



**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/2023/1315

Dated : 20/12/2023

Item No. Admin 641

Dated : 20/12/2023

1.	Name of the Subject	<b>Balance sheets of Delhi Jal Board as on 31<sup>st</sup> March, 2020</b>
2.	Approval	Board is the Competent Authority
3.	Name of the Wing	<b>Finance</b>
4.	Brief History of the case	<p>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.</p>
5.	Present Status	<p>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 2019-20 are placed before the Board for approval before these are sent to the CAG for audit. The Balance sheet for 2019-20 is being submitted for approval of the Board separately. The observations of Audit will be</p>



		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. 2019-20 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 2019-20, for its onwards submission to the CAG for Audit.



(RAHUL SAINI)  
DIRECTOR (FINANCE & ACCOUNTS)

**SECRETARY, DJB**





**DELHI JAL BOARD**

**ANNUAL ACCOUNTS**

**2019-20**



**Delhi Jal Board**  
**Annual Accounts 2019-20**

**Index**

<b>S. No.</b>	<b>Particulars</b>	<b>Page No.</b>
1	Consolidated Balance sheet	1 & 3
2	Consolidated Income and Expenditure Accounts	2 & 4
3	Notes forming part of consolidated Balance sheet	5-9
4	Notes forming Part of Income and Expenditure Accounts	10-15
5	Sector-wise Balance sheet	16
6	Sector-wise Income and Expenditure Accounts	17
7	Sector-wise Schedule to Balance sheet	18-24
8	Sector-wise Schedule to Income and Expenditure Accounts	25-29
9	Consolidated Fixed Assets Schedule	30
10	Sector-wise Fixed Assets Schedule	31-32
11	Significant Accounting Policies	33-35
12	Notes to Accounts	36-39





94/L

# S K Patodia & Associates

## CHARTERED ACCOUNTANTS

Letter No SKP/2023-24/DJB/009

To,

**The Director (F&A)**  
**Delhi Jal Board**  
**Varunalaya Phase II**  
**New Delhi**

Director (F & A)

Delhi Jal Board

Dairy No. 6325

Dated 9.10.23

Date: 07/10/2023



**Sub: - Submission of Compiled Financial Statements of Financial Year 2019-20**

Sir,

With reference to above, We are submitting financial statement for FY 2019-20, which includes

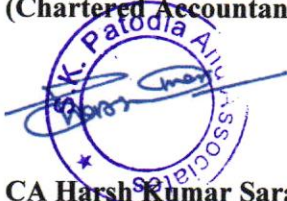
- Balance sheet as at 31.03.2020
- Income and Expenditure Statement for FY 2019-20

We have worked diligently in compilation of the financial statements based on data submitted by Delhi Jal Board, audit of the financial statement was not our part we have compiled and consolidated the figures of all divisions at Head office level, accounting of financial transaction was carried out by the divisional accountants. We relied upon the data provided by divisions while preparing the balance sheet. We request you to please go through it once and provide your valuable inputs, if any.

Thank you for taking the time to review our balance sheet, and we look forward to your feedback.

Thanks & regards,  
For S K Patodia & Associates  
(Chartered Accountants)

CA Harsh Kumar Sarawagi  
Partner



**Head Office** : Sunil Patodia Tower, J B Nagar, Andheri East, Mumbai - 400 099  
Tel.: +91 22 6707 9444 | Email : info@skpatodia.in

**Offices** : New Delhi | Jaipur | Ahmedabad | Kolkata | Bengaluru | Raipur | Hyderabad | Patna | Bhopal | Ranchi | Guwahati





**Delhi Jal Board**  
**Balance sheet as at March 31, 2020**

PARTICULARS	Note No	Current Year as at March 31, 2020 Rs.	Previous Year as at March 31, 2019 Rs.
<b>Corpus/Capital Fund and Liabilities</b>			
Corpus/ Capital Fund	1	-4,26,54,31,68,559	-3,86,79,62,39,944
Reserve and Surplus	2	-	-
Earmarked/Endowment Funds	3	13,00,97,39,481	12,23,77,61,332
Secured Loans and Borrowings	4	-	-
Unsecured Loans and Borrowings	5	3,09,43,61,19,353	2,91,31,46,19,353
Deferred Credit Liabilities	6	-	-
Current Liabilities and Provisions	7	3,22,12,87,94,353	2,70,84,97,18,283
<b>Total</b>		<b>2,18,03,14,84,628</b>	<b>1,87,60,58,59,024</b>
<b>Assets</b>			
Fixed Assets (including CWIP)	8	1,65,34,89,86,209	1,50,07,97,32,624
Investment-From Earmarked/Endowment Funds	9	-	-
Investment-Others	10	-	-
Current Assets, Loan, Advances etc	11	52,68,24,98,420	37,52,61,26,399
Miscellaneous Expenditure ( to the extent not written off or adjusted)		-	-
<b>Total</b>		<b>2,18,03,14,84,628</b>	<b>1,87,60,58,59,024</b>
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(F&A)-II



Date:

Place: New Delhi

UDIN-23513618BGQXXA2331





**Delhi Jal Board**  
**Income & Expenditure Account for the year ended March 31, 2020**

PARTICULARS	Note No	Current Year 2019-20 Rs.	Previous Year 2018-19 Rs.
<b>INCOME</b>			
Income from Sales/Services	12	24,21,21,95,328	21,48,61,31,345
Grants/ Subsidies	13	1,69,49,24,000	-
Fees/ Subscription	14	83,52,873	1,03,92,106
Income from Investments	15	-	-
Income from Royalty, Publication etc	16	-	-
Interest earned	17	9,49,47,834	17,93,94,523
Other Income	18	1,68,79,10,884	1,20,93,12,128
Increase/(decrease) in stock of finished goods and works-in Progress	19	-	-
<b>TOTAL (A)</b>		<b>27,69,83,30,918</b>	<b>22,88,52,30,102</b>
<b>EXPENDITURE</b>			
Establishment Expenses	20	16,43,61,99,112	15,69,53,60,323
Other Administrative Expenses etc	21	13,38,39,46,211	14,83,60,75,854
Expenditure on Grants, Subsidies etc	22	7,56,27,92,000	-
Interest	23	33,45,10,62,000	32,00,54,55,000
Depreciation		5,87,30,17,210	5,09,24,33,507
<b>TOTAL (B)</b>		<b>76,70,70,16,533</b>	<b>67,62,93,24,684</b>
Balance being excess of Income over expenditure(A-B)		-49,00,86,85,615	-44,74,40,94,582
Transfer to Special Reserve (specify each)		-	-
Transfer to/ from General Reserve		-	-
<b>Balance being Surplus/(Deficit) carried to Corpus/Capital Fund</b>		<b>-49,00,86,85,615</b>	<b>-44,74,40,94,582</b>
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(F&A)-II



Date:

Place: New Delhi

UDIN - 23513618 BGQXXA2331





94/L

# S K Patodia & Associates

## CHARTERED ACCOUNTANTS

Letter No SKP/2023-24/DJB/009

To,

**The Director (F&A)**  
**Delhi Jal Board**  
**Varunalaya Phase II**  
**New Delhi**

Director (F & A)

Delhi Jal Board

Dairy No. 6325

Dated 9.10.23

Date: 07/10/2023



**Sub: - Submission of Compiled Financial Statements of Financial Year 2019-20**

Sir,

With reference to above, We are submitting financial statement for FY 2019-20, which includes

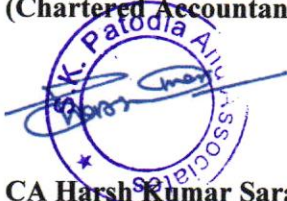
- Balance sheet as at 31.03.2020
- Income and Expenditure Statement for FY 2019-20

We have worked diligently in compilation of the financial statements based on data submitted by Delhi Jal Board, audit of the financial statement was not our part we have compiled and consolidated the figures of all divisions at Head office level, accounting of financial transaction was carried out by the divisional accountants. We relied upon the data provided by divisions while preparing the balance sheet. We request you to please go through it once and provide your valuable inputs, if any.

Thank you for taking the time to review our balance sheet, and we look forward to your feedback.

Thanks & regards,  
For S K Patodia & Associates  
(Chartered Accountants)

CA Harsh Kumar Sarawagi  
Partner



**Head Office** : Sunil Patodia Tower, J B Nagar, Andheri East, Mumbai - 400 099  
Tel.: +91 22 6707 9444 | Email : info@skpatodia.in

**Offices** : New Delhi | Jaipur | Ahmedabad | Kolkata | Bengaluru | Raipur | Hyderabad | Patna | Bhopal | Ranchi | Guwahati



9112

## Notes FORMING PART OF BALANCE SHEET AS AT March 31, 2020

	Current Year as at March 31, 2020 Rs.	Previous Year as at March 31, 2019 Rs.
<b>NOTE 1 - CORPUS/CAPITAL FUND:</b>		
Balance at at the beginning of the year	-3,86,79,62,39,944	-3,71,31,26,35,781
Add: Contributions towards Corpus/Capital Fund	9,26,17,57,000	29,26,04,90,420
Add/(Deduct): Balance of net Income/(Expenditure) transferred form the Income and Expenditure Account	-49,00,86,85,615	-44,74,40,94,582
Balance at at the end of the year	-4,26,54,31,68,559	-3,86,79,62,39,944
<b>NOTE 2 - RESERVES AND SURPLUS</b>		
<b>1. Capital Reserve</b>		
As per last Account	-	37,52,53,75,774
Addition during the year	-	-
Less: Deductions during the year	-	37,52,53,75,774
<u>SubTotal</u>	-	-
<b>2. Revaluation Reserve :</b>		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
<u>SubTotal</u>	-	-
<b>3. Special Reserves:</b>		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
<u>SubTotal</u>	-	-
<b>4. General reserve:</b>		
As per last Account	-	75,56,33,865
Addition during the year	-	-
Less: Deductions during the year	-	75,56,33,865
<u>subTotal</u>	-	-
<b>Total</b>	-	-
	Current Year as at March 31, 2020 Rs.	Previous Year as at March 31, 2019 Rs.
<b>NOTE 3 - EARMARKED/ENDOWMENT FUNDS</b>		
(a) Opening balance of the Funds	12,23,77,61,332	-8,11,74,123
(b) Additions to the funds		
1 Donations/grants	11,72,86,59,149	12,74,84,16,236
2 Income from Investment made on account of funds	-	-
3 Other addition (specify nature)	-	-
<b>Total a+b</b>	23,96,64,20,481	12,66,72,42,113
(c) Utilisation/Expenditure towards objectives of funds		
1 Capital Expenditure		
i Fixed Assets	10,95,66,81,000	42,94,80,781
ii Others (Water Supply Unauthorised Colonies)	-	-
<b>Total</b>	10,95,66,81,000	42,94,80,781
2 Revenue Expenditure		
i Salaries, Wages and Allowances etc	-	-
ii Rent	-	-
iii Other Administrative expenses	-	-
<b>Total c</b>	10,95,66,81,000	42,94,80,781
<b>Net Balance As At the year end (a+b-c)</b>	<b>Total</b> 13,00,97,39,481	12,23,77,61,332



5



**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	-	-
	<b>Total</b>	-	-

Note: Amount due within one year

	Current Year as at March 31, 2020 Rs.	Previous Year as at March 31, 2019 Rs.
<b>Note 5- Unsecured Loans and Borrowing</b>		
1 Central Government	-	-
2 State Government(Govt of NCT of Delhi)	2,58,73,54,19,353	2,40,61,39,19,353
3 Financial Institutions	-	-
4 Banks	-	-
i Term Loans	-	-
ii Other Loans	-	-
5 Other Institutions and Agencies	-	-
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	-	-
<b>Total</b>	<b>3,09,43,61,19,353</b>	<b>2,91,31,46,19,353</b>

Note: Amount due within one year

**NOTE 6- Deferred Credit Liabilities**

1	Acceptance secured by hypothecation of capital equipment and other assets	-	-
2	Others	-	-
	<b>Total</b>	-	-

Note: Amount due within one year





891c

		Current Year as at March 31, 2020 Rs.	Previous Year as at March 31, 2019 Rs.
<b>NOTE 7-Current Liabilities and Provisions</b>			
<b>A. Current liabilities</b>			
1	Contractors Payable	43,27,21,078	21,55,65,551
2	Creditors	-	-
i	Fixed Assets	-	-
ii	Materials Supplied	-	-
iii	Purchases	-	-
iv	Other suppliers	-	-
v	Power Payable	1,23,22,364	1,23,22,364
vi	Property Tax Payable	23,62,51,000	23,62,51,000
vii	Raw Water Payable	4,22,30,005	4,22,30,005
3	Amount Payable to Staff	2,86,83,320	2,45,97,693
4	Statutory liabilities:	-	-
i	Overdue	-	-
ii	Others (Duties and Taxes)	6,30,27,803	47,29,35,693
5	Deductions from Employees	9,14,47,215	4,69,87,124
6	Deposits from Contractors	-	-
i	EMD	46,39,75,239	56,56,03,303
ii	Amount withheld from contractors	4,26,61,43,517	3,71,85,19,416
iii	Securities Deposits	2,22,05,16,463	2,11,38,65,025
7	Deposits from Customers	6,28,08,392	6,21,24,123
8	Interest accrued but not paid on:	2,91,66,64,22,646	2,57,27,61,56,646
i	Secured Loans / Borrowings	-	-
ii	Unsecured Loans / Borrowings	-	-
9	Deposits From Other Departments	21,83,71,31,240	5,39,31,01,139
11	Miscellaneous Deposits	1,80,885	1,80,885
12	RR Charges payable	21,98,22,685	19,24,52,159
13	i Inter Unit Accounts	-	-
ii	Opening Balance(Balancing Figure Cr.)	-	-
14	Amount Recoverable from Other Parties	88,78,085	-68,61,551
15	Other Current Liabilities	24,883	24,883
17	Other Liabilities	1,03,333	1,03,333
18	Cess to CPCB	11,38,075	8,11,188
<b>Total (A)</b>		<b>3,21,65,38,28,228</b>	<b>2,70,36,69,69,978</b>
<b>B.Provisions</b>			
1	Provision for Accumulated Depreciation	-	-
2	Provision for Employee Related Funds / Benefits	-	-
i	Ex-Gratia Payable provision	10,11,36,000	11,18,11,000
ii	Superannuation/ Pension	-	-
iii	Accumulated Leave Encashment	-	-
iv	Salary	5,02,89,317	2,08,92,642
3	Trade Warranties/Claims	-	-
4	Provision for Expenses Payable	62,51,007	32,10,50,952
5	Amount Payable to NPS Cell	-	-
6	Payment to Consultant Payable provision	7,00,53,109	1,84,17,197
7	Property Tax Payable Provision	-	-
8	Provision for Power	5,77,52,121	-
9	Computer Consumables Payable	2,77,004	-
10	Chemicals Consumption Payable	62,89,351	-
11	Electricity Charges Payable	2,41,088	-
12	Leave Encashment Payble	11,15,623	-
13	Leave Travel Allowance Payble	2,00,903	-
14	Legal and Professional Payble	32,38,375	-
15	Ot Allowance Payble	32,60,752	-
16	Oil and Soap to Staff Payable	22,22,476	-
17	Gratuity Payable	87,53,322	-
18	Other Establishment Expenses Payble	11,15,003	-
19	Pension Medical Expenses Payble	1,29,877	-
20	Postage and Telegram Payble	42,036	-



7



21	Printing and Stationery Payble	5,64,692	-
22	Pension Expenses Payable	13,08,643	-
23	Power Payable	11,67,48,419	-
24	Repairs and Maintenance Others Payble	35,19,402	-
25	Salaries to Deputationist Payble	18,53,797	-
26	Staff Medical Remibursement Payble	19,01,683	-
27	Amount Payable to Staff Payble	-	-
28	Staff Training Expenses Payble	8,76,646	-
29	Telephone Telex Payble	8,97,705	-
30	Travelling and Conveyance Payble	5,13,520	-
31	Rmo Water Bulk Payable	1,74,80,338	-
32	R&M Plant Maint. Payable	79,495	-
33	Vehicle Hire Charges Payable	3,30,942	-
34	Fuel Consumed Payable	1,88,774	-
35	Stores Payable	7,87,910	-
36	Uniform to Staff Payable	12,480	-
37	Horticulture Expenses Payable	30,631	-
38	Water Charges Payble	3,708	-
39	Wages to M Roll Staff provision	1,54,99,976	1,05,76,514
40	Others (Specify)	-	-
<b>Total (B)</b>		<b>47,49,66,125</b>	<b>48,27,48,305</b>
<b>Total (A+B)</b>		<b>3,22,12,87,94,353</b>	<b>2,70,84,97,18,283</b>

		Current Year as at March 31, 2020 Rs.	Previous Year as at March 31, 2019 Rs.
<b>NOTE 9 - Investment</b>			
<b>Investments From Earmarked / Endowment Funds</b>			
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)	-	-
<b>Total</b>		-	-
<b>NOTE 10 - Investments Others</b>			
1	In Government Securities	-	-
2	Other approved Securities	-	-
3	Shares	-	-
4	Debentures and Bond	-	-
5	Subsidiaries and Joint Ventures	-	-
6	Others ( to be specified)	-	-
<b>Total</b>		-	-





87/L

		Current Year as at March 31, 2020 Rs.	Previous Year as at March 31, 2019 Rs.
<b>NOTE 11 - Current Assests , Loans Advance etc</b>			
<b>A. CURRENT ASSETS</b>			
1	Inventories	-	-
i	Chemicals	-	-
ii	Stores and Spares	12,96,19,190	12,96,19,190
iii	Other Inventory	-	-
	<b>Total (1)</b>	<b>12,96,19,190</b>	<b>12,96,19,190</b>
2	Sundry Debtors		
i	NDMC	84,25,50,384	83,90,66,326
	Debtors-CPWD	-	-
	Debtors-CRRI	21,000	-
	Debtors-General	-	-
	Debtors-Timar pur Okhla Waste Management	-	-
	Debtors-PPCL	1,65,85,143	-
ii	DCB	95,76,44,493	85,02,42,988
iii	Bulk water	93,07,83,802	93,07,83,802
iv	Retail water	26,24,08,58,356	26,34,08,96,825
v	Debtors for Development Charges	-	-
	<b>SubTotal</b>	<b>28,98,84,43,179</b>	<b>28,96,09,89,941</b>
	Less: Provision for Bad & Doubtful Debts	44,59,72,224	44,59,72,224
	Less: Unadjusted Debtors	24,25,29,753	9,94,61,389
	<b>SubTotal</b>	<b>68,85,01,977</b>	<b>54,54,33,613</b>
	<b>Total(2)</b>	<b>28,29,99,41,202</b>	<b>28,41,55,56,328</b>
3	Cash and Bank Balances		
I	Cash in Hand	9,15,96,640	9,55,70,633
II	Cheque in Transit	-84,18,64,618	9,66,13,68,114
III	Schedule Bank	-	-
	# In Term Deposit Accounts	1,80,86,93,042	1,87,87,41,908
	# In Current Accounts	17,82,67,19,902	-7,56,27,23,109
	# In Savings Accounts	-	-
V	Non Schedule bank	-	-
	<b>Total</b>	<b>18,88,51,44,966</b>	<b>4,07,29,57,545</b>
	Bank Adjustment General Account	1,05,56,32,777	1,07,07,79,037
	<b>Total (3)</b>	<b>19,94,07,77,743</b>	<b>5,14,37,36,582</b>
4	Loans, Advances & Deposits	-	-
i	Advances to Employees	25,16,37,131	21,07,98,950
ii	Loans to Employees	-39,08,866	-34,12,274
iii	Advances to Contractors/Suppliers	1,33,01,42,673	1,26,52,97,459
iv	Advance to Firms for supply of stores	7,28,90,776	7,28,90,776
v	Other Advances	9,39,56,197	19,08,50,936
vi	Advance to Govt. & Other Parties	8,66,80,406	8,66,80,406
vii	Deposits with Government	-	-6,99,980
viii	Deposits with Others	12,15,242	12,15,242
5	Deposits Work in Progress	2,46,62,16,156	1,82,69,34,803
6	Interst accrued on Investments	-0	-0
7	Other Current Assets	1,33,30,571	18,66,57,983
	<b>Total (4to7)</b>	<b>4,31,21,60,285</b>	<b>3,83,72,14,300</b>
	<b>Total</b>	<b>52,68,24,98,420</b>	<b>37,52,61,26,399</b>





86/C

Delhi Jal Board			
Notes to Income and Expenditure Account			
Particulars		For the year ended March 31, 2020 (Rs)	For the year ended March 31, 2019 (Rs)
<b>INCOME</b>			
<b>Note- 12 Income From Sales</b>			
1 Sale of Water			
i NDMC		72,38,34,154.00	69,79,49,902.00
ii DCB		17,56,80,969.13	19,45,31,632.00
iii Bulk		-	-
iv Retail (by meter reading)		22,66,06,93,469.00	19,96,93,51,177.00
v Sale by Tankers		42,40,355.00	65,30,040.00
vi Other- Sale of Water Bottle)		9,27,12,070.00	8,84,73,893.00
Sub Total		23,65,71,61,017.13	20,95,68,36,644.00
2 Sewerage Charge			
i NDMC		39,70,13,328.19	36,46,56,493.00
ii DCB		9,63,58,655.18	10,16,36,573.00
iii Other Sewerage Charges		-	-
iv Income From Sale of Treated Effluent		6,16,62,327.00	6,30,01,635.00
Sub Total		55,50,34,310.37	52,92,94,701.00
3 Sale of Sludge/Others		-	-
<b>Total</b>		<b>24,21,21,95,327.50</b>	<b>21,48,61,31,345.00</b>
<b>Note - 13 Grants</b>			
1 Central Government		-	-
2 State Government(Govt of NCT of Delhi)		1,69,49,24,000.00	-
3 Government Agencies		-	-
4 Institutions/Welfare Bodies		-	-
5 International Organisations		-	-
6 Others/ Infra FUND		-	-
<b>Total</b>		<b>1,69,49,24,000.00</b>	<b>-</b>
<b>Note - 14 Fees &amp; Subscriptions</b>			
1 Income from Fees		83,52,873.00	1,03,92,106
2 Tender Fees		-	-
3 Licence / Plumbing Fees		-	-
4 Fee from consumers		-	-
5 Seminar / Program Fees		-	-
6 Subscriptions and others		-	-
<b>Total</b>		<b>83,52,873.00</b>	<b>1,03,92,106</b>
<b>Note - 15 Income From Sales Of Fixed- Assets And Investments</b>			
1 Profit from Sale of Fixed Assets		-	-
2 Profit from Sale of Investment		-	-
<b>Total</b>		<b>-</b>	<b>-</b>
<b>Notes to Income and Expenditure Account</b>			



10



85/2

Particulars		For the year ended March 31, 2020 (Rs)	For the year ended March 31, 2019 (Rs)
<b>Note - 16 Income From Royalties And Publications</b>			
1	Income from Royalty / Publications	-	-
2	Others	-	-
	<b>Total</b>	-	-
<b>Note - 17 Interest Earned</b>			
1	Interest Income - Schedule Bank		
i	In Term Deposit Accounts	-	-
ii	In Current Accounts	-	-
iii	In Savings Accounts	4,16,63,599.82	8,62,20,540
2	Interest on loan to employees	61,894.00	4,000.00
3	Other Interest Income	-	-
4	Interest on Advance to Contractors	4,35,17,331.00	12,83,76,515.00
5	Interest on Investment	97,05,009.00	-3,52,06,532.00
	<b>Total</b>	9,49,47,833.82	17,93,94,523
exempt from paying income tax on it's Income.			
<b>Note - 18 Other Income</b>			
1	Income from Penalty & Fines	8,20,97,836.00	5,40,88,319.00
2	Rent on Water Meters	13,59,01,309.00	14,55,04,958.00
3	Sale of Scrap and Material	3,93,30,838.00	21,71,509.00
4	Income From Rent	1,55,18,586.00	1,60,31,634.00
5	Percentage on Deposit Works	1,13,62,031.00	-
6	Licencess Fees	16,57,746.00	7,855.00
7	Provisions Written Back	-	-
8	Other Income	7,25,72,358.26	38,99,77,449
9	Medical Subscription	10,28,80,192.00	10,25,54,130.00
10	Other income (Capitalised Cost)	-	-
11	Miscellaneous Receipts (Augmentation Charges)	-	-
12	Ways and Means Assistances	-	-
13	Other Contractor Penalties	-	-
14	Ground Water Extraction	7,83,53,188.72	25,58,822.00
15	Development Charges	59,17,85,127.00	6,69,95,486.00
16	Infrastructure Charges Water/Sewerage	55,47,69,877.00	4,91,21,250.00
17	Income From Fees		
18	<b>Prior Period Income</b>	16,81,795.00	38,03,00,716.00
	<b>Total</b>	1,68,79,10,883.98	1,20,93,12,128
<b>Note -19 Increase Or Decrease In Stock Of Finished Goods &amp; WIP</b>			
a)	Closing stock	-	-
	Finished Goods	-	-
	Work in progress	-	-
b)	Less: Opening Stock	-	-
	Finished Goods	-	-
	Work in Progress	-	-
<b>Notes to Income and Expenditure Account</b>			





84/L

Particulars		For the year ended March 31, 2020 (Rs)	For the year ended March 31, 2019 (Rs)
<b>EXPENDITURE</b>			
<b>Note - 20 Establishment Expenses</b>			
1	Salaries	11,17,24,34,557.00	11,02,81,35,507.00
2	Bonus	19,58,983.00	1,18,163.00
3	Contribution to Pension Funds		
3(i)	Pension Medical Expenditure	1,69,02,414.00	1,49,00,882.00
3(ii)	Pension Expenditure	3,94,39,16,097.19	3,51,94,40,597.70
4	Gratuity	1,06,69,15,266.00	98,90,15,488.00
5	Leave Encashment	57,61,68,901.00	51,77,30,024.00
6	Ex Gratia	10,11,35,872.00	9,67,81,032.00
7	Staff Welfare	78,26,146.00	74,20,676.00
8	Staff Medical Expenses	54,48,18,077.00	54,64,49,582.00
9	Leave Travel Allowance	3,57,24,422.00	5,09,25,608.00
10	Staff Training Expenses	1,87,01,777.00	1,34,77,676.00
11	Stipend to Trainees	-	-
12	Salaries to Deputationist	2,90,40,915.00	2,30,00,678.00
13	Wages of Muster Roll Staff	15,98,16,977.41	11,21,76,477.00
14	Other Establishment Expenses	9,13,60,297.00	8,23,74,523.10
15	Plant Repairs		
16	Other contractual staff	60,24,26,408.00	52,24,87,538.00
17	Oil and Soap to Staff	3,60,00,153.00	2,53,08,370.00
18	Employer's contribution to CPF	21,62,35,700.00	1,98,41,675.00
19	Uniform to Staff	3,36,83,149.00	94,84,826.00
20	Wages to Work-Charged Employees	-	-
	Less: Capitalised/Transferred	-	-
	Administrative and Supervision Costs	2,21,88,67,000.00	1,88,37,09,000.00
	<b>Total</b>	<b>16,43,61,99,111.80</b>	<b>15,69,53,60,322.80</b>
<b>Note - 21 Other Administration Expenses</b>			
1.	Power & Fuel		
1	Power	6,30,57,11,458.88	5,44,89,66,579.54
2	Fuel consumed	1,28,39,092.00	86,82,060.00
	<b>Sub-Total</b>	<b>6,31,85,50,550.88</b>	<b>5,45,76,48,639.54</b>
2.	Repair and Maintenance-Water		
1	Building and Road	-	-
2	Tanks, Channels and Conduit	-	-
3	Intake Pumps	-	-
4	R&M-Plant Maintenance	10,50,02,890.00	9,18,02,399.00
5	R&M-River Works	2,94,161.00	68,771.00
6	R&M-Reservoirs & Mains	2,79,973.00	62,17,983.00
7	R&M-RCC wells and Tube wells	-	27,90,523.00
8	R&M-Booster Pumping Station	41,39,962.00	1,58,50,361.00
9	R&M-Workshop	-	-
10	RMO-Water Bulk	1,23,35,93,689.00	96,70,37,425.00
	<b>Sub-Total</b>	<b>1,34,33,10,675.00</b>	<b>1,08,37,67,462.00</b>
<b>Notes to Income and Expenditure Account</b>			



12



8312

Particulars		For the year ended March 31, 2020 (Rs)	For the year ended March 31, 2019 (Rs)
3. Repair and Maintenance-Sewerage			
1	R&M-Building and Road	61,14,597.00	92,67,659.00
2	R&M-Trunk Sewers	-	-
3	R&M-Sewage Pumping Stations	13,91,00,664.00	14,67,47,032.00
4	R&M-Disposal works	-	4,98,568.00
5	R&M-Workshop	4,43,232.00	3,99,776.00
6	R&M-Gas Supply Project	-	-
7	R&M-Gas Booster Station	-	-
8	R&M-Oxidation ponds	-	-
9	RMO-Sewerage Bulk	71,92,68,788.00	54,87,29,780.00
	Sub-Total	86,49,27,281.00	70,56,42,815.00
4. Printing & Stationery			
1	Stationery	55,48,500.00	48,47,010.00
2	computer consumable	1,32,04,559.00	1,18,60,080.00
	Sub-Total	1,87,53,059.00	1,67,07,090.00
5. Rent & Hire Charges			
1	Rent	25,779.00	31,076.00
2	Hire charges	38,87,688.00	35,77,261.00
	Sub-Total	39,13,467.00	36,08,337.00
6. Rates & Taxes			
1	Rates and Taxes	-	-
2	Property Tax.	22,72,643.00	1,31,68,109.00
	Sub-Total	22,72,643.00	1,31,68,109.00
7. Repair and Maintenance - Distribution			
1	Distribution		
2	R&M -Water	14,31,75,436.00	7,51,86,753.00
3	R&M-Bottling Plant		
4	Building and Road (IW rev Works)	1,77,21,031.00	2,24,45,672.00
5	R&M-Sewerage	8,59,91,077.00	9,78,33,731.00
6	R&M-Pumping Stations	3,99,47,769.00	2,45,23,197.00
7	R&M-RMO	49,83,30,442.00	69,81,01,222.00
	Sub-Total	78,51,65,755.00	91,80,90,575.00





82/c

## Notes to Income and Expenditure Account

Particulars		For the year ended March 31, 2020 (Rs)	For the year ended March 31, 2019 (Rs)
8. Other Administration Expenses			
1	Raw Water charges	20,41,66,102.00	22,60,73,938.00
2	Chemical consumed	22,97,33,191.00	25,52,06,472.00
3	Stores and Spares consumed	2,58,17,919.00	3,39,60,746.00
4	Cess to CPCB	-	-
5	Other Inventory consumed	-	-
6	GIA-Revenue works	1,74,83,52,206.00	1,85,52,31,996.00
7	Electricity charges	-	-
8	Repair and Maintenance	71,39,47,373.81	1,62,10,723.00
9	Other Expenses(P)	5,77,97,312.96	39,16,349.50
10	Repair and maintenance -other	2,90,92,363.00	1,97,55,95,483.00
11	Advertisement	41,67,99,306.18	27,33,26,661.00
12	Telephone, Telex and Fax	2,47,44,509.00	2,63,59,971.00
13	Vehicle Running & Maintenance	-	-
14	Fuel & Oil	61,69,766.00	1,05,29,637.00
15	Vehicle Maintenance	24,26,516.00	44,26,462.00
16	Vehicle Hire charges	1,19,97,798.00	84,61,082.00
17	Insurance	5,861.00	5,861.00
18	Travelling & Conveyance	93,48,555.00	75,37,651.00
19	Legal & Professional	7,36,90,649.00	3,63,61,900.00
20	Legal charges	-	-
21	Arbitration charges	-	51,62,900.00
22	Postage and Telegram	8,28,283.00	6,51,007.00
23	Meetings & Seminars	26,97,599.00	28,31,502.00
24	Payment to Auditors	34,372.00	2,33,546.00
25	Books & Periodicals	4,12,378.00	10,86,116.00
26	Payment to Consultants	90,09,424.00	7,79,31,202.00
27	Payment to Board Members	-	-
28	Donation and Contribution	-	-
29	Horticulture Expenses	5,35,67,586.00	28,72,003.00
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	14,30,68,364.00	9,94,61,389.00
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	28,33,25,607.50	60,27,89,078.00
42	Prior Period Expenditure	19,739.00	1,11,12,19,151.00
	Sub-Total	4,04,70,52,780.45	6,63,74,42,826.50
	Total	13,38,39,46,211.29	14,83,60,75,854.04





81/2

Particulars		For the year ended March 31, 2020 (Rs)	For the year ended March 31, 2019 (Rs)
<b>SCHEDULE - 22 EXPENDITURE ON GRANTS, SUBSIDIES</b>		7,56,27,92,000.00	-
	Rebate on Arrear to Consumers	2,64,95,00,000.00	-
	Rebate to Consumers for Free Water	4,91,32,92,000.00	-
	<b>Total</b>	7,56,27,92,000.00	-
<b>SCHEDULE - 23 INTEREST</b>			
1	Interest on Borrowings	34,39,02,66,000.00	32,79,87,96,000.00
2	Other Finance Charges	-	-
3	Repayment of loan	-	-
4	Less: Finance Costs Capitalised	93,92,04,000.00	79,33,41,000.00
	<b>Total</b>	33,45,10,62,000.00	32,00,54,55,000.00
<b>Depreciation (Net Total at the year end - corresponding to schedule 8)</b>		5,87,30,17,210.10	5,09,24,33,507.00
<b>Total Expenditure- B</b>		76,70,70,16,533.19	67,62,93,24,683.84



15



80/2

DELHI JAL BOARD  
SECTORWISE BALANCE SHEET AS AT 31 MARCH, 2020

DELHI JAL BOARD SECTORWISE BALANCE SHEET AS AT 31 MARCH, 2020								
		Adminjstration	Water Bulk	Sewage Bulk	Water Construction	Drainage Construction	Maintenance	Total
PARTICULARS	Note	Current Year as at March 31, 2020	Current Year as at March 31, 2020	Current Year as at March 31, 2020	Current Year as at March 31, 2020	Current Year as at March 31, 2020	Current Year as at March 31, 2020	Current Year as at March 31, 2020
	No	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Corpus/Capital Fund and Ljabiljtjes								
Capital Fund	1	28,66,52,52,432	-1,84,20,55,52,524	-1,12,91,97,77,433	-5,13,98,926	8,70,32,27,369	-1,66,73,49,19,478	-4,26,54,31,68,560
Reserve and Surplus	2	-	-	-	-	-	-	-
Earmarked/Endowment Funds	3	39,86,68,15,475	-91,48,70,262	-22,10,10,120	-3,11,78,44,846	-4,93,28,49,628	-17,67,05,01,138	13,00,97,39,481
Secured Loans and Borrowings	4	-	-	-	-	-	-	-
Unsecured Loans and Borrowings	5	2,53,01,63,19,353	14,15,29,66,020	12,05,89,76,315	-	26,50,00,000	29,94,28,57,664	3,09,43,61,19,353
Deferred Credit Liabilities	6	-	-	-	-	-	-	-
Current Liabilities and Provisions	7	-3,86,56,25,56,941	1,78,09,75,16,850	1,17,95,20,28,060	45,70,08,67,471	47,50,98,54,621	3,19,43,10,84,292	3,22,12,87,94,353
TOTAL		-65,01,41,69,681	7,13,00,60,084	16,87,02,16,823	42,53,16,23,699	51,54,52,32,362	1,64,96,85,21,340	2,18,03,14,84,627
Assets								
Fixed Assets (Net Block) including CWIP	8	-28,21,22,70,570	19,97,77,87,017	23,91,17,58,674	46,46,18,34,362	54,41,76,61,515	48,79,22,15,211	1,65,34,89,86,209
Investment-From Earmarked/Endowment Funds	9	-	-	-	-	-	-	-
Investment-Others	10	-	-	-	-	-	-	-
Current Assets, Loan, Advances etc	11	-36,80,18,99,110	-12,84,77,26,933	-7,04,15,41,851	-3,93,02,10,664	-2,87,24,29,154	1,16,17,63,06,132	52,68,24,98,420
Miscellaneous Expenditure (to the extent not written off or adjusted)		-	-	-	-	-	-	-
TOTAL		-65,01,41,69,680	7,13,00,60,084	16,87,02,16,823	42,53,16,23,698	51,54,52,32,361	1,64,96,85,21,343	2,18,03,14,84,629
Significant Accounting Policies	24							
Contingent Liabilities and Notes on Accounts	25							



16



79/c

DELHI JAL BOARD								
SECTOR-WISE INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020								
PARTICULARS	Sch No	Administration Current Year 2019-20 (Rs)	Water Bulk Current Year 2019-20 (Rs)	Sewage Bulk Current Year 2019-20 (Rs)	Water Construction Current Year 2019-20 (Rs)	Drainage Construction Current Year 2019-20 (Rs)	Maintenance Current Year 2019-20 (Rs)	Total Current Year 2019-20 (Rs)
<b>INCOME</b>								
Income from Sales/Services	12	-24,608	93,66,832	7,11,70,030	3,05,63,533	31,16,122	24,09,80,03,419	24,21,21,95,328
Grants/Subsidies	13	1,69,49,24,000	-	-	-	-	-	1,69,49,24,000
Fees/Subscription	14	-	7,34,650	7,47,844	5,72,000	81,000	62,17,379	83,52,873
Income from Investments (Income on Investment form earmarked/endow, funds transferred to Funds)	15	-	-	-	-	-	-	-
Income from Royalty, Publication etc	16	-	-	-	-	-	-	-
Interest earned	17	4,08,06,067	42,07,745	70,04,910	8,68,473	4,20,58,156	2,483	9,49,47,834
Other Income	18	1,51,31,101	12,35,72,719	6,72,48,671	29,42,50,959	11,42,69,072	1,07,34,38,362	1,68,79,10,884
Increase/(decrease) in stock of finished goods and works-in Progress		-	-	-	-	-	-	-
<b>TOTAL (A)</b>		1,75,08,36,560	13,78,81,946	14,61,71,455	32,62,54,965	15,95,24,350	25,17,76,61,643	27,69,83,30,918
<b>EXPENDITURE</b>								
Establishment Expenses	20	4,21,66,92,744	1,74,11,21,712	1,39,42,87,067	-11,65,07,596	-12,11,11,155	9,32,17,16,339	16,43,61,99,112
Other Administrative Expenses etc	21	21,55,36,780	4,45,48,19,295	2,53,08,98,644	1,23,30,51,978	11,14,37,299	4,83,82,02,215	13,38,39,46,211
Expenditure on Grants, Subsidies etc	22	-	-	-	-	-	7,56,27,92,000	7,56,27,92,000
Interest	23	-	9,38,65,25,000	7,69,78,02,000	-17,47,05,000	-11,19,92,000	16,65,33,32,000	33,45,10,62,000
Depreciation[ net total at the year end-corresponding to schedule 8]		3,19,36,71,740	30,05,57,221	28,83,49,450	55,83,54,336	50,79,09,609	1,02,41,74,854	5,87,30,17,210
<b>TOTAL (B)</b>		7,62,59,01,265	15,88,31,23,228	11,91,13,37,162	1,50,01,93,718	38,62,43,753	39,40,02,17,408	76,70,70,16,533
Balance being excess of income over expenditure(A-B)		-5,87,50,64,705	-15,74,52,41,282	-11,76,51,65,706	-1,17,39,38,753	-22,67,19,403	-14,22,25,55,765	-49,00,86,85,615
Transfer to Special Reserve (Specify each)								
Transfer to/ from General Reserve								
<b>BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND</b>		-5,87,50,64,705	-15,74,52,41,282	-11,76,51,65,706	-1,17,39,38,753	-22,67,19,403	-14,22,25,55,765	-49,00,86,85,615
Significant Accounting Policies	24							
Contingent Liabilities and Notes on Accounts	25							



17



78/L

### Schedules to Balance Sheet

Particulars	Adminis tration For the year ended 31-Mar-20 (Rs)	Water Bulk For the year ended 31-Mar-20 (Rs)	Sewage Bulk For the year ended 31-Mar-20 (Rs)	Water construction For the year ended 31-Mar-20 (Rs)	Drainage Construction For the year ended 31-Mar-20 (Rs)	Maintenance For the year ended 31-Mar-20 (Rs)	Total For the year ended 31-Mar-20 (Rs)
<b>NOTE 1 - CORPUS/CAPITAL FUND:</b>							
Balance at at the beginning 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
Add: Contributions towards Corpus/Capital Fund	9,26,17,57,000	-	-	-	-	-	9,26,17,57,000
Add/(Deduct): Balance of net Income/(Expenditure) transferred form the Income and Expenditure Account	-5,87,50,64,705	-15,74,52,41,282	-11,76,51,65,706	-1,17,39,38,753	-22,67,19,403	-14,22,25,55,765	-49,00,86,85,615
Balance at at the end of the year	28,66,52,52,432	-1,84,20,55,52,524	-1,12,91,97,77,433	-5,13,98,926	8,70,32,27,369	-1,66,73,49,19,478	-4,26,54,31,68,560
<b>NOTE 2 - RESERVES AND SURPLUS</b>							
<b>1. Capital Reserve</b>							
As per last Account	-	-	-	-	-	-	-
Addition during the year	-	-	-	-	-	-	-
Less: Deductions during the year	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-
<b>2. Revaluation Reserve :</b>							
As per last Account	-	-	-	-	-	-	-
Addition during the year	-	-	-	-	-	-	-
Less: Deductions during the year	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-
<b>3. Special Reserves:</b>							
As per last Account	-	-	-	-	-	-	-
Addition during the year	-	-	-	-	-	-	-
Less: Deductions during the year	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-
<b>4. General Reserve:</b>							
As per last Account	-	-	-	-	-	-	-
Addition during the year	-	-	-	-	-	-	-
Less: Deductions during the year	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-





77/c

## NOTE 3 - EARMARKED/ENDOWMENT FUNDS

(a) Opening balance of the Funds	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
(b) Additions to the funds							
1 Donations/grants	11,67,29,21,196	-	-	-	-	5,57,37,953	11,72,86,59,149
2 Income from Investment made on account of funds	-	-	-	-	-	-	-
3 Other addition (specify nature)	-	-	-	-	-	-	-
Sub Total	50,82,34,96,475	-91,48,70,262	-22,10,10,120	-3,11,78,44,846	-4,93,28,49,628	-17,67,05,01,138	23,96,64,20,481
(c) Utilisation/Expenditure towards objectives of funds							
1 Capital Expenditure							
i Fixed Assets	10,95,66,81,000	-	-	-	-	-	10,95,66,81,000
ii Others	-	-	-	-	-	-	-
Total	10,95,66,81,000	-	-	-	-	-	10,95,66,81,000
2 Revenue Expenditure							
i Salaries, Wages and Allowances etc	-	-	-	-	-	-	-
ii Rent	-	-	-	-	-	-	-
iii Other Administrative expenses	-	-	-	-	-	-	-
Net Balance As At the year end (a+b-c)	Total 39,86,68,15,475	-91,48,70,262	-22,10,10,120	-3,11,78,44,846	-4,93,28,49,628	-17,67,05,01,138	13,00,97,39,481

## 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





76/L

<b>Note 5- Unsecured Loans and Borrowing</b>								
1	Central Government	-	-	-	-	-	-	-
2	State Government(Govt of NCT of Delhi)	2,02,31,56,19,353	14,15,29,66,020	12,05,89,76,315	-	26,50,00,000	29,94,28,57,664	2,58,73,54,19,353
3	Financial Institutions	-	-	-	-	-	-	-
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
		2,53,01,63,19,353	14,15,29,66,020	12,05,89,76,315	-	26,50,00,000	29,94,28,57,664	3,09,43,61,19,353
Note: Amount due within one year								
<b>Schedule 6- Deferred Credit Liabilities</b>								
1	Acceptance secured by hypothecation of capital equipment and other assets	-	-	-	-	-	-	-
2	Others	-	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-	-
Note: Amount due within one year								
<b>Schedule 7-Current Liabilities and Provisions</b>								
<b>A. Current liabilities</b>								
1	Contractors Payable	-56,02,903	7,46,40,388	10,30,28,857	20,19,15,137	3,56,17,324	2,31,22,276	43,27,21,078
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	-3,60,04,849	93,24,874	45,16,948	36,22,608	1,16,33,211	3,55,90,528	2,86,83,320
4	Statutory liabilities:	-	-	-	-	-	-	-
	i Overdue	-	-	-	-	-	-	-
	ii Others (Duties and Taxes)	42,12,003	97,27,437	86,07,645	55,10,711	1,52,67,890	1,97,02,117	6,30,27,803
5	Deductions from Employees	25,82,841	1,82,70,108	89,12,069	28,51,869	3,93,85,414	1,94,44,914	9,14,47,215





75/12

6	Deposits from Contractors	-	-	-	-	-	-	-
i	EMD	-20,99,79,155	8,29,55,053	9,77,64,273	11,37,94,842	10,12,50,176	27,81,90,051	46,39,75,239
ii	Amount withheld from contractors	31,23,698	8,82,06,338	27,68,42,908	48,07,89,981	3,34,53,53,137	7,18,27,455	4,26,61,43,517
iii	Securities Deposits	30,34,460	26,75,96,722	23,09,37,458	31,39,51,087	95,79,90,591	44,70,06,145	2,22,05,16,463
7	Deposits from Customers	1,250	650	-	2,11,61,201	-	4,16,45,291	6,28,08,392
8	Interest Accrued and not paid	-57,54,61,92,649	1,08,22,84,47,147	69,99,85,92,829	-	-	1,70,98,55,75,319	2,91,66,64,22,646
i	Secured Loans / Borrowings	-	-	-	-	-	-	-
ii	Unsecured Loans / Borrowings	-	-	-	-	-	-	-
9	Deposits from Other Department	18,27,35,02,479	2,11,42,299	-2,84,26,839	1,08,86,94,605	1,22,31,89,018	1,25,90,29,678	21,83,71,31,240
11	Miscellaneous Deposits	14,318	-	-	-	-	1,66,567	1,80,885
12	RR Charges payable	10,360	-	10,53,921	4,44,95,568	1,04,12,828	16,38,50,008	21,98,22,685
13	i Inter Unit Accounts	-3,47,05,32,72,722	68,85,10,82,235	47,17,77,44,388	43,42,06,89,628	41,76,73,59,393	1,45,83,63,97,079	-
ii	Opening Balance(Balancing Figure Cr.)	-	-	-	-	-	-	-
14	Amount payable to other parties	-	-	-	-	-	-	-
15	Amount payable to other parties	-1,40,75,311	-	-	-	-	2,29,53,396	88,78,085
16	Other current Liabilities	4,915	-	-	-	-	19,968	24,883
17	Other liabilities	4,862	-	-	-	-	98,471	1,03,333
18	Cess to CPCB	-	-	-	-	-	11,38,075	11,38,075
	<b>Total (A)</b>	<b>-3,86,57,86,36,403</b>	<b>1,77,92,98,74,391</b>	<b>1,17,87,95,74,457</b>	<b>45,69,74,77,235</b>	<b>47,50,74,58,983</b>	<b>3,19,21,80,79,566</b>	<b>3,21,65,38,28,228</b>
<b>B.Provisions</b>								
1	Provision for Accumulated Depreciation	-	-	-	-	-	-	-
2	Provision for Employee Related Funds / Benefits	-	-	-	-	-	-	-
i	Ex-Gratia	30,54,000	1,10,52,000	1,19,02,000	12,81,000	-	7,38,47,000	10,11,36,000
ii	Superannuation/ Pension	-	-	-	-	-	-	-
iii	Accumulated Leave Encashment	-	-	-	-	-	-	-
iv	Salary	1,21,287	12,27,328	16,46,206	5,87,563	1,32,363	4,65,74,570	5,02,89,317
3	Trade Warranties/Claims	-	-	-	-	-	-	-
4	Provision for Expenses Payable	27,020	15,219	1,73,448	70,813	49,753	59,14,754	62,51,007
5	Amount Payable to NPS Cell	-	-	-	-	-	-	-
6	Payable	34,86,125	1,18,72,357	2,52,95,816	5,39,187	6,58,040	2,82,01,584	7,00,53,109
7	Property Tax Payable Provision	-	-	-	-	-	-	-
8	Provision for Power	-	-	2,74,44,288	-	-	3,03,07,833	5,77,52,121
9	Computer Consumables Payable	3,600	4,075	46,995	8,442	17,764	1,96,128	2,77,004
10	Chemicals Consumption Payable	-	59,65,111	-	-	-	3,24,240	62,89,351



74/4

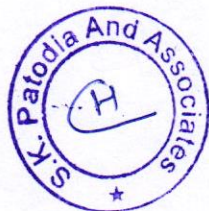
11	Electricity Charges Payable	4,087	10,220	2,180	-	-	2,24,601	2,41,088
12	Leave Encashment Payble	45,123	95,987	5,15,970	-	-	4,58,543	11,15,623
13	Leave Travel Allowance Payble	66,602	-	-	-	-	1,34,301	2,00,903
14	Legal and Professional Payble	32,38,375	-	-	-	-	-	32,38,375
15	Ot Allowance Payble	4,24,918	-	1,48,598	-	-	26,87,236	32,60,752
16	Oil and Soap to Staff Payable	-	-	1,77,185	-	-	20,45,291	22,22,476
17	Gratuity Payable	-	11,820	12,64,127	-	10,91,610	63,85,765	87,53,322
18	Other Establishment Expenses Payble	1,08,000	-	2,000	1,08,000	54,000	8,43,003	11,15,003
19	Pension Medical Expenses Payble	1,29,877	-	-	-	-	-	1,29,877
20	Postage and Telegram Payble	300	500	3,589	2,800	12,089	22,758	42,036
21	Printing and Stationery Payble	1,270	7,064	42,953	19,739	30,284	4,63,382	5,64,692
22	Pension Expenses Payable	-	-	10,392	-	-	12,98,251	13,08,643
23	Power Payable	-	11,67,48,419	-	-	-	-	11,67,48,419
24	Repairs and Maintenance Others Payble	2,99,976	-	1,25,130	4,700	-	30,89,596	35,19,402
25	Salaries to Deputationist Payble	18,53,797	-	-	-	-	-	18,53,797
26	Staff Medical Rembursement Payble	5,19,181	-	31,322	-	-	13,51,180	19,01,683
27	Amount Payable to Staff Payble	-	-	-	-	-	-	-
28	Staff Training Expenses Payble	2,57,500	-	-	-	-	6,19,146	8,76,646
29	Telephone Telex Payble	4,26,105	35,738	37,646	17,016	-	3,81,200	8,97,705
30	Travelling and Conveyance Payble	59,191	5,183	91,758	6,901	11,256	3,39,231	5,13,520
31	Rmo Water Bulk Payable	-	1,74,80,338	-	-	-	-	1,74,80,338
32	R&M Plant Maint. Payable	-	79,495	-	-	-	-	79,495
33	Vehicle Hire Charges Payable	-	82,766	1,29,718	19,273	-	99,185	3,30,942
34	Fuel Consumed Payable	-	-	1,88,774	-	-	-	1,88,774
35	Stores Payable	-	22,310	7,65,600	-	-	-	7,87,910
36	Uniform to Staff Payable	-	-	12,480	-	-	-	12,480
37	Horticulture Expenses Payable	-	-	30,631	-	-	-	30,631
38	Water Charges Payble	3,708	-	-	-	-	-	3,708
39	Wages to M Roll Staff	19,49,421	29,26,529	23,64,797	7,24,802	3,38,479	71,95,948	1,54,99,976
40	Others (Specify)	-	-	-	-	-	-	-
Total (B)		1,60,79,463	16,76,42,459	7,24,53,603	33,90,236	23,95,638	21,30,04,726	47,49,66,125
Total (A+B)		-3,86,56,25,56,941	1,78,09,75,16,850	1,17,95,20,28,060	45,70,08,67,471	47,50,98,54,621	3,19,43,10,84,292	3,22,12,87,94,353





73/c

<b>Schedule 9</b>									
<b>Investments From Earmarked / Endowment Funds</b>									
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)	-	-	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-	-	-
<b>Schedule 10</b>									
<b>Investments Others</b>									
1	In Government Securities	-	-	-	-	-	-	-	-
2	Other approved Securities	-	-	-	-	-	-	-	-
3	Shares	-	-	-	-	-	-	-	-
4	Debentures and Bond	-	-	-	-	-	-	-	-
5	Subsidiaries and Joint Ventures	-	-	-	-	-	-	-	-
6	Others ( to be specified)	-	-	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-	-	-
<b>Schedule 11</b>									
<b>Current Assests , Loans Advance etc</b>									
<b>A. CURRENT ASSETS</b>									
1	Inventories								
i	Chemicals	-	-	-	-	-	-	-	-
ii	Stores and Spares	-	-	-	12,99,59,437	-	-3,40,247	12,96,19,190	
iii	Other Inventory	-	-	-	-	-	-	-	-
	<b>Total (1)</b>	-	-	-	12,99,59,437	-	-3,40,247	12,96,19,190	
2	Sundry Debtors								
i	NDMC	--	1,58,87,620	-39,68,000	-	-	83,06,30,765	84,25,50,384	
ii	DCB	--	-	-	-	-	95,76,44,494	95,76,44,493	
	Debtors-CPWD								
	Debtors-CRR			21,000				21,000	
	Debtors-General			-					
	Debtors-Timar pur Okhla								
	Waste Management								
	Debtors-PPCL			1,65,85,143				1,65,85,143	
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	-15,03,36,43,131	-13,69,50,406	-32,08,78,832	-3,32,32,76,263	-1,51,90,595	45,07,07,97,583	26,24,08,58,356	
v	Debtors for Development								
	Charges								
	<b>SubTotal</b>	-15,03,36,43,132	-11,94,55,149	28,64,83,134	-3,39,34,70,209	-1,50,00,000	47,26,35,28,535	28,98,84,43,179	
	Less: Provision for Bad & Doubtful Debts	44,59,72,224	-	-	-	-	-	44,59,72,224	
	Less: Unadjusted Debtors	-44,59,72,224	-	-	-	-	68,85,01,977	24,25,29,753	
	<b>SubTotal</b>	-	-	-	-	-	68,85,01,977	68,85,01,977	
	<b>Total(2)</b>	-15,03,36,43,132	-11,94,55,149	28,64,83,134	-3,39,34,70,209	-1,50,00,000	46,57,50,26,558	28,29,99,41,202	



72/c

3	Cash and Bank Balances							
	I Cash in Hand	39,59,001	2,63,380	-96,950	-7,223	7,87,004	8,66,91,429	9,15,96,640
	II Cheque in Transit	-93,53,14,635	-20,58,55,302	1,69,103	-85,14,548	3,37,06,525	27,39,44,240	-84,18,64,618
	III Schedule Bank							
	# In Term Deposit Accounts	97,48,85,940	-	-	2,58,100	83,35,49,002	-	1,80,86,93,042
	# In Current Accounts	-22,01,90,23,073	-12,79,61,54,939	-7,77,95,27,236	-2,32,05,71,691	-5,04,08,40,731	67,78,28,37,572	17,82,67,19,902
	# In Savings Accounts	-	-	-	-	-	-	-
	IV Non Schedule bank	-	-	-	-	-	-	-
	Total	-21,97,54,92,768	-13,00,17,46,861	-7,77,94,55,083	-2,32,88,35,362	-4,17,27,98,200	68,14,34,73,240	18,88,51,44,966
	Bank Adjustment General Account	3,33,72,510	-3,86,08,781	-	-4,89,70,690	-	1,10,98,39,738	1,05,56,32,777
	Total (3)	-21,94,21,20,258	-13,04,03,55,642	-7,77,94,55,083	-2,37,78,06,052	-4,17,27,98,200	69,25,33,12,979	19,94,07,77,743
4	Loans, Advances & Deposits							
	i Advances to Employees	1,46,14,444	85,15,480	1,34,50,557	68,91,985	1,41,17,903	19,40,46,762	25,16,37,131
	ii Loans to Employees	-3,21,002	-5,49,457	-9,35,417	-32,538	-71,738	-19,98,714	-39,08,866
	iii Advances to Contractors/Suppliers	-15,36,483	25,14,18,256	31,70,58,035	50,75,22,161	19,62,47,092	5,94,33,612	1,33,01,42,673
	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	4,66,54,304	1,74,160	2,51,418	23,19,597	24,37,190	4,21,19,528	9,39,56,197
	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 Government	-	-	-	-	-	-	-
	viii Deposits with Others	-	-	8,41,742	-	3,73,500	-	12,15,242
5	Deposits Work in Progress	-	2,58,92,194	11,48,04,076	1,16,85,12,534	1,12,67,58,257	3,02,49,095	2,46,62,16,156
6	Interest accrued on Investments	-0	-	-	-	-	-	-0
7	Other Current Assets	8,78,82,537	-	-	-	-9,78,44,837	2,32,92,871	1,33,30,571
	Total (4to7)	17,38,64,280	31,20,83,858	45,14,30,098	1,71,11,06,161	1,31,53,69,046	34,83,06,843	4,31,21,60,285
	Total	-36,80,18,99,110	-12,84,77,26,933	-7,04,15,41,851	-3,93,02,10,664	-2,87,24,29,154	1,16,17,63,06,132	52,68,24,98,420





71/c

## Schedules to Income and Expenditure Account

	Administration For the year ended 31-Mar-20 (Rs)	Water Bulk For the year ended 31-Mar-20 (Rs)	Sewage Bulk For the year ended 31-Mar-20 (Rs)	Water Construction For the year ended 31-Mar-20 (Rs)	Drainage Construction For the year ended 31-Mar-20 (Rs)	Maintenance For the year ended 31-Mar-20 (Rs)	Total For the year ended 31-Mar-20 (Rs)
<b>INCOME</b>							
<b>SCHEDULE - 12 INCOME FROM SALES</b>							
1 Sale of Water							
i NDMC	-	-	-	-	-	72,38,34,154	72,38,34,154
ii DCB	-	-	-	-	-	17,56,80,969	17,56,80,969
iii Bulk	-	-	-	-	-	-	-
iv Retail (by meter reading)	-	-	-	-	-	22,66,06,93,469	22,66,06,93,469
v Sale by Tankers	-	-	-	-	-	42,40,355	42,40,355
vi Others	-24,608	93,66,832	95,07,703	3,05,63,533	31,16,122	4,01,82,488	9,27,12,070
Sub Total	-24,608	93,66,832	95,07,703	3,05,63,533	31,16,122	23,60,46,31,435	23,65,71,61,017
2 Sewerage Charge							
i NDMC	-	-	-	-	-	39,70,13,328	39,70,13,328
ii DCB	-	-	-	-	-	9,63,58,655	9,63,58,655
iii Other Sewerage Charges	-	-	-	-	-	-	-
iv Income From Sale of Treated Effluent	-	-	6,16,62,327	-	-	-	6,16,62,327
Sub Total	-	-	6,16,62,327	-	-	49,33,71,983	55,50,34,310
3 Sale of Sludge/Others	-	-	-	-	-	-	-
Total	-24,608	93,66,832	7,11,70,030	3,05,63,533	31,16,122	24,09,80,03,419	24,21,21,95,328
<b>SCHEDULE - 13 GRANTS</b>							
1 Central Government	-	-	-	-	-	-	-
2 State Government (Govt of NCT of Delhi)	1,69,49,24,000	-	-	-	-	-	1,69,49,24,000
3 Government Agencies	-	-	-	-	-	-	-
4 Institutions/Welfare Bodies	-	-	-	-	-	-	-
5 International Organisations	-	-	-	-	-	-	-
6 Others	-	-	-	-	-	-	-
Total	1,69,49,24,000	-	-	-	-	-	1,69,49,24,000



25

70/c

<b>SCHEDULE - 14 FEES &amp; SUBSCRIPTIONS</b>								
1	Income from Fees	-	7,34,650	7,47,844	5,72,000	81,000	62,17,379	83,52,873
2	Tender Fees	-	-	-	-	-	-	-
3	Licence / Plumbing Fees	-	-	-	-	-	-	-
4	Fees from consumers	-	-	-	-	-	-	-
5	Seminar / Program Fees	-	-	-	-	-	-	-
6	Subscriptions and others	-	-	-	-	-	-	-
	<b>Total</b>	0	7,34,650	7,47,844	5,72,000	81,000	62,17,379	83,52,873
<b>SCHEDULE - 15 INCOME FROM SALES OF FIXED- ASSETS AND INVESTMENTS</b>								
1	Profit from Sale of Fixed Assets	-	-	-	-	-	-	-
2	Profit from Sale of Investment	-	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-	-
<b>SCHEDULE - 16 INCOME FROM ROYALTIES AND PUBLICATIONS</b>								
1	Income from Royalty / Publications	-	-	-	-	-	-	-
2	Others	-	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-	-
<b>SCHEDULE - 17 INTEREST EARNED*</b>								
1	Interest Income - Schedule Bank	-	-	-	-	-	-	-
i	In Term Deposit Accounts	-	-	-	-	-	-	-
ii	In Current Accounts	-	-	-	-	-	-	-
iii	In Savings Accounts	4,07,95,127	-	-	8,68,473	-	-	4,16,63,600
2	Interest on loan to employees	10,940	44,264	4,207	-	-	2,483	61,894
3	Other Interest Income	-	-	-	-	-	-	-
4	Interest on Advance to Contractors	-	41,63,481	70,00,703	-	3,23,53,147	-	4,35,17,331
5	Interest on Investment	-	-	-	-	97,05,009	-	97,05,009
	<b>Total</b>	4,08,06,067	42,07,745	70,04,910	8,68,473	4,20,58,156	2,483	9,49,47,834
<b>SCHEDULE - 18 OTHER INCOME</b>								
1	Income from Penalty & Fines	-	17,10,189	4,50,30,733	1,03,73,425	1,70,96,473	78,87,016	8,20,97,836
2	Rent on Water Meters	-	-	-	-	-	13,59,01,309	13,59,01,309
3	Sale of Scrap and Material	62,749	3,13,49,630	31,35,734	-	-	47,82,725	3,93,30,838
4	Income From Rent	91,67,599	12,27,388	13,27,435	1,51,560	2,07,527	34,37,077	1,55,18,586
5	Interest in Mobilisation Advances	-	-	-	1,13,62,031	-	-	1,13,62,031
6	Licence Fees	-	-	-	16,57,746	-	-	16,57,746
7	Ways and Means Assistances	-	-	-	-	-	-	-
8	Other Contractor Penalties	-	-	-	-	-	-	-
9	Other Income	1,51,708	-	59,62,789	1,51,29,246	3,30,28,066	1,83,00,549	7,25,72,358
10	Ground Water Extraction	-	7,66,55,106	-	76,000	-	16,22,083	7,83,53,189
11	Medical Subscription	40,67,250	1,26,30,406	1,17,91,980	31,10,600	35,05,225	6,77,74,731	10,28,80,192
12	Development Charges	-	-	-	-	-	59,17,85,127	59,17,85,127
13	Infrastructure Charges Water/Sewerage	-	-	-	25,23,90,351	6,04,31,781	24,19,47,745	55,47,69,877
14	Income From Fees	-	-	-	-	-	-	-
15	Income From Penalty & Fines	-	-	-	-	-	-	-
16	Infrastructure Fund	-	-	-	-	-	-	-
17	Prior Period Income	16,81,795	-	-	-	-	-	16,81,795
	<b>Total</b>	1,51,31,101	12,35,72,719	6,72,48,671	29,42,50,959	11,42,69,072	1,07,34,38,362	1,68,79,10,884
<b>SCHEDULE -19 INCREASE OR DECREASE IN STOCK OF FINISHED GOODS</b>								
	<b>Total Income- A</b>	1,75,08,36,560	13,78,81,946	14,61,71,455	32,62,54,965	15,95,24,350	25,17,76,61,643	27,69,83,30,918



26



69/c

**EXPENDITURE****SCHEDULE - 20 ESTABLISHMENT EXPENSES**

1	Salaries	37,55,67,375	1,32,77,56,471	1,23,89,23,519	24,33,34,390	34,58,91,521	7,64,09,61,281	11,17,24,34,557
2	Bonus	16,78,023	14,208	1,08,322	11,840	11,840	1,34,750	19,58,983
3	Contribution to Pension Funds	-	-	-	-	-	-	-
3(i)	Pension Medical Expense	1,69,02,414	-	-	-	-	-	1,69,02,414
3(ii)	Pension Expense	3,59,47,11,510	4,95,12,660	4,74,66,299	79,80,818	1,76,83,351	22,65,61,459	3,94,39,16,097
4	Ex-Gratia	30,53,956	1,10,52,216	2,25,13,761	-93,31,178	342	7,38,46,775	10,11,35,872
5	Gratuity	4,05,00,796	12,86,38,357	10,60,93,926	3,26,61,335	2,98,81,020	72,91,39,832	1,06,69,15,266
6	Leave Encashment	2,69,54,272	7,12,62,443	5,80,32,985	1,73,56,296	1,88,28,240	38,37,34,665	57,61,68,901
7	Leave Travel Allowance	14,47,304	29,94,229	35,92,809	14,65,898	13,44,106	2,48,80,076	3,57,24,422
8	Salaries to Deputationist	2,71,66,308	-	-	-	-	18,74,607	2,90,40,915
9	Staff Medical Expenses	1,79,76,266	6,85,58,520	6,35,72,600	91,14,845	1,66,04,271	36,89,91,575	54,48,18,077
10	Staff Training Expenses	1,70,09,425	-	2,07,090	-	15,03,975	-18,713	1,87,01,777
11	Staff Welfare	72,06,000	-	-	-	-	6,20,146	78,26,146
12	Stipend to Trainees	-	-	-	-	-	-	-
13	Uniform to Staff	9,48,811	1,44,170	39,72,060	5,15,702	4,96,912	2,76,05,494	3,36,83,149
14	Oil and Soap to Staff	-	30,65,706	42,54,425	33,600	19,440	2,86,26,982	3,60,00,153
15	Employers Contribution to CPF	1,12,85,257	2,11,39,169	2,20,78,629	44,21,397	54,26,348	15,18,84,900	21,62,35,700
16	Other Contractual Staff	5,08,38,334	14,60,92,388	19,46,48,818	86,81,318	88,50,035	19,33,15,515	60,24,26,408
17	Other Establishment Expense	70,22,647	86,98,591	85,53,854	21,84,272	30,14,575	6,18,86,358	9,13,60,297
18	Wages to Work-Charged Employees	-	-	-	-	-	-	-
19	Wages to Muster Roll Staff	1,95,25,046	3,81,63,584	2,59,02,970	56,07,871	49,60,869	6,56,56,637	15,98,16,977
	Less: Capitalised/Transferred Administrative and Supervision Costs	31,01,000	13,59,71,000	40,56,35,000	44,05,46,000	57,56,28,000	65,79,86,000	2,21,88,67,000
	<b>Total</b>	4,21,66,92,744	1,74,11,21,712	1,39,42,87,067	-11,65,07,596	-12,11,11,155	9,32,17,16,339	16,43,61,99,112

**SCHEDULE - 21 OTHER ADMINISTRATION EXPENSES**

1.	Power & Fuel	-	-	-	-	-	-	-
1	Power	-	2,73,54,18,361	1,29,36,25,455	-	-	2,27,66,67,643	6,30,57,11,459
2	Fuel	-	-	1,88,774	-	-	1,26,50,318	1,28,39,092
	<b>Sub-Total</b>	-	2,73,54,18,361	1,29,38,14,229	-	-	2,28,93,17,961	6,31,85,50,551
2.	Repair and Maintenance-Water	-	-	-	-	-	-	-
1	Repair and maintenance -other	1,02,360	-	-	-	2,89,90,003	-	2,90,92,363
2	R&M-Booster Pumping Station	-	41,39,962	-	-	-	-	41,39,962
3	R&M-Plant Maintenance	-	10,50,02,890	-	-	-	-	10,50,02,890
4	R&M-RCC Wells & Tube Wells	-	-	-	-	-	-	-
5	R&M-Reservoirs & Mains	-	2,79,973	-	-	-	-	2,79,973
6	R&M-River Works	-	2,94,161	-	-	-	-	2,94,161
7	R&M-Water	-	-	-	-	-	14,31,75,436	14,31,75,436
8	R&M-RMO	-	-	-	-	-	49,83,30,442	49,83,30,442
9	RMO-Water Bulk	-	1,23,35,93,689	-	-	-	-	1,23,35,93,689
	<b>Sub-Total</b>	1,02,360	1,34,33,10,675	-	-	2,89,90,003	64,15,05,878	2,01,39,08,916
3.	Repair and Maintenance-Sewerage	-	-	-	-	-	-	-
1	R&M-Operational Building & Roads-Sewerage	-	-	44,16,342	-	-	16,98,255	61,14,597
2	R&M-Sewerage-Workshop	-	-	4,43,232	-	-	-	4,43,232
3	R&M-Disposal Works	-	-	-	-	-	-	-
4	R&M- Sewerage Bulk	-	-	71,92,68,788	-	-	-	71,92,68,788
5	R&M- Sewerage	-	-	-	-	-	8,59,91,077	8,59,91,077
6	R&M-Sewage Pumping Station	-	-	13,91,00,664	-	-	-	13,91,00,664
	<b>Sub-Total</b>	-	-	86,32,29,026	-	-	8,76,89,332	95,09,18,358





68/c

4. Printing & Stationery								
1 computer consumable	8,32,848	6,61,254	8,26,367	1,76,102	4,33,804	26,18,125	55,48,500	
2 Printing & Stationery	44,83,863	6,80,914	6,88,468	5,54,001	7,74,496	60,22,817	1,32,04,559	
Sub-Total	53,16,711	13,42,168	15,14,835	7,30,103	12,08,300	86,40,942	1,87,53,059	
5. Rent & Hire Charges								
1 Rent	-	-	-	-	-	25,779	25,779	
2 Hire charges	-	-	-	-	-	38,87,688	38,87,688	
Sub-Total	-	-	-	-	-	39,13,467	39,13,467	
6. Rates & Taxes								
1 Rates and Taxes								
2 Property Tax	22,72,643	-	-	-	-	-	22,72,643	
Sub-Total	22,72,643	-	-	-	-	-	22,72,643	
7. Repair and Maintenance - Distribution								
1 R&M-Pumping Station	-	-	-	-	-	3,99,47,769	3,99,47,769	
2 R&M-Building & Roads	-	72,91,560	8,873	-	-	1,04,20,598	1,77,21,031	
Sub-Total	-	72,91,560	8,873	-	-	5,03,68,367	5,76,68,800	
8. Other Administration Expenses								
1 Raw Water charges	-	20,41,66,102	-	-	-	-	20,41,66,102	
2 Chemical consumed	-	21,42,59,614	7,08,058	-	-	1,47,65,519	22,97,33,191	
3 Stores and Spares consumed	-	22,86,810	47,79,785	-	-	1,87,51,324	2,58,17,919	
4 Other Inventory consumed	-	-	-	-	-	-	-	
5 GHA-Revenue works	-	6,73,18,700	63,81,183	1,01,80,13,818	-	65,66,38,505	1,74,83,52,206	
6 Capacity Building	-	-	-	-	-	-	-	
7 Bad Debts	-	-	-	-	-	14,30,68,364	14,30,68,364	
8 Electricity & Water Charges	-	-	-	-	-	-	-	
9 donation and contribution	-	-	-	-	-	-	-	
10 Service Charge	-	-	-	-	-	-	-	
11 Advertisement	15,96,56,782	1,31,11,921	2,26,94,093	2,90,27,211	3,98,27,708	15,24,81,591	41,67,99,306	
12 Books and Periodicals	3,20,529	5,647	10,318	22,632	34,404	18,848	4,12,378	
13 Electricity Charges	83,56,536	1,07,81,235	2,29,63,445	-2,59,06,144	4,60,360	26,66,70,176	28,33,25,608	
14 Horticulture Expenses	-	1,74,38,131	3,29,30,117	-	31,99,338	-	5,35,67,586	
15 Insurance	5,861	-	-	-	-	-	5,861	
16 Arbitration Charges	-	-	-	-	-	-	-	
17 Legal and Professional	1,98,62,200	-	19,93,700	2,03,07,480	2,26,58,685	88,68,584	7,36,90,649	
18 Meetings and Seminars	25,62,623	-	-	-	-	1,34,976	26,97,599	
19 Other Expenses	17,16,116	-23,27,09,929	19,09,76,689	2,62,07,361	1,16,40,538	5,99,66,538	5,77,97,313	
20 Payment to Auditors	34,372	-	-	-	-	-	34,372	
21 Payment to Other Consultants	-38,05,831	-57,15,567	-7,44,834	1,37,20,577	15,35,536	40,19,543	90,09,424	
22 Postage and Telegram	1,73,181	72,287	69,675	66,288	79,687	3,67,165	8,28,283	
23 Repairs & Maintenance	83,20,482	6,42,57,608	8,52,05,636	14,90,12,133	48,354	40,71,03,161	71,39,47,374	
24 Telephone, Telex and Fax	87,29,125	30,42,204	19,14,503	9,28,797	10,94,423	90,35,457	2,47,44,509	
25 Travelling and Conveyance	17,97,344	6,06,160	11,47,196	4,86,897	6,40,213	46,70,745	93,48,555	
26 Fuel & Oil	1,00,602	13,53,707	4,61,199	-	-	42,54,258	61,69,766	
27 Vehicle Hire Charges	15,144	70,08,340	7,55,627	3,99,972	-	38,18,715	1,19,97,798	
28 Vehicle Maintenance Charges	-	1,73,561	85,292	15,114	19,750	21,32,799	24,26,516	
29 Bank Charges	-	-	-	-	-	-	-	
Prior Period Expenditure	-	-	-	19,739	-	-	19,739	
Sub-Total	20,78,45,066	36,74,56,531	37,23,31,681	1,23,23,21,875	8,12,38,996	1,75,67,66,268	4,01,79,60,417	
<b>Total</b>	<b>21,55,36,780</b>	<b>4,45,48,19,295</b>	<b>2,53,08,98,644</b>	<b>1,23,30,51,978</b>	<b>11,14,37,299</b>	<b>4,83,82,02,215</b>	<b>13,38,39,46,211</b>	





67/c

<b>SCHEDULE - 22 EXPENDITURE ON GRANTS, SUBSIDIES</b>		-	-	-	-	-	7,56,27,92,000	7,56,27,92,000
	Rebate on Arrear to Consumers	-	-	-	-	-	2,64,95,00,000	2,64,95,00,000
	Rebate to Consumers for Free Water	-	-	-	-	-	4,91,32,92,000	4,91,32,92,000
	<b>Total</b>	-	-	-	-	-	7,56,27,92,000	7,56,27,92,000
<b>SCHEDULE - 23 INTEREST</b>								
1	Interest on Borrowings	-	9,47,14,20,000	7,90,13,99,000	-	-	17,01,74,47,000	34,39,02,66,000
2	Other Finance Charges	-	-	-	-	-	-	-
3	Repayment of loan	-	-	-	-	-	-	-
4	Less: Finance Costs Capitalised	-	8,47,95,000	20,35,97,000	17,47,05,000	11,19,92,000	36,41,15,000	93,92,04,000
	<b>Total</b>	-	9,38,66,25,000	7,69,78,02,000	-17,47,05,000	-11,19,92,000	16,63,33,32,000	33,45,10,62,000
<b>Depreciation (Net Total at the year end - corresponding to schedule 8)</b>		3,19,36,71,740	30,05,57,221	28,83,49,450	55,83,54,336	50,79,09,609	1,02,41,74,854	5,87,30,17,210
<b>Total Expenditure- B</b>		7,62,59,01,265	15,88,31,23,228	11,91,13,37,162	1,50,01,93,718	38,62,43,753	39,40,02,17,408	76,70,70,16,533



66/C

## Fixed Assets

Note-8										
Name of Assets	Gross Block				Accumulated Depreciation				Net Block	
	Opening Balance as on 01.04.2019	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2020	Opening Balance as on 01.04.2019	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2020	As on 31.03.2020	As on 31.03.2019
Land	10,29,00,76,589	7,60,21,013	37,87,223	10,36,23,10,379	-	-	-	-	10,36,23,10,379	10,29,00,76,589
Building & Civil Structure	96,05,21,52,235	1,42,66,82,007	-	97,47,88,34,242	19,56,56,35,517	1,54,93,18,768	-	21,11,49,54,285	76,36,38,79,956	76,48,65,16,718
Plant & Machinery	26,65,73,46,046	10,84,73,81,062	-	37,50,47,27,108	6,31,60,49,189	96,07,62,526	-	7,27,68,11,715	30,22,79,15,934	20,34,12,96,858
Electricals Installations	3,28,05,92,270	63,23,28,841	-	3,91,29,21,111	2,51,82,34,595	11,29,00,431	-	2,63,11,35,025	1,28,17,86,086	76,23,57,676
Furniture & Fixtures	13,34,72,581	1,94,29,720	-	15,29,02,301	7,24,43,921	65,59,895	-	7,90,03,816	7,38,98,485	6,10,28,660
IT Infrastructure	72,59,27,503	26,95,02,689	-	99,54,30,192	28,11,12,433	6,10,44,437	-	34,21,56,870	65,32,73,322	44,48,15,070
Office Equipment	17,12,63,321	1,68,02,263	-	18,80,65,584	8,48,99,562	73,87,976	-	9,22,87,538	9,57,78,046	8,63,63,759
Tool & Equipments	29,32,77,965	-	-	29,32,77,965	19,50,66,016	83,46,016	-	20,34,14,031	8,98,93,419	9,82,11,949
Vehicles	31,77,27,738	34,93,407	11,675	32,12,09,470	26,59,02,249	44,05,167	-	27,03,07,416	5,09,02,054	5,18,35,489
<b>Total</b>	<b>1,37,92,18,36,248</b>	<b>13,29,16,41,002</b>	<b>37,98,898</b>	<b>1,51,29,96,78,352</b>	<b>29,29,93,43,481</b>	<b>2,71,07,27,215</b>	<b>-</b>	<b>32,01,00,78,696</b>	<b>1,19,19,96,07,657</b>	<b>1,08,62,24,92,768</b>
CWIP	73,83,14,90,928	23,30,31,88,262	18,61,10,49,565	78,52,36,29,625	32,37,42,51,073	-	-	32,37,42,51,073	41,45,72,80,852	41,45,72,80,852
<b>Grand Total</b>	<b>2,11,75,33,27,177</b>	<b>36,59,48,29,264</b>	<b>18,61,48,48,463</b>	<b>2,29,73,33,07,977</b>	<b>61,67,35,94,553</b>	<b>2,71,07,27,215</b>	<b>-</b>	<b>64,38,43,21,768</b>	<b>1,65,34,89,86,209</b>	<b>1,50,07,97,32,624</b>





65/c

Admin										
Name of Assets	Gross Block				Accumulated Depreciation				Net Block	
	Opening Balance as on 01.04.2019	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2020	Opening Balance as on 01.04.2019	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2020	As on 31.03.2020	As on 31.03.2019
Land	23,71,53,016.00	-	-	23,71,53,016.00	-	-	-	-	23,71,53,016.00	23,71,53,016.00
Building & Civil Structure	1,36,52,62,819.96	-	-	1,36,52,62,819.96	33,61,64,750	2,05,81,961	-	35,67,46,711	1,00,85,16,108	1,02,90,98,070
Plant & Machinery	3,00,74,491.00	-	-	3,00,74,491.00	1,12,33,362	6,58,740	-	1,19,12,102	1,81,62,389	1,88,21,129
Electricals Installations	36,63,804.00	-	-	36,63,804.00	35,80,930	8,487	-	35,89,417	76,387	84,674
Furniture & Fixtures	6,48,96,751.00	34,83,718	-	6,83,80,469	3,80,45,381	26,85,137	-	4,07,30,518	2,76,49,951	2,68,51,370
IT Infrastructure	15,02,83,862.00	1,33,62,819	-	16,36,46,681	7,85,86,415	79,46,069	-	8,65,32,484	7,71,14,197	7,16,97,447
Office Equipment	6,55,52,725.00	8,93,465	-	6,64,46,190	3,73,28,622	21,16,808	-	3,94,45,429	2,70,00,761	2,82,24,103
Tool & Equipments	-	-	-	-	-	-	-	-	-	-
Vehicles	4,53,11,409.00	21,68,991	-	4,74,80,400	2,83,78,835	14,39,269	-	2,98,18,104	1,76,62,296	1,69,32,574
<b>Total</b>	<b>1,96,21,00,878</b>	<b>1,99,08,993</b>	-	<b>1,98,21,09,871</b>	<b>53,33,38,296</b>	<b>3,54,36,470</b>	-	<b>56,87,74,766</b>	<b>1,41,33,35,105</b>	<b>1,42,88,62,582</b>
CWIP	-7,24,55,42,708.47	2,89,39,665	3,18,39,11,495	-10,40,05,14,538	19,22,50,91,136	-	-	19,22,50,91,136	-29,62,56,05,675	-26,47,06,33,845
<b>Grand Total</b>	<b>-5,28,33,41,831</b>	<b>4,88,48,658</b>	<b>3,18,39,11,495</b>	<b>-8,41,84,04,668</b>	<b>19,75,84,29,432</b>	<b>3,54,36,470</b>	-	<b>19,79,38,65,903</b>	<b>-28,21,22,70,570</b>	<b>-25,04,17,71,263</b>
DR CONS										
Name of Assets	Gross Block				Accumulated Depreciation				Net Block	
	Opening Balance as on 01.04.2019	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2020	Opening Balance as on 01.04.2019	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2020	As on 31.03.2020	As on 31.03.2019
Land	39,95,31,671.73	7,05,00,629	-	47,00,32,301	-	-	-	-	47,00,32,301	39,95,31,672
Building & Civil Structure	16,05,94,78,699.09	41,55,13,515	-	16,47,49,92,214	2,43,73,79,549	27,60,24,908	-	2,71,34,04,457	13,76,15,87,757	13,62,20,99,150
Plant & Machinery	4,86,08,60,937.55	5,27,52,69,953	-	10,13,61,30,891	1,05,65,17,560	21,68,15,350	-	1,27,33,32,911	8,86,27,97,980	3,80,43,43,377
Electricals Installations	19,43,89,564.73	-	-	19,43,89,565	6,25,28,989	1,31,86,058	-	7,57,15,046	11,86,74,518	13,18,60,576
Furniture & Fixtures	26,44,552.00	-	-	26,44,552	19,19,482	72,507	-	19,91,989	6,52,563	7,25,070
IT Infrastructure	3,46,73,591.57	-	-	3,46,73,592	2,38,40,629	10,83,296	-	2,49,23,925	97,49,667	1,08,32,963
Office Equipment	1,26,89,511.39	-	-	1,26,89,511	65,56,080	4,60,007	-	70,16,088	56,73,424	61,33,431
Tool & Equipments	13,19,592.00	-	-	13,19,592	8,88,142	36,673	-	9,24,816	3,94,776	4,31,450
Vehicles	10,45,000.00	-	-	10,45,000	10,80,430	3,788	-	10,84,218	40,782	44,570
<b>Total</b>	<b>21,56,66,33,120</b>	<b>5,76,12,84,097</b>	-	<b>27,32,79,17,217</b>	<b>3,29,06,30,861</b>	<b>50,76,82,588</b>	-	<b>4,09,83,13,449</b>	<b>23,22,96,03,768</b>	<b>17,97,60,02,260</b>
CWIP	31,18,47,79,380	7,66,89,83,077	6,44,81,06,246	32,40,56,56,211	1,21,75,98,464	-	-	1,21,75,98,464	31,18,80,57,747	29,98,71,80,916
<b>Grand Total</b>	<b>52,75,14,12,500</b>	<b>13,43,02,67,174</b>	<b>6,44,81,06,246</b>	<b>59,73,35,73,428</b>	<b>4,80,82,29,325</b>	<b>50,76,82,588</b>	-	<b>5,31,59,11,913</b>	<b>54,41,76,61,515</b>	<b>47,94,31,83,175</b>
MAINT										
Name of Assets	Gross Block				Accumulated Depreciation				Net Block	
	Opening Balance as on 01.04.2019	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2020	Opening Balance as on 01.04.2019	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2020	As on 31.03.2020	As on 31.03.2019
Land	76,15,14,206.00	-	-	76,15,14,206	-	-	-	-	76,15,14,206	76,15,14,206
Building & Civil Structure	44,45,39,08,387.68	47,15,51,238	-	44,92,54,59,626	10,05,30,03,383	69,51,27,018	-	10,74,81,30,401	34,17,73,29,225	34,40,09,05,005
Plant & Machinery	4,42,68,60,186.92	2,92,71,83,163	-	7,35,40,43,290	82,74,52,434	21,64,24,497	-	1,04,38,76,931	6,31,01,66,359	3,59,94,07,753
Electricals Installations	1,37,89,57,412.67	11,64,63,446	-	1,49,54,20,859	94,05,07,959	5,12,56,717	-	99,17,64,677	30,36,56,182	43,84,49,453
Furniture & Fixtures	4,72,54,195.08	1,08,34,521	-	5,80,98,716	2,21,06,912	26,43,431	-	2,47,50,343	3,33,18,373	2,51,47,283
IT Infrastructure	47,39,15,245.62	23,74,87,285	-	71,14,02,531	13,93,09,877	4,82,68,483	-	18,75,78,360	52,38,24,171	33,46,05,369
Office Equipment	4,42,24,851.00	32,46,634	-	4,74,71,485	2,18,99,510	17,63,721	-	2,36,63,230	2,38,68,255	2,23,85,341
Tool & Equipments	16,55,67,521.00	-	-	16,55,67,521	10,63,92,794	50,29,852	-	11,14,22,646	5,41,44,875	5,91,74,727
Vehicles	18,50,80,693.00	-	-	18,50,80,693	16,92,10,702	13,48,949	-	17,05,59,651	1,45,21,042	1,58,69,991
<b>Total</b>	<b>51,93,72,82,699</b>	<b>3,76,67,66,227</b>	-	<b>55,70,40,48,926</b>	<b>12,27,98,23,571</b>	<b>1,02,18,62,669</b>	-	<b>13,30,16,86,239</b>	<b>42,40,23,62,687</b>	<b>39,65,74,59,128</b>
CWIP	9,85,46,13,439	6,30,74,78,774	4,37,33,32,914	11,78,67,59,300	5,39,69,06,776	-	-	5,39,69,06,776	6,38,98,52,525	4,45,77,06,664
<b>Grand Total</b>	<b>61,79,18,96,138</b>	<b>10,07,42,45,001</b>	<b>4,37,33,32,914</b>	<b>67,49,08,08,226</b>	<b>17,67,67,30,347</b>	<b>1,02,18,62,669</b>	-	<b>18,69,85,93,015</b>	<b>48,79,22,15,211</b>	<b>44,11,51,65,792</b>





64/c

SB											
Name of Assets											
Gross Block				Accumulated Depreciation				Net Block			
Opening Balance as on 01.04.2019	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2020	Opening Balance as on 01.04.2019	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2020	As on 31.03.2020	As on 31.03.2019		
Land	5,20,86,38,317.00	39,17,009	37,87,223	5,20,87,68,103	-	-	-	5,20,87,68,103	5,20,86,38,317		
Building & Civil Structure	5,42,51,69,631.21	13,30,32,623	-	5,55,82,02,254	1,43,19,87,989	8,17,08,012	-	1,51,36,96,001	4,04,45,06,253	3,99,31,81,642	
Plant & Machinery	6,21,00,17,316.09	33,39,32,675	-	6,54,39,49,991	1,71,06,81,716	16,87,28,981	-	1,87,94,10,697	4,66,45,39,294	4,40,93,35,690	
Electricals Installations	1,04,88,31,778.83	44,06,94,340	-	1,48,95,26,119	96,33,31,643	3,33,69,004	-	99,67,00,647	49,28,25,472	8,55,00,136	
Furniture & Fixtures	1,00,34,510.00	37,78,433	-	1,38,12,943	56,76,754	7,11,537	-	63,88,291	74,24,652	43,57,756	
IT Infrastructure	2,67,37,308.28	26,60,406	-	2,93,97,714	1,85,24,168	9,84,521	-	1,96,08,689	97,89,025	81,13,140	
Office Equipment	2,75,79,973.34	21,66,002	-	2,97,45,975	1,20,50,108	12,46,005	-	1,32,96,113	1,64,49,863	1,55,29,866	
Tool & Equipments	3,60,37,679.00	-	-	3,60,37,679	2,69,75,642	7,70,273	-	2,77,45,915	82,91,764	90,62,037	
Vehicles	2,22,61,620.00	-	-	2,22,61,620	1,99,00,346	2,00,708	-	2,01,01,054	21,60,566	23,61,274	
<b>Total</b>	<b>18,01,53,08,134</b>	<b>92,01,81,488</b>	<b>37,87,223</b>	<b>18,93,17,02,399</b>	<b>4,18,92,28,367</b>	<b>28,77,19,040</b>	<b>-</b>	<b>4,47,69,47,408</b>	<b>14,45,47,54,991</b>	<b>13,82,60,79,766</b>	
CWIP	8,55,29,66,996	4,03,80,23,715	1,33,15,30,503	11,25,94,60,208	1,80,24,56,525	-	-	1,80,24,56,525	9,45,70,03,683	6,75,05,10,471	
<b>Grand Total</b>	<b>26,56,82,75,130</b>	<b>4,95,82,05,203</b>	<b>1,33,53,17,726</b>	<b>30,19,11,62,606</b>	<b>5,99,16,84,892</b>	<b>28,77,19,040</b>	<b>-</b>	<b>6,27,94,03,932</b>	<b>23,91,17,58,674</b>	<b>20,57,65,90,237</b>	
WB											
Name of Assets											
Gross Block				Accumulated Depreciation				Net Block			
Opening Balance as on 01.04.2019	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2020	Opening Balance as on 01.04.2019	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2020	As on 31.03.2020	As on 31.03.2019		
Land	1,32,87,70,285.00	-	-	1,32,87,70,285	-	-	-	1,32,87,70,285	1,32,87,70,285		
Building & Civil Structure	9,94,55,12,829.09	6,45,05,678	-	10,01,00,18,507	2,25,08,34,926	15,47,95,875	-	2,40,56,30,801	7,60,43,87,707	7,69,46,77,904	
Plant & Machinery	4,06,32,64,263.91	68,29,98,671	-	4,74,62,62,935	1,09,87,28,034	12,29,71,174	-	1,22,16,99,208	3,52,45,63,727	2,96,45,36,230	
Electricals Installations	58,81,65,895.26	7,51,71,055	-	66,33,36,950	49,30,09,057	1,39,49,585	-	50,69,58,642	15,63,78,309	9,51,56,838	
Furniture & Fixtures	78,94,830.00	13,13,048	-	92,07,878	42,55,189	4,16,529	-	46,71,718	45,56,160	36,99,641	
IT Infrastructure	2,76,19,769.00	1,50,08,929	-	4,26,28,698	1,31,03,932	22,32,456	-	1,53,36,387	2,72,92,311	1,45,15,837	
Office Equipment	1,90,84,681.85	1,04,96,162	-	2,95,80,844	60,79,678	17,19,984	-	77,99,663	2,17,81,181	1,30,05,003	
Tool & Equipments	8,99,43,763.00	-	-	8,99,43,763	6,04,52,570	25,06,751	-	6,29,59,322	2,69,84,441	2,94,91,193	
Vehicles	6,31,66,809.00	13,24,416	11,675	6,44,79,530	4,65,86,531	14,09,324	-	4,79,95,835	1,64,83,695	1,65,80,278	
<b>Total</b>	<b>16,13,34,23,126</b>	<b>85,08,37,959</b>	<b>11,675</b>	<b>16,98,42,49,410</b>	<b>3,97,30,49,918</b>	<b>30,00,01,678</b>	<b>-</b>	<b>4,27,30,51,596</b>	<b>12,71,11,97,815</b>	<b>12,16,03,73,209</b>	
CWIP	9,92,29,45,133	1,36,39,63,769	95,94,19,808	10,32,74,89,094	3,06,08,99,892	-	-	3,06,08,99,892	7,26,65,89,203	6,86,20,45,242	
<b>Grand Total</b>	<b>26,05,63,68,260</b>	<b>2,21,48,01,728</b>	<b>95,94,31,483</b>	<b>27,31,17,38,505</b>	<b>7,03,39,49,809</b>	<b>30,00,01,678</b>	<b>-</b>	<b>7,33,39,51,487</b>	<b>19,97,77,87,017</b>	<b>19,02,24,18,450</b>	
WC											
Name of Assets											
Gross Block				Accumulated Depreciation				Net Block			
Opening Balance as on 01.04.2019	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2020	Opening Balance as on 01.04.2019	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2020	As on 31.03.2020	As on 31.03.2019		
Land	2,35,44,69,093.56	16,03,375	-	2,35,60,72,469	-	-	-	2,35,60,72,469	2,35,44,69,094		
Building & Civil Structure	18,80,28,19,807.59	34,20,78,953	-	19,14,48,98,821	3,05,62,64,920	32,10,80,994	-	3,37,73,45,914	15,76,75,52,906	15,74,65,54,947	
Plant & Machinery	7,06,62,68,851.02	1,62,79,96,660	-	8,69,42,65,511	1,61,14,16,081	23,51,63,784	-	1,84,65,79,865	6,84,76,85,646	5,45,48,52,770	
Electricals Installations	6,65,81,815.00	-	-	6,65,81,815	5,52,76,017	11,30,580	-	5,64,06,597	1,01,75,218	1,13,05,798	
Furniture & Fixtures	7,47,742.71	-	-	7,47,743	4,40,202	30,754	-	4,70,956	2,76,786	3,07,541	
IT Infrastructure	1,26,97,726.05	9,83,250	-	1,36,80,976	76,47,412	5,29,612	-	81,77,024	55,03,952	50,50,314	
Office Equipment	21,31,578.67	-	-	21,31,579	10,45,564	81,451	-	11,27,015	10,04,563	10,86,014	
Tool & Equipments	4,09,410.00	-	-	4,09,410	3,56,866	4,466	-	3,61,332	48,078	52,544	
Vehicles	8,62,207.00	-	-	8,62,207	8,25,405	3,128	-	8,28,533	33,674	36,802	
<b>Total</b>	<b>28,30,69,88,292</b>	<b>1,97,26,62,238</b>	<b>-</b>	<b>30,27,96,50,530</b>	<b>4,73,32,72,468</b>	<b>55,80,24,770</b>	<b>-</b>	<b>5,29,12,97,238</b>	<b>24,98,83,53,292</b>	<b>23,57,37,15,823</b>	
CWIP	21,56,17,28,688	3,89,57,99,261	2,31,27,48,599	23,14,47,79,330	1,67,12,98,280	-	-	1,67,12,98,280	21,47,34,81,070	19,89,04,30,408	
<b>Grand Total</b>	<b>49,86,87,16,980</b>	<b>5,86,84,61,499</b>	<b>2,31,27,48,599</b>	<b>53,42,44,29,880</b>	<b>6,40,45,70,748</b>	<b>55,80,24,770</b>	<b>-</b>	<b>6,96,25,95,518</b>	<b>46,46,18,34,362</b>	<b>43,46,41,46,321</b>	





**Significant Accounting Policies and Notes on Accounts**  
**For the year ended on 31<sup>st</sup> March 2020**

**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 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%

- 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**

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.





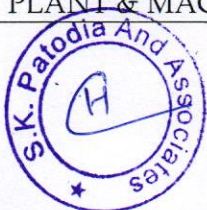
**NOTES TO THE ACCOUNTS**  
**DELHI JAL BOARD**

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





59/c

		-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

- 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.

### 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) 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.
- 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.



37



### 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

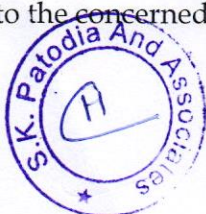
Creditors for raw water/power and other goods and deposits from customers, contractors and others are accounted for on the basis of record and information available with the divisions and are subject to confirmation.

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, 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.





57/c

### 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.

Notes '1' to '25' 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