



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



No. DJB/AO(B&A)/2019/ 124  
Dated : 22.05.2019

Item No. Admin 319  
Dated : 24.05.2019

**Subject : Balance sheet of Delhi Jal Board as on 31<sup>st</sup> March, 2014**

**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 2012-13 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/s	Status of Accounts	Status of Accounts Audited
1.	2003-04 to 2012-13	Completed	Audited
2.	2013-14	Completed	To be submitted to CAG after approval of Board
3.	2014-15	Under preparation	Will be finalized after auditing of accounts of 2013-14

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 2013-14 are placed before the Board for approval before these are sent to CAG for audit. The Balance sheet for 2014-15 is under Preparation and observation made by CAG in the balance sheet for the year 2013-14 will be incorporated in the balance sheet for the year 2014-15. Balance sheet for the year 2013-14 onwards will be prepared only after taking into consideration the closing balance of previous years.

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## PROPOSAL

DJB's Balance sheet as on 31<sup>st</sup> March, 2014 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 2013-14 so that it could be sent to CAG for Audit please.

Secretary,  
Delhi Jal Board

Director (Finance & Accounts)



**Delhi Jal Board**  
**Balance sheet as at March 31, 2014**

	Note No.	Current Year as at March 31, 2014 Rs.	Previous Year as at March 31, 2013 Rs.
<b>Corpus/Capital Fund and Liabilities</b>			
Corpus/ Capital Fund	1	-231,054,858,965	-199,442,821,924
Reserve and Surplus	2	3,392,309,884	755,633,865
Earmarked/Endowment Funds	3	6,792,755,399	5,094,950,668
Secured Loans and Borrowings	4	-	-
Unsecured Loans and Borrowings	5	243,123,687,353	232,088,146,000
Deferred Credit Liabilities	6	-	-
Current Liabilities and Provisions	7	111,462,858,060	85,268,400,915
<b>Total</b>		<b>133,716,751,730</b>	<b>123,764,309,524</b>
<b>Assets</b>			
Fixed Assets (including CWIP)	8	110,796,673,234	101,669,087,677
Investment-From Earmarked/Endowment Funds	9	-	-
Investment-Others	10	-	-
Current Assets, Loan, Advances etc	11	22,920,078,495	22,095,221,850
Miscellaneous Expenditure ( to the extent not written off or adjusted)		-	-
<b>Total</b>		<b>133,716,751,730</b>	<b>123,764,309,524</b>
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		

RS Negi  
Member (Drainage)

S Naiyer Ali Naymi (IRS)  
Member (Finance)

Shalabh Kumar  
Member (Water Supply)

Manoj Kumar  
Member (Admin)

Bansh Raj  
Director (F&A)

Ravikant Sharma  
Jt. Director F&A-II

Date: 17.05.2019  
Place: New Delhi



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Delhi Jal Board

Income & Expenditure Account for the year ended March 31, 2014

PARTICULARS	Note No	Current Year 2013-14 Rs.	Previous Year 2012-13 Rs.
<b>INCOME</b>			
Income form Sales/Services	12	12,873,816,612	13,693,947,134
Grants/ Subsidies	13	942,862,223	-
Fees/ Subscription	14	110	243,714
Income from Investments	15	-	-
Income from Royalty, Publication etc	16	-	-
Interest earned	17	380,252,191	310,333,593
Other Income	18	3,836,762,970	5,179,257,266
Increase/(decrease) in stock of finished goods and works-in Progress	19	-	-
<b>TOTAL (A)</b>		<b>18,033,694,106</b>	<b>19,183,781,707</b>
<b>EXPENDITURE</b>			
Establishment Expenses	20	8,718,362,863	8,297,405,319
Other Administrative Expenses etc	21	14,823,324,717	9,686,305,698
Expenditure on Grants, Subsidies etc	22	-	-
Interest	23	23,617,939,098	22,451,991,480
Depreciation		2,486,104,470	4,964,248,513
<b>TOTAL (B)</b>		<b>49,645,731,148</b>	<b>45,399,951,010</b>
Balance being excess of Income over expenditure(A-B)		-31,612,037,041	-26,216,169,304
Transfer to Special Reserve (specify each)		-	-
Transfer to/ from General Reserve		-	-
<b>Balance being Surplus/(Deficit) carried to Corpus/Capital Fund</b>		<b>-31,612,037,041</b>	<b>-26,216,169,304</b>
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		

RS Negi  
Member (Drainage)

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Jt. Director F&A-II

Date: 17.05.2019  
Place: New Delhi



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**Notes FORMING PART OF BALANCE SHEET AS AT March 31, 2014**

	Current Year as at March 31, 2014 Rs.	Previous Year as at March 31, 2013 Rs.
<b>NOTE 1 - CORPUS/CAPITAL FUND:</b>		
Balance at at the beginning of the year	-199,442,821,924	-
Add: Contributions towards Corpus/Capital Fund	-	-
Add/(Deduct): Balance of net Income/(Expenditure) transferred from the Income and Expenditure Account	-31,612,037,041	-199,442,821,924
Balance at at the end of the year	<u>-231,054,858,965</u>	<u>-199,442,821,924</u>
<b>NOTE 2 - RESERVES AND SURPLUS</b>		
<b>1. Capital Reserve</b>		
As per last Account	-	-
Addition during the year	2,636,676,019	-
Less: Deductions during the year	-	-
	<u>SubTotal</u>	-
<b>2. Revaluation Reserve :</b>		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
	<u>SubTotal</u>	-
<b>3. Special Reserves:</b>		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
	<u>SubTotal</u>	-
<b>4. General reserve:</b>		
As per last Account	-	-
Addition during the year	755,633,865	755,633,865
Less: Deductions during the year	-	-
	<u>subTotal</u>	755,633,865
<b>Total</b>	<u>3,392,309,884</u>	<u>755,633,865</u>

	Current Year as at March 31, 2014 Rs.	Previous Year as at March 31, 2013 Rs.
<b>NOTE 3 - EARMARKED/ENDOWMENT FUNDS</b>		
(a) Opening balance of the Funds	13,077,364,251	7,150,182,566
(b) Additions to the funds		
1 Donations/grants	5,215,853,142	5,927,181,685
2 Income from Investment made on account of funds	-	-
3 Other addition (specify nature)	-	-
	<u>Total a+b</u>	13,077,364,251
(c) Utilisation/Expenditure towards objectives of funds		
1 Capital Expenditure		
i Fixed Assets	5,732,921,211	3,157,735,023
ii Others (Water Supply Unauthorised Colonies)	5,767,540,783	4,824,678,560
Total	11,500,461,994	7,982,413,583
2 Revenue Expenditure		
i Salaries, Wages and Allowances etc	-	-
ii Rent	-	-
iii Other Administrative expenses	-	-
	<u>Total (c)</u>	11,500,461,994
<b>Net Balance As At the year end (a+b-c)</b>	<u>6,792,755,399</u>	<u>5,094,950,668</u>



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

Note: Amount due within one year

	Current Year as at March 31, 2014 Rs.	Previous Year as at March 31, 2013 Rs.
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**Note 5- Unsecured Loans and Borrowing**

1	Central Government	-	-
2	State Government(Govt of NCT of Delhi)	192,422,987,353	181,387,446,000
3	Financial Institutions	-	-
4	Banks	-	-
	i Term Loans	-	-
	ii Other Loans	-	-
5	Other Institutions and Agencies	-	-
6	Debentures and Bonds	-	-
7	Fixed Deposits	-	-
8	Non Plan Assistance	50,700,700,000	50,700,700,000
9	Others	-	-
<b>0</b>		<b>243,123,687,353</b>	<b>232,088,146,000</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>		-	-

Note: Amount due within one year

	Current Year as at March 31, 2014 Rs.	Previous Year as at March 31, 2013 Rs.
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**NOTE 7-Current Liabilities and Provisions**

**A. Current liabilities**

1	Contractors Payable	301,454,024	140,012,378
2	Creditors	-	-
	i Fixed Assets	-	-
	ii Materials Supplied	716	716
	iii Purchases	-	-
	iv Other suppliers	-	-
	v Power	12,322,364	21,465,890
	vi Property Tax	250,351,000	250,351,000
	vii Raw Water	42,230,005	32,347,580
3	Amount Payable to Staff	20,515,647	35,319,777
4	Statutory liabilities:	-	-
	i Overdue	-	-
	ii Others (Duties and Taxes)	163,166,907	89,232,022
5	Deductions from Employees	31,688,147	20,720,027
6	Deposits from Contractors	-	-
	i EMD	371,373,522	349,551,162



ii	Amount withheld from contractors	1,438,479,770	717,206,984
iii	Securities Deposits	1,448,788,784	1,234,484,997
7	Deposits from Customers	59,827,544	59,841,996
8	Interest accrued but not due on:	104,352,596,046	79,668,627,656
i	Secured Loans / Borrowings	-	-
ii	Unsecured Loans / Borrowings	-	-
9	Deposits From Other Departments	2,174,291,745	1,938,145,616
11	Miscellaneous Deposits	180,885	180,885
12	RR Charges payable	227,978,056	200,199,490
13	i Inter Unit Accounts	-	-
ii	Opening Balance(Balancing Figure Cr.)	-	-
14	Amount Recoverable from Other Parties	7,215,839	7,215,839
15	Other Current Liabilities	-	-
17	Other Liabilities	103,333	103,333
	<b>Total (A)</b>	<b>110,902,564,334</b>	<b>84,765,007,347</b>

**B.Provisions**

1	Provision for Accumulated Depreciation	-	-
2	Provision for Employee Related Funds / Benefits	-	-
i	Ex-Gratia Payable	72,400,000	71,950,000
ii	Superannuation/ Pension	-	-
iii	Accumulated Leave Encashment	-	-
iv	Salary	-	-
3	Trade Warranties/Claims	-	-
4	Provision for Expenses Payable	140,897,448	140,193,568
5	Amount Payable to NPS Cell	55,200,000	62,600,000
6	Payment to Consultant Payable	2,700,000	2,400,000
7	Property Tax Payable	82,552,278	41,800,000
8	Provision for Power	206,544,000	184,450,000
9	Wages to M Roll Staff	-	-
	Others (Specify)	-	-
	<b>Total (B)</b>	<b>560,293,726</b>	<b>503,393,568</b>

**Total (A+B)** 111,462,858,060 85,268,400,915

	Current Year as at March 31, 2014 Rs.	Previous Year as at March 31, 2013 Rs.
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**NOTE 9 - Investment**

**Investments From Earmarked / Endowment Funds**

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

	Current Year as at March 31, 2014 Rs.	Previous Year as at March 31, 2013 Rs.
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S.K. Paloni & Associates  
 Chartered Accountants  
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NOTE 11 - Current Assets, Loans Advance etc

A. CURRENT ASSETS

1	Inventories		
	i Chemicals		
	ii Stores and Spares	129,192,527	129,653,787
	iii Other Inventory		
	<u>Total (1)</u>	129,192,527	129,653,787
2	Sundry Debtors		
	i NDMC	376,704,698	319,254,708
	ii DCB	417,409,437	224,484,846
	iii Bulk water	396,561,744	406,928,398
	iv Retail water	13,054,068,210	11,514,307,553
	v Debtors for Development Charges		
	SubTotal	14,244,744,089	12,464,975,505
	Less: Provision for Bad & Doubtful Debts	273,000,000	230,286,151
	Less: Unadjusted Debtors		
	SubTotal	273,000,000	230,286,151
	<u>Total(2)</u>	13,971,744,089	12,234,689,354
3	Cash and Bank Balances		
	I Cash in Hand	139,231,046	46,156,028
	II Cheque In Transit	-75,738,633	151,324,287
	III Schedule Bank		
	# In Term Deposit Accounts	1,415,216,840	6,033,119,308
	# In Current Accounts	4,241,568,978	1,442,947,358
	# In Savings Accounts		
	V Non Schedule bank		
	<u>Total</u>	5,720,278,229	7,673,546,982
	Bank Adjustment General Account	1,098,039,495	875,546,037
	<u>Total (3)</u>	6,818,317,725	8,549,093,019
4	Loans, Advances & Deposits		
	i Advances to Employes	72,966,386	43,113,397
	ii Loans to Employes	16,235	
	iii Advances to Contractors/Suppliers	719,681,805	75,982,140
	iv Advance to Firms for supply of stores	72,890,777	72,890,777
	v Other Advances	779,598	
	vi Advance to Govt. & Other Parties	86,680,406	86,680,406
	vii Deposits with Government	652,598	2,650
	viii Deposits with Others		
5	Deposits Work in Progress	811,992,779	667,952,749
6	Interst accrued on Investments	40,480,514	40,480,514
7	Other Current Assets	194,683,058	194,683,058
	<u>Total (4to7)</u>	2,000,824,155	1,181,785,590
	<u>Total</u>	22,920,078,495	22,095,221,850





**Delhi Jal Board**  
Notes to Income and Expenditure Account

Particulars	For the year ended March 31, 2014 (Rs)	For the year ended March 31, 2013 (Rs)
<b>INCOME</b>		
<b>Note- 12 Income From Sales</b>		
1 Sale of Water		
i NDMC		
ii DCB	499,532,655.24	630,423,641.72
iii Bulk	148,499,677.13	168,652,961.90
iv Retail (by meter reading)	1,871,750.00	2,721,606.00
v Sale by Tankers	11,816,608,255.90	12,471,637,113.00
vi Other- Sale of Water Bottle)	190,680.00	258,480.00
	34,140,752.00	31,359,017.00
<b>Sub Total</b>	<b>12,500,843,770.27</b>	<b>13,305,052,819.62</b>
2 Sewerage Charge		
i NDMC		
ii DCB	285,962,578.25	272,971,943.71
iii Other Sewerage Charges - Scavenging Tax	75,709,492.83	69,215,602.64
	11,196,341.00	46,584,958.00
<b>Sub Total</b>	<b>372,868,412.08</b>	<b>388,772,504.35</b>
3 Sale of Sludge/Others		
	104,430.00	121,810.00
<b>Total</b>	<b>12,873,816,612.35</b>	<b>13,693,947,133.97</b>

**Note - 13 Grants**

1 Central Government		
2 State Government (Govt of NCT of Delhi)		
3 Government Agencies	942,862,223.00	-
4 Institutions/Welfare Bodies	-	-
5 International Organisations	-	-
6 Others/ Infra FUND	-	-
<b>Total</b>	<b>942,862,223.00</b>	<b>-</b>

**Note - 14 Fees & Subscriptions**

1 Income from Fees		
2 Tender Fees	110.00	243,714.00
3 Licence / Plumbing Fees	-	-
4 Fee from consumers	-	-
5 Seminar / Program Fees	-	-
6 Subscriptions and others	-	-
<b>Total</b>	<b>110.00</b>	<b>243,714.00</b>

**Note - 15 Income From Sales Of Fixed- Assets And Investments**

1 Profit from Sale of Fixed Assets		
2 Profit from Sale of Investment		
<b>Total</b>	<b>-</b>	<b>-</b>

**Notes to Income and Expenditure Account**

Particulars	For the year ended March 31, 2014 (Rs)	For the year ended March 31, 2013 (Rs)
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**Note - 16 Income From Royalties And Publications**

1 Income from Royalty / Publications		
2 Others		
<b>Total</b>	<b>-</b>	<b>-</b>

**Note - 17 Interest Earned**

1 Interest income - Schedule Bank		
i In Term Deposit Accounts		
ii In Current Accounts	364,400,198.72	305,453,856.19



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iii	In Savings Accounts	7,545,336.21	3,783,942.69
2	Interest on loan to employees	359,590.00	194,908.00
3	Other Interest Income	7,535,177.00	900,886.00
4	Interest on Advance to Contractors	411,889.00	-
5	Interest on Investment	-	-
	<b>Total</b>	<b>380,252,190.93</b>	<b>310,333,592.88</b>

#No TDS has been deducted on interest income earned during the year, as DIB is

**Note - 18 Other Income**

1	Income from Penalty & Fines	17,127,424.00	24,780,635.00
2	Rent on Water Meters	35,360,161.00	18,904,124.00
3	Sale of Scrap and Material	12,066,120.00	24,516,111.00
4	Income From Rent	10,787,245.00	44,931,394.00
5	Percentage on Deposit Works	-	-
6	Dividend Income	-	-
7	Provisions Written Back	-	-
8	Other Income	37,795,011.95	47,595,235.04
9	Medical Subscription	46,434,412.00	45,867,124.00
10	Other Income (Capitalised Cost)	-	-
11	Miscellaneous Receipts (Augmentation Charges)	3,677,192,596.00	4,972,662,643.00
	<b>Total</b>	<b>3,836,762,969.95</b>	<b>5,179,257,266.04</b>

**Note -19 Increase Or Decrease In Stock Of Finished Goods & WIP**

a)	Closing stock		
	Finished Goods	-	-
	Work in progress	-	-
b)	Less: Opening Stock		
	Finished Goods	-	-
	Work in Progress	-	-

**Notes to Income and Expenditure Account**

Particulars	For the year ended March 31, 2014 (Rs)	For the year ended March 31, 2013 (Rs)
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**EXPENDITURE**

**Note - 20 Establishment Expenses**

1	Salaries	7,708,208,449.00	7,359,768,537.00
2	Bonus	265,730.00	94,720.00
3	Contribution to Pension Funds		
3(i)	Pension Medical Expense	6,574,478.00	89,829,078.00
3(ii)	Pension Expense	1,232,970,281.00	1,155,501,258.00
4	Gratuity	348,909,553.00	265,768,291.00
5	Leave Encashment	195,684,651.00	149,572,947.00
6	Ex Gratia	70,552,673.00	70,842,816.00
7	Staff Welfare	1,348,848.00	8,626,771.00
8	Staff Medical Expenses	372,933,884.89	346,129,301.00
9	Leave Travel Allowance	120,310,867.00	39,129,518.00
10	Staff Training Expenses	464,740.00	839,772.00
11	Stipend to Trainees	530,409.00	234,698.00
12	Salaries to Deputationist	26,445,862.00	11,330,377.00
13	Wages of Muster Roll Staff	97,427,610.00	85,234,810.00
14	Other Establishment Expenses	77,815,776.00	83,777,070.00
15	Plant Repairs	-	-
16	Other contractual staff	158,626,137.00	113,836,909.00
17	Oil and Soap to Staff	25,177,851.00	28,134,560.00
18	Employer's contribution to CPF	61,713,884.00	148,490,660.00
19	Uniform to Staff	28,117,132.00	95,226.00
20	Wages to Work-Charged Employees	966,047.00	-
	Less: Capitalised/Transferred	1,816,682,000.00	1,659,832,000.00
	Administrative and Supervision Costs	-	-
	<b>Total</b>	<b>8,718,362,862.89</b>	<b>8,297,405,319.00</b>

**Note - 21 Other Administration Expenses**

1. Power & Fuel



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1	Power	5,090,970,252.95	4,672,751,570.00
2	Fuel consumed	18,246,843.00	16,329,998.00
	<u>Sub-Total</u>	5,109,217,095.95	4,689,081,568.00
<b>2. Repair and Maintenance-Water</b>			
1	Building and Road	-	-
2	Tanks, Channels and Conduit	920,450.00	-
3	Intake Pumps	1,764,424.00	-
4	Maintenance of various Plants	652,448,372.00	335,588,315.00
5	River Works	410,169.00	-
6	Reservoirs and Mains	18,002,063.00	-
7	RCC wells and Tube wells	2,115,612.00	-
8	Booster Pumping Stations	22,325,128.00	-
9	Workshop	259,309,370.00	-
	<u>Sub-Total</u>	957,295,588.00	335,588,315.00
<b>Notes to Income and Expenditure Account</b>			

Particulars		For the year ended March 31, 2014 (Rs)	For the year ended March 31, 2013 (Rs)
<b>3. Repair and Maintenance-Sewerage</b>			
1	Building and Road	2,977,621.00	-
2	Trunk Sewers	649,256.00	-
3	Sewage Pumping Stations	325,844,543.00	-
4	Disposal works	12,543,884.00	-
5	Workshop	120,797,064.00	-
6	Gas Supply Project	-	-
7	Gas Booster Station	-	-
8	Oxidation ponds	590,884.00	-
	<u>Sub-Total</u>	463,403,252.00	-
<b>4. Printing &amp; Stationery</b>			
1	Stationery	3,282,653.00	8,402,456.00
2	computer consumable	9,744,744.00	5,352,024.00
	<u>Sub-Total</u>	13,027,397.00	13,754,480.00
<b>5. Rent &amp; Hire Charges</b>			
1	Rent	3,572,625.00	3,315,727.00
2	Hire charges	48,190.00	-
	<u>Sub-Total</u>	3,620,815.00	3,315,727.00
<b>6. Rates &amp; Taxes</b>			
1	Rates and Taxes	-	-
2	Property Tax.	153,055,452.62	176,426,467.00
	<u>Sub-Total</u>	153,055,452.62	176,426,467.00
<b>7. Repair and Maintenance - Distribution</b>			
1	Distribution	-	53,802,333.00
2	Water	-	524,155,701.00
3	Bottling Plant	-	-
4	Building and Road (IW rev Works)	576,731,411.00	-
5	Sewerage	-	390,241,875.00
6	Pumping Stations	41,475,752.00	2,082,838,146.00
	<u>Sub-Total</u>	618,207,163.00	3,051,038,055.00
<b>Notes to Income and Expenditure Account</b>			

Particulars		For the year ended March 31, 2014 (Rs)	For the year ended March 31, 2013 (Rs)
<b>8. Other Administration Expenses</b>			
1	Raw Water charges	208,759,532.00	301,720,474.00
2	Chemical consumed	241,865,257.00	172,302,548.00
3	Stores and Spares consumed	61,093,047.00	51,897,549.00
4	Cess to CPCB	-11,823,552.00	-8,618,608.00
5	Other inventory consumed	-	-
6	GIA-Revenue works	406,255,185.00	-
7	Electricity charges	298,019,091.00	237,102,058.00
8	Repair and Maintenance	4,427,543,756.27	22,218,218.00



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9	Other Expenses(P)	-	-
10	Others	206,933,501.99	315,230,075.35
11	Advertisement	119,716,539.85	98,624,290.00
12	Telephone, Telex and Fax	24,767,385.00	18,530,356.00
13	Vehicle Running & Maintenance	-	-
14	Fuel & Oil	15,738,067.00	16,666,654.00
15	Vehicle Maintenance	5,433,504.00	6,307,896.00
16	Vehicle Hire charges	13,966,349.00	16,514,178.00
17	Insurance	660,990.00	500,484.00
18	Travelling & Conveyance	6,532,263.00	6,586,271.00
19	Legal & Professional	22,389,755.13	49,714,800.00
20	Legal charges	-	-
21	Arbitration charges	612,701.00	492,747.00
22	Postage and Telegram	552,600.00	508,585.00
23	Meetings & Seminars	2,476,971.00	3,048,782.00
24	Payment to Auditors	605,600.00	-
25	Books & Periodicals	546,997.00	691,964.00
26	Payment to Consultants	28,133,192.53	5,924,725.00
27	Payment to Board Members	-	-
28	Donation and Contribution	-	-
29	Horticulture Expenses	8,039,484.51	28,513,049.00
30	Loss on Sale of Fixed Assets	-	-
31	Loss on Revaluation of Fixed Assets	-	-
32	Loss on Sale of Investment	-	-
33	Loss on Revaluation of Investment	-	-
34	Bad Debts	42,713,848.94	72,623,991.12
35	Provision for Bad Doubtful Debts	-	-
36	Adjustment for Inventory	-	-
37	UNIFORM TO STAFF	-	-
38	Shortage/Excess Inventory	-	-
39	Capacity Building	9,188,609.17	-
40	Service Charge	975,278.20	-
41	Electricity & Water Charges	36,000.00	-
42	Rebate on Arrear to Consumers	1,229,000,000.00	-
43	Rebate to Consumers for Free Water	134,766,000.00	-
	<b>Sub-Total</b>	<b>7,505,497,953.59</b>	<b>1,417,101,086.47</b>
	<b>Total</b>	<b>14,823,324,717.16</b>	<b>9,686,305,698.47</b>

SCHEDULE - 22 EXPENDITURE ON GRANTS, SUBSIDIES

Total -

SCHEDULE - 23 INTEREST

1	Interest on Borrowings	24,687,350,786.00	23,442,229,480.00
2	Other Finance Charges	157,312.00	-
3	Repayment of loan	-	-
4	Less: Finance Costs Capitalised	1,069,569,000.00	990,238,000.00
	<b>Total</b>	<b>23,617,939,098.00</b>	<b>22,451,991,480.00</b>

Depreciation (Net Total at the year end - corresponding to schedule 8) 2,486,104,469.55 4,964,248,513.00

**Total Expenditure- B 49,645,731,147.60 45,399,951,010.47**



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**DELHI JAL BOARD**  
**SECTORWISE BALANCE SHEET AS AT 31 MARCH, 2014**

PARTICULARS	Administration		Water Bulk		Water-Construction		Sewage Bulk		Drainage Construction		Maintenance		Total	
	Note	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		as at March 31, 2014	as at March 31, 2014	as at March 31, 2014	as at March 31, 2014	as at March 31, 2014	as at March 31, 2014	as at March 31, 2014	as at March 31, 2014	as at March 31, 2014	as at March 31, 2014	as at March 31, 2014	as at March 31, 2014	as at March 31, 2014
	No.													
<b>Corpus/Capital Fund and Liabilities</b>														
Capital Fund														
Reserve and Surplus	1	-352,846,950	-101,062,340,778	5,497,723,985	-52,178,576,781	6,572,862,435	-89,576,680,876	-231,054,858,965						
Earmarked/Endowment Funds	2	92,582,560	333,482,805	283,817,444	19,461,120	1,137,312,628	1,525,653,327	3,392,309,884						
Secured Loans and Borrowings	3	27,466,404,299	-345,014,262	-777,198,846	-19,461,120	-3,295,402,628	-16,236,572,044	6,792,755,399						
Unsecured Loans and Borrowings	4													
Deferred Credit Liabilities	5	186,703,887,353	14,152,966,020		12,058,976,315	265,000,000	29,942,857,664	243,123,687,353						
Current Liabilities and Provisions	6	-197,873,519,705	90,284,678,496	27,776,075,278	50,093,752,448	17,169,395,207	124,012,476,336	111,462,858,060						
<b>TOTAL</b>	7	16,036,507,557	3,363,772,281	32,775,417,860	9,974,151,983	21,849,167,642	49,717,734,408	133,716,751,730						
<b>Assets</b>														
Fixed Assets (Net Block) including CWIP	8	-10,858,126,915	15,483,669,113	35,203,532,618	17,197,836,389	24,386,777,747	29,382,984,282	110,796,673,234						
Investment-From Earmarked/Endowment Funds	9													
Investment-Others	10													
Current Assets Loan, Advances etc	11	26,894,634,471	-12,119,896,832	-2,428,114,758	-7,223,684,406	-2,537,610,104	20,334,750,125	22,920,078,496						
Miscellaneous Expenditure (to the extent not written off or adjusted)														
<b>TOTAL</b>		16,036,507,557	3,363,772,281	32,775,417,860	9,974,151,983	21,849,167,642	49,717,734,407	133,716,751,730						
Significant Accounting Policies	24													
Contingent Liabilities and Notes on Accounts	25													



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## Schedules to Balance Sheet

Particulars	Administration	Water Bulk	Water construction	Sewage Bulk	Drainage Construction	Maintenance	Total
	For the year ended 31-Mar-14 (Rs)	For the year ended 31-Mar-14 (Rs)	For the year ended 31-Mar-14 (Rs)	For the year ended 31-Mar-14 (Rs)	For the year ended 31-Mar-14 (Rs)	For the year ended 31-Mar-14 (Rs)	For the year ended 31-Mar-14 (Rs)
<b>NOTE 1 - CORPUS/CAPITAL FUND:</b>							
Balance at the beginning of the year							
Add: Contributions towards Corpus/Capital Fund							
Add/(Deduct): Balance of net Income/(Expenditure) transferred from the Income and Expenditure Account	-352,846,950	-101,062,340,778	5,492,723,985	-52,178,576,781	6,572,862,435	-89,526,680,876	-231,054,858,965
<b>Balance at the end of the year</b>	<b>-352,846,950</b>	<b>-101,062,340,778</b>	<b>5,492,723,985</b>	<b>-52,178,576,781</b>	<b>6,572,862,435</b>	<b>-89,526,680,876</b>	<b>-231,054,858,965</b>
<b>NOTE 2 - RESERVES AND SURPLUS</b>							
<b>1. Capital Reserve</b>							
As per last Account							
Addition during the year	92,582,560	333,482,805	282,283,553	19,461,120	1,137,312,628	771,553,353	2,636,676,019
Less: Deductions during the year							
<b>Sub Total</b>	<b>92,582,560</b>	<b>333,482,805</b>	<b>282,283,553</b>	<b>19,461,120</b>	<b>1,137,312,628</b>	<b>771,553,353</b>	<b>2,636,676,019</b>
<b>2. Revaluation Reserve:</b>							
As per last Account							
Addition during the year							
Less: Deductions during the year							
<b>Sub Total</b>							
<b>3. Special Reserves:</b>							
As per last Account							
Addition during the year							
Less: Deductions during the year							
<b>Sub Total</b>			1,533,891			754,099,974	755,633,865
<b>4. General Reserve:</b>							
As per last Account							
Addition during the year							
Less: Deductions during the year							
<b>Sub Total</b>	<b>92,582,560</b>	<b>333,482,805</b>	<b>283,817,444</b>	<b>19,461,120</b>	<b>1,137,312,628</b>	<b>1,525,653,327</b>	<b>3,392,309,884</b>
<b>Total</b>							

**NOTE 3 - EARMARKED/ENDOWMENT FUNDS**



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(a) Opening balance of the Funds	16,414,076,761	-	-9,395,777	-	-2,158,090,000	-7,096,408,418	7,150,182,566
(b) Additions to the funds	11,144,910,098	-	-	-	-	-1,875,271	11,143,034,827
1 Donations/grants	-	-	-	-	-	-	-
2 Income from investment made on account of funds	-	-	-	-	-	-	-
3 Other addition (specify nature)	-	-	-	-	-	-	-
<b>Sub Total</b>	<b>27,558,986,859</b>	-	<b>-9,395,777</b>	-	<b>-2,158,090,000</b>	<b>-7,098,283,689</b>	<b>18,293,217,393</b>

(c) Utilisation/Expenditure towards objectives of funds

1 Capital Expenditure	333,482,805	19,461,120	282,283,553	1,137,312,628	3,867,798,545	5,732,921,211
i Fixed Assets	11,531,457	-	485,519,516	-	5,270,489,810	5,767,540,783
ii Others	345,014,262	19,461,120	767,803,069	1,137,312,628	9,138,288,355	11,500,461,994
<b>Total</b>	<b>92,582,560</b>	<b>19,461,120</b>	<b>767,803,069</b>	<b>1,137,312,628</b>	<b>9,138,288,355</b>	<b>11,500,461,994</b>
2 Revenue Expenditure	-	-	-	-	-	-
i Salaries, Wages and Allowances etc	-	-	-	-	-	-
ii Rent	-	-	-	-	-	-
iii Other Administrative expenses	-	-	-	-	-	-
<b>Total (c)</b>	<b>27,466,404,299</b>	<b>-19,461,120</b>	<b>-777,198,846</b>	<b>-3,295,402,628</b>	<b>-16,236,572,044</b>	<b>6,792,755,399</b>

Net Balance As At the year end (a+b-c)

	27,466,404,299	-19,461,120	-777,198,846	-3,295,402,628	-16,236,572,044	6,792,755,399
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NOTE 4 - Secured Loans and Borrowings

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

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	136,003,187,353	14,152,966,020	-	265,000,000	29,942,857,664	192,473,997,353
4 Banks	-	-	-	-	-	-
i Term Loans	-	-	-	-	-	-
ii Other Loans	-	-	-	-	-	-
<b>Total</b>	<b>136,003,187,353</b>	<b>14,152,966,020</b>	<b>-</b>	<b>265,000,000</b>	<b>29,942,857,664</b>	<b>192,473,997,353</b>



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DELHI JAL BOARD

SECTOR-WISE INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2014

PARTICULARS	Sch No	Administration		Water Bulk		Water Construction		Sewage Bulk		Drainage		Maintenance		Total	
		Current Year 2013-14 (Rs)	675,400	Current Year 2013-14 (Rs)	7,410,581	Current Year 2013-14 (Rs)	-7,953,316	Current Year 2013-14 (Rs)	14,802,841	Current Year 2013-14 (Rs)	672,530	Current Year 2013-14 (Rs)	12,858,208,576	Current Year 2013-14 (Rs)	12,873,816,612
Income from Sales/Services	12														
Grants/Subsidiss	13				11,531,457		485,519,516								942,862,223
Fees/Subscription	14														110
Income from Investments (	15														110
Income on investment form															
earmarked/endow, funds															
transferred to Funds)															
Income from Rolatry, Publication	16														
etc															
Interest earned	17	363,938,269		10,779		5,273,031		934,912		9,757,046		338,154		380,252,191	
Other Income	18	17,921,907		12,154,290		1,966,735,522		10,565,687		1,747,779,299		81,606,265		3,836,762,970	
Increase/(decrease) in stock of															
finished goods and works-in															
Progress															
TOTAL (A)		382,535,576		31,107,107		2,449,574,753		26,303,440		1,758,208,875		13,385,964,355		18,033,694,106	
EXPENDITURE															
Establishment Expenses	20	5,881,365		1,330,891,432		195,595,459		1,031,009,806		285,128,983		6,843,067,432		8,718,362,863	
Other Administrative Expenses	21	206,188,762		4,276,676,533		1,009,150,632		1,943,151,998		37,741,359		7,350,415,434		14,823,324,717	
etc															
Expenditure on Grants,Subsidies	22														
etc															
Interest	23	3,625,879		6,538,609,310		787		4,546,860,680		20		12,528,842,422		23,617,939,098	
Depreciation( net total at the year															
end-corresponding to schedule 8)		48,874,052		343,999,142		507,772,562		310,593,860		340,914,929		933,949,915		2,486,104,470	
TOTAL (B)		252,807,338		12,490,176,417		1,321,328,522		7,831,616,344		93,527,324		27,656,275,202		49,645,731,148	
Balance being excess of Income															
over expenditure(A-B)		129,728,238		-12,459,069,310		1,128,246,231		-7,805,312,904		1,664,681,551		-14,270,310,847		-31,612,037,041	
Transfer to Special Reserve															
(specify each)															
Transfer to/ from General Reserve															



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BALANCE BEING  
 SURPLUS/(DEFICIT) CARRIED TO  
 CORPUS/CAPITAL FUND

129,728,238

-12,459,069,310

1,128,246,231

-7,805,312,904

1,664,681,551

-14,270,310,847

-31,612,037,041

Significant Accounting Policies 24

Contingent Liabilities and Notes  
 on Accounts 25



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Schedules to Income and Expenditure Account

Particulars	D-E		F-G		H-I		J-K		L-M		N-O		Total For the year ended 31-Mar-14 (Rs)
	Administration For the year ended 31-Mar-14 (Rs)	Water Bulk For the year ended 31-Mar-14 (Rs)	Water Bulk For the year ended 31-Mar-14 (Rs)	Water Construction For the year ended 31-Mar-14 (Rs)	Water Bulk For the year ended 31-Mar-14 (Rs)	Water Construction For the year ended 31-Mar-14 (Rs)	Water Bulk For the year ended 31-Mar-14 (Rs)	Water Construction For the year ended 31-Mar-14 (Rs)	Water Bulk For the year ended 31-Mar-14 (Rs)	Water Construction For the year ended 31-Mar-14 (Rs)	Water Bulk For the year ended 31-Mar-14 (Rs)	Water Construction For the year ended 31-Mar-14 (Rs)	
<b>SCHEDULE - 12 INCOME FROM SALES</b>													
1 Sale of Water													
i NDMC	0	0	0	0	0	0	0	0	0	0	0	0	499,532,655
ii DCB	206,218	1,295,375	109,403	21,257	0	29,526	0	0	0	0	0	0	148,499,677
iii Bulk	0	1,871,750	0	0	0	0	0	0	0	0	0	0	1,871,750
iv Retail (by meter reading)	414,689	0	0	0	0	0	0	0	0	0	0	0	11,816,193,567
v Sale by Tankers	0	0	0	64,080	0	0	0	0	0	0	0	0	11,816,608,256
vi Others	19,298	4,243,456	145,820	5,505,659	0	643,004	0	0	0	0	0	0	190,680
Sub Total	640,205	7,410,581	255,223	6,590,996	0	672,530	0	0	0	0	0	0	34,140,752
2 Sewerage Charge													
i NDMC	0	0	0	0	0	0	0	0	0	0	0	0	285,962,578
ii DCB	0	0	(8,208,539)	0	0	0	0	0	0	0	0	0	83,918,032
iii Other Sewerage Charges - Scavenging Tax	35,195	0	0	8,107,415	0	0	0	0	0	0	0	0	3,053,731
Sub Total	35,195	0	(8,208,539)	8,107,415	0	0	0	0	0	0	0	0	11,196,341
3 Sale of Sludge/Others													
Total	675,400	7,410,581	(7,953,316)	14,802,841	0	672,530	0	0	0	0	0	0	104,430

SCHEDULE - 13 GRANTS

1 Central Government	0	0	0	0	0	0	0	0	0	0	0	0	0
2 State Government (Govt of NCT of Delhi)	0	11,531,457	485,519,516	0	0	0	0	0	0	0	0	0	942,862,223
3 Government Agencies	0	0	0	0	0	0	0	0	0	0	0	0	0
4 Institutions/Welfare Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0
5 International Organisations	0	0	0	0	0	0	0	0	0	0	0	0	0
6 Others	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	11,531,457	485,519,516	0	0	0	0	0	0	0	0	0	942,862,223

SCHEDULE - 14 FEES & SUBSCRIPTIONS

1 Income from Fees	0	0	0	0	0	0	0	0	0	0	0	0	110
2 Tender Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
3 Licence / Plumbing Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
4 Fees from consumers	0	0	0	0	0	0	0	0	0	0	0	0	0
5 Seminar / Program Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
6 Subscriptions and others	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0	110

SCHEDULE - 15 INCOME FROM SALES OF FIXED ASSETS AND INVESTMENTS

1 Profit from Sale of Fixed Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
2 Profit from Sale of Investment	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE - 16 INCOME FROM ROYALTIES AND PUBLICATIONS





13	Wages of Muster Roll Staff	6,287,948	13,488,990	2,037,872	10,958,133	1,895,867	62,758,800	97,427,610
14	Other Establishment Expenses	5,169,090	6,644,347	2,108,132	6,142,994	2,436,120	55,315,093	77,815,776
15	Plant Repairs	0	0	0	0	0	0	0
16	Other contractual staff	12,520,822	47,554,363	4,309,083	30,754,784	6,302,437	57,184,648	158,626,137
17	Oil and Soap to Staff	0	1,201,906	12,530	3,361,762	1,202,663	20,481,390	25,177,851
18	Employer's contribution to CPF	(4,976,283)	5,015,257	1,190,888	6,686,022	1,409,151	52,388,849	61,713,884
19	Uniform to Staff	724,270	3,505,773	213,158	403,075	398,775	22,872,081	28,117,132
20	Wages to Work-Charged Employees	0	0	0	966,047	0	0	966,047
	Less: Capitalised/Transferred	1,470,791,000	(168,209,000)	406,444,000	935,000	561,876,000	(455,155,000)	1,816,682,000
	Administrative and Supervision Costs							
	<b>Total</b>	(5,881,365)	1,330,891,432	(195,595,459)	1,031,009,806	(285,128,983)	6,843,067,432	8,718,352,863

**SCHEDULE - 21 OTHER ADMINISTRATION EXPENSES**

<b>1. Power &amp; Fuel</b>								
1	Power	0	2,324,184,258	0	1,009,519,043	0	1,757,266,952	5,090,970,253
2	Fuel	0	500,850	0	3,849,173	0	13,896,820	18,246,843
	<b>Sub-Total</b>	0	2,324,685,108	0	1,013,368,216	0	1,771,163,772	5,109,217,096
<b>2. Repair and Maintenance-Water</b>								
1	Building and Road	0	0	0	0	0	0	0
2	Tanks, Channels and Conduit	0	920,450	0	0	0	0	920,450
3	Intake Pumps	0	1,764,424	0	0	0	0	1,764,424
4	Maintenance of various Plants	0	264,538,035	0	0	0	0	652,448,372
5	River Works	0	410,169	0	0	0	387,910,337	410,169
6	Reservoirs and Mains	0	18,002,063	0	0	0	0	18,002,063
7	RCC wells and Tube wells	0	2,115,612	0	0	0	0	2,115,612
8	Booster Pumping Stations	0	10,443,038	0	0	0	11,882,090	22,325,128
9	Workshop	0	0	0	0	0	259,309,370	259,309,370
	<b>Sub-Total</b>	0	298,193,791	0	0	0	659,101,797	957,295,588
<b>3. Repair and Maintenance-Sewerage</b>								
1	Building and Road	0	0	0	2,977,621	0	0	2,977,621
2	Trunk Sewers	0	0	0	649,256	0	0	649,256
3	Sewage Pumping Stations	0	0	0	325,844,543	0	0	325,844,543
4	Disposal works	0	0	0	12,543,884	0	0	12,543,884
5	Workshop	0	0	0	261,826	0	0	120,797,064
6	Gas Supply Project	0	0	0	0	0	120,535,238	0
7	Gas Booster Station	0	0	0	0	0	0	0
8	Oxidation ponds	0	0	0	590,884	0	0	590,884
	<b>Sub-Total</b>	0	0	0	342,868,014	0	120,535,238	463,403,252
<b>4. Printing &amp; Stationery</b>								
1	computer consumable	478,426	392,746	235,385	549,225	293,039	1,333,832	3,282,653
2	Printing & Stationery	5,229,182	347,905	248,369	423,695	209,251	3,286,342	9,744,744
	<b>Sub-Total</b>	5,707,608	740,651	483,754	972,920	502,290	4,620,174	13,027,397
<b>5. Rent &amp; Hire Charges</b>								
1	Rent	0	0	0	0	0	3,572,625	3,572,625
2	Hire charges	0	0	0	0	0	48,190	48,190
	<b>Sub-Total</b>	0	0	0	0	0	3,620,815	3,620,815
<b>6. Rates &amp; Taxes</b>								
1	Rates and Taxes	153,055,453	0	0	0	0	0	153,055,453
2	Property Tax.	153,055,453	0	0	0	0	0	153,055,453
	<b>Sub-Total</b>	306,110,906	0	0	0	0	0	306,110,906

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SCHEDULE - 22 EXPENDITURE ON GRANTS, SUBSIDIES

	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE - 23 INTEREST

1	3,382,396	6,956,132,410	0	4,933,491,230	0	12,794,344,750	24,687,350,786
2	243,483	500	787	1,450	20	(89,328)	157,312
3	0	0	0	0	0	0	0
4	0	417,524,000	0	386,632,000	0	265,413,000	1,069,569,000
Total	3,625,879	6,538,609,310	787	4,546,860,680	20	12,528,842,422	23,617,939,098

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

	48,874,062	343,999,142	507,772,562	310,593,860	340,914,929	933,949,915	2,486,104,470
Total Expenditure- B	252,807,338	12,490,176,417	1,321,328,522	7,831,616,344	93,527,324	27,656,275,202	49,645,731,148



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Note-8

Name of Assets	Gross Block			Accumulated Depreciation			Net Block	
	Opening Balance as on 01.04.2013	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2014	Opening Balance as on 01.04.2013	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2014
Land	11,745,168,762	32,861,947	1,561,616,955	10,216,413,754	-	-	-	10,216,413,754
Building & Civil Structure	76,574,787,650	2,935,336,616	-	79,510,124,266	9,973,904,822	1,557,346,982	-	67,978,872,461
Plant & Machinery	16,499,511,320	2,370,263,825	-	18,869,775,145	2,489,562,909	614,243,999	-	3,103,806,908
Electricals Installations	2,525,481,681	18,657,719	-	2,544,139,400	1,982,101,177	222,157,197	-	15,765,968,237
Furniture & Fixtures	70,502,714	15,577,794	-	86,080,508	34,586,625	7,682,837	-	339,881,026
I.T. Infrastructure	158,249,258	210,678,124	-	368,927,382	91,983,501	25,765,365	-	43,811,046
Office Equipment	114,263,820	15,034,490	-	129,298,310	40,044,783	8,954,779	-	251,178,516
Tool & Equipments	293,277,965	-	-	293,277,965	115,219,750	24,928,715	-	48,999,562
Vehicles	294,406,925	-	-	294,406,925	221,217,139	25,024,595	-	140,148,465
Total	108,275,650,095	5,598,410,515	1,561,616,955	112,312,443,655	14,948,620,707	2,486,104,470	-	94,877,718,479
CWIP	29,018,601,779	19,067,644,035	11,450,747,467	36,595,498,347	20,676,543,592	-	-	15,918,954,755
Grand Total	137,294,251,874	24,666,054,550	13,052,364,422	148,907,942,002	35,625,164,299	2,486,104,470	-	110,796,673,234
Admin								101,669,086,000

Name of Assets	Gross Block			Accumulated Depreciation			Net Block	
	Opening Balance as on 01.04.2013	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2014	Opening Balance as on 01.04.2013	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2014
Land	1,808,131,040	-	1,561,616,955	246,514,085	-	-	-	246,514,085
Building & Civil Structure	1,357,260,324	58,924	-	1,357,319,248	191,947,409	27,204,124	-	219,151,533
Plant & Machinery	30,074,491	-	-	30,074,491	6,500,182	1,052,590	-	1,138,167,715
Electricals Installations	3,543,660	-	-	3,543,660	3,231,562	312,098	-	7,352,772
Furniture & Fixtures	37,972,907	9,321,643	-	47,294,550	19,554,294	4,230,153	-	3,543,660
I.T. Infrastructure	56,697,473	51,348,865	-	108,046,338	35,454,621	8,998,877	-	23,784,447
Office Equipment	50,916,047	5,449,164	-	56,365,211	21,008,651	4,066,030	-	44,453,498
Tool & Equipments	35,413,900	-	-	35,413,900	20,501,698	3,010,190	-	25,074,681
Total	3,380,009,842	66,178,596	1,561,616,955	3,894,571,483	298,198,417	48,874,062	-	23,511,888
CWIP	-1,368,988,478	84,767,326	84,771,631	-1,368,992,783	11,026,633,136	-	-	347,072,479
Grand Total	2,011,021,364	150,945,922	1,646,388,586	515,578,700	11,324,831,553	48,874,062	-	11,026,633,136
DR CONS								-12,395,625,919
								-10,858,126,915
								11,902,012
								1,537,499,004
								3,081,811,000
								21,243,000
								29,907,000

Name of Assets	Gross Block			Accumulated Depreciation			Net Block	
	Opening Balance as on 01.04.2013	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2014	Opening Balance as on 01.04.2013	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2014
Land	314,100,866	8,315,347	-	322,416,213	-	-	-	322,416,213
Building & Civil Structure	10,466,292,441	768,867,391	-	11,235,159,832	1,020,089,645	217,209,201	-	1,237,298,846
Plant & Machinery	3,196,571,424	456,554,942	-	3,653,126,366	336,525,178	120,141,218	-	456,666,397
Electricals Installations	4,226,229	-	-	4,226,229	3,983,726	242,503	-	4,226,229
Furniture & Fixtures	1,501,144	-	-	1,501,144	1,425,190	75,954	-	1,501,144
I.T. Infrastructure	23,119,553	822,849	-	23,942,402	16,960,701	2,318,857	-	19,279,558
Office Equipment	9,642,695	157,118	-	9,799,813	3,021,833	726,171	-	3,748,004
Tool & Equipments	1,319,592	-	-	1,319,592	534,687	112,200	-	646,887
Vehicles	1,045,000	-	-	1,045,000	886,682	88,825	-	975,507
Total	14,017,818,944	1,234,717,648	-	15,252,536,592	1,383,427,643	340,914,929	-	1,774,342,571
CWIP	7,881,055,662	6,034,426,280	1,839,299,751	12,076,182,191	1,217,598,464	-	-	1,217,598,464
Grand Total	21,898,874,606	7,269,143,927	1,839,299,751	27,328,718,782	2,601,026,107	340,914,929	-	2,991,941,035
								158,980
								13,528,194,020
								10,858,583,727
								16,665,457,000
								19,497,849,000



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**MAINT**

Name of Assets	Gross Block			Accumulated Depreciation			Net Block	
	Opening Balance as on 01.04.2013	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2014	Opening Balance as on 01.04.2013	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2014
Land	760,522,311	-	-	760,522,311	-	-	-	760,522,311
Building & Civil Structure	36,225,230,948	1,526,998,516	-	37,752,229,464	5,676,252,862	736,382,054	-	31,339,594,548
Plant & Machinery	1,500,234,255	191,008,602	-	1,691,242,857	367,488,582	54,887,747	-	1,268,866,527
Electricals Installations	981,726,030	14,324,360	-	996,050,390	668,299,761	98,666,261	-	229,084,368
Furniture & Fixtures	20,559,898	5,969,143	-	26,529,041	8,159,182	2,310,886	-	16,058,973
I.T. Infrastructure	36,071,186	158,382,368	-	194,453,554	16,985,929	10,203,620	-	187,264,005
Office Equipment	32,509,566	914,949	-	33,424,515	9,801,469	2,481,791	-	21,141,255
Tool & Equipments	165,567,521	-	-	165,567,521	59,230,557	14,073,280	-	73,303,837
Vehicles	175,815,036	-	-	175,815,036	148,248,213	14,944,275	-	163,192,488
Total	39,898,236,751	1,897,597,937	-	41,795,834,688	6,954,466,554	933,949,915	-	33,907,418,219
CWIP	-2,832,649,095	4,456,519,936	4,250,647,483	-2,026,776,642	1,897,657,295	-	-	4,524,433,937
Grand Total	37,065,587,656	6,354,117,873	4,250,647,483	39,169,058,046	8,852,123,849	933,949,915	-	29,382,984,282

**SB**

Name of Assets	Gross Block			Accumulated Depreciation			Net Block	
	Opening Balance as on 01.04.2013	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2014	Opening Balance as on 01.04.2013	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2014
Land	5,203,721,766	-	-	5,203,721,766	-	-	-	5,203,721,766
Building & Civil Structure	3,695,651,139	38,047,852	-	3,733,699,991	663,249,746	74,340,256	-	2,996,108,989
Plant & Machinery	4,190,312,798	1,133,885,193	-	5,324,197,991	736,443,338	164,418,026	-	900,861,364
Electricals Installations	934,902,698	3,374,427	-	938,277,125	875,457,590	62,819,535	-	938,277,125
Furniture & Fixtures	6,042,002	222,039	-	6,264,041	2,992,050	622,703	-	3,614,753
I.T. Infrastructure	22,013,402	124,042	-	22,137,444	12,219,910	2,209,211	-	14,429,121
Office Equipment	16,867,347	3,898,503	-	20,765,850	4,601,940	1,308,954	-	5,910,894
Tool & Equipments	36,037,679	-	-	36,037,679	18,845,158	3,063,230	-	21,908,388
Vehicles	21,316,620	-	-	21,316,620	17,075,722	1,811,945	-	18,887,667
Total	14,126,865,451	1,179,552,057	-	15,306,417,508	2,330,885,453	310,593,860	-	12,664,938,195
CWIP	5,765,792,497	2,435,612,959	1,866,050,737	6,335,354,719	1,802,456,525	-	-	4,532,898,194
Grand Total	19,892,657,948	3,615,165,016	1,866,050,737	21,641,772,227	4,133,341,978	310,593,860	-	17,197,836,389

**WB**

Name of Assets	Gross Block			Accumulated Depreciation			Net Block	
	Opening Balance as on 01.04.2013	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2014	Opening Balance as on 01.04.2013	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2014
Land	1,328,770,285	-	-	1,328,770,285	-	-	-	1,328,770,285
Building & Civil Structure	8,579,805,335	196,696,543	-	8,776,501,878	1,303,576,178	173,491,292	-	7,299,434,408
Plant & Machinery	2,854,809,580	216,997,897	-	3,071,807,477	474,257,478	102,460,169	-	2,495,089,830
Electricals Installations	534,501,249	958,932	-	535,460,181	390,351,393	53,458,600	-	443,809,993
Furniture & Fixtures	4,163,344	-	-	4,163,344	2,202,824	416,841	-	2,619,665
I.T. Infrastructure	11,374,568	-	-	11,374,568	6,009,345	1,137,500	-	7,146,845
Office Equipment	3,441,679	4,039,020	-	7,480,699	1,117,663	293,410	-	6,069,626
Tool & Equipments	89,943,763	-	-	89,943,763	36,316,628	7,645,240	-	43,961,868
Vehicles	59,954,162	-	-	59,954,162	33,773,269	5,096,090	-	38,869,359
Total	13,466,763,965	418,692,392	-	13,885,456,357	2,247,604,777	343,999,142	-	11,293,852,438
CWIP	6,817,084,911	2,132,310,078	1,698,678,422	7,250,716,567	3,060,899,892	-	-	4,189,816,675
Grand Total	20,283,848,876	2,551,002,470	1,698,678,422	21,136,172,924	5,308,504,669	343,999,142	-	15,483,669,113

WC

Name of Assets	Gross Block			Accumulated Depreciation			Net Block			
	Opening Balance as on 01.04.2013	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2014	Opening Balance as on 01.04.2013	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2014	As on 31.03.2014	As on 31.03.2013
Land	2,329,922,494	24,546,600	-	2,354,469,094	-	-	-	-	2,354,469,094	2,329,922,000
Building & Civil Structure	16,250,547,463	404,667,390	-	16,655,214,853	1,118,788,982	328,720,055	-	1,447,509,037	15,207,705,816	15,131,758,000
Plant & Machinery	4,727,508,772	371,817,191	-	5,099,325,963	568,348,150	171,284,249	-	739,632,399	4,359,693,564	4,159,161,000
Electricals Installations	66,581,815	-	-	66,581,815	40,777,146	6,658,200	-	47,435,346	19,146,469	25,805,000
Furniture & Fixtures	263,419	64,969	-	328,388	253,085	26,300	-	279,385	49,003	10,000
I.T Infrastructure	8,973,076	-	-	8,973,076	4,352,995	897,300	-	5,250,295	3,722,781	4,620,000
Office Equipment	886,486	575,736	-	1,462,222	493,228	78,423	-	571,651	890,571	393,000
Tool & Equipments	409,410	-	-	409,410	292,720	34,765	-	327,485	81,925	117,000
Vehicles	862,207	-	-	862,207	731,556	73,270	-	804,826	57,381	131,000
Total	23,385,955,142	801,671,885	-	24,187,627,027	1,734,037,862	507,772,562	-	2,241,810,425	21,945,816,603	21,651,917,000
CWIP	12,756,306,282	3,924,007,457	1,751,299,443	14,929,014,295	1,671,298,280	-	-	1,671,298,280	13,257,716,015	11,085,008,000
<b>Grand Total</b>	<b>36,142,261,424</b>	<b>4,725,679,342</b>	<b>1,751,299,443</b>	<b>39,116,641,323</b>	<b>3,405,336,142</b>	<b>507,772,562</b>	<b>-</b>	<b>3,913,108,705</b>	<b>35,203,532,618</b>	<b>32,736,925,000</b>



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**Delhi Jal Board**  
**Receipt and Payment Account as at March 31, 2014**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance	2,515,973,711	Loan Funds	300,000,000
Loan Funds	11,557,241,353	Current Liabilities	64,792,045,017
Current Liabilities	36,987,903,128	Fixed Assets	187,245
Fixed Assets	1,561,616,955	Investments	7,713,076,346
Investments	12,385,579,103	Current Assets	93,146,982
Current Assets	9,670,935,493	Closing Balance	5,403,100,885
Sale of Water	335,899,179	Sale of Water	721,758,356
Miscellaneous Income	4,016,000,494	Cost of Raw Water	83,327,006
Other Admin. Expenses	4,445,893	Miscellaneous Income	457,206
Capital WIP	140,443,242	Other Admin. Expenses	319,613,654
Establishment	19,256,752	Capital WIP	66,469,021
Finance Cost	5,960	Establishment	1,507,920,241
Grants From Government	4,994,153,142	Finance Cost	3,636,668
Loan Advances and Deposits	12,791,218	Loan Advances and Deposits	33,051,655
Operation and Maintenance	11,775,382	Operation and Maintenance	3,241,239,260
Other Operating Income	3,036,081	Other Operating Income	40,000
Reserves and Surplus	58,351,869	Reserves and Surplus	75,474
Sewerage Charges	11,944,600	Sewerage Charges	8,208,539
<b>Total</b>	<b>84,287,353,555</b>		<b>84,287,353,555</b>


**Significant Accounting Policies and Notes on Accounts  
For the year ended on 31<sup>st</sup> March 2014**

**A) Significant Accounting Policies.**

**1. Basis of preparation of financial statements**

The accounts are prepared under the historical cost concept on accrual method of accounting as going concern and consistent with generally accepted accounting principles in accordance with mandatory accounting standards and disclosure requirements as per provisions of the Act. The accounts have been prepared on the assumption of going concern basis.

**2. Revenue recognition**

Revenue and Expenditures are accounted for on accrual basis except

a) Expenses

- Expenses for the capital works in progress at the year end are account for up to the last paid R A bills(Running Account Bills)
- Staff Gratuity and leave encashment
- Late payment charges
- Sale of sludge / scrap
- Property tax
- Penal interest on loans

b) Revenue

- Sale of water and sewerage account for on billing basis.
- Government and other grants, which are fully recognized as income as per utilization certificates.

**3. Fixed Assets**

Fixed Assets acquired /constructed /purchased till 31.3.2003 are stated at the value ascertained on the basis of study conducted by an expert outside agency and assets acquired in subsequent years are stated at cost of acquisition or construction. (Also refer Note 25)

Asset constructed/completed during the year are Capitalized on the basis of Completion and put to use certificate issued by engineers/competent authority of the respective divisions.

Assets acquired as in-kind grant / donation are accounted for at nominal value i.e. Re 1.

**4. Capital Work in progress**

Capital work in progress as on 1.4.2003 is account for on the basis of report of an outside agency, and during subsequent year(s) accounted for on the basis of work's stage completion certificates issued by the concerned engineers/competent authority. Capital work in progress includes amount of advances paid for acquisition of capital assets.



- 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 whichever 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 373 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 2014 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) Due to large number of cases relating to employees and others are pending in the court and under arbitration against the Board, and due to inadequate support from the record maintained, the relevant information are not ascertainable at this stage. Suitable instructions are issued to the divisions to maintain adequate record from the current year.

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

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

Date: 17.05.2019  
Place: New Delhi

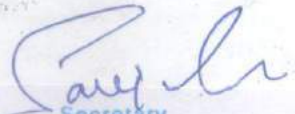
*shy*  
Director (F&A)  
Delhi Jal Board



**RESOLUTION NO. 791**

**ITEM NO. ADMN.- 319 Balance Sheet of Delhi Jal Board as on 31<sup>st</sup> March, 2014**

The Board considered the proposal contained in letter No. DJB/Director (F&A)/AO(B&A)/2019/124 dated 22.05.2019 of Director (F&A) and resolved to approve the Balance Sheet of Delhi Jal Board as on 31<sup>st</sup> March, 2014. The Board further directed to submit the draft copy of pending balance sheets (audited/ un-audited) for the Financial Year 2014-15 to 2017-18 in the next Board Meeting. The Board also resolved to take further action in anticipation of confirmation of the minutes.

  
Secretary  
DELHI JAL BOARD  
Govt. of N.C.T. of Delhi  
Varunalaya, Phase-II, Karol Bagh  
New Delhi-110005

