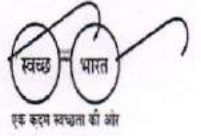




GOVT. OF NCT OF DELHI : DELHI JAL BOARD
O/o THE DIRECTOR (FINANCE & ACCOUNTS)
VARUNALAYA, PHASE-II, KAROL BAGH,
NEW DELHI-110 005



No. DJB/ Dir (F&A)/B&A/2020/ 1046 जो 52

Date : 19-October, 2020

As per Section 70 of the Delhi Water Act, 1998 the Delhi Jal Board has to maintain proper accounts and prepare Annual Statement of Accounts (profit and loss accounts, Balance Sheet etc.) in proforma as may be prescribed by the Government in consultation with the Comptroller and Auditor General (CAG) of India.

The Financial Statement for the year 2014-15 alongwith significant Accounting Policies and Notes on Accounts duly approved by Board vide its Resolution No. 1012 dated 24.09.20 are enclosed herewith for certification as finalized by the Chartered Accountant's firm.

Accounts for the year 2015-16 are at the stage of finalization. It will be submitted very shortly.

Encls : As above.

Yours sincerely,

Bansh Raj, 19/10/2020

(BANSH RAJ)

Director (Finance & Accounts)

**Principal Accountant General (Audit), Delhi
A.G.C.R. Building, I.P. Estate,
New Delhi-110002**

Copy for kind information to :

1. Principal Secretary (Finance), Govt. of NCT of Delhi
Delhi Secretariat, I.P. Estate, New Delhi.
2. Principal Secretary (UD), Govt. of NCT of Delhi
Delhi Secretariat, I.P. Estate, New Delhi.
3. Controller of Accounts (Audit), Directorate of Audit,
Govt. of NCT of Delhi, 4th Level, C-Wing,
Delhi Secretariat, I.P. Estate, New Delhi.
4. Director (Planning) Govt. of NCT of Delhi,
Delhi Secretariat, I.P. Estate, New Delhi.
5. Sr. Dy. Accountant General (AMG-I) - in reference of your letter No. PAG(A)/Delhi/
AMG-I/SAR Corr/2020/302A dt. 8.10.2020
6. Chief Executive Officer, Delhi Jal Board

o/c

Bansh Raj, 19/10/2020

Director (Finance & Accounts)

A

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Delhi Jal Board
Balance sheet as at March 31, 2015

	Note No.	Current Year as at March 31, 2015 Rs.	Previous Year as at March 31, 2014 Rs.
Corpus/Capital Fund and Liabilities			
Corpus/ Capital Fund	1	-2,72,57,05,90,255	-2,31,05,48,58,964
Reserve and Surplus	2	8,50,96,03,088	3,39,23,09,884
Earmarked/Endowment Funds	3	6,97,54,93,399	6,79,27,55,399
Secured Loans and Borrowings	4	-	-
Unsecured Loans and Borrowings	5	2,54,66,58,87,353	2,43,12,36,87,353
Deferred Credit Liabilities	6	-	-
Current Liabilities and Provisions	7	1,41,78,64,57,074	1,11,46,28,58,060
Total		1,39,36,68,50,658	1,33,71,67,51,730
Assets			
Fixed Assets (including CWIP)	8	1,14,61,33,85,195	1,10,79,66,73,234
Investment-From Earmarked/Endowment Funds	9	-	-
Investment-Others	10	-	-
Current Assets, Loan, Advances etc	11	24,75,34,65,463	22,92,00,78,496
Miscellaneous Expenditure (to the extent not written off or adjusted)		-	-
Total		1,39,36,68,50,658	1,33,71,67,51,730
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		

RS Negi
Member (Drainage)

S Naiyer Ali Najmi (IRS)
Member (Finance)

Shalabh Kumar
Member (Water Supply)

Mukesh Prasad
Member (Admin)

Bansh Raj
Director (F&A)

Rishi Kumar
Jt. Director F&A-I

Member (Administration)
Delhi Jal Board
Govt. of NCT of Delhi
Karol Bagh, New Delhi-110005
011-23550955

Date:
Place: New Delhi





Delhi Jal Board
Income & Expenditure Account for the year ended March 31, 2015

PARTICULARS	Note No	Current Year 2014-15 Rs.	Previous Year 2013-14 Rs.
INCOME			
Income form Sales/Services	12	14,87,54,27,587	12,87,38,16,612
Grants/ Subsidies	13	1,33,98,79,000	94,28,62,223
Fees/ Subscription	14	-	110
Income from Investments	15	-	-
Income from Royalty, Publication etc	16	-	-
Interest earned	17	30,52,09,096	38,02,52,191
Other Income	18	1,69,87,81,238	3,83,67,62,970
Increase/(decrease) in stock of finished goods and works-in Progress	19	-	-
TOTAL (A)		18,21,92,96,921	18,03,36,94,106
EXPENDITURE			
Establishment Expenses	20	9,49,32,56,281	8,71,83,62,863
Other Administrative Expenses etc	21	14,89,25,00,489	14,82,33,24,717
Expenditure on Grants, Subsidies etc	22	-	-
Interest	23	27,61,56,00,000	23,61,79,39,098
Depreciation		7,73,36,71,442	2,48,61,04,470
TOTAL (B)		59,73,50,28,211	49,64,57,31,148
		-41,51,57,31,290	-31,61,20,37,041
Balance being excess of Income over expenditure(A-B)			
Transfer to Special Reserve (specify each)			
Transfer to/ from General Reserve			
Balance being Surplus/(Deficit) carried to Corpus/Capital Fund		-41,51,57,31,290	-31,61,20,37,041
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		

RS Negi
Member (Drainage)

S Naiyer Ali Najmi (IRS)
Member (Finance)

Shalabh Kumar
Member (Water Supply)

Mukesh Prasad
Member (Admin)

Bansh Raj
Director (F&A)

Rishi Kumar
Jt. Director F&A-I

Date:
Place: New Delhi

Member (Administration)
Delhi Jal Board
Govt. of NCT of Delhi
Karol Bagh, New Delhi-110005
011-23550955



Notes FORMING PART OF BALANCE SHEET AS AT March 31, 2015

	Current Year as at March 31, 2015 Rs.	Previous Year as at March 31, 2014 Rs.
NOTE 1 - CORPUS/CAPITAL FUND:		
Balance at at the beginning of the year	-2,31,05,48,58,965	-
Add: Contributions towards Corpus/Capital Fund		
Add/(Deduct): Balance of net Income/(Expenditure) transferred form the Income and Expenditure Account	-41,51,57,31,290	-2,31,05,48,58,965
Balance at at the end of the year	<u>-2,72,57,05,90,255</u>	<u>-2,31,05,48,58,965</u>
NOTE 2 - RESERVES AND SURPLUS		
1. Capital Reserve		
As per last Account	2,63,66,76,019	-
Addition during the year	5,11,72,93,204	2,63,66,76,019
Less: Deductions during the year	-	-
SubTotal	7,75,39,69,223	2,63,66,76,019
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	75,56,33,865	75,56,33,865
Addition during the year	-	-
Less: Deductions during the year	-	-
subTotal	75,56,33,865	75,56,33,865
Total	<u>8,50,96,03,088</u>	<u>3,39,23,09,884</u>

	Current Year as at March 31, 2015 Rs.	Previous Year as at March 31, 2014 Rs.
NOTE 3 - EARMARKED/ENDOWMENT FUNDS		
(a) Opening balance of the Funds	6,79,27,55,399	13,07,73,64,251
(b) Additions to the funds		
1 Donations/grants (Grant received 701.78 Cr -grant refunded 43.76 Cr)	6,58,02,00,000	5,21,58,53,142
2 Income from Investment made on account of funds	-	-
3 Other addition (specify nature)	-	-
Total a+b	13,37,29,55,399	18,29,32,17,393
(c) Utilisation/Expenditure towards objectives of funds		
1 Capital Expenditure		
i Fixed Assets	5,05,75,83,000	5,73,29,21,211.00
ii Others (Water Supply Unauthorised Colonies)	1,33,98,79,000	5,76,75,40,783.00
Total	6,39,74,62,000	11,50,04,61,994
2 Revenue Expenditure		
i Salaries, Wages and Allowances etc	-	-
ii Rent	-	-
iii Other Administrative expenses	-	-
Total (c)	6,39,74,62,000	11,50,04,61,994
Net Balance As At the year end (a+b-c)	<u>6,97,54,93,399</u>	<u>6,79,27,55,399</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	-	-
	Total	-	-

Note: Amount due within one year

	Current Year as at March 31, 2015 Rs.	Previous Year as at March 31, 2014 Rs.
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Note 5- Unsecured Loans and Borrowing

1	Central Government	-	-
2	State Government(Govt of NCT of Delhi)	2,03,96,51,87,353	1,92,42,29,87,353
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	50,70,07,00,000	50,70,07,00,000
9	Others	-	-
	Total	2,54,66,58,87,353	2,43,12,36,87,353

Note: Amount due within one year

NOTE 6- Deferred Credit Liabilities

1	Acceptance secured by hypothecation of capital equipment and other assets	-	-
2	Others	-	-
	Total	-	-

Note: Amount due within one year

	Current Year as at March 31, 2015 Rs.	Previous Year as at March 31, 2014 Rs.
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NOTE 7-Current Liabilities and Provisions**A. Current liabilities**

1	Contractors Payable	27,61,20,906	30,14,54,024
2	Creditors	-	-
	i Fixed Assets	-	-
	ii Materials Supplied	716	716
	iii Purchases	-	-
	iv Other suppliers	-	-
	v Power	1,23,22,364	1,23,22,364
	vi Property Tax	25,03,51,000	25,03,51,000
	vii Raw Water	4,22,30,005	4,22,30,005
3	Amount Payable to Staff	2,82,48,827	2,05,15,647
4	Statutory liabilities:	-	-
	i Overdue	-	-
	ii Others (Duties and Taxes)	31,04,51,381	16,31,66,907
5	Deductions from Employees	3,47,58,254	3,16,88,147
6	Deposits from Contractors	-	-



i	EMD	35,91,76,241	37,13,73,522
ii	Amount withheld from contractors	2,49,86,76,134	1,43,84,79,770
iii	Securities Deposits	1,47,02,35,039	1,44,87,88,784
7	Deposits from Customers	5,98,34,744	5,98,27,544
8	Interest accrued but not due on:	1,32,93,70,07,246	1,04,35,25,96,046
i	Secured Loans / Borrowings	-	-
ii	Unsecured Loans / Borrowings	-	-
9	Deposits From Other Departments	2,59,61,24,196	2,17,42,91,745
11	Miscellaneous Deposits	1,80,885	1,80,885
12	RR Charges payable	26,40,36,185	22,79,78,056
13	i Inter Unit Accounts	-	-
	ii Opening Balance(Balancing Figure Cr.)	-	-
14	Amount Recoverable from Other Parties	72,15,839	72,15,839
15	Other Current Liabilities	-	-
17	Other Liabilities	1,03,333	1,03,333

Total (A)	1,41,14,70,73,295	1,10,90,25,64,334
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B.Provisions

1	Provision for Accumulated Depreciation	-	-
2	Provision for Employee Related Funds / Benefits	-	-
i	Ex-Gratia Payable	8,04,50,000	7,24,00,000
ii	Superannuation/ Pension	-	-
iii	Accumulated Leave Encashment	-	-
iv	Salary	-	-
3	Trade Warranties/Claims	-	-
4	Provision for Expenses Payable	12,27,40,779	14,08,97,448
5	Amount Payable to NPS Cell	10,50,00,000	5,52,00,000
6	Payment to Consultant Payable	29,00,000	27,00,000
7	Property Tax Payable	9,04,00,000	8,25,52,278
8	Provision for Power	23,78,93,000	20,65,44,000
9	Wages to M Roll Staff	-	-
	Others (Specify)	-	-

Total (B)	63,93,83,779	56,02,93,726
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Total (A+B)	1,41,78,64,57,074	1,11,46,28,58,060
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Current Year as at March 31, 2015	Previous Year as at March 31, 2014
Rs.	Rs.

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)	-	-
	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	-	-

Current Year as at March 31, 2015	Previous Year as at March 31, 2014
Rs.	Rs.



NOTE 11 - Current Assets, Loans Advance etc

A. CURRENT ASSETS

1	Inventories		
	i Chemicals		
	ii Stores and Spares	12,91,92,527	12,91,92,527
	iii Other Inventory		
	<u>Total (1)</u>	12,91,92,527	12,91,92,527
2	Sundry Debtors		
	i NDMC	51,26,67,018	37,67,04,698
	ii DCB	58,42,38,923	41,74,09,437
	iii Bulk water	39,65,61,744	39,65,61,744
	iv Retail water	15,27,88,40,909	13,05,40,68,210
	v Debtors for Development Charges		
	SubTotal	16,77,23,08,595	14,24,47,44,089
	Less: Provision for Bad & Doubtful Debts	29,75,00,000	27,30,00,000
	Less: Unadjusted Debtors		
	SubTotal	29,75,00,000	27,30,00,000
	<u>Total(2)</u>	16,47,48,08,595	13,97,17,44,089
3	Cash and Bank Balances		
	I Cash in Hand	18,25,93,334	13,92,31,046
	II Cheque in Transit	-63,41,96,215	-7,57,38,633
	III Schedule Bank		
	# In Term Deposit Accounts	1,56,81,44,040	1,41,52,16,840
	# In Current Accounts	3,90,85,78,550	4,24,15,68,978
	# In Savings Accounts		
	V Non Schedule bank		
	<u>Total</u>	5,02,51,19,708	5,72,02,78,229
	Bank Adjustment General Account	1,19,39,25,480	1,09,80,39,495
	<u>Total (3)</u>	6,21,90,45,188	6,81,83,17,725
4	Loans, Advances & Deposits		
	i Advances to Employes	9,37,29,297	7,29,66,386
	ii Loans to Employes	-48,580	16,235
	iii Advances to Contractors/Suppliers	57,17,04,080	71,96,81,805
	iv Advance to Firms for supply of stores	7,28,90,776	7,28,90,776
	v Other Advances	17,34,494	7,79,598
	vi Advance to Govt. & Other Parties	8,66,80,406	8,66,80,406
	vii Deposits with Government	6,52,598	6,52,598
	viii Deposits with Others		
5	Deposits Work in Progress	1,06,44,85,420	81,19,92,779
6	Interest accrued on Investments	5,24,90,788	4,04,80,514
7	Other Current Assets	19,46,83,058	19,46,83,058
	<u>Total</u>		
	<u>(4to7)</u>	2,13,90,02,336	2,00,08,24,155
	<u>Total</u>	24,75,34,65,463	22,92,00,78,495



Delhi Jal Board
Notes to Income and Expenditure Account

Particulars	For the year ended March 31, 2015 (Rs)	For the year ended March 31, 2014 (Rs)
INCOME		
Note- 12 Income From Sales		
1 Sale of Water		
i NDMC	59,43,81,580.85	49,95,32,655.24
ii DCB	16,26,07,695.22	14,84,99,677.13
iii Bulk	3,33,53,356.00	18,71,750.00
iv Retail (by meter reading)	13,56,75,29,922.00	11,81,66,08,255.90
v Sale by Tankers	23,700.00	1,90,680.00
vi Other- Sale of Water Bottle)	3,05,98,864.00	3,41,40,752.00
Sub Total	14,38,84,95,118.07	12,50,08,43,770.27
2 Sewerage Charge		
i NDMC	35,44,15,608.96	28,59,62,578.25
ii DCB	9,69,59,103.68	7,57,09,492.83
iii Other Sewerage Charges - Scavenging Tax	3,55,49,118.00	1,11,96,341.00
Sub Total	48,69,23,830.64	37,28,68,412.08
3 Sale of Sludge/Others	8,638.00	1,04,430.00
Total	14,87,54,27,586.71	12,87,38,16,612.35

Note - 13 Grants

1 Central Government	-	-
2 State Government(Govt of NCT of Delhi)	1,33,98,79,000.00	94,28,62,223.00
3 Government Agencies	-	-
4 Institutions/Welfare Bodies	-	-
5 International Organisations	-	-
6 Others/ Infra FUND	-	-
Total	1,33,98,79,000.00	94,28,62,223.00

Note - 14 Fees & Subscriptions

1 Income from Fees	-	110.00
2 Tender Fees	-	-
3 Licence / Plumbing Fees	-	-
4 Fee from consumers	-	-
5 Seminar / Program Fees	-	-
6 Subscriptions and others	-	-
Total	-	110.00

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

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

Notes to Income and Expenditure Account

Particulars	For the year ended March 31, 2015 (Rs)	For the year ended March 31, 2014 (Rs)
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	17,66,07,000.00	36,44,66,198.72
ii In Current Accounts	-	-

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iii	In Savings Accounts	1,84,38,286.05	75,45,336.21
2	Interest on loan to employees	4,04,654.00	3,59,590.00
3	Other Interest Income	4,06,594.00	75,35,177.00
4	Interest on Advance to Contractors	10,93,52,562.00	4,11,889.00
5	Interest on Investment	-	-
Total		30,52,09,096.05	38,02,52,190.93

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

Note - 18 Other Income

1	Income from Penalty & Fines	3,25,03,682.00	1,71,27,424.00
2	Rent on Water Meters	9,14,32,648.00	3,53,60,161.00
3	Sale of Scrap and Material	51,16,925.00	1,20,66,120.00
4	Income From Rent	8,17,98,132.00	1,07,87,245.00
5	Percentage on Deposit Works	-	-
6	Dividend Income	-	-
7	Provisions Written Back	-	-
8	Other Income	22,47,49,511.48	3,77,95,011.95
9	Medical Subscription	4,69,97,032.00	4,64,34,412.00
10	Capitalised Cost	-	-
11	Miscellaneous Receipts (Augmentation Charges)	1,21,61,83,308.00	3,67,71,92,596.00
Total		1,69,87,81,238.48	3,83,67,62,969.95

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, 2015 (Rs)	For the year ended March 31, 2014 (Rs)	
EXPENDITURE			
Note - 20 Establishment Expenses			
1	Salaries	8,22,41,22,754.00	7,70,82,08,449.00
2	Bonus	91,614.00	2,65,730.00
3	Contribution to Pension Funds		
3(i)	Pension Medical Expcnce	74,98,189.00	65,74,478.00
3(ii)	Pension Expcnce	1,41,43,66,295.00	1,23,29,70,281.00
4	Gratuity	36,87,30,684.00	34,89,09,553.00
5	Leave Encashment	22,59,31,016.00	19,56,84,651.00
6	Ex Gratia	7,59,62,395.00	7,05,52,673.00
7	Staff Welfare	12,10,724.00	13,48,848.00
8	Staff Medical Expenses	39,58,74,123.00	37,29,33,884.89
9	Leave Travel Allowance	3,22,28,321.00	12,03,10,867.00
10	Staff Training Expenses	6,20,268.00	4,64,740.00
11	Stipend to Trainees	4,61,065.00	5,30,409.00
12	Salaries to Deputationist	1,30,56,530.00	2,64,45,862.00
13	Wages of Muster Roll Staff	11,75,00,217.00	9,74,27,610.00
14	Other Establishment Expenses	7,98,91,488.00	7,78,15,776.00
15	Plant Repairs	-	-
16	Other contractual staff	18,98,88,960.00	15,86,26,137.00
17	Oil and Soap to Staff	2,43,71,806.00	2,51,77,851.00
18	Employer's contribution to CPF	12,37,24,459.50	6,17,13,884.00
19	Uniform to Staff	2,53,20,372.00	2,81,17,132.00
20	Wages to Work-Charged Employees	-	9,66,047.00
	Less: Capitalised/Transferred	1,82,75,95,000.00	1,81,66,82,000.00
	Administrative and Supervision Costs	-	-
Total		9,49,32,56,280.50	8,71,83,62,862.89

Note - 21 Other Administration Expenses

1. Power & Fuel

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1	Power	5,41,21,58,363.00	5,09,09,70,252.95
2	Fuel consumed	1,58,56,921.00	1,82,46,843.00
	Sub-Total	5,42,80,15,284.00	5,10,92,17,095.95

2. Repair and Maintenance-Water

1	Building and Road	-	-
2	Tanks, Channels and Conduit	1,77,804.00	9,20,450.00
3	Intake Pumps	9,86,190.00	17,64,424.00
4	Maintenance of various Plants	58,86,84,545.00	65,24,48,372.00
5	River Works	3,84,388.00	4,10,169.00
6	Reservoirs and Mains	1,00,68,278.00	1,80,02,063.00
7	RCC wells and Tube wells	9,10,318.00	21,15,612.00
8	Booster Pumping Stations	1,41,13,433.00	2,23,25,128.00
9	Workshop	20,03,54,319.00	25,93,09,370.00
	Sub-Total	81,56,79,275.00	95,72,95,588.00

Notes to Income and Expenditure Account

Particulars	For the year ended March 31, 2015 (Rs)	For the year ended March 31, 2014 (Rs)
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3. Repair and Maintenance-Sewerage

1	Building and Road	99,40,101.00	29,77,621.00
2	Trunk Sewers	3,01,663.00	6,49,256.00
3	Sewage Pumping Stations	33,60,45,013.00	32,58,44,543.00
4	Disposal works	99,264.00	1,25,43,884.00
5	Workshop	7,24,32,632.00	12,07,97,064.00
6	Gas Supply Project	-	-
7	Gas Booster Station	-	-
8	Oxidation ponds	14,59,754.00	5,90,884.00
	Sub-Total	42,02,78,427.00	46,34,03,252.00

4. Printing & Stationery

1	Stationery	30,83,564.00	32,82,653.00
2	computer consumable	96,49,152.00	97,44,744.00
	Sub-Total	1,27,32,716.00	1,30,27,397.00

5. Rent & Hire Charges

1	Rent	28,379.00	48,190.00
2	Hire charges	34,05,525.00	35,72,625.00
	Sub-Total	34,33,904.00	36,20,815.00

6. Rates & Taxes

1	Rates and Taxes	-	-
2	Property Tax.	10,45,00,000.00	15,30,55,452.62
	Sub-Total	10,45,00,000.00	15,30,55,452.62

7. Repair and Maintenance - Distribution

1	Distribution	-	-
2	Water(LW revenue Works)	5,45,70,181.00	-
3	Bottling Plant	-	-
4	Building & Road	1,59,79,018.00	57,67,31,411.00
5	Sewerage	-	-
6	Pumping Stations	2,07,28,167.00	4,14,75,752.00
	Sub-Total	9,12,77,366.00	61,82,07,163.00

Notes to Income and Expenditure Account

Particulars	For the year ended March 31, 2015 (Rs)	For the year ended March 31, 2014 (Rs)
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8. Other Administration Expenses

1	Raw Water charges	21,89,63,262.00	20,87,59,532.00
2	Chemical consumed	19,96,85,904.00	24,18,65,257.00
3	Stores and Spares consumed	3,44,02,189.00	6,10,93,047.00
4	Cess to CPCB	-1,30,22,048.00	-1,18,23,552.00
5	Other Inventory consumed	-	-
6	GIA-Revenue works	1,27,84,91,080.00	40,62,55,185.00
7	Electricity charges	23,38,51,109.00	29,80,19,091.00
8	Repair and Maintenance	5,58,72,48,396.10	4,42,75,43,756.27



9	Other Expenses(P)	-	-
10	Others	5,01,78,693.14	20,69,33,501.99
11	Advertisement	6,36,06,697.14	11,97,16,539.85
12	Telephone, Telex and Fax	2,18,52,459.00	2,47,67,385.00
13	Vehicle Running & Maintenance	-	-
14	Fuel & Oil	1,35,02,960.00	1,57,38,067.00
15	Vehicle Maintenance	61,35,442.00	54,33,504.00
16	Vehicle Hire charges	1,26,72,853.00	1,39,66,349.00
17	Insurance	6,34,744.00	6,60,990.00
18	Travelling & Conveyance	58,77,339.00	65,32,263.00
19	Legal & Professional	3,69,95,597.00	2,23,89,755.13
20	Legal charges	-	-
21	Arbitration charges	73,00,246.00	6,12,701.00
22	Postage and Telegram	7,59,080.00	5,52,600.00
23	Meetings & Seminars	7,61,743.00	24,76,971.00
24	Payment to Auditors	2,63,350.00	6,05,600.00
25	Books & Periodicals	5,04,912.00	5,46,997.00
26	Payment to Consultants	1,65,59,936.94	2,81,33,192.53
27	Payment to Board Members	-	-
28	Donation and Contribution	-	-
29	Horticulture Expenses	54,70,741.03	80,39,484.51
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	2,45,00,000.00	4,27,13,848.94
35	Provision for Bad Doubtful Debts	-	-
36	Adjustment for Inventory	-	-
37	UNIFORM TO STAFF	-	-
38	Shortage/Excess Inventory	-	-
39	Capacity Building	67,31,058.00	91,88,609.17
40	Service Charge	50,05,774.00	9,75,278.20
41	Electricity & Water Charges	50,000.00	36,000.00
42	Rebate on Arrear to Consumers	19,76,00,000.00	1,22,90,00,000.00
43	Rebate to Consumers for Free Water	-	13,47,66,000.00
	Sub-Total	8,01,65,83,517.35	7,50,54,97,953.59
	Total	14,89,25,00,489.35	14,82,33,24,717.16

SCHEDULE - 22 EXPENDITURE ON GRANTS, SUBSIDIES

Total -

SCHEDULE - 23 INTEREST

1	Interest on Borrowings	28,58,44,11,200.00	24,68,73,50,786.00
2	Other Finance Charges	1,46,800.00	1,57,312.00
3	Repayment of loan	-	-
4	Less: Finance Costs Capitalised	96,89,58,000.00	1,06,95,69,000.00
	Total	27,61,56,00,000.00	23,61,79,39,098.00

Depreciation (Net Total at the year end - corresponding to schedule 8) 7,73,36,71,442.00 2,48,61,04,469.55

Total Expenditure- B 59,73,50,28,211.85 49,64,57,31,147.60



DELHI JAL BOARD
SECTORWISE BALANCE SHEET AS AT 31 MARCH, 2015

PARTICULARS	Note	Administration		Water Bulk		Water Construction		Sewage Bulk		Drainage Construction		Maintenance		Total	
		Current Year as at March 31, 2015	Rs.	Current Year as at March 31, 2015	Rs.	Current Year as at March 31, 2015	Rs.	Current Year as at March 31, 2015	Rs.	Current Year as at March 31, 2015	Rs.	Current Year as at March 31, 2015	Rs.	Current Year as at March 31, 2015	Rs.
Corpus/Capital Fund and Liabilities															
Capital Fund	1	-6,28,62,30,490		-1,13,50,28,90,766		4,34,94,24,833		-61,06,12,37,928		6,22,88,43,596		-1,02,29,84,99,500		-2,72,57,05,90,255.44	
Reserve and Surplus	2	9,25,82,560		68,10,12,805		2,09,27,58,444		22,10,10,120		2,77,47,59,930		2,64,74,79,531		8,50,96,03,088.00	
Earmarked/Endowment Funds	3	34,04,66,04,299		-91,48,70,262		-3,11,78,44,846		-22,10,10,120		-4,93,28,49,628		-17,88,45,36,044		6,97,54,93,399.00	
Secured Loans and Borrowings	4	-		-		-		-		-		-		-	
Unsecured Loans and Borrowings	5	1,98,24,60,87,353		14,15,29,66,020		-		12,05,89,76,315		26,50,00,000		29,94,28,57,664		2,54,66,58,87,353.00	
Deferred Credit Liabilities	6	-		-		-		-		-		-		-	
Current Liabilities and Provisions	7	-2,21,21,48,82,891		1,02,49,54,74,604		31,33,79,88,356		59,15,95,85,673		21,65,84,52,784		1,48,34,98,38,547		1,41,78,64,57,074.00	
TOTAL		4,88,41,60,831		2,91,16,92,401		34,66,23,26,787		10,15,73,24,061		25,99,42,06,681		60,75,71,40,198		1,39,36,68,50,658.56	
Assets															
Fixed Assets (Net Block) including CWIP	8	-16,55,29,85,366		15,88,23,10,464		36,75,44,86,284		18,21,83,39,659		29,79,32,43,901		30,51,79,90,555		1,14,61,33,85,195.00	
Investment-From Earmarked/Endowment Funds	9	-		-		-		-		-		-		-	
Investment-Others	10	-		-		-		-		-		-		-	
Current Assets, Loan, Advances etc	11	21,43,71,46,197		-12,97,06,18,063		-2,09,21,59,497		-8,06,10,15,598		-3,79,90,37,220		30,23,91,49,643		24,75,34,65,462.38	
Miscellaneous Expenditure (to the extent not written off or adjusted)		-		-		-		-		-		-		-	
TOTAL		4,88,41,60,831		2,91,16,92,401		34,66,23,26,787		10,15,73,24,061		25,99,42,06,681		60,75,71,40,198		1,39,36,68,50,658.56	

24 Significant Accounting Policies
25 Contingent Liabilities and Notes on Accounts



Schedules to Balance Sheet

Particulars	Administration		Water Bulk		Water construction		Sewage Bulk		Drainage Construction		Maintenance		Total	
	For the year ended 31-Mar-15 (Rs)	For the year ended 31-Mar-15 (Rs)	For the year ended 31-Mar-15 (Rs)	For the year ended 31-Mar-15 (Rs)	For the year ended 31-Mar-15 (Rs)	For the year ended 31-Mar-15 (Rs)	For the year ended 31-Mar-15 (Rs)	For the year ended 31-Mar-15 (Rs)	For the year ended 31-Mar-15 (Rs)	For the year ended 31-Mar-15 (Rs)	For the year ended 31-Mar-15 (Rs)	For the year ended 31-Mar-15 (Rs)	For the year ended 31-Mar-15 (Rs)	For the year ended 31-Mar-15 (Rs)
NOTE 1 - CORPUS/CAPITAL FUND:														
Balance at the beginning of the year	-35,28,46,950	-1,01,06,23,40,778	5,49,27,23,985	-52,17,85,76,781	6,57,28,62,435	-89,52,66,80,876	-2,31,05,48,58,965							
Add: Contributions towards Corpus/Capital Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Add/(Deduct): Balance of net Income/(Expenditure) transferred from the Income and Expenditure Account	-5,93,33,83,540	-12,44,05,49,988	-1,14,32,99,151	-8,88,26,61,147	-34,40,18,839	-12,77,18,18,624	-41,51,57,31,290							
Balance at the end of the year	-6,28,62,30,490	-1,13,50,28,90,766	4,34,94,24,833	-61,06,12,37,928	6,22,88,43,596	-1,02,29,84,99,500	-2,72,57,05,90,255							
NOTE 2 - RESERVES AND SURPLUS														
1. Capital Reserve														
As per last Account	9,25,82,560	33,34,82,805	28,22,83,553	1,94,61,120	1,13,73,12,628	77,15,53,353	2,63,66,76,019							
Addition during the year	-	34,75,30,000	1,80,89,41,000	20,15,49,000	1,63,74,47,000	1,12,18,26,204	5,11,72,93,204							
Less: Deductions during the year	-	-	-	-	-	-	-							
Sub Total	9,25,82,560	68,10,12,805	2,09,12,24,553	22,10,10,120	2,77,47,59,628	1,89,33,79,557	7,75,39,69,223							
2. Revaluation Reserve :														
As per last Account	-	-	-	-	-	-	-							
Addition during the year	-	-	-	-	-	-	-							
Less: Deductions during the year	-	-	-	-	-	-	-							
Sub Total	-	-	-	-	-	-	-							
3. Special Reserves:														
As per last Account	-	-	-	-	-	-	-							
Addition during the year	-	-	-	-	-	-	-							
Less: Deductions during the year	-	-	-	-	-	-	-							
Sub Total	-	-	-	-	-	-	-							
4. General Reserve:														
As per last Account	-	-	15,33,891	-	-	-	-	75,40,99,974	-	-	-	-	-	75,56,33,865
Addition during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Deductions during the year	-	-	15,33,891	-	-	-	-	-	-	-	-	-	-	-
Sub Total	9,25,82,560	68,10,12,805	2,09,27,58,444	22,10,10,120	2,77,47,59,628	2,64,74,79,531	8,50,96,03,088							



(a) Opening balance of the Funds	27,46,64,04,299	-34,50,14,262	-77,71,98,846	-1,94,61,120	-3,29,54,02,628	-16,23,65,72,044	6,79,27,55,399
(b) Additions to the funds	6,58,02,00,000	-	-	-	-	-	6,58,02,00,000
1 Donations/grants	-	-	-	-	-	-	-
2 Income from Investment made on account of funds	-	-	-	-	-	-	-
3 Other addition (specify nature)	-	-	-	-	-	-	-
Sub Total	34,04,66,04,299	-34,50,14,262	-77,71,98,846	-1,94,61,120	-3,29,54,02,628	-16,23,65,72,044	13,37,29,55,399
(c) Utilisation/Expenditure towards objectives of funds							
1 Capital Expenditure							
i Fixed Assets	-	34,75,30,000	1,80,89,41,000	20,15,49,000	1,63,74,47,000	1,06,21,16,000	5,05,75,83,000
ii Others	-	22,23,26,000	53,17,05,000	-	-	58,58,48,000	1,33,98,79,000
Total	-	56,98,56,000	2,34,06,46,000	20,15,49,000	1,63,74,47,000	1,64,79,64,000	6,39,74,62,000
2 Revenue Expenditure							
i Salaries, Wages and Allowances etc	-	-	-	-	-	-	-
ii Rent	-	-	-	-	-	-	-
iii Other Administrative expenses	-	-	-	-	-	-	-
Total (c)	34,04,66,04,299	-91,48,70,262	-3,11,78,44,846	-22,10,10,120	-4,93,28,49,628	-17,88,45,36,044	6,97,54,93,399

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)	-	-	-	12,05,89,76,315	26,50,00,000	29,94,28,57,664	2,03,96,51,87,353
3 Financial Institutions	1,47,54,53,87,353	14,15,29,66,020	-	-	-	-	-
4 Banks	-	-	-	-	-	-	-
i Term Loans	-	-	-	-	-	-	-
ii Other Loans	-	-	-	-	-	-	-



5	Other Institutions and Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Debentures and Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Fixed Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Other Administrative expenses	50,70,07,00,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,70,07,00,000
Note: Amount due within one year		1,98,24,60,87,353	14,15,29,66,020	-	-	12,05,89,76,315	26,50,00,000	29,94,28,57,664	2,54,66,58,87,353	25,87,31,78,90,000	2,62,34,58,22,000	2,52,34,58,22,000	2,61,34,58,22,000	2,65,34,58,22,000	2,67,34,58,22,000	2,69,34,58,22,000	2,71,34,58,22,000	2,73,34,58,22,000	2,75,34,58,22,000	2,77,34,58,22,000	2,79,34,58,22,000	2,81,34,58,22,000

Schedule 6- Deferred Credit Liabilities																							
1	Acceptance secured by hypothecation of capital equipment and other assets																						
2	Others																						
Note: Amount due within one year																							
Total																							

Schedule 7-Current Liabilities and Provisions																							
A. Current liabilities																							
1	Contractors Payable																						
2	Creditors																						
	i Fixed Assets																						
	ii Materials Supplied																						
	iii Purchases																						
	iv Other suppliers																						
	v Power																						
	vi Property Tax																						
	vii Raw Water																						
3	Amount Payable to Staff																						
4	Statutory liabilities:																						
	i Overdue																						
	ii Others (Duties and Taxes)																						
5	Deductions from Employees																						
6	Deposits from Contractors																						
	i EMD																						
	ii Amount withheld from contractors																						
	iii Securities Deposits																						
7	Deposits from Customers																						
8	Interest Accrued and not paid																						
	i Secured Loans / Borrowings																						
	ii Unsecured Loans / Borrowings																						
9	Deposits from Other Department																						
11	Miscellaneous Deposits																						
12	RR Charges payable																						
13	i Inter Unit Accounts																						





ii	Opening Balance (Balancing Figure Cr.)	-	-	-	-	-	-	-	-	-
14	Amount payable to other parties	-	-	-	-	72,15,839	-	-	-	72,15,839
15	Amount payable to other parties	-	-	-	-	-	-	98,471	-	1,03,333
16	Other current Liabilities	-	-	-	-	-	-	-	-	-
17	Other liabilities	4,862	-	-	-	-	-	-	-	1,41,14,70,73,295
	Total (A)	-2,21,42,09,35,130	1,02,48,11,86,507	31,32,63,51,276	59,12,55,13,015	21,65,50,14,697	1,47,97,99,42,930	-	-	1,41,14,70,73,295

B. Provisions										
1	Provision for Accumulated Depreciation	-	-	-	-	-	-	-	-	-
2	Provision for Employee Related Funds / Benefits	-	-	-	-	-	-	-	-	-
	i Ex-Gratia	-	-	-	80,00,000	-	-	-	-	-
	ii Superannuation/ Pension	-	-	-	-	17,00,000	-	-	-	-
	iii Accumulated Leave	-	-	-	-	-	-	-	-	-
	iv Encashment	-	-	-	-	-	-	-	-	-
	v Salary	-	-	-	-	-	-	-	-	-
3	Trade Warranties/Claims	-	-	-	-	-	-	-	-	-
4	Provision for Expenses Payable	69,52,239	64,88,097	1,06,87,080	2,60,72,659	17,38,087	7,08,02,617	-	-	12,27,40,779
5	Amount Payable to NPS Cell	10,50,00,000	-	-	-	-	-	-	-	10,50,00,000
6	Payment to Consultant Payable	17,00,000	-	-	-	-	12,00,000	-	-	29,00,000
7	Property Tax Payable	9,04,00,000	-	-	-	-	-	-	-	9,04,00,000
8	Provision for Power	-	-	-	-	-	23,78,93,000	-	-	23,78,93,000
	Others (Specify)	-	-	-	-	-	-	-	-	-
	Total (B)	20,60,52,239	1,42,88,097	1,16,37,080	3,40,72,659	34,38,087	36,98,95,617	-	-	63,93,83,779
	Total (A+B)	-2,21,21,48,82,891	1,02,49,54,74,604	31,33,79,88,356	59,15,95,85,674	21,65,84,52,784	1,48,34,98,38,547	-	-	1,41,78,64,57,074

Schedule 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	-	-	-	-	-	-	-	-	-

Schedule 10										
Investments Others										
1	In Government Securities	-	-	-	-	-	-	-	-	-
2	Other approved Securities	-	-	-	-	-	-	-	-	-
3	Shares	-	-	-	-	-	-	-	-	-
4	Debentures and Bond	-	-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-	-

5	viii Deposits with Others	-	1,74,49,425	49,80,58,396	6,76,33,850	9,06,69,637	39,06,74,112	1,06,44,85,420
6	Deposits Work in Progress	-	-	-	-	-	-	5,24,90,788
7	Interest accrued on Investments	5,24,90,788	-	-	-	-	2,32,92,871	19,46,83,058
	Other Current Assets	17,13,90,187	-	-	-	-	52,54,78,754	2,13,90,02,334
	Total	26,13,21,044	3,29,79,309	64,83,40,302	13,28,53,056	53,80,29,869	30,23,91,49,643	24,75,34,65,463
	Total	21,43,71,46,197	-12,97,06,18,063	-2,09,21,59,497	-8,06,10,15,598	-3,79,90,37,221	30,23,91,49,643	24,75,34,65,463

Total
(4to7)



DELHI JAL BOARD

SECTOR-WISE INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2015

PARTICULARS	Sch No	Administration		Water Bulk		Water Construction		Sewage Bulk		Drainage Construction		Maintenance		Total
		Current Year 2014-15 (Rs)	2014-15 (Rs)	Current Year 2014-15 (Rs)	2014-15 (Rs)	Current Year 2014-15 (Rs)	2014-15 (Rs)	Current Year 2014-15 (Rs)	2014-15 (Rs)	Current Year 2014-15 (Rs)	2014-15 (Rs)	Current Year 2014-15 (Rs)	2014-15 (Rs)	
INCOME														
Income form Sales/Services	12	2,67,63,098	84,46,463	2,41,88,651	3,95,13,529	5,12,980	14,77,60,02,866							14,87,54,27,587
Grants/Subsidiss	13	-	22,23,26,000	53,17,05,000	-	-	58,58,48,000							1,33,98,79,000
Fees/Subsription	14	-	-	-	-	-	-							-
Income from Investments (earmarked/endow, funds transferred to Funds)	15	-	-	-	-	-	-							-
Income from Rolaity, Publication etc	16	-	-	-	-	-	-							-
Interest earned	17	18,68,46,190	3,50,508	33,07,985	4,67,223	11,40,68,333	1,68,857							30,52,09,096
Other Income	18	16,20,50,264	83,07,428	73,33,60,742	1,32,22,911	54,90,75,486	23,27,64,408							1,69,87,81,238
Increase/(decrease) in stock of finished goods and works-in Progress														-
TOTAL (A)		37,56,59,552	23,94,30,399	1,29,25,62,378	5,32,03,663	66,36,56,799	15,59,47,84,130							18,21,92,96,921
EXPENDITURE														
Establishment Expenses	20	4,66,35,003	1,53,38,65,342	-21,18,70,450	1,19,65,56,464	-42,12,03,068	7,34,92,72,990							9,49,32,56,281
Other Administrative Expenses etc	21	54,25,16,640	3,73,79,97,936	2,17,82,28,553	2,49,92,14,351	1,11,00,13,466	4,82,45,29,843							14,89,25,00,489
Expenditure on Grants,Subsidies etc	22	-	-	-	-	-	-							-
Interest	23	35,461	7,15,48,14,070	6,967	5,00,87,16,972	8,556	15,45,20,17,975							27,61,56,00,000
Depreciation(net total at the year end-corresponding to schedule 8)		5,71,98,55,989	25,33,03,039	46,94,96,459	23,13,77,024	31,88,56,684	74,07,81,947							7,73,36,71,442
TOTAL (B)		6,30,90,43,092	12,67,99,80,387	2,43,58,61,529	8,93,58,64,810	1,00,76,75,638	28,36,66,02,755							59,73,50,28,211
Balance being excess of Income over expenditure(A-B)		-5,93,33,83,540	-12,44,05,49,988	-1,14,32,99,151	-8,88,26,61,147	-34,40,18,839	-12,77,18,18,624							-41,51,57,31,290
Transfer to Special Reserve (specify each)														
Transfer to/ from General Reserve														



BALANCE BEING -5,93,33,83,540 -12,44,05,49,988 -1,14,32,99,151 -8,88,26,61,147 -34,40,18,839 -12,77,18,18,624 -41,51,57,31,290

SURPLUS/(DEFICIT) CARRIED TO
CORPUS/CAPITAL FUND

Significant Accounting Policies 24
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on Accounts 25



Schedules to Income and Expenditure Account

Particulars	D-E		F-G		H-I		J-K		L-M		N-O	
	Administration For the year ended 31-Mar-15 (Rs)	Water Bulk For the year ended 31-Mar-15 (Rs)	Water Construction For the year ended 31-Mar-15 (Rs)	Sewage Bulk For the year ended 31-Mar-15 (Rs)	Drainage Construction For the year ended 31-Mar-15 (Rs)	Maintenance For the year ended 31-Mar-15 (Rs)	Total 31-Mar-15 (Rs)					
INCOME												
SCHEDULE-12 INCOME FROM SALES												
1 Sale of Water												
i NDMC	0	0	0	0	0	0	59,43,81,581	0	0	0	0	59,43,81,581
ii DCB	0	0	0	0	0	0	16,26,07,695	0	0	0	0	16,26,07,695
iii Bulk	0	0	0	0	0	0	3,33,53,356	0	0	0	0	3,33,53,356
iv Retail (by meter reading)	2,67,40,350	0	2,34,07,831	0	0	0	13,51,73,81,741	0	0	0	0	13,56,75,29,922
v Sale by Tankers	0	0	0	0	0	0	23,700	0	0	0	0	23,700
vi Others	22,748	84,46,463	7,80,820	39,55,773	5,12,980	1,68,80,080	3,05,98,864	5,12,980	5,12,980	14,32,46,28,153	0	14,38,84,95,118
Sub Total	2,67,63,098	84,46,463	2,41,88,651	39,55,773	5,12,980	1,68,80,080	3,05,98,864	5,12,980	5,12,980	14,32,46,28,153	0	14,38,84,95,118
2 Sewerage Charge												
i NDMC	0	0	0	0	0	0	35,44,15,609	0	0	0	0	35,44,15,609
ii DCB	0	0	0	0	0	0	9,69,59,104	0	0	0	0	9,69,59,104
iii Other Sewerage Charges - Scavenging Tax	0	0	0	3,55,49,118	0	0	3,55,49,118	0	0	0	0	3,55,49,118
Sub Total	0	0	0	3,55,49,118	0	0	45,13,74,713	0	0	0	0	48,69,23,831
3 Sale of Sludge/Others												
Total	2,67,63,098	84,46,463	2,41,88,651	3,95,13,529	5,12,980	14,77,60,02,866	8,638	5,12,980	5,12,980	14,77,60,02,866	0	14,87,54,27,587

SCHEDULE-13 GRANTS

1 Central Government	0	0	0	0	0	0	0	0	0	0	0	0
2 State Government (Govt of NCT of Delhi)	0	22,23,26,000	53,17,05,000	0	0	0	58,58,48,000	0	0	0	0	1,33,98,79,000
3 Government Agencies	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
5 International Organisations	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
Total	0	22,23,26,000	53,17,05,000	0	0	0	58,58,48,000	0	0	0	0	1,33,98,79,000

SCHEDULE-14 FEES & SUBSCRIPTIONS

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

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
2 Profit from Sale of Investment												
Total	0	0	0	0	0	0	0	0	0	0	0	0



SCHEDULE - 16 INCOME FROM ROYALTIES AND PUBLICATIONS

1	Income from Royalty / Publications	0	0	0	0	0	0	0	0	0	0	0	0
2	Others	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

SCHEDULE - 17 INTEREST EARNED*

1	Interest Income - Schedule Bank	17,16,67,500	0	0	0	0	0	0	0	0	0	0	0
i	In Term Deposit Accounts												
ii	In Current Accounts												
iii	In Savings Accounts	1,51,77,160	1,575	31,96,985	3,264	17,853	41,449	1,84,38,286					
2	Interest on loan to employees	1,530	57,343	1,11,000	57,365	50,008	1,27,408	4,04,654					
3	Other Interest Income	0	0	0	4,06,594	0	0	4,06,594					
4	Interest on Advance to Contractors	0	2,91,590	0	0	10,90,60,972	0	10,93,52,562					
5	Interest on Investment												
Total		18,68,46,190	3,50,508	33,07,985	4,67,223	11,40,68,333	1,68,857	30,52,09,096					

SCHEDULE - 18 OTHER INCOME

1	Income from Penalty & Fines	58,149	2,60,442	1,87,76,190	29,54,960	60,89,876	43,64,065	3,25,03,682
2	Rent on Water Meters	0	0	0	0	0	9,14,32,648	9,14,32,648
3	Sale of Scrap and Material	0	0	0	12,59,831	-40,839	38,97,933	51,16,925
4	Income From Rent	7,67,30,572	9,92,899	1,58,684	10,55,051	3,72,949	24,87,977	8,17,98,132
5	Percentage on Deposit Works							0
6	Dividend Income							0
7	Provisions Written Back							0
8	Other Income	7,22,73,276	29,23,925	6,14,40,274	40,27,069	56,10,903	7,84,74,065	22,47,49,511
9	Medical Subscription	1,29,88,267	41,30,162	8,79,155	39,26,000	10,89,575	2,39,83,873	4,69,97,032
10	Other Income(Capitalised cost)	0	0	0	0	0	0	0
11	Miscellaneous Receipts (Augmentation Charges) & Inf	16,20,50,264	83,07,428	73,33,60,742	1,32,22,911	53,59,53,022	2,81,23,847	1,21,61,83,308
Total		16,20,50,264	83,07,428	73,33,60,742	1,32,22,911	54,90,75,486	23,27,64,408	1,69,87,81,238

SCHEDULE - 19 INCREASE OR DECREASE IN STOCK OF FINISHED GOODS

Total Income-A		37,56,59,552	23,94,30,399	1,29,25,62,378	5,32,03,663	66,36,56,799	15,59,47,84,130	18,21,92,96,921
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EXPENDITURE

SCHEDULE - 20 ESTABLISHMENT EXPENSES

1	Salaries	25,05,36,570	97,66,03,701	18,36,32,993	92,99,84,229	23,33,25,198	5,65,00,40,063	8,23,41,32,754
2	Bonus	23,680	3,552	0	10,672	0	53,710	91,614
3	Contribution to Pension Funds	74,98,189	0	0	0	0	0	74,98,189
3(i)	Pension Medical Expense	1,29,55,87,982	2,09,72,883	38,07,851	2,47,54,216	65,55,359	6,26,88,004	1,41,43,66,295
3(ii)	Pension Expense	93,31,226	4,56,74,712	40,75,724	3,50,44,965	66,39,630	26,79,64,427	36,87,30,684
4	Gratuity	76,21,205	2,95,39,829	46,48,323	2,10,81,329	51,40,715	15,78,99,615	22,59,31,016
5	Leave Encashment	19,56,671	75,91,275	7,70,915	76,38,234	16,28,020	5,63,77,280	7,59,62,395
6	Ex Gratia							



7	Staff Welfare	44,73,507	0	-32,90,783	0	28,000	12,10,724
8	Staff Medical Expenses	1,40,53,461	67,96,842	5,07,74,495	1,09,73,778	26,25,50,783	39,58,74,123
9	Leave Travel Allowance	30,03,911	19,52,960	34,65,840	30,97,365	1,45,12,650	3,22,28,321
10	Staff Training Expenses	2,89,600	26,712	31,508	77,556	1,94,892	6,20,268
11	Stipend to Trainees	0	0	4,38,309	0	0	4,61,065
12	Salaries to Deputationist	1,10,44,730	0	0	15,86,798	4,25,002	1,30,56,530
13	Wages of Muster Roll Staff	80,77,880	19,86,355	1,50,79,505	27,28,261	7,33,70,508	11,75,00,217
14	Other Establishment Expenses	46,77,593	22,50,322	74,78,118	25,03,525	5,51,07,725	7,98,91,488
15	Plant Repairs	1,32,63,911	44,06,849	4,52,42,313	69,29,945	6,83,53,976	18,98,88,960
16	Other contractual staff	0	0	37,70,060	-78,578	2,01,45,180	2,43,71,806
17	Oil and Soap to Staff	5,23,45,677	12,83,624	67,30,055	14,61,930	5,69,82,586	12,37,24,460
18	Employer's contribution to CPF	5,06,210	2,46,080	3,90,399	3,07,430	2,07,97,589	2,53,20,372
19	Uniform to Staff	0	0	0	0	0	0
20	Wages to Work-Charged Employees	1,63,76,57,000	42,77,56,000	-4,79,33,000	70,40,80,000	-58,17,81,000	1,82,75,95,000
	Less: Capitalised/Transferred						
	Administrative and Supervision Costs	4,66,35,003	-21,18,70,450	1,19,65,56,464	-42,12,03,068	7,34,92,72,990	9,49,32,56,281
	Total						

SCHEDULE - 21 OTHER ADMINISTRATION EXPENSES

1	Power	0	2,41,68,68,937	1,01,13,81,579	0	1,98,39,07,847	5,41,21,58,363
2	Fuel	0	3,64,233	26,75,389	0	1,28,17,299	1,58,56,921
	Sub-Total	0	2,41,72,33,170	1,01,40,56,968	0	1,99,67,25,146	5,42,80,15,284
1	Building and Road	0	0	0	0	0	0
2	Tanks, Channels and Conduit	0	1,77,804	0	0	0	1,77,804
3	Intake Pumps	0	9,86,190	0	0	0	9,86,190
4	Maintenance of various Plants	0	27,26,35,852	0	0	31,60,48,693	58,86,84,545
5	River Works	0	3,84,388	0	0	0	3,84,388
6	Reservoirs and Mains	0	1,00,68,278	0	0	0	1,00,68,278
7	RCC wells and Tube wells	0	9,10,318	0	0	88,43,240	1,41,13,433
8	Booster Pumping Stations	0	52,70,193	0	0	18,14,37,471	20,03,54,319
9	Workshop	1,89,16,848	0	0	0	50,63,29,404	81,56,79,275
	Sub-Total	1,89,16,848	29,04,33,023	0	0	0	0
1	Building and Road	0	0	46,20,784	0	53,19,317	99,40,101
2	Trunk Sewers	0	0	3,01,663	0	0	3,01,663
3	Sewage Pumping Stations	0	0	33,60,45,013	0	0	33,60,45,013
4	Disposal works	0	0	99,264	0	0	99,264
5	Workshop	0	0	3,22,162	0	7,21,10,470	7,24,32,632
6	Gas Supply Project	0	0	0	0	0	0
7	Gas Booster Station	0	0	0	0	0	0
8	Oxidation ponds	0	0	14,59,754	0	0	14,59,754
	Sub-Total	0	0	34,28,48,640	0	7,74,29,787	42,02,78,427
1	Printing & Stationery	2,36,322	4,42,405	4,39,453	2,41,296	15,78,759	30,83,504
2	computer consumable	53,04,455	4,07,079	4,17,838	2,04,681	30,82,444	96,49,152
	Sub-Total	55,40,777	8,49,484	8,57,291	4,45,977	46,61,203	1,27,32,716
1	Rent & Hire Charges						



1	Rent	0	0	0	0	0	0	0	28,379	28,379	
2	Hire charges	0	0	0	0	0	0	0	34,05,525	34,05,525	
	Sub-Total	0	0	0	0	0	0	0	34,33,904	34,33,904	
6. Rates & Taxes											
1	Rates and Taxes	10,45,00,000	0	0	0	0	0	0	0	0	
2	Property Tax.	10,45,00,000	0	0	0	0	0	0	0	0	
	Sub-Total	10,45,00,000	0	0	0	0	0	0	0	0	
7. Repair and Maintenance - Distribution											
1	Distribution(IW rev Works)	0	0	0	0	0	0	0	0	0	
2	Water	0	0	0	0	0	0	0	5,45,70,181	5,45,70,181	
3	Bottling Plant	0	14,51,078	0	86,441	0	0	0	1,44,41,499	1,59,79,018	
4	Building and Road	0	0	0	0	0	0	0	0	0	
5	Sewerage	0	0	0	0	0	0	0	2,07,28,167	2,07,28,167	
6	Pumping Stations	0	14,51,078	0	86,441	0	0	0	8,97,39,847	9,12,77,366	
	Sub-Total	0	14,51,078	0	86,441	0	0	0	8,97,39,847	9,12,77,366	
8. Other Administration Expenses											
1	Raw Water charges	0	21,89,63,262	0	0	0	0	0	0	21,89,63,262	
2	Chemical consumed	0	18,26,88,775	0	13,27,915	0	0	0	1,56,69,214	19,96,85,904	
3	Stores and Spares consumed	0	58,43,979	0	58,32,369	0	0	0	2,27,25,841	3,44,02,189	
4	Cess to CFCB	0	0	0	0	0	0	0	-1,30,22,048	-1,30,22,048	
5	Other Inventory consumed	0	0	79,93,78,094	0	0	0	0	46,36,40,034	1,27,84,91,080	
6	GIA-Revenue works	5,00,30,556	-99,33,605	-34,94,061	6,63,06,577	0	3,02,695	0	13,06,38,947	23,38,51,109	
7	Electricity charges	1,00,49,395	59,16,58,169	1,35,11,25,299	1,05,40,94,411	0	1,09,72,83,484	0	1,48,30,37,638	5,58,72,48,396	
8	Repair and Maintenance	0	0	0	0	0	0	0	0	0	
9	Other Expenses(P)	17,54,026	17,96,474	2,13,94,782	42,77,320	0	6,69,958	0	2,02,86,133	5,01,78,693	
10	Others	1,39,39,616	13,22,941	9,50,027	42,08,126	0	49,75,330	0	3,82,10,657	6,36,06,697	
11	Advertisement	70,97,450	22,54,177	10,76,866	16,73,978	0	12,60,551	0	84,89,437	2,18,52,459	
12	Telephone, Telex and Fax	0	0	0	0	0	0	0	0	0	
13	Vehicle Running & Maintenance	74,637	32,82,333	27,207	10,49,587	0	0	0	90,69,196	1,35,02,960	
14	Fuel & Oil	89,356	7,56,950	95,486	4,03,059	0	2,06,274	0	45,84,617	61,35,442	
15	Vehicle Maintenance	840	19,69,747	15,45,436	4,89,494	0	7,80,387	0	78,86,949	1,26,72,853	
16	Vehicle Hire Charges	5,581	0	0	0	0	60,000	0	5,69,163	6,34,744	
17	Insurance	6,20,500	5,47,672	3,27,171	9,88,254	0	3,48,229	0	30,45,513	58,77,339	
18	Travelling & Conveyance	2,01,33,603	5,500	0	0	0	7,300	0	1,68,49,194	3,69,95,597	
19	Legal & Professional	0	11,25,005	16,06,498	0	0	25,36,808	0	20,31,935	73,00,246	
20	Legal charges	1,55,193	52,200	58,672	92,757	0	64,683	0	3,35,575	7,59,080	
21	Arbitration charges	7,43,743	0	0	0	0	0	0	18,000	7,61,743	
22	Postage and Telegram	2,63,350	0	0	0	0	0	0	2,63,350	2,63,350	
23	Meetings & Seminars	4,06,806	7,253	36,862	3,930	0	27,281	0	22,780	5,04,912	
24	Payment to Auditors	10,46,533	52,37,680	35,65,434	0	0	10,40,002	0	56,70,288	1,65,59,937	
25	Books & Periodicals	0	0	0	0	0	0	0	0	0	
26	Payment to Consultants	0	0	0	0	0	0	0	0	0	
27	Payment to Board Members	0	0	0	0	0	0	0	0	0	
28	Donation and Contribution	0	45,22,062	1,06,796	6,17,234	0	4,507	0	2,20,142	54,70,741	
29	Horticulture Expenses	0	0	0	0	0	0	0	0	0	
30	Loss on Sale of Fixed Assets	0	0	0	0	0	0	0	0	0	
31	Loss on Revaluation of Fixed Assets	0	0	0	0	0	0	0	0	0	
32	Loss on Sale of Investment	0	0	0	0	0	0	0	0	0	
33	Loss on Revaluation of Investment	0	0	0	0	0	0	0	0	0	
34	Bad Debts	0	0	0	0	0	0	0	0	0	
35	Provision for Bad Doubtful Debts	0	0	0	0	0	0	0	0	0	
36	Adjustment for Inventory	29,75,00,000	0	0	0	0	0	0	-27,30,00,000	2,45,00,000	



37	UNIFORM TO STAFF								0
38	Shortage/Excess Inventory	67,31,058	0	0	0	0	0	0	0
39	Capacity Building	29,16,772	4,57,655	0	0	0	0	16,31,347	67,31,058
40	Service Charge	0	0	0	0	0	0	0	50,05,774
41	Electricity & Water Charges	0	0	50,000	0	0	0	0	50,000
42	Rebate on Arrear to Consumers	0	0	0	0	0	0	19,76,00,000	19,76,00,000
43	Rebate to Consumers for Free Water	0	0	0	0	0	0	0	0
	Sub-Total	41,35,59,015	1,02,80,31,181	2,17,78,50,569	1,14,13,65,011	1,10,95,67,489	2,14,62,10,552	8,01,65,83,517	8,01,65,83,517
	Total	54,25,16,640	3,73,79,97,936	2,17,82,28,553	2,49,92,14,351	1,11,00,13,466	4,82,45,29,843	14,89,23,00,489	

SCHEDULE - 22 EXPENDITURE ON GRANTS, SUBSIDIES

Total	0	0	0	0	0	0	0	0	0
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SCHEDULE - 23 INTEREST

1	Interest on Borrowings	0	7,49,68,62,410	0	5,45,60,74,230	0	15,63,14,74,560	28,58,44,11,200	28,58,44,11,200
2	Other Finance Charges	35,461	9,660	6,967	45,742	8,556	40,415	1,46,800	1,46,800
3	Repayment of loan							0	0
4	Less: Finance Costs Capitalised	0	34,20,58,000	0	44,74,03,000	0	17,94,97,000	96,89,58,000	96,89,58,000
	Total	35,461	7,15,48,14,070	6,967	5,00,87,16,972	8,556	15,45,20,17,975	27,61,56,00,000	27,61,56,00,000

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

	5,71,98,55,989	25,33,03,039	46,94,96,459	23,13,77,024	31,88,56,684	74,07,81,947	7,73,36,71,442	
Total Expenditure- B	6,30,90,43,092	12,67,99,80,387	2,43,58,61,529	8,93,58,64,810	1,00,76,75,638	28,36,66,02,755	59,73,50,28,211	



Name of Assets	Gross Block			Accumulated Depreciation			Net Block	
	Opening Balance as on 01.04.2014	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2015	Opening Balance as on 01.04.2014	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2015
Land	10,21,64,13,754.05	-	93,61,069.00	10,20,70,52,685.05	-	-	-	10,20,70,52,685.05
Building & Civil Structure	79,51,01,24,265.51	2,68,29,49,528.26	-	82,19,30,73,793.77	11,53,12,51,804.28	1,38,75,23,746.71	-	12,91,87,75,550.99
Plant & Machinery	18,86,97,75,145.21	1,05,30,08,782.32	-	19,92,27,83,927.53	3,10,38,06,908.42	57,23,43,553.90	-	3,67,61,49,462.32
Electricals Installations	2,54,41,39,399.76	4,16,32,497.00	-	2,58,57,71,896.76	2,20,42,58,775.05	3,60,92,779.92	-	2,24,03,31,154.97
Furniture & Fixtures	8,60,80,508.08	1,94,06,107.00	-	10,54,86,615.08	4,22,69,462.34	51,07,802.85	-	5,81,09,349.90
I.T. Infrastructure	36,89,27,382.33	1,16,69,347.00	-	38,05,96,729.33	11,77,48,866.21	2,61,16,684.45	-	14,38,65,550.66
Office Equipment	12,92,98,310.19	1,32,78,827.67	-	14,25,77,137.85	4,89,99,561.80	65,73,257.93	-	5,55,72,819.73
Tool & Equipments	29,32,77,965.00	-	-	29,32,77,965.00	14,01,48,465.38	1,30,16,007.47	-	15,31,64,472.84
Vehicles	29,44,06,925.00	80,060.00	-	29,44,86,985.00	24,62,41,734.28	40,94,608.30	-	25,03,36,376.72
Total	1,12,31,24,43,655.13	3,82,20,25,149.25	93,61,069.00	1,16,12,51,07,735.38	17,43,47,25,177.75	2,05,08,67,441.53	-	19,48,55,92,619.28
CWIP(AS cost)2014-15								
CWIP(AS cost)2013-14	36,59,54,98,347.02	17,33,77,61,016.00	9,60,00,41,692.24	44,33,32,17,670.78	20,67,65,43,591.58	5,68,28,04,000.00	-	26,35,93,47,591.58
Grand Total	1,48,90,79,42,002.14	21,15,97,86,165.25	9,60,94,02,761.24	1,60,45,83,25,406.16	38,11,12,68,769.33	7,73,36,71,441.53	-	45,84,49,40,310.86

Name of Assets	Gross Block			Accumulated Depreciation			Net Block	
	Opening Balance as on 01.04.2014	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2015	Opening Balance as on 01.04.2014	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2015
Land	24,65,14,085.00	-	93,61,069.00	23,71,53,016.00	-	-	-	23,71,53,016.00
Building & Civil Structure	1,35,73,19,248.00	84,244.00	-	1,35,74,03,492.00	21,91,51,533.19	2,28,47,298.30	-	1,11,54,04,660.51
Plant & Machinery	3,00,74,491.00	-	-	3,00,74,491.00	75,52,772.32	7,88,260.15	-	2,17,33,458.53
Electricals Installations	35,43,660.00	-	-	35,43,660.00	-	-	-	35,43,660.00
Furniture & Fixtures	4,72,94,550.00	70,08,864.00	-	5,43,03,414.00	2,37,84,447.06	25,92,773.62	-	2,79,26,193.32
I.T. Infrastructure	10,80,46,338.00	1,15,06,911.00	-	11,95,53,249.00	4,44,53,498.08	73,51,348.66	-	6,35,92,839.92
Office Equipment	5,63,65,211.00	24,66,816.00	-	5,88,32,027.00	2,50,74,681.10	24,60,637.05	-	3,12,96,708.85
Tool & Equipments	3,54,13,900.00	-	-	3,54,13,900.00	2,35,11,887.80	10,11,671.04	-	1,08,90,341.16
Vehicles	1,88,45,71,483.00	2,10,66,835.00	93,61,069.00	1,89,62,77,249.00	34,70,72,479.55	3,70,51,988.81	-	1,51,21,52,780.63
Total	1,88,45,71,483.00	2,10,66,835.00	93,61,069.00	1,89,62,77,249.00	34,70,72,479.55	3,70,51,988.81	-	1,51,21,52,780.63
CWIP(AS cost)2014-15								
CWIP(AS cost)2013-14	-1,36,89,92,782.53	3,59,89,323.00	2,26,97,551.00	-1,35,57,01,010.53	11,02,66,33,136.29	5,68,28,04,000.00	-	-18,06,51,38,146.82
Grand Total	51,55,78,700.47	5,70,56,158.00	3,20,58,620.00	54,05,76,238.47	11,37,37,05,615.84	5,71,98,55,988.81	-	-16,55,29,85,366.19

Name of Assets	Gross Block			Accumulated Depreciation			Net Block	
	Opening Balance as on 01.04.2014	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2015	Opening Balance as on 01.04.2014	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2015
Land	32,24,16,213.49	-	-	32,24,16,213.49	-	-	-	32,24,16,213.49
Building & Civil Structure	11,23,51,59,831.83	56,32,59,795.00	-	11,79,84,19,626.83	1,23,72,98,845.64	20,48,29,892.89	-	1,44,21,28,738.53
Plant & Machinery	3,65,31,26,166.06	3,07,13,108.00	-	3,68,38,39,474.06	45,66,66,196.55	11,26,53,058.79	-	56,93,19,455.34
Electricals Installations	42,26,229.00	30,68,344.00	-	72,94,573.00	42,26,229.00	1,78,986.73	-	44,05,215.73
Furniture & Fixtures	15,01,144.00	10,65,763.00	-	25,66,907.00	15,01,144.00	44,099.72	-	15,45,243.72
I.T. Infrastructure	2,39,42,403.94	-	-	2,39,42,403.94	1,92,79,558.32	4,66,284.41	-	1,97,45,842.73
Office Equipment	97,99,813.00	26,38,126.00	-	1,24,37,939.00	37,48,003.76	6,21,274.68	-	43,69,278.44
Tool & Equipments	13,19,592.00	-	-	13,19,592.00	6,46,887.02	57,179.92	-	7,04,066.94
Vehicles	10,45,000.00	-	-	10,45,000.00	9,75,507.49	5,906.86	-	9,81,414.35



	15,25,25,36,593.32	60,07,45,136.00	-	1,72,43,42,571.78	31,88,56,684.01	-	2,04,31,99,255.79	13,81,00,82,473.53	13,52,81,94,020.03
Total	15,25,25,36,593.32	60,07,45,136.00	-	1,72,43,42,571.78	31,88,56,684.01	-	2,04,31,99,255.79	13,81,00,82,473.53	13,52,81,94,020.03
CWIP	12,07,61,82,190.62	6,83,60,38,380.00	1,71,14,60,679.00	1,21,75,98,464.11	-	-	1,21,75,98,464.11	15,98,31,61,427.51	10,85,85,83,726.51
Grand Total	27,32,87,18,783.94	7,43,67,83,516.00	1,71,14,60,679.00	2,94,19,41,035.89	31,88,56,684.01	-	3,26,07,97,719.90	29,79,32,43,901.04	24,38,67,77,746.54

MAINT

Name of Assets	Gross Block			Accumulated Depreciation			Net Block		
	Opening Balance as on 01.04.2014	Addition during the year	Deletion during the year	Opening Balance as on 01.04.2014	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2015	As on 31.03.2015	As on 31.03.2014
Land	76,05,22,311.00	-	-	-	-	-	-	76,05,22,311.00	76,05,22,311.00
Building & Civil Structure	37,75,22,29,463.79	1,04,82,78,560.00	-	6,41,26,34,916.07	63,89,03,634.86	-	7,05,15,38,550.93	31,74,89,69,472.86	31,33,95,94,547.72
Plant & Machinery	1,69,12,42,856.92	22,37,81,470.00	-	42,23,76,329.57	4,77,87,926.36	-	47,01,64,255.93	1,44,48,60,070.99	1,26,88,66,527.35
Electricals Installations	99,60,50,389.67	3,42,97,294.00	-	1,03,03,47,683.67	2,46,83,758.17	-	79,16,49,779.78	23,86,97,903.90	22,90,84,368.07
Furniture & Fixtures	2,65,29,041.08	84,75,920.00	-	3,00,04,961.08	19,55,062.94	-	1,24,25,131.09	2,25,79,829.99	1,60,58,972.91
I.T. Infrastructure	19,44,53,553.62	1,62,436.00	-	19,46,15,989.62	1,67,33,168.63	-	4,39,22,717.63	15,06,93,271.99	16,72,64,004.61
Office Equipment	3,34,24,515.00	67,68,881.00	-	4,01,93,396.00	18,02,498.95	-	1,40,85,758.48	2,61,07,637.52	2,11,41,255.47
Tool & Equipments	16,55,67,521.00	-	-	16,55,67,521.00	78,42,413.13	-	8,11,46,250.30	8,44,21,270.70	9,22,63,683.83
Vehicles	17,58,15,036.00	80,060.00	-	17,58,95,096.00	16,31,92,487.86	-	16,42,65,971.55	1,16,29,124.45	1,26,22,548.14
Total	41,79,58,34,688.08	1,32,18,44,621.00	-	43,11,76,79,309.08	74,07,81,946.73	-	8,62,91,98,415.69	34,48,84,80,893.40	33,90,74,18,219.12
CWIP	-2,62,67,76,642.49	3,40,57,73,377.00	2,85,18,29,778.00	1,89,76,57,294.69	-	-	1,89,76,57,294.69	-3,07,04,90,338.18	-4,52,44,33,937.18
Grand Total	39,16,90,58,045.59	4,72,76,17,998.00	2,85,18,29,778.00	41,04,48,46,265.59	74,07,81,946.73	-	10,52,68,55,710.38	30,51,79,90,555.21	29,38,29,84,281.94

SB

Name of Assets	Gross Block			Accumulated Depreciation			Net Block		
	Opening Balance as on 01.04.2014	Addition during the year	Deletion during the year	Opening Balance as on 01.04.2014	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2015	As on 31.03.2015	As on 31.03.2014
Land	5,20,37,21,766.00	-	-	-	-	-	-	5,20,37,21,766.00	5,20,37,21,766.00
Building & Civil Structure	3,73,36,98,991.30	37,91,52,077.00	-	73,75,90,002.69	6,50,25,095.47	-	80,26,15,098.16	3,31,02,35,970.14	2,99,61,08,988.61
Plant & Machinery	5,32,41,97,991.09	24,15,93,039.00	-	90,08,61,363.95	16,25,28,856.96	-	1,06,33,90,220.92	4,50,24,00,809.17	4,42,33,36,627.13
Electricals Installations	93,82,77,124.83	36,93,864.00	-	94,19,70,988.83	1,50,369.34	-	93,84,27,494.34	35,43,494.48	-
Furniture & Fixtures	62,64,041.00	11,80,875.00	-	74,44,916.00	3,42,642.67	-	39,57,395.75	34,87,520.25	26,49,287.92
I.T. Infrastructure	2,21,37,444.28	7,75,226.00	-	2,21,37,444.28	1,44,29,120.66	-	1,51,99,953.02	69,37,491.26	77,08,323.62
Office Equipment	2,07,65,850.34	-	-	59,10,893.61	11,51,776.23	-	70,62,669.84	1,44,78,406.50	1,48,54,956.73
Tool & Equipments	3,60,37,679.00	-	-	3,60,37,679.00	12,00,989.74	-	2,31,09,377.71	1,29,28,301.29	1,41,29,291.03
Vehicles	2,13,16,620.00	-	-	1,88,87,666.65	2,06,461.04	-	1,90,94,127.68	22,22,492.32	24,28,953.36
Total	15,30,64,17,507.84	62,63,95,081.00	-	15,93,28,12,588.84	23,13,77,023.81	-	2,87,28,56,337.41	13,05,99,56,251.43	12,66,49,38,194.41
CWIP	6,33,53,54,719.09	2,31,10,38,161.00	1,68,55,52,948.00	1,80,24,56,524.84	-	-	1,80,24,56,524.84	5,15,83,83,407.25	4,53,28,98,194.25
Grand Total	21,64,17,72,226.93	2,93,74,33,242.00	1,68,55,52,948.00	22,89,36,52,520.93	4,44,39,35,838.44	-	4,67,53,12,862.25	18,21,83,39,658.68	17,19,78,36,388.66

WB

Name of Assets	Gross Block			Accumulated Depreciation			Net Block		
	Opening Balance as on 01.04.2014	Addition during the year	Deletion during the year	Opening Balance as on 01.04.2014	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2015	As on 31.03.2015	As on 31.03.2014
Land	1,32,87,70,285.00	-	-	-	-	-	-	1,32,87,70,285.00	1,32,87,70,285.00
Building & Civil Structure	8,77,65,01,877.91	3,79,49,981.00	-	1,47,70,67,469.63	14,65,41,733.51	-	1,62,36,09,203.14	7,19,08,42,655.77	7,29,94,34,408.28
Plant & Machinery	3,07,18,07,476.91	14,18,21,226.00	-	57,67,17,646.79	9,08,22,343.08	-	66,75,39,989.88	2,54,60,88,713.03	2,49,50,89,810.11
Electricals Installations	53,54,60,181.26	5,72,995.00	-	44,38,09,993.05	91,93,623.35	-	45,30,03,616.41	8,30,29,559.85	9,16,50,188.21
Furniture & Fixtures	41,63,344.00	13,50,788.00	-	55,14,132.00	1,65,624.45	-	27,85,289.57	27,28,842.43	1,54,167.88
I.T. Infrastructure	1,13,74,568.00	-	-	1,13,74,568.00	4,22,772.29	-	75,69,617.39	38,04,950.61	40,57,322.96
Office Equipment	74,80,698.85	19,324.00	-	14,11,072.78	4,56,272.85	-	18,67,345.63	56,32,677.21	60,69,656.07
Tool & Equipments	8,99,43,763.00	-	-	4,39,61,868.00	39,08,461.08	-	4,78,70,329.07	4,20,73,433.93	4,69,81,898.00
Vehicles	5,99,54,162.00	-	-	3,86,69,358.70	17,92,208.28	-	4,06,61,566.98	1,92,92,595.02	2,10,84,803.80



Name of Assets	Gross Block				Accumulated Depreciation				Net Block	
	Opening Balance as on 01.04.2014	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2015	Opening Balance as on 01.04.2014	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2015	As on 31.03.2015	As on 31.03.2014
Total	13,88,54,56,356.93	18,17,14,314.00	-	14,06,71,70,670.93	2,59,16,03,919.17	25,33,03,038.90	-	2,84,49,06,958.07	11,22,22,63,712.86	11,29,38,52,437.76
CWIP	7,25,07,16,567.01	1,25,61,24,240.00	78,58,94,164.00	7,72,09,46,643.01	3,06,08,99,891.82	-	-	3,06,08,99,891.82	4,66,00,46,751.19	4,18,98,16,675.19
Grand Total	21,13,61,72,923.94	1,43,78,38,554.00	78,58,94,164.00	21,78,81,17,313.94	5,65,25,03,810.99	25,33,03,038.90	-	5,90,58,06,849.89	15,88,23,10,464.05	15,48,36,69,112.95
WC										
Land	2,35,44,69,093.56	-	-	2,35,44,69,093.56	-	-	-	-	2,35,44,69,093.56	2,35,44,69,093.56
Building & Civil Structure	16,65,52,14,852.68	65,42,24,871.26	-	17,30,94,39,723.94	1,44,75,09,037.06	30,97,66,609.14	-	1,75,72,75,646.20	15,55,21,64,077.74	15,20,77,05,815.61
Plant & Machinery	5,09,93,25,983.23	41,50,99,939.32	-	5,51,44,25,902.55	73,96,32,399.24	15,73,42,614.42	-	89,69,25,013.65	4,61,74,50,888.90	4,35,96,95,564.00
Electricals Installations	6,65,81,815.00	-	-	6,65,81,815.00	4,74,35,346.40	19,14,646.86	-	4,93,49,993.26	1,72,31,821.74	1,91,46,468.60
Furniture & Fixtures	3,28,388.00	3,23,897.90	-	6,52,285.00	2,79,384.92	7,599.45	-	2,86,984.37	3,65,300.63	49,003.08
I.T. Infrastructure	89,73,076.00	-	-	89,73,076.00	52,50,295.05	3,72,278.10	-	56,22,573.14	33,50,502.86	37,22,780.95
Office Equipment	14,62,222.00	6,10,454.67	-	20,72,676.67	5,71,651.02	80,870.32	-	6,52,521.33	14,20,155.33	8,90,570.98
Tool & Equipments	4,09,410.00	-	-	4,09,410.00	3,27,485.22	6,963.61	-	3,34,448.83	74,961.17	81,974.78
Vehicles	8,62,207.00	-	-	8,62,207.00	8,04,825.79	4,877.40	-	8,09,703.19	52,503.81	57,381.22
Total	24,18,76,27,027.47	1,07,02,59,162.25	-	25,25,78,86,189.72	2,24,18,10,424.68	46,94,96,459.29	-	2,71,13,06,883.97	22,54,65,79,305.75	21,94,58,16,602.79
CWIP	14,92,90,14,295.32	3,49,27,97,535.00	2,54,26,06,572.24	15,87,92,05,258.08	1,67,12,98,279.83	-	-	1,67,12,98,279.83	14,20,79,06,978.25	13,25,77,16,015.49
Grand Total	39,11,66,41,322.79	4,56,30,56,697.25	2,54,26,06,572.24	41,13,70,91,447.80	3,91,31,08,704.51	46,94,96,459.29	-	4,38,26,05,163.80	36,75,44,86,284.00	35,20,35,32,618.28



**Significant Accounting Policies and Notes on Accounts
For the year ended on 31st March 2015**

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 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.
- v) A & S cost and Finance cost capitalized for F.Y. 2013-14 & 2014-2015, has been charged against CWIP of the current year, as the above adjustment was omitted erroneously in financial statement of last year.

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 31st March 2015 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 accounted 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 accounted 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 year end are accounted 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 accounted 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 accounted 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

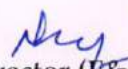
Due to large number of cases relating to employees and others are pending in the court and under arbitration against the Board, and due to inadequate support from the record maintained, the relevant information are not ascertainable at this stage. Suitable instructions are issued to the divisions to 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:

Place: New Delhi


Director (F&A)
Delhi Jal Board

