

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

No. DJB/B&A/2016/668

Dated : 18.10.2016

ITEM No. Admin 1/8

Dated : 18/10/2016

Subject : Balance sheet of Delhi Jal Board as on 31st March, 2012

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 GNCTD 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	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 has been addressed.
3.	2009-10	Completed	Submitted to CAG for certification
4.	2010-11	Completed	Submitted to CAG for certification
5.	2011-12	Completed	To be submitted to CAG after approval of Board
6.	2012-13	Under preparation	Will be finalized after auditing of accounts of 2011-12

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 2011-12 are placed before the Board for approval before these are sent to CAG for audit. The Balance sheet for 2012-13 is under preparation and


observation made by CAG in the balance sheet for the year 2010-11 and 2011-12 will be incorporated in the balance sheet for the year 2012-13.

PROPOSAL

DJB's Balance sheet as on 31st March, 2012 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 2011-12 so that it could be set to CAG for Audit please.


(Neeraj Semwal), IAS
Addl. Chief Executive Officer
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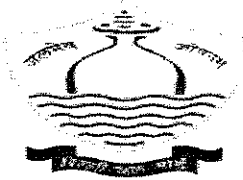
Secretary
Delhi Jal Board

DJB's

BALANCE SHEET

AS ON

31st March , 2012



Delhi Jal Board

Balance sheet as at March 31, 2012

	Note No.	Current Year as at March 31, 2012 Rs. (In Lakhs)	Previous Year as at March 31, 2011 Rs. (In Lakhs)
Corpus/Capital Fund and Liabilities			
Corpus/ Capital Fund	1	(1,732,266.53)	(1,494,496.56)
Reserve and Surplus	2	6,725.01	5,299.89
Earmarked/Endowment Funds	3	71,501.83	61,127.33
Secured Loans and Borrowings	4	-	-
Unsecured Loans and Borrowings	5	2,209,448.99	2,090,797.24
Deferred Credit Liabilities	6	-	-
Current Liabilities and Provisions	7	618,278.08	393,220.78
Total		1,173,687.38	1,055,948.68
Assets			
Fixed Assets (including CWIP)	8	1,021,120.28	944,628.80
Investment-From Earmarked/Endowment Funds	9	-	-
Investment-Others	10	-	-
Current Assets, Loan, Advances etc	11	152,567.10	111,319.88
Miscellaneous Expenditure (to the extent not written off or adjusted)		-	-
Total		1,173,687.38	1,055,948.68
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)

Member (Admin)

Neeraj Semwal(IAS)
Addl. CEO

Date:
Place: New Delhi

Income and Expenditure

FOR THE

YEAR

ENDED

2011-12



Delhi Jal Board

Income & Expenditure Account for the year ended March 31, 2012

Particulars	Note No.	Current Year 2011-12 Rs. (in Lakhs)	Previous Year 2010-11 Rs. (in Lakhs)
INCOME			
Income form Sales/Services	12	134,974.67	95,223.27
Grants/ Subsidies	13	-	-
Fees/ Subscription	14	90.73	3.52
Income from Investments	15	-	-
Income from Royalty, Publication etc	16	-	-
Interest earned	17	1,938.21	692.13
Other Income	18	27,414.82	8,610.25
Increase/(decrease) in stock of finished goods and works-in Progress	19	-	-
TOTAL (A)		164,418.44	104,529.17
EXPENDITURE			
Establishment Expenses	20	67,259.10	60,481.45
Other Administrative Expenses etc	21	77,652.25	63,353.41
Expenditure on Grants, Subsidies etc	22	-	-
Interest	23	209,722.21	194,276.70
Depreciation	8	47,554.85	46,462.57
TOTAL (B)		402,188.41	364,574.13
Balance being excess of Income over expenditure(A-B)		(237,769.97)	(260,044.96)
Transfer to Special Reserve (specify each)		-	-
Transfer to/ from General Reserve		-	-
Balance being Surplus/(Deficit) carried to Corpus/Capital Fund		(237,769.97)	(260,044.96)
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)

Member (Admin)

Neeraj Semwal (IAS)
Addl. CEO

Date:
Place: New Delhi

Schedule

forming

part of

Balance Sheet for

the year 2011-12

Delhi Jal Board

Notes forming part of balance sheet as at March 31, 2012

	Current Year as at March 31, 2012 Rs. In Lakhs	Previous Year as at March 31, 2011 Rs. In Lakhs
Note 1 - Corpus/Capital Fund:		
Balance at at the beginning of the year	(1,494,496.56)	(1,234,451.59)
Add: Contributions towards Corpus/Capital Fund		
Deduct: Balance of net Expenditure transferred form the Income and Expenditure Account	(237,769.97)	(260,044.96)
Balance at at the end of the year	(1,732,266.53)	(1,494,496.56)
Note 2 - Reserve and Surplus		
1. Capital Reserve		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
Subtotal	-	-
2. Revaluation Reserve :		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
Subtotal	-	-
3. Special Reserves:		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
Subtotal	-	-
4. Development charges reserve:		
As per last Account	5,299.89	3,621.39
Addition during the year	1,425.12	1,678.50
Less: Deductions during the year	-	-
Subtotal	6,725.01	5,299.89
Total	6,725.01	5,299.89

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Delhi Jal Board

Notes forming part of balance sheet as at March 31, 2012

	Current Year as at March 31, 2012 Rs. (in Lakhs)	Previous Year as at March 31, 2011 Rs. (in Lakhs)
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Note 3 - Earmarked/Endowment Funds

(a) Opening balance of the Funds	61,127.33	60,930.27
(b) Additions to the funds	-	-
1 Donations/grants	32,283.31	42,464.83
2 Income from Investment made on account of funds	-	-
3 Other addition (specify nature)	-	-
Total (a+b)	93,410.64	103,395.09
(c) Utilization/Expenditure towards objectives of funds	-	-
1 Capital Expenditure	-	-
i Fixed Assets	21,908.81	-
ii Others (Water Supply Unauthorized Colonies)	-	42,267.76
Total	21,908.81	42,267.76
2 Revenue Expenditure	-	-
i Salaries, Wages and Allowances etc	-	-
ii Rent	-	-
iii Other Administrative expenses	-	-
Total (c)	21,908.81	42,267.76
Net Balance As At the year end (a+b-c)	71,501.83	61,127.33

Note 4- Secured Loans and Borrowings

1 Central Government	-	-
2 State Government (Govt of NCT of Delhi)	-	-
3 Financial Institutions	-	-
i Term Loans	-	-
ii Interest accrued and due	-	-
4 Banks	-	-
i Term Loans	-	-
- Interest accrued and due	-	-
ii Other Loans	-	-
- Interest accrued and due	-	-
5 Other institutions and Agencies	-	-
6 Debentures and Bonds	-	-
7 Others	-	-
Total	-	-

Note: Amount due within one year

Delhi Jal Board

Notes forming part of balance sheet as at March 31, 2012

	Current Year 2011-12 (March 31, 2012)	Previous Year 2010-11 (March 31, 2011)
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Note 5- Unsecured Loans and Borrowing

1	Central Government	-	-
2	State Government (Govt of NCT of Delhi)	1,702,441.99	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

Total 2,209,448.99 2,090,797.24

Note 6- Deferred Credit Liabilities

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

Note: Amount due within one year

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Note 7-Current Liabilities and Provisions

A. Current liabilities

1	Contractors Payable	350.88	299.62
2	Creditors	-	-
	i Fixed Assets	-	-
	ii Materials Supplied	0.01	-
	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	266.55	286.60
4	Statutory liabilities:		
	i Overdue	-	-
	ii Others (Duties and Taxes)	175.39	99.93
5	Deductions from Employees	229.23	484.69
6	Deposits from Contractors		
	i EMD	3,962.09	3,553.81
	ii Amount withheld from contractors	1,903.73	1,387.81
	iii Securities Deposits	12,409.46	12,916.83
7	Deposits from Customers	597.42	551.64
8	Interest accrued but not due on:	574,820.22	353,806.91
	i Secured Loans / Borrowings	-	-
	ii Unsecured Loans / Borrowings	-	-
9	Deposits From Other Departments	16,876.62	13,602.27
11	Miscellaneous Deposits	1.81	1.81
12	RR Charges payable	1,714.54	1,423.63
13	Inter Unit Accounts	-	-
	ii Opening Balance(Balancing Figure Cr.)	-	-
14	Amount Recoverable from Other Parties	72.16	72.16
15	Other Current Liabilities	-	-
17	Other Liabilities	1.03	0.98
	Total (A)	616,422.79	391,530.33

B. Provisions

1	Provision for Accumulated Depreciation	-	-
2	Provision for Employee Related Funds / Benefits		
	i Gratuity	726.27	726.27
	ii Superannuation/ Pension	-	-
	iii Accumulated Leave Encashment	-	-
	iv Salary	-	-
3	Trade Warranties/Claims	-	-
4	Provision for Expenses Payable	1,129.02	964.19
5	Others (Specify)	-	-
	Total (B)	1,855.29	1,690.46

Total (A+B) **618,278.08** **393,220.78**

	31.03.2012	31.03.2011
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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)	-	-
	Total	-	-

Note 10 - Investments Others

1	In Government Securities	-	-
2	Other approved Securities	-	-
3	Shares	-	-
4	Debentures and Bond	-	-
5	Subsidiaries and Joint Ventures	-	-
6	Others (to be specified)	-	-
	Total	-	-

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Note 11 - Current Assets, Loans Advance etc

1	Inventories		
	i Chemicals	-	-
	ii Stores and Spares	1,281.22	1,281.22
	iii Other Inventory	-	-
	Total (1)	1,281.22	1,281.22
2	Sundry Debtors		
	i NDMC	2,492.42	1,839.78
	ii DCB	143.50	37.73
	iii Bulk water	4,180.85	4,180.85
	iv Retail water	78,831.08	41,196.60
	v Debtors for Development Charges	1.21	0.60
	Subtotal	85,649.06	47,255.56
	Less: Provision for Bad & Doubtful Debts	1,576.62	823.93
	Less: Unadjusted Debtors	-	-
	Subtotal	1,576.62	823.93
	Total(2)	84,072.44	46,431.63
3	Cash and Bank Balances		
	i Cash in Hand	-	-
	ii Cheque in Transit	5,198.13	5,325.43
	iii Schedule Bank	12,634.40	6,033.50
	# In Term Deposit Accounts	-	-
	# In Current Accounts	11,141.90	14,580.02
	# In Savings Accounts	61,075.11	21,718.02
	v Non Schedule bank	-	-
	Total	90,049.54	47,656.97
	Bank Adjustment General Account	(32,530.56)	8,972.66
	Total (3)	57,518.97	56,629.62
4	Loans, Advances & Deposits		
	i Advances to Employees	51.79	15.39
	ii Loans to Employees	-	-
	iii Advances to Contractors/Suppliers	811.82	1,048.93
	iv Advance to Firms for supply of stores	1,299.72	1,319.45
	v Other Advances	-	-
	vi Advance to Govt. & Other Parties	866.80	866.80
	vii Deposits with Government	0.03	0.03
	viii Deposits with Others	-	-
5	Deposits Work in Progress	4,993.64	2,832.00
6	Interest accrued on Investments	242.02	41.36
7	Other Current Assets	1,428.64	853.46
	Total (4to7)	9,694.47	6,977.41
	Total	152,567.10	111,319.88

Delhi Jal Board
Notes to Income and Expenditure Account

Particulars	For the year ended March 31, 2012 (Rs) in Lakhs	For the year ended March 31, 2011 (Rs) in Lakhs
INCOME		
Note- 12 Income From Sales		
1 Sale of Water		
i NDMC	3,882.79	3,333.77
ii DCB	981.44	830.03
iii Bulk	127.55	224.13
iv Retail (by meter reading)	126,844.62	88,315.83
v Sale by Tankers	3.43	16.81
vi Other- Sale of Water Bottle	315.25	36.87
Sub Total	132,155.08	92,757.45
2 Sewerage Charge		
i NDMC	2,108.06	1,812.88
ii DCB	532.85	469.91
iii Other Sewerage Charges - Scavenging Tax	177.00	181.31
Sub Total	2,817.90	2,464.10
3 Sale of Sludge/Others	1.69	1.73
Total	134,974.67	95,223.27
Note - 13 Grants		
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	-	-
Total	-	-
Note - 14 Fees & Subscriptions		
1 Income from Fees		
2 Tender Fees	90.73	0.08
3 License / Plumbing Fees	-	-
4 Fee from consumers	-	3.44
5 Seminar / Program Fees	-	-
6 Subscriptions and others	-	-
Total	90.73	3.52
Note - 15 Income From Sales Of Fixed- Assets And Investments		
1 Profit from Sale of Fixed Assets	-	-
2 Profit from Sale of Investment	-	-
Total	-	-

Delhi Jal Board
Notes to Income and Expenditure Account

Particulars	For the year ended March 31, 2012 (Rs) In Lakhs	For the year ended March 31, 2011 (Rs) In Lakhs
Note - 16 Income From Royalties And Publications		
1 Income from Royalty / Publications	-	-
2 Others	-	-
Total	-	-
Note - 17 Interest Earned*		
1 Interest Income - Schedule Bank	-	-
i In Term Deposit Accounts	1,831.29	502.66
ii In Current Accounts	-	-
iii In Savings Accounts	55.64	4.36
2 Interest on loan to employees	1.89	5.86
3 Other Interest Income	49.40	179.24
Total	1,938.21	692.13
* No TDS has been deducted on interest income earned during the year, as DJB is exempt from paying income tax on it's Income.		
Note - 18 Other Income		
1 Income from Penalty & Fines	275.13	116.86
2 Rent on Water Meters	48.19	0.00
3 Sale of Scrap and Material	168.76	194.03
4 Income From Rent	164.36	142.29
5 Percentage on Deposit Works	-	-
6 Dividend Income	-	-
7 Provisions Written Back	-	-
8 Other Income	-	-
9 Medical Subscription	-	1,882.06
10 Other income (Capitalized Cost)	26,758.39	-
11 Infrastructure fund & Augmentation charges	-	6,275.00
Total	27,414.82	8,610.25
Note -19 Increase Or Decrease In Stock Of Finished Goods & WIP		
a) Closing stock	-	-
Finished Goods	-	-
Work in progress	-	-
b) Less: Opening Stock	-	-
Finished Goods	-	-
Work in Progress	-	-
Total	-	-

Delhi Jal Board
Notes to Income and Expenditure Account

Particulars	For the year ended March 31, 2012 (Rs) in Lakhs	For the year ended March 31, 2011 (Rs) in Lakhs
EXPENDITURE		
Note - 20 Establishment Expenses		
1 Salaries	64,393.87	60,086.92
2 Bonus	4.17	7.32
3 Contribution to Pension Funds	8,568.42	7,744.86
4 Pension to Employees	-	-
5 Gratuity	2,395.18	1,795.28
6 Leave Encashment	1,231.50	973.22
7 Ex Gratia	715.20	726.27
8 Staff Welfare	18.82	26.18
9 Staff Medical Expenses	2,777.03	2,766.79
10 Leave Travel Allowance	137.46	203.60
11 Staff Training Expenses	3.74	9.36
12 Stipend to Trainees	1.30	1.94
13 Salaries to Deputationist	106.00	86.32
14 Wages of Muster Roll Staff	528.13	607.04
15 Other Establishment Expenses	1,760.01	896.51
16 Plant Repairs	-	-
17 Other contractual staff	116.50	360.55
18 Oil and Soap to Staff	154.52	142.67
19 Employer's contribution to CPF	-	-
Less: Capitalized/Transferred Administrative and Supervision Costs	15,652.74	15,953.38
Total	67,259.10	60,481.45
Note - 21 Other Administration Expenses		
1. Power & Fuel		
1 Power	35,819.38	31,813.67
2 Fuel consumed	-	-
Sub-Total	35,819.38	31,813.67
2. Repair and Maintenance-Water		
1 Building and Road	-	-
2 Tanks, Channels and Conduit	-	-
3 Intake Pumps	-	-
4 Maintenance of various Plants	2,688.12	1,682.15
5 River Works	-	-
6 Reservoirs and Mains	-	-
7 RCC wells and Tube wells	-	-
8 Booster Pumping Stations	-	-
9 Workshop	-	-
Sub-Total	2,688.12	1,682.15

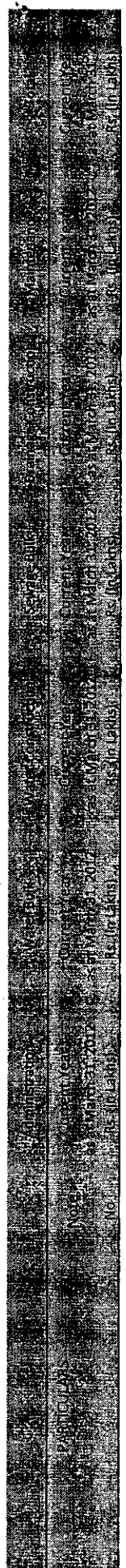
Delhi Jal Board
Notes to Income and Expenditure Account

Particulars	For the year ended March 31, 2012 (Rs) in Lakhs	For the year ended March 31, 2011 (Rs) in Lakhs
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	-	-
Sub-Total	-	-
4. Printing & Stationery		
1 Stationery	210.71	173.01
2 computer consumable	-	-
Sub-Total	210.71	173.01
5. Rent & Hire Charges		
1 Rent	30.40	25.96
2 Hire charges	-	-
Sub-Total	30.40	25.96
6. Rates & Taxes		
1 Rates and Taxes	746.26	746.36
2 Property Tax.	-	-
Sub-Total	746.26	746.36
7. Repair and Maintenance - Distribution		
1 Distribution	442.84	258.37
2 Water	4,782.71	4,550.38
3 Bottling Plant	-	-
4 Building and Road (IW rev Works)	-	-
5 Sewerage	3,639.93	2,571.30
6 Pumping Stations	15,930.03	10,235.11
Sub-Total	24,795.51	17,615.15

Delhi Jal Board
Notes to Income and Expenditure Account

Particulars	For the year ended	For the year ended
	March 31, 2012	March 31, 2011
	(Rs) in Lakhs	(Rs) in Lakhs
8. Other Administration Expenses		
1 Raw Water charges	2,350.25	1,359.19
2 Chemical consumed	2,306.99	2,271.00
3 Stores and Spares consumed	496.74	512.28
4 Cess to CPCB	(95.58)	712.22
5 Other Inventory consumed	-	1.57
6 GIA-Revenue works	-	-
7 Electricity charges	510.55	135.29
8 Repair and Maintenance	151.57	143.34
9 Other Expenses(P)	-	-
10 Others	4,807.87	4,297.53
11 Advertisement	751.18	549.97
12 Telephone, Telex and Fax	166.43	174.53
13 Vehicle Running & Maintenance	377.68	286.73
14 Fuel & Oil	-	-
15 Vehicle Maintenance	-	-
16 Vehicle Hire charges	-	-
17 Insurance	4.77	4.94
18 Travelling & Conveyance	43.15	30.52
19 Legal & Professional	450.33	450.94
20 Legal charges	-	-
21 Arbitration charges	-	-
22 Postage and Telegram	3.87	3.32
23 Meetings & Seminars	27.35	16.46
24 Payment to Auditors	-	1.83
25 Books & Periodicals	8.07	5.49
26 Payment to Consultants	17.64	103.51
27 Payment to Board Members	-	-
28 Donation and Contribution	-	-
29 Horticulture Expenses	-	-
30 Loss on Sale of Fixed Assets	230.33	84.34
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	752.69	152.08
36 Adjustment for Inventory	-	-
37 Uniform to staff	-	-
38 Shortage/Excess Inventory	-	-
Sub-Total	13,361.86	11,297.10
Total	77,652.25	63,353.41
Note - 22 Expenditure On Grants, Subsidies	-	-
Total	-	-
Note - 23 Interest		
1 Interest on Borrowings	221,051.63	206,365.54
2 Other Finance Charges	-	-
3 Repayment of loan	-	-
4 Less: Finance Costs Capitalized	11,329.42	12,088.84
Total	209,722.21	194,276.70
Depreciation (Net Total at the year end - corresponding to schedule 8)	47,554.85	46,462.57

DELHI JAL BOARD
SECTORWISE BALANCE SHEET AS AT 31 MARCH, 2012



Corpus/Capital Fund and Liabilities	
Capital Fund	
1 Reserve and Surplus	23,816.35
2 Earmarked/Endowment Funds	(777,148.17)
3 Secured Loans and Borrowings	37,969.41
4 Unsecured Loans and Borrowings	15.34
5 Deferred Credit Liabilities	(93.96)
6 Current Liabilities and Provisions	120,589.76
7	345,392.05
TOTAL	194,053.08
	42,690.08
	281,126.69
	89,284.32
	122,510.41
	444,022.79
	1,173,687.38
Assets	
8 Fixed Assets (Net Block) including CWIP	(47,845.40)
9 Investment from earmarked/endowment funds	137,128.06
10 Investment-Others	304,349.83
11 Current Assets, Loan, Advances etc	139,145.51
Miscellaneous Expenditure	154,544.17
(to the extent not written off or adjusted)	(49,861.19)
	(23,223.14)
	110,224.68
	(32,033.76)
	152,567.10
TOTAL	194,053.08
	42,690.08
	281,126.69
	89,284.32
	122,510.41
	444,022.79
	1,173,687.38
24 Significant Accounting Policies	
25 Contingent Liabilities and Notes on Accounts	

Schedules to Balance Sheet

Particulars						
Note 1 - Corpus/Capital Fund:						
Balance at the beginning of the year						
Add: Contributions towards Corpus/Capital	-	-	-	-	-	-
Add/(Deduct): Balance of net	-	-	-	-	-	-
Income/(Expenditure) transferred from the	23,816.35	(777,148.17)	37,969.41	(376,697.50)	13,124.51	(1,732,266.53)
Income and Expenditure Account						
Balance at the end of the year	23,816.35	(777,148.17)	37,969.41	(376,697.50)	13,124.51	(1,732,266.53)

Note 2 - Reserves and Surplus:

1. Capital Reserve						
As per last Account	-	-	-	-	-	-
Addition during the year	-	-	-	-	-	-
Less: Deductions during the year	-	-	-	-	-	-
SubTotal	-	-	-	-	-	-
2. Revaluation Reserve :						
As per last Account	-	-	-	-	-	-
Addition during the year	-	-	-	-	-	-
Less: Deductions during the year	-	-	-	-	-	-
SubTotal	-	-	-	-	-	-
3. Special Reserves:						
As per last Account	-	-	-	-	-	-
Addition during the year	-	-	-	-	-	-
Less: Deductions during the year	-	-	-	-	-	-
SubTotal	-	-	-	-	-	-
4. General Reserve:						
As per last Account	-	-	15.34	-	-	6,725.01
Addition during the year	-	-	-	-	-	-
Less: Deductions during the year	-	-	-	-	-	-
subTotal	-	-	15.34	-	-	6,725.01
Total	-	-	15.34	-	-	6,725.01

Note 3 - Earmarked/Endowment Fund:

(a) Opening balance of the Funds									
(b) Additions to the funds									
1	Donations/grants								61,127.33
2	Income from investment made on account of								32,283.31
3	Other addition (specify nature)								-
	Total a+b	131,857.46		(93.96)		(21,580.90)		(49,055.27)	
(c) Utilisation/Expenditure towards objectives of funds									
1	Capital Expenditure								
	i Fixed Assets								
	ii Others								
	Total								21,908.81
2	Revenue Expenditure								
	i Salaries, Wages and Allowances etc								
	ii Rent								
	iii Other Administrative expenses								
	Total (c)	164,140.77		(93.96)		(21,580.90)		(49,055.27)	93,410.64
	Net Balance As At the year end (a+b-c)								

Note 4 - Secured Loans and Borrowings

1	Central Government								
2	State Government (Govt of NCT of Delhi)								
3	Financial Institutions								
	i Term Loans								
	ii Interest accrued and due								
4	Banks								
	i Term Loans								
	- Interest accrued and due								
	ii Other Loans								
	- Interest accrued and due								
5	Other Institutions and Agencies								
6	Debentures and Bonds								
7	Others								
	Total								

Note: Amount due within one year

Note 5- Unsecured Loans and Borrowing

1	Central Government	-	-	-	-	-	-	-
2	State Government(Govt of NCT of Delhi)	-	-	-	-	-	-	-
3	Financial Institutions	1,138,243.99	141,529.66	120,589.76	2,650.00	299,428.58	1,702,441.99	-
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
		<u>1,645,250.99</u>	<u>141,529.66</u>	<u>120,589.76</u>	<u>2,650.00</u>	<u>299,428.58</u>	<u>2,209,448.99</u>	<u>0</u>

Note: Amount due within one year

Note 6- Deferred Credit Liabilities

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

Note: Amount due within one year

Note 7-Current Liabilities and Provisions

A. Current liabilities

1	Contractors Payable	10.23	248.81	19.53	4.24	64.50	350.88
2	Creditors	-	-	-	-	-	-
	i Fixed Assets	-	-	-	-	-	-
	ii Materials Supplied	-	-	-	-	0.01	0.01
	iii Purchases	-	-	-	-	-	-
	iv Other suppliers	-	-	-	-	-	-
	v Power	-	-	0.00	-	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	167.57	(0.00)	28.21	(1.12)	70.46	266.55
4	Statutory liabilities:	-	-	-	-	-	-
	i Overdue	-	-	-	-	-	-
	ii Others (Duties and Taxes)	18.26	4.16	9.76	123.18	20.13	175.39
5	Deductions from Employees	12.24	9.29	3.10	10.78	1.02	229.23
6	Deposits from Contractors	-	-	-	-	-	-
	i EMD	(826.99)	1,491.20	569.58	681.23	1,461.20	3,962.09
	ii Amount withheld from contractors	0.81	936.82	102.21	457.80	262.60	1,903.73
	iii Securities Deposits	22.86	3,248.56	408.52	4,412.12	2,238.42	12,409.46
7	Deposits from Customers	0.00	211.61	-	-	385.80	597.42
8	Interest due but not paid	(563,002.00)	-	204,569.24	-	485,258.53	574,820.22
	i Secured Loans / Borrowings	-	-	-	-	-	-
	ii Unsecured Loans / Borrowings	-	-	-	-	-	-
9	Deposits From Other Departments	10,620.58	6,635.19	(1,135.46)	(3,689.75)	4,324.92	16,876.62
11	Miscellaneous Deposits	0.14	-	-	-	1.67	1.81
12	RR Charges payable	-	9.49	-	10.72	1,694.34	1,714.54
13	i Inter Unit Accounts	-	230,385.66	140,509.33	126,270.65	365,192.83	-
	ii Opening Balance(Balancing Figure Cr.)	-	-	-	-	-	-
14	Amount Recoverable from Other Parties	-	-	-	-	72.16	72.16
15	Other Current Liabilities	-	-	-	-	-	-
17	Other Liabilities	0.05	-	-	-	0.98	1.03
	Total (A)	(1,639,235.87)	243,180.79	345,084.03	128,279.85	861,264.25	616,422.79

B. Provisions

1	Provision for Accumulated Depreciation	-	-	-	-	-	-
2	Provision for Employee Related Funds /	-	-	-	-	-	-
	i Gratuity	17.23	9.63	66.75	14.29	537.47	726.27
	ii Superannuation/ Pension	-	-	-	-	-	-
	iii Accumulated Leave Encashment	-	-	-	-	-	-
	iv Salary	-	-	-	-	-	-
3	Trade Warranties/Claims	-	-	-	-	-	-
4	Provision for Expenses Payable	63.61	45.48	241.27	22.66	378.05	1,129.02
	Others (Specify)	-	-	-	-	-	-
	Total (B)	80.84	55.11	308.02	36.95	915.52	1,855.29
	Total (A+B)	(1,639,155.03)	243,235.90	345,392.05	128,316.80	862,179.77	618,278.08

Note 9 - Investments From Earmarked / Endowment Funds

1	In Government Securities								
2	Other approved Securities								
3	Shares								
4	Debentures and Bond								
5	Subsidiaries and Joint Ventures								
6	PF Investment								
7	Others (to be specified)								
	Total								

Note 10 - Investments Others

1	In Government Securities								
2	Other approved Securities								
3	Shares								
4	Debentures and Bond								
5	Subsidiaries and Joint Ventures								
6	Others (to be specified)								
	Total								

Note 11 - Current Assets, Loans Advance etc

A. CURRENT ASSETS										
1	Inventories									
	i Chemicals									
	ii Stores and Spares								1,281.22	
	iii Other Inventory									1,281.22
	<u>Total (1)</u>									
2	Sundry Debtors									
	i MDIMC	128.26	(0.00)						2,364.17	
	ii DCB		(0.00)						143.50	
	iii Bulk water								4,180.85	
	iv Retail water	(92.76)	(536.23)						78,831.08	
	v Debtors for Development Charges		(536.23)						1.21	
	<u>SubTotal</u>	35.50							86,149.80	
	Less: Provision for Bad & Doubtful Debts		1,576.62							1,576.62
	Less: Unadjusted Debtors		1,576.62							1,576.62
	<u>SubTotal</u>	35.50	(2,112.85)						86,149.80	
3	Cash and Bank Balances									
	i Cash in Hand	3.17	25.78						5,155.02	
	ii Cheque in Transit	6.61	2,701.98						9,916.90	
	iii Schedule Bank									
	# In Term Deposit Accounts		8,571.90						11,141.90	
	# In Current Accounts		262,914.26						6,653.44	
	# In Savings Accounts									
	V Non Schedule bank									
	<u>Total</u>	(94,634.92)	274,213.92						21,725.36	
	Bank Adjustment General Account		(32,771.72)						241.15	
	<u>Total (3)</u>	(94,634.92)	241,442.20						21,966.51	
4	Loans, Advances & Deposits									
	i Advances to Employees	(22.97)	56.24						29.46	
	ii Loans to Employees									
	iii Advances to Contractors/Suppliers	(196.97)	15.98						356.35	
	iv Advance to Firms for supply of stores	266.00	(17.37)						5.21	
	v Other Advances									
	vi Advance to Govt. & Other Parties	0.56	853.54						2.86	
	vii Deposits with Government								0.03	
	viii Deposits with Others									
	Deposits Work in Progress	114.83							1,703.32	
	Interest accrued on Investments		242.02						242.02	
	Other Current Assets	161.45	1,418.71						9.93	
	<u>Total</u>	(94,437.97)	2,569.13						2,107.16	
	Less: Provision for Bad & Doubtful Debts									
	Less: Unadjusted Debtors									
	<u>Total</u>	(94,437.97)	2,418.98						1,241.31	
	Less: Provision for Bad & Doubtful Debts									
	Less: Unadjusted Debtors									
	<u>Total</u>	(94,437.97)	(23,223.14)						110,224.68	
	Less: Provision for Bad & Doubtful Debts									
	Less: Unadjusted Debtors									
	<u>Total</u>	(94,437.97)	(49,861.19)						152,567.10	

DELHI JAL BOARD
SECTOR-WISE INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2012

All Fig in Lakhs

INCOME									
Income from Sales/Services	12	0.27	70.57	2.19	209.95	9.62	134,682.07	134,974.67	
Grants/Subsidies	13	-	-	-	-	-	-	-	
Fees/Subscription	14	0.00	1.77	-	40.71	5.61	42.64	90.73	
Income from Investments (Income on Investment from earmarked/endow, funds transferred to Funds)	15	-	-	-	-	-	-	-	
Income from Royalty, Publication etc	16	-	-	-	-	-	-	-	
Interest earned	17	1,882.61	0.65	9.69	1.01	43.12	1.13	1,938.21	
Other Income	18	240.41	153.38	22,821.39	172.13	3,578.35	449.16	27,414.82	
Increase/(decrease) in stock of finished goods and works-in Progress	19	-	-	-	-	-	-	-	
TOTAL (A)		2,123.29	226.38	22,833.28	423.80	3,636.69	135,175.00	164,418.44	
EXPENDITURE									
Establishment Expenses	20	9.13	11,093.45	(2,906.45)	7,436.32	(694.04)	52,320.69	67,259.10	
Other Administrative Expenses etc	21	2,623.18	26,824.12	1,615.72	12,166.22	1,823.51	32,599.49	77,652.25	
Expenditure on Grants, Subsidies etc	22	-	-	-	-	-	-	-	
Interest	23	38.32	52,011.25	-	36,480.42	-	121,192.23	209,722.21	
Depreciation(net total at the year end-corresponding to schedule 8)		27,409.15	3,312.74	3,229.48	2,893.82	2,300.26	8,409.40	47,554.85	
TOTAL (B)		30,079.77	93,241.56	1,938.76	58,376.78	3,429.73	214,521.81	402,188.41	
Balance being excess of Income over expenditure(A-B)		(27,956.48)	(93,015.18)	20,894.52	(58,552.98)	206.95	(79,346.81)	(237,769.97)	
Transfer to Special Reserve (specify each)									
Transfer to/ from General Reserve									
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		(27,956.48)	(93,015.18)	20,894.52	(58,552.98)	206.95	(79,346.81)	(237,769.97)	
Significant Accounting Policies	24								
Contingent Liabilities and Notes on Accounts	25								

Notes to Income and Expenditure Account

All Fig. in Lacs

Particulars	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
	Administration	Water Bill	Water Construction	Sewerage Bill	Construction	Subsidies	Subscriptions	Donations	Grants	Income from Fixed Assets	Income from Investments	Income from Other Sources	Income from Sale of Fixed Assets	Income from Sale of Investments	Income from Other Sources	Income from Sale of Fixed Assets

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	0.00	0.00	0.00	0.00	0.00	3,882.79
	i NDMC	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	981.44
	ii DCB	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	177.55
	iii Bulk	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	126,844.62
	iv Retail (by meter reading)	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	3.43
	v Sale by Tankers	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	315.25
	vi Other- Sale of Water Bottle)	0.27	70.57	2.19	53.48	2.19	53.48	9.62	179.12	9.62	179.12	9.62	179.12	9.62	179.12	315.25
	Sub Total	0.27	70.57	2.19	53.48	2.19	53.48	9.62	179.12	9.62	179.12	9.62	179.12	9.62	179.12	132,018.95
2	Sewerage Charge	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	2,108.06
	i NDMC	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	532.85
	ii DCB	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	177.00
	iii Other Sewerage Charges - Scavenging Tax	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	2,817.90
	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	2,817.90
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	0.00	0.00	0.00	0.00	1.69
	Total	0.27	70.57	2.19	53.48	2.19	53.48	9.62	179.12	9.62	179.12	9.62	179.12	9.62	179.12	134,974.67

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	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	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	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	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	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	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Note 14 - Fees & Subscriptions

1	Income from Fees	0.00	1.77	0.00	40.71	0.00	40.71	5.61	42.54	5.61	42.54	5.61	42.54	5.61	42.54	90.73
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	0.00	0.00	0.00	0.00
3	Licence / Plumbing Fees	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
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	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	0.00	0.00	0.00	0.00
6	Subscriptions and others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.00	1.77	0.00	40.71	0.00	40.71	5.61	42.54	5.61	42.54	5.61	42.54	5.61	42.54	90.73

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	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	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

22

Note 16 - Income From Royalties and Publications

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

Note 17 - Interest Earned *

1	Interest Income - Schedule Bank	1,831.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,831.29
	i In Term Deposit Accounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	ii In Current Accounts	51.32	0.00	4.24	0.00	0.07	0.07	0.00	0.00	0.00	55.64
	iii In Savings Accounts	0.00	0.00	0.00	0.04	0.07	0.07	0.00	0.00	1.13	1.89
2	Interest on loan to employees	0.00	0.00	5.45	0.00	42.97	0.00	0.00	0.00	0.00	49.40
3	Other Interest Income	1,882.61	0.65	9.69	1.01	43.12	1.13	0.00	0.00	1.13	1,938.21
Total		1,882.61	0.65	9.69	1.01	43.12	1.13	0.00	0.00	1.13	1,938.21

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

Note 18 - Other Income

1	Income from Penalty & Fines	0.40	22.14	130.89	3.73	79.45	38.52	275.13
2	Rent on Water Meters	0.00	0.00	0.00	0.00	0.00	48.19	48.19
3	Sale of Scrap and Material	0.00	53.18	(1.05)	115.62	0.00	1.01	168.76
4	Income From Rent	126.62	7.70	4.08	7.73	1.77	16.45	164.36
5	Percentage on Deposit Works	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Dividend Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Provisions Written back	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Medical Subscription	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Other Income (Capitalised Cost)	113.39	70.35	22,687.47	45.05	3,497.13	344.99	26,756.39
11	Miscellaneous Receipts (Augmentation Charges)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		240.41	153.38	22,821.39	172.13	3,578.35	449.16	27,414.82

Note 19 - Increase or Decrease in Stock of Finished Goods

		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income - A		2,123.29	225.98	22,833.28	423.80	3,636.69	135,175.00	164,418.44

EXPENDITURE

Note 20 - Establishment Expenses

1	Salaries	1,965.73	8,431.35	1,476.13	6,716.81	1,929.18	43,874.66	64,993.87
2	Bonus	0.45	0.24	0.09	0.39	0.42	2.57	4.17
3	Contribution to Pension Funds	8,025.05	88.77	18.97	92.61	31.76	311.25	8,568.42
4	Pension to Employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Gratuity	69.11	308.00	58.08	269.35	99.92	1,591.31	2,395.18
6	Leave Encashment	42.68	178.99	35.75	131.21	62.79	780.09	1,231.50
7	Ex Gratia	15.40	76.43	9.19	69.02	10.76	534.40	715.20
8	Staff Welfare	18.82	0.00	0.00	0.00	0.00	0.00	18.82
9	Staff Medical Expenses	179.67	381.76	60.57	300.53	92.87	1,761.62	2,777.03
10	Leave Travel Allowance	11.26	18.07	8.53	7.44	14.61	77.55	137.46
11	Staff Training Expenses	0.10	0.00	3.07	0.00	0.42	0.16	3.74
12	Stipend to Trainees	0.00	1.30	0.00	0.00	0.00	0.00	1.30
13	Salaries to Deputationist	106.00	0.00	0.00	0.00	0.00	0.00	106.00
14	Wages of Muster Roll Staff	28.26	63.49	9.31	53.80	9.08	364.19	528.13
15	Other Establishment Expenses	52.36	421.22	35.69	304.11	43.57	903.07	1,760.01
16	Plant Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	Other contractual staff	50.59	0.00	0.00	0.00	0.00	65.90	116.50
18	Oil and Soap to Staff	0.00	0.00	0.00	0.00	0.00	154.52	154.52
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		10,556.36	(1,123.84)	4,621.83	508.96	2,898.81	(1,899.37)	15,652.74
Total		9.13	11,093.45	(2,906.45)	7,436.32	(694.04)	52,320.69	67,259.10

211

Note 23 - Other Administration Expenses

1. Power & Fuel										
1	Power	0.00	17,713.40	0.00	5,133.16	0.00	0.00	12,972.82	35,819.38	0.00
2	Fuel consumed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sub-Total	0.00	17,713.40	0.00	5,133.16	0.00	0.00	12,972.82	35,819.38	0.00
2. Repair and Maintenance-Water										
1	Building and Road	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Tanks, Channels and Conduit	0.00	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	2,688.12	2,688.12	0.00
4	Maintenance of various Plants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	River Works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Reservoirs and Mains	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	RCC wells and Tube wells	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Booster Pumping Stations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Workshop	0.00	0.00	0.00	0.00	0.00	0.00	2,688.12	2,688.12	0.00
	Sub-Total	0.00	0.00	0.00	0.00	0.00	0.00	2,688.12	2,688.12	0.00
3. Repair and Maintenance-Sewerage										
1	Building and Road	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Trunk Sewers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Sewage Pumping Stations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Disposal works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Workshop	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Gas Supply Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Gas Booster Station	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Oxidation ponds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sub-Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Printing & Stationery										
1	Stationery	70.27	5.77	3.08	7.72	3.84	3.84	120.02	210.71	210.71
2	computer consumable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sub-Total	70.27	5.77	3.08	7.72	3.84	3.84	120.02	210.71	210.71
5. Rent & Hire Charges										
1	Rent	0.00	0.00	0.00	0.00	0.00	0.00	30.40	30.40	30.40
2	Hire charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sub-Total	0.00	0.00	0.00	0.00	0.00	0.00	30.40	30.40	30.40
6. Rates & Taxes										
1	Rates and Taxes	746.26	0.00	0.00	0.00	0.00	0.00	0.00	746.26	746.26
2	Property Tax.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sub-Total	746.26	0.00	0.00	0.00	0.00	0.00	0.00	746.26	746.26
7. Repair and Maintenance - Distribution										
1	Distribution	0.00	26.04	0.00	0.00	0.00	0.00	415.81	442.84	442.84
2	Water	0.00	2,370.80	0.00	7.35	0.00	0.00	2,404.55	4,782.71	4,782.71
3	Bottling Plant	0.00	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	1,210.47	3,639.93	3,639.93
5	Sewerage	14.88	0.00	39.66	3,334.38	1,197.61	9,611.86	15,930.03	15,930.03	15,930.03
6	Pumping Stations	14.88	1,731.64	39.66	5,771.19	1,197.61	13,643.68	24,795.51	24,795.51	24,795.51
	Sub-Total	14.88	4,128.48	39.66	5,771.19	1,197.61	13,643.68	24,795.51	24,795.51	24,795.51

263

8. Other Administration Expenses							
1	Raw Water charges	0.00	2,350.25	0.00	0.00	0.00	2,350.25
2	Chemical consumed	0.00	2,082.84	0.00	3.51	0.00	2,086.35
3	Stores and Spares consumed	0.00	86.01	0.00	209.48	0.00	295.49
4	Cass to CPCB	0.00	0.00	0.00	0.00	0.00	(95.58)
5	Other inventory consumed	0.00	0.00	0.00	0.00	0.00	0.00
6	GA Revenue works	0.00	0.00	0.00	0.00	0.00	0.00
7	Electricity charges	476.19	(137.19)	(0.34)	10.61	2.16	510.55
8	Repair and Maintenance	34.89	0.26	0.78	2.33	1.07	151.57
9	Other Expenses(?)	0.00	0.00	0.00	0.00	0.00	0.00
10	Others	131.70	397.40	1,460.97	825.41	154.11	4,807.87
11	Advertisement	18.24	63.61	18.48	156.47	0.00	751.18
12	Telephone, Telex and Fax	14.164	5.25	11.07	77.75	0.00	166.43
13	Vehicle Running & Maintenance	40.60	25.99	5.77	32.29	14.08	377.68
14	Fuel & Oil	1.96	61.88	14.67	0.00	0.00	0.00
15	Vehicle Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
16	Vehicle Hire charges	0.00	0.00	0.00	0.00	0.00	0.00
17	Insurance	0.06	0.00	0.00	0.08	0.00	4.77
18	Travelling & Conveyance	12.86	3.93	1.05	6.55	1.76	43.15
19	Legal & Professional	146.14	1.65	14.72	0.00	285.98	450.33
20	Legal charges	0.00	0.00	0.00	0.00	0.00	0.00
21	Arbitration charges	0.00	0.00	0.00	0.00	0.00	0.00
22	Postage and Telegram	0.98	0.30	0.24	0.25	0.49	3.87
23	Meetings & Seminars	26.95	0.00	0.39	0.00	0.01	27.35
24	Payment to Auditors	0.00	0.00	0.00	0.00	0.00	0.00
25	Books & Periodicals	7.46	0.07	0.17	0.07	0.16	8.07
26	Payment to Consultants	17.64	0.00	0.00	0.00	0.00	17.64
27	Payment to Board Members	0.00	0.00	0.00	0.00	0.00	0.00
28	Donation and Contribution	0.00	0.00	0.00	0.00	0.00	0.00
29	Horticulture Expenses	0.00	84.83	11.48	134.02	0.00	230.33
30	Loss on Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00
31	Loss on Revaluation of Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00
32	Loss on Sale or Investment	0.00	0.00	0.00	0.00	0.00	0.00
33	Loss on Revaluation of Investment	0.00	0.00	0.00	0.00	0.00	0.00
34	Bad Debts	0.00	0.00	0.00	0.00	0.00	0.00
35	Provision for Bad Doubtful Debts	752.69	0.00	0.00	0.00	0.00	752.69
36	Adjustment for Inventory	0.00	0.00	0.00	0.00	0.00	0.00
37	UNIFORM TO STAFF	0.00	0.00	0.00	0.00	0.00	0.00
38	Shortage/Excess Inventory	1,791.76	4,976.47	1,572.98	1,254.14	622.06	13,361.86
Sub-Total		2,623.18	26,824.12	1,615.72	12,166.22	1,823.51	77,652.25
Total		2,623.18	26,824.12	1,615.72	12,166.22	1,823.51	77,652.25

Note 22 - Expenditure on Grants/Subsidies

	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

Note 23 - Interest

1 Interest on Borrowings	38.32	57,510.59	0.00	39,835.67	0.00	123,667.06	221,051.63
2 Other Finance Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 Repayment of loan	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4 Less: Finance Costs Capitalised	0.00	5,499.34	0.00	3,355.35	0.00	2,474.83	11,329.42
Total	38.32	52,011.25	0.00	36,480.32	0.00	121,192.23	209,722.21

Depreciation (Net Total at the year end - corresponding to schedule 6)

	27,409.15	3,312.74	3,229.48	2,893.82	2,300.26	8,409.40	47,554.85
Total Expenditure - 8	30,079.77	93,241.56	1,938.76	58,576.78	3,429.73	214,511.81	402,188.41

Fixed Assets

As on

31.3.2012

NOTES FORMING PART OF BALANCE SHEET AT 31.3.2012

Note 8 - Fixed Assets

Fixed Assets- DELHIJAL BOARD

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	As at the current year end	As at the previous year end
A. FIXED ASSETS									
1. LAND	114,430.35	20,003.47	-	134,433.82	-	-	-	134,433.82	114,430.35
(a) Freehold									
(b) Leasehold									
2. BUILDINGS	626,543.00	38,731.13	-	665,274.13	72,391.25	12,888.12	-	579,994.76	554,151.75
a) on Freehold land									
b) on Leasehold land									
c) Ownership Flats/Premises									
3. Plant & Machinery	104,055.28	37,544.93	-	141,600.22	14,783.75	4,651.94	-	122,164.52	89,271.53
4. Furniture & Fixtures	523.68	49.61	-	573.29	235.47	45.57	-	292.25	288.21
5. Vehicles	2,892.07	22.56	-	2,914.62	1,716.02	246.94	-	951.66	1,176.04
6. Office Equipment	945.87	126.94	-	1,072.82	242.32	74.65	-	755.85	703.56
7. Tools & Equipment	2,756.31	-	-	2,756.31	675.91	234.29	-	1,846.12	2,080.41
8. Electrical Installations	22,279.45	1,126.47	-	23,405.92	15,105.90	2,287.60	-	6,012.42	7,173.55
9. I.T. Infrastructure	1,387.11	124.04	-	1,511.15	621.11	143.57	-	745.46	765.99
TOTAL	875,813.12	97,779.16	-	973,542.28	105,771.73	20,572.69	-	847,197.86	770,041.39
B.Capital Works in- Progress	37,869.98	195,999.94	169,682.77	354,187.16	153,282.58	25,982.16	-	1,93,924.42	1,49,587.41
Total	1,203,683.11	293,779.09	169,682.77	1,327,729.43	259,054.31	47,554.85	-	1,021,120.28	944,628.80

Fixed Assets- Administration

1 Land	36,609.29	-	-	36,609.29	1,376.95	271.23	-	-	1,648.18	36,609.29	36,609.29
2 Buildings & Civil Structures	13,561.60	-	-	13,561.60	43.95	10.53	-	-	54.48	11,913.42	12,184.65
3 Plant & Machinery	300.74	-	-	300.74	131.11	29.29	-	-	160.40	246.27	256.80
4 Furniture & Fixtures	266.33	45.52	-	311.85	148.28	27.48	-	-	175.76	151.45	135.21
5 Vehicles	313.33	17.04	-	330.36	140.54	33.15	-	-	173.68	154.61	165.05
6 Office Equipment	427.75	24.35	-	452.11	25.23	3.54	-	-	28.77	278.42	287.22
7 Tools & Equipment	35.44	-	-	35.44	246.80	51.77	-	-	298.57	6.66	10.21
8 Electraclis Installations	498.53	54.57	-	553.10	2,112.85	426.99	-	-	2,539.84	254.53	251.73
9 I.T. Infrastructure	52,013.01	141.48	-	52,154.49	56,783.47	26,982.16	-	-	83,765.63	49,614.65	49,900.16
Total	(13,706.41)	27,174.95	27,162.95	(13,694.42)	58,896.32	27,409.15	-	-	86,305.47	(97,460.05)	(70,489.88)
B.Capital Works-in-Progress	38,306.59	27,316.42	27,162.95	38,460.07	-	-	-	-	-	(47,845.40)	(20,589.73)

Fixed Assets- Water Bulk

1 Land	13,284.23	3.47	-	13,287.70	9,773.32	1,575.07	-	-	11,348.40	13,287.70	13,284.23
2 Buildings & Civil Structures	75,194.07	7,997.50	-	83,191.57	2,645.12	1,132.88	-	-	3,778.00	71,843.17	65,420.74
3 Plant & Machinery	21,700.32	4,472.05	-	26,172.37	17.77	0.26	-	-	18.03	22,394.37	19,055.20
4 Furniture & Fixtures	39.83	-	-	39.83	236.69	50.28	-	-	286.97	21.80	22.07
5 Vehicles	588.35	5.52	-	593.87	6.56	2.06	-	-	8.62	306.90	351.66
6 Office Equipment	20.70	12.85	-	33.54	223.35	67.30	-	-	290.65	24.92	14.14
7 Tools & Equipment	791.76	-	-	791.76	2,897.09	474.67	-	-	3,371.76	501.11	568.41
8 Electraclis Installations	4,297.21	939.30	-	5,236.51	38.90	10.21	-	-	49.11	1,864.75	1,400.12
9 I.T. Infrastructure	98.95	7.08	-	106.03	15,838.81	3,312.74	-	-	19,151.54	56.91	60.05
Total	116,015.42	13,437.77	15,749.02	129,453.19	30,609.00	-	-	-	30,609.00	110,301.65	100,176.62
In Capital Works-in-Progress	51,259.36	21,925.06	15,749.02	57,435.41	46,447.81	3,312.74	-	-	26,826.41	26,826.41	20,650.37
Total	167,274.79	35,362.83	15,749.02	186,888.60	46,447.81	3,312.74	-	-	49,760.54	137,128.06	140,826.98

Fixed Assets- WORKS CONSTRUCTION

1 Land	1,767.83	20,000.00	-	21,767.83	6,419.03	2,020.38	-	-	8,439.42	21,767.83	1,767.83
2 Buildings & Civil Structures	96,805.70	7,925.92	-	104,731.62	2,991.66	1,132.88	-	-	4,124.54	96,292.20	90,386.67
3 Plant & Machinery	20,370.47	20,410.78	-	40,781.25	2.00	0.26	-	-	2.27	36,656.71	17,378.81
4 Furniture & Fixtures	2.63	-	-	2.63	5.85	0.73	-	-	6.58	0.37	0.63
5 Vehicles	8.62	-	-	8.62	3.60	0.66	-	-	4.27	2.04	2.77
6 Office Equipment	8.86	-	-	8.86	2.23	0.35	-	-	2.58	4.60	5.26
7 Tools & Equipment	4.09	-	-	4.09	274.61	66.58	-	-	341.19	1.51	1.86
8 Electraclis Installations	665.82	-	-	665.82	27.20	7.63	-	-	34.83	324.63	391.21
9 I.T. Infrastructure	72.37	10.03	-	82.40	9,726.19	3,229.48	-	-	12,955.67	47.57	45.17
Total	119,706.41	48,346.73	-	168,053.13	16,712.98	-	-	-	16,712.98	155,097.46	109,980.21
B.Capital Works-in-Progress	171,411.19	44,607.72	50,053.56	165,965.35	26,439.17	3,229.48	-	-	29,668.66	149,252.37	154,698.20
Total	291,117.59	92,954.45	50,053.56	334,018.49	26,439.17	3,229.48	-	-	29,668.66	304,349.83	264,678.42

Fixed Assets- Sewerage Bulk											
1 Land	52,037.22	-	-	-	-	52,037.22	-	-	-	52,037.22	52,037.22
2 Buildings & Civil Structures	35,234.86	130.75	-	-	-	35,365.61	5,201.48	-	-	29,458.98	30,033.38
3 Plant & Machinery	29,426.42	7,987.78	-	-	-	37,414.20	4,823.03	-	-	31,419.91	24,603.40
4 Furniture & Fixtures	58.64	-	-	-	-	58.64	23.94	-	-	34.71	34.71
5 Vehicles	213.17	-	-	-	-	213.17	134.52	-	-	152.64	78.65
6 Office Equipment	97.75	70.92	-	-	-	168.67	24.87	-	-	135.30	73.08
7 Tools & Equipment	332.77	-	-	-	-	332.77	130.99	-	-	159.28	201.78
8 Electracls Installations	9,347.16	0.97	-	-	-	9,348.13	6,879.07	-	-	1,528.41	2,468.08
9 I.T. Infrastructure	214.58	5.56	-	-	-	220.13	78.52	-	-	100.19	136.06
Total	126,962.56	8,195.98	-	-	-	135,158.54	17,296.22	-	-	20,190.04	109,666.34
B.Capital Works -in- Progress	33,858.45	21,284.70	-	-	-	42,203.57	18,024.57	-	-	18,024.57	15,873.89
Total	160,861.01	29,480.68	-	-	-	177,362.11	35,320.78	-	-	38,214.60	125,540.23

Fixed Assets- Drainage Construction											
1 Land	3,126.56	-	-	-	-	3,126.56	-	-	-	-	3,126.56
2 Buildings & Civil Structures	75,262.67	4,908.18	-	-	-	80,170.85	6,722.69	-	-	8,270.00	68,539.98
3 Plant & Machinery	18,880.87	3,248.81	-	-	-	22,129.68	1,615.34	-	-	2,330.91	17,265.53
4 Furniture & Fixtures	14.80	0.21	-	-	-	15.01	11.26	-	-	12.75	2.26
5 Vehicles	10.45	-	-	-	-	10.45	7.09	-	-	7.98	2.47
6 Office Equipment	92.09	2.43	-	-	-	94.52	16.16	-	-	23.08	71.43
7 Tools & Equipment	13.20	-	-	-	-	13.20	3.10	-	-	4.23	10.09
8 Electracls Installations	42.26	-	-	-	-	42.26	31.38	-	-	35.61	10.88
9 I.T. Infrastructure	227.14	0.91	-	-	-	228.05	124.02	-	-	146.75	103.12
Total	97,670.03	8,160.54	-	-	-	105,830.57	8,531.05	-	-	10,831.31	89,138.98
B.Capital Works -in- Progress	51,942.42	29,764.52	-	-	-	71,706.90	12,175.98	-	-	12,175.98	39,766.44
Total	149,612.45	37,925.06	-	-	-	177,537.47	20,707.04	-	-	23,007.30	128,905.42

Fixed Assets- Maintenance											
1 Land	7,605.22	-	-	-	-	7,605.22	-	-	-	-	7,605.22
2 Buildings & Civil Structures	330,484.11	17,768.78	-	-	-	348,252.89	42,897.78	-	-	49,666.76	287,586.33
3 Plant & Machinery	13,376.46	1,425.52	-	-	-	14,801.97	2,664.65	-	-	3,153.48	10,711.81
4 Furniture & Fixtures	141.45	3.87	-	-	-	145.32	49.39	-	-	63.65	92.06
5 Vehicles	1,758.15	-	-	-	-	1,758.15	1,183.60	-	-	1,333.04	574.55
6 Office Equipment	298.72	16.39	-	-	-	315.11	50.78	-	-	73.94	247.94
7 Tools & Equipment	1,614.49	-	-	-	-	1,614.49	316.23	-	-	453.47	1,298.26
8 Electracls Installations	7,891.56	186.20	-	-	-	8,077.76	4,998.51	-	-	5,796.45	2,893.05
9 I.T. Infrastructure	275.53	45.90	-	-	-	321.43	105.67	-	-	135.23	169.86
Total	363,445.69	19,446.66	-	-	-	382,892.36	52,266.62	-	-	60,676.02	311,175.08
B.Capital Works -in- Progress	33,064.97	51,242.98	-	-	-	30,558.35	18,976.57	-	-	18,976.57	14,088.40
Total	396,510.66	70,689.65	-	-	-	413,450.70	71,243.19	-	-	79,652.59	325,267.47

Significant Accounting
Policies
and
Notes on Accounts

Significant Accounting Policies and Notes on Accounts
For the year ended on 31st March 2012

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 lakhs is under encroachment. Board is under process to evacuate the land through legal courses.
- viii) Liability on account of property tax on vacant land towards MCD till March 2004 has not been ascertained and provided as the Board is the opinion that the amount is not payable.

Depreciation

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

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

Current Assets Loans & Advances

Bank Balances

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

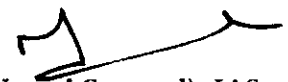
- A) Claims against the DJB not acknowledge as debts Rs.3250 Lacs.
- B) Due to large number of cases relating to employees and others are pending in the court and under arbitration against the Board, and due to inadequate support from the record maintained, the relevant information are not ascertainable 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.176278.00 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


(Neeraj Semwal), IAS
Addl CEO
Delhi Jal Board
✓