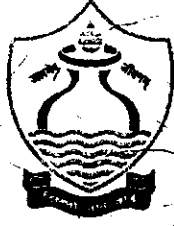


NEERAJ SEMWAL, I.A.S
ADDL.CEO &
DIRECTOR (FINANCE & ACCOUNTS)



DELHI JAL BOARD
Govt. of NCT of Delhi
Varunalaya Phase-II,
Karol Bagh, New Delhi-110005
Tel : (O) : 91-11-23552450
91-11-23620509
E-mail: adlceo.djb@nic.in
directorfa.djb@nic.in

No. DJB/AO(B&A)/2016/2089
Date : 22nd February, 2016

Subject : Accounts of Delhi Jal Board for the year 2009-10

Dear Sir,

Please refer to your letter No. ES/1-38/DJB/A/Cs/2015-16/1022 dated 18.01.2016 addressed to Addl. CEO & Director (Finance & Accounts) on the subject cited above.

In this regard, it is stated that properly signed copy of Balance sheet for the year 2009-10 is enclosed herewith for certification.


(Neeraj Semwal), IAS
Addl. CEO & Director (F&A)

Encl. : As above

Sr. Dy. Accountant General (ES)
Office of the Principal Accountant General (Audit), Delhi
DGACR Building, I.P. Estate,
New Delhi-110002

Copy forwarded for kind information .

1. Director (F&A)
2. Jt. Director (F&A)-II


Addl. CEO & Director (F&A)

SAVE IT
WHILE YOU
STILL CAN.

Water

100% Natural, OZ Replaceable



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/B&A/2015/974
Dated : ...12/15...

ITEM No. 242.....
Dated : ...15/12/15.....

Subject : Balance sheet of Delhi Jal Board as on 31st March, 2010

BACKGROUND

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 2008-09 have been audited and CAG report is awaited. After that it will be sent to GNCT for placing it before the assembly. The Account of the Board are audited annually by the CAG as per S. 19(3) of CAG Act 1971. The detail of accounts submitted as under :

Sl. No.	Year/s	Status of Accounts	Status of Accounts Audited
1.	2003-04 to 2007-08	Completed	Audited
2.	2008-09	Completed	Have been audited by CAG after approval of Board. Report is awaited but observation of Audit have been addressed.
3.	2009-10	Completed	To be submitted to CAG after approval of Board
4.	2010-11	Under preparation	Will be finalized after auditing of accounts of 2009-10

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 2009-10 are placed before the Board for approval before these are sent to CAG for audit. The draft Balance sheet for 2010-11 is under

Preparation and observation made by CAG in the balance sheet for the year 2009-10 will be incorporated in the balance sheet for the year 2010-11. Balance sheet for the year 2011-12 onwards will be prepared only after taking into consideration the closing balance of previous years.

PROPOSAL

DJB's Balance sheet as on 31st March, 2010 has been prepared along with Accounting Policies and notes on Accounts as annexure 'A' and placed for approval before it is sent to CAG for audit.

RECOMMENDATIONS:

The Board is requested to approve the Balance sheet for the year 2009-10 so that it could be set to CAG for Audit please.

**Secretary
Delhi Jal Board**

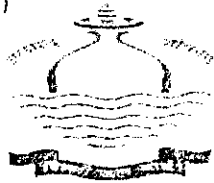

**(Neera) Semwal) IAS
Director (Finance & Accounts)**

DJB's

BALANCE SHEET

AS ON

31st March , 2010



Delhi Jal Board

Balance sheet as at March 31, 2010

	Note No.	Current Year as at March 31, 2010 Rs. (In Lakhs)	Previous Year as at March 31, 2009 Rs. (In Lakhs)
Corpus/Capital Fund and Liabilities			
Corpus/ Capital Fund	1	(12,34,451.59)	(9,54,074.17)
Reserve and Surplus	2	3,621.39	2,159.25
Earmarked/Endowment Funds	3	60,930.27	52,492.06
Secured Loans and Borrowings	4	-	-
Unsecured Loans and Borrowings	5	17,59,314.24	13,15,372.24
Deferred Credit Liabilities	6	-	-
Current Liabilities and Provisions	7	3,86,495.47	4,42,447.36
Total		9,75,909.77	8,58,396.74
Assets			
Fixed Assets (including CWIP)	8	8,79,485.11	7,72,722.29
Investment-From Earmarked/Endowment Funds	9	-	-
Investment-Others	10	-	-
Current Assets, Loan, Advances etc	11	96,424.67	85,674.46
Miscellaneous Expenditure (to the extent not written off or adjusted)		-	-
Total		9,75,909.77	8,58,396.74
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		

BM Dhau
Member (Water Supply)

S Naiyer Ali Najmi (IRS)
Member (Finance)

RS Tyagi
Member (Drainage)

Dr. Jayadev Sarangi (IAS)
Member (Admin)

16/10

Date:

Place: New Delhi

Income and Expenditure

FOR THE

YEAR

ENDED

2009-10



Delhi Jal Board

Income & Expenditure Account for the year ended March 31, 2010

PARTICULARS	Note No	Current Year 2009-10 Rs. (In Lakhs)	Previous Year 2008-09 Rs. (In Lakhs)
INCOME			
Income form Sales/Services	12	47,116.56	44,343.75
Grants/ Subsidies	13	-	35,000.00
Fees/ Subscription	14	9.05	216.85
Income from Investments	15	-	-
Income from Royalty, Publication etc	16	-	-
Interest earned	17	901.85	2,235.70
Other Income	18	19,778.98	6,018.82
Increase/(decrease) in stock of finished goods and works-in Progress	19	-	-
TOTAL (A)		67,806.44	87,815.12
EXPENDITURE			
Establishment Expenses	20	54,695.91	40,411.83
Other Administrative Expenses etc	21	57,069.23	68,159.36
Expenditure on Grants, Subsidies etc	22	-	-
Interest	23	1,50,931.88	1,28,702.77
Depreciation	8	50,486.86	34,862.28
TOTAL (B)		3,13,183.87	2,72,136.24
Balance being excess of Income over expenditure(A-B)		(2,45,377.43)	(1,84,321.12)
Transfer to Special Reserve (specify each)		-	-
Transfer to/ from General Reserve		-	-
Balance being Surplus/(Deficit) carried to Corpus/Capital Fund		(2,45,377.43)	(1,84,321.12)
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		

BM Dhaul
Member (Water Supply)

RS Tyagi
Member (Drainage)

S Naiyer Ali Najmi (IRS)
Member (Finance)

Dr. Jayadev Sarangi (IAS)
Member (Admin)

Date:
Place: New Delhi

0 1

Schedule

forming

part of

Balance Sheet for

the year 2009-10

Delhi Jal Board

Notes forming part of balance sheet as at March 31, 2010

	Current Year as at March 31, 2010 Rs. (in Lakhs)	Previous Year as at March 31, 2009 Rs. (in Lakhs)
Note 1 - Corpus/Capital Fund:		
Balance at at the beginning of the year	(9,54,074.17)	(7,69,753.05)
Add: Contributions towards Corpus/Capital Fund	-	-
Deduct: Balance of net Expenditure transferred form the Income and Expenditure Account	(2,80,377.43)	(1,84,321.12)
Balance at at the end of the year	(12,34,451.59)	(9,54,074.17)
Note 2 - Reserve and Surplus		
1. Capital Reserve		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
Subtotal	-	-
2. Revaluation Reserve :		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
Subtotal	-	-
3. Special Reserves:		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
Subtotal	-	-
4. Development charges reserve:		
As per last Account	2,159.25	1,332.72
Addition during the year	1,462.14	826.53
Less: Deductions during the year	-	-
Subtotal	3,621.39	2,159.25
Total	3,621.39	2,159.25

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Delhi Jal Board

Notes forming part of balance sheet as at March 31, 2010

	Current Year as at March 31, 2010 Rs. (In Lakhs)	Previous Year as at March 31, 2009 Rs. (In Lakhs)
Note 3 - Earmarked/Endowment Funds		
(a) Opening balance of the Funds	52,492.06	32,835.24
(b) Additions to the funds		
1 Donations/grants	26,189.55	26,630.62
2 Income from investment made on account of funds	-	-
3 Other addition (specify nature)	-	-
Total (a+b)	78,681.61	59,465.86
(c) Utilization/Expenditure towards objectives of funds		
1 Capital Expenditure	-	-
i Fixed Assets	-	-
ii Others (Water Supply Unauthorized Colonies)	17,751.35	6,973.79
Total	17,751.35	6,973.79
2 Revenue Expenditure	-	-
i Salaries, Wages and Allowances etc	-	-
ii Rent	-	-
iii Other Administrative expenses	-	-
Total (c)	17,751.35	6,973.79
Net Balance As At the year end (a+b-c)	60,930.27	52,492.06

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

Delhi Jal Board

Notes forming part of balance sheet as at March 31, 2010

		Current Year as at March 31, 2010 Rs. (in Lakhs)	Previous Year as at March 31, 2009 Rs. (in Lakhs)
Note 5- Unsecured Loans and Borrowing			
1	Central Government	-	-
2	State Government(Govt of NCT of Delhi)	14,58,707.24	13,15,372.24
3	Financial institutions	-	-
4	Banks	-	-
	i Term Loans	-	-
	ii Other Loans	-	-
5	Other Institutions and Agencies	-	-
6	Debentures and Bonds	-	-
7	Fixed Deposits	-	-
8	Others	3,00,607.00	-
Total		17,59,314.24	13,15,372.24

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

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Delhi Jal Board

Notes forming part of balance sheet as at March 31, 2010

		Current Year as at March 31, 2010 Rs. (In Lakhs)	Previous Year as at March 31, 2009 Rs. (In Lakhs)
Note 7-Current Liabilities and Provisions			
A. Current liabilities			
1	Contractors Payable	424.07	159.52
2	Creditors	-	-
	i Fixed Assets	-	-
	ii Materials Supplied	-	-
	iii Purchases	-	-
	iv Other suppliers	-	-
	v Power	214.66	214.66
	vi Property Tax	2,503.51	2,503.51
	vii Raw Water	323.48	323.48
3	Amount Payable to Staff	250.16	86.00
4	Statutory liabilities:		
	i Overdue	-	-
	ii Others (Duties and Taxes)	264.90	51.46
5	Deductions from Employees	804.18	650.94
6	Deposits from Contractors	-	-
	i EMD	3,107.67	3,270.88
	ii Amount withheld from contractors	788.94	363.27
	iii Securities Deposits	10,479.96	5,224.83
7	Deposits from Customers	415.48	218.96
8	Interest accrued but not due on:	3,53,841.37	4,15,103.05
	i Secured Loans / Borrowings	-	-
	ii Unsecured Loans / Borrowings	-	-
9	Deposits for Deposit Works	10,357.16	11,653.98
10	Deposits From Other Departments	-	-
11	Miscellaneous Deposits	1.81	1.81
12	RR Charges payable	1,093.40	727.32
13	Inter Unit Accounts	-	-
	ii Opening Balance(Balancing Figure Cr.)	-	-
14	Amount Recoverable from Other Parties	72.16	72.16
15	Other Current Liabilities	-	-
17	Other Liabilities	0.77	-
Total (A)		3,84,943.69	4,40,625.81
B. Provisions			
1	Provision for Accumulated Depreciation	-	-
2	Provision for Employee Related Funds / Benefits	-	-
	i Gratuity	737.61	774.75
	ii Superannuation/ Pension	-	-
	iii Accumulated Leave Encashment	-	-
	iv Salary	-	-
3	Trade Warranties/Claims	-	-
4	Provision for Expenses Payable	814.17	1,046.80
5	Others (Specify)	-	-
Total (B)		1,551.78	1,821.55
Total (A+B)		3,86,495.47	4,42,447.36

Delhi Jal Board

Notes forming part of balance sheet as at March 31, 2010

		Current Year as at March 31, 2010 Rs. (In Lakhs)	Previous Year as at March 31, 2009 Rs. (In Lakhs)
Note 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		-	-
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		-	-

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Delhi Jal Board

Notes forming part of balance sheet as at March 31, 2010

		Current Year as at March 31, 2010 Rs. (In Lakhs)	Previous Year as at March 31, 2009 Rs. (In Lakhs)
Note 11 - Current Assets, Loans Advance etc			
1	Inventories		
i	Chemicals	-	-
ii	Stores and Spares	1,275.31	1,240.97
iii	Other Inventory	-	-
	Total (1)	1,275.31	1,240.97
2	Sundry Debtors		
i	NDMC	1,760.56	2,264.56
ii	DCB	38.07	194.61
iii	Bulk water	4,433.41	4,433.41
iv	Retail water	33,592.52	31,384.31
v	Debtors for Development Charges	-	183.42
	Subtotal	39,824.57	38,460.32
	Less: Provision for Bad & Doubtful Debts	671.85	627.69
	Less: Unadjusted Debtors	-	-
	Subtotal	671.85	627.69
	Total(2)	39,152.72	37,832.64
3	Cash and Bank Balances		
I	Cash in Hand	4,876.40	4,601.94
II	Cheque in Transit	5,914.43	5,858.71
III	Schedule Bank	-	-
	# In Term Deposit Accounts	1,500.00	10,255.61
	# In Current Accounts	31,085.38	1,243.45
	# In Savings Accounts	-	-
V	Non Schedule bank	-	-
	Total	43,376.21	21,959.72
	Bank Adjustment General Account	6,279.87	3,863.53
	Total (3)	49,656.08	25,823.24
4	Loans, Advances & Deposits		
i	Advances to Employees	36.81	64.66
ii	Loans to Employees	-	-
iii	Advances to Contractors/Suppliers	3,468.10	11,003.48
iv	Advance to Firms for supply of stores	1,390.84	1,321.45
v	Other Advances	-	-
vi	Advance to Govt. & Other Parties	866.80	866.80
vii	Deposits with Government	0.09	0.03
viii	Deposits with Others	-	-
5	Deposits Work in Progress	-	7,098.08
6	Interest accrued on Investments	-	41.03
7	Other Current Assets	687.91	382.08
	Total (4to7)	6,340.55	20,777.61
	Total	96,424.57	85,674.46

Schedules to Balance Sheet

	31-Mar-10		31-Mar-10		31-Mar-10	
	(RS) In Lakhs	(RS) In Lakhs	(RS) In Lakhs	(RS) In Lakhs	(RS) In Lakhs	(RS) In Lakhs
Note 1 - Corpus/Capital Fund:						
Balance at the beginning of the year	-	-	-	-	-	-
Add: Contributions towards Corpus/Capital	-	-	-	-	-	-
Add/(Deduct): Balance of net Income/(Expenditure) transferred from the Income and Expenditure Account	52,795.31	(5,96,121.29)	15,060.26	(2,62,143.43)	16,568.54	(4,60,610.99)
Balance at the end of the year	52,795.31	(5,96,121.29)	15,060.26	(2,62,143.43)	16,568.54	(4,60,610.99)
Note 2 - Reserves and Surplus:						
1. Capital Reserve						
As per last Account	-	-	-	-	-	-
Addition during the year	-	-	-	-	-	-
Less: Deductions during the year	-	-	-	-	-	-
SubTotal	-	-	-	-	-	-
2. Revaluation Reserve :						
As per last Account	-	-	-	-	-	-
Addition during the year	-	-	-	-	-	-
Less: Deductions during the year	-	-	-	-	-	-
SubTotal	-	-	-	-	-	-
3. Special Reserves:						
As per last Account	-	-	-	-	-	-
Addition during the year	-	-	-	-	-	-
Less: Deductions during the year	-	-	-	-	-	-
SubTotal	-	-	-	-	-	-
4. General Reserves:						
As per last Account	-	-	15.34	-	-	3,606.05
Addition during the year	-	-	-	-	-	-
Less: Deductions during the year	-	-	15.34	-	-	3,606.05
SubTotal	-	-	15.34	-	-	3,606.05
Total	-	-	15.34	-	-	3,621.39

Note 3 - Earmarked/Endowment Fund:

(a) Opening balance of the Funds	53,420.17	(17.95)	-	-	(10,910.16)	52,492.06
(b) Additions to the funds	-	-	-	-	-	-
1 Donations/grants	26,094.29	-	-	-	95.26	26,189.55
2 Income from Investment made on account of	-	-	-	-	-	-
3 Other addition (Specify nature)	-	-	-	-	-	-
Total a+b	89,514.46	(17.95)	-	-	(10,814.90)	78,681.61
(c) Utilisation/Expenditure towards objectives of funds	-	-	-	-	-	-
1 Capital Expenditure	-	-	-	-	-	-
i Fixed Assets	-	76.01	-	-	17,675.34	17,751.35
ii Others	-	-	-	-	-	-
Total	-	76.01	-	-	17,675.34	17,751.35
2 Revenue Expenditure	-	-	-	-	-	-
i Salaries, Wages and Allowances etc	-	-	-	-	-	-
ii Rent	-	-	-	-	-	-
iii Other Administrative expenses	-	-	-	-	-	-
Total (c)	-	76.01	-	-	17,675.34	17,751.35
Net Balance As At the year end (a+b-c)	89,514.46	(93.96)	-	-	(28,490.23)	60,930.27

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	-	-	-	-	-	-
ii Interest accrued and due	-	-	-	-	-	-
iii Other Loans	-	-	-	-	-	-
- Interest accrued and due	-	-	-	-	-	-
5 Other Institutions and Agencies	-	-	-	-	-	-
- Interest accrued and due	-	-	-	-	-	-
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)	8,94,509.24	1,41,529.66	1,20,589.76	2,650.00	2,99,428.58	14,58,707.24
3	Financial Institutions	-	-	-	-	-	-
4	Banks	-	-	-	-	-	-
	i Term Loans	-	-	-	-	-	-
	ii Other Loans	-	-	-	-	-	-
5	Other Institutions and Agencies	-	-	-	-	-	-
6	Debentures and Bonds	-	-	-	-	-	-
7	Fixed Deposits	-	-	-	-	-	-
8	Others	3,00,607.00	-	-	-	-	3,00,607.00
0		<u>11,95,116.24</u>	<u>1,41,529.66</u>	<u>1,20,589.76</u>	<u>2,650.00</u>	<u>2,99,428.58</u>	<u>17,59,314.24</u>

Note: Amount due within one year

Note 6- Deferred Credit Liabilities

1	Acceptance secured by hypothecation of	-	-	-	-	-	-
2	Others	-	-	-	-	-	-
	Total	-	-	-	-	-	-

Note: Amount due within one year

Note 7-Current Liabilities and Provisions

A. Current Liabilities									
1	Contractors Payable	10.23	12.08	242.12	2.05	68.34	89.26	424.07	
2	Creditors	-	-	-	-	-	-	-	
	i Fixed Assets	-	-	-	-	-	-	-	
	ii Materials Supplied	-	-	-	-	-	-	-	
	iii Purchases	-	-	-	-	-	-	-	
	iv Other suppliers	-	-	-	-	-	-	-	
	v Power	-	0.00	-	0.00	-	-	214.66	
	vi Property Tax	-	2,503.51	-	-	-	-	2,503.51	
	vii Raw Water	-	323.48	-	-	-	-	323.48	
3	Amount Payable to Staff	158.25	0.34	-	23.71	0.10	67.76	250.16	
4	Statutory liabilities:								
	i Overdue	-	-	-	-	-	-	-	
	ii Others (Duties and Taxes)	22.73	(0.19)	9.02	21.20	126.70	85.44	264.90	
5	Deductions from Employees	9.60	216.43	6.41	44.78	12.05	514.91	804.18	
6	Deposits from Contractors								
	i EMD	0.73	243.07	1,135.19	342.89	496.35	889.44	3,107.67	
	ii Amount withheld from contractors	0.81	138.39	272.10	51.42	41.06	285.16	788.94	
	iii Securities Deposits	19.41	1,299.60	3,786.24	161.56	3,234.16	1,978.99	10,479.96	
7	Deposits from Customers	0.00	-	211.61	-	-	203.87	415.48	
8	Interest due but not paid	(3,56,602.00)	3,40,135.01	-	1,29,922.95	-	2,40,385.41	3,53,841.37	
	i Secured Loans / Borrowings	-	-	-	-	-	-	-	
	ii Unsecured Loans / Borrowings	-	-	-	-	-	-	-	
9	Deposits for Deposit Works	9,505.52	33.40	3,984.16	(1,053.86)	(3,803.46)	1,691.41	10,357.16	
10	Deposits From Other Departments	-	-	-	-	-	-	-	
11	Miscellaneous Deposits	0.14	-	-	-	-	1.67	1.81	
12	RR Charges payable	-	-	0.85	-	5.40	1,087.16	1,093.40	
13	Inter Unit Accounts	(7,60,979.17)	1,44,512.19	1,78,137.84	97,687.89	64,974.05	2,75,667.20	0.00	
14	Amount Recoverable from Other Parties	-	-	-	-	-	-	72.16	
15	Other Current Liabilities	-	-	-	-	-	-	-	
17	Other Liabilities	-	-	-	-	-	0.77	0.77	
	Total (A)	(11,07,853.74)	4,89,417.30	1,87,785.54	2,27,204.58	65,154.75	5,23,235.25	3,84,943.69	
B. Provisions									
1	Provision for Accumulated Depreciation	-	-	-	-	-	-	-	
2	Provision for Employee Related Funds /								
	i Gratuity	19.99	84.43	9.84	67.59	12.21	543.55	737.61	
	ii Superannuation/ Pension	-	-	-	-	-	-	-	
	iii Accumulated Leave Encashment	-	-	-	-	-	-	-	
	iv Salary	-	-	-	-	-	-	-	
3	Trade Warranties/Claims	54.93	254.04	11.47	100.16	11.26	382.30	814.17	
4	Provision for Expenses Payable	-	-	-	-	-	-	-	
	Others (Specify)	74.92	338.47	21.31	167.76	23.47	925.85	1,551.78	
	Total (B)	74.92	338.47	21.31	167.76	23.47	925.85	1,551.78	
	Total (A+B)	(11,07,778.82)	4,89,755.78	1,87,806.85	2,27,372.34	65,178.22	5,24,161.11	3,86,495.47	

Note 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		..																	

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		..																	

Note 11 - Current Assets, Loans Advance etc

A. CURRENT ASSETS

1	Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	i Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	ii Stores and Spares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	iii Other Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total (1)</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Sundry Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	i NDMC	(0.00)	48.04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	ii DCB	(0.00)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	iii Bulk water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	iv Retail water	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	v Debtors for Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SubTotal	(0.00)	48.04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Less: Provision for Bad & Doubtful Debts	671.85	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SubTotal	671.85	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total (2)</u>	(671.85)	48.04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Cash and Bank Balances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	i Cash in Hand	24.70	2.96	0.40	6.11	7.75	4,834.48	-	-	-	-	-	-	-	-	-	-	-	-
	ii Cheque in Transit	293.12	34.94	18.01	6.00	3.42	5,558.94	-	-	-	-	-	-	-	-	-	-	-	-
	iii Schedule Bank	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	# In Term Deposit Accounts	1,500.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	# In Current Accounts	2,40,959.38	(74,809.42)	(26,467.82)	(34,784.40)	(31,337.05)	(42,475.30)	-	-	-	-	-	-	-	-	-	-	-	-
	# In Savings Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	v Non Schedule bank	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Bank Adjustment General Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total</u>	2,42,777.20	(74,771.52)	(26,449.42)	(34,772.30)	(31,325.88)	(32,081.88)	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total (3)</u>	2,49,057.07	(74,771.52)	(26,449.42)	(34,772.30)	(31,325.88)	(32,081.88)	-	-	-	-	-	-	-	-	-	-	-	-
4	Loans, Advances & Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	i Advances to Employees	37.01	4.51	(8.55)	10.19	(9.34)	2.99	-	-	-	-	-	-	-	-	-	-	-	-
	ii Loans to Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	iii Advances to Contractors/Suppliers	-	417.04	959.79	604.38	1,469.98	16.92	-	-	-	-	-	-	-	-	-	-	-	-
	iv Advance to Firms for supply of stores	7.34	269.37	259.75	54.59	734.23	5.57	-	-	-	-	-	-	-	-	-	-	-	-
	v Other Advances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	vi Advance to Govt. & Other Parties	853.54	0.56	3.75	5.27	0.81	2.86	-	-	-	-	-	-	-	-	-	-	-	-
	vii Deposits with Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	viii Deposits with Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Deposits Work in Progress	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Interest accrued on Investments	627.98	-	-	-	-	9.93	-	-	-	-	-	-	-	-	-	-	-	-
	Other Current Assets	1,525.87	691.48	1,214.74	674.43	2,195.68	38.35	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total</u>	2,49,911.09	(74,031.99)	(23,960.58)	(34,097.86)	(29,130.20)	7,734.21	-	-	-	-	-	-	-	-	-	-	-	-

DELHI JAL BOARD
SECTORWISE BALANCE SHEET AS AT 31 MARCH, 2010

Particulars	Previous Year		Current Year		Total
	as at March 31, 2009	Rs. (in Lakhs)	as at March 31, 2010	Rs. (in Lakhs)	
Capital Fund					
Reserve and Surplus					
Earmarked/Endowment Funds					
Secured Loans and Borrowings					
Unsecured Loans and Borrowings					
Deferred Credit Liabilities					
Current Liabilities and Provisions					
TOTAL					

Corpus/Capital Fund and Liabilities

Particulars	Previous Year		Current Year		Total
	as at March 31, 2009	Rs. (in Lakhs)	as at March 31, 2010	Rs. (in Lakhs)	
Capital Fund					
Reserve and Surplus					
Earmarked/Endowment Funds					
Secured Loans and Borrowings					
Unsecured Loans and Borrowings					
Deferred Credit Liabilities					
Current Liabilities and Provisions					
TOTAL					

Assets

Particulars	Previous Year		Current Year		Total
	as at March 31, 2009	Rs. (in Lakhs)	as at March 31, 2010	Rs. (in Lakhs)	
Fixed Assets (Net Block) including CWIP					
Investment-From Earmarked/Endowment Funds					
Investment-Others					
Current Assets, Loan, Advances etc					
Miscellaneous Expenditure					
(to the extent not written off or adjusted)					
TOTAL					

Significant Accounting Policies 24
Contingent Liabilities and Notes on Accounts 25

Delhi Jal Board
Notes to Income and Expenditure Account

Particulars	For the year ended March 31, 2010 (Rs) In Lakhs	For the year ended March 31, 2009 (Rs) In Lakhs
INCOME		
Note- 12 Income From Sales		
1 Sale of Water		
i NDMC	2,223.67	2,959.44
ii DCB	581.38	871.17
iii Bulk	1,489.98	38.48
iv Retail (by meter reading)	40,891.27	38,275.85
v Sale by Tankers	3.38	3.58
vi Other- Sale of Water Bottle	42.70	263.08
Sub Total	45,232.39	42,411.60
2 Sewerage Charge		
i NDMC	1,357.52	1,468.70
ii DCB	367.54	457.86
iii Other Sewerage Charges - Scavenging Tax	141.13	5.59
Sub Total	1,866.19	1,932.15
3 Sale of Sludge/Others	17.98	13.45
Total	47,116.56	44,357.20
Note - 13 Grants		
1 Central Government	-	-
2 State Government(Govt of NCT of Delhi)	-	35,000.00
3 Government Agencies	-	-
4 Institutions/Welfare Bodies	-	-
5 International Organizations	-	-
6 Others/ Infra FUND	-	-
Total	-	35,000.00
Note - 14 Fees & Subscriptions		
1 Income from Fees	7.42	-
2 Tender Fees	-	196.49
3 License / Plumbing Fees	1.63	19.52
4 Fee from consumers	-	0.84
5 Seminar / Program Fees	-	-
6 Subscriptions and others	-	-
Total	9.05	216.85
Note - 15 Income From Sales Of Fixed- Assets And Investments		
1 Profit from Sale of Fixed Assets	-	-
2 Profit from Sale of Investment	-	-
Total	-	-

Delhi Jal Board
Notes to Income and Expenditure Account

Particulars	For the year ended March 31, 2010 (Rs) In Lakhs	For the year ended March 31, 2009 (Rs) In Lakhs
Note - 16 Income From Royalties And Publications		
1 Income from Royalty / Publications	-	-
2 Others	-	-
Total	-	-
Note - 17 Interest Earned*		
1 Interest Income - Schedule Bank	-	-
i In Term Deposit Accounts	183.24	2,193.52
ii In Current Accounts	-	-
iii In Savings Accounts	5.84	-
2 Interest on loan to employees	3.16	1.15
3 Other Interest income	709.61	41.03
Total	901.85	2,235.70
* No TDS has been deducted on interest income earned during the year, as DJB is exempt from paying income tax on it's Income.		
Note - 18 Other Income		
1 Income from Penalty & Fines	84.51	66.18
2 Rent on Water Meters	57.99	67.91
3 Sale of Scrap and Material	7.69	868.78
4 Income From Rent	164.80	142.62
5 Percentage on Deposit Works	-	-
6 Dividend Income	-	-
7 Provisions Written Back	-	-
8 Other Income	465.90	222.50
9 Medical Subscription	-	158.62
10 Other income (Capitalized Cost)	-	-
11 Infrastructure fund & Augmentation charges	18,998.09	4,478.76
Total	19,778.98	6,005.37
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	-	-
Total	-	-

Delhi Jal Board
Notes to Income and Expenditure Account

Particulars	For the year ended March 31, 2010 (Rs) In Lakhs	For the year ended March 31, 2009 (Rs) In Lakhs
EXPENDITURE		
Note - 20 Establishment Expenses		
1 Salaries	58,624.93	44,647.83
2 Bonus	3.61	3.43
3 Contribution to Pension Funds	7,298.15	5,196.04
4 Pension to Employees	-	-
5 Gratuity	1,726.73	990.71
6 Leave Encashment	775.05	629.38
7 Ex Gratia	737.61	766.25
8 Staff Welfare	23.02	221.71
9 Staff Medical Expenses	2,075.65	1,404.24
10 Leave Travel Allowance	92.45	49.30
11 Staff Training Expenses	0.92	0.45
12 Stipend to Trainees	0.72	0.80
13 Salaries to Deputationist	127.90	91.11
14 Wages of Muster Roll Staff	476.55	580.55
15 Other Establishment Expenses	559.68	102.86
16 Plant Repairs	-	-
17 Other contractual staff	109.37	54.67
18 Oil and Soap to Staff	115.72	224.79
19 Employer's contribution to CPF	21.15	0.74
Less: Capitalized/Transferred Administrative and Supervision Costs	- 18,073.29	- 14,553.03
Total	54,695.91	40,411.83
Note - 21 Other Administration Expenses		
1. Power & Fuel		
1 Power	31,235.84	32,141.00
2 Fuel consumed	-	79.59
Sub-Total	31,235.84	32,220.60
2. Repair and Maintenance-Water		
1 Building and Road	-	-
2 Tanks, Channels and Conduit	-	-
3 Intake Pumps	-	-
4 Maintenance of various Plants	570.83	4,619.69
5 River Works	-	-
6 Reservoirs and Mains	-	-
7 RCC wells and Tube wells	-	-
8 Booster Pumping Stations	-	-
9 Workshop	-	-
Sub-Total	570.83	4,619.69

Delhi Jal Board
Notes to Income and Expenditure Account

Particulars	For the year ended March 31, 2010 (Rs) in Lakhs	For the year ended March 31, 2009 (Rs) in Lakhs
3. Repair and Maintenance-Sewerage		
1 Building and Road	-	2,406.40
2 Trunk Sewers	-	-
3 Sewage Pumping Stations	-	-
4 Disposal works	-	-
5 Workshop	-	-
6 Gas Supply Project	-	-
7 Gas Booster Station	-	-
8 Oxidation ponds	-	-
Sub-Total	-	2,406.40
4. Printing & Stationery		
1 Stationery	155.66	83.93
2 computer consumable	-	55.65
Sub-Total	155.66	139.59
5. Rent & Hire Charges		
1 Rent	14.39	1.64
2 Hire charges	-	12.08
Sub-Total	14.39	13.72
6. Rates & Taxes		
1 Rates and Taxes	1,022.16	-
2 Property Tax.	-	3,947.22
Sub-Total	1,022.16	3,947.22
7. Repair and Maintenance - Distribution		
1 Distribution	0.64	169.97
2 Water	4,060.82	-
3 Bottling Plant	-	-
4 Building and Road (IW rev Works)	-	240.25
5 Sewerage	1,484.22	-
6 Pumping Stations	12,083.07	-
Sub-Total	17,628.75	410.21

Delhi Jal Board

Notes to Income and Expenditure Account

Particulars	For the year ended March 31, 2010 (Rs) In Lakhs	For the year ended March 31, 2009 (Rs) In Lakhs
8. Other Administration Expenses		
1 Raw Water charges	1,470.03	1,118.02
2 Chemical consumed	1,127.44	2,224.56
3 Stores and Spares consumed	477.04	559.34
4 Cess to CPCB	425.98	-
5 Other Inventory consumed	5.27	9.54
6 GIA-Revenue works	-	-
7 Electricity charges	256.75	(216.96)
8 Repair and Maintenance	55.67	17,281.45
9 Other Expenses(P)	-	3.25
10 Others	1,244.13	552.54
11 Advertisement	446.90	1,103.76
12 Telephone, Telex and Fax	182.76	216.59
13 Vehicle Running & Maintenance	283.37	-
14 Fuel & Oil	-	94.09
15 Vehicle Maintenance	-	46.57
16 Vehicle Hire charges	-	149.32
17 Insurance	3.84	3.02
18 Travelling & Conveyance	39.89	27.00
19 Legal & Professional	304.61	-
20 Legal charges	-	82.38
21 Arbitration charges	-	16.64
22 Postage and Telegram	2.87	2.84
23 Meetings & Seminars	14.34	11.59
24 Payment to Auditors	-	-
25 Books & Periodicals	9.86	9.46
26 Payment to Consultants	25.29	1,106.49
27 Payment to Board Members	-	-
28 Donation and Contribution	-	-
29 Horticulture Expenses	21.42	35.45
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	-	-
35 Provision for Bad Doubtful Debts	44.16	(35.00)
36 Adjustment for Inventory	-	-
37 Uniform to staff	-	-
38 Shortage/Excess Inventory	-	-
Sub-Total	6,441.60	24,401.95
Total	57,069.23	68,159.36
Note - 22 Expenditure On Grants, Subsidies		
Total		
Note - 23 Interest		
1 Interest on Borrowings	1,66,345.32	1,41,152.27
2 Other Finance Charges	-	-
3 Repayment of loan	-	-
4 Less: Finance Costs Capitalized	15,413.44	12,449.50
Total	1,50,931.88	1,28,702.77
Depreciation (Net Total at the year end - corresponding to schedule 8)	50,486.86	34,862.28

Notes to Income and Expenditure Account

All fig. in Lacs

	31-Mar-10	31-Mar-10
	(RS)	(RS)

INCOME

Note 12 - Income From Sales

	31-Mar-10	31-Mar-10
1 Sale of Water	0.00	2,223.67
I NDMC	0.00	581.38
II DCB	0.00	1,486.98
III Bulk	54.34	40,891.27
IV Retail (By meter reading)	0.00	3.38
V Sale by Tankers	0.00	42.70
VI Other- Sale of Water Bottle)	0.00	45,232.39
	0.34	
Sub Total	97.04	45,105.15

2 Sewerage Charge

I NDMC	0.00	1,357.52
II DCB	0.00	367.54
III Other Sewerage Charges - Scavenging Tax	0.00	0.58
	0.00	1,725.64
Sub Total	0.00	1,866.19

3 Sale of Sludge/Others

	0.00	1.83
Total	0.34	46,846.95

Note 13 - Grants

1 Central Government

	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2 State Government(Govt of NCT of Delhi)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 Government Agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4 Institutions/Welfare Bodies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 International Organisations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Others/ Intra FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Note 14 - Fees & Subscriptions

1 Income from Fees	0.00	0.30	0.04	1.96	4.53	0.60	7.42
2 Tender Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 Licence / Plumbing Fees	0.00	0.00	1.63	0.00	0.00	0.00	1.63
4 Fee from consumers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 Seminar / Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Subscriptions and others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.30	1.67	1.96	4.53	0.60	9.05
Total	0.00	0.30	1.67	1.96	4.53	0.60	9.05

Note 15 - Income From Sales of Fixed Assets and Investments

1 Profit from Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2 Profit from Sale of Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Note 16 - Income from Royalties and Publications

1	Income from Royalty / Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Note 17 - Interest Earned *

1	Interest Income - Schedule Bank	183.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	183.24
1	In Term Deposit Accounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	In Current Accounts	5.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.84
1	In Savings Accounts	0.15	0.18	0.02	0.91	1.40	0.50	3.16	709.61	0.00	0.00	0.00	709.61
2	Interest on loan to employees	0.00	121.63	416.13	162.47	162.47	0.00	0.00	0.00	0.00	0.00	0.00	709.61
3	Other Interest Income	0.00	121.63	121.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121.63
Total		189.23	121.81	416.14	163.87	163.87	0.50	0.00	0.00	0.00	0.00	0.00	901.85

* No TDS has been deducted on interest income earned during the year, as DB is exempt from paying income tax on it's income.

Note 18 - Other Income

1	Income from Penalty & Fines	0.00	9.29	1.29	1.00	9.38	63.54	84.51
2	Rent on Water Meters	0.00	0.00	0.00	0.00	0.00	57.99	57.99
3	Sale of Scrap and Material	0.00	12.03	-36.88	3.18	0.00	29.35	7.69
4	Income from Rent	129.33	8.51	0.76	7.73	1.35	17.12	164.80
5	Percentage on Deposit Works	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Dividend Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Provisions Written Back	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Other Income	56.82	48.66	86.90	30.86	27.46	215.21	465.90
9	Medical Subscription	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Other Income (Capitalised Cost)	0.00	0.00	12,191.40	0.00	6,806.70	0.00	18,998.09
11	Miscellaneous Receipts (Augmentation Charges)	0.00	0.00	12,243.47	42.75	6,844.89	383.22	19,778.98
Total		186.15	78.50	12,243.47	42.75	6,844.89	383.22	19,778.98

Note 19 - Increase or Decrease in Stock of Finished Goods

Total Income A		375.73	297.65	12,661.10	223.54	7,017.16	47,231.26	67,806.44
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EXPENDITURE

Note 29 - Establishment Expenses

1	Salaries	2,391.72	7,993.92	1,149.85	5,749.16	1,669.89	40,348.99	58,624.93
2	Bonus	0.09	0.13	0.00	0.17	0.00	3.22	3.61
3	Contribution to Pension Funds	7,050.36	49.82	1.01	39.14	26.35	137.47	7,298.15
4	Pension to Employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Gratuity	129.40	286.91	42.20	240.92	35.86	981.43	1,726.73
6	Leave Encashment	54.30	131.09	22.27	103.34	20.52	443.53	775.05
7	Ex Gratia	19.99	84.43	9.84	67.59	12.21	543.54	737.61
8	Staff Welfare	22.48	0.02	0.00	0.03	0.00	0.49	23.02
9	Staff Medical Expenses	158.71	268.32	42.30	265.31	56.70	1,284.32	2,075.65
10	Leave Travel Allowance	14.32	12.71	7.14	13.25	6.93	38.11	92.45
11	Staff Training Expenses	-0.32	0.00	0.00	0.00	0.00	0.25	0.92
12	Stipend to Trainees	0.00	0.72	0.00	0.00	0.00	0.00	0.72
13	Salaries to Deputationist	127.90	0.00	0.00	0.00	0.00	0.00	127.90
14	Wages of Muster Roll Staff	25.20	47.60	4.80	36.85	6.89	355.21	476.55
15	Other Establishment Expenses	101.24	56.04	7.60	42.31	15.11	337.37	559.68
16	Plant Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	Other contractual staff	22.95	47.22	7.06	19.27	3.60	9.28	109.37
18	Oil and Soap to Staff	0.00	16.60	0.02	12.87	0.35	85.89	115.72
19	Employer's contribution to CPF	0.42	2.54	0.22	3.36	0.34	14.28	21.15
	Less: Capitalised/Transferred Administrative and Supervision Costs							0.00
	Total	10,046.31	-1,559.02	7,442.44	186.85	4,288.75	-2,392.05	18,073.29
		12.46	9,967.08	-6,154.15	6,394.72	-2,439.02	46,914.82	54,695.91

Note 21 - Other Administration Expenses

1. Power & Fuel												
	1	Power	0.00	15,276.98	0.00	4,898.72	0.00	11,060.15	31,235.84	0.00	0.00	0.00
	2	Fuel consumed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,060.15	31,235.84	0.00
		<u>Sub-Total</u>	0.00	15,276.98	0.00	4,898.72	0.00	11,060.15	31,235.84	0.00	0.00	0.00
2. Repair and Maintenance-Water												
	1	Building and Road	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2	Tanks, Channels and Conduit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3	Inake Pumps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4	Maintenance of various Plants	0.00	0.00	0.00	2.29	0.00	568.54	570.83	0.00	0.00	0.00
	5	River Works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	6	Reservoirs and Mains	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7	RCC wells and Tube wells	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8	Booster Pumping Stations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9	Workshop	0.00	0.00	0.00	2.29	0.00	568.54	570.83	0.00	0.00	0.00
		<u>Sub-Total</u>	0.00	0.00	0.00	2.29	0.00	568.54	570.83	0.00	0.00	0.00
3. Repair and Maintenance-Sewerage												
	1	Building and Road	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2	Trunk Sewers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3	Sewage Pumping Stations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4	Disposal works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5	Workshop	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	6	Gas Supply Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7	Gas Booster Station	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8	Oxidation ponds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<u>Sub-Total</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Printing & Stationery												
	1	Stationery	51.46	3.14	2.38	3.21	3.06	92.41	155.66	0.00	0.00	0.00
	2	computer consumable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<u>Sub-Total</u>	51.46	3.14	2.38	3.21	3.06	92.41	155.66	0.00	0.00	0.00
5. Rent & Hire Charges												
	1	Rent	0.00	0.00	0.00	0.00	0.00	14.39	14.39	0.00	0.00	0.00
	2	Hire charges	0.00	0.00	0.00	0.00	0.00	14.39	14.39	0.00	0.00	0.00
		<u>Sub-Total</u>	0.00	0.00	0.00	0.00	0.00	28.78	28.78	0.00	0.00	0.00
6. Rates & Taxes												
	1	Rates and Taxes	1,022.16	0.00	0.00	0.00	0.00	0.00	1,022.16	0.00	0.00	0.00
	2	Property Tax.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<u>Sub-Total</u>	1,022.16	0.00	0.00	0.00	0.00	0.00	1,022.16	0.00	0.00	0.00
7. Repair and Maintenance - Distribution												
	1	Distribution	0.00	0.00	0.00	0.00	0.00	0.64	0.64	0.00	0.00	0.00
	2	Water	0.00	1,617.17	0.00	0.00	0.00	2,443.64	4,060.82	0.00	0.00	0.00
	3	Boiling Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4	Building and Road (for new works)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5	Sewerage	0.00	0.00	0.00	0.00	0.00	475.74	1,484.22	0.00	0.00	0.00
	6	Pumping Stations	136.58	1,275.16	323.84	3,617.12	4,47.27	6,283.09	12,083.07	0.00	0.00	0.00
		<u>Sub-Total</u>	136.58	2,892.34	323.84	4,625.60	4,47.27	9,203.12	17,828.75	0.00	0.00	0.00

B. Other Administration Expenses

1	Raw Water charges	0.00	1,470.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,470.03
2	Chemical consumed	0.00	917.74	0.00	13.07	0.00	196.63	0.00	1,127.44	0.00	1,127.44
3	Stores and Spares consumed	0.00	84.55	0.00	289.95	0.00	102.54	0.00	477.04	0.00	477.04
4	Cost to CPGB	0.00	0.00	0.00	0.00	0.00	425.98	0.00	425.98	0.00	425.98
5	Other Inventory consumed	0.00	0.00	0.00	3.58	0.00	1.69	5.27	0.00	0.00	5.27
6	GIA-Revenueus works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Electricity charges	-2.03	221.77	-2.04	8.88	1.39	28.79	27.18	256.75	0.00	256.75
8	Repair and Maintenance	26.41	0.33	0.42	0.68	0.66	0.66	55.67	55.67	0.00	55.67
9	Other Expense(s)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Others	0.00	218.22	0.00	0.00	0.00	638.96	1,244.13	1,244.13	0.00	1,244.13
11	Advertisement	169.32	0.00	10.88	176.64	30.11	638.96	1,244.13	1,244.13	0.00	1,244.13
12	Telephone, Telex and Fax	295.60	2.73	29.49	27.21	20.36	71.50	446.90	446.90	0.00	446.90
13	Vehicle Running & Maintenance	42.93	24.28	5.31	13.31	5.69	91.24	182.76	182.76	0.00	182.76
14	Fuel & Oil	5.32	31.60	17.81	24.74	19.66	184.24	293.37	293.37	0.00	293.37
15	Vehicle Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	Vehicle Hire charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	Travelling & Conveyance	0.65	0.00	0.00	0.00	0.00	3.19	3.84	3.84	0.00	3.84
19	Legal & Professional	13.07	5.67	1.59	5.09	7.03	12.04	39.89	304.61	0.00	304.61
20	Legal charges	146.31	0.00	15.06	136.04	0.00	0.00	0.00	0.00	0.00	0.00
21	Arbitration charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	Postage and Telegram	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Meetings & Seminars	1.44	0.20	0.16	0.15	0.25	0.65	2.87	14.34	0.00	14.34
24	Payment to Auditors	14.02	0.00	0.08	0.00	0.24	0.00	0.00	0.00	0.00	0.00
25	Books & Periodicals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Payment to Consultants	9.43	0.06	0.06	0.05	0.10	0.16	9.86	25.29	0.00	25.29
27	Payment to Board Members	25.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Dormition and Contribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Horticulture Expenses	0.00	19.12	1.29	1.01	0.00	0.00	21.42	21.42	0.00	21.42
30	Loss on Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Loss on Revaluation of Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Loss on Sale of Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Loss on Revaluation of Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Bad Debts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Provision for Bad Doubtful Debts	44.16	0.00	0.00	0.00	0.00	0.00	44.16	44.16	0.00	44.16
36	Adjustment for Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37	UNIFORM TO STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38	Shortage/Excess Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sub-Total	791.93	2,996.30	80.11	700.38	114.45	1,758.44	6,441.60	6,441.60	0.00	6,441.60
	Total	2,002.12	21,166.76	406.33	10,230.20	564.78	22,697.05	57,069.23	57,069.23	0.00	57,069.23

Note 22 - Expenditures on Grants/Subsidies

Total

0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Note 23 - Interest

- 1 Interest on Borrowings
- 2 Other Finance Charges
- 3 Repayment of loan
- 4 Less: Finance Costs Capitalized

Total

0.00	42,803.13	0.00	28,988.63	0.00	94,573.56	1,663,345.32
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	8,024.09	0.00	5,674.55	0.00	1,714.30	15,413.44
0.00	34,779.04	0.00	23,294.08	0.00	92,858.76	1,509,931.88

Depreciation (Net Total at the year end - corresponding to schedule 8)

10,452.28	8,798.27	9,847.65	8,293.51	6,073.77	7,021.38	50,486.86
12,466.86	74,713.15	4,099.83	48,212.51	4,199.52	1,69,492.01	3,13,183.87

Total Expenditure - II

DELHI JAL BOARD
SECTOR-WISE INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2010

All Fig in Lakhs

				Drainage Construction Current Year 2009-10 (Rs)	Maintenance Current Year 2009-10 (Rs)	Total Current Year 2009-10 (Rs)		
INCOME								
Income from Sales/Services	12	0.34	97.04	(0.18)	168.54	3.87	46,846.95	47,116.56
Grants/Subsidies	13	-	-	-	-	-	-	-
Fees/Subscription	14	-	0.30	1.67	1.96	4.53	0.60	9.05
Income from Investments (Income on Investment form earmarked/endorw, funds transferred to Funds)	15	-	-	-	-	-	-	-
Income from Royalty, Publication etc	16	-	-	-	-	-	-	-
Interest earned	17	189.23	121.81	416.14	10.29	163.87	0.50	901.85
Other Income	18	186.15	78.50	12,243.47	42.75	6,844.89	383.22	19,778.98
Increase/(decrease) in stock of finished goods and works-in Progress	19	-	-	-	-	-	-	-
TOTAL (A)		375.73	297.65	12,661.10	223.54	7,017.16	47,231.26	67,806.44
EXPENDITURE								
Establishment Expenses	20	12.46	9,967.08	(6,154.15)	6,394.72	(2,439.02)	46,914.82	54,695.91
Other Administrative Expenses etc	21	2,002.12	21,168.76	406.33	10,230.20	564.78	22,697.05	57,069.23
Expenditure on Grants,Subsidies etc	22	-	34,779.04	-	23,294.08	-	92,858.76	1,50,931.88
Interest	23	-	-	-	-	-	7,021.38	50,486.86
Depreciation(net total at the year end-corresponding to schedule 8)		10,452.28	8,798.27	9,847.65	8,293.51	6,073.77	7,021.38	50,486.86
TOTAL (B)		12,466.86	74,713.15	4,099.83	48,212.51	4,199.52	1,69,492.01	3,13,183.87
Balance being excess of Income over expenditure(A-B)		(12,091.13)	(74,415.49)	8,561.27	(47,988.96)	2,817.64	(1,22,260.75)	(2,45,377.43)
Transfer to Special Reserve (specify each)		-	-	-	-	-	-	-
Transfer to/ from General Reserve		(12,091.13)	(74,415.49)	8,561.27	(47,988.96)	2,817.64	(1,22,260.75)	(2,45,377.43)
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		(12,091.13)	(74,415.49)	8,561.27	(47,988.96)	2,817.64	(1,22,260.75)	(2,45,377.43)
Significant Accounting Policies	24							
Contingent Liabilities and Notes on Accounts	25							

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Fixed Assets

As on

31.3.2010

NOTES FORMING PART OF BALANCE SHEET AT 31.3.2010
 Note 8 - Fixed Assets

Fixed Assets- DELHI JAL BOARD

All Fig in Lakhs

Particulars	Gross Block				Depreciation				Net Block	
	Cost/valuation as at beginning of the year	Additions during the year	deduction during the year	Cost/Value at the year end	At the beginning of the year	addition during the year	On deduction during the year year end	Total up to the year end	As at the current year end	As at the previous year end
A. FIXED ASSETS										
1 LAND	1,14,095.67	88.94	-	1,14,184.61	-	-	-	-	1,14,184.61	1,14,095.67
(a) Freehold	-	-	-	-	-	-	-	-	-	-
(b) Leasehold	-	-	-	-	-	-	-	-	-	-
2 BUILDINGS	5,44,189.35	51,544.15	-	5,95,733.50	48,711.92	11,468.49	-	60,180.41	5,35,553.09	4,95,477.44
a) on Freehold land	-	-	-	-	-	-	-	-	-	-
b) on Leasehold land	-	-	-	-	-	-	-	-	-	-
c) Ownership Flats/Premises	-	-	-	-	-	-	-	-	-	-
3 Plant & Machinery	72,097.10	11,952.29	-	84,049.40	8,714.45	2,740.13	-	11,454.58	72,594.81	63,382.65
4 Furniture & Fixtures	413.47	99.24	-	512.71	135.84	47.71	-	183.55	329.16	277.63
5 Vehicles	2,860.06	16.75	6.32	2,870.49	1,227.14	243.94	-	1,471.08	1,399.41	1,632.93
6 Office Equipment	591.24	223.38	0.01	814.61	124.30	52.57	-	176.87	637.74	466.95
7 Tools & Equipment	1,960.70	443.77	-	2,404.47	273.31	189.91	-	463.22	1,941.25	1,687.38
8 Electrical Installations	21,092.32	352.21	-	21,444.53	10,801.55	2,131.00	-	12,932.55	8,511.98	10,290.77
9 I.T. Infrastructure	1,242.47	34.21	-	1,276.68	362.74	126.38	-	489.11	787.56	879.74
TOTAL	7,58,542.40	64,754.94	6.34	8,23,291.00	70,351.25	17,000.13	-	87,351.38	7,35,939.62	6,88,191.16
B. Capital Works -in- Progress	1,76,284.77	2,21,100.96	1,28,598.88	2,68,785.85	91,753.64	33,486.72	-	1,25,240.36	1,43,545.48	84,531.13
Total	9,34,827.17	2,85,855.89	1,28,606.22	10,92,076.85	1,62,104.88	50,486.86	-	2,12,591.74	8,79,485.11	7,72,722.29

Fixed Assets- Administration

1 Land	36,609.29	-	-	36,609.29	835.86	270.22	-	-	1,106.07	36,609.29	36,609.29
2 Buildings & Civil Structures	13,510.77	-	-	13,510.77	22.90	10.53	-	-	33.42	12,404.69	12,674.91
3 Plant & Machinery	300.74	-	-	300.74	80.81	24.11	-	-	104.93	267.32	277.85
4 Furniture & Fixtures	220.90	34.69	-	255.59	96.76	25.48	-	-	122.23	150.67	140.09
5 Vehicles	296.24	5.97	1.22	300.98	81.04	28.55	-	-	109.58	178.75	199.48
6 Office Equipment	363.08	-	-	363.08	18.36	3.41	-	-	21.77	283.57	287.04
7 Tools & Equipment	34.10	-	-	34.10	157.17	43.68	-	-	200.85	12.33	15.73
8 Electricals Installations	433.99	9.10	-	443.08	1,292.89	405.97	-	-	1,698.86	242.23	276.82
9 IT Infrastructure	51,769.10	79.83	1.22	51,847.71	46,700.96	10,046.31	-	-	56,747.27	50,148.85	50,476.21
Total	133,646.88	10,484.80	10,503.40	133,646.88	47,993.85	10,452.28	-	-	58,446.13	70,412.76	(60,347.84)
B.Capital Works -In- Progress											
Total	38,122.22	10,564.63	10,504.63	38,182.22						(20,263.91)	(9,871.63)

Fixed Assets- Water Bulk

1 Land	13,284.23	-	-	13,284.23	6,904.03	1,392.84	-	-	8,296.87	13,284.23	13,284.23
2 Buildings & Civil Structures	66,319.31	6,341.14	-	72,660.45	1,657.18	416.07	-	-	2,073.25	64,363.58	59,415.28
3 Plant & Machinery	11,589.54	391.06	-	11,980.60	10.17	3.61	-	-	13.78	9,907.35	9,932.36
4 Furniture & Fixtures	25.50	14.34	-	39.83	136.68	50.00	-	-	186.68	26.05	15.32
5 Vehicles	585.46	4.75	1.86	588.35	3.46	1.55	-	-	5.01	401.67	448.78
6 Office Equipment	20.70	-	-	20.70	98.99	57.06	-	-	156.05	15.69	17.24
7 Tools & Equipment	484.95	306.82	-	791.76	2,078.68	402.77	-	-	2,481.46	635.71	385.96
8 Electricals Installations	3,930.79	147.01	-	4,077.80	20.01	9.30	-	-	29.31	1,596.34	1,852.10
9 IT Infrastructure	91.31	1.85	-	93.16	10,909.20	2,333.20	-	-	13,242.40	90,294.48	85,422.57
Total	96,331.77	7,206.97	1.86	1,03,536.88	20,452.27	6,465.07	-	-	26,917.35	18,901.66	15,631.27
B.Capital Works -In- Progress											
Total	36,083.54	24,897.56	15,162.09	45,819.00	31,361.47	8,798.27	-	-	40,159.75	1,09,196.14	1,01,053.84

Fixed Assets- WORKS CONSTRUCTION

1 Land	1,760.51	7.32	-	1,767.83	2,861.07	1,686.24	-	-	4,547.31	1,767.83	1,760.51
2 Buildings & Civil Structures	74,998.07	15,749.39	-	90,747.46	1,648.43	650.85	-	-	2,299.27	86,200.16	72,137.00
3 Plant & Machinery	18,188.10	750.49	-	18,938.59	1.48	0.26	-	-	1.74	16,639.32	16,539.68
4 Furniture & Fixtures	2.63	-	-	2.63	4.38	0.73	-	-	5.12	0.89	1.16
5 Vehicles	8.62	-	-	8.62	2.30	0.65	-	-	2.95	3.51	4.24
6 Office Equipment	8.62	-	-	8.62	1.54	0.35	-	-	1.88	2.21	6.32
7 Tools & Equipment	4.09	-	-	4.09	147.49	60.54	-	-	208.03	457.79	2.56
8 Electricals Installations	520.83	144.99	-	665.82	14.88	5.60	-	-	20.48	457.79	373.34
9 IT Infrastructure	55.99	-	-	55.99	4,681.55	2,405.22	-	-	7,086.77	35.51	41.11
Total	95,547.47	16,652.19	-	1,12,199.66	(62.96)	7,442.44	-	-	7,379.48	1,05,112.89	90,865.92
B.Capital Works -In- Progress											
Total	75,534.63	78,080.01	24,598.98	1,29,015.66	4,618.60	9,847.65	-	-	14,466.25	1,21,636.17	75,597.59
Total	1,71,082.10	94,732.21	24,598.98	2,41,215.32	4,618.60	9,847.65	-	-	2,26,799.07	1,66,463.50	

Fixed Assets- Sewerage Bulk

1 Land	51,900.57	-	51,900.57	-	3,805.37	693.67	-	4,499.04	51,900.57	51,900.57
2 Buildings & Civil Structures	34,287.78	662.02	34,949.80	-	3,159.69	726.39	-	3,886.08	30,450.75	30,482.40
3 Plant & Machinery	20,282.64	1,181.54	21,464.18	-	12.21	5.86	-	18.07	17,578.09	17,122.95
4 Furniture & Fixtures	58.64	-	58.64	-	17.95	17.95	-	116.40	40.57	46.44
5 Vehicles	208.36	4.86	213.17	0.06	98.45	17.95	-	17.71	96.77	109.92
6 Office Equipment	66.86	24.26	91.12	-	6.03	6.03	-	102.70	73.41	55.18
7 Tools & Equipment	332.77	-	332.77	-	74.42	28.29	-	102.70	230.07	258.35
8 Electricals Installations	9,315.35	22.35	9,337.70	-	5,011.92	933.09	-	5,945.00	3,392.69	4,303.43
9 I.T. Infrastructure	206.15	4.53	210.69	-	36.51	20.82	-	57.34	153.35	169.64
Total	1,16,659.12	1,899.57	1,18,558.63	0.06	12,210.25	2,432.11	-	14,642.36	1,03,916.27	1,04,448.87
B.Capital Works -In- Progress	17,858.74	25,566.37	31,530.33	11,894.77	9,668.67	5,861.40	-	15,530.07	16,000.26	8,190.07
Total	1,34,517.86	27,465.94	1,50,088.96	11,894.83	21,878.92	8,293.51	-	30,172.43	1,19,916.53	1,12,638.94

Fixed Assets- Drainage Construction

1 Land	2,935.86	81.62	3,017.48	-	4,062.55	1,239.28	-	5,301.84	3,017.48	2,935.86
2 Buildings & Civil Structures	56,067.05	11,354.79	67,421.84	-	443.10	512.87	-	955.97	62,120.00	52,004.50
3 Plant & Machinery	10,726.50	7,914.98	18,641.48	-	8.30	1.48	-	9.78	17,685.51	10,283.40
4 Furniture & Fixtures	14.80	-	14.80	-	5.31	0.89	-	6.20	5.02	6.50
5 Vehicles	10.45	-	10.45	-	5.70	3.66	-	9.36	4.25	5.14
6 Office Equipment	29.64	59.01	88.65	-	1.09	0.93	-	2.02	79.29	23.94
7 Tools & Equipment	10.26	1.89	12.15	-	23.73	3.66	-	27.39	10.13	9.17
8 Electricals Installations	36.63	-	36.63	-	79.28	22.24	-	101.52	9.23	12.90
9 I.T. Infrastructure	208.07	16.59	224.66	-	22.24	22.24	-	27.39	123.14	128.79
Total	70,039.26	19,428.87	89,468.13	-	4,629.07	1,785.01	-	6,414.08	83,054.05	65,410.19
B.Capital Works -In- Progress	13,005.86	47,251.57	34,757.63	25,459.80	35.95	4,288.75	-	4,324.71	30,472.92	12,969.90
Total	83,045.11	66,680.44	1,24,265.76	25,459.80	4,665.02	6,073.77	-	10,738.79	1,13,526.97	78,380.09

Fixed Assets- Maintenance

1 Land	7,605.22	17,436.81	3,16,443.18	-	30,243.04	6,186.25	-	36,429.29	7,605.22	7,605.22
2 Buildings & Civil Structures	2,99,006.38	1,714.22	12,723.80	-	1,783.15	423.43	-	2,206.58	2,80,013.90	2,68,763.34
3 Plant & Machinery	11,009.58	50.21	141.21	-	22.87	12.38	-	35.25	10,517.22	9,226.43
4 Furniture & Fixtures	91.00	-	1,748.92	-	885.56	148.89	-	1,034.45	105.96	68.13
5 Vehicles	1,750.93	1.17	212.37	3.19	20.13	12.13	-	32.26	714.47	865.37
6 Office Equipment	102.35	110.03	1,263.69	0.01	97.28	103.29	-	200.56	180.11	82.22
7 Tools & Equipment	1,128.62	135.07	7,292.49	-	3,521.37	727.53	-	4,248.90	1,063.13	1,031.35
8 Electricals Installations	7,254.64	37.85	249.11	-	54.89	24.73	-	79.62	3,043.59	3,733.26
9 I.T. Infrastructure	246.97	2.14	-	-	-	-	-	-	169.49	192.08
Total	3,28,195.69	19,487.50	3,47,679.99	3.20	36,628.28	7,638.63	-	44,266.91	3,03,413.08	2,91,567.41
B.Capital Works -In- Progress	47,448.88	34,820.65	41,288.70	40,980.82	14,958.73	(617.25)	-	14,341.48	26,947.22	32,490.14
Total	3,75,644.56	54,308.15	40,968.02	40,980.82	51,587.02	7,021.38	-	58,608.39	3,30,360.30	3,24,057.55

Significant Accounting
Policies
and
Notes on Accounts

**Significant Accounting Policies and Notes on Accounts
For the year ended on 31st March 2010**

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
- 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, which are fully recognized as income in the year of receipt, irrespective of its utilization.

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

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

Further

- i) Depreciation has been charged on 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.

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 a old matter and the complete detail of the same are not available assets amounting to Rs. 45.96 lacs are accounted for on the basis valuation of an expert outside agency.
- iii) Capitalization of assets constructed/completed during the year are based on completion certificate issued by the engineers/competent authority of respective 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
4	FURNITURE & FIXTURES	includes - Furniture & Fixtures -Fans & Air Conditioners Coolers etc.
5	ELECTRICAL INSTALLATIONS	Public Water Hydrants, Tube Well
6	OFFICE EQUIPMENTS	General Office Equipments
7	IT INFRASTRUCTURE	includes -Computers -Servers - IT equipments
8	TOOLS & EQUIPMENTS	includes -Water Meter -Work shop machines & equipments - Tools
9	VEHICLES	Vehicles

- vi) Updation of Fixed Assets record is under process, due to large number of divisions and number of Fixed Assets items, Board has issued the instructions to the divisions to conduct the physical verification of Fixed Assets in phased manner.
- vii) Land includes 8500 square meters valuing Rs.534.00 lakhs is under encroachment. Board is under process to evacuate the land through legal courses.
- viii) Liability on account of property tax on vacant land towards MCD till March 2004 has not been ascertained and provided as the Board is the opinion that the amount is not payable.

Depreciation

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

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

Current Assets Loans & Advances

Bank Balances

- i) There were about 260 operative bank accounts maintained at Divisions and Head office. Bank accounts are reconciled and unmatched entries as per bank statements vis-à-vis books of accounts are identified and the rectification entries are passed to the extent possible, further unmatched entries are transferred to separate account viz. "Bank Adjustment General Account". Under a continuous process of rectification and reconciliation board is passing the entries on regular basis as and when entries reach to reconciliation stage.
- ii) Balance in FDRs with banks as on 31st March 2010 are certified by Management.

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.

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 debtors at the year end has been provided for bad and doubtful debts.

Loans & Advances

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

LIABILITIES

Loan from Government

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

Current Liabilities

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

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

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

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Employee benefits

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

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


- A) Claims against the DJB not acknowledge as debts Rs.3250 Lacs.
- B) 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.
- C) Estimated amount of contracts remaining to be executed on capital account and not provided for Rs.2, 32,949 Lacs.


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


(Neera) Semwal (IAS)
Director (F&A)
Delhi Jal Board


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