,63,759	9,19,54,304
Tool & Equipments	29,32,77,965	-	-	29,32,77,965	18,59,42,501	91,23,515	-	19,50,66,016	9,82,11,949	10,73,35,464
Vehicles	30,72,06,864	1,05,20,874	-	31,77,27,738	26,20,65,209	38,37,040	-	26,59,02,249	5,18,25,489	4,51,41,655
Total	**1,34,45,50,95,658**	**3,46,67,40,590**	-	**1,37,92,18,36,248**	**26,88,62,85,677**	**2,41,30,57,804**	-	**29,29,93,43,481**	**1,08,62,24,92,768**	**1,07,56,88,09,982**
CWIP	64,19,60,50,824	19,57,61,44,255	9,94,07,04,151	73,83,14,90,928	32,37,42,51,073	-	-	32,37,42,51,073	41,45,72,39,856	31,82,17,99,752
Grand Total	**1,98,65,11,46,483**	**23,04,28,84,845**	**9,94,07,04,151**	**2,11,75,33,27,177**	**59,26,05,36,749**	**2,41,30,57,804**	-	**61,67,35,94,553**	**1,50,07,97,32,624**	**1,39,39,06,09,734**

S.K. Patodia And Associates

Admin

Name of Assets	Gross Block				Accumulated Depreciation				Net Block	
	Opening Balance as on 01.04.2018	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2019	Opening Balance as on 01.04.2018	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2019	As on 31.03.2019	As on 31.03.2018
Land	23,71,53,016.00	-	-	23,71,53,016	-	-	-	-	23,71,53,016	24,65,14,085
Building & Civil Sructure	1,36,52,62,819.96	-	-	1,36,52,62,820	31,51,62,749	2,10,02,001	-	33,61,64,750	1,02,90,98,070	1,13,81,67,715
Plant & Machinery	3,00,74,491.00	-	-	3,00,74,491	1,05,70,730	6,82,632	-	1,12,53,362	1,88,21,129	2,25,21,719
Electricals Installations	36,65,804.00	-	-	36,65,804	35,71,499	9,431	-	35,80,930	84,874	0
Furniture & Fixtures	6,27,64,070.00	21,32,681	-	6,48,96,751	3,52,98,861	27,46,520	-	3,80,45,381	2,68,51,370	2,35,10,103
I.T.Infrastructure	14,83,80,871.00	19,02,991	-	15,02,83,862	7,07,82,818	78,03,597	-	7,85,86,415	7,16,97,447	6,35,92,840
Office Equipment	6,45,60,674.00	9,92,051	-	6,55,52,725	3,51,20,618	22,08,004	-	3,73,28,622	2,82,24,103	3,12,90,530
Tool & Equipments		-	-			-	-	-	-	-
Vehicles	3,74,39,959.00	78,71,450	-	4,53,11,409	2,75,37,092	8,41,743	-	2,83,78,835	1,69,32,574	1,19,02,012
Total	**1,94,93,01,705**	**1,28,99,173**	-	**1,96,22,00,878**	**49,80,44,368**	**3,52,93,928**	-	**53,33,38,296**	**1,42,88,62,582**	**1,53,74,99,004**
CWIP	-4,57,14,72,898.47	84,55,558	2,68,25,25,368	-7,24,55,42,708	19,22,50,91,136	-	-	19,22,50,91,136	-26,47,06,33,845	-12,39,56,25,919
Grand Total	-2,62,21,71,194	2,13,54,731	2,68,25,25,368	-5,28,33,41,831	19,72,31,35,504	3,52,93,928	-	19,75,84,29,432	-25,04,17,71,263	-10,85,81,26,915

DR CONS

Name of Assets	Gross Block				Accumulated Depreciation				Net Block	
	Opening Balance as on 01.04.2018	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2019	Opening Balance as on 01.04.2018	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2019	As on 31.03.2019	As on 31.03.2018
Land	39,91,29,666.73	4,02,005	-	39,95,31,672	-	-	-	-	39,95,31,672	32,24,16,213
Building & Civil Sructure	16,05,94,78,699.09	-	-	16,05,94,78,699	2,15,93,77,525	27,80,02,024	-	2,43,73,79,549	13,62,20,99,150	9,99,78,60,986
Plant & Machinery	4,18,71,36,968.55	67,37,23,969	-	4,86,08,60,938	92,50,73,609	13,14,43,951	-	1,05,65,17,560	3,80,43,43,377	3,19,64,59,970
Electricals Installations	19,43,89,564.73	-	-	19,43,89,565	4,78,77,814	1,46,51,175	-	6,25,28,989	13,18,60,576	0
Furniture & Fixtures	26,44,552.00	-	-	26,44,552	18,38,919	80,563	-	19,19,482	7,25,070	0
I.T.Infrastructure	3,46,73,591.57	-	-	3,46,73,592	2,26,36,966	12,03,663	-	2,38,40,629	1,08,32,963	46,62,844
Office Equipment	1,25,90,679.39	98,832	-	1,26,89,511	60,66,103	4,89,977	-	65,56,080	61,33,431	60,51,809
Tool & Equipments	13,19,592.00	-	-	13,19,592	8,48,062	40,080	-	8,88,142	4,31,450	6,72,705
Vehicles	10,45,000.00	-	-	10,45,000	9,96,290	4,140	-	10,00,430	44,570	69,493
Total	**20,89,24,08,314**	67,42,24,806	-	21,56,66,33,120	**3,16,47,15,288**	42,59,15,573	-	3,59,06,30,861	17,97,60,02,260	13,52,81,94,020
CWIP	25,10,33,38,525	7,78,00,54,188	1,69,86,13,333	31,18,47,79,380	1,21,75,98,464	-	-	1,21,75,98,464	29,96,71,80,916	10,85,85,83,727
Grand Total	45,99,57,46,839	8,45,42,78,994	1,69,86,13,333	52,75,14,12,500	4,38,23,13,752	42,59,15,573	-	4,80,82,29,325	47,94,31,83,175	24,38,67,77,747

MAINT

Name of Assets	Gross Block				Accumulated Depreciation				Net Block	
	Opening Balance as on 01.04.2018	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2019	Opening Balance as on 01.04.2018	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2019	As on 31.03.2019	As on 31.03.2018
Land	76,15,14,206.00	-	-	76,15,14,206	-	-	-	-	76,15,14,206	76,05,22,311
Building & Civil Sructure	43,86,75,81,984.68	58,63,26,403	-	44,45,39,08,388	9,35,49,86,339	69,80,17,044	-	10,05,30,03,383	34,40,09,05,005	31,33,95,94,548
Plant & Machinery	3,25,90,03,503.92	1,16,78,56,683	-	4,42,68,60,187	71,71,63,991	11,02,88,443	-	82,74,52,434	3,59,94,07,753	1,26,88,66,527
Electricals Installations	1,36,70,97,695.67	1,18,59,717	-	1,37,89,57,413	89,23,97,122	4,81,10,837	-	94,05,07,959	43,84,49,453	22,90,84,368
Furniture & Fixtures	4,28,70,506.08	43,83,689	-	4,72,54,195	1,97,67,480	23,39,432	-	2,21,06,912	2,51,47,283	1,60,58,973
I.T.Infrastructure	47,34,30,517.62	4,84,728	-	47,39,15,246	10,21,57,744	3,71,52,133	-	13,93,09,877	33,46,05,369	16,72,64,005
Office Equipment	4,41,62,051.00	62,800	-	4,42,24,851	2,00,29,575	18,09,935	-	2,18,39,510	2,23,85,341	2,11,41,255
Tool & Equipments	16,55,67,521.00	-	-	16,55,67,521	10,08,95,688	54,97,106	-	10,63,92,794	5,91,74,727	9,22,63,684
Vehicles	18,50,80,693.00	-	-	18,50,80,693	16,77,36,440	14,74,262	-	16,92,10,702	1,58,69,991	1,26,22,548
Total	**50,16,63,08,679**	**1,77,09,74,020**	-	**51,93,72,82,699**	**11,37,51,34,379**	**90,46,89,192**	-	**12,27,98,23,571**	**39,65,74,59,128**	**33,90,74,18,219**
CWIP	7,34,47,11,597	5,85,28,65,418	3,34,29,63,576	9,85,46,13,439	5,39,69,06,776			5,39,69,06,776	4,45,77,06,664	-4,52,44,33,937
Grand Total	57,51,10,20,276	7,62,38,39,438	3,34,29,63,576	61,79,18,96,138	16,77,20,41,155	90,46,89,192	-	17,67,67,30,347	44,11,51,65,792	29,38,29,84,282

S.K. Patodia And Associates

16.

SB

Name of Assets	Gross Block				Accumulated Depreciation				Net Block	
	Opening Balance as on 01.04.2018	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2019	Opening Balance as on 01.04.2018	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2019	As on 31.03.2019	As on 31.03.2018
Land	5,20,37,21,766.00	49,16,551	-	5,20,86,38,317	-	-	-	-	5,20,86,38,317	5,20,37,21,766
Building & Civil Sructure	5,38,75,63,791.21	3,76,05,840	-	5,42,51,69,631	1,35,08,86,560	8,11,01,429	-	1,43,19,87,989	3,99,31,81,642	2,99,61,08,989
Plant & Machinery	6,14,76,02,980.09	6,24,14,336	-	6,21,00,17,316	1,54,88,79,343	16,18,02,373	-	1,71,06,81,716	4,49,93,35,600	4,42,33,36,627
Electricals Installations	1,04,47,54,469.83	40,77,309	-	1,04,88,31,779	95,41,21,092	92,10,551	-	96,33,31,643	8,55,00,136	0
Furniture & Fixtures	97,88,067.00	2,46,443	-	1,00,34,510	52,19,942	4,56,812	-	56,76,754	43,57,756	26,49,288
I.T.Infrastructure	2,67,37,308.28	-	-	2,67,37,308	1,77,22,708	9,01,460	-	1,86,24,168	81,13,140	77,08,324
Office Equipment	2,75,79,973.34	-	-	2,75,79,973	1,07,90,930	12,59,178	-	1,20,50,108	1,55,29,866	1,48,54,957
Tool & Equipments	3,60,37,679.00	-	-	3,60,37,679	2,61,33,813	8,41,829	-	2,69,75,642	90,62,037	1,41,29,291
Vehicles	2,22,61,620.00	-	-	2,22,61,620	1,96,80,993	2,19,353	-	1,99,00,346	23,61,274	24,28,953
Total	**17,90,60,47,655**	**10,92,60,479**	-	**18,01,53,08,134**	**3,93,34,35,382**	**25,57,92,985**	-	**4,18,92,28,367**	**13,82,60,79,766**	**12,66,49,38,195**
CWIP	7,67,65,57,060	1,27,36,21,780	39,72,11,844	8,55,29,66,996	1,80,24,56,525	-	-	1,80,24,56,525	6,75,05,10,471	4,53,28,98,194
Grand Total	25,58,26,04,715	1,38,28,82,259	39,72,11,844	26,56,82,75,130	5,73,58,91,907	25,57,92,985	-	5,99,16,84,892	20,57,65,90,237	17,19,78,36,389

WB

Name of Assets	Gross Block				Accumulated Depreciation				Net Block	
	Opening Balance as on 01.04.2018	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2019	Opening Balance as on 01.04.2018	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2019	As on 31.03.2019	As on 31.03.2018
Land	1,32,87,70,285.00	-	-	1,32,87,70,285	-	-	-	-	1,32,87,70,285	1,32,87,70,285
Building & Civil Sructure	9,90,70,92,571.09	3,84,20,258	-	9,94,55,12,829	2,09,41,83,496	15,66,51,430	-	2,25,08,34,926	7,69,46,77,904	7,29,94,34,408
Plant & Machinery	4,01,87,50,601.91	4,45,13,662	-	4,06,32,64,264	99,20,15,481	10,67,12,553	-	1,09,87,28,034	2,96,45,36,230	2,49,50,89,830
Electricals Installations	58,32,64,402.26	49,01,493	-	58,81,65,895	48,26,29,531	1,03,79,526	-	49,30,09,057	9,51,56,838	9,16,50,188
Furniture & Fixtures	78,94,830.00	-	-	78,94,830	38,50,785	4,04,404	-	42,55,189	36,39,641	15,43,679
I.T.Infrastructure	2,76,19,769.00	-	-	2,76,19,769	1,14,91,061	16,12,871	-	1,31,03,932	1,45,15,837	42,27,723
Office Equipment	1,89,24,510.85	1,60,171	-	1,90,84,682	50,30,428	10,49,250	-	60,79,678	1,30,05,003	60,69,626
Tool & Equipments	8,99,43,763.00	-	-	8,99,43,763	5,77,12,951	27,39,619	-	6,04,52,570	2,94,91,193	4,59,81,895
Vehicles	6,05,17,385.00	26,49,424	-	6,31,66,809	4,52,92,408	12,94,123	-	4,65,86,531	1,65,80,278	2,10,84,803
Total	**16,04,27,78,118**	**9,06,45,008**	-	**16,13,34,23,126**	**3,69,22,06,142**	**28,08,43,776**	-	**3,97,30,49,918**	**12,16,03,73,209**	**11,29,38,52,438**
CWIP	8,36,49,96,819	1,83,10,67,376	27,31,19,062	9,92,29,45,133	3,06,08,99,892	-	-	3,06,08,99,892	6,86,20,45,242	4,18,98,16,675
Grand Total	24,40,77,74,938	1,92,17,12,384	27,31,19,062	26,05,63,68,260	6,75,31,06,033	28,08,43,776	-	7,03,39,49,809	19,02,24,18,450	15,48,36,69,113

WC

Name of Assets	Gross Block				Accumulated Depreciation				Net Block	
	Opening Balance as on 01.04.2018	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2019	Opening Balance as on 01.04.2018	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2019	As on 31.03.2019	As on 31.03.2018
Land	2,35,44,69,093.56	-	-	2,35,44,69,094	-	-	-	-	2,35,44,69,094	2,35,44,69,094
Building & Civil Sructure	18,79,58,91,221.59	69,28,646	-	18,80,28,19,868	2,73,49,71,639	32,12,93,281	-	3,05,62,64,920	15,74,65,54,947	15,20,77,05,816
Plant & Machinery	6,26,46,26,663.02	80,16,42,188	-	7,06,62,68,851	1,42,41,21,435	18,72,94,646	-	1,61,14,16,081	5,45,48,52,770	4,35,96,93,564
Electricals Installations	6,65,81,815.00	-	-	6,65,81,815	5,40,19,817	12,56,200	-	5,52,76,017	1,13,05,798	1,91,46,469
Furniture & Fixtures	7,47,742.71	-	-	7,47,743	4,06,031	34,171	-	4,40,202	3,07,541	49,003
I.T.Infrastructure	1,25,31,456.05	1,66,270	-	1,26,97,726	70,99,715	5,47,697	-	76,47,412	50,50,314	37,22,781
Office Equipment	21,31,578.67	-	-	21,31,579	9,57,509	88,055	-	10,45,564	10,86,014	8,90,571
Tool & Equipments	4,09,410.00	-	-	4,09,410	3,51,985	4,881	-	3,56,866	52,544	81,925
Vehicles	8,62,207.00	-	-	8,62,207	8,21,986	3,419	-	8,25,405	36,802	57,381
Total	**27,49,82,51,188**	**80,87,37,104**	-	**28,30,69,88,292**	**4,22,27,50,118**	**51,05,22,350**	-	**4,73,32,72,468**	**23,57,37,15,823**	**21,94,58,16,603**
CWIP	20,27,79,19,721	2,83,00,79,935	1,54,62,70,968	21,56,17,28,688	1,67,12,98,280	-	-	1,67,12,98,280	19,89,04,30,408	13,25,77,16,015
Grand Total	47,77,61,70,909	3,63,88,17,039	1,54,62,70,968	49,86,87,16,980	5,89,40,48,398	51,05,22,350	-	6,40,45,70,748	43,46,41,46,231	35,20,35,32,618

S.K. Patodia And Associates

DELHj JAL BOARD
SECTORWjSE BALANCE SHEET AS AT 31 MARCH, 2019

PARTjCULARS	Note No	Admjnjstratjon Current Year as at March 31, 2019 Rs.	Water Bulk Current Year as at March 31, 2019 Rs.	Sewage Bulk Current Year as at March 31, 2019 Rs.	Water Constructjon Current Year as at March 31, 2019 Rs.	Drajnage Constructjon Current Year as at March 31, 2019 Rs.	Majntenance Current Year as at March 31, 2019 Rs.	Total Current Year as at March 31, 2019 Rs.
Corpus/Capjtal Fund and Ljabjljtjes								
Capjtal Fund	1	25,27,85,60,137	-1,68,46,03,11,242	-1,01,15,46,11,726	1,12,25,39,827	8,92,99,46,772	-1,52,51,23,63,713	-3,86,79,62,39,945
Reserve and Surplus	2	-	-	-	-	-	-	-
Earmarked/Endownment Funds	3	39,15,05,75,279	-91,48,70,262	-22,10,10,120	-3,11,78,44,846	-4,93,28,49,628	-17,72,62,39,091	12,23,77,61,332
Secured Loans and Borrowings	4	-	-	-	-	-	-	-
Unsecured Loans and Borrowings	5	2,34,89,48,19,353	14,15,29,66,020	12,05,89,76,315	-	26,50,00,000	29,94,28,57,664	2,91,31,46,19,353
Deferred Credit Liabilities	6	-	-	-	-	-	-	-
Current Liabilities and Provisions	7	-3,59,88,13,31,649	1,61,13,74,22,300	1,02,87,84,23,453	41,99,40,50,162	40,46,81,59,703	2,84,25,29,94,314	2,70,84,97,18,283
TOTAL		-60,55,73,76,880	5,91,52,06,817	13,56,17,77,922	39,99,87,45,143	44,73,02,56,847	1,43,95,72,49,174	1,87,60,58,59,023
Assets								
Fixed Assets (Net Block) including CWIP	8	-25,04,17,71,263	19,02,24,18,450	20,57,65,90,237	43,46,41,46,231	47,94,31,83,175	44,11,51,65,792	1,50,07,97,32,624
Investment-From Earmarked/Endowment Funds	9	-	-	-	-	-	-	-
Investment-Others	10	-	-	-	-	-	-	-
Current Assets,Loan, Advances etc	11	-35,51,56,05,617	-13,10,72,11,633	-7,01,48,12,315	-3,46,54,01,089	-3,21,29,26,329	99,84,20,83,385	37,52,61,26,401
Miscellaneous Expenditure (to the extent not written off or adjusted)		-	-	-	-	-	-	-
TOTAL		-60,55,73,76,879	5,91,52,06,817	13,56,17,77,922	39,99,87,45,142	44,73,02,56,847	1,43,95,72,49,177	1,87,60,58,59,025
Significant Accounting Policies	24							
Contingent Liabilities and Notes on Accounts	25							

S.K. Patodia And Associates

Schedules to Balance Sheet

Particulars	Adminis tration For the year ended 31-Mar-19 (Rs)	Water Bulk For the year ended 31-Mar-19 (Rs)	Sewage Bulk For the year ended 31-Mar-19 (Rs)	Water construction For the year ended 31-Mar-19 (Rs)	Drainage Construction For the year ended 31-Mar-19 (Rs)	Maintenance For the year ended 31-Mar-19 (Rs)	Total For the year ended 31-Mar-19 (Rs)
NOTE 1 - CORPUS/CAPITAL FUND:							
Balance at at the beginning of the year	10,92,67,30,217	-1,54,15,76,32,524	-90,19,18,21,276	51,64,50,695	5,92,42,97,819	-1,44,33,06,60,713	-3,71,31,26,35,782
Add: Contributions towards Corpus/Capital Fund	20,38,71,91,461	68,10,12,805	22,10,10,120	2,09,27,58,444	2,77,47,59,628	3,10,37,57,962	29,26,04,90,420
Add/(Deduct): Balance of net Income/(Expenditure) transferred form the Income and Expenditure Account	-6,03,53,61,541	-14,98,36,91,523	-11,18,38,00,570	-1,48,66,69,312	23,08,89,325	-11,28,54,60,962	-44,74,40,94,582
Balance at at the end of the year	**25,27,85,60,137**	**-1,68,46,03,11,242**	**-1,01,15,46,11,726**	**1,12,25,39,827**	**8,92,99,46,772**	**-1,52,51,23,63,713**	**-3,86,79,62,39,945**
NOTE 2 - RESERVES AND SURPLUS							
1. Capital Reserve							
As per last Account	29,35,95,98,680	-	-	-	-	-	29,35,95,98,680
Addition during the year							
Less: Deductions duting the year	-29,35,95,98,680	-	-	-	-	-	-29,35,95,98,680
Sub Total	-	-	-	-	-	-	-
2. Revaluation Reserve :							
As per last Account	-	-	-	-	-	-	-
Addition during the year	-	-	-	-	-	-	-
Less: Deductions duting the year	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-
3. Special Reserves:							
As per last Account	-	-	-	-	-	-	-
Addition during the year	-	-	-	-	-	-	-
Less: Deductions duting the year	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-
4. General Reserve:							
As per last Account							
Addition during the year	-	-	-	-	-	-	-
Less: Deductions duting the year	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

S.K. Patodia And Associates

NOTE 3 - EARMARKED/ENDOWMENT FUNDS								
(a) Opening balance of the Funds		26,98,63,84,299	-91,48,70,262	-22,10,10,120	-3,11,78,44,846	-4,93,28,49,628	-17,88,09,83,566	-8,11,74,123
(b) Additions to the funds								
1 Donations/grants		12,64,17,83,761	-	-	-	-		
2 Income from Investment made on account of funds		-	-	-	-	-	10,66,32,475	12,74,84,16,236
3 Other addition (specify nature)		-	-	-	-	-	-	-
	Sub Total	39,62,81,68,060	-91,48,70,262	-22,10,10,120	-3,11,78,44,846	-4,93,28,49,628	-17,77,43,51,091	12,66,72,42,113
(c) Utilisation/Expenditure towards objectives of funds								
1 Capital Expenditure								
i Fixed Assets		47,75,92,781	-	-	-	-	-4,81,12,000	42,94,80,781
ii Others		-	-	-	-	-	-	-
Total		47,75,92,781	-	-	-	-	-4,81,12,000	42,94,80,781
2 Revenue Expenditure								
i Salaries, Wages and Allowances etc		-	-	-	-	-	-	-
ii Rent		-	-	-	-	-	-	-
iii Other Administrative expenses		-	-	-	-	-	-	-
	Total (c)	-	-	-	-	-	-	-
Net Balance As At the year end (a+b-c)		39,15,05,75,279	-91,48,70,262	-22,10,10,120	-3,11,78,44,846	-4,93,28,49,628	-17,72,62,39,091	12,23,77,61,332

NOTE 4- Secured Loans and Borrowings								
1 Central Government		-	-	-	-	-	-	-
2 State Government(Govt of NCT of Delhi)		-	-	-	-	-	-	-
3 Financial Institutions		-	-	-	-	-	-	-
i Term Loans		-	-	-	-	-	-	-
ii Interest accrued and due		-	-	-	-	-	-	-
4 Banks		-	-	-	-	-	-	-
i Term Loans		-	-	-	-	-	-	-
- Interest accrued and due		-	-	-	-	-	-	-
ii Other Loans		-	-	-	-	-	-	-
- Interest accrued and due		-	-	-	-	-	-	-
5 Other Institutions and Agencies		-	-	-	-	-	-	-
6 Debentures and Bonds		-	-	-	-	-	-	-
7 Others		-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-
Note: Amount due within one year								

Note 5- Unsecured Loans and Borrowing								
1 Central Government		-	-	-	-	-	-	-
2 State Government(Govt of NCT of Delhi)								
3 Financial Institutions		1,84,19,41,19,353	14,15,29,66,020	12,05,89,76,315	-	26,50,00,000	29,94,28,57,664	2,40,61,39,19,353
4 Banks		-	-	-	-	-	-	-
i Term Loans		-	-	-	-	-	-	-
ii Other Loans		-	-	-	-	-	-	-
5 Other Institutions and Agencies		-	-	-	-	-	-	-
6 Debentures and Bonds		-	-	-	-	-	-	-
7 Fixed Deposits		-	-	-	-	-	-	-
8 Other Administrative expenses		50,70,07,00,000	-	-	-	-	-	50,70,07,00,000
Note: Amount due within one year		2,34,89,48,19,353	14,15,29,66,020	12,05,89,76,315	-	26,50,00,000	29,94,28,57,664	2,91,31,46,19,353

S.K. Patodia And Associates

Schedule 6- Deferred Credit Liabilities

1	Acceptance secured by hypothecation of capital equipment and other assets	-	-	-	-	-	-	-
2	Others	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-

Note: Amount due within one year

Schedule 7-Current Liabilities and Provisions

A. Current liablities

1	Contractors Payable	-50,13,742	7,54,85,948	3,44,69,901	8,18,23,986	20,28,412	2,67,71,046	21,55,65,551
2	Creditors	-	-	-	-	-	-	-
	i Fixed Assets	-	-	-	-	-	-	-
	ii Materials Supplied	-	-	-	-	-	-	-
	iii Purchases	-	-	-	-	-	-	-
	iv Other suppliers	-	-	-	-	-	-	-
	v Power	-	134	0	-	-	1,23,22,229	1,23,22,364
	vi Property Tax	-	23,62,51,000	-	-	-	-	23,62,51,000
	vii Raw Water	-	4,22,30,005	-	-	-	-	4,22,30,005
3	Amount Payable to Staff	-3,78,21,531	94,11,403	26,42,187	36,14,120	1,15,06,339	3,52,45,175	2,45,97,693
4	Statutory liabilities:	-	-	-	-	-	-	-
	i Overdue	-	-	-	-	-	-	-
	ii Others (Duties and Taxes)	29,27,812	1,62,88,628	39,80,705	-31,77,219	44,31,93,998	97,21,769	47,29,35,693
5	Deductions from Employees	21,81,070	1,79,77,618	42,57,038	40,81,887	2,48,28,862	-63,39,351	4,69,87,124
6	Deposits from Contractors	-	-	-	-	-	-	-
	i EMD	-8,59,65,506	7,94,73,582	8,09,07,013	11,49,49,317	10,00,09,701	27,62,29,196	56,56,03,303
	ii Amount withheld from contractors	31,73,698	6,28,10,597	11,94,08,019	41,14,63,973	3,06,07,30,043	6,09,33,086	3,71,85,19,416
	iii Securities Deposits	28,97,325	29,31,98,577	13,92,64,502	35,67,33,643	93,68,87,080	38,48,83,898	2,11,38,65,025
7	Deposits from Customers	1,250	650	-	2,11,61,201	-	4,09,61,022	6,21,24,123
8								
	Interest Accrued and not paid	-57,54,61,92,649	98,75,70,27,147	62,09,71,93,829	-	-	1,53,96,81,28,319	2,57,27,61,56,646
	i Secured Loans / Borrowings	-	-	-	-	-	-	-
	ii Unsecured Loans / Borrowings	-	-	-	-	-	-	-
9	Deposits from Other Department	2,74,90,42,479	2,11,42,299	-3,17,25,140	95,68,58,610	52,41,35,848	1,17,36,47,043	5,39,31,01,139
11	Miscellaneous Deposits	14,318	-	-	-	-	1,66,567	1,80,885
12	RR Charges payable	10,360	-	10,53,921	3,55,18,608	1,13,00,253	14,45,69,017	19,24,52,159
13	i Inter Unit Accounts	-3,04,97,38,81,929	61,25,39,27,486	40,37,70,87,694	39,99,73,61,804	35,34,95,94,896	1,27,99,59,10,049	-
	ii Opening Balance(Balancing Figure Cr.)	-	-	-	-	-	-	-
14	Amount payable to other parties	-	-	-	-	-	-	-
15	Amount payable to other parties	-1,40,75,311	-	-	-	-	72,13,760	-68,61,551
16	Other current Liabilities	4,915	-	-	-	-	19,968	24,883
17	Other liabilities	4,862	-	-	-	-	98,471	1,03,333
18	Cess to CPCB	-	-	-	-	-	8,11,188	8,11,188
	Total (A)	-3,59,90,26,92,579	1,60,86,52,25,074	1,02,82,85,39,670	41,98,03,89,929	40,46,42,15,433	2,84,13,12,92,451	2,70,36,69,69,978

B.Provisions

1	Provision for Accumulated Depreciation	-	-	-	-	-	-	-
2	Provision for Employee Related Funds / Benefits	-	-	-	-	-	-	-
	i Ex-Gratia	33,42,000	1,19,07,000	14,58,000	1,20,70,000	22,92,000	8,07,42,000	11,18,11,000
	ii Superannuation/ Pension	-	-	-	-	-	-	-
	iii Accumulated Leave Encashment	-	-	-	-	-	-	-
	iv Salary	1,05,34,866	11,26,881	26,48,946	4,37,964	7,19,921	54,24,064	2,08,92,642
3	Trade Warranties/Claims	-	-	-	-	-	-	-
4	Provision for Expenses Payable	18,69,495	25,07,75,800	4,20,72,312	2,38,981	18,970	2,60,75,394	32,10,50,952
5	Amount Payable to NPS Cell	-	-	-	-	-	-	-
6	Payment to Consultant Payable	42,17,651	57,39,016	19,00,733	5,57,702	5,69,838	54,32,257	1,84,17,197
7	Property Tax Payable Provision	-	-	-	-	-	-	-
8	Provision for Power	-	-	-	-	-	-	-
9	Wages to M Roll Staff	13,96,918	26,48,529	18,03,792	3,55,586	3,43,541	40,28,148	1,05,76,[illegible]
	Others (Specify)	-	-	-	-	-	-	-
	Total (B)	2,13,60,930	27,21,97,226	4,98,83,783	1,36,60,233	39,44,270	12,17,01,863	[illegible]27,48,305
Total (A+B)		-3,59,88,13,31,649	1,61,13,74,22,300	1,02,87,84,23,453	41,99,40,50,162	40,46,81,59,703	2,84,25,29,94,314	[illegible]34,97,18,283

S.K. Patodia And Associates

Schedule 9									
Investments From Earmarked / Endowment Funds									
1	In Government Securities		-	-	-	-	-	-	-
2	Other approved Securities		-	-	-	-	-	-	-
3	Shares		-	-	-	-	-	-	-
4	Debentures and Bond		-	-	-	-	-	-	-
5	Subsidiaries and Joint Ventures		-	-	-	-	-	-	-
6	PF Investment		-	-	-	-	-	-	-
7	Others (to be specified)		-	-	-	-	-	-	-
		Total	-	-	-	-	-	-	-
Schedule 10									
Investments Others									
1	In Government Securities		-	-	-	-	-	-	-
2	Other approved Securities		-	-	-	-	-	-	-
3	Shares		-	-	-	-	-	-	-
4	Debentures and Bond		-	-	-	-	-	-	-
5	Subsidiaries and Joint Ventures		-	-	-	-	-	-	-
6	Others (to be specified)		-	-	-	-	-	-	-
		Total	-	-	-	-	-	-	-
Schedule 11									
Current Assests , Loans Advance etc									
A. CURRENT ASSETS									
1	Inventories								
	i Chemicals		-	-	-	-	-	-	-
	ii Stores and Spares		-	-	-	-	-	-	-
	iii Other Inventory		-	-	-	12,99,59,437	-	-3,40,247	12,96,19,190
		Total (1)	-	-	-	**12,99,59,437**	-	**-3,40,247**	**12,96,19,190**
2	Sundry Debtors								
	i NDMC		--	1,58,87,620	-39,68,000	-	-	82,71,46,706	83,90,66,326
	ii DCB		--	-	-	-	-	85,02,42,989	85,02,42,988
	iii Bulk water		-	16,07,637	59,47,23,823	-7,01,93,946	1,90,595	40,44,55,693	93,07,83,802
	iv Retail water		-10,35,05,31,771	-12,65,13,653	-29,77,56,881	-2,96,35,01,975	-1,51,90,595	40,09,43,91,700	26,34,08,96,825
	v Debtors for Development Charge's		-	-	-	-	-	-	-
	SubTotal		**-10,35,05,31,772**	**-10,90,18,396**	**29,29,98,942**	**-3,03,36,95,922**	**-1,50,00,000**	**42,17,62,37,088**	**28,96,09,89,941**
	Less: Provision for Bad & Doubtful Debts		44,59,72,224	-	-	-	-	-	44,59,72,224
	Less: Unadjusted Debtors		-44,59,72,224	-	-	-	-	54,54,33,613	9,94,61,389
	SubTotal		-	-	-	-	-	**54,54,33,613**	**54,54,33,613**
		Total(2)	**-10,35,05,31,772**	**-10,90,18,396**	**29,29,98,942**	**-3,03,36,95,922**	**-1,50,00,000**	**41,63,08,03,475**	**28,41,55,56,328**
3	Cash and Bank Balances								
	I Cash in Hand		28,15,383	3,18,883	6,99,903	-26,127	6,66,023	9,10,96,568	9,55,70,633
	II Cheque in Transit		-93,56,57,321	-20,56,64,441	1,60,589	-85,47,375	3,36,44,717	10,77,74,31,945	9,66,13,68,114
	III Schedule Bank								-
	# In Term Deposit Accounts		97,48,85,940	-	-	2,58,100	90,35,97,868	-	1,87,87,41,908
	# In Current Accounts		-25,50,80,50,942	-12,82,70,06,828	-7,94,24,74,397	-2,08,12,10,827	-4,94,86,03,336	45,74,46,23,224	-7,56,27,23,106
	# In Savings Accounts		-	-	-	-	-	-	-
	V Non Schedule bank		-	-	-	-	-	-	-
		Total	-25,46,60,06,940	-13,03,23,52,386	-7,94,16,13,905	-2,08,95,26,229	-4,01,06,94,728	56,61,31,51,738	4,07,29,57,549
	Bank Adjustment General Account		4,85,18,770	-3,86,08,781	-	-4,89,70,690	-	1,10,98,39,738	1,07,07,79,037
		Total (3)	**-25,41,74,88,170**	**-13,07,09,61,167**	**-7,94,16,13,905**	**-2,13,84,96,919**	**-4,01,06,94,728**	**57,72,29,91,476**	**5,14,37,36,586**
4	Loans, Advances & Deposits								
	i Advances to Employes		1,22,66,388	61,49,718	92,41,742	66,73,651	1,28,60,659	16,36,06,792	21,07,98,950
	ii Loans to Employes		773	-5,11,996	-9,28,112	-32,538	-71,738	-18,68,664	-34,12,275
	iii Advances to Contractors/Suppliers		15,25,871	1,49,88,099	50,51,60,407	41,93,14,539	28,28,74,931	4,14,33,612	1,26,52,97,459
	iv Advance to Firms for supply of stores		-5,87,83,712	2,65,76,965	54,32,367	2,55,17,619	7,32,70,294	8,77,243	7,28,90,776
	v Other Advances		4,06,60,627	1,49,160	2,08,598	13,01,935	31,37,190	14,53,93,425	19,08,50,935
	vi Advance to Govt. & Other Parties		8,53,54,192	56,260	5,27,320	3,74,803	81,385	2,86,446	8,66,80,406
	vii Deposits with Govertment		-	-	-	-	-	-6,99,980	-6,99,980
	viii Deposits with Others		-	-	8,41,742	-	3,73,500	-	12,15,242
5	Deposits Work in Progress		-	2,53,59,724	11,33,18,584	1,12,36,82,306	44,82,67,253	11,63,06,936	1,82,69,34,803
6	Interst accrued on Investments		-0	-	-	-	-	-	-0
7	Other Current Assets		17,13,90,187	-	-	-	-80,25,075	2,32,92,871	18,66,57,983
		Total (4to7)	**25,24,14,325**	**7,27,67,930**	**63,38,02,648**	**1,57,68,32,315**	**81,27,68,399**	**48,86,28,681**	**3,83,72,14,29[illegible]**
	Total		**-35,51,56,05,617**	**-13,10,72,11,633**	**-7,01,48,12,315**	**-3,46,54,01,089**	**-3,21,29,26,329**	**99,84,20,83,385**	**37,52,51,[illegible]401**

S.K. Patodia And Associates

DELHI JAL BOARD

SECTOR-WISE INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2019

PARTICULARS	Sch No	Administration Current Year 2018-19 (Rs)	Water Bulk Current Year 2018-19 (Rs)	Sewage Bulk Current Year 2018-19 (Rs)	Water Construction Current Year 2018-19 (Rs)	Drainage Construction Current Year 2018-19 (Rs)	Maintenance Current Year 2018-19 (Rs)	Total Current Year 2018-19 (Rs)
INCOME								
Income form Sales/Services	12	21,368	86,43,873	7,25,12,526	2,75,60,006	38,46,342	21,37,35,47,230	21,48,61,31,345
Grants/Subsidiss	13	-	-	-	-	-	-	-
Fees/Subscription	14	-	7,52,600	11,30,047	9,14,500	6,98,000	68,96,959	1,03,92,106
Income from Investments (Income on Investment form earmarked/endow, funds transferred to Funds)	15	-	-	-	-	-	-	-
Income from Rolaity, Publication etc	16	-	-	-	-	-	-	-
Interest earned	17	3,22,03,275	11,92,363	1,12,69,633	15,26,477	13,32,02,775	-	17,93,94,523
Other Income	18	1,38,74,413	10,51,25,350	9,91,62,068	2,47,55,115	22,52,25,391	74,11,69,791	1,20,93,12,128
Increase/(decrease) in stock of finished goods and works-in Progress		-	-	-	-	-	-	-
TOTAL (A)		4,60,99,056	11,57,14,186	18,40,74,274	5,47,56,098	36,29,72,508	22,12,16,13,980	22,88,52,30,102
EXPENDITURE								
Establishment Expenses	20	3,71,45,64,255	1,59,23,20,096	1,53,45,21,086	2,57,10,439	-19,62,38,796	9,02,44,83,243	15,69,53,60,323
Other Administrative Expenses etc	21	-34,57,83,831	4,45,75,01,837	2,30,58,15,103	1,12,24,26,846	6,80,40,043	7,22,80,75,857	14,83,60,75,854
Expenditure on Grants,Subsidies etc	22	-	-	-	-	-	-	-
Interest	23	-	8,76,87,40,000	7,27,14,96,000	-11,73,65,000	-16,58,06,000	16,24,83,90,000	32,00,54,55,000
Depreciation(net total at the year end-corresponding to schedule 8)		2,71,26,80,173	28,08,43,776	25,60,42,655	51,06,53,125	42,60,87,936	90,61,25,842	5,09,24,33,507
TOTAL (B)		6,08,14,60,597	15,09,94,05,709	11,36,78,74,844	1,54,14,25,410	13,20,83,183	33,40,70,74,942	67,62,93,24,684
Balance being excess of Income over expenditure(A-B)		-6,03,53,61,541	-14,98,36,91,523	-11,18,38,00,570	-1,48,66,69,312	23,08,89,325	-11,28,54,60,962	-44,74,40,94,582
Transfer to Special Reserve (specify each)								
Tansfer to/ from General Reserve								
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		-6,03,53,61,541	-14,98,36,91,523	-11,18,38,00,570	-1,48,66,69,312	23,08,89,325	-11,28,54,60,962	-44,74,40,94,582
Significant Accounting Policies	24							
Contingent Liabilities and Notes on Accounts	25							

S.K. Patodia And Associates

			Administration	Water Bulk	Sewage Bulk	Water Construction	Drainage Construction	Maintenance	Total
			For the year ended 31-Mar-19 (Rs)	For the year ended 31-Mar-19 (Rs)	For the year ended 31-Mar-19 (Rs)	For the year ended 31-Mar-19 (Rs)	For the year ended 31-Mar-19 (Rs)	For the year ended 31-Mar-19 (Rs)	For the year ended 31-Mar-19 (Rs)
INCOME									
SCHEDULE- 12 INCOME FROM SALES									
1	Sale of Water								
i	NDMC		0	0	0	0	0	69,79,49,902	69,79,49,902
ii	DCB ·		0	0	0	0	0	19,45,31,632	19,45,31,632
iii	Bulk		0	0	0	0	0	0	0
iv	Retail (by meter reading)		0	0	0	0	0	19,96,93,51,177	19,96,93,51,177
v	Sale by Tankers		0	0	0	0	0	65,30,040	65,30,040
vi	Others		21,368	86,43,873	95,10,891	2,75,60,006	38,46,342	3,88,91,413	8,84,73,893
		Sub Total	21,368	86,43,873	95,10,891	2,75,60,006	38,46,342	20,90,72,54,164	20,95,68,36,644
2	Sewerage Charge								
i	NDMC		0	0	0	0	0	36,46,56,493	36,46,56,493
ii	DCB		0	0	0	0	0	10,16,36,573	10,16,36,573
iii	Other Sewerage Charges		0	0	0	0	0	0	0
iv	Income From Sale of Treated Effluent		0	0	6,30,01,635	0	0	0	6,30,01,635
		Sub Total	0	0	6,30,01,635	0	0	46,62,93,066	52,92,94,701
3	Sale of Sludge/Others		0	0	0	0	0	0	0
		Total	21,368	86,43,873	7,25,12,526	2,75,60,006	38,46,342	21,37,35,47,230	21,48,61,31,345
SCHEDULE - 13 GRANTS									
1	Central Government		0	0	0	0	0	0	0
2	State Government (Govt of NCT of Delhi)		0	0	0	0	0	0	0
3	Government Agencies		0	0	0	0	0	0	0
4	Institutions/Welfare Bodies		0	0	0	0	0	0	0
5	International Organisations		0	0	0	0	0	0	0
6	Others		0	0	0	0	0	0	0
		Total	0	0	0	0	0	0	0

S.K. Patodia And Associates

SCHEDULE - 14 FEES & SUBSCRIPTIONS								
1	Income from Fees	0	7,52,600	11,30,047	9,14,500	6,98,000	68,96,959	1,03,92,106
2	Tender Fees	0	0	0	0	0	0	0
3	Licence / Plumbing Fees	0	0	0	0	0	0	0
4	Fees from consumers	0	0	0	0	0	0	0
5	Seminar / Program Fees	0	0	0	0	0	0	0
6	Subscriptions and others	0	0	0	0	0	0	0
	Total	0	7,52,600	11,30,047	9,14,500	6,98,000	68,96,959	1,03,92,106
SCHEDULE - 15 INCOME FROM SALES OF FIXED- ASSETS AND INVESTMENTS								
1	Profit from Sale of Fixed Assets	0	0	0	0	0	0	0
2	Profit from Sale of Investment	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0
SCHEDULE - 16 INCOME FROM ROYALITIES AND PUBLICATIONS								
1	Income from Royalty / Publications	0	0	0	0	0	0	0
2	Others	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0
SCHEDULE - 17 INTEREST EARNED*								
1	Interest Income - Schedule Bank							
i	In Term Deposit Accounts	0	0	0	0	0	0	0
ii	In Current Accounts	0	0	0	0	0	0	0
iii	In Savings Accounts	8,46,94,063	0	0	15,26,477	0	0	8,62,20,540
2	Interest on loan to employees	0	0	4,000	0	0	0	4,000
3	Other Interest Income	0	0	0	0	0	0	0
4	Interest on Advance to Contractors	0	11,92,363	1,12,65,633	0	11,59,18,519	0	12,83,76,515
5	Interest on Investment	-5,24,90,788	0	0	0	1,72,84,256	0	-3,52,06,532
	Total	3,22,03,275	11,92,363	1,12,69,633	15,26,477	13,32,02,775	0	17,93,94,523
SCHEDULE - 18 OTHER INCOME								
1	Income from Penalty & Fines	0	42,04,181	2,28,21,798	2,00,03,186	5,25,135	65,34,019	5,40,88,319
2	Rent on Water Meters	0	0	0	0	0	14,55,04,958	14,55,04,958
3	Sale of Scrap and Material	3,85,868	-30,405	8,92,691	0	0	9,23,355	21,71,509
4	Income From Rent	93,91,431	13,63,303	13,30,293	2,40,747	2,78,573	34,27,287	1,60,31,634
5	Interest in Mobilisation Advances	0	0	0	0	0	0	0
6	Licencess Fees	0	0	0	7,855	0	0	7,855
7	Ways and Means Assistances	0	0	0	0	0	0	0
8	Other Contractor Penalities	0	0	0	0	0	0	0
9	Other Income	-142	8,61,07,070	6,21,83,141	15,69,677	22,16,54,443	1,84,63,260	38,99,77,449
10	Ground Water Extraction	0	0	0	0	0	25,58,822	25,58,822
11	Medical Subscription	40,97,256	1,34,81,201	1,19,34,145	29,33,650	27,67,240	6,73,40,638	10,25,54,130
12	Development Charges	0	0	0	0	0	6,69,95,486	6,69,95,486
13	Infrastructure Charges Water/Sewerage	0	0	0	0	0	4,91,21,250	4,91,21,250
14	Income From Fees	0	0	0	0	0	0	0
15	Income From Penalty & Fines	0	0	0	0	0	0	0
	Prior Period Income	0	0	0	0	0	38,03,00,716	38,03,00,716
	Total	1,38,74,413	10,51,25,350	9,91,62,068	2,47,55,115	22,52,25,391	74,11,69,791	1,20,93,12,128
SCHEDULE -19 INCREASE OR DECREASE IN STOCK OF FINISHED GOODS								
		0	0	0	0	0	0	0
	Total Income- A	4,60,99,056	11,57,14,186	18,40,74,274	5,47,56,098	36,29,72,508	22,12,16,13,980	22,88,52,30,102

S.K. Patodia And Associates

EXPENDITURE

SCHEDULE - 20 ESTABLISHMENT EXPENSES

1	Salaries		37,80,65,630	1,28,21,59,427	1,20,30,64,679	24,17,28,499	32,13,56,382	7,60,17,60,890	11,02,81,35,507
2	Bonus		24,864	13,024	11,603	8,288	8,288	52,096	1,18,163
3	Contribution to Pension Funds								
3(i)	Pension Medical Expence		1,49,00,882	0	0	0	0	0	1,49,00,882
3(ii)	Pension Expence		3,23,84,79,795	3,85,87,121	3,89,59,593	80,07,667	1,53,53,519	18,00,52,903	3,51,94,40,598
4	Ex-Gratia		33,79,563	1,15,68,437	1,45,507	1,10,72,574	20,43,698	6,85,71,253	9,67,81,032
5	Gratuity		3,52,59,175	12,66,43,570	11,34,25,107	2,81,36,107	1,54,87,170	67,00,64,359	98,90,15,488
6	Leave Encashment		2,15,65,021	6,81,20,254	5,51,41,562	1,89,23,013	1,26,14,399	34,13,65,775	51,77,30,024
7	Leave Travel Allowance		27,75,841	49,65,970	50,81,595	18,09,196	35,72,729	3,27,20,277	5,09,25,608
8	Salaries to Deputationist		2,12,42,312	0	0	0	0	17,58,366	2,30,00,678
9	Staff Medical Expenses		3,01,20,979	6,52,94,799	6,78,40,040	93,32,243	1,75,37,820	35,63,23,701	54,64,49,582
10	Staff Training Expenses		1,24,36,476	0	0	0	0	10,41,200	1,34,77,676
11	Staff Welfare		67,06,000	1,000	0	0	0	7,13,676	74,20,676
12	Stipend to Trainees		0	0	0	0	0	0	0
13	Uniform to Staff		1,89,590	4,22,735	4,69,275	35,625	29,610	83,37,991	94,84,826
14	Oil and Soap to Staff		0	7,53,007	38,40,077	0	0	2,07,15,286	2,53,08,370
15	Employers Contribution to CPF		-11,26,69,552	1,20,72,663	1,34,80,846	24,89,008	33,33,118	10,11,35,592	1,98,41,675
16	Other Contractual Staff		4,34,98,415	12,95,86,129	16,24,18,815	99,04,079	76,76,332	16,94,03,768	52,24,87,538
17	Other Establishment Expense		58,33,214	78,09,433	78,11,885	18,50,807	22,34,840	5,68,34,344	8,23,74,523
18	Wages to Work-Charged Employees		0	0	0	0	0	0	0
19	Wages to Muster Roll Staff		1,36,62,050	2,77,21,527	2,00,85,502	37,36,333	27,95,299	4,41,75,766	11,21,76,477
	Less: Capitalised/Transferred Administrative and Supervision Costs		9,06,000	18,33,99,000	15,72,55,000	31,13,23,000	60,02,82,000	63,05,44,000	1,88,37,09,000
		Total	3,71,45,64,255	1,59,23,20,096	1,53,45,21,086	2,57,10,439	-19,62,38,796	9,02,44,83,243	15,69,53,60,323

SCHEDULE - 21 OTHER ADMINISTRATION EXPENSES

1. Power & Fuel									
1	Power		0	2,39,17,96,862	1,20,52,99,274	0	0	1,85,18,70,444	5,44,89,66,580
2	Fuel		0	0	6,97,508	0	0	79,84,552	86,82,060
		Sub-Total	**0**	**2,39,17,96,862**	**1,20,59,96,782**	**0**	**0**	**1,85,98,54,996**	**5,45,76,48,640**
2. Repair and Maintenance-Water									
1	R&M-Other		98,006	17,87,84,541	26,76,21,766	10,94,14,010	41,55,728	1,41,55,21,432	1,97,55,95,483
2	R&M-Booster Pumping Station		0	63,59,117	0	0	0	94,91,244	1,58,50,361
3	R&M-Plant Maintenance		0	9,18,02,399	0	0	0	0	9,18,02,399
4	R&M-RCC Wells & Tube Wells		0	27,90,523	0	0	0	0	27,90,523
5	R&M-Reservoirs & Mains		0	62,17,983	0	0	0	0	62,17,983
6	R&M-River Works		0	68,771	0	0	0	0	68,771
7	R&M-Water		0	0	0	-11,21,68,613	0	18,73,55,366	7,51,86,753
8	R&M-RMO		0	0	0	0	0	69,81,01,222	69,81,01,222
9	RMO-Water Bulk		0	1,12,04,49,625	0	-15,34,12,200	0	0	96,70,37,425
		Sub-Total	**98,006**	**1,40,64,72,959**	**26,76,21,766**	**-15,61,66,803**	**41,55,728**	**2,31,04,69,264**	**3,83,26,50,920**
3. Repair and Maintenance-Sewerage									
1	R&M-Operational Building & Roads-Sewerage		0	0	92,67,659	0	0	0	92,67,659
2	R&M-Sewerage-Workshop		0	0	3,99,776	0	0	0	3,99,776
3	R&M-Disposal Works		0	0	4,98,568	0	0	0	4,98,568
4	R&M- Sewerage Bulk		0	0	54,87,29,780	0	0	0	54,87,29,780
5	R&M- Sewerage		0	0	0	0	0	9,78,33,731	9,78,33,731
6	R&M-Sewage Pumping Station		0	0	14,67,47,032	0	0	0	14,67,47,032
			0						
		Sub-Total	**0**	**0**	**70,56,42,815**	**0**	**0**	**9,78,33,731**	**80,34,76,546**

S.K. Patodia And Associates

26.

4. Printing & Stationery									
1	computer consumable		5,85,310	5,57,233	7,78,858	2,13,067	4,50,009	22,62,533	48,47,010
2	Printing & Stationery		43,79,151	5,37,764	6,21,243	3,31,734	6,72,352	53,17,836	1,18,60,080
		Sub-Total	**49,64,461**	**10,94,997**	**14,00,101**	**5,44,801**	**11,22,361**	**75,80,369**	**1,67,07,090**
5. Rent & Hire Charges									
1	Rent		0	0	0	0	0	31,076	31,076
2	Hire charges		0	0	0	0	0	35,77,261	35,77,261
		Sub-Total	**0**	**0**	**0**	**0**	**0**	**36,08,337**	**36,08,337**
6. Rates & Taxes									
1	Rates and Taxes		1,31,68,109	0	0	0	0	0	1,31,68,109
2	Property Tax								0
		Sub-Total	**1,31,68,109**	**0**	**0**	**0**	**0**	**0**	**1,31,68,109**
7. Repair and Maintenance - Distribution									
1	R&M-Pumping Station		0	0	0	0	0	2,45,23,197	2,45,23,197
2	R&M-Building & Roads		0	34,08,169	0	0	0	1,90,37,503	2,24,45,672
		Sub-Total	**0**	**34,08,169**	**0**	**0**	**0**	**4,35,60,700**	**4,69,68,869**
8. Other Administraion Expenses									
1	Raw Water charges		0	22,60,73,938	0	0	0	0	22,60,73,938
2	Chemical consumed		0	23,76,86,036	6,78,294	0	0	1,68,42,142	25,52,06,472
3	Stores and Spares consumed		0	59,26,503	65,34,096	0	0	2,15,00,147	3,39,60,746
			0	0	0	0	0		0
5	Other Inventory consumed								0
6	GIA-Revennue works		0	87,083	0	1,26,16,12,432	0	59,35,32,481	1,85,52,31,996
	Capacity Building		0	0	0	0	0	0	0
	Bad Debts		-44,59,72,224	0	0	0	0	54,54,33,613	9,94,61,389
	Electricity & Water Charges		0	0	0	0	0	0	0
	donation and contribution		0	0	0	0	0	0	0
	Service Charge		0	0	0	0	0	0	0
	Advertisement		4,28,20,220	63,75,960	1,23,77,824	3,36,99,128	5,37,83,327	12,42,70,202	27,33,26,661
	Books and Periodicals		4,21,221	13,509	8,722	2,45,096	31,599	3,65,969	10,86,116
	Electricity Charges		98,48,779	39,64,075	9,95,11,885	-2,41,53,780	3,49,838	51,32,68,281	60,27,89,078
	Horticulture Expenses		0	13,85,785	13,70,427	0	0	1,15,791	28,72,003
	Insurance		5,861	0	0	0	0	0	5,861
	Arbitration Charges		0	0	0	21,52,250	30,10,650	0	51,62,900
	Legal and Professional		3,52,45,122	0	0	7,83,250	31,950	3,01,578	3,63,61,900
	Meetings and Seminars		15,86,049	12,29,391	0	0	16,062	0	28,31,502
	Other Expenses		-2,58,92,596	-30,53,289	-30,73,119	-5,59,418	6,57,090	3,58,37,681	39,16,350
	Payment to Auditors		2,33,546	0	0	0	0	0	2,33,546
	Payment to Other Consultants		4,85,570	0	1,12,500	23,40,867	27,27,989	7,22,64,276	7,79,31,202
	Postage and Telegram		1,30,610	47,484	52,450	56,111	80,202	2,84,150	6,51,007
	Repairs & Maintenance		59,90,162	0	19,47,004	98,524	91,846	80,83,187	1,62,10,723
	Telephone,Telex and Fax		85,35,185	31,67,757	19,82,905	10,95,854	12,71,441	1,03,06,829	2,63,59,971
	Travelling and Conveyance		10,63,557	5,61,148	10,15,622	2,42,062	4,81,031	41,74,231	75,37,651
	Fuel & Oil		84,378	26,75,262	12,94,406	0	0	64,75,591	1,05,29,637
	Vehicle Hire Charges		0	38,72,144	11,14,221	4,02,022	2,18,826	28,53,869	84,61,082
	Vehicle Maintenance Charges		1,00,153	3,97,114	2,26,200	34,450	10,103	36,58,442	44,26,462
	Bank Charges		0	0	0	0	0	0	0
									0
	Prior Period Expenditure		13,00,000	16,43,18,949	202	0	0	94,56,00,000	1,11,12,19,151
		Sub-Total	**-36,40,14,407**	**65,47,28,850**	**12,51,53,639**	**1,27,80,48,848**	**6,27,61,954**	**2,90,51,68,460**	**4,66,18,47,344**
		Total	-34,57,83,831	4,45,75,01,837	2,30,58,15,103	1,12,24,26,846	6,80,40,043	7,22,80,75,857	14,83,60,75,854

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SCHEDULE - 22 EXPENDITURE ON GRANTS, SUBSIDIES			0	0	0	0	0	0	0
		Total	0	0	0	0	0	0	0
SCHEDULE - 23 INTEREST									
1	Interest on Borrowings								0
2	Other Finance Charges		0	8,88,81,70,000	7,36,22,99,000	0	0	16,54,83,27,000	32,79,87,96,000
3	Repayment of loan		0	0	0	0	0	0	0
4	Less: Finance Costs Capitalised		0	11,94,30,000	9,08,03,000	11,73,65,000	16,58,06,000	29,99,37,000	79,33,41,000
		Total	0	8,76,87,40,000	7,27,14,96,000	-11,73,65,000	-16,58,06,000	16,24,83,90,000	32,00,54,55,000
Depreciation (Net Total at the year end - corresponding to schedule 8)			2,71,26,80,173	28,08,43,776	25,60,42,655	51,06,53,125	42,60,87,936	90,61,25,842	5,09,24,33,507
Total Expenditure- B			6,08,14,60,597	15,09,94,05,709	11,36,78,74,844	1,54,14,25,410	13,20,83,183	33,40,70,74,942	67,62,93,24,684

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Note-24

Significant Accounting Policies and Notes on Accounts
For the year ended on 31st March 2019

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 the capital works in progress at the year end are account for up to the last paid R A bills(Running Account Bills)
      - Staff Gratuity and leave encashment
      - Late payment charges
      - Sale of sludge / scrap
      - Property tax
      - Penal interest on loans
   b) Revenue
      - Sale of water and sewerage account for on billing basis.
      - Government and other grants fully recognized as income as per utilization certificates.

3. **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 Note 25)

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, and during subsequent year(s) accounted for on the basis of work's stage completion certificates issued by the concerned engineers/ competent authority. Capital work in progress includes amount of advances paid for acquisition of capital assets.

5 **Sundry Debtors**
Amount recoverable from consumers (other than Government) on account of sale of water and sewage charges outstanding for more than 36 months are

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considered as doubtful for recovery and 100% provision for the same has been made.

6 Inventories

Inventories of 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 WDV 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 monthly pro-rata basis i.e. depreciation for full month is charged in which the asset has been purchased/ acquired.

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 of the concerned Engineer/competent authority.

iv) A&S , Finance Cost has been depreciated fully and shown in the Books Of Account as per computation.

v) Fixed Assets relating to projects costing up to Rs.50000/- in each case are charged off fully in the year of acquisition.

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

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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 treated in accordance with Accounting Standard-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.

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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. 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 an 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 is based on completion certificate issued by the engineers/competent authority of respective divisions.

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

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		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

vi) Updation of Fixed Assets record is under process, due to large number of divisions and number of Fixed Assets items, Board has issued the instructions to the divisions to conduct the physical verification of Fixed Assets in phased manner.

vii) Land includes 37000 square meters valuing Rs.534.00 lakhs is under encroachment. Board is under process to evacuate the land through legal courses.

viii) Liability on account of property tax on vacant land towards MCD till March 2004 has not been ascertained and provided as the Board is the opinion that the amount is not payable.

Depreciation

Depreciation on fixed assets has been charged on WDV 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 495 bank accounts** maintained at Divisions and 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". Under a continuous process of rectification and reconciliation board is passing the entries on regular basis as and when entries reach to reconciliation stage.

ii) Balance in FDRs with banks as on 31st March 2019 are certified by Management.

iii) The Bank Account No-19633(Savings Bank) is treated as Current Account. Their Balances are incorporated in Current Account Balances.

Inventories

i) Inventories mainly consist of stores, spares and consumable.

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ii) Stores inventory and its valuation has been taken on the basis of information provided by the divisions. Physical verification of the inventories is in process and 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 consumers 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/Bulk debtors excluding DCB & NDMC 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.

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 accounted for on the basis of record and information available with the divisions and are subject to confirmation.

Liabilities for Capital projects in progress at the year end are accounted 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 accounted 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

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the process to ascertain the liability for Staff Gratuity and Leave encashment through Actuarial valuation and to accounted for the liability and expenses for the same in phased manner.

Bifurcation of Assets created out of Grant fund or Loan fund is not ascertainable at this stage due to inadequate support from the record maintained, however suitable instructions are issued to the concerned divisions to maintain the record for the same.

Commitments and Contingent Liabilities

Due to large number of cases relating to employees and others are pending in the court and under arbitration against the Board, and due to inadequate support from the record maintained, the relevant information are not ascertainable at this stage. Suitable instructions are issued to the divisions to maintain adequate record from the current year.

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

Note :-

In addition to above following rectification/ action has been taken in the Current Balances sheet i.e. for the year 2018-19

1. Development Charges Reserves has been treated as Income as per suggestion of AGCR .
2. General Reserves have been adjusted with Corpus/ Capital fund as per suggestion of AGCR to reduce the deficit of DJB.
3. Corrective Action has been taken regarding Utilization of Grant in terms of Capital & revenue Nature.
4. Utilisation of Loan funds under Capital reserve was not in order for the year 2016-17 has been corrected.
5. Loan received from Government has been reconciled and updated as per reconciliation of PAO-VI and Sanctioned letter.
6. Property tax liability has been reduced by 1.41 Crore as per observation of AGCR.
7. No provision has been for property tax liabilities as per suggestion of AGCR, payment has been shown on actual basis.
8. Provision of payment of audit fees to AGCR has been created .
9. As per suggestion of Audit, Cess Amount recovered from consumers have been accounted as liability for onward payment to CPCB.
10. Correction entry has been made as per Audit observation regarding total dues outstanding against Bulk water & retail water.
11. Correction entry has been done for amount recoverable from NDMC/DCB.
12. Ways and means assistance has been treated as Loan received from GNCTD instead of Miscellaneous Income.

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13. Electricity Bills pertains to March have been accounted on accrual basis as per audit observation raised.

14. Provision for Doubtful debt has been created on the Basis on retail debtors as per observation of Audit.

15. Interest accrued on Investment amounting to 5.25 Crore has been written off as no interest has been accrued.

16. Corrective action has been taken regarding water supply of 20KL per month as per observation raised in 2014-15 & 2015-16.

17. Rebate on Arrears to consumer and rebate in LPSC to consumers relating to 2017-18 have been entered in the Books of Account as per observation o AGCR.

Notes `1' to `25' form an integral part of Balance Sheet and Profit and Loss Account and have been authenticated.

Director (Finance & Accounts)
Delhi Jal Board

Date:
Place: New Delhi

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