### NEERAJ SEMWAL, I.A.S ADDLCEO & DIRECTOR (FINANCE & ACCOUNTS)



### **DELHI JAL BOARD**

Govt. of NCT of Delhi Varunalaya Phase-II, Karol Bagh, New Delhi-110005

Tel: (O):91-11-23558450 91-11-23620509

E-mail: addlceo.djb@nic.in directorfa.djb@nic.in

Ao(84A) D.O. No. DJB/Dir. (F&A)/2016/332.137

Dated: 5th July, 2016

### Respected Madam,

As per Section 70 of the Delhi Water Act, 1998 the Delhi Jal Board has to maintain proper accounts and prepare annual statement of accounts in Performa as may be prescribed by the Government in consultation with the Comptroller and Auditor General (CAG) of India.

The Financial Statement for the year 2010-11 alongwith significant Accounting Policies and Notes on Accounts are enclosed herewith for certification as finalized by the Chartered Accountant's firm.

Accounts for the year 2011-12 are at the stage of finalization. It will be submitted very shortly.

Encls: As above.

Yours sincerely,

(Neeraj Semwal), AS Addl. Chief Executive Officer

Ms. Dolly Chakrabarty
Pr. Accountant General (Audit), Delhi
A.G.C.R. Building, I.P. Estate,
New Delhi-110002

### Copy for kind information to:

 Principal Secretary (Finance), Govt. of NCT of Delhi Delhi Secretariat, I.P. Estate, New Delhi.

Principal Secretary (UD), Govt. of NCT of Delhi Delhi Secretariat, I.P. Estate, New Delhi.

 Controller of Accounts (Audit), Directorate of Audit, Govt. of NCT of Delhi, 4<sup>th</sup> Level, C-Wing, Delhi Secretariat, I.P. Estate, New Delhi.

 Director (Planning) Govt. of NCT of Delhi, Delhi Secretariat, I.P. Estate, New Delhi.

5. Chief Executive Officer, Delhi Jal Board

100% Natural, 0% Replaceable

Addl. Chief Executive Officer

स्वच्छ भारत एक कद्म स्वच्छता की ओर

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# OFFICE OF THE SECRETARY DELHI JAL BOARD VARUNALAYA PHASE-II, KAROL BAGH, NEW DELHI – 110 005.

No.: DJB/Secy.DJB/Meeting Asstt./2016/ Dated: .08.2016

The Delhi Jal Board vide Resolution No. 289 DJB dated
15.06.2016 (127th meeting) duly confirmed on 29.08.2016 (128th)

meeting) has ratified/apprised/approved/referred back/accepted information referred to C.E.O. for report, the proposal as contained in CE( ) Director (Fra) (Bra) (Bra) (Preamble 2016) (40 dated 25-4-16) vide Item No. Admn. - 97 Regarding Balance Sheet of Delhi Jal Board as on 31-03-2011.

Resolution No. <u>289</u> /DJB dated- <u>15.06.2016</u> in original approved in the meeting of the Board/through circulation, is accordingly sent herewith for further necessary action and to intimate the action taken on the decision of Board within seven days for information and record of the Board.

Encl: As above.

DJB OFFICE OF THE

Diary No. 899

Date 91-9-2a | b

Director (FM)

Director (F & A)

C.ARVIND

SECRETARY, DJI

Combined Speed

Afr (3 HA)

2 1 1 8 1 P

Copy of Resolution No. 389 Item No. 97

Meeting No. 127 of the Delhi Jal Board held on 15-6-16

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

No. DJB/B&A/2016/4 o Dated: 2.5.-4-16.

ITEM No. Adum - 97.
Dated: 12-05-14

Subject: Balance sheet of Delhi Jal Board as on 31st March, 2011

### **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:

SI. 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	Submitted to CAG for certification
4.	2010-11	Completed	To be submitted to CAG after approval of Board
5.	2011-12	Under preparation	Will be finalized after auditing of accounts of 2010-11

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 2010-11 are placed before the Board for approval before these are sent to CAG for audit. The draft Balance sheet for 2011-12 is under

Preparation and observation made by CAG in the balance sheet for the year 2010-11 will be incorporated in the balance sheet for the year 2011-11. Balance sheet for the year 2012-13 onwards will be prepared only after taking into consideration the closing balance of previous years.

### **PROPOSAL**

DJB's Balance sheet as on 31st March, 2011 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 2010-11 so that it could be set to CAG for Audit please.

(K.S. Sharma) --Director (Einance & Accounts)

Secretary Delhi Jal Board

### 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/2016/ 40 Dated: ユニニュリニュラッパ

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D-IOffical Dir(F& 4) doc

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The Board is requested to approve the Balance sheet for the year 2010-11 scould be set to CAG for Audit please.

(K.S. Sharma)

Secretary Delhi Jal Board To, Accounts Officer (B&A) Varunalaya, Phase – II Karol Bagh, New Delhi

Sub: Finalization of Balance sheet 2010-11

Sir,

For finalization of Balance Sheet for the year 2010-11 we need following information.

(A) <u>Details of</u>	Land				
as on dated	Area of Land under possession of DJB	Area of Land for which title deed yet to be executed	Area Under encroachment	Area of Land held as vacant Land	Area of Land on which superstructures have built
31.03.2011		,	1		

(B) Details of Claims

Details of claims against the DJB not acknowledge as debts as on 31.03.2011. Claims pending in court for which liability to pay an amount is probable as on 31.03.2011 (i.e. the claims against which should be acknowledge as debt/provision should be made)

(C) Details of Capital Commitments

Estimated amount of contracts remaining to be executed on capital account and not provided for as on 31.03.2011

(D) Age-wise details of Debtors/Party wise as on 31.03.2011

 ${\it SDC}$  (E) MIS reports prepared by Payroll showing Employee Costs for the year 2010-11 onwards.

We request you to expedite the matter and make us the information available at the earliest to enable us to prepare draft balance sheet as desired.

Thanking you,

For-M. Verma & Associates

## GOVT. OF N.C.T. OF DELHI : DELHI JAL BOARD OFFICE OF THE DY. DIR. (FINANCE & ACCOUNTS)-II VARUNALAYA PHASE-II, KAROL BAGH, NEW DELHI-110 005

No. DJB/AO(B&A)/2016/ 2-18 10 22

Date: 11th February, 2016

Subject: Regarding finalization of Balance sheet for the year 2010-11

Please refer to the letter dated 3.02.2016 on the above cited subject received from Chartred Accountant firm M/s M. Verma & Associates.

In this ragard, you are therefore requested to provide the information pertaining to your section with in three days, so the work of preparation of Balance sheet may be completed.

(Jasyir Singh) Dy. Director (F&A)-II

Encl.: As above

DOR/AC (L&E)

EE (EDP) Cell/ Low officer

Copy forwarded for kind information to:

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

v
DAOfficeADy, Dir (F&A)-II

### DJB's

### **BALANCE SHEET**

AS ON

31<sup>st</sup> March, 2011



Delhi Jal Board

Balance sheet as at March 31, 2011

· · · · · · · · · · · · · · · · · · ·	Note No.	Current Year as at March 31, 2011 Rs. (In Lakhs)	Previous Year as at March 31, 2010 Rs. (In Lakhs)
Corpus/Capital Fund and Liabilities		-	
Corpus/ Capital Fund	4		· ·
Reserve and Surplus	1	(14,94,496.56)	(12,34,451.59)
Earmarked/Endowment Funds	2	5,299.89	3,621.39
Secured Loans and Borrowings	3	61,127.33	60,930.27
Unsecured Loans and Borrowings	4	-	-0,330.27
Deferred Credit Liabilities	5	20,90,797.24	17,59,314.24
Current Liabilities and Provisions	6	-	17,00,014.24
Total	7	3,93,220.78	3,86,495.47
	<del>-</del>	10,55,948.68	9,75,909.77
Assets			
ixed Assets (including CWIP)			
nvestment-From Earmarked/Endowment Funds	8	9,44,628.80	8,79,485.11
nvestment-Others	9	-	0), 3,403.11
	10	-	-
Current Assets, Loan, Advances etc Aiscellaneous Expenditure	11	1,11,319.88	06.434.63
to the extent parameter		, =,===100	96,424.67
to the extent not written off or adjusted) otal			•
		10,55,948.68	9,75,909.77
gnificant Accounting Policies			5,75,303.77
ontingenty Liabilities and Notes on Accounts	24		
A Libourties and Notes on Accounts	25		
' <b>/</b>		1.3	

Member (Dvainage)

S Naiyer Ali Najmi (IRS) Member (Finance)

RS Tyagi (Nater Supply)

Dr. Jayadev Sarangi(IAS) Member (Admin)

Director (Finance)

Date: Place: New Delhi

### Income and Expenditure

FOR THE

YEAR

**ENDED** 

2010-11

Delhi Jal Board

Income & Expenditure Account for the year ended March 31, 2011

PARTICULARS	Note	Current Year 2010-11	Previous Year 2009-10
		Rs. (in Lakhs)	Rs. (In Lakhs)
INCOME		, , ,	
Income form Sales/Services	12	95,223.27	47,116.56
Grants/ Subsides	13	<del>-</del>	-
Fees/ Subscription	14	3.52	9.05
Income from Investments	15		-
Income from Royalty, Publication etc	16	-	•
interest earned	17	692.13	901.85
Other Income	18	8,610.25	19,778.98
Increase/(decrease) in stock of finished goods and works-in		ř	
Progress	19	-	-
TOTAL (A)		1,04,529.17	67,806.44
			<del></del>
EXPENDITURE			
Establishment Expenses	20	60,481.45	54,695.91
Other Administrative Expenses etc	21	63,353.41	57,069.23
Expenditure on Grants, Subsidies etc	22	-	-
Interest	23	1,94,276.70	1,50,931.88
Depreciation	8	46,462. <u>57</u>	50,486.86
TOTAL (B)		3,64,574.13	3,13,183.87
		(2,60,044.96)	(2,45,377.43)
Balance being excess of Income over expenditure(A-B)			
Transfer to Special Reserve (specify each)		-	
Transfer to/ from General Reserve		-	-
Balance being Surplus/(Deficit) carried to Corpus/Capital		(2,60,044.96)	(2,45,377.43)
Fund		(2,00,000,000)	(=, :=,=::::=)
Significant Accounting Policies	24	•	
Contingent Liabilities and Notes on Accounts	25		<u> </u>

Member (Drainage)

S Naiyer Ali Najmi (IRS) Member (Finance)

RS Tyagi (\) (\) Member (Water Supply) Dr. Jayadev Sarangi(IAS)
Member (Admin)

K Sisharma Sirector (Finance)

Date:

Place: New Delhi

Schedule

forming

part of

Balance Sheet for

the year 2010-11

Defhi Jal Board Notes forming part of balance sheet as at March 31, 2011

·		
	Current Year 10 199	Previous Year
	as at March 31, 1911	as at March 31, 2010
	Rs; (in (akhs)	His (in Lakhs)
Note 1 - Corpus/Capital Fund:		
Balance at at the beginning of the year	(1,234,451.59)	(954,074.17)
Add: Contributions towards Corpus/Capital Fund		
Deduct: Balance of net Expenditure transferred form the income and Expenditure Account	(260,044.96)	(280,377.43)
Balance at at the end of the year	(1,494,496.56)	(1,234,451.59)
Note 2 - Reserve and Surplus		
1. Capital Reserve		
As per last Account Addition during the year	<del>-</del>	- -
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		Ξ.
4. Development charges reserve:		
As per last Account	3,621.39	2,159.25
Addition during the year	1,678.50	1,462.14
Less: Deductions during the year	-	-
Subtotal	5,299.89	3,621.39
Total	5,299.89	3,621.39
	2,23,03	5,022.00

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### Delhi Jai Board

otes forming part of balance sheet as at March 31, 2011	4		
the All			Prévious Year
		os at March 31, 2011 1997 as Rt. (In Caldle) (September 1997)	at March 31, 2010 Rs. (in Lakha)
			trat (iti resola) 27 mil.
ote 3 - Earmarked/Endowment Funds			
Opening balance of the Funds		60,930.27	52,492.0
) Additions to the funds	•		
1 Donations/grants		42,464.83	26,189.5
2 Income from Investment made on account of funds			20,105.
3 Other addition (specify nature)		_	
· · · · · ·	Total (a+b)	103,395,09	78,681.6
) Utilization/Expenditure towards objectives of funds		===,	10,002.0
1 Capital Expenditure		_	_
I Fixed Assets			_
II Others (Water Supply Unauthorized Colonies)		42,267.76	17,751.5
Total		42,267.76	17,751,3
		(2,227.110	17,751,
2 Revenue Expenditure			
I Salaries, Wages and Allowances etc		_	_
II Rent		_	_
III Other Administrative expenses		_	
		-	•
	Total ( c)	42,267.76	17,751.3
Net	Balance As At the year end (a+b-c)	61,127.33	60,930.2
	The second second second second second	61,127.33	au,530.2
ote 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		•	•

### Delhi Jal Board

Notes formi	ng part of balance sheet as at March 31, 2011			
	The second secon			Previous Year
	the state of the state of the state of			t March 31, 2010
			Rs [in Lakhs]	Rs; (In Lakhs)
			•	
	ecured Loans and Borrowing			
1	Central Government		•	•
2	State Government(Govt of NCT of Delhi)		1,583,790.24	1,458,707.24
3	Financial Institutions		-	-
4	Banks		•	-
1	Term Loans		~	
ì	i Other Loans		•	-
5	Other Institutions and Agencies		-	-
6	Debentures and Bonds		•	-
7 .	Fixed Deposits		•	-
8	Others		507,007.00	300,607.00
		Total	2,090,797.24	1,759,314.24
Note: Amou	int due within one year			_
Note 6- Def	erred Credit Liabilities			
1	Acceptance secured by hypothecation of capital equipment and other assets		•	
2	Others		-	
		Total	, <del>-</del>	
Note: Amou	int due within one year			

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Delhi		

Notes formin	g part of balance sheet as at March 31, 2011			
				Previous Year / 5 Limerch 317 2010
				The second second second second
			Co. la rangitati	or the remaining
	nt Liabilities and Provisions			
A. Current lia			299.62	424.07
1	Contractors Payable		233.02	424.07
2	Creditors		•	
i	Fixed Assets			
ij				
iii				
iv	Other suppliers		214.66	214.66
٧	Power		2,503.51	2,503.51
٧l	Property Tax		323.48	323.48
	Raw Water	•	286.60	250.16
3	Amount Payable to Staff		280.00	230.10
4	Statutory liabilities:			_
i	Overdue		99.93	264.90
	Others (Duties and Taxes)		484.69	804.18
5	Deductions from Employees		404.05	
6	Deposits from Contractors			3,107.67
i			3,553.81 1,387.81	788.94
ij			12,916.83	10,479.96
	Securities Deposits		551.64	415.48
7	Deposits from Customers		353,806.91	353,841.37
. 8	interest accrued but not due on:		333,800.91	333,641.37
' i				
	Unsecured Loans / Borrowings		13,602.27	10,357.16
9	Deposits From Other Departments		1.81	1.81
11	Miscellaneous Deposits		1,423.63	1,093.40
12	RR Charges payable		1,423.03	1,055,40
13 i			-	•
ii	, - , ,		72.16	72.16
14	Amount Recoverable from Other Parties		, Z.16 -	72.10
15	Other Current Liabilities			- 0.77
17	Other Liabilities		0.98	0.77
		Total (A)	391,530.33	384,943.69
B.Provision:	· <del></del>			
1	Provision for Accumulated Depreciation		•	-
2	Provision for Employee Related Funds / Benefits	•	•	-
	Gratuity		726.27	737.61
	Superannuation/Pension		•	=
	i Accumulated Leave Encashment		-	=
	v Salary		-	•
3	Trade Warranties/Claims		-	-
4	Provision for Expenses Payable		964.19	814.17
5	Others (Specify)			
		Total (B)	1,690.46	1,551.78
	•			
		Total (A+B)	393,220.78	386,495.47

Delhi Jal Board Notes forming part of balance sheet as at March 31, 2011

			4) at March 31 - 201 (March 31	Sar Merch 31 2010 Rollin Dakin
Note 9 - In	vestments 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 - I	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	<u> </u>	-
		(This space is left blank intentionally)		

Delhi Jaf Board Notes forming part of balance sheet as at March 31, 2011

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Note 11	. Furrent Assests	Loans Advance	etr

1	Inventories			
i	Chemicals	•	-	-
ii	Stores and Spares		1,281.22	1,275.31
iií	Other Inventory			-
		Total (1)	1,281.22	1,275.31
2	Sundry Debtors			
į	NDMC		1,839.78	1,760.56
iì	DC8	-	37.73	38.07
iii	Bulk water	•	4.180.85	4,433.41
iv	Retail water		41,196.60	33,592.52
v	Debtors for Development Charges		0.60	*********
	Subtotal		47,255.56	39,824.57
	Less: Provision for Bad & Doubtful Debts		823.93	671.85
	Less: Unadjusted Debtors		•	
	Subtotal		823.93	671.85
		Total(2)	46,431.63	39,152.72
3	Cash and Bank Balances			
ı	Cash in Hand		5,325.43	4,876.40
П	Cheque in Transit		6,033.50	5,914.43
111	Schedule Bank		-	=
	# In Term Deposit Accounts		14,580.02	1,500.00
	# In Current Accounts		21,718.02	31,085.38
	# In Savings Accounts		•	
ν	Non Schedule bank		-	-
		Total	47,656.97	43,376.21
	Bank Adjustment General Account		8,972.66	6,279.87
		Total (3)	56,629.62	49,656.08
4	Loans, Advances & Deposits			
į	Advances to Employees		15.39	36.81
Й	• • • • • •		•	•
Hi	7.17		1,048.93	3,468.10
iv	***		1,319.45	1,330.84
٧	Other Advances		·	-
vi			866.80	866.80
vi)			0.03	0.09
	Deposits with Others		=	•
5	Deposits Work in Progress		2,832.00	-
6	Interest accrued on Investments		41.36	-
7	Other Current Assets		853.46	637.91
		Total (4to7)	6,977.41	6,340.SS
		Total	111,319.88	96,424.67

Delhi Jal Board Notes to Income and Expenditure Account

	Particulars		March 31, 2011 N	the year ended larch 31, 2010 (Rs) In Lakhs
NCOME	,		· ·	
lote- 12 in	come From Sales			
1	Sale of Water			
i	NDMC		3,333.77	2,223.67
ii	DCB		830.03	581.38
36	i Bulk		224.13	1,489.98
iv	Retail (by meter reading)		88,315.83	40,891.27
v	Sale by Tankers		16.81	3.38
v	í Other- Sale of Water Bottle		36.87	42.70
		Sub Total	92,757.45	45,232.39
2	Sewerage Charge			
i	NDMC		1,812.88	1,357.52
ii	i DCB		469.91	367.54
ji	ii Other Sewerage Charges - Scavenging Tax		181.31	. 141.13
		Sub Total	2,464.10	1,866.19
3	Sale of Sludge/Others		1.73	17.98
	-	Total	95,223.27	47,116.56
lote - 13 G 1 2 3 4 5 6	rants Central Government State Government(Govt of NCT of Delhi) Government Agencies Institutions/Welfare Bodies International Organizations Others/ Infra FUND	Total	· · · ·	
lote - 14 F	ees & Subscriptions Income from Fees		0.08	7.4
2	Tender Fees		0.08	7.4
3	License / Plumbing Fees		3,44	1.6
4	Fee from consumers		5,44	1.0
5	Seminar / Program Fees			
6	Subscriptions and others	•	_	-
ь	superiprioris discounters	Total	3.52	9.0
Note - 15 h	ncome From Sales Of Fixed- Assets And Investments			
1	Profit from Sale of Fixed Assets		_	_
2	Profit from Sale of Investment		_	
2	LIOHE HAND 2916 OF HISCORIETT	Total	-	_
		10(8)		

### Notes to Income and Expenditure Account

	Particulars:		För the year ended March 31, 2011 (Rs) In Lakhs	For the year ended March 31, 2010 (Rs) In Lakhs
Note - 16 in	come From Royalities And Publications			
1	Income from Royalty / Publications		-	-
2	Others		=	=
		Total	<u> </u>	<u> </u>
Note - 17 In	terest Earned*			
1	Interest Income - Schedule Bank	· · · · · · · · · · · · · · · · · · ·	-	•
i	In Term Deposit Accounts		502.66	183.24
ii	In Current Accounts	•	-	•
iii	In Savings Accounts		4.36	5.84
2	Interest on loan to employees		5.86	3.16
3	Other Interest Income		179.24	709.61
		Total	692.13	901.85
Note - 18 O	ther Income Income from Penalty & Fines		116.86	84.51
1 2	· · · · · · · · · · · · · · · · · · ·		116.86 0.00	84.51 57.99
3	Rent on Water Meters Sale of Scrap and Material		194.03	57.99 7.69
4	Income From Rent		142.29	164.80
5	Percentage on Deposit Works	_	142.25	104.00
6	Dividend Income		_	
7	Provisions Written Back		-	
8	Other Income		1,882.06	465.90
9	Medical Subscription			-
10	Other income (Capitalized Cost)		•	-
11	Infrastructure fund & Augmentation of	harges	6,275.00	18,998.09
		Total	8,610.25	19,778.98
Note -19 in	crease Or Decrease In Stock Of Finished	d Goods & WIP		
a) C	Josing stock		-	
	Finished Goods		-	
	Work in progress		•	•
b) L	ess: Opening Stock			
	Finished Goods		-	•
	Work in Progress		=	•

Delhi Jal Board Notes to Income and Expenditure Account

- 20	Particulars		For the year ended March 31, 2011 (Rs) in Lakhs	For the year ended March 31, 2010 (Rs) in Lakhs
KPENDITU	RE			
	*			
	tablishment Expenses			
1	Salaries		60,086.92	58,624.9
2	Bonus		7.32	3.6
3	Contribution to Pension Funds		7,744.86	7,298.1
4	Pension to Employees			
5	Gratuity		1,795.28	1,726.7
6	Leave Encashment		973.22	775.0
7	Ex Gratia		726.27	737.6
8	Staff Weifare		26.18	23.0
9	Staff Medical Expenses	· ·	2,766.79	2,075.6
10	Leave Travel Allowance		203.60	92.4
11	Staff Training Expenses	•	9.36	0.9
12	Stipend to Trainees		1.94	0.7
13	Salaries to Deputationist		86.32	127.9
14	Wages of Muster Roll Staff		607.04	476.9
15	Other Establishment Expenses		896.51	559.6
16	Plant Repairs		-	•
17	Other contractual staff		360.55	109.3
18	Oil and Soap to Staff		142.67	115.7
19	Employer's contribution to CPF		•	21.1
	Less: Capitalized/Transferred	• .		
	Administrative and Supervision Costs	Total	15,953.38 60,481.45	18,073.2 54,695.9
	,	_		
iote - 21 U	ther Administration Expenses			•
. Power &	Fuel			
1	Power		31,813.67	31,235.8
2	Fuel consumed		-	
		Sub-Total	31,813.67	31,235.
. Repair ar	nd Maintenance-Water			
1	Building and Road			-
2	Tanks, Channels and Conduit		•	
3	Intake Pumps		•	•
4	Maintenance of various Plants	•	1,682.15	570.
5	River Works			-
6	Reservoirs and Mains			
	RCC wells and Tube wells		•	
7				
7 8			=	-
	Booster Pumping Stations Workshop		•	

Delhi Jal Board

Notes to Income and Expenditure Account

	Particulars:		For the year ended March 31, 2011 (Rs) In Lakhs	For the year ended March 31, 2010 (Rs) In Lakhs
3. Renair an	d Maintenance-Sewerage			
1	Building and Road		· _	
2	Trunk Sewers	•	<del>-</del>	-
3	Sewage Pumping Stations	•	-	
4	Disposal works		-	
5	Workshop		-	-
6	Gas Supply Project		-	
7	Gas Booster Station		-	-
8	Oxidation ponds		-	
		Sub-Total	-	-
4 Printing 8	& Stationery		•	
1	Stationery		173.01	155.66
2	computer consumable		175.01	-
-		Sub-Total	173.01	155.66
S Rent & H	ire Charges			
1	Rent		25.96	14.39
2	Hire charges	·		
-	····c s.ia.ges	Sub-Total	25.96	14.39
6. Rates &	Tavor			
o. nates of	Rates and Taxes		746.36	1,022.16
2	Property Tax.		740.30	1,022.10
-	Troperty rax.	Sub-Total	746.36	1,022.16
	nd Maintenance - Distribution			
1	Distribution		258.37	0.64
2	Water		4,550.38	4,060.82
3	Bottling Plant		•	•
4	Building and Road (IW rev Works)		1 571 20	1 404 33
5 6	Sewerage		2,571.30	1,484.22
ь	Pumping Stations	Colo Total	10,235:11	12,083.07
		Sub-Total	17,615.15	17,628.75

Delhi Jai Board Notes to income and Expenditure Account

e e e e e e e e e e e e e e e e e e e	Particulars		For the year ended  March 31, 2011  (Rs) in Lakhs	For the year ended March 31, 2010 (Rs) in Lakhs
Other Ade	ninistration Expenses	- 1817 32 *1 - 15-m2 1 - 12-20	(Ra) m. cakra	1,507 11
. Other Adn	Raw Water charges		1,359.19	1,470.03
2	Chemical consumed	•	2,271.00	1,127.44
3	Stores and Spares consumed		512.28	477.04
4	Cess to CPCB		712.22	425.98
4 5			1.57	5.27
_	Other Inventory consumed			_
6	GIA-Revenue works		135.29	256.75
7	Electricity charges		143.34	55.67
8	Repair and Maintenance		143.54	
9	Other Expenses(P)		4,297.53	1,244.13
10	Others		549.97	446.90
11	Advertisement		174.53	182.76
12	Telephone, Telex and Fax		286.73	283.37
13	Vehicle Running & Maintenance		280.73	203.37
14	Fuel & Oil		_	-
15	Vehicle Maintenance		-	•
16	Vehicle Hire charges		-	-
17	Insurance		4.94	3.84
18	Travelling & Conveyance		30.52	39.89
19	Legal & Professional		450.94	304.61
20	Legal charges		-	-
21	Arbitration charges		-	*
22	Postage and Telegram		3.32	2.87
23	Meetings & Seminars		16.46	14.34
24	Payment to Auditors		1.83	-
25	Books & Periodicals		5.49	9.86
26	Payment to Consultants		103.51	25.29
27	Payment to Board Members		<u>-</u>	
_	Donation and Contribution			
28			84.34	21.42
29	Horticulture Expenses		04.54	
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		152.08	44.16
35	Provision for Bad Doubtful Debts		132.08	74.10
36	Adjustment for Inventory			•
37	Uniform to staff		-	-
38	Shortage/Excess Inventory	Sub-Total	11,797.10	6,441.60
		Total	63,353.41	57,069.2
Note - 22 F	expenditure On Grants, Subsidies		-	-
	•	Total		
Note - 23 I			206,365.54	166,345.3
1	Interest on Borrowings		200,303.34	100,343.3
2	Other Finance Charges		-	•
3	Repayment of loan		•	-
4	Less: Finance Costs Capitalized		12,088.84	15,413.4
•		Total	194,276.70	150,931.8
	ion (Net Total at the year end - corresponding to		46,462.57	50,486.8

### Fixed Assets

As on

31.3.2011

NOTES FORMING PART OF BALANCE SHEET AT 31 3.2011
NOTE 8 - Fixed Assets

		Gross Block	ock			Depreciation			Net Block	Block
111111111111111111111111111111111111111	Cost/valuation as at beginning of the year	Additions during the Year	deduction during	Cost/value at the year end	At the beginning addition during of the year the year		On deduction Total up during the year end	to the	As at he current year As at the previous end	As at the previous year end
A. FIXED ASSETS									11A A10	114 184 61
1 LAND	114,184.61	245.73	,	114,430.35	•				114,430.35	114,104.01
(a) Freehold	-		•							
(b) Leasehold								77 201 75	554 151 75	535.553.09
2 BUILDINGS	595,733.50	30,809.50	1	626,543.00	14.001,00	12,210.0**				
a) on freehold land	•	•			,		. ,			
b) on Leasehold land	ı		•	,						
<ul><li>c) Ownership Flats/Premises</li></ul>					;	1 130 14		37 E87 VI	89 771 43	72.594.81
3 Plant & Machinery	84,049.40	20,005.89		104,055.28	11,454.58	3,323.17		14,700,71	10011	279 16
4 Furniture & Fixtures	512.71	10.97		523.68	183.55	16.15		230.47	1 176 04	_
5 Vehicles	2,870.49	23.34	1.76	2,892.07	1,471.08	244.95		1,716.02	23 LOZ	637.74
6 Office Equipment	814.61	131.26		945.87	176.87	65.45		242.32	705.36	
7 Took & Enginment	2,404,47	351.85		2,756.31	463.22	212.69		6/5.91	14.080.7	
8 Flootrical Installations	21,444,53	834.91	•	22,279.45	12,932.55	2,173.35		15,105.90	7,173.55	~
O LICONOGE HISTORIAN	1.276.68	110.43		1,387.11	489.11	132.00		621.11	765.99	
TOTAL	823 291.00	52,523,88	1.76	875,813.12	87,351.38	18,420.36		105,771.73	770,041.39	
B Capital Works in Brogram	268.785.85	196,581.24	137,49	327,869.98	125,240.36	28,042.21		153,282.58	174,587.41	T
	1 002 076 85	249,105,12	137,498.86	1,203,683.11	212,591.74	46,462.57		259,054.31	944,628.80	8/9,485.11

All Fig in Lakhs

					20,100.00	CJ. 144,452	T/,204.04	67,107.11	241,215.32	Total
226,749.07	264,678.42	26,439.17		11.972.92	14 466 25	701 117 50	10.000	22,000.37	00.010,671	8.Capital Works -in- Progress
121,636.17	154,698.20	16,712.98		9,333.50	7.379.48	171 411 19	17 704 84	50 600 27	22 210 001	10781
105,111,89	109,980.21	9,726.19		2,639.42	7,086.77	119,706.41		7 506.74	117 199 66	Total
100 100	40.17	07.77		6.72	20.48	72.37	•	16.39	55.99	9 LT Infrastructure
35.51	45 17	17.4.01		55.58	208,03	665.82	•		665.82	8 Electracils Installations
457.79	397 21	274 61	,	n 0	1.00	4.09			4.09	7 Tools & Equipment
2.21	1.86	2.23	,	25.0	1 00	0.00	•	0.24	8.62	6 Office Equipment
5.68	5.26	3.60	,	366	3 9	70.0		·	8.62	5 Vehicles
3.51	2.77	5.85		0.73	5 17	8 6 0	,	,	2.63	4 Furniture & Fixtures
0.89	0.63	2.00		0.26	1 74	19.0	•	1,451.80	65'RE	3 Plant & Machinery
16,639.32	17,378.81	2,991.66	•	692.39	2 299.27	20,470.47		17.000,0	90,747.46	2 Buildings & Civil Structures
86,200.16	90,386.67	6,419.03		1,871.73	4.547.31	96 805.70		6 DE 9 7	1,767.83	1 Land
1,767.83	1,767.83					1 767 93				Fixed Assets- WORKS CONSTRUCTION
				0,200.00	67.567704	10/,2/4./9	17,913.84	35,832.74	149,355.89	Total
109,196.14	120.826.98	46 447 81		20.100,0	26,716,97	51,259.36	17,913.84	23,354.20	45,819.00	B.Capital Works -in- Progress
18.901.66	20.650.37	00 609 00		201.00	04.747'CT	116,015.42		12,478.54	103,536.88	Total
90,294.48	100,176,62	15 838 81		2 505 40	10.64	96,93		5.79	93.16	9 I.T.Infrastructure
63.85	60.05	0686		0.00	2,451.40	4,297.21		219.41	4,077.80	8 Electracits Installations
1.596.34	1.400.12	2 897 00	,	415.64	1 100 to	97.16/		•	791.76	7 Tools & Equipment
635.71	568.41	223.35	· 	67 20	10.0	20.70			20.70	6 Office Equipment
15.69	14.14	6.56		1 7 7	100.00	58.55	1		588.35	5 Vehicles
401.67	351.66	326.60		5001	13.70	39.83		•	39.83	4 Furniture & Fixtures
26,05	22.07	17.77		80 5	2,075.23	21,/00.32	,	9,719.72	11,980.60	3 Plant & Machinery
9,907.35	19,055.20	2.645.12	,	571.87	2,230.07	10.461,01	•	2,533.62	72,660.45	2 Buildings & Civil Structures
64,363.58	65,420.74	9,773.32		1 476 46	9 796 97	75, 104, 07	•	,	13,284.23	1 Land
13,284.23	13,284.23			·		10, 100, 10				Fixed Assets-Water Bulk
	1	100000		erince	58,446.L3	38,306.59	338.40	462.78	38,182.22	Total
(20,263.91)	(20 589.73)	20,702.77		20.20	56,/4/.2/	(13,706.41)	338.40	297.48	(13,665.48)	B.Capital Works -in- Progress
(70,412,76)	(70 489 88)	56 783 47		26.53	1,030.00	52,013.01		165.30	51,847.71	Total
50,148.85	49.900.16	2 117 85		113.00	200.00	498.55	  -	55.45	443.08	9 LT.Infrastructure
242.23	251.73	246.80	٠	30.30	30 001	35,44	,	1.34	34.10	8 Electracils Installations
12.33	10.21	25 23	·	3 1/6					•	7 Tools & Equipment
	•			30.33	25.501	427.75	,	34.60	393.16	6 Office Equipment
283.57	787 77	140.54		20.05	122.23	313.33		12.35	300.98	5 Vehicles
178.75	165.05	148 78		26.19	104.93	266.33		10.73	255.59	4 Furniture & Fixtures
150.67	135.21	11 11		10.00	33.42	300.74		,	300.74	3 Plant & Machinery
267.32	256.80	43.05	•	20.87	1,106.07	13,561.60	•	50,83	13,510.77	2 Buildings & Civil Structures
12,404.69	12 184.65	1 376 95		770 97		36,609.29	•	•	36,609.29	1 Land
36.609.29	36 609 29	_								Fixed Assets- Administration

136.05   136.05   136.05   136.05   136.05   135.06   135.04   14.00.05   135.06   135.04   14.00.05   135.06   135.04   14.00.05   135.06   135.06   135.07   135.	330,360.30	325,267.47	71,243.19		12,634.80	58,608,39	396,510.66	48,992,60	56.534.57	388,968.69	Total
	26,947.22	14,088.40	18,976.57		4,635.09	14,341,48	33,064.97	48,990.84	40,767.11	41,288.70	B.Capital Works -in- Progress
1860   1866   21,940   225,06   21,948   24,940   221,444   30,013   23,948   21,444   30,013   23,948   23,444   30,013   23,444   30,013   23,444   30,013   23,444   30,013   23,444   30,013   23,444   30,013   23,444   30,013   23,444   30,013   23,444   30,013   23,444   30,013   23,444   30,013   23,444   30,013   33,444   30,0	303,413.08	311,179.08	52,266.62	  -	7,999.71	44,266.91	363,445.69	1.76	15,767.46	347,679.99	Total
1360057   13665   5193727   5193727   529372   5293727   5293727   5293727   5293727   5293727   5293727   5293727   529372   5293727   529372	169.49	169.86	105.67	  -	26.05	79.62	275.53		26.42	249.11	9 I.T.Infrastructure
1866   1866	3,043.59	2,893.05	4,998.51	•	749.61	4,248.90	7,891.56		599.07	7,292.49	8 Electracils Installations
136.05   136.65   25,097.22   25,007.22	1,063.13	1,298.26	316.23	,	115.67	200.56	1,614.49		350.80	1,263.69	7 Tools & Equipment
ures         51,900.57         136.65         52,037.22         52,037	180.11	247.94	50.78	,	18.53	32.26	298.72		86.36	212.37	6 Office Equipment
1966   1967   136.65   136.65   126.97.22   126.97.22   126.41   127.097.22   126.41   127.097.22   127.097.23   127.097.24   127.097	714.47	574.55	1,183.60	,	149.15	1,034.45	1,758.15	1.76	10.99	1,748.92	5 Vehicles
1,900.57   136.65   5,297.22   5,207.22   5,207.22   5,207.22   5,207.22   5,207.22   5,207.22   5,207.22   5,207.23   5,207.23   5,207.23   5,207.24	105.96	92.06	49.39		14.13	35.25	141.45	,	0.24	141.21	4 Furniture & Fixtures
	10,517.22	10,711.81	2,664.65	,	458.07	2,206.58	13,376.46		652.66	12,723.80	3 Plant & Machinery
ures         51,900,57         136.65         52,937.22         702,44         52,037.22         702,44         52,037.23         702,44         52,031.33         24,693.30         24,693.30         24,693.30         24,693.30         24,693.30         24,693.30         24,693.30         24,693.40         30,33         24,693.40         30,33         24,693.40         30,33         24,693.40         30,33         24,693.40         30,33         24,693.40         30,33         24,693.40         30,33         24,693.40         30,33         24,693.40         30,33         24,693.40         30,33         24,693.40         30,33         24,693.40         30,33         24,693.40         30,33         24,693.40         30,33         24,693.40         30,33         24,693.40         30,33         24,693.40         30,33         24,693.40         30,33         24,693.40         30,33	280,013.90	287,586.33	42,897.78	,	6,468.50	36,429.29	330,484.11		14,040.93	316,443.18	2 Buildings & Civil Structures
ures         51,900.57         136.65         52,937.22         4,499.04         702.44         52,007.22         52,007.22         52,007.22         52,007.22         52,007.22         52,007.22         52,007.22         52,007.23<	7,605.22	7,605.22		,	,	,	7,605.22		•	7,605.22	1 Land
ures         31,900,57         136.65         52,937.22         4,499.04         702,44         52,037.22         52,037.22         52,037.22         52,037.22         52,037.22         52,037.24         52,037.24         52,037.24         52,037.24         52,037.24         52,037.24         52,037.24         52,037.24         52,037.24         52,037.24         52,037.24         52,037.24         52,037.24         52,037.24         52,037.24         52,037.24         4,823.03         24,603.40         34,71         52,66         332.77         52,66         32,27         115,40         18,07         5.36         23,37         134,52         73,65         73,08         37,1         5,94         4,823.03         24,603.40         37,1         6.99         24,67         73,08         37,1         6.99         20,17         6.99         20,17         6.99         20,17         6.99         39,37         73,08         332,77         102,70         2,829         20,178         32,17         102,59         332,77         102,70         2,829         20,178         32,12         20,178         32,12         42,603.84         42,12         42,603.84         42,12         42,603.84         42,12         42,603.84         42,12         42,603.84         42,12         42,12<											Fixed Assets- Maintainance
uras         51,900.57         136.65         52,037.22         52,037.22         52,037.22         52,037.22         52,037.23         52,037.23         52,037.24         52,037.23         52,037.23         52,037.23         52,037.23         52,037.23         4,899.04         702,444         52,037.23         24,603.00         52,637.24         52,037.24         52,037.24         52,037.24         52,037.24         52,037.24         52,037.24         52,037.24         52,037.24         52,037.24         52,037.24         52,037.24         52,037.24         52,037.24         32,037.27         52,603.24	113,526.97	128,905.42	20,707.04		9,968.25	10,738.79	149,612.45	38,248.09	63,594.79	124,265.76	Total
	30,472.92	39,766.44	12,175.98	·	7,851.28	4,324.71	51,942.42	38,248.09	55,392.88	34,797.63	B. Capital Works -in- Progress
	83,054.05	89,138.98	8,531.05	,	2,116.97	6,414.08	97,670.03		8,201.91	89,468.13	Total
136.55   136.65   52,037.22   4,499.04   702.44   4,93.04   702.44   7,962.24   7,962.	123.14	103.12	124.02		22.50	101.52	227.14		2.49	224.66	9 LT.Infrastructure
Fres         51,900.57         136.65         52,037.22         4,099.04         702.44         52,01.48         52,037.22           1,464.18         7,962.24         295,026         35,224.86         4,099.04         702.44         4,823.03         24,603.38           21,464.18         7,962.24         29,426.42         3,886.08         936.94         4,823.03         24,603.38           21,317         158.64         18.07         5,86         18.07         5,86         23.94         34.71           213,17	9.23	10.88	31.38	,	3.99	27.39	42.26		5.63	36.63	8 Electracils Installations
Fres         51,900.57         136.65         52,037.22         4,499.04         702.44         - 5,201.48         52,037.22           4,949.80         2,85.06         2,85.06         35,224.86         4,499.04         - 702.44         - 5,201.48         30,3338           21,464.18         7,962.24         29,426.42         3,886.08         936.94         - 4,823.03         24,603.40           58,64         18,07         5.86         18,07         5.86         18,07         5.86         23,94         34,71           51,121         6,63         - 213.17         116.40         18.12         - 23,94         34,71         34,71         18,65         - 23,94         34,71         34,71         18,65         - 23,94         34,71         34,71         18,65         - 24,67         78,65         78,65         34,71         18,12         - 24,67         78,65         78,65         34,71         18,12         - 24,67         78,65         78,65         34,71         34,71         18,12         - 24,67         78,65         78,65         34,71         34,71         34,81         - 24,67         78,65         78,65         34,71         34,72         34,72         34,81         34,72         34,81         34,81 <t< td=""><td>10.13</td><td>10.09</td><td>3.10</td><td>,</td><td>1.08</td><td>2.02</td><td>13.20</td><td>,</td><td>1.05</td><td>12.15</td><td>7 Tools &amp; Equipment</td></t<>	10.13	10.09	3.10	,	1.08	2.02	13.20	,	1.05	12.15	7 Tools & Equipment
1,900.57   136.65   52,037.22   4,499.04   702.44   52,037.22   34,949.80   285.06   285.06   35,244.86   34,949.04   702.44   4,823.03   24,603.40   31,464.18   7,962.24   29,426.42   3,886.08   936.94   4,823.03   24,603.40   31,464.18   7,962.24   29,426.42   3,886.08   936.94   4,823.03   24,603.40   31,463.10   31,21.77   6.63	79.29	75.93	16:16		6.80	9.36	92.09		3.44	88.65	6 Office Equipment
Fres         51,900.57         136.65         52,037.22         4,499.04         702.44         5,201.48         30,233.8           34,949.80         285.06         285.06         29,426.42         3,886.08         936.94         4,823.03         24,603.40           52,464.18         7,962.24         29,426.42         3,886.08         936.94         4,823.03         24,603.40           58,64         18.07         5.864         18.07         5.864         18.07         5.86           213.17         1.663         97.75         17.71         6.95         23.44         34.71           91.12         6.63         97.75         17.71         6.95         24.67         73.08           9,337.70         9.46         9,347.16         5,945.00         934.07         24.67         73.08           218,528.63         8,403.93         17,189.21         14,801.09         33,888.45         15,530.07         24,94.49         11,296.22         109,663.4           18,024.87         150,028.96         225,733.14         14,801.09         33,888.45         15,530.07         2,494.49         11,296.22         109,663.4           18,024.87         19,028.97         14,801.09         33,888.45         15,530.07	4.25	3,36	7.09		0.89	6.20	10.45	,	1	10.45	5 Vehicles
stres     51,900.57     136.65     52,037.22     4,499.04     702.44     5,201.48     30,033.38       34,949.80     285.06     35,234.86     4,499.04     702.44     5,201.48     30,033.38       21,644.18     7,962.24     29,426.42     3,886.08     936.94     4,823.03     24,603.40       58.64     213.17     586.4     18.07     5.86     23.94     34.71       91.12     6.63     97.75     17.71     6.96     24.67     73.08       9,337.70     9.46     9,347.16     5,945.00     934.07     6,879.07     2,468.08       118,528.63     8,403.93     17,199.21     14,801.09     33,988.45     15,530.07     2,549.49     117,296.22     109,666.34       119,088.96     225,573.14     14,801.09     33,988.45     15,530.07     2,494.49     11,296.22     109,666.34       118,01.09     10,088.96     25,573.14     14,801.09     33,988.45     15,530.07     2,494.49     11,296.22     109,666.34       118,01.09     10,088.10     30,177.43     5,148.35     35,230.78     31,250.33     11,801.09     33,280.31     15,530.07     2,494.49     11,296.22     109,666.34       118,01.09     10,088.10     30,177.43     5,148.35     31,26.56 <t< td=""><td>5.02</td><td>3.54</td><td>11.26</td><td></td><td>1.48</td><td>9.78</td><td>14.80</td><td>,</td><td></td><td>14.80</td><td>4 Furniture &amp; Fixtures</td></t<>	5.02	3.54	11.26		1.48	9.78	14.80	,		14.80	4 Furniture & Fixtures
st.joot.57         136.65         52,037.22         4,499.04         702.44         5,201.48         30,033.38           st.gad,949.80         285.06         35,234.86         4,499.04         702.44         4,823.03         24,603.40           st.gad, 449.80         29,426.42         3,866.08         936.94         4,823.03         24,603.40           st.gad, 409.81         7,962.24         29,426.42         3,866.08         936.94         4,823.03         24,603.40           st.gad, 409.82         58.64         18.12         5.86         23.94         4,823.03         24,603.40           st.gad, 409.82         91.12         6.63         97.75         17.71         6.95         24.67         73.08           st.gad, 70         9.46         9,347.16         5,945.00         934.07         24.67         73.08           st.gad, 70         9.46         9,347.16         5,945.00         934.07         6,879.07         2,468.08           st.gad, 70         118,528.63         8,403.93         17,195.21         14,801.09         126,962.56         14,462.36         2,593.86         17,296.22         109,666.34           st.gad, 70         118,528.63         1,4801.09         126,982.56         14,462.36         2,593.48	17,685.51	17,265.53	1,615.34		659.37	955.97	18,880.87	,	239.39	18,641.48	3 Plant & Machinery
st.joot.57     136.65     52,037.22     4,499.04     702.44     5,201.48     30,033.38       34,949.80     285.06     35,234.86     3,949.86     936.94     4,823.03     24,603.40       5,464.18     7,962.24     29,456.42     3,886.08     936.94     4,823.03     24,603.40       58.64     18.07     5.86     18.07     5.86     936.94     4,823.03     24,603.40       131.7     213.17     116.40     18.12     -     134.52     78.65       91.12     6.63     97.75     17.71     6.95     -     24.67     73.08       9,337.70     9.46     934.71.6     5,945.00     934.07     2,885.00     934.07     2,246.80       118,528.63     8,403.93     126,962.56     14,642.36     2,543.86     -     112,96.22     130.99       118,528.63     8,403.93     126,962.56     14,642.36     2,533.86     -     112,96.22     136.06       118,528.63     13,128.01.09     33.884.01     12,530.07     2,494.49     -     112,96.22     136.06       118,024.57     14,801.09     33.884.5     15,330.07     2,494.49     -     112,96.22     129,666.34       118,024.57     15,873.86     -     3,126.56     -     35	62,120.00	68,539.98	6,722.69		1,420.85	5,301.84	75,262.67		7,840.83	67,421.84	2 Buildings & Civil Structures
st. pool 57     136.65     52,037.22     4,499.04     702.44     5,701.48     30,733.38       34,949.80     285.06     285.06     35,234.86     4,499.04     702.44     5,701.48     30,033.38       21,464.18     7,962.24     29,456.42     3,886.08     936.94     4,823.03     24,603.40       58.64     21,464.18     7,962.24     29,456.42     3,886.08     936.94     4,823.03     24,603.40       58.64     21,317     116.40     18.12     18.12     23.94     34,71       91.12     6.63     97.75     17.71     6.95     24.67     73.08       9,337.70     9.46     9,347.16     5,945.00     934.07     28.29     130.99     201.78       9,337.70     9.46     9,347.16     5,945.00     934.07     6,859.0     201.78       118,528.63     8,403.93     126,962.56     14,642.36     2,543.48     -     17,296.22     109,566.34       118,024.57     13,801.09     33,989.45     15,530.07     2,494.49     -     118,024.57     15,873.88       118,024.57     13,801.09     33,501.31     30,172.43     5,148.35     -     17,296.22     109,566.34       110,040.00     150,088.96     25,573.14     14,801.09     30,172.4	3,017.48	3,126.56			1	•	3,126.56		109.08	3,017.48	1 Land
51,900,57         136.65         52,037.22         4,499.04         702.44         5,201.48         30,23.38           34,949,80         285.06         285.06         35,234.86         38,886.08         936.94         4,823.03         24,603.40           21,464,18         7,962.24         29,426.42         3,886.08         936.94         4,823.03         24,603.40           58,64         21,317         16.00         18.12         18.07         5.86         23.94         34.71           91,12         6.63         97.75         17.71         6.95         24.67         73.08           9,337.70         9.46         9,347.16         5,995.00         934.07         2.46.02         201.78           9,337.70         9.46         9,347.16         5,995.00         934.07         6,879.07         2,468.08           118,528.63         8,403.93         17,189.21         14,801.09         33,988.45         15,530.07         2,494.49         17,296.22         109,663.44           150,088.96         25,731.44         14,801.09         33,988.45         15,530.07         2,494.49         -         18,024.57         15,873.89           150,088.96         25,731.44         14,801.09         33,988.45         15,5											Fixed Assets- Drainage Construction
51,900,57         136.65         52,037.22         4,499.04         702.44         5,201.48         30,033.38           34,949,80         285.06         285.04         29,426.42         3,886.08         936.94         4,823.03         24,603.40           21,464,18         7,962,24         29,426.42         3,886.08         936.94         4,823.03         24,603.40           213,17         213,17         116.40         18.12         -         23.94         34.71           91,12         6,63         97.75         17.71         6.95         -         24.67         73.08           933,77         9.46         93.77         102.70         28.29         201.78         73.08           9,337,70         9.46         9,347.16         5,945.00         934.07         6,879.07         2,468.08           118,528,63         8,403.93         -         126,962.56         14,642.36         2,543.08         -         17,296.22         109,666.34           31,530.33         17,169.21         14,801.09         33,898.45         15,330.07         2,494.49         -         18,024.57         15,873.89	119,916.53	125,540.23	35,320.78		5,148.35	30,172.43	160,861.01	14,801.09	25,573.14	150,088.96	Total
S1,900.57         136.65         52,037.22         4,999.04         702.44         52,014.8         30,033.38           ctures         34,949.80         285.06         35,234.86         4,999.04         702.44         5,201.48         30,033.38           21,464.18         7,962.24         29,426.42         3,886.08         936.94         4,823.03         24,603.40           58.64         213.17         116.40         18.12         5.86         23.47         34.71           91.12         6.63         97.75         17.71         6.93         24.67         73.08           932.77         332.77         9.46         9,347.16         5,945.00         934.07         6,879.07         2,468.08           9,337.70         3.89         214.58         57.34         21.18         78.52         136.06           118,528.63         8,403.93         -         126,962.56         14,642.36         2,653.86         11,7296.22         109,666.34	16,000.26	15,873.89	18,024.57		2,494.49	15,530.07	33,898.45	14,801.09	17,169.21	31,530.33	B.Capital Works -in- Progress
51,900,57     136.65     52,037.22     4,999.04     702.44     5,201.48     30,933.38       21,464.18     7,962.24     29,426.42     3,886.08     936.94     4,833.03     24,603.40       28,64     21,454.17     5,201.48     30,033.38     24,603.40     30,033.38       28,64     7,962.24     29,426.42     3,886.08     936.94     4,833.03     24,603.40       21,17     5,864     18.07     5,86     23.94     78.65     23.94       21,17     6.63     97.75     17.71     6.95     24.67     73.08       332,77     9,46     9,347.16     5,945.00     934.07     6,879.07     2,468.08       210,69     3.89     214.58     57.34     21.18     78.52     136.06	103,916.27	109,666.34	17,296.22		2,653.86	14,642.36	126,962.56		8,403.93	118,558.63	Total
S1,900,57         136.65         52,037.22         4,999.04         702.44         5,201.48         30,033.38           ctures         34,949.80         285.06         35,234.86         4,499.04         702.44         5,201.48         30,033.38           21,464.18         7,962.24         29,426.42         3,886.08         936.94         4,833.03         24,603.40           58.64         18.07         5.86         18.07         5.86         4,833.03         24,603.40           18.12         21.17         116.40         18.12         134.52         78.65           91.12         6.63         97.75         17.71         6.96         24.67         73.08           932.77         9,337.70         9.46         9,347.16         5,945.00         934.07         6,879.07         2,468.08	153.35	136.06	78.52		21.18	57.34	214.58	-	3.89	210.69	9 I.T.Infrastructure
51,900.57         136.65         52,037.22         4,999.04         702.44         52,014.89         52,037.22           4,949.80         285.06         35,234.86         4,999.04         702.44         5,201.48         30,033.88           21,464.18         7,962.24         29,426.42         3,886.08         936.94         4,823.03         24,603.40           58.64         133.17         18.07         5.86         23.94         34.71           213.17         6.63         97.75         17.71         6.96         24.67         73.08           332.77         332.77         102.70         28.29         130.99         201.78	3,392.69	2,468.08	6,879.07		934.07	5,945.00	9,347.16	•	9.46	9,337.70	8 Electracils Installations
51,900.57         136.65         52,037.22         4,499.04         702.44         52,037.22         52,03	230.07	201.78	130.99		28.29	102.70	332.77			332.77	7 Tools & Equipment
51,900,57         136.65         52,037.22         702.44         52,037.22         52,0	73.41	73.08	24.67	1	6.96	17.71	97.75	1	6.63	91.12	6 Office Equipment
51,900,57     136.65     52,037.22     702.44     702.44     5,201.48     30,033.38       ctures     34,949.80     285.06     35,234.86     4,499.04     702.44     5,201.48     30,033.38       21,464.18     7,962.24     29,426.42     3,886.08     936.94     4,823.03     24,603.40       58,64     58,64     18,07     5.86     23.94     34.71	96.77	78.65	134.52	•	18.12	116.40	213.17	•	,	213.17	5 Vehicles
51,900,57     136.65     52,037.22     52,037.22     52,037.22       ctures     34,949.80     285.06     35,234.86     4,499.04     702.44     5,201.48     30,033.38       21,464.18     7,962.24     29,426.42     3,886.08     936.94     4,823.03     24,603.40	40.57	34.71	23.94	•	5.86	18.07	58.64	•	•	58.64	d Furniture & Fixtures
\$1,900.57         136.65         52,037.22         702.44         52,201.48         52,037.22           ctures         34,949.80         285.06         35,234.86         4,499.04         702.44         5,201.48         30,033.38	17,578.09	24,603.40	4,823.03		936.94	3,886.08	29,426.42	,	7,962.24	21,464.18	3 Plant & Machinery
<u> </u>	30,450.75	30,033.38	5,201.48		702.44	4,499.04	35,234.86		285.06	34,949.80	2 Buildings & Civil Structures
	51,900.57	52,037.22		•	,	•	52,037.22	•	136.65	51,900.57	1 Land

Significant Accounting Policies
Contingent Liabilities and Notes on Accounts

24 25

# DELHI JAL BOARD SECTORWISE BALANCE SHEET AS AT 31 MARCH, 2011

Copital Fund         Copital Fund         1         51,772.83         (684,132.99)         17,074.89         (318,144.52)         12,917.56           Reserve and Surplus         2         2         131,857.46         15.34         15.34         (21,580.39)         12,917.56         (21,580.39) </th <th></th> <th></th> <th></th> <th></th> <th></th> <th>מי פטלמזיכמי</th> <th></th>						מי פטלמזיכמי	
1 51,772.83 (684,132.9) 17,074.89 (318,144.52) 2 15.34 2 15.34 2 15.34 3 131,857.46 (93.96) 7 (1,482,730.28) 580,286.93 222,955.14 281,865.96 cluding CWIP 8 (20,589.73) 120,826.98 264,678.42 125,540.23 ed/Endowment Funds 9	(31,898.54)	(41,229.03)	(24,727.01)	(83,143.38)	248,088.98		investment-Others Current Assets, Loan, Advances Miscellaneous Expenditure ( to the extent not written off
1 51,772.83 (684,132.99) 17,074.89 (318,144.52) 2 15.34 2 131,857.46 (93.96) 2 15.34 2 (93.96) 2 15.34 2 (93.96) 2 120,589.76 2 120,589.76 2 227,499.25 37,683.60 239,951.41 84,311.20 2 227,499.25 37,683.60 239,951.41 84,311.20 2 227,499.25 37,683.60 239,951.41 84,311.20	•	ı	ı				investment-From Earmarked/E
1 51,772.83 (684,132.99) 17,074.89 (318,144.52) 2 15.34 2 15.44 5 17.26,599.24 141,529.66 120,589.76 7 (1,482,730.28) 580,286.93 222,955.14 281,865.96 227,499.25 37,683.60 239,951.41 84,311.20	128,905.42	125,540.23	264,678.42	120,826.98	(20,589.73)		Fixed Assets (Net Block) includ
1 51,772.83 (684,132.99) 17,074.89 (318,144.52) 2 15.34 2 15.34 2 19.957.46 (93.96) 2 10.526,599.24 141,529.66 2 1,526,599.24 141,529.66 2 1,482,730.28) 580,286.93 222,955.14 281,865.96 2 227,499.25 37,683.60 239,951.41 84,311.20							Assets
1 51,772.83 (684,132.99) 17,074.89 (318,144.52) 2 15.34 Funds 3 131,857.46 (93.96) vings 4 (93.96) vowings 5 1,526,599.24 141,529.66 visions 7 (1,482,730.28) 580,286.93 222,955.14 281,865.96	97,006.88	84,311.20	239,951.41	37,683.60	227,499.25		TOTAL
1 51,772.83 (684,132.99) 17,074.89 (318,144.52) 2 15.34 15.34 193.96) 17,074.89 (318,144.52) 15.34 15.34 193.96) 17,074.89 (318,144.52) 15.34 15.34 120,589.76	103,020.22		222,955.14	580,286.93	(1,482,730.28)	ns 7	Oeferred Credit Liabilities Current Liabilities and Provisio
1 51,772.83 (684,132.99) 17,074.89 (318,144.52) 2 15.34 3 131,857.46 (93.96)	2,650.00	120,589.76	1	141,529.66	1,526,599.24	egs.	Secured Loans and Borrowings Unsecured Loans and Borrowings
1 51,772.83 (684,132.99) 17,074.89 (318,144.52) 2 15.34	(21,000,00)		(93.96)		131,857.46	s w	Earmarked/Endownment Fund
1 51,772.83 (684,132.99) 17,074.89 (318,144.52)	/21 580 001	•	15.34			2	Reserve and Surplus
	12,917.56	(318,144.52)	17,074.89	(684,132.99)	51,772.83		Capital Fund

DELHI JAL BOARD SECTOR-WISE INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2011

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BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND Significant Accounting Policies Contingent Liabilities and Notes on Accounts	Transfer to Special Reserve (Specify each) Tansfer to/ from General Reserve	Balance being excess of Income over expenditure(A-B)	TOTAL (B)	Operanistical part total at the year end-corresponding to schedule 8)	Expenditure on Grants, Subsidies etc interest	External rung Establishment Expenses Other Administrative Expenses etc	TOTAL (A)	locresse/decrease) in stock of finished goods and works in Progress	Other Income	Interest earned	Income from Rolairy Publication etc	Income from Investments (Income on Investment form earmarked/endow, funds	Fees/Subscription	Grants/Subsidiss	INCOME Income form Sales/Services
24 25			]		23	21 20		19	18	17	16	15	14	13	ಭ
(1,022.48)		(1,022.48)	1,787.77	450.19	(12.97)	(46.23) 1,396.77	765.30	•	262.30	502.66		i		•	0.34
(88,011.70)		(88,011.70)	88,231.70	6,288.06	48,565.85	9,763.30 23,614.50	219.99		140.31	18.48		·		•	61.20
2,014.63		2,014.63	4,521.39	11,972.92	(4,440.81)	(3,417.10) 406.38	6,536.01		6,514.71	17.49			3,44		0.38
(56,001.09)		(56,001.09)	56,312.58	5,148.35	33,771.56	6,680.29 10,712.37	311.49	,	72.59	0.66	•		(0.02)		238.27
(3,650.98)		(3,650.98)	4,887.84	9,968.25	(3,096.07)	(2,610.03) 625.69	1,236.86		1,073.14	151.16	•	•	0.07	,	12.49
(113,373.34)		(113,373.34)	208,832.85	12,634,80	119,489.14	50,111.21 26,597.70	95,459.51		547.21	1.68			0.03	;	94,910.60
(260,044.96)		(260,044.96)	364,574.13	46,462.57	194,276.70	60,481.45 63,353.41	104,529.17		8,510.25	692.13			3.5.6	,	95,223.27

Total

# Schedules to Balance Sheet

			The state of the s	2	And special in the second consistence and second construction of the second		THE SECTION OF THE PROPERTY OF
	Adminis proper The Land	Water Bulk 1 15   Water constru	er construction	Sewage Builty 1911	Toralina Security Security	Maintenance Add 1	
THE PARTY CHAIN THE PARTY OF TH		the year ended the For		The congress of the	rete year ended in To		STATE AND STATE OF ST
		(Rs) In Laths		(RS) In Laboratory	Rs) in (aldis)		(RS) IN CARGO LONG
Note 1 - Corpus/Capital Fund:	•	-	•	•	į	,	
Add: Contributions towards Corpus/Capital	1	ŀ	ì	•	•	•	
Add/(Deduct): Balance of net Income/(Expenditure) transferred form the Income and Expenditure Account	51,772.83	(684,132.99)	17,074.89	(318,144.52)	12,917.56	(573,984.33)	(1,494,496.56)
Balance at at the end of the year	51,772.83	(684,132.99)	17,074.89	(318,144.52)	12,917.56	(573,984,33)	(1,494,496.56)
Note 2 - Reserves and Surplus:							
1. Capital Reserve				÷			
As per last Account			,			,	, ,
Addition during the year			• .				,
SubTotal				,		•	,
2. Revaluation Reserve :							
As per last Account	•		ı	•		•	
Addition during the year	,	•	1	1			
tess: Deductions duting the year	,	,	,	1		,	
SubTotal		•		,		•	•
3. Special Reserves:		•	r	•			ı
Addition during the year			4	•			
Less: Deductions duting the year	1	,	•	•		,	
<u>SubTotal</u>	,	•		•		•	
4. General Reserve:			72 74			5.284.55	5,299.89
As per last Account		•	#0.04	,			
Addition during the year	,	•	,		, ,		
Less: Deductions during the year	-	•	15.34		•	5,284.55	5,299.89
SUPLOID		,	1 1 1			1000	200 00

Note: Amount due within one year

	7	51	տ					4			ω	2	<u>سر</u>	Note 4- Se					2				1	(c) Utilisa	u	2	,	(b) Additio	(a) Openir
	Others	Debentures and Bonds	Other Institutions and Agencies	<ul> <li>Interest accrued and due</li> </ul>	ii Other Loans	<ul> <li>Interest accrued and due</li> </ul>	i Term Loans	Banks	ii Interest accrued and due	i Term Loans	Financial Institutions	State Government(Govt of NCT of Delhi)	Central Government	Note 4- Secured Loans and Borrowings	Net Balance As At the year end (a+b-c)		iii Other Administrative expenses	ii Rent	Revenue Expenditure i Salaries, Wages and Allowances etc	Total	ii Others	i Fixed Assets	Capital Expenditure	(c) Utilisation/Expenditure towards objectives of funds	Other addition (specify nature)	Income from investment made on account of	Donations/grants	(b) Additions to the funds	(a) Opening balance of the funds
Total																Total (c)									Total a+b	Ϋ́			
•	,	,				,							•		131,857.46	•	1	•	•		٠	,			131,857.46	,	42,343.00		89,514.46
			,	•				,								•				,		•		-		•	,		ı
			•		,						•				(93.96)	,				,	•	ı			(93.96)		ı		(93.96)
- Annicha part	•	ı	•	.•	,	,	·	,		•					-1		,	,	1	,	Þ					ı ,	•	,	
	į.			į	1					•						,		•	•	21,580.90	21,580.90	!			,	, ,		ŀ	,
Minds III		•		1	,			*	,						(28,368,41)	,			•	20,686.86	20,686.86				(28,368.41)		121.83		(28,490.23)
	•	•				•									01,127.33	42,267.76				42,207.70	42,267.76	, , , ,			103,395.09	1 1	42,464.83		60,930.27

Note 6- Deferred Credit Liabilities  1 Acceptance secured be 2 Others  Note: Amount due within one year	Note: Amount due within one year	8 Others	7 Fixed	6 Debi	5 Othe	ii Othe	i Term	4 Banks	3 Final	2 State	1 Cent
rred Credit Liabilities Acceptance secured by hypothecation of Others t due within one year	within one year	ELZ	Fixed Deposits	Debentures and Bonds	Other Institutions and Agencies	ii Other Loans	i Term Loans	KS .	Financial Institutions	State Government(Govt of NCT of Delhi)	1 Central Government
Total	0										
	1,526,599.24	507,007.00							•	1,019,592.24	•
	141,529.66									141,529.66	•
1- 1 ,											
	120,589.76									120,589.76	٠
	2,650.00			•	•			. ,	•	2,650.00	
	299,428.58		•	•	•	•				299,428.58	
	2,090,797.24		507.007.00	•	•				,	1,583,790.44	

Total (A+B)

6 Others (	S Subsidia	4 Debenti	3 Shares	2 Other a	1 in Gove	1000 100 1111011	Note 10 - Investments Others		7 Others (	6 PF Investment	5 Subsidia	4 Debent	3 Shares	2 Other a	1 in Gove	Note 9 - Investments	
Others ( to be specified)	Subsidiaries and Joint Ventures	Debentures and Bond		Other approved Securities	In Government Securities		s Others		Others ( to be specified)	stment	Subsidiaries and Joint Ventures	Debentures and Bond		Other approved Securities	In Government Securities	Note 9 - Investments From Earmarked / Endowment Funds	
								Total								t Funds	
,	•	,	•	•	4			,	1	,	,	•	•	•	•		•
•	•													,	•		
•	•		•	1	•							•	•	,	•		
	•	,	•	٠		-			٠	ı	٠	•	,	٠	•		
		,	•	•	r					•				•			
•		•	•	•	•			,	ı		•	•	•	•	•		
			,						.1		,			,			

Note 11 - Current Assests , Loans Advance etc

7.		7 0,	6		viii D	¥ii Đ	¥. A	٧٥	ΨĄ	iii A	# [c	i A	4 [		<b>.</b>		< 2 1	<b>*</b>	te:	Tr.	∭ Sc	= 0	<u>5</u>	3 C		,	e o	<u>د</u>	۳	ç		: :	Ž.	<b>≡</b>	ii DCB		i NDMC	2 SI				
Totai		Other Current Assets	interst accrued on investments	Deposits Work in Progress	viii Deposits with Others	vii Deposits with Govertment	vi Advance to Govt. & Other Parties	v Other Advances	iv Advance to Firms for supply of stores	iii Advances to Contractors/Suppliers	Loans to Employes	Advances to Employes	Loans, Advances & Deposits		Bank Adjustment General Account		Non Schedule hank	Carlings Accounts	# in Current Accounts	# In Term Deposit Accounts	II Schedule Bank	II Cheque in Transit	I Cash in Hand	Cash and Bank Balances		Sacrotar	hTotal	Less: Unadiusted Debtors	Less: Provision for Bad & Doubtful Debts	SubTotal	A hepitots for hekelobilient charges	https://paperson.com	iv Retail water	iii Bulk water	C8	מאור		Sundry Debtors	undry Debtors	ther inventory  Indry Debtors	ii Stores and Spares iii Other Inventory Sundry Debtors	Chemicals Stores and Spares Other Inventory Sundry Debtors
1	Total												!	Total (3)	i i	Total									(a)	Total(3)													lotal (1)	Total (1)	Total (1)	Total (1)
248,088.98	1,804.47	843.53	41.36	•	•	•	853.54	,	2.15	36.51	; .	47.91		247,168.34	8,176.30	20 CPP 8FC		•	224,183.91	14,580.02		209.88	18.25		1001.007	(28 288)	823.93	•	823.93	(18.80)	(10)	. :	(59.90)		(0.00)	(0.00)						
(83,143.38)	163,23	1		107.33	: .		0.56	,	265.00	(15951)	1200 071	(12.68)		(83,396.14)		(83.396.14)		•	(83,405.80)		,	6.67	3.00		!	89 53 80 53	•	ı	*	65.50	60 63	•			•	89.53						·
(24,727.01)	1,622.97		•	1,153.50			3./2	J .	41,602	25.23	717 ,	(6.76)		(27,629.99)		(27.629.99)	•		(27,637.41)			7.10	0.33								•			i		,			1,200,01	1,280.01	1,280.01 1,280.01	1,280.01 1,280.01
(41,229.03)	914,58		•	30,42	3 ,	,	3.2.7	£ 77	J4:42	C/ 27	979 74	(3.68)		(42,143.61)		(42,143.61)			(42,149.31)	•		0.02	5.69			•		ı			<b>I</b> I	4	1	ı	,	,				,		
(31,898.54)	1,277.33			3/3.33		į	0.01	0.81		734 73	176.74	(7,49)	ì È	(33,175.87)		(33,175.87)		•	(33,187.03)	•		3.39	1.//	•		•	i.	ı	•		•	•	i	•	•					,		
44,228.86	1,194.84		3 ,	1,107.23	1 167 13		0.03	2 26	, ;	461	12 10	(7KT)		(4,193.12)	796.36	(4,989.48)			(16,086.34)			5,806.45	5,250.40			47,225.93				:	47 225 93	0.60	41,256.50	4,180.85	3/./3	1,730.23	35 034 1			1.21	1.21	1.21 - 1.21
111,319.88	6,5//.41	035.40	37 530	7,00,200	7 827 00	. :	0.03	866.80	-	1.319.45	1.048.93		1 20	56,629.62	8,972.66	47,656.97		•	21,718.02	14,580.02		6,055.00	03.000	6 326 3		46,431.63	823.93		823.93		47,255,56	0.60	41,196.60	4,180.85	37.73	27.000,1	1 239 78			1,281.22	1,281.22	1,281.22 1,281.22

otal

INCOME Note 1.2 - Income From Sales								
1 Sale of Water		3	3	3	000	0.00	3.333.77	3,333.77
I NDMC		9 5	9 9	0.00	0.00	0.00	630.03	830.03
= 0.0		0.34	24.33	0.38	47.15	12.49	139.45	224.13
in our		0.00	0.00	0,00	0.00	0.00	88,315.83	88,315,83
w Sale by Tankers		0.00	0.00	0.00	0.00	0.00	16.81	16.81
		0.00	36.87	0.00	0.00	0.00	0.00	/R.ac
	Sub Total	0.34	61.20	0.38	47.15	12.49	92,635.89	92,757,45
2 Sewerage Charge		0 00	0. 86	0.00	0.00	0.00	1,812.88	1,812.88
ii DCB		0.00	0.00	0.00	0.00	0.00	469.91	469.91
		9.00	0.00	0.00	189.39	0.00	. S.08	181.31
	Sub Total	0.00	0.00	0.00	189.39	0.00	2,214.11	2,404,2
3 Sala of Studge/Others		9.98	0.00	0.00	1.73	0.00	0.00	1.73
	Total	0.34	61.20	0.38	238.27	12.49	94,910.60	95,223,27
Note 13 - Grants 1 Central Government		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	0.08
3 Government Agencies		0.00	0.00	0,00	0.00	0.00	8 8	3 8
		0.00	0.00	0.00	0.00	9.0	0.00	3 8
5 International Organisations		0.00	0.00	88	0.00	0.00	g.00	00.0
6 Others/ Infra FOND	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	ļ							
Note 14 - Fees & Subscriptions		0.00	0.00	0.00	0.02	0.07	0.03	0.08
2 Tender Fees		0.00	0.00	0.00	0.00	0.08	0.00	0.00
3 Licence / Plumbing Fees		0.00	0.00	3.44	9.8	0.00	0.00	0.00
4 Fee from consumers		9 .00	8 8	3 5	98	0 9	0.00	0.00
		0.00	3 5	0.00	0.00	0.00	0.00	0.00
a subscriptions and others	Total	0.00	0.00	3,44	0.02	0.07	0.03	3.52
Note 15 - Income From Sales of Fixed Assets and Investments.		8	3	98	0.00	0.00	0.00	0.00
2 Profit from Sale of Investment		0.00	0.00	0.00	9.00	9.00	0.00	0,00
			,					

Total Income- A	Note 13 - Increase or Decrease in Stock of Finished Goods	11 MISCEIBNEOUS RECEIPTS (AUGMENTATION Unarges)	10 Other income (Capitalised Cost)			7 Provisions Written Back	6 Dividend Income	5 Percentage on Deposit Works	4 Income From Rent	3 Sale of Scrap and Material	2 Rent on Water Meters	<ol> <li>Income from Penalty &amp; Fines</li> </ol>	Note 18 - Other Income	<ul> <li>No TOS has been deducted on interest income earned during the year, as DIB is exempt from paying income tax on it's income.</li> </ul>			3 Other Interest Income	2 Interest on loan to employees	iii in Savings Accounts	ii in Current Accounts	i In Term Deposit Accounts	1 Interest income • Schedule Bank	Note 17 - Ingrest Earned *		e winds	Note 16 - Income From Royalities and Publications  1 Income from Royalty / Publications
		Total												e year, as DJB is exempt	local	<u> </u>									Total	
765.30	0.00	262.30	0.00	0.00	. 161.00	0.00	0.00	0,00	101.24	0.00	0.00	0.06		t from paying income tax on	pozoc	20.00	0.00	0.00	0.00	0.00	502.66				0.00	0.00
219.99	0.00	140.31	0.00	0.00	78.10	0.00	0.00	0.00	7.81	39.24	0.00	15.17		It's income.	, ku ang	1 2 40	17.79	0.70	0.00	0.00	0.00				0.00	0.00
6,536.01	0.00	6,514.71	6.275.00	0.00	173.31	0.00	0.00	0.00	8.49	46.20	0,00	11.71				17 49	12.35	0.77	4,36	0.00	0.00			٠	0.00	0.00
311.49	0.00	72.59	0.00	0.50	40.85	0.00	0.00	0.00	7.82	20.99	0.00	2.95				0 66	0.00	0.66	0.00	0.00	0.00				0.00	0.00
1,236.86	0.00	1,073.14	0.00	0.50	1,010.00	0.00	0.00	0.00	1.63	0,00	0.00	91.51	:			151.16	149.10	2.05	0.00	0.00	0.00				0.00	0.00
95,459.51 104,529.17	0.00	547.21	0.00	000	418.80	0.00	0.00	0.00	15.30	87.61	0.00	25,43	i			1.68	0.00	1.68	0.00	0.00	0.00				0.00	0.00
104,529.17	0.00	8,610.25	6,275.00	0.00	1,882.06	0.00	0.00	0.00	142.29	194.03	0.15	TT0,66				692.13	179.24	5.86	4,36	0.00	502.66		٠		0.00	0.00 0.00

			19	. 18	17	16	15	. 14	13	12	11	10	ę	&	7	5N	5	4	ω	2	_	Note 20 - E
Contract of the Contract of th	Administrative and Supervision Costs	Torribuling formations	Employer's contribution to CPF	Oil and Scap to Staff	Other contractual staff	Plant Repairs	Other Establishment Expenses	Wages of Muster Roll Staff	Salaries to Deputationist	Stipend to Trainees	Staff Training Expenses	Leave Travel Allowance	Staff Medical Expenses	Staff Welfare	Ex Gratia	Leave Encashment	Gratuity	Pension to Employées	Contribution to Pensian Funds	Bonus	Salaries	Vote 20 - Eastablisment Expenses
1013																						
.46.73	10.044.74		0.00	0.00	41.42	0.00	47.97	31.55	86.32	0.00	0.60	18.34	125.08	24.79	17.23	72.45	104.84	0.00	7,303.67	0.41	2,123.84	
9.763.30	-796.40		0.00	9.72	202.90	0.00	89.60	61.81	0.00	1.94	5.06	23.24	395.38	0.17	80.90	100.53	200.55	0.00	103.95	0.33	7,690.82	
-3.417.10	4,768.35		0.00	0.04	0.82	0.00	26.04	7.74	0.00	0.00	2.64	13.69	47,71	0.00	9.63	25.17	44.66	0.00	9.43	0.08	1,163.60	
6.680.29	234,99		0.00	25.66	72.89	0.00	64.23	50.43	0.00	0.00	0.84	20.00	319.96	0.08	66.75	103.34	192.53	0.00	/4.05	0.40	5,924.13	
-2,610.03	4,576.38		0.92	0.52	1,04	0.00	28.93	8.40	0.00	0.00	0.50	24.07	74.58	0.00	14.29	34.23	47.45	1 5	39,00	0.02	1,694.21	
50,111.21	-2,874.68			100.74	4L49	0.00	639.74	447.10	0.00	8 6	22.2	00.00	2,804,09	. 14	537.47	537.50	1,205.23	1 704 16	24.70	3.00	41,451.32	** ***
50,481.45	15,953.38	0.00	0.00	200	142.67	360.00	896.51	807.04	25.00	96.139	1 94	96.0	2,700.73	07.07	72.027	776 77	1,75.20	1 795 10	,,,44.00	30 445 6	Ct. Z.	CD 280 U2

Total

7. Repair and Maintenance - Distribution 1 Distribution 2 Water 3 Bortling Plant 4 Building and Road (IW rev Works) 5 Sewerage 6 Pumping Stations	5. Rent & Hire Charges 1 Rent 2 Hire charges 6. Rates & Taxes 1 Rates and Taxes 2 Property Tax.	3. Repair and Maintenance-Sewerage 1 Building and Road 2 Trunk Sewers 3 Sewage Pumping Stations 4 Disposal works 5 Workshop 6 Gas Supply Project 7 Gas Booster Station 8 Oxidation ponds 4. Printing & Stationery 1 Stationery 2 computer consumable	2. Repair and Maintenance-Water  1. Building and Road  2. Tanks, Channels and Conduit  3. Intake Pumps  4. Maintenance of various Plants  5. River Works  6. Reservoirs and Mains  7. RCC wells and Tube wells  8. Booster Pumping Stations  9. Workshop	Note 21 - Other Administration Expenses  1. Power & Fuel  2. Fuel consumed
Sub-Total	Sub-Total Sub-Total	Sub-Total	Sub-Total	Sub-Total
0.00 0.00 0.00 0.00 0.00 6.78 6.78	0.00 0.00 0.00 746.36 0.00 746.36	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000000000000000000000000000000000000000	0.00 0.00 0.00
49,23 2,031.72 0,00 0,00 0,00 0,00 1,018.59 3,099.54	0.000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	15,971.18 0.00 15,971.18
0.00 0.00 0.00 0.00 0.00 0.00 281.67 281.67	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.0000000000000000000000000000000000000	0.00 0.00
0,00 7,15 0,00 0,00 1,611.83 3,284.07 4,903.05	0.000	410000000000000000000000000000000000000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4,367.86 0.00 4,367.86
0.00 0.00 0.00 0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00
209.14 2,511.51 0.00 0.00 959.47 5,452.35 9,132.46	25.96 0.00 25.96 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 1.692.15 0.00 0.00 0.00 0.00	11,474.63 0.00 11,474.63

173.01 0.00 173.01

25.96 0.00 25.96 746.36 0.000 746.36 258.37 4,550.38 0.000 0.000 2,571.30 10,235.11 17,615.15 

63.353.4	OF 103 21						
11,1	4,161.88	430.80	1,437.37	121.74	4,539.33	605.99	Sub-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	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	0.00	152.08	
	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	
	1.68	0.00	32.90	0.00	49.76	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	
_	61.46	0.00	0.00	16.52	0,00	25.53	
i i	0.16	0.12	0.05	0.12	0.17	4.88	
	0.00	0.00	0.00	0.00	0.00		
	0.55	0.00	0.00	0.13	0.00	15.79	
	0.87	0.31	0.14	0.17	0.19	1.65	
	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	
4	11.95	258.78	3.28	24.18	2.99	149.75	
	10.20	1.74	7.64	1.49	3.29	6.17	
	4.79	0.00	0.10	0.00	0.00	0.05	
	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	
	0.06	0.00	0.00	0.00	0.00	0.00	
2	193.62	11.31	17.41	12.78	49.50	2.11	
	84.19	5,46	11.52	4.68	25.96	42.72	
	260.41	85.73	22.53	57.67	22.11	101.52	
4,2	2,313.81	47.54	1,068.04	4.94	789.63	73.57	
	0,00	0.00	0.00	0.00	0.00	0.00	
	95.05	18.17	1,00	0.41	0.19	28.53	
	32.86	1.63	-12.69	-1.35	115.02	-0.18	
	0.00	0.00	0.00	0.00	0.00	0.00	
	0.14	0.00	1.43	0.00	0.00	0.00	
7	712.22	0.00	0.00	0.00	0.00	0.00	
·	163.95	0.00	274.72	0.00	73.61	0.00	
2,271.00	213.99	0.00	9.29	0.00	2,047.72	0.00	

Advertisement
Telephone, Telex and Fax
Vehicle Running & Maintenance
Fuel & Oil
Wehicle Maintenance
Vehicle Maintenance
Vehicle Maintenance
Vehicle Maintenance
Vehicle Maintenance
Vehicle Mire charges
Vehicle Hire charges
Vehicle Hire charges
Insurance
Travelling & Conveyance
Legal & Professional
Legal charges
Arbitration charges
Postage and Telegram
Meetings & Seminars
Payment to Auditors
Books & Periodicals
Payment to Consultants
Payment to Board Members
Books & Periodicals
Payment to Board Members
Books & Periodicals
Payment to Fixed Assets
Loss on Sale of Fixed Assets
Loss on Sale of Fixed Assets
Loss on Revaluation of Investment
Loss on Revaluation of Investment
Loss on Revaluation of Investment
Bad Debts
Provision for Bad Doubtful Debts
Adjustment for Inventory
UNIFORM TO STAFF
Shortage/Excess Inventory

8. Other Administration Expenses
1. Raw Water charges
2. Chemical consumed
3. Stores and Spanes consumed
4. Cess to CPCB
5. Other Inventory consumed
6. Gill-Revenaue works
7. Electricity brages
8. Repair and Maintenance
9. Other Expenses(P)

Others

Total Expenditure- B	Depreciation (Net Total at the year end - corresponding to schedule 8)	4 cess interve was supplement	A less Finance Costs Capitalised	3 Repayment of loan	2 Other Finance Charges	Note 23 - Interest on Borrowings	·	Note 22 - Expenditure on Grants/Subsidies
	ile 8.	Total					Total	
1,787.77	450.19	-12.97	12.97	0.00	0.00	0.00	0.00	0.00
88,231.70	6,288.06	48,565.85	1.783.00	0.00	0.00	50,348.85	0.00	0.00
4,521.39	11,972.92	-4,440.81	4,440.81	0.00	0.00	0.00	0.00	0.00
56,312.58	5,148.35	33,771.56	1,039.07	0.00	0.00	34,810.63	0.00	0.00
4,887.84	9,968.25	-3,096.07	3,096.07	0.00	0.00	0.00	0.00	0.00
208,832.85	12,634.80	119,489.14	1,716.92	0.00	0.00	121,206.06	0.00	0.00
364,574.13	46,462.57	194,276.70	12,088.84	0.00	0.00	206,365.54	0.00	0.8

# Significant Accounting Policies and Notes on Accounts

#### Significant Accounting Policies and Notes on Accounts For the year ended on 31st March 2011

## A) <u>Significant Accounting Policies.</u>

## 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  $\mathbf{1}$ 

## 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.
- Depreciation on assets constructed during the year is account for on the basis of iii) completion and put to use certificate of the concerned Engineer/competent authority.
- Fixed Assets relating to projects costing up to Rs.50000/- in each case are charged iv) 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 DELIII 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**

- 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
-	BUILDING & CIVIL STRUCTURE	includes
		-Water/Sewer Distribution Networks
		- Water Tanks
		- Pipe lines
		- Buildings
3	DI ANIT & MACHINITIAN	- Staff Quarters etc
	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 37000 square meters valuing Rs.534.00 lac approx. 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

- 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 2011 are certified by Management.

#### **Inventories**

Inventories mainly consist of stores, spares and consumable.

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**

 Sundry debtors are account for on the basis of records and information available with the divisions and are subject to confirmation with the parties.

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

- 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.

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

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

 $\Lambda$ ) Claims against the DJB not acknowledge as debts Rs.3250 Lacs.

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.

Estimated amount of contracts remaining to be executed on capital account and not

provided for Rs.152186.89 Lacs.

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

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

Delhi Jal Board

Date:

Place: New Delhi