

**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) : 91-11-23558450  
91-11-23620509

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

Ac(FA) D.O. No. DJB/Dir. (F&A)/2016/332/37

Dated : 5<sup>th</sup> July, 2016

08-7-2016

*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), IAS  
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 :**

1. Principal Secretary (Finance), Govt. of NCT of Delhi  
Delhi Secretariat, I.P. Estate, New Delhi.
2. Principal Secretary (UD), Govt. of NCT of Delhi  
Delhi Secretariat, I.P. Estate, New Delhi.
3. 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.
4. Director (Planning) Govt. of NCT of Delhi,  
Delhi Secretariat, I.P. Estate, New Delhi.
5. Chief Executive Officer, Delhi Jal Board

  
Addl. Chief Executive Officer

SAVE IT  
WHILE YOU  
STILL CAN.

**Water**

100% Natural, 0% Replaceable



एक कदम स्वच्छता की ओर

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

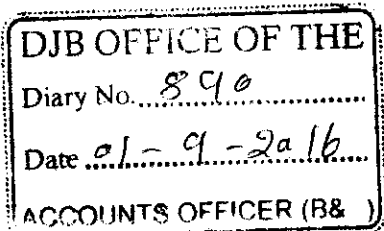
No.: DJB/Secy.DJB/Meeting Asstt./2016/

Dated : .08.2016

The Delhi Jal Board vide Resolution No. 289 DJB dated-  
15.06.2016 (127<sup>th</sup> meeting) duly confirmed on 29.08.2016 (128<sup>th</sup>  
meeting) has ratified/ apprised/ approved/ referred back/accepted  
information referred to C.E.O. for report, the proposal as contained in  
CE( — ) / Director (F&A)/B&A letter No.  
DJB/ Dir.(F&A)/B&A/Preamble/2016/40 dated 25-4-16 vide Item  
No. Admm. - 97 Regarding Balance sheet of  
Delhi Jal Board as on 31-03-2011.

Resolution No. 289 /DJB dated- 15.06.2016 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.



Director (F&A)

AOCT B 2016

Director (F & A)  
Delhi Jal Board  
Diary No. 32-11  
Date 31/8/16

31/8  
24/8

C. Arvind

(C.ARVIND)  
SECRETARY, DJB

(B&A)  
31/8

**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 : 25-4-16

ITEM No. Adms-97  
Dated : 12-05-16

**Subject : Balance sheet of Delhi Jal Board as on 31<sup>st</sup> 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 :

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	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.

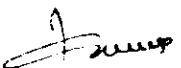
#### PROPOSAL

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.

Secretary  
Delhi Jal Board

  
(K.S. Sharma)  
Director (Finance & Accounts)

**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 : 25.04.2016

ITEM No. Adm. 97  
Dated : .....

**Subject : Balance sheet of Delhi Jal Board as on 31<sup>st</sup> 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 :

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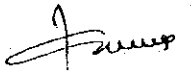
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#### RECOMMENDATIONS:

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

Secretary  
Delhi Jal Board

  
(K.S. Sharma)  
Director (Finance & Accounts)



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/ 2018 Jo 22

Date : 11<sup>th</sup> February, 2016

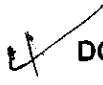
**Subject : Regarding finalization of Balance sheet for the year 2010-11**

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.

  
(Jasvir 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

  
  
Dy. Director (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)
<b>Corpus/Capital Fund and Liabilities</b>			
Corpus/ Capital Fund	1	(14,94,496.56)	(12,34,451.59)
Reserve and Surplus	2	5,299.89	3,621.39
Earmarked/Endowment Funds	3	61,127.33	60,930.27
Secured Loans and Borrowings	4	-	-
Unsecured Loans and Borrowings	5	20,90,797.24	17,59,314.24
Deferred Credit Liabilities	6	-	-
Current Liabilities and Provisions	7	3,93,220.78	3,86,495.47
<b>Total</b>		<b>10,55,948.68</b>	<b>9,75,909.77</b>
<b>Assets</b>			
Fixed Assets (including CWIP)	8	9,44,628.80	8,79,485.11
Investment-From Earmarked/Endowment Funds	9	-	-
Investment-Others	10	-	-
Current Assets, Loan, Advances etc	11	1,11,319.88	96,424.67
Miscellaneous Expenditure ( to the extent not written off or adjusted)		-	-
<b>Total</b>		<b>10,55,948.68</b>	<b>9,75,909.77</b>
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		

BM Dhau  
Member (Drainage)

S Naiyer Ali Najmi (IRS)  
Member (Finance)

RS Tyagi  
Member (Water Supply)

Dr. Jayadev Sarangi (IAS)  
Member (Admin)

K. Saha  
Director (Finance)

Date:  
Place: New Delhi

Income and Expenditure

FOR THE

YEAR


ENDED


2010-11


Delhi Jal Board

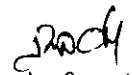
Income & Expenditure Account for the year ended March 31, 2011

PARTICULARS	Note No	Current Year 2010-11 Rs. (In Lakhs)	Previous Year 2009-10 Rs. (In Lakhs)
<b>INCOME</b>			
Income form Sales/Services	12	95,223.27	47,116.56
Grants/ Subsidies	13	-	-
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 Progress	19	-	-
<b>TOTAL (A)</b>		<b>1,04,529.17</b>	<b>67,806.44</b>
<b>EXPENDITURE</b>			
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	46,462.57	50,486.86
<b>TOTAL (B)</b>		<b>3,64,574.13</b>	<b>3,13,183.87</b>
Balance being excess of Income over expenditure(A-B)		(2,60,044.96)	(2,45,377.43)
Transfer to Special Reserve (specify each)		-	-
Transfer to/ from General Reserve		-	-
<b>Balance being Surplus/(Deficit) carried to Corpus/Capital Fund</b>		<b>(2,60,044.96)</b>	<b>(2,45,377.43)</b>
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		

  
BM/Dhaul  
Member (Drainage)

  
S Naiyer Ali Najmi (IRS)  
Member (Finance)

  
RS Tyagi  
Member (Water Supply)

  
Dr. Jayadev Sarangi (IAS)  
Member (Admin)

  
K.S.Sharma  
Director (Finance)

Date:

Place: New Delhi

Schedule

forming

part of

Balance Sheet for

the year 2010-11



Delhi Jal Board

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

	Current Year as at March 31, 2011 Rs. (in Lakhs)	Previous Year as at March 31, 2010 Rs. (in Lakhs)
<b>Note 1 - Corpus/Capital Fund:</b>		
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)
<b>Balance at at the end of the year</b>	<b>(1,494,496.56)</b>	<b>(1,234,451.59)</b>
<b>Note 2 - Reserve and Surplus</b>		
<b>1. Capital Reserve</b>		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
<b>Subtotal</b>	-	-
<b>2. Revaluation Reserve :</b>		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
<b>Subtotal</b>	-	-
<b>3. Special Reserves:</b>		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
<b>Subtotal</b>	-	-
<b>4. Development charges reserve:</b>		
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	-	-
<b>Subtotal</b>	<b>5,299.89</b>	<b>3,621.39</b>
<b>Total</b>	<b>5,299.89</b>	<b>3,621.39</b>

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Delhi Jal Board

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

	Current Year As at March 31, 2011 Rs. (In Lakhs)	Previous Year As at March 31, 2010 Rs. (In Lakhs)
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Note 3 - Earmarked/Endowment Funds

(a) Opening balance of the Funds	60,930.27	52,492.06
(b) Additions to the funds		
1 Donations/grants	42,464.83	26,189.55
2 Income from Investment made on account of funds	-	-
3 Other addition (specify nature)	-	-
<b>Total (a+b)</b>	103,395.09	78,681.61
(c) Utilization/Expenditure towards objectives of funds		
1 Capital Expenditure		
I Fixed Assets	-	-
II Others (Water Supply Unauthorized Colonies)	42,267.76	17,751.35
<b>Total</b>	42,267.76	17,751.35
2 Revenue Expenditure		
I Salaries, Wages and Allowances etc	-	-
II Rent	-	-
III Other Administrative expenses	-	-
<b>Total (c)</b>	42,267.76	17,751.35
<b>Net Balance As At the year end (a+b-c)</b>	61,127.33	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	-	-
iv Interest accrued and due	-	-
5 Other Institutions and Agencies	-	-
6 Debentures and Bonds	-	-
7 Others	-	-
<b>Total</b>	-	-

Note: Amount due within one year

Delhi Jal Board

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

	Current Year as at March 31, 2011 Rs. (In Lakhs)	Previous Year as at March 31, 2010 Rs. (In Lakhs)
<b>Note 5- Unsecured Loans and Borrowing</b>		
1 Central Government	-	-
2 State Government(Govt of NCT of Delhi)	1,583,790.24	1,458,707.24
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	507,007.00	300,607.00
<b>Total</b>	<b>2,090,797.24</b>	<b>1,759,314.24</b>

Note: Amount due within one year

**Note 6- Deferred Credit Liabilities**

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

Note: Amount due within one year

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Delhi Jal Board

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

		Current Year at March 31, 2011 Rs. (in Lakhs)	Previous Year at March 31, 2010 Rs. (in Lakhs)
<b>Note 7-Current Liabilities and Provisions</b>			
<b>A. Current liabilities</b>			
1	Contractors Payable	299.62	424.07
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	286.60	250.16
4	Statutory liabilities:		
	i Overdue	-	-
	ii Others (Duties and Taxes)	99.93	264.90
5	Deductions from Employees	484.69	804.18
6	Deposits from Contractors	-	-
	i EMD	3,553.81	3,107.67
	ii Amount withheld from contractors	1,387.81	788.94
	iii Securities Deposits	12,916.83	10,479.96
7	Deposits from Customers	551.64	415.48
8	Interest accrued but not due on:	353,806.91	353,841.37
	i Secured Loans / Borrowings	-	-
	ii Unsecured Loans / Borrowings	-	-
9	Deposits From Other Departments	13,602.27	10,357.16
11	Miscellaneous Deposits	1.81	1.81
12	RR Charges payable	1,423.63	1,093.40
13	i 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	0.98	0.77
	<b>Total (A)</b>	<b>391,530.33</b>	<b>384,943.69</b>
<b>B. Provisions</b>			
1	Provision for Accumulated Depreciation	-	-
2	Provision for Employee Related Funds / Benefits	-	-
	i Gratuity	726.27	737.61
	ii Superannuation/ Pension	-	-
	iii Accumulated Leave Encashment	-	-
	iv Salary	-	-
3	Trade Warranties/Claims	-	-
4	Provision for Expenses Payable	964.19	814.17
5	Others (Specify)	-	-
	<b>Total (B)</b>	<b>1,690.46</b>	<b>1,551.78</b>
	<b>Total (A+B)</b>	<b>393,220.78</b>	<b>386,495.47</b>

Delhi Jal Board

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

	Current Year 2010-11 March 31, 2011 (in Lakhs)	Previous Year 2009-10 March 31, 2010 (in Lakhs)
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**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)	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

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

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## Delhi Jal Board

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

	Current Year as at March 31, 2011 Rs. (in Lakhs)	Previous Year as at March 31, 2010 Rs. (in Lakhs)
<b>Note 11 - Current Assets, Loans Advance etc</b>		
1 Inventories		
i Chemicals	-	-
ii Stores and Spares	1,281.22	1,275.31
iii Other Inventory	-	-
<b>Total (1)</b>	<b>1,281.22</b>	<b>1,275.31</b>
2 Sundry Debtors		
i NDMC	1,839.78	1,760.56
ii DCB	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
<b>Total(2)</b>	<b>46,431.63</b>	<b>39,152.72</b>
3 Cash and Bank Balances		
i Cash in Hand	5,325.43	4,876.40
ii Cheque in Transit	6,033.50	5,914.43
iii Schedule Bank	-	-
# in Term Deposit Accounts	14,580.02	1,500.00
# in Current Accounts	21,718.02	31,085.38
# in Savings Accounts	-	-
v Non Schedule bank	-	-
<b>Total</b>	<b>47,656.97</b>	<b>43,376.21</b>
Bank Adjustment General Account	8,972.66	6,279.87
<b>Total (3)</b>	<b>56,629.62</b>	<b>49,655.08</b>
4 Loans, Advances & Deposits		
i Advances to Employees	15.39	36.81
ii Loans to Employees	-	-
iii Advances to Contractors/Suppliers	1,048.93	3,468.10
iv Advance to Firms for supply of stores	1,319.45	1,330.84
v Other Advances	-	-
vi Advance to Govt. & Other Parties	866.80	866.80
vii Deposits with Government	0.03	0.09
viii 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
<b>Total (4to7)</b>	<b>6,977.41</b>	<b>6,340.55</b>
<b>Total</b>	<b>111,319.88</b>	<b>96,424.67</b>

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
<b>INCOME</b>		
<b>Note- 12 Income From Sales</b>		
1 Sale of Water		
i NDMC	3,333.77	2,223.67
ii DCB	830.03	581.38
iii 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
vi Other- Sale of Water Bottle	36.87	42.70
<b>Sub Total</b>	<b>92,757.45</b>	<b>45,232.39</b>
2 Sewerage Charge		
i NDMC	1,812.88	1,357.52
ii DCB	469.91	367.54
iii Other Sewerage Charges - Scavenging Tax	181.31	141.13
<b>Sub Total</b>	<b>2,464.10</b>	<b>1,866.19</b>
3 Sale of Sludge/Others	1.73	17.98
<b>Total</b>	<b>95,223.27</b>	<b>47,116.56</b>
<b>Note - 13 Grants</b>		
1 Central Government	-	-
2 State Government (Govt of NCT of Delhi)	-	-
3 Government Agencies	-	-
4 Institutions/Welfare Bodies	-	-
5 International Organizations	-	-
6 Others/ Infra FUND	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Note - 14 Fees &amp; Subscriptions</b>		
1 Income from Fees	0.08	7.42
2 Tender Fees	-	-
3 License / Plumbing Fees	3.44	1.63
4 Fee from consumers	-	-
5 Seminar / Program Fees	-	-
6 Subscriptions and others	-	-
<b>Total</b>	<b>3.52</b>	<b>9.05</b>
<b>Note - 15 Income From Sales Of Fixed- Assets And Investments</b>		
1 Profit from Sale of Fixed Assets	-	-
2 Profit from Sale of Investment	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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
<b>Note - 16 Income From Royalties And Publications</b>		
1 Income from Royalty / Publications	-	-
2 Others	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Note - 17 Interest Earned*</b>		
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
<b>Total</b>	<b>692.13</b>	<b>901.85</b>
* No TDS has been deducted on interest income earned during the year, as DJB is exempt from paying income tax on it's income.		
<b>Note - 18 Other Income</b>		
1 Income from Penalty & Fines	116.86	84.51
2 Rent on Water Meters	0.00	57.99
3 Sale of Scrap and Material	194.03	7.69
4 Income From Rent	142.29	164.80
5 Percentage on Deposit Works	-	-
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 charges	6,275.00	18,998.09
<b>Total</b>	<b>8,610.25</b>	<b>19,778.98</b>
<b>Note -19 Increase Or Decrease In Stock Of Finished Goods &amp; WIP</b>		
a) Closing stock	-	-
Finished Goods	-	-
Work in progress	-	-
b) Less: Opening Stock	-	-
Finished Goods	-	-
Work in Progress	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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
<b>EXPENDITURE</b>		
<b>Note - 20 Establishment Expenses</b>		
1 Salaries	60,086.92	58,624.93
2 Bonus	7.32	3.61
3 Contribution to Pension Funds	7,744.86	7,298.15
4 Pension to Employees	-	-
5 Gratuity	1,795.28	1,726.73
6 Leave Encashment	973.22	775.05
7 Ex Gratia	726.27	737.61
8 Staff Welfare	26.18	23.02
9 Staff Medical Expenses	2,766.79	2,075.65
10 Leave Travel Allowance	203.60	92.45
11 Staff Training Expenses	9.36	0.92
12 Stipend to Trainees	1.94	0.72
13 Salaries to Deputatlonist	86.32	127.90
14 Wages of Muster Roll Staff	607.04	476.55
15 Other Establishment Expenses	896.51	559.68
16 Plant Repairs	-	-
17 Other contractual staff	360.55	109.37
18 Oil and Soap to Staff	142.67	115.72
19 Employer's contribution to CPF	-	21.15
Less: Capitalized/Transferred Administrative and Supervision Costs	15,953.38	18,073.29
<b>Total</b>	<b>60,481.45</b>	<b>54,695.91</b>
<b>Note - 21 Other Administration Expenses</b>		
<b>1. Power &amp; Fuel</b>		
1 Power	31,813.67	31,235.84
2 Fuel consumed	-	-
<b>Sub-Total</b>	<b>31,813.67</b>	<b>31,235.84</b>
<b>2. Repair and Maintenance-Water</b>		
1 Building and Road	-	-
2 Tanks, Channels and Conduit	-	-
3 Intake Pumps	-	-
4 Maintenance of various Plants	1,682.15	570.83
5 River Works	-	-
6 Reservoirs and Mains	-	-
7 RCC wells and Tube wells	-	-
8 Booster Pumping Stations	-	-
9 Workshop	-	-
<b>Sub-Total</b>	<b>1,682.15</b>	<b>570.83</b>

## 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
<b>3. Repair and Maintenance-Sewerage</b>		
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	-	-
<b>Sub-Total</b>	-	-
<b>4. Printing &amp; Stationery</b>		
1 Stationery	173.01	155.66
2 computer consumable	-	-
<b>Sub-Total</b>	173.01	155.66
<b>5. Rent &amp; Hire Charges</b>		
1 Rent	25.96	14.39
2 Hire charges	-	-
<b>Sub-Total</b>	25.96	14.39
<b>6. Rates &amp; Taxes</b>		
1 Rates and Taxes	746.36	1,022.16
2 Property Tax.	-	-
<b>Sub-Total</b>	746.36	1,022.16
<b>7. Repair and Maintenance - Distribution</b>		
1 Distribution	258.37	0.64
2 Water	4,550.38	4,060.82
3 Bottling Plant	-	-
4 Building and Road (IW rev Works)	-	-
5 Sewerage	2,571.30	1,484.22
6 Pumping Stations	10,235.11	12,083.07
<b>Sub-Total</b>	17,615.15	17,628.75



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
<b>8. Other Administration Expenses</b>		
1 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
5 Other Inventory consumed	1.57	5.27
6 GIA-Revenue works	-	-
7 Electricity charges	135.29	256.75
8 Repair and Maintenance	143.34	55.67
9 Other Expenses(P)	-	-
10 Others	4,297.53	1,244.13
11 Advertisement	549.97	446.90
12 Telephone, Telex and Fax	174.53	182.76
13 Vehicle Running & Maintenance	286.73	283.37
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	-	-
28 Donation and Contribution	-	-
29 Horticulture Expenses	84.34	21.42
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	152.08	44.16
36 Adjustment for Inventory	-	-
37 Uniform to staff	-	-
38 Shortage/Excess Inventory	-	-
<b>Sub-Total</b>	<b>11,297.10</b>	<b>6,441.60</b>
<b>Total</b>	<b>63,353.41</b>	<b>57,069.23</b>
<b>Note - 22 Expenditure On Grants, Subsidies</b>		
<b>Total</b>		
<b>Note - 23 Interest</b>		
1 Interest on Borrowings	206,365.54	166,345.32
2 Other Finance Charges	-	-
3 Repayment of loan	-	-
4 Less: Finance Costs Capitalized	12,088.84	15,413.44
<b>Total</b>	<b>194,276.70</b>	<b>150,931.88</b>
<b>Depreciation (Net Total at the year end - corresponding to schedule 8)</b>	<b>46,462.57</b>	<b>50,486.86</b>

# Fixed Assets

As on

31.3.2011

NOTES FORMING PART OF BALANCE SHEET AT 31.3.2011

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	Total up to the year end	As at the current year end	As at the previous year end
<b>A. FIXED ASSETS</b>											
1 LAND		114,184.61	245.73	-	114,430.35	-	-	-	114,430.35	-	114,184.61
(a) Freehold		-	-	-	-	-	-	-	-	-	-
(b) Leasehold		595,733.50	30,809.50	-	626,543.00	12,210.84	-	-	72,391.25	554,151.75	535,553.09
2 BUILDINGS		-	-	-	-	-	-	-	-	-	-
a) on freehold land		-	-	-	-	-	-	-	-	-	-
b) on Leasehold land		-	-	-	-	-	-	-	-	-	-
c) Ownership Flats/Premises		84,049.40	20,005.89	-	104,055.28	3,328.17	-	-	14,783.75	89,271.53	72,594.81
3 Plant & Machinery		512.71	10.97	-	523.68	51.91	-	-	235.47	288.21	329.16
4 Furniture & Fixtures		2,870.49	23.34	1.76	2,892.07	244.95	-	-	1,716.02	1,176.04	1,399.41
5 Vehicles		814.61	131.26	-	945.87	65.45	-	-	242.32	703.56	637.74
6 Office Equipment		2,404.47	351.85	-	2,756.31	212.69	-	-	675.91	2,080.41	1,941.25
7 Tools & Equipment		21,444.53	834.91	-	22,279.45	2,173.35	-	-	15,105.90	7,173.55	8,511.98
8 Electrical installations		1,276.68	110.43	-	1,387.11	132.00	-	-	621.11	765.99	787.56
9 I.I. Infrastructure		-	-	1.76	873,813.12	18,420.36	-	-	105,771.73	770,041.39	735,938.62
<b>TOTAL</b>		<b>823,291.00</b>	<b>52,532.88</b>	<b>137,497.10</b>	<b>327,869.98</b>	<b>28,042.21</b>	<b>-</b>	<b>153,282.58</b>	<b>178,587.41</b>	<b>143,545.48</b>	
<b>B.Capital Works in Progress</b>		<b>268,785.85</b>	<b>196,581.74</b>	<b>137,498.86</b>	<b>1,203,683.11</b>	<b>46,462.57</b>	<b>-</b>	<b>259,054.31</b>	<b>944,628.80</b>	<b>879,485.13</b>	
<b>Total</b>		<b>1,092,076.85</b>	<b>249,105.12</b>	<b>137,498.86</b>	<b>1,203,683.11</b>	<b>46,462.57</b>	<b>-</b>	<b>259,054.31</b>	<b>944,628.80</b>	<b>879,485.13</b>	

Fixed Assets- Administration											
1 Land	36,609.29										
2 Buildings & Civil Structures	13,510.77	50.83									
3 Plant & Machinery	300.74										
4 Furniture & Fixtures	255.59	10.73									
5 Vehicles	300.98	12.35									
6 Office Equipment	393.16	34.60									
7 Tools & Equipment											
8 Electracls installations	34.10	1.34									
9 I.T Infrastructure	443.08	55.45									
Total	51,847.71	165.30									
B Capital Works -In- Progress	297.48	297.48									
Total	13,665.48	388.40									
Total	38,182.22	462.78									

Fixed Assets- Water Bulk											
1 Land	13,284.23										
2 Buildings & Civil Structures	72,660.45	2,533.62									
3 Plant & Machinery	11,980.60	9,719.72									
4 Furniture & Fixtures	39.83										
5 Vehicles	588.35										
6 Office Equipment	20.70										
7 Tools & Equipment	791.76										
8 Electracls installations	4,077.80	219.41									
9 I.T Infrastructure	93.16	5.79									
Total	103,536.88	12,478.54									
B Capital Works -In- Progress	45,819.00	23,554.20									
Total	149,355.89	35,832.74									

Fixed Assets- WORKS CONSTRUCTION											
1 Land	1,767.83										
2 Buildings & Civil Structures	90,747.46	6,058.24									
3 Plant & Machinery	18,938.59	1,431.88									
4 Furniture & Fixtures	2.63										
5 Vehicles	8.62										
6 Office Equipment	8.62	0.24									
7 Tools & Equipment	4.09										
8 Electracls installations	665.82										
9 I.T Infrastructure	55.99	16.39									
Total	112,199.66	7,506.74									
B Capital Works -In- Progress	129,015.66	59,600.37									
Total	241,215.32	67,107.11									

**Fixed Assets- Sewerage Bulk**

1 Land	51,900.57	136.65	-	52,037.22	-	5,201.48	52,037.22	51,900.57
2 Buildings & Civil Structures	34,949.80	285.06	-	35,234.86	-	4,823.03	30,033.38	30,450.75
3 Plant & Machinery	21,464.18	7,962.24	-	29,426.42	-	4,823.03	24,603.40	17,578.09
4 Furniture & Fixtures	58.64	-	-	58.64	-	23.94	34.71	40.57
5 Vehicles	213.17	-	-	213.17	-	134.52	78.65	96.77
6 Office Equipment	91.12	6.63	-	97.75	-	24.67	73.08	73.44
7 Tools & Equipment	332.77	-	-	332.77	-	130.99	201.78	230.07
8 Electracs installations	9,337.70	9.46	-	9,347.16	-	6,879.07	2,468.08	3,392.69
9 LT Infrastructure	210.65	3.99	-	214.64	-	78.52	136.06	153.35
Total	118,558.63	8,403.93	-	126,962.56	-	17,296.22	109,566.34	103,916.27
B.Capital Works -In- Progress	31,530.33	17,169.21	14,801.09	33,888.45	15,530.07	18,024.57	15,873.89	16,000.26
Total	150,088.96	25,573.14	14,801.09	160,851.01	30,172.43	35,320.78	125,540.23	119,916.53

**Fixed Assets- Drainage Construction**

1 Land	3,017.48	109.08	-	3,126.56	-	6,722.68	3,126.56	3,017.48
2 Buildings & Civil Structures	67,421.84	7,840.83	-	75,262.67	-	1,615.34	68,539.98	62,120.00
3 Plant & Machinery	18,641.48	239.39	-	18,880.87	-	11.26	17,265.53	17,685.51
4 Furniture & Fixtures	14.80	-	-	14.80	-	7.09	3.54	5.02
5 Vehicles	10.45	-	-	10.45	-	3.36	7.09	4.25
6 Office Equipment	88.65	3.44	-	92.09	-	16.16	75.93	79.29
7 Tools & Equipment	12.15	1.05	-	13.20	-	3.10	10.09	10.13
8 Electracs installations	36.63	5.63	-	42.26	-	31.38	10.88	9.23
9 LT Infrastructure	224.66	2.49	-	227.14	-	124.02	103.12	123.14
Total	89,468.13	8,201.91	-	97,670.03	6,414.08	8,531.05	89,138.98	83,054.05
B.Capital Works -In- Progress	34,797.63	55,392.88	38,248.09	51,942.42	4,324.71	12,175.98	39,766.44	30,472.92
Total	124,265.76	63,594.79	38,248.09	149,612.45	10,738.79	20,707.04	128,905.42	113,526.97

**Fixed Assets- Maintenance**

1 Land	7,605.22	-	-	7,605.22	-	42,897.78	7,605.22	7,605.22
2 Buildings & Civil Structures	316,443.18	14,040.93	-	330,484.11	36,429.29	2,664.65	287,586.33	280,013.90
3 Plant & Machinery	12,723.80	652.66	-	13,376.46	2,206.58	49.39	10,711.81	10,517.22
4 Furniture & Fixtures	141.21	0.24	-	141.45	35.25	1,183.60	92.06	105.96
5 Vehicles	1,748.92	10.99	-	1,759.91	1,094.45	50.78	574.55	714.47
6 Office Equipment	212.37	86.36	-	298.72	32.26	18.53	247.94	180.11
7 Tools & Equipment	1,263.69	350.80	-	1,614.49	200.56	316.23	1,298.26	1,063.13
8 Electracs installations	7,292.49	599.07	-	7,891.56	4,248.90	4,998.51	2,893.05	3,043.59
9 LT Infrastructure	249.11	26.42	-	275.53	79.62	105.67	169.86	169.49
Total	347,679.99	15,767.46	-	363,445.69	44,266.91	52,286.62	311,179.08	303,413.08
B.Capital Works -In- Progress	41,288.70	40,767.11	48,990.84	33,064.97	14,341.48	18,976.57	14,088.40	26,947.22
Total	388,968.69	56,534.57	48,990.84	396,510.66	58,608.39	71,263.19	325,267.47	330,360.30



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

PARTICULARS	2010-11		2011-12		2010-11		2011-12		2010-11		2011-12	
	Actual	Revised	Actual	Revised	Actual	Revised	Actual	Revised	Actual	Revised	Actual	Revised
Capital Fund	51,772.83	(684,132.99)	17,074.89	15.34	(318,144.52)	12,917.56	(573,984.33)	(1,494,496.56)				
Reserve and Surplus	-	-	15.34	(93.96)	-	-	5,284.55	5,299.89				
Earmarked/Endowment Funds	131,857.46	-	(93.96)	-	(21,580.90)	(21,580.90)	(49,055.27)	61,127.33				
Secured Loans and Borrowings	-	-	-	-	-	-	-	-				
Unsecured Loans and Borrowings	1,526,599.24	141,529.66	-	-	120,589.76	2,650.00	299,428.58	2,090,797.24				
Deferred Credit Liabilities	-	-	-	-	-	-	-	-				
Current Liabilities and Provisions	(1,482,730.28)	580,286.93	222,955.14	-	281,865.96	103,020.22	687,822.82	393,220.78				
<b>TOTAL</b>	<b>227,499.25</b>	<b>37,683.60</b>	<b>239,951.41</b>	<b>84,311.20</b>	<b>84,311.20</b>	<b>97,006.88</b>	<b>369,496.34</b>	<b>1,055,948.68</b>				

**Corpus/Capital Fund and Liabilities**

Capital Fund	1	51,772.83	(684,132.99)	17,074.89	(318,144.52)	12,917.56	(573,984.33)	(1,494,496.56)
Reserve and Surplus	2	-	-	15.34	-	-	5,284.55	5,299.89
Earmarked/Endowment Funds	3	131,857.46	-	(93.96)	(21,580.90)	(21,580.90)	(49,055.27)	61,127.33
Secured Loans and Borrowings	4	-	-	-	-	-	-	-
Unsecured Loans and Borrowings	5	1,526,599.24	141,529.66	-	120,589.76	2,650.00	299,428.58	2,090,797.24
Deferred Credit Liabilities	6	-	-	-	-	-	-	-
Current Liabilities and Provisions	7	(1,482,730.28)	580,286.93	222,955.14	281,865.96	103,020.22	687,822.82	393,220.78
<b>TOTAL</b>		<b>227,499.25</b>	<b>37,683.60</b>	<b>239,951.41</b>	<b>84,311.20</b>	<b>97,006.88</b>	<b>369,496.34</b>	<b>1,055,948.68</b>

**Assets**

Fixed Assets (Net Block) including C/WIP	8	(20,589.73)	120,826.98	264,678.42	125,540.23	128,905.42	325,267.47	944,628.80
Investment-From Earmarked/Endowment Funds	9	-	-	-	-	-	-	-
Investment-Others	10	-	-	-	-	-	-	-
Current Assets, Loan, Advances etc	11	248,088.98	(83,143.38)	(24,727.01)	(41,229.03)	(31,898.54)	44,228.86	111,319.88
Miscellaneous Expenditure (to the extent not written off or adjusted)		-	-	-	-	-	-	-
<b>TOTAL</b>		<b>227,499.25</b>	<b>37,683.60</b>	<b>239,951.41</b>	<b>84,311.20</b>	<b>97,006.88</b>	<b>369,496.34</b>	<b>1,055,948.68</b>

Significant Accounting Policies 24  
Contingent Liabilities and Notes on Accounts 25

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

All Fig in Lakhs

PARTICULARS									
<b>INCOME</b>									
Income from Sales/Services	12	0.34	61.20	0.38	238.27	12.49	94,910.60	95,223.27	
Grants/Subsidies	13	-	-	-	(0.02)	0.07	0.03	3.52	
Fees/Subscription	14	-	-	3.44	-	-	-	-	
Income from Investments ( Income on Investment from earmarked/endow, funds transferred to Funds)	15	-	-	-	-	-	-	-	
Income from Royalty, Publication etc	16	-	18.48	17.49	0.66	151.16	1.68	692.13	
Interest earned	17	502.66	140.31	6,514.71	72.59	1,073.14	547.21	8,610.25	
Other Income	18	262.30	-	-	-	-	-	-	
Increase/(decrease) in stock of finished goods and works-in-Progress	19	-	-	-	-	-	-	-	
<b>TOTAL (A)</b>		<b>765.30</b>	<b>219.99</b>	<b>6,536.01</b>	<b>311.49</b>	<b>1,236.86</b>	<b>95,459.51</b>	<b>104,529.17</b>	
<b>EXPENDITURE</b>									
Establishment Expenses	20	(46.23)	9,763.30	(3,417.10)	6,680.29	(2,610.03)	50,111.21	60,481.45	
Other Administrative Expenses etc	21	1,396.77	23,614.50	406.38	10,712.37	625.69	26,597.70	63,353.41	
Expenditure on Grants,Subsidies etc	22	(12.97)	48,565.85	(4,440.81)	33,771.56	(3,096.07)	119,489.14	194,276.70	
Interest	23	450.19	6,288.06	11,972.92	5,148.35	9,968.25	12,534.80	46,462.57	
Depreciation( net total at the year end-corresponding to schedule 8)		-	-	-	-	-	-	-	
<b>TOTAL (B)</b>		<b>1,787.77</b>	<b>88,231.70</b>	<b>4,521.39</b>	<b>56,312.58</b>	<b>4,887.84</b>	<b>208,832.85</b>	<b>364,574.13</b>	
Balance being excess of income over expenditure(A-B)		(1,022.48)	(88,011.70)	2,014.63	(56,001.09)	(3,650.98)	(113,373.34)	(260,044.96)	
Transfer to Special Reserve (specify each)		-	-	-	-	-	-	-	
Transfer to/ from General Reserve		-	-	-	-	-	-	-	
<b>BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND</b>		<b>(1,022.48)</b>	<b>(88,011.70)</b>	<b>2,014.63</b>	<b>(56,001.09)</b>	<b>(3,650.98)</b>	<b>(113,373.34)</b>	<b>(260,044.96)</b>	
Significant Accounting Policies	24	-	-	-	-	-	-	-	
Contingent Liabilities and Notes on Accounts	25	-	-	-	-	-	-	-	



Note 3 - Earmarked/Endowment Fund:

(a) Opening balance of the Funds						
(b) Additions to the funds						
1	Donations/Grants	89,514.46	(93.96)	-	(28,490.23)	60,930.27
2	Income from Investment made on account of					
3	Other addition (Specify nature)	42,343.00	-	-	121.83	42,464.83
	<b>Total a+b</b>	131,857.46	(93.96)	-	(28,368.41)	103,395.09
(c) Utilisation/Expenditure towards objectives of Funds						
1	Capital Expenditure					
	i) Fixed Assets					
	ii) Others					
	<b>Total</b>					
2	Revenue Expenditure					
	i) Salaries, Wages and Allowances etc					
	ii) Rent					
	iii) Other Administrative expenses					
	<b>Total (c)</b>					
	<b>Net Balance As At the year end (a+b-c)</b>	131,857.46	(93.96)	-	(28,368.41)	42,267.76
<b>Note 4- Secured Loans and Borrowings</b>						
1	Central Government					
2	State Government(Govt of NCT of Delh)					
3	Financial Institutions					
	i) Term Loans					
	ii) Interest accrued and due					
4	Banks					
	i) Term Loans					
	- Interest accrued and due					
	ii) Other Loans					
	- Interest accrued and due					
5	Other Institutions and Agencies					
6	Debentures and Bonds					
7	Others					
	<b>Total</b>					

Note: Amount due within one year

**Note 5- Unsecured Loans and Borrowing**

1	Central Government	-	-	-	-	-	-
2	State Government(Govt of NCT of Delhi)	1,019,592.24	141,529.66	-	-	-	1,583,790.24
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	507,007.00	-	-	-	-	507,007.00

Note: Amount due within one year

0		1,526,599.24	141,529.66	120,589.76	2,650.00	299,428.58	2,090,797.24
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Note: Amount due within one year

**Note 6- Deferred Credit Liabilities**

1	Acceptance secured by hypothecation of	-	-	-	-	-	-
2	Others	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-

Note: Amount due within one year

Note 7-Current Liabilities and Provisions

A. Current liabilities

1	Contractors Payable	10.23	1.53	212.88	0.03	9.01	65.95	299.62
2	i Creditors	-	-	-	-	-	-	-
	ii Fixed Assets	-	-	-	-	-	-	-
	iii Materials Supplied	-	-	-	-	-	-	-
	iv Purchases	-	-	-	-	-	-	-
	v Other suppliers	-	-	-	-	-	-	-
	vi Power	-	0.00	-	0.00	-	214.66	214.66
	vii Property Tax	-	2,503.51	-	-	-	-	2,503.51
	viii Raw Water	-	323.48	-	-	-	-	323.48
3	Amount Payable to Staff	183.70	1.22	0.13	29.74	0.09	71.72	286.60
4	Statutory liabilities:							
	i Overdue	-	(0.49)	48.13	15.33	(10.58)	25.32	99.93
	ii Others (Duties and Taxes)	22.21	204.06	4.25	48.58	8.41	167.52	484.69
5	Deductions from Employees	51.88	-	-	-	-	-	-
6	Deposits from Contractors	-	-	-	-	-	-	-
	i EMD	(1.66)	363.17	1,103.99	450.63	483.97	1,153.72	3,553.81
	ii Amount withheld from contractors	0.81	135.98	903.35	53.43	47.11	247.14	1,387.81
	iii Securities Deposits	22.24	1,799.36	4,670.76	190.42	4,260.19	1,973.85	12,916.83
7	Deposits from Customers	0.00	-	211.61	-	-	340.02	551.64
8	Interest due but not paid	(563,002.00)	390,483.86	-	-	-	361,591.47	353,806.91
	i Secured Loans / Borrowings	-	-	-	-	-	-	-
	ii Unsecured Loans / Borrowings	-	-	-	-	-	-	-
9	Deposits From Other Departments	10,635.85	115.75	4,319.67	(1,065.36)	(3,733.73)	3,330.10	13,602.27
11	Miscellaneous Deposits	0.14	-	9.84	-	5.40	1.67	1.81
12	RR Charges Payable	-	-	-	-	-	1,408.40	1,423.63
13	Inter Unit Accounts	(930,704.20)	183,678.52	211,456.00	117,257.02	101,923.83	316,388.82	-
	ii Operating Balance(Balancing Figure Cr)	-	-	-	-	-	72.16	72.16
14	Amount Recoverable from Other Parties	-	-	-	-	-	-	-
15	Other Current Liabilities	-	-	-	-	-	-	-
17	Other Liabilities	-	-	-	-	-	0.98	0.98
	<b>Total (A)</b>	<b>(1,482,780.80)</b>	<b>579,609.94</b>	<b>222,940.62</b>	<b>281,713.38</b>	<b>102,993.70</b>	<b>687,053.49</b>	<b>391,530.33</b>

B.Provisions

1	Provision for Accumulated Depreciation	-	-	-	-	-	-	-
2	Provision for Employee Related Funds /							
	i Gratuity	17.23	80.90	9.63	66.75	14.29	537.47	726.27
	ii Superannuation/ Pension	-	-	-	-	-	-	-
	iii Accumulated Leave Encashment	-	-	-	-	-	-	-
	iv Salary	-	-	-	-	-	-	-
3	Trade Warranties/Claims	33.28	596.09	4.89	85.83	12.23	231.85	964.19
4	Provision for Expenses Payable	-	-	-	-	-	-	-
	Others (Specify)	50.51	676.99	14.52	152.58	26.52	769.32	1,690.46
	<b>Total (B)</b>	<b>50.51</b>	<b>676.99</b>	<b>14.52</b>	<b>152.58</b>	<b>26.52</b>	<b>769.32</b>	<b>1,690.46</b>

<b>Total (A+B)</b>		<b>(1,482,730.29)</b>	<b>580,286.93</b>	<b>222,955.14</b>	<b>281,865.96</b>	<b>103,020.22</b>	<b>687,822.82</b>	<b>393,220.78</b>
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Notes to Income and Expenditure Account

All Figures in Crores

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INCOME

Note 12 - Income From Sales

1	Sale of Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,333.77	3,333.77
	i) NDMC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	830.03	830.03
	ii) DCB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	139.45	139.45
	iii) Bulk	0.34	24.33	0.38	47.15	0.00	12.49	0.00	0.00	0.00	88,315.83	88,315.83
	iv) Retail (by meter reading)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.81	16.81
	v) Sale by Tankers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.87	36.87
	vi) Other- Sale of Water Bottle)	0.00	36.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	92,635.89	92,757.45
	Sub Total	0.34	61.20	0.38	47.15	0.00	12.49	0.00	0.00	0.00	92,635.89	92,757.45
2	Sewerage Charge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,812.88	1,812.88	1,812.88
	i) NDMC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	469.91	469.91	469.91
	ii) DCB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-8.08	181.31	181.31
	iii) Other Sewerage Charges - Stenveging Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,274.71	2,464.10	2,464.10
	Sub Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,274.71	2,464.10	2,464.10
3	Sale of Sludge/Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.73
	Total	0.34	61.20	0.38	238.27	0.00	12.49	0.00	0.00	94,910.60	95,223.27	95,223.27

Note 13 - Grants

1	Central Government	0.00	0.00	0.00	0.00	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	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	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	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	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	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

Note 14 - Fees & Subscriptions

1	Income from Fees	0.00	0.00	0.00	-0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Tender Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	License / Plumbing Fees	0.00	0.00	3.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.44
4	Fee from consumers	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
6	Subscriptions and others	0.00	0.00	0.00	-0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	3.44	-0.02	0.00	0.00	0.00	0.00	0.00	0.00	3.52

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	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	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



EXPENDITURE

Note 20 - Establishment Expenses

1	Salaries	2,123.84	7,690.82	1,169.60	5,924.13	1,693.21	41,491.32	60,086.92
2	Bonus	0.41	0.33	0.08	0.40	0.02	6.07	7.32
3	Contribution to Pension Funds	7,203.67	103.95	9.43	74.05	39.00	214.76	7,744.86
4	Pension to Employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Gratuity	104.84	200.55	44.66	192.53	47.45	1,205.25	1,795.28
6	Leave Encashment	72.45	100.53	25.17	103.34	34.23	637.50	973.22
7	Ex Gratia	17.23	80.90	9.63	66.75	14.29	537.47	726.27
8	Staff Welfare	24.79	0.17	0.00	0.08	0.00	1.14	26.18
9	Staff Medical Expenses	125.08	395.28	47.71	319.56	74.58	1,804.09	2,766.79
10	Leave Travel Allowance	18.34	23.24	13.69	20.00	24.67	103.66	203.60
11	Staff Training Expenses	0.60	5.06	2.84	0.84	0.00	0.22	9.36
12	Stipend to Trainees	0.00	1.94	0.00	0.00	0.00	0.00	1.94
13	Salaries to Deputationist	86.32	0.00	0.00	0.00	0.00	0.00	86.32
14	Wages of Muster Roll Staff	31.55	61.81	7.74	50.43	8.40	447.10	607.04
15	Other Establishment Expenses	47.97	89.60	26.04	64.23	28.93	639.74	896.51
16	Plant Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	Other contractual staff	41.42	202.90	0.82	72.89	1.04	41.49	360.55
18	Oil and Soap to staff	0.00	5.72	0.04	25.66	0.52	106.74	142.67
19	Employer's contribution to CPF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Less: Capitalised/Transferred Administrative and Supervision Costs							
	Total	10,044.74	756.40	4,768.35	234.99	4,576.38	2,874.68	15,953.38
		46.23	9,763.30	-3,417.10	6,680.79	-2,610.03	50,111.21	60,481.45
								0.00

Note 21 - Other Administration Expenses

1. Power & Fuel									
1	Power	0.00	15,971.18	0.00	0.00	4,367.86	0.00	11,474.63	31,813.67
2	Fuel consumed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Sub-Total</b>	0.00	15,971.18	0.00	0.00	4,367.86	0.00	11,474.63	31,813.67
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
2	Tanks, Channels and Conduit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Intake Pumps	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	0.00	0.00	0.00	1,682.15	1,682.15
5	River Works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Reservoirs and Weirs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	RCC walls and Tube walls	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
9	Workshop	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Sub-Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	1,682.15	1,682.15
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
2	Trunk Sewers	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
4	Disposal works	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
6	Gas Supply Project	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
8	Oxidation ponds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Sub-Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Printing & Stationery									
1	Stationery	37.65	4.45	2.97	0.00	4.10	3.23	129.61	173.01
2	Computer consumable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Sub-Total</b>	37.65	4.45	2.97	0.00	4.10	3.23	129.61	173.01
5. Rent & Hire Charges									
1	Rent	0.00	0.00	0.00	0.00	0.00	0.00	25.96	25.96
2	Hire charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Sub-Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	25.96	25.96
6. Rates & Taxes									
1	Rates and Taxes	746.36	0.00	0.00	0.00	0.00	0.00	0.00	746.36
2	Property Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Sub-Total</b>	746.36	0.00	0.00	0.00	0.00	0.00	0.00	746.36
7. Repair and Maintenance - Distribution									
1	Distribution	0.00	49.23	0.00	0.00	0.00	0.00	209.14	298.37
2	Water	0.00	2,031.72	0.00	0.00	7.15	0.00	2,511.51	4,550.38
3	Bottling Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Building and Road (W/rev Works)	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	1,611.83	0.00	959.47	2,571.30
6	Pumping Stations	6.78	1,018.59	281.67	0.00	3,284.07	191.66	5,452.35	10,235.11
	<b>Sub-Total</b>	6.78	3,099.54	281.67	0.00	4,903.05	191.66	9,132.46	17,615.15



**Note 22 - Expenditure 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	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 Capitalised

Total

0.00	50,348.85	0.00	34,810.63	0.00	121,206.06	206,365.54
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
12.97	1,783.00	4,440.81	1,039.07	3,096.07	1,716.92	12,068.84
-12.97	48,565.85	-4,440.81	33,771.56	-3,096.07	119,489.14	194,276.70

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

450.19	6,288.06	11,972.92	5,148.35	9,968.25	12,634.80	46,462.57
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**Total Expenditure- B**

1,787.77	88,231.70	4,521.39	56,312.58	4,887.84	208,832.85	364,574.13
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Significant Accounting  
Policies  
and  
Notes on Accounts

**Significant Accounting Policies and Notes on Accounts**  
**For the year ended on 31<sup>st</sup> March 2011**

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 an old matter and the complete detail of the same are not available assets amounting to Rs. 45.96 lacs are accounted for on the basis valuation of an expert outside agency.
- iii) Capitalization of assets constructed/completed during the year is based on completion certificate issued by the engineers/competent authority of respective divisions.
- iv) Cost of assets capitalized during the year is exclusive of borrowing cost and unallocated indirect cost.
- v) Assets have been categorized in the following groups :-

S.No.	Particulars	Description
1	LAND	Land
2	BUILDING & CIVIL STRUCTURE	includes -Water/Sewer Distribution Networks - Water Tanks - Pipe lines - Buildings - Staff Quarters etc
3	PLANT & MACHINERY	includes

		-Booster Pumping Station - Water Treatment Plant - Sewerage Treatment Plant - Sewage Pumping Station
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

- 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 31<sup>st</sup> March 2011 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.

### 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

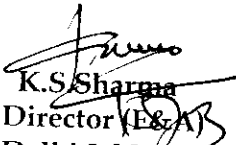
- A) Claims against the DJB not acknowledge as debts Rs.3250 Lacs.
- B) Due to large number of cases relating to employees and others are pending in the court and under arbitration against the Board, and due to inadequate support from the record maintained, the relevant information are not ascertainable 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.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 '1' to '25' form an integral part of Balance Sheet and Profit and Loss Account and have been authenticated.

Date:

Place: New Delhi

  
K.S. Shargaa  
Director (E&A)  
Delhi Jal Board