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/2024/ 1421
Dated : 15-01-24

Item No. Admn. 643
Dated : 16/01/24

1.	Name of the Subject	**Balance sheets of Delhi Jal Board as on 31st March, 2021**
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 2020-21 are placed before the Board for approval before these are sent to the CAG for audit. 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. 2020-21 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 sheet for the year 2020-21, for its onwards submission to the CAG for Audit.

SECRETARY, DJB

DIRECTOR (FINANCE & ACCOUNTS)

BALANCE SHEET
2020-21

Main

Delhi Jal Board

Delhi Jal Board
Annual Accounts 2020-21

Index

S K Patodia & Associates
CHARTERED ACCOUNTANTS

Letter No SKP/2023-24/DJB/015 Date: 10/01/2024

To,

Director (F & A)
Delhi Jal Board
Diary No. 7512
Dated 10-01-24

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

Sub: - Submission of Compiled Financial Statements of Financial Year 2020-21

Sir,

With reference to above, we are submitting financial statement for FY 2020-21, which includes
a. Balance sheet as at 31.03.2021
b. Income and Expenditure Statement for FY 2020-21

We S K Patodia & Associates are submitting the financial statement for Delhi Jal Board for FY 2020-21. For compilation of consolidated balance sheet of Delhi Jal Board, data of Approx 120 division (maintained by concerned divisional accountants) were compiled.

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)

S K Patodia & Associates Chartered Accountants

CA Harsh Kumar Sarawagi
Partner

JD (F&A) II

Delhi Jal Board
Balance sheet as at March 31, 2021

	Note No.	Current Year as at March 31, 2021 Rs.	Previous Year as at March 31, 2020 Rs.
Corpus/Capital Fund and Liabilities			
Corpus/ Capital Fund	1	-4,65,06,49,51,075	-4,26,54,31,68,559
Reserve and Surplus	2	-	-
Earmarked/Endowment Funds	3	18,25,18,70,812	13,00,97,39,481
Secured Loans and Borrowings	4	-	-
Unsecured Loans and Borrowings	5	3,40,83,04,19,353	3,09,43,61,19,353
Deferred Credit Liabilities	6	-	-
Current Liabilities and Provisions	7	3,60,12,53,79,766	3,22,12,87,94,353
Total		**2,54,14,27,18,856**	**2,18,03,14,84,628**
Assets			
Fixed Assets (including CWIP)	8	1,83,43,83,08,161	1,65,34,89,86,209
Investment-From Earmarked/Endowment Funds	9	-	-
Investment-Others	10	-	-
Current Assets, Loan, Advances etc	11	70,70,44,10,695	52,68,24,98,418
Miscellaneous Expenditure (to the extent not written off or adjusted)		-	-
Total		**2,54,14,27,18,856**	**2,18,03,14,84,628**
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**

S K Patodia & Associates ★ Chartered Accountant ★

UDIN - 24513618BKDZYW7355

Date:

Place: New Delhi

Delhi Jal Board
Income & Expenditure Account for the year ended March 31, 2021

PARTICULARS	Note No	Current Year 2020-21 Rs.	Previous Year 2019-20 Rs.
INCOME			
Income form Sales/Services	12	21,95,23,64,401	24,21,21,95,328
Grants/ Subsides	13	1,90,86,86,000	1,69,49,24,000
Fees/ Subscription	14	49,59,149	83,52,873
Income from Investments	15	-	-
Income from Royalty, Publication etc	16	-	-
Interest earned	17	24,66,94,067	9,49,47,834
Other Income	18	62,01,49,113	1,68,79,10,884
Increase/(decrease) in stock of finished goods and works-in Progress	19	-	-
TOTAL (A)		**24,73,28,52,730**	**27,69,83,30,918**
EXPENDITURE			
Establishment Expenses	20	15,76,73,33,156	16,43,61,99,112
Other Administrative Expenses etc	21	15,38,80,49,411	13,38,39,46,211
Expenditure on Grants, Subsidies etc	22	3,92,12,000	7,56,27,92,000
Interest	23	37,00,20,74,719	33,45,10,62,000
Depreciation		3,17,45,20,960	5,87,30,17,210
TOTAL (B)		**71,37,11,90,247**	**76,70,70,16,533**
Balance being excess of Income over expenditure(A-B)		-46,63,83,37,517	-49,00,86,85,615
Transfer to Special Reserve (specify each)		-	-
Transfer to/ from General Reserve		-	-
Balance being Surplus/(Deficit) carried to Corpus/Capital Fund		**-46,63,83,37,517**	**-49,00,86,85,615**
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**

S K Patodia & Associates Chartered Accountant

UDIN- 24513618BKDZYW7355
Date:
Place: New Delhi

Notes FORMING PART OF BALANCE SHEET AS AT March 31, 2021

		Current Year as at March 31, 2021 Rs.	Previous Year as at March 31, 2020 Rs.
NOTE 1 - CORPUS/CAPITAL FUND:			
Balance at at the beginning of the year		-4,26,54,31,68,559	-3,86,79,62,39,944
Add: Contributions towards Corpus/Capital Fund		8,11,65,55,000.00	9,26,17,57,000
Add/(Deduct): Balance of net Income/(Expenditure) transferred form the Income and Expenditure Account		**-46,63,83,37,516.66**	**-49,00,86,85,615**
Balance at at the end of the year		-4,65,06,49,51,075.34	-4,26,54,31,68,559
NOTE 2 - RESERVES AND SURPLUS			
1. Capital Reserve			
As per last Account		-	-
Addition during the year			
Less: Deductions duting the year		-	-
	SubTotal	-	-
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		-	-
Addition during the year		-	-
Less: Deductions duting the year		-	-
	subTotal	-	-
	Total	-	-
NOTE 3 - EARMARKED/ENDOWMENT FUNDS			
(a) Opening balance of the Funds		13,00,97,39,481	12,23,77,61,332
(b) Additions to the funds			
1 Donations/grants		15,26,73,72,331	11,72,86,59,149
2 Income from Investment made on account of funds		-	-
3 Other addition (specify nature)		-	-
	Total a+b	28,27,71,11,812	23,96,64,20,481
(c) Utilisation/Expenditure towards objectives of funds			
1 Capital Expenditure			
i Fixed Assets		10,02,52,41,000	10,95,66,81,000
ii Others (Water Supply Unauthorised Colonies)		-	-
Total		10,02,52,41,000	10,95,66,81,000
2 Revenue Expenditure			
i Salaries, Wages and Allowances etc		-	-
ii Rent		-	-
iii Other Administrative expenses		-	-
	Total c	10,02,52,41,000	10,95,66,81,000
Net Balance As At the year end (a+b-c)	**Total**	18,25,18,70,812	13,00,97,39,481

S K Patodia & Associates Chartered Accountant

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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)		2,90,12,97,19,353	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		Non-Plan Assistance State Government(Govt of NCT of Delhi)		50,70,07,00,000	50,70,07,00,000
9		Others		-	-
			Total	3,40,83,04,19,353	3,09,43,61,19,353

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 & Associates Chartered Accountant

				Current Year as at March 31, 2021 Rs.	Previous Year as at March 31, 2020 Rs.
NOTE 7-Current Liabilities and Provisions					
A. Current liablities					
1		Contractors Payable		31,50,90,119	43,27,21,078
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		4,22,71,355	4,22,30,005
3		Amount Payable to Staff		2,50,95,621	2,86,83,320
4		Statutory liabilities:		-	-
	i	Overdue		-	-
	ii	Others (Duties and Taxes)		5,55,13,186	6,30,27,803
5		Deductions from Employees		5,49,99,205	9,14,47,215
6		Deposits from Contractors		-	-
	i	EMD		95,33,10,437	46,39,75,239
	ii	Amount withheld from contractors		4,26,61,43,517	4,26,61,43,517
	iii	Securities Deposits		2,22,05,16,463	2,22,05,16,463
7		Deposits from Customers		6,28,64,392	6,28,08,392
8		Interest accrued but not paid on:		3,29,69,61,18,646	2,91,66,64,22,646
	i	Secured Loans / Borrowings		-	-
	ii	Unsecured Loans / Borrowings		-	-
9		Deposits From Other Departments		21,41,70,39,505	21,83,71,31,240
11		Miscellaneous Deposits		1,80,885	1,80,885
12		RR Charges payable		23,38,57,977	21,98,22,685
13	i	Inter Unit Accounts		-	-
	ii	Opening Balance(Balancing Figure Cr.)		-	-
14		Amount Recoverable from Other Parties		88,78,085	88,78,085
15		Other Current Liabilities		2,58,080	24,883
17		Other Liabilities		1,03,333	1,03,333
18		Cess to CPCB		11,38,075	11,38,075
			Total (A)	3,59,60,19,52,245	3,21,65,38,28,228
B.Provisions					
1		Provision for Accumulated Depreciation		-	-
2		Provision for Employee Related Funds / Benefits		-	-
	i	Ex-Gratia Payable provision		39,701	10,11,36,000
	ii	Superannuation/ Pension		-	-
	iii	Accumulated Leave Encashment		-	-
	iv	Salary		9,39,41,501	5,02,89,317
3		Trade Warranties/Claims		-	-
4		Provision for Expenses Payable		7,56,063	62,51,007
5		Amount Payable to NPS Cell		-	-
6		Payment to Consultant Payable provision		3,65,12,394	7,00,53,109
7		Property Tax Payable Provision		-	-
8		Provision for Power		5,77,52,121	5,77,52,121
9		Computer Consumables Payable		91,118	2,77,004
10		Chemicals Consumption Payable		4,61,043	62,89,351
11		Electricity Charges Payable		3,85,322	2,41,088
12		Leave Encashment Payble		1,15,35,472	11,15,623
13		Leave Travel Allowance Payble		16,72,006	2,00,903
14		Legal and Professional Payble		33,08,560	32,38,375
15		Ot Allowance Payble		73,14,182	32,60,752
16		Oil and Soap to Staff Payable		12,80,170	22,22,476

S K Patodia & Associates Chartered Accountant

17	Gratuity Payable		3,97,74,029	87,53,322
18	Other Establishment Expenses Payble		91,76,796	11,15,003
19	Pension Medical Expenses Payble		26,993	1,29,877
20	Postage and Telegram Payble		5,788	42,036
21	Printing and Stationery Payble		2,87,724	5,64,692
22	Pension Expenses Payable		19,23,971	13,08,643
23	Power Payable		14,07,37,662	11,67,48,419
24	Repairs and Maitenance Others Payble		2,69,31,352	35,19,402
25	Salaries to Deputationist Payble		1,25,436	18,53,797
26	Staff Medical Remibursement Payble		19,50,670	19,01,683
27	Amount Payable to Staff Payble		-	-
28	Staff Training Expenses Payble		-	8,76,646
29	Telephone Telex Payble		6,28,002	8,97,705
30	Travelling and Conveyance Payble		1,68,536	5,13,520
31	Rmo Water Bulk Payable		7,11,04,354	1,74,80,338
32	R&M Plant Maint. Payable		23,67,886	79,495
33	Vehicle Hire Charges Payable		2,08,151	3,30,942
34	Fuel Consumed Payable		14,08,495	1,88,774
35	Stores Payable		17,18,522	7,87,910
36	Uniform to Staff Payable		-	12,480
37	Horticulture Expenses Payable		78,210	30,631
38	Water Charges Payble		-	3,708
39	Wages to M Roll Staff provision		76,06,413	1,54,99,976
40	Others (Specify)		21,48,878	-
		Total (B)	52,34,27,521	47,49,66,125
Total (A+B)			3,60,12,53,79,766	3,22,12,87,94,353

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 & Associates * Chartered Accountant *

			Current Year as at March 31, 2021 Rs.	Previous Year as at March 31, 2020 Rs.
NOTE 11 - Current Assests , Loans Advance etc				
A. CURRENT ASSETS				
1	Inventories			
i	Chemicals		-	-
ii	Stores and Spares		12,95,96,880	12,96,19,190
iii	Other Inventory		-	-
		Total (1)	**12,95,96,880**	**12,96,19,190**
2	Sundry Debtors			
i	NDMC		83,18,31,088	84,25,50,384
	Debtors-CPWD		-	
	Debtors-CRRI		21,000	21,000
	Debtors-General		-	
	Debtors-Timar pur Okhla Waste Management		-	
	Debtors-PPCL		90,75,948	1,65,85,143
ii	DCB		1,03,35,58,888	95,76,44,493
iii	Bulk water		93,07,83,802	93,07,83,802
iv	Retail water		29,62,93,57,187	26,24,08,58,356
v	Debtors for Development Charges		-	-
	SubTotal		**32,43,46,27,914**	**28,98,84,43,179**
	Less: Provision for Bad & Doubtful Debts		16,52,28,507	24,25,29,753
	Less: Unadjusted Debtors		44,59,72,224	44,59,72,224
	SubTotal		61,12,00,731	68,85,01,977
		Total(2)	**31,82,34,27,182**	**28,29,99,41,202**
3	Cash and Bank Balances			
I	Cash in Hand		2,18,71,517	9,15,96,640
II	Cheque in Transit		-1,17,29,98,841	-84,18,64,618
III	Schedule Bank			-
	# In Term Deposit Accounts		1,30,16,93,042	1,80,86,93,042
	# In Current Accounts		32,88,74,79,019	17,82,67,19,899
	# In Savings Accounts		-	-
V	Non Schedule bank		-	-
		Total	33,03,80,44,737	18,88,51,44,962
	Bank Adjustment General Account		1,04,04,86,517	1,05,56,32,777
		Total (3)	**34,07,85,31,254**	**19,94,07,77,739**
4	Loans, Advances & Deposits			
i	Advances to Employes		28,29,31,370	25,16,37,131
ii	Loans to Employes		-44,08,770	-39,08,865
iii	Advances to Contractors/Suppliers		1,27,70,55,507	1,33,01,42,673
iv	Advance to Firms for supply of stores		7,28,90,776	7,28,90,776
v	Other Advances		7,76,63,664	9,39,56,198
vi	Advance to Govt. & Other Parties		8,66,80,406	8,66,80,406
vii	Deposits with Govertment		-	-
viii	Deposits with Others		12,15,242	12,15,242
5	Deposits Work in Progress		2,86,54,96,614	2,46,62,16,156
6	Interst accrued on Investments		-0	-0
7	Other Current Assets		1,33,30,571	1,33,30,571
		Total (4to7)	**4,67,28,55,379**	**4,31,21,60,287**
		Total	**70,70,44,10,695**	**52,68,24,98,418**

S K Patodia & Associates ★ Chartered Accountant ★

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Delhi Jal Board
Notes to Income and Expenditure Account

Particulars			For the year ended March 31, 2021 (Rs)	For the year ended March 31, 2020 (Rs)
INCOME				
Note- 12 Income From Sales				
1	Sale of Water			
i	NDMC		78,47,67,529.00	72,38,34,154.00
ii	DCB		19,07,33,687.00	17,56,80,969.13
iii	Bulk		-	-
iv	Retail (by meter reading)		20,34,51,81,452.00	22,66,06,93,469.00
v	Sale by Tankers		1,25,57,866.00	42,40,355.00
vi	Other- Sale of Water Bottle)		10,18,22,695.00	9,27,12,070.00
		Sub Total	21,43,50,63,229.00	23,65,71,61,017.13
2	Sewerage Charge			
i	NDMC		38,49,19,831.00	39,70,13,328.19
ii	DCB		9,35,52,766.00	9,63,58,655.18
iii	Other Sewerage Charges		7,21,402.00	-
iv	Income From Sale of Treated Effluent		3,81,07,173.00	6,16,62,327.00
		Sub Total	51,73,01,172.00	55,50,34,310.37
3	Sale of Sludge/Others		-	-
		Total	21,95,23,64,401.00	24,21,21,95,327.50
Note - 13 Grants				
1	Central Government		-	-
2	State Government(Govt of NCT of Delhi)		1,90,86,86,000.00	1,69,49,24,000.00
3	Government Agencies		-	-
4	Institutions/Welfare Bodies		-	-
5	International Organisations		-	-
6	Others/ Infra FUND		-	-
		Total	1,90,86,86,000.00	1,69,49,24,000.00
Note - 14 Fees & Subscriptions				
1	Income from Fees		49,59,149.00	83,52,873
2	Tender Fees		-	-
3	Licence / Plumbing Fees		-	-
4	Fee from consumers		-	-
5	Seminar / Program Fees		-	-
6	Subscriptions and others		-	-
		Total	49,59,149.00	83,52,873
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 & Associates ★ Chartered Accountant ★

Particulars			For the year ended March 31, 2021 (Rs)	For the year ended March 31, 2020 (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		-	-
ii	In Current Accounts		-	-
iii	In Savings Accounts		23,34,41,909.72	4,16,63,600
2	Interest on loan to employees		49,76,120.00	61,894.00
3	Other Interest Income		-	-
4	Interest on Advance to Contractors		51,48,501.00	4,35,17,331.00
5	Interest on Investment		31,27,536.00	97,05,009.00
		Total	24,66,94,066.72	9,49,47,834
	exempt from paying income tax on it's Income.			
Note - 18 Other Income				
1	Income from Penalty & Fines		6,37,50,557.00	8,20,97,836.00
2	Rent on Water Meters		18,33,53,462.00	13,59,01,309.00
3	Sale of Scrap and Material		1,13,83,773.00	3,93,30,838.00
4	Income From Rent		1,43,13,695.00	1,55,18,586.00
5	Percentage on Deposit Works		10,14,625.00	1,13,62,031.00
6	Licencess Fees		14,67,125.00	16,57,746.00
7	Provisions Written Back			
8	Other Income		19,20,44,028.29	7,25,72,358
9	Medical Subscription		10,06,04,435.00	10,28,80,192.00
10	Other income (Capitalised Cost)			
11	Miscellaneous Receipts (Augmentation Charges)			
12	Ways and Means Assistances		3,89,00,000.00	-
13	Other Contractor Penalities		-	-
14	Ground Water Extraction		4,71,216.00	7,83,53,188.72
15	Development Charges		7,30,282.00	59,17,85,127.00
16	Infrastructure Charges Water/Sewerage		1,21,15,915.00	55,47,69,877.00
17	Income From Fees		-	-
			-	-
18	**Prior Period Income**		-	16,81,795.00
		Total	62,01,49,113.29	1,68,79,10,884
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 & Associates ★ Chartered Accountant ★

	Particulars		For the year ended March 31, 2021 (Rs)	For the year ended March 31, 2020 (Rs)
EXPENDITURE				
Note - 20 Establishment Expenses				
1	Salaries		10,55,34,72,165.65	11,17,24,34,557.00
2	Bonus		3,50,305.00	19,58,983.00
3	Contribution to Pension Funds			
3(i)	Pension Medical Expence		1,42,41,949.00	1,69,02,414.00
3(ii)	Pension Expence		4,24,06,81,484.50	3,94,39,16,097.19
4	Gratuity		1,13,21,59,503.00	1,06,69,15,266.00
5	Leave Encashment		60,92,28,984.00	57,61,68,901.00
6	Ex Gratia		4,51,715.25	10,11,35,872.00
7	Staff Welfare		62,96,000.00	78,26,146.00
8	Staff Medical Expenses		47,38,72,474.00	54,48,18,077.00
9	Leave Travel Allowance		2,54,59,104.00	3,57,24,422.00
10	Staff Training Expenses		51,32,832.00	1,87,01,777.00
11	Stipend to Trainees			
12	Salaries to Deputationist		2,51,44,302.00	2,90,40,915.00
13	Wages of Muster Roll Staff		21,48,51,736.00	15,98,16,977.41
14	Other Establishment Expenses		8,69,78,301.00	9,13,60,297.00
15	Plant Repairs			
16	Other contractual staff		61,17,10,764.65	60,24,26,408.00
17	Oil and Soap to Staff		4,45,60,914.00	3,60,00,153.00
18	Employer's contribution to CPF		18,15,27,589.00	21,62,35,700.00
19	Uniform to Staff		50,25,033.00	3,36,83,149.00
20	Wages to Work-Charged Employees		-	-
	Less: Capitalised/Transferred		-	-
	Administrative and Supervision Costs		2,46,38,12,000.00	2,21,88,67,000.00
		Total	15,76,73,33,156.25	16,43,61,99,111.80
Note - 21 Other Administration Expenses				
1. Power & Fuel				
1	Power		6,55,36,60,441.58	6,30,57,11,458.88
2	Fuel consumed		2,78,80,264.00	1,28,39,092.00
		Sub-Total	6,58,15,40,705.58	6,31,85,50,550.88
2. Repair and Maintenance-Water				
1	Building and Road		-	-
2	Tanks,Channels and Conduit		-	-
3	Intake Pumps		-	-
4	R&M-Plant Maintenance		8,49,05,817.00	10,50,02,890.00
5	R&M-River Works		1,52,444.00	2,94,161.00
6	R&M-Reservoirs & Mains		42,21,398.00	2,79,973.00
7	R&M-RCC wells and Tube wells		7,96,239.00	-
8	R&M-Booster Pumping Station		83,83,655.00	41,39,962.00
9	R&M-Workshop		-	-
10	RMO-Water Bulk		1,40,12,42,186.00	1,23,35,93,689.00
		Sub-Total	1,49,97,01,739.00	1,34,33,10,675.00
	Notes to Income and Expenditure Account			

S K Patodia & Associates
Chartered Accountant

Particulars			For the year ended March 31, 2021 (Rs)	For the year ended March 31, 2020 (Rs)
3. Repair and Maintenance-Sewerage				
1	R&M-Building and Road		19,71,606.00	61,14,597.00
2	R&M-Trunk Sewers		-	-
3	R&M-Sewage Pumping Stations		7,06,09,044.00	13,91,00,664.00
4	R&M-Disposal works		-	-
5	R&M-Workshop		2,26,463.00	4,43,232.00
6	R&M-Gas Supply Project		-	-
7	R&M-Gas Booster Station		-	-
8	R&M-Oxidation ponds		-	-
9	RMO-Sewerage Bulk		70,41,77,129.00	71,92,68,788.00
		Sub-Total	77,69,84,242.00	86,49,27,281.00
4. Printing & Stationery				
1	Stationery		52,42,030.00	55,48,500.00
2	computer consumable		1,07,05,308.00	1,32,04,559.00
		Sub-Total	1,59,47,338.00	1,87,53,059.00
5. Rent & Hire Charges				
1	Rent		-	25,779.00
2	Hire charges		28,78,860.00	38,87,688.00
		Sub-Total	28,78,860.00	39,13,467.00
6. Rates & Taxes				
1	Rates and Taxes		-	-
2	Property Tax.		11,35,81,810.00	22,72,643.00
		Sub-Total	11,35,81,810.00	22,72,643.00
7. Repair and Maintenance - Distribution				
1	Distribution			
2	R&M -Water		24,57,59,807.00	14,31,75,436.00
3	R&M-Bottling Plant			
4	Building and Road (IW rev Works)		2,30,04,163.00	1,77,21,031.00
5	R&M-Sewerage		13,69,97,294.00	8,59,91,077.00
6	R&M-Pumping Stations		4,36,79,123.00	3,99,47,769.00
7	R&M-RMO		89,80,73,813.00	49,83,30,442.00
		Sub-Total	1,34,75,14,200.00	78,51,65,755.00
	Notes to Income and Expenditure Account			

S K Patodia & Associates * Chartered Accountant *

	Particulars		For the year ended March 31, 2021 (Rs)	For the year ended March 31, 2020 (Rs)
8. Other Administraion Expenses				
1	Raw Water charges		28,10,43,673.00	20,41,66,102.00
2	Chemical consumed		25,20,50,692.00	22,97,33,191.00
3	Stores and Spares consumed		2,82,09,480.00	2,58,17,919.00
4	Cess to CPCB		-	-
5	Other Inventory consumed		-	-
6	GIA-Revennue works		1,74,99,14,033.00	1,74,83,52,206.00
7	Electricity charges			
8	Repair and Maintenance		89,36,29,290.81	71,39,47,373.81
9	Other Expenses(P)		68,14,75,502.15	5,77,97,312.96
10	Repair and maintenance -other		38,00,473.19	2,90,92,363.00
11	Advertisement		26,56,31,176.00	41,67,99,306.18
12	Telephone, Telex and Fax		2,03,64,464.00	2,47,44,509.00
13	Vehicle Running & Maintenance		-	-
14	Fuel & Oil		71,85,576.00	61,69,766.00
15	Vehicle Maintenance		57,81,327.00	24,26,516.00
16	Vehicle Hire charges		97,37,517.00	1,19,97,798.00
17	Insurance		5,861.00	5,861.00
18	Travelling & Conveyance		55,12,762.00	93,48,555.00
19	Legal & Professional		33,01,73,811.00	7,36,90,649.00
20	Legal charges		-	-
21	Arbitration charges		16,33,120.00	-
22	Postage and Telegram		4,89,514.00	8,28,283.00
23	Meetings & Seminars		16,17,981.00	26,97,599.00
24	Payment to Auditors		10,17,367.00	34,372.00
25	Books & Periodicals		2,14,809.00	4,12,378.00
26	Payment to Consultants		9,37,93,821.00	90,09,424.00
27	Payment to Board Members		-	-
28	Donation and Contribution		-	-
29	Horticulture Expenses		10,25,78,974.00	5,35,67,586.00
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		-7,73,01,245.54	14,30,68,364.00
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		15,69,34,916.31	28,33,25,607.50
42	Prior Period Expenditure		2,622.00	19,739.00
43	Rebate on LPSC to Consumer		23,44,03,000.00	
		Sub-Total	5,04,99,00,516.92	4,04,70,52,780.45
		Total	15,38,80,49,411.46	13,38,39,46,211.29

S K Patodia & Associates ★ Chartered Accountant ★

Particulars			For the year ended March 31, 2021 (Rs)	For the year ended March 31, 2020 (Rs)
SCHEDULE - 22 EXPENDITURE ON GRANTS, SUBSIDIES			3,92,12,000.00	7,56,27,92,000.00
	Rebate on Arrear to Consumers		3,92,12,000.00	2,64,95,00,000.00
	Rebate to Consumers for Free Water		-	4,91,32,92,000.00
		Total	3,92,12,000.00	7,56,27,92,000.00
SCHEDULE - 23 INTEREST				
1	Interest on Borrowings		38,02,96,96,000.00	34,39,02,66,000.00
2	Other Finance Charges		1,719.40	
3	Repayment of loan		-	-
4	Less: Finance Costs Capitalised		1,02,76,23,000.00	93,92,04,000.00
		Total	37,00,20,74,719.40	33,45,10,62,000.00
Depreciation (Net Total at the year end - corresponding to schedule 8)			3,17,45,20,959.72	5,87,30,17,210.10
Total Expenditure- B			71,37,11,90,246.83	76,70,70,16,533.19

S K Patodia & Associates ★ Chartered Accountant ★

DELHj JAL BOARD
SECTORWjSE BALANCE SHEET AS AT 31 MARCH, 2021

PARTjCULARS	Note No	Admjnjstratjon Current Year as at March 31, 2021 Rs.	Water Bulk Current Year as at March 31, 2021 Rs.	Sewage Bulk Current Year as at March 31, 2021 Rs.	Water Constructjon Current Year as at March 31, 2021 Rs.	Drajnage Constructjon Current Year as at March 31, 2021 Rs.	Majntenance Current Year as at March 31, 2021 Rs.	Total Current Year as at March 31, 2021 Rs.
Corpus/Capjtal Fund and Ljabjljtjes								
Capjtal Fund	1	34,21,43,28,603	-2,00,70,39,07,792	-1,26,00,24,81,788	-1,69,19,91,976	8,28,09,56,363	-1,79,16,18,54,486	-4,65,06,49,51,076
Reserve and Surplus	2	-	-	-	-	-	-	-
Earmarked/Endownment Funds	3	45,08,72,74,475	-91,48,70,262	-22,10,10,120	-3,11,78,44,846	-4,93,28,49,628	-17,64,88,28,807	18,25,18,70,812
Secured Loans and Borrowings	4	-	-	-	-	-	-	-
Unsecured Loans and Borrowings	5	2,84,41,06,19,353	14,15,29,66,020	12,05,89,76,315	-	26,50,00,000	29,94,28,57,664	3,40,83,04,19,353
Deferred Credit Liabilities	6	-	-	-	-	-	-	-
Current Liabilities and Provisions	7	-4,32,55,74,15,779	1,95,58,59,46,213	1,33,55,99,82,130	49,40,67,39,524	54,87,69,29,130	3,59,25,31,98,550	3,60,12,53,79,768
TOTAL		-68,84,51,93,347	8,12,01,34,179	19,39,54,66,537	44,59,69,02,702	58,49,00,35,864	1,92,38,53,72,921	2,54,14,27,18,856
Assets								
Fixed Assets (Net Block) including CWIP	8	-28,39,07,92,123	21,02,78,26,657	26,38,65,95,620	48,32,24,83,594	60,69,03,51,461	55,40,18,42,952	1,83,43,83,08,161
Investment-From Earmarked/Endowment Funds	9	-	-	-	-	-	-	-
Investment-Others	10	-	-	-	-	-	-	-
Current Assets,Loan, Advances etc	11	-40,45,44,01,224	-12,90,76,92,477	-6,99,11,29,083	-3,72,55,80,892	-2,20,03,15,597	1,36,98,35,29,969	70,70,44,10,695
Miscellaneous Expenditure (to the extent not written off or adjusted)		-	-	-	-	-	-	-
TOTAL		-68,84,51,93,347	8,12,01,34,179	19,39,54,66,537	44,59,69,02,702	58,49,00,35,864	1,92,38,53,72,921	2,54,14,27,18,856
Significant Accounting Policies	24							
Contingent Liabilities and Notes on Accounts	25							

S K Patodia & Associates ★ Chartered Accountant ★

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DELHI JAL BOARD

SECTOR-WISE INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

PARTICULARS	Sch No	Administration Current Year 2020-21 (Rs)	Water Bulk Current Year 2020-21 (Rs)	Sewage Bulk Current Year 2020-21 (Rs)	Water Construction Current Year 2020-21 (Rs)	Drainage Construction Current Year 2020-21 (Rs)	Maintenance Current Year 2020-21 (Rs)	Total Current Year 2020-21 (Rs)
INCOME								
Income form Sales/Services	12	8,121	80,16,754	4,91,46,000	2,63,99,080	39,71,329	21,86,48,23,117	21,95,23,64,401
Grants/Subsidiss	13	1,90,86,86,000	-	-	-	-	-	1,90,86,86,000
Fees/Subscription	14	-	2,60,450	5,90,949	10,000	89,500	40,08,250	49,59,149
Income from Investments (Income on Investment form earmarked/endow. funds transferred to Funds)	15	-	-	-	-	-	-	-
Income from Rolaity, Publication etc	16	-	-	-	-	-	-	-
Interest earned	17	23,31,94,854	49,64,236	-	2,47,055	82,87,921	-	24,66,94,067
Other Income	18	5,05,56,557	13,46,57,198	2,42,49,683	4,43,41,027	5,83,87,685	30,79,56,963	62,01,49,113
Increase/(decrease) in stock of finished goods and works-in Progress		-	-	-	-	-	-	-
TOTAL (A)		2,19,24,45,532	14,78,98,638	7,39,86,632	7,09,97,162	7,07,36,435	22,17,67,88,330	24,73,28,52,730
EXPENDITURE								
Establishment Expenses	20	4,46,59,59,686	1,65,78,61,350	1,40,41,46,785	-3,89,84,334	-23,74,88,306	8,51,58,37,975	15,76,73,33,156
Other Administrative Expenses etc	21	25,83,87,092	5,04,12,90,699	2,87,79,91,916	1,31,02,92,502	7,68,70,972	5,82,32,16,229	15,38,80,49,412
Expenditure on Grants,Subsidies etc	22	-	-	-	-	-	3,92,12,000	3,92,12,000
Interest	23	1,383	9,63,94,20,000	8,56,53,56,336	-15,22,70,000	-14,69,58,000	19,09,65,25,000	37,00,20,74,719
Depreciation(net total at the year end-corresponding to schedule 8)		3,55,76,199	30,76,81,857	30,91,95,950	59,25,52,044	80,05,82,776	1,12,89,32,134	3,17,45,20,960
TOTAL (B)		4,75,99,24,361	16,64,62,53,906	13,15,66,90,987	1,71,15,90,213	49,30,07,441	34,60,37,23,338	71,37,11,90,247
Balance being excess of Income over expenditure(A-B)		-2,56,74,78,829	-16,49,83,55,268	-13,08,27,04,355	-1,64,05,93,050	-42,22,71,006	-12,42,69,35,008	-46,63,83,37,517
Transfer to Special Reserve (specify each)								
Tansfer to/ from General Reserve								
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		-2,56,74,78,829	-16,49,83,55,268	-13,08,27,04,355	-1,64,05,93,050	-42,22,71,006	-12,42,69,35,008	-46,63,83,37,517
Significant Accounting Policies	24							
Contingent Liabilities and Notes on Accounts	25							

S K Patodia & Associates ★ Chartered Accountant ★

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Schedules to Income and Expenditure Account

			Administration	Water Bulk	Sewage Bulk	Water Construction	Drainage Construction	Maintenance	Total
			For the year ended 31-Mar-21 (Rs)	For the year ended 31-Mar-21 (Rs)	For the year ended 31-Mar-21 (Rs)	For the year ended 31-Mar-21 (Rs)	For the year ended 31-Mar-21 (Rs)	For the year ended 31-Mar-21 (Rs)	For the year ended 31-Mar-21 (Rs)
INCOME									
SCHEDULE- 12 INCOME FROM SALES									
1	Sale of Water								
i	NDMC							78,47,67,529	78,47,67,529
ii	DCB							19,07,33,687	19,07,33,687
iii	Bulk								0
iv	Retail (by meter reading)							20,34,51,81,452	20,34,51,81,452
v	Sale by Tankers							1,25,57,866	1,25,57,866
vi	Others		8,121	80,16,754	1,10,38,827	2,63,99,080	39,71,329	5,23,88,584	10,18,22,695
		Sub Total	8,121	80,16,754	1,10,38,827	2,63,99,080	39,71,329	21,38,56,29,118	21,43,50,63,229
2	Sewerage Charge								
i	NDMC							38,49,19,831	38,49,19,831
ii	DCB							9,35,52,766	9,35,52,766
iii	Other Sewerage Charges							7,21,402	7,21,402
iv	Income From Sale of Treated Effluent				3,81,07,173				3,81,07,173
		Sub Total	0	0	3,81,07,173	0	0	47,91,93,999	51,73,01,172
3	Sale of Sludge/Others		0	0	0	0	0	0	0
		Total	8,121	80,16,754	4,91,46,000	2,63,99,080	39,71,329	21,86,48,23,117	21,95,23,64,401
SCHEDULE - 13 GRANTS									
1	Central Government								0
2	State Government (Govt of NCT of Delhi)		1,90,86,86,000						1,90,86,86,000
3	Government Agencies								0
4	Institutions/Welfare Bodies								0
5	International Organisations								0
6	Others								0
		Total	1,90,86,86,000	0	0	0	0	0	1,90,86,86,000

S K Jatodia & Associates * Chartered Accountant *

SCHEDULE - 14 FEES & SUBSCRIPTIONS								
1	Income from Fees		2,60,450	5,90,949	10,000	89,500	40,08,250	49,59,149
2	Tender Fees							0
3	Licence / Plumbing Fees							0
4	Fees from consumers							0
5	Seminar / Program Fees							0
6	Subscriptions and others							0
	Total	0	2,60,450	5,90,949	10,000	89,500	40,08,250	49,59,149
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							
ii	In Current Accounts							
iii	In Savings Accounts	23,31,94,854			2,47,055			23,34,41,910
2	Interest on loan to employees	0	49,64,236	0	0	11,884	0	49,76,120
3	Other Interest Income		0	0	0	0	0	0
4	Interest on Advance to Contractors		0	0	0	51,48,501	0	51,48,501
5	Interest on Investment		0	0	0	31,27,536	0	31,27,536
	Total	23,31,94,854	49,64,236	0	2,47,055	82,87,921	0	24,66,94,067
SCHEDULE - 18 OTHER INCOME								
1	Income from Penalty & Fines	23,994	58,14,811	19,54,083	3,72,17,668	1,18,55,863	68,84,138	6,37,50,557
2	Rent on Water Meters	0	0	0	0	0	18,33,53,462	18,33,53,462
3	Sale of Scrap and Material	38,010	-27,082	22,00,970	6,41,700	25,30,751	59,99,424	1,13,83,773
4	Income From Rent	76,13,639	12,83,764	14,81,363	2,35,406	2,38,975	34,60,548	1,43,13,695
5	Interest in Mobilisation Advances	0		0	10,14,625	0	0	10,14,625
6	Licencess Fees	0		0	14,67,125	0	0	14,67,125
7	Ways and Means Assistances	3,89,00,000		0	0	0	0	3,89,00,000
8	Other Contractor Penalities	0		0	0	0	0	0
9	Other Income	1,33,689	11,46,88,673	69,42,452	12,55,453	4,00,04,699	2,90,19,062	19,20,44,028
10	Ground Water Extraction	0	0	0	1,45,050	0	3,26,166	4,71,216
11	Medical Subscription	38,47,225	1,28,97,032	1,16,70,815	23,64,000	37,57,397	6,60,67,966	10,06,04,435
12	Development Charges	0		0	0	0	7,30,282	7,30,282
13	Infrastructure Charges Water/Sewerage	0		0	0	0	1,21,15,915	1,21,15,915
14	Income From Fees	0		0	0	0	0	0
15	Income From Penalty & Fines	0		0	0	0	0	0
	Infrastructure Fund						0	0
	Prior Period Income	0		0	0	0	0	0
	Total	**5,05,56,557**	**13,46,57,198**	**2,42,49,683**	**4,43,41,027**	**5,83,87,685**	**30,79,56,963**	**62,01,49,113**
SCHEDULE -19 INCREASE OR DECREASE IN STOCK OF FINISHED GOODS								
		0	0	0	0	0	0	0
	Total Income- A	2,19,24,45,532	14,78,98,638	7,39,86,632	7,09,97,162	7,07,36,435	22,17,67,88,330	24,73,28,52,730

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EXPENDITURE

SCHEDULE - 20 ESTABLISHMENT EXPENSES

1	Salaries	36,53,40,131	1,26,48,96,207	1,19,65,47,844	25,10,03,595	32,45,63,930	7,15,11,20,459	10,55,34,72,166
2	Bonus	86,432	60,384	36,686	20,065	20,128	1,26,610	3,50,305
3	Contribution to Pension Funds							
3(i)	Pension Medical Expence	1,42,41,949	0	0	0	0	0	1,42,41,949
3(ii)	Pension Expence	3,88,53,23,469	4,72,05,334	4,77,98,466	96,80,266	1,62,29,017	23,44,44,933	4,24,06,81,485
4	Ex-Gratia	6,884	497	-14,57,755	-490	19,60,837	-58,258	4,51,715
5	Gratuity	3,45,57,347	14,41,65,962	12,78,63,034	2,21,33,402	3,57,52,607	76,76,87,151	1,13,21,59,503
6	Leave Encashment	2,03,50,200	7,81,61,149	6,72,22,942	1,40,18,611	1,91,32,952	41,03,43,130	60,92,28,984
7	Leave Travel Allowance	5,84,966	10,28,420	12,25,980	14,29,964	11,25,568	2,00,64,206	2,54,59,104
8	Salaries to Deputationist	2,37,06,277	63,196	0	0	0	13,74,829	2,51,44,302
9	Staff Medical Expenses	1,73,41,207	5,80,81,943	5,47,29,319	83,99,155	1,52,10,501	32,01,10,349	47,38,72,474
10	Staff Training Expenses	57,51,978	0	0	0	0	-6,19,146	51,32,832
11	Staff Welfare	62,94,000	0	2,000	0	0	0	62,96,000
12	Stipend to Trainees	0	0	0	0	0	0	0
13	Uniform to Staff	1,10,818	5,553	7,96,467	13,332	0	40,98,863	50,25,033
14	Oil and Soap to Staff	0	52,15,669	52,15,509	9,084	0	3,41,20,652	4,45,60,914
15	Employers Contribution to CPF	1,05,95,196	1,93,88,525	2,07,90,151	45,94,278	52,65,908	12,08,93,531	18,15,27,589
16	Other Contractual Staff	5,23,22,225	13,63,03,468	18,06,48,992	90,40,221	88,67,623	22,45,28,236	61,17,10,765
17	Other Establishment Expense	78,77,727	84,71,429	79,20,483	21,41,292	23,82,691	5,81,84,679	8,69,78,301
18	Wages to Work-Charged Employees	0	0	0	0	0	0	0
19	Wages to Muster Roll Staff	2,14,68,881	4,53,92,614	3,01,38,667	83,37,891	65,97,932	10,29,15,751	21,48,51,736
	Less: Capitalised/Transferred Administrative and Supervision Costs	0	15,05,79,000	33,53,32,000	36,98,05,000	67,45,98,000	93,34,98,000	2,46,38,12,000
	Total	4,46,59,59,686	1,65,78,61,350	1,40,41,46,785	-3,89,84,334	-23,74,88,306	8,51,58,37,975	15,76,73,33,156

SCHEDULE - 21 OTHER ADMINISTRATION EXPENSES

1. Power & Fuel

1	Power	0	2,84,76,42,699	1,32,62,00,537	0	0	2,37,98,17,206	6,55,36,60,442
2	Fuel	0	0	4,92,051	0	0	2,73,88,213	2,78,80,264
	Sub-Total	**0**	**2,84,76,42,699**	**1,32,66,92,588**	**0**	**0**	**2,40,72,05,419**	**6,58,15,40,706**

2. Repair and Maintenance-Water

349 1	Repair and maintenance -other	-2,99,976	0	0		41,00,449		38,00,473
2	R&M-Booster Pumping Station	0	83,83,655	0	0	0	0	83,83,655
3	R&M-Plant Maintenance	0	8,49,05,817	0	0	0	0	8,49,05,817
4	R&M-RCC Wells & Tube Wells	0	7,96,239	0	0	0	0	7,96,239
5	R&M-Reservoirs & Mains	0	42,21,398	0	0	0	0	42,21,398
6	R&M-River Works	0	1,52,444	0	0	0	0	1,52,444
7	R&M-Water	0	5,411	0	4,53,89,664	0	20,03,64,732	24,57,59,807
8	R&M-RMO	0	0	0	0	0	89,80,73,813	89,80,73,813
9	RMO-Water Bulk	0	1,40,12,42,186	0	0	0	0	1,40,12,42,186
	Sub-Total	**-2,99,976**	**1,49,97,07,150**	**0**	**4,53,89,664**	**41,00,449**	**1,09,84,38,545**	**2,64,73,35,832**

3. Repair and Maintenance-Sewerage

1	R&M-Operational Building & Roads-Sewerage	0	0	0	0	0	19,71,606	19,71,606
2	R&M-Sewerage-Workshop	0	0	2,26,463	0	0	0	2,26,463
3	R&M-Disposal Works	0	0	0	0	0	0	0
4	R&M- Sewerage Bulk	0	0	70,41,77,129	0	0	0	70,41,77,129
5	R&M- Sewerage	0	0	2,02,01,138	0	0	11,67,96,156	13,69,97,294
6	R&M-Sewage Pumping Station	0	0	7,06,09,044	0	0	0	7,06,09,044
		0						
	Sub-Total	**0**	**0**	**79,52,13,774**	**0**	**0**	**11,87,67,762**	**91,39,81,536**

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4. Printing & Stationery									
1	computer consumable		9,70,251	6,07,381	7,03,937	2,22,485	4,26,460	23,11,516	52,42,030
2	Printing & Stationery		39,72,377	6,68,015	7,55,625	4,25,860	5,24,202	43,59,229	1,07,05,308
		Sub-Total	**49,42,628**	**12,75,396**	**14,59,562**	**6,48,345**	**9,50,662**	**66,70,745**	**1,59,47,338**
5. Rent & Hire Charges									
1	Rent		0	0	0	0	0	0	0
2	Hire charges		0	0	0	0	0	28,78,860	28,78,860
		Sub-Total	**0**	**0**	**0**	**0**	**0**	**28,78,860**	**28,78,860**
6. Rates & Taxes									0
1	Rates and Taxes								0
2	Property Tax.		11,35,81,810	0	0	0	0	0	11,35,81,810
		Sub-Total	**11,35,81,810**	**0**	**0**	**0**	**0**	**0**	**11,35,81,810**
7. Repair and Maintenance - Distribution									
1	R&M-Pumping Station		0	0	0	0	0	4,36,79,123	4,36,79,123
2	R&M-Building & Roads		0	29,97,081	45,02,041	0	0	1,55,05,041	2,30,04,163
		Sub-Total	**0**	**29,97,081**	**45,02,041**	**0**	**0**	**5,91,84,164**	**6,66,83,286**
8. Other Administraion Expenses									
1	Raw Water charges		0	28,10,43,673	0	0	0	0	28,10,43,673
2	Chemical consumed		0	23,25,39,196	37,60,606	0	0	1,57,50,890	25,20,50,692
3	Stores and Spares consumed		0	42,73,442	45,05,640	0	0	1,94,30,398	2,82,09,480
4	Cess to CPCB		0			0	0		0
5	Other Inventory consumed								0
6	GIA-Revennue works		0	19,89,632	93,97,279	92,50,61,729	0	81,34,65,393	1,74,99,14,033
	Capacity Building		0	0	0	0	0	0	0
	Bad Debts		0	0	0	0	0	-7,73,01,246	-7,73,01,246
	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		7,66,44,751	66,10,996	1,66,91,736	2,22,45,617	2,96,22,890	11,38,15,186	26,56,31,176
	Books and Periodicals		1,75,026	1,935	3,869	5,820	12,424	15,735	2,14,809
	Electricity Charges		63,99,929	74,67,932	20,69,447	-2,18,38,198	4,19,450	16,24,16,356	15,69,34,916
	Horticulture Expenses		0	2,86,94,586	3,52,18,770	0	3,86,65,618	0	10,25,78,974
	Insurance		5,861	0	0	0	0	0	5,861
	Arbitration Charges		0	0	2,83,120	13,25,000	25,000	0	16,33,120
	Legal and Professional		1,64,52,804	0	2,08,78,339	29,28,42,668	0	0	33,01,73,811
	Meetings and Seminars		16,17,981	0	0	0	0	0	16,17,981
	Other Expenses		2,40,87,714	2,36,51,172	48,71,32,636	1,98,19,981	14,95,262	12,52,88,736	68,14,75,502
	Payment to Auditors		10,17,367	0	0	0	0	0	10,17,367
	Payment to Other Consultants		0	0	0	21,27,133	1,75,272	9,14,91,416	9,37,93,821
	Postage and Telegram		1,12,278	41,907	72,932	41,753	30,785	1,89,859	4,89,514
	Repairs & Maintenance		67,27,576	9,15,67,623	16,63,04,563	2,13,95,261	39,739	60,75,94,529	89,36,29,291
	Telephone,Telex and Fax		60,92,218	33,79,031	13,55,560	10,15,406	10,77,262	74,44,987	2,03,64,464
	Travelling and Conveyance		7,59,938	4,62,194	8,56,993	1,61,378	2,55,375	30,16,884	55,12,762
	Fuel & Oil		58,280	20,32,750	1,79,432	0	0	49,15,114	71,85,576
	Vehicle Hire Charges		0	57,19,283	13,85,194	0	0	26,33,040	97,37,517
	Vehicle Maintenance Charges		10,907	1,93,021	27,835	50,945	784	54,97,835	57,81,327
	Bank Charges		0		0	0	0	0	0
	Rebate on LPSC to Consumer							23,44,03,000	23,44,03,000
	Prior Period Expenditure		0		0	0	0	2,622	2,622
		Sub-Total	**14,01,62,630**	**68,96,68,373**	**75,01,23,951**	**1,26,42,54,493**	**7,18,19,861**	**2,13,00,70,735**	**5,04,61,00,044**
		Total	25,83,87,092	5,04,12,90,699	2,87,79,91,916	1,31,02,92,502	7,68,70,972	5,82,32,16,229	15,38,80,49,412

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SCHEDULE - 22 EXPENDITURE ON GRANTS, SUBSIDIES		0	0	0	0	0	3,92,12,000	3,92,12,000
	Rebate on Arrear to Consumers						3,92,12,000	3,92,12,000
	Rebate to Consumers for Free Water						0	0
	Total	0	0	0	0	0	3,92,12,000	3,92,12,000
SCHEDULE - 23 INTEREST								
1	Interest on Borrowings		9,72,24,50,000	8,74,63,99,000			19,56,08,47,000	38,02,96,96,000
2	Other Finance Charges	1,383	0	336	0	0	0	1,719
3	Repayment of loan	0	0	0	0	0	0	0
4	Less: Finance Costs Capitalised	0	8,30,30,000	18,10,43,000	15,22,70,000	14,69,58,000	46,43,22,000	1,02,76,23,000
	Total	1,383	9,63,94,20,000	8,56,53,56,336	-15,22,70,000	-14,69,58,000	19,09,65,25,000	37,00,20,74,719
Depreciation (Net Total at the year end - corresponding to schedule 8)		3,55,76,199	30,76,81,857	30,91,95,950	59,25,52,044	80,05,82,776	1,12,89,32,134	3,17,45,20,960
Total Expenditure- B		4,75,99,24,361	16,64,62,53,906	13,15,66,90,987	1,71,15,90,213	49,30,07,441	34,60,37,23,338	71,37,11,90,247

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Schedules to Balance Sheet

Particulars	Adminis tration	Water Bulk	Sewage Bulk	Water construction	Drainage Construction	Maintenance	Total
	For the year ended 31-Mar-21 (Rs)	For the year ended 31-Mar-21 (Rs)	For the year ended 31-Mar-21 (Rs)	For the year ended 31-Mar-21 (Rs)	For the year ended 31-Mar-21 (Rs)	For the year ended 31-Mar-21 (Rs)	For the year ended 31-Mar-21 (Rs)
NOTE 1 - CORPUS/CAPITAL FUND:							
Balance at at the beginning of the year	28,66,52,52,432	-1,84,20,55,52,524	-1,12,91,97,77,432	-5,13,98,926	8,70,32,27,369	-1,66,73,49,19,478	-4,26,54,31,68,559.83
Add: Contributions towards Corpus/Capital Fund	8,11,65,55,000	-	-	-	-	-	8,11,65,55,000.00
Add/(Deduct): Balance of net Income/(Expenditure) transferred form the Income and Expenditure Account	-2,56,74,78,829	-16,49,83,55,268	-13,08,27,04,355	-1,64,05,93,050	-42,22,71,006	-12,42,69,35,008	-46,63,83,37,516.66
Balance at at the end of the year	**34,21,43,28,603**	**-2,00,70,39,07,792**	**-1,26,00,24,81,788**	**-1,69,19,91,976**	**8,28,09,56,363**	**-1,79,16,18,54,486**	**-4,65,06,49,51,076.49**
NOTE 2 - RESERVES AND SURPLUS							
1. Capital Reserve							
As per last Account	-	-	-	-	-	-	-
Addition during the year							
Less: Deductions duting the year	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-

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NOTE 3 - EARMARKED/ENDOWMENT FUNDS									
(a) Opening balance of the Funds			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
(b) Additions to the funds									
1	Donations/grants		15,24,57,00,000	-	-	-	-	2,16,72,331	15,26,73,72,331
2	Income from Investment made on account of funds		-	-	-	-	-	-	-
3	Other addition (specify nature)		-	-	-	-	-	-	-
		Sub Total	**55,11,25,15,475**	**-91,48,70,262**	**-22,10,10,120**	**-3,11,78,44,846**	**-4,93,28,49,628**	**-17,64,88,28,807**	28,27,71,11,812
(c) Utilisation/Expenditure towards objectives of funds									
1	Capital Expenditure								
	i Fixed Assets		10,02,52,41,000	-	-	-	-	-	10,02,52,41,000
	ii Others		-	-	-	-	-	-	-
	Total		10,02,52,41,000	-	-	-	-	-	10,02,52,41,000
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)		45,08,72,74,475	-91,48,70,262	-22,10,10,120	-3,11,78,44,846	-4,93,28,49,628	-17,64,88,28,807	18,25,18,70,812
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)		2,33,70,99,19,353	14,15,29,66,020	12,05,89,76,315	-	26,50,00,000	29,94,28,57,664	2,90,12,97,19,353
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
			2,84,41,06,19,353	14,15,29,66,020	12,05,89,76,315	-	26,50,00,000	29,94,28,57,664	3,40,83,04,19,353
Note: Amount due within one year									

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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	-56,02,943	5,66,93,133	10,31,30,277	12,10,27,291	1,94,31,397	2,04,10,963	31,50,90,119
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	-	4,22,71,355	-	-	-	-	4,22,71,355
3	Amount Payable to Staff	-3,66,54,131	92,03,194	21,32,104	36,70,271	1,16,38,403	3,51,05,780	2,50,95,621
4	Statutory liabilities:	-	-	-	-	-	-	-
	i Overdue	-	-	-	-	-	-	-
	ii Others (Duties and Taxes)	56,21,365	48,75,955	1,21,24,359	-20,75,346	2,07,68,443	1,41,98,410	5,55,13,186
5	Deductions from Employees	75,89,890	1,79,35,349	64,36,636	12,30,370	2,95,12,769	-77,05,810	5,49,99,205
6	Deposits from Contractors	-	-	-	-	-	-	-
	i EMD	-21,57,85,696	15,19,76,753	26,25,19,975	-90,07,185	47,80,68,830	28,55,37,760	95,33,10,437
	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	-	4,17,01,291	6,28,64,392
8	Interest Accrued and not paid	-57,54,61,92,649	1,17,95,08,97,147	78,74,49,91,829	-	-	1,90,54,64,22,319	3,29,69,61,18,646
	i Secured Loans / Borrowings	-	-	-	-	-	-	-
	ii Unsecured Loans / Borrowings	-	-	-	-	-	-	-
9	Deposits from Other Department	18,27,35,02,479	2,26,72,376	-1,15,05,029	99,44,58,821	95,91,02,246	1,17,88,08,612	21,41,70,39,505
11	Miscellaneous Deposits	14,318	-	-	-	-	1,66,567	1,80,885
12	RR Charges payable	10,360	-	10,53,921	4,47,85,518	1,04,12,828	17,75,95,350	23,38,57,977
13	i Inter Unit Accounts	-3,93,05,03,42,420	76,54,98,03,112	53,80,01,07,877	47,38,54,35,867	49,04,03,20,030	1,66,27,46,75,534	-
	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	-	-	-	-	2,53,165	2,58,080
17	Other liabilities	4,862	-	-	-	-	98,471	1,03,333
18	Cess to CPCB	-	-	-	-	-	11,38,075	11,38,075
	Total (A)	-4,32,57,57,45,553	1,95,39,83,83,219	1,33,42,87,72,316	49,35,54,27,876	54,87,25,98,675	3,59,12,25,15,712	3,59,60,19,52,245

S K Patodia & Associates
★ Chartered Accountant ★

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B.Provisions								
1	Provision for Accumulated Depreciation	-	-	-	-	-	-	-
2	Provision for Employee Related Funds / Benefits	-	-	-	-	-	-	-
	i Ex-Gratia	7,000	-	-	-	-	32,701	39,701
	ii Superannuation/ Pension	-	-	-	-	-	-	-
	iii Accumulated Leave Encashment	-	-	-	-	-	-	-
	iv Salary	47,51,812	42,38,982	2,11,44,675	6,67,643	30,19,421	6,01,18,968	9,39,41,501
3	Trade Warranties/Claims	-	-	-	-	-	-	-
4	Provision for Expenses Payable	9,022	-	1,32,342	54,310	81,961	4,78,428	7,56,063
5	Amount Payable to NPS Cell	-	-	-	-	-	-	-
6	Payment to Consultant Payable	37,72,586	1,16,64,819	1,21,07,011	3,30,990	3,17,604	83,19,384	3,65,12,394
7	Property Tax Payable Provision	-	-	-	-	-	-	-
8	Provision for Power	-	-	2,74,44,288	-	-	3,03,07,833	5,77,52,121
	Computer Consumables Payable	4,950	1,550	19,479	-	14,860	50,279	91,118
	Chemicals Consumption Payable	-	3,87,765	73,278	-	-	-	4,61,043
	Electricity Charges Payable	7,147	-	-	-	-	3,78,175	3,85,322
	Leave Encashment Payble	1,71,645	24,77,850	18,29,100	6,19,515	82,407	63,54,955	1,15,35,472
	Leave Travel Allowance Payble	3,00,734	58,530	1,95,724	1,38,916	2,31,045	7,47,057	16,72,006
	Legal and Professional Payble	33,08,560	-	-	-	-	-	33,08,560
	Ot Allowance Payble	16,606	18,13,018	29,61,945	-	-	25,22,613	73,14,182
	Oil and Soap to Staff Payable	-	-	2,80,480	-	-	9,99,690	12,80,170
	Gratuity Payable	30,98,455	33,85,510	65,18,216	33,01,857	-	2,34,69,991	3,97,74,029
	Other Establishment Expenses Payble	9,18,000	14,44,500	8,62,826	4,05,000	1,89,000	53,57,470	91,76,796
	Pension Medical Expenses Payble	26,993	-	-	-	-	-	26,993
	Postage and Telegram Payble	-	-	1,500	-	500	3,788	5,788
	Printing and Stationery Payble	3,745	3,956	61,966	11,845	23,862	1,82,350	2,87,724
	Pension Expenses Payable	2,25,600	1,30,096	2,57,084	9,070	-	13,02,121	19,23,971
	Power Payable	-	13,65,04,606	3,25,92,720	-	-	-2,83,59,664	14,07,37,662
	Repairs and Maitenance Others Payble	9,997	-	2,06,19,010	-	-	63,02,345	2,69,31,352
	Salaries to Deputationist Payble	1,25,436	-	-	-	-	-	1,25,436
	Staff Medical Remibursement Payble	1,19,998	-	4,79,492	-	-	13,51,180	19,50,670
	Amount Payable to Staff Payble	-	-	-	-	-	-	-
	Staff Training Expenses Payble	-	-	-	-	-	-	-
	Telephone Telex Payble	1,47,223	74,545	1,14,823	4,250	8,595	2,78,566	6,28,002
	Travelling and Conveyance Payble	-	4,050	35,989	1,057	10,337	1,17,103	1,68,536
	Rmo Water Bulk Payable	-	2,23,38,528	-	4,53,89,664	-	33,76,162	7,11,04,354
	R&M Plant Maint. Payable	-	23,67,886	-	-	-	-	23,67,886
	Vehicle Hire Charges Payable	-	69,176	66,566	4,994	-	67,415	2,08,151
	Fuel Consumed Payable	-	3,607	-	-	-	14,04,888	14,08,495
	Stores Payable	-	6,851	12,41,360	-	-	4,70,311	17,18,522
	Uniform to Staff Payable	-	-	-	-	-	-	-
	Horticulture Expenses Payable	-	-	78,210	-	-	-	78,210
	Water Charges Payble	-	-	-	-	-	-	-
9	Wages to M Roll Staff	3,04,265	5,87,169	20,91,730	3,72,538	3,50,863	38,99,848	76,06,413
	Others (Specify)	10,00,000	-	-	-	-	11,48,878	21,48,878
	Total (B)	1,83,29,774	18,75,62,994	13,12,09,814	5,13,11,649	43,30,455	13,06,82,835	52,34,27,521
Total (A+B)		-4,32,55,74,15,779	1,95,58,59,46,213	1,33,55,99,82,130	49,40,67,39,524	54,87,69,29,130	3,59,25,31,98,550	3,60,12,53,79,766

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	-	-	-	-	-	-	-

S K Patodia & Associates ★ Chartered Accountant ★

Schedule 11
Current Assests , Loans Advance etc
A. CURRENT ASSETS

1	Inventories								
	i Chemicals		-	-	-	-	-	-	
	ii Stores and Spares		-	-22,310	-	12,99,59,437	-	-3,40,247	12,95,96,880
	iii Other Inventory		-	-	-	-	-	-	-
		Total (1)	-	**-22,310**	-	**12,99,59,437**	-	**-3,40,247**	**12,95,96,880**
2	Sundry Debtors								
	i NDMC		--	1,58,87,620	-39,68,000	-	-	81,99,11,469	83,18,31,088
	ii DCB		--	-	-	-	-	**1,03,35,58,889**	**1,03,35,58,888**
	Debtors-CPWD				-				
	Debtors-CRRI				21,000				21,000
	Debtors-General				-				
	Debtors-Timar pur Okhla Waste Management				-				
	Debtors-PPCL				90,75,948				90,75,948
	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		-21,00,09,13,533	-14,40,80,909	-32,33,21,954	-3,62,27,18,267	-1,51,90,595	54,73,55,82,446	29,62,93,57,187
	v Debtors for Development Charges		-	-	-	-	-	-	-
	SubTotal		**-21,00,09,13,534**	**-12,65,85,652**	**27,65,30,817**	**-3,69,29,12,213**	**-1,50,00,000**	**56,99,35,08,496**	**32,43,46,27,914**
	Less: Provision for Bad & Doubtful Debts		44,59,72,224	-	-	-	-	-	44,59,72,224
	Less: Unadjusted Debtors		-44,59,72,224	-	-	-	-	61,12,00,731	16,52,28,507
	SubTotal		-	-	-	-	-	**61,12,00,731**	**61,12,00,731**
		Total(2)	**-21,00,09,13,534**	**-12,65,85,652**	**27,65,30,817**	**-3,69,29,12,213**	**-1,50,00,000**	**56,38,23,07,765**	**31,82,34,27,182**
3	Cash and Bank Balances								
	I Cash in Hand		37,85,505	4,14,698	1,17,204	1,08,832	7,97,412	1,66,47,866	2,18,71,517
	II Cheque in Transit		-1,48,72,45,586	-20,58,98,907	-7,80,155	-85,17,460	3,37,11,314	49,57,31,953	-1,17,29,98,841
	III Schedule Bank								
	# In Term Deposit Accounts		97,48,85,940	-	-	2,58,100	32,65,49,002	-	1,30,16,93,042
	# In Current Accounts		-19,11,10,65,241	-12,79,49,42,249	-7,58,97,90,915	-2,31,59,93,955	-3,79,75,30,636	78,49,68,02,015	32,88,74,79,019
	# In Savings Accounts		-	-	-	-	-	-	-
	V Non Schedule bank		-	-	-	-	-	-	-
		Total	-19,61,96,39,382	-13,00,04,26,458	-7,59,04,53,866	-2,32,41,44,483	-3,43,64,72,908	79,00,91,81,834	33,03,80,44,737
	Bank Adjustment General Account		1,82,26,250	-3,86,08,781	-	-4,89,70,690	-	1,10,98,39,738	1,04,04,86,517
		Total (3)	**-19,60,14,13,132**	**-13,03,90,35,239**	**-7,59,04,53,866**	**-2,37,31,15,173**	**-3,43,64,72,908**	**80,11,90,21,572**	**34,07,85,31,254**
4	Loans, Advances & Deposits								
	i Advances to Employes		1,48,42,944	95,16,561	1,92,34,477	68,70,372	1,46,20,398	21,78,46,619	28,29,31,370
	ii Loans to Employes		-6,80,002	-5,62,857	-9,58,174	-32,538	-71,738	-21,03,461	-44,08,770
	iii Advances to Contractors/Suppliers		-15,36,483	19,62,97,441	18,12,97,818	93,40,66,997	-9,25,03,878	5,94,33,612	1,27,70,55,507
	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		2,08,45,966	1,74,160	2,01,541	22,49,137	-71,71,446	6,13,64,306	7,76,63,664
	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		-	-	-	-	-	-	
	viii Deposits with Others		-	-	8,41,742	-	3,73,500		12,15,242
5	Deposits Work in Progress		-	2,58,92,194	11,62,16,875	1,24,14,40,668	1,36,04,03,633	12,15,43,244	2,86,54,96,614
6	Interst 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)	**14,79,25,442**	**25,79,50,724**	**32,27,93,966**	**2,21,04,87,058**	**1,25,11,57,311**	**48,25,40,879**	**4,67,28,55,379**
	Total		**-40,45,44,01,224**	**-12,90,76,92,477**	**-6,99,11,29,083**	**-3,72,55,80,892**	**-2,20,03,15,597**	**1,36,98,35,29,969**	**70,70,44,10,695**

S K Patodia & Associates
Chartered Accountant

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Fixed Assets

DJB

Note-8

Name of Assets	Gross Block				Accumulated Depreciation				Net Block	
	Opening Balance as on 01.04.2020	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2021	Opening Balance as on 01.04.2020	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2021	As on 31.03.2021	As on 31.03.2020
Land	10,36,23,10,379	-	16,91,46,978	10,19,31,63,401	-	-	-	-	10,19,31,63,401	10,36,23,10,379
Building & Civil Sructure	97,47,88,34,242	26,73,84,320	-	97,74,62,18,562	21,11,49,54,285	1,53,02,23,477	-	22,64,51,77,762	75,10,10,40,799	76,36,38,79,956
Plant & Machinery	37,50,47,27,108	12,37,26,68,990	-	49,87,73,96,098	7,27,68,11,715	1,40,60,91,327	-	8,68,29,03,042	41,19,44,93,056	30,22,79,15,394
Electricals Installations	3,91,29,21,111	16,11,64,104	-	4,07,40,85,215	2,63,11,35,025	13,65,53,882	-	2,76,76,88,907	1,30,63,96,309	1,28,17,86,086
Furniture & Fixtures	15,29,02,301	1,03,16,315	-	16,32,18,616	7,90,03,816	75,41,393	-	8,65,45,209	7,66,73,406	7,38,98,485
I.T.Infrastructure	99,54,30,192	10,49,66,544	-	1,10,03,96,736	34,21,56,870	6,76,71,126	-	40,98,27,996	69,05,68,740	65,32,73,322
Office Equipment	18,80,65,584	5,57,02,705	-	24,37,68,289	9,22,87,538	1,01,72,117	-	10,24,59,655	14,13,08,634	9,57,78,046
Tool & Equipments	29,32,77,965	-	-	29,32,77,965	20,34,14,031	76,38,434	-	21,10,52,466	8,22,25,499	8,98,63,934
Vehicles	32,12,09,470	49,86,987	-	32,61,96,457	27,03,07,416	43,26,675	-	27,46,34,090	5,15,62,367	5,09,02,054
Total	**1,51,20,96,78,352**	**12,97,71,89,965**	**16,91,46,978**	**1,64,01,77,21,339**	**32,01,00,70,696**	**3,17,02,18,432**	**-**	**35,18,02,89,127**	**1,28,83,74,32,212**	**1,19,19,96,07,657**
CWIP	78,52,36,29,625	24,06,36,94,601	15,61,21,97,204	86,97,51,27,022	32,37,42,51,073		-	32,37,42,51,073	54,60,08,75,949	46,14,93,78,552
Grand Total	**2,29,73,33,07,977**	**37,04,08,84,566**	**15,78,13,44,182**	**2,50,99,28,48,361**	**64,38,43,21,768**	**3,17,02,18,432**	**-**	**67,55,45,40,200**	**1,83,43,83,08,161**	**1,65,34,89,86,209**
					64,38,43,21,768			**67,55,45,40,200**		

2.6

Admin

Name of Assets	Gross Block				Accumulated Depreciation				Net Block	
	Opening Balance as on 01.04.2020	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2021	Opening Balance as on 01.04.2020	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2021	As on 31.03.2021	As on 31.03.2020
Land	23,71,53,016.00	-	16,91,46,978	6,80,06,038	-	-	-	-	6,80,06,038	23,71,53,016
Building & Civil Sructure	1,36,52,62,819.96	-	-	1,36,52,62,820	35,67,46,711	2,01,70,322	-	37,69,17,034	98,83,45,786	1,00,85,16,108
Plant & Machinery	3,00,74,491.00	20,71,608	-	3,21,46,099	1,19,12,102	6,47,768	-	1,25,59,870	1,95,86,229	1,81,62,389
Electricals Installations	36,65,804.00	-	-	36,65,804	35,89,417	7,639	-	35,97,056	68,748	76,387
Furniture & Fixtures	6,83,80,469.00	4,41,500	-	6,88,21,969	4,07,30,518	27,64,995	-	4,34,95,513	2,53,26,456	2,76,49,951
I.T.Infrastructure	16,36,46,681.00	77,41,843	-	17,13,88,524	8,65,32,484	80,64,420	-	9,45,96,904	7,67,91,620	7,71,14,197
Office Equipment	6,64,46,190.00	10,15,404	-	6,74,61,594	3,94,45,429	20,26,304	-	4,14,71,733	2,59,89,861	2,70,00,761
Tool & Equipments	-	-	-	-	-	-	-	-	-	-
Vehicles	4,74,80,400.00	49,86,987	-	5,24,67,387	2,98,18,104	15,01,295	-	3,13,19,399	2,11,47,988	1,76,62,296
Total	**1,98,21,09,871**	**1,62,57,342**	**16,91,46,978**	**1,82,92,20,235**	**56,87,74,766**	**3,51,82,742**	-	**60,39,57,509**	**1,22,52,62,726**	**1,41,33,35,105**
CWIP	-10,40,05,14,538.47	5,70,43,133	4,74,92,307	-10,39,09,63,712	19,22,50,91,136		-	19,22,50,91,136	-29,61,60,54,849	-29,62,56,05,675
Grand Total	**-8,41,84,04,668**	**7,33,00,475**	**21,66,39,285**	**-8,56,17,43,478**	**19,79,38,65,903**	**3,51,82,742**	-	**19,82,90,48,645**	**-28,39,07,92,123**	**-28,21,22,70,570**

DR CONS

Name of Assets	Gross Block				Accumulated Depreciation				Net Block	
	Opening Balance as on 01.04.2020	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2021	Opening Balance as on 01.04.2020	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2021	As on 31.03.2021	As on 31.03.2020
Land	47,00,32,300.73	-	-	47,00,32,301	-	-	-	-	47,00,32,301	47,00,32,301
Building & Civil Sructure	16,47,49,92,214.09	86,83,085	-	16,48,36,75,299	2,71,34,04,457	27,53,43,432	-	2,98,87,47,889	13,49,49,27,410	13,76,15,87,757
Plant & Machinery	10,13,61,30,890.55	6,26,64,66,510	-	16,40,25,97,401	1,27,33,32,911	51,14,43,441	-	1,78,47,76,352	14,61,78,21,049	8,86,27,97,980
Electricals Installations	19,43,89,564.73	-	-	19,43,89,565	7,57,15,046	1,18,67,452	-	8,75,82,498	10,68,07,067	11,86,74,518
Furniture & Fixtures	26,44,552.00	-	-	26,44,552	19,91,989	65,256	-	20,57,245	5,87,307	6,52,563
I.T.Infrastructure	3,46,73,591.57	6,36,492	-	3,53,10,084	2,49,23,925	9,81,348	-	2,59,05,273	94,04,811	97,49,667
Office Equipment	1,26,89,511.39	-	-	1,26,89,511	70,16,088	4,25,507	-	74,41,594	52,47,917	56,73,424
Tool & Equipments	13,19,592.00	-	-	13,19,592	9,24,816	33,556	-	9,58,372	3,61,220	3,94,776
Vehicles	10,45,000.00	-	-	10,45,000	10,04,218	3,466	-	10,07,684	37,316	40,782
Total	**27,32,79,17,217**	**6,27,57,86,087**	-	**33,60,37,03,304**	**4,09,83,13,449**	**80,01,63,459**	-	**4,89,84,76,907**	**28,70,52,26,397**	**23,22,96,03,768**
CWIP	32,40,56,56,211	7,26,68,33,043	6,46,97,65,726	33,20,27,23,528	1,21,75,98,464		-	1,21,75,98,464	31,98,51,25,064	31,18,80,57,747
Grand Total	**59,73,35,73,428**	**13,54,26,19,130**	**6,46,97,65,726**	**66,80,64,26,832**	**5,31,59,11,913**	**80,01,63,459**	-	**6,11,60,75,371**	**60,69,03,51,461**	**54,41,76,61,515**

MAINT

Name of Assets	Gross Block				Accumulated Depreciation				Net Block	
	Opening Balance as on 01.04.2020	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2021	Opening Balance as on 01.04.2020	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2021	As on 31.03.2021	As on 31.03.2020
Land	76,15,14,206.00	-	-	76,15,14,206	-	-	-	-	76,15,14,206	76,15,14,206
Building & Civil Sructure	44,92,54,59,625.68	6,07,07,216	-	44,98,61,66,842	10,74,81,30,401	68,41,75,050	-	11,43,23,05,452	33,55,38,61,390	34,17,73,29,225
Plant & Machinery	7,35,40,43,289.92	4,10,64,24,350	-	11,46,04,67,640	1,04,38,76,931	32,29,32,960	-	1,36,68,09,891	10,09,36,57,749	6,31,01,66,359
Electricals Installations	1,49,54,20,858.67	3,54,35,780	-	1,53,08,56,639	99,17,64,677	5,29,21,252	-	1,04,46,85,929	48,61,70,710	50,36,56,182
Furniture & Fixtures	5,80,88,716.08	53,59,782	-	6,34,48,498	2,47,50,343	33,95,991	-	2,81,46,335	3,53,02,163	3,33,38,373
I.T.Infrastructure	71,14,02,530.62	4,65,37,504	-	75,79,40,035	18,75,78,360	5,32,63,282	-	24,08,41,642	51,70,98,393	52,38,24,171
Office Equipment	4,74,71,485.00	4,51,59,212	-	9,26,30,697	2,36,03,230	43,90,585	-	2,79,93,815	6,46,36,882	2,38,68,255
Tool & Equipments	16,55,67,521.00	-	-	16,55,67,521	11,14,22,646	46,02,314	-	11,60,24,961	4,95,42,560	5,41,44,875
Vehicles	18,50,80,693.00	-	-	18,50,80,693	17,05,59,651	12,34,289	-	17,17,93,940	1,32,86,753	1,45,21,042
Total	**55,70,40,48,926**	**4,29,96,23,844**	-	**60,00,36,72,770**	**13,30,16,86,239**	**1,12,69,15,724**	-	**14,42,86,01,963**	**45,57,50,70,807**	**42,40,23,62,687**
CWIP	11,78,67,59,300	8,62,24,42,822	5,18,55,23,201	15,22,36,78,921	5,39,69,06,776			5,39,69,06,776	9,82,67,72,145	6,38,98,52,525
Grand Total	**67,49,08,08,226**	**12,92,20,66,666**	**5,18,55,23,201**	**75,22,73,51,691**	**18,69,85,93,015**	**1,12,69,15,724**	-	**19,82,55,08,739**	**55,40,18,42,952**	**48,79,22,15,211**

S K Patodia & Associates ★ Chartered Accountant ★

SB										
Name of Assets	Gross Block				Accumulated Depreciation				Net Block	
	Opening Balance as on 01.04.2020	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2021	Opening Balance as on 01.04.2020	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2021	As on 31.03.2021	As on 31.03.2020
Land	5,20,87,68,103.00	-	-	5,20,87,68,103	-	-	-	-	5,20,87,68,103	5,20,87,68,103
Building & Civil Sructure	5,55,82,02,254.21	13,18,32,199	-	5,69,00,34,453	1,51,36,96,001	8,25,74,957	-	1,59,62,70,958	4,09,37,63,495	4,04,45,06,253
Plant & Machinery	6,54,39,49,991.09	42,09,40,056	-	6,96,48,90,047	1,87,94,10,697	16,90,05,967	-	2,04,84,16,665	4,91,64,73,382	4,66,45,39,294
Electricals Installations	1,48,95,26,118.83	7,79,14,312	-	1,56,74,40,431	99,67,00,647	5,25,71,850	-	1,04,92,72,497	51,81,67,934	49,28,25,472
Furniture & Fixtures	1,38,12,943.00	35,57,140	-	1,73,70,083	63,88,291	7,75,800	-	71,64,091	1,02,05,992	74,24,652
I.T.Infrastructure	2,93,97,714.28	2,82,34,035	-	5,76,31,749	1,96,08,689	16,04,451	-	2,12,13,140	3,64,18,609	97,89,025
Office Equipment	2,97,45,975.34	4,75,596	-	3,02,21,571	1,32,96,113	12,36,712	-	1,45,32,824	1,56,88,747	1,64,49,863
Tool & Equipments	3,60,37,679.00	-	-	3,60,37,679	2,77,45,915	7,04,800	-	2,84,50,715	75,86,964	82,91,764
Vehicles	2,22,61,620.00	-	-	2,22,61,620	2,01,01,054	1,83,648	-	2,02,84,702	19,76,918	21,60,566
Total	**18,93,17,02,399**	**66,29,53,338**	**-**	**19,59,46,55,736**	**4,47,69,47,408**	**30,86,58,185**	**-**	**4,78,56,05,593**	**14,80,90,50,144**	**14,45,47,54,991**
CWIP	11,25,94,60,208	3,64,00,86,629	1,51,95,44,835	13,38,00,02,001	1,80,24,56,525		-	1,80,24,56,525	11,57,75,45,476	9,45,70,03,683
Grand Total	**30,19,11,62,606**	**4,30,30,39,966**	**1,51,95,44,835**	**32,97,46,57,738**	**6,27,94,03,932**	**30,86,58,185**	**-**	**6,58,80,62,117**	**26,38,65,95,620**	**23,91,17,58,674**

WB										
Name of Assets	Gross Block				Accumulated Depreciation				Net Block	
	Opening Balance as on 01.04.2020	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2021	Opening Balance as on 01.04.2020	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2021	As on 31.03.2021	As on 31.03.2020
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	10,01,00,18,507.09	2,69,38,404	-	10,03,69,56,911	2,40,56,30,801	15,24,44,458	-	2,55,80,75,259	7,47,88,81,652	7,60,43,87,707
Plant & Machinery	4,74,62,62,934.91	41,64,16,750	-	5,16,26,79,685	1,22,16,99,208	12,68,81,245	-	1,34,85,80,454	3,81,40,99,231	3,52,45,63,727
Electricals Installations	66,33,36,950.26	4,78,14,012	-	71,11,50,962	50,69,58,642	1,81,68,167	-	52,51,26,809	18,60,24,154	15,63,78,309
Furniture & Fixtures	92,27,878.00	9,57,893	-	1,01,85,771	46,71,718	5,11,672	-	51,83,390	50,02,381	45,56,160
I.T.Infrastructure	4,26,28,698.00	2,01,95,595	-	6,28,24,293	1,53,36,387	31,86,708	-	1,85,23,096	4,43,01,197	2,72,92,311
Office Equipment	2,95,80,843.85	90,52,493	-	3,86,33,337	77,99,663	20,17,668	-	98,17,330	2,88,16,007	2,17,81,181
Tool & Equipments	8,99,43,763.00	-	-	8,99,43,763	6,29,59,322	22,93,678	-	6,52,52,999	2,46,90,764	2,69,84,441
Vehicles	6,44,79,550.00	-	-	6,44,79,550	4,79,95,855	14,01,114	-	4,93,96,969	1,50,82,581	1,64,83,695
Total	**16,98,42,49,410**	**52,13,75,147**	**-**	**17,50,56,24,557**	**4,27,30,51,596**	**30,69,04,710**	**-**	**4,57,99,56,305**	**12,92,56,68,252**	**12,71,11,97,815**
CWIP	10,32,74,89,094	1,52,07,44,797	68,51,75,595	11,16,30,58,296	3,06,08,99,892		-	3,06,08,99,892	8,10,21,58,405	7,26,65,89,203
Grand Total	**27,31,17,38,505**	**2,04,21,19,944**	**68,51,75,595**	**28,66,86,82,854**	**7,33,39,51,487**	**30,69,04,710**	**-**	**7,64,08,56,197**	**21,02,78,26,657**	**19,97,77,87,017**

WC										
Name of Assets	Gross Block				Accumulated Depreciation				Net Block	
	Opening Balance as on 01.04.2020	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2021	Opening Balance as on 01.04.2020	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2021	As on 31.03.2021	As on 31.03.2020
Land	2,35,60,72,468.56	-	-	2,35,60,72,469	-	-	-	-	2,35,60,72,469	2,35,60,72,469
Building & Civil Sructure	19,14,48,98,820.59	3,92,23,416	-	19,18,41,22,237	3,37,73,45,914	31,55,15,257	-	3,69,28,61,171	15,49,12,61,065	15,76,75,52,906
Plant & Machinery	8,69,42,65,511.02	1,16,03,49,716	-	9,85,46,15,227	1,84,65,79,865	27,51,79,946	-	2,12,17,59,811	7,73,28,55,416	6,84,76,85,646
Electricals Installations	6,65,81,815.00	-	-	6,65,81,815	5,64,06,597	10,17,522	-	5,74,24,119	91,57,696	1,01,75,218
Furniture & Fixtures	7,47,742.71	-	-	7,47,743	4,70,956	27,679	-	4,98,635	2,49,108	2,76,786
I.T.Infrastructure	1,36,80,976.05	16,21,075	-	1,53,02,051	81,77,024	5,70,918	-	87,47,943	65,54,108	55,03,952
Office Equipment	21,31,578.67	-	-	21,31,579	11,27,015	75,342	-	12,02,358	9,29,221	10,04,563
Tool & Equipments	4,09,410.00	-	-	4,09,410	3,61,332	4,087	-	3,65,419	43,991	48,078
Vehicles	8,62,207.00	-	-	8,62,207	8,28,533	2,862	-	8,31,395	30,812	33,674
Total	**30,27,96,50,530**	**1,20,11,94,207**	**-**	**31,48,08,44,737**	**5,29,12,97,238**	**59,23,93,612**	**-**	**5,88,36,90,851**	**25,59,71,53,886**	**24,98,83,53,292**
CWIP	23,14,47,79,350	2,95,65,44,178	1,70,46,95,540	24,39,66,27,988	1,67,12,98,280		-	1,67,12,98,280	22,72,53,29,708	21,47,34,81,070
Grand Total	**53,42,44,29,880**	**4,15,77,38,385**	**1,70,46,95,540**	**55,87,74,72,724**	**6,96,25,95,518**	**59,23,93,612**	**-**	**7,55,49,89,130**	**48,32,24,83,594**	**46,46,18,34,362**

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Chartered Accountant

Significant Accounting Policies and Notes on Accounts
For the year ended on 31st March 2021

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.

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Chartered Accountants

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) 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.

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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.

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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 - Sewerage Treatment Plant - Sewage Pumping Station

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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 498 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.

iii) Reconciliation of the centralized account of Head Cashier Division are prepared but Identification of the correct source of the receipt and payment is difficult because Centralized Bank accounts are used by the Head cashier (treasury) as well as other divisions. Consolidated Receipt and payment entries of the centralized bank accounts has been passed in the tally accounting software.

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 en cashed during the year. In terms of compliance of Accounting Standard - 15 "Employee Benefits" issued by the Institute of Chartered Accountants Of India,

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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.

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

Date:
Place: New Delhi

S K Patodia & Associates
Chartered Accountant

Director (F&A)
Delhi Jal Board