**DELHI JAL BOARD : GOVT. OF N.C.T OF DELHI**
**OFFICE OF DY. DIRECTOR (FINANCE & ACCOUNTS)-I**
**JHANDEWALAN, KAROL BAGH, NEW DELHI - 110005**

No. DJB/B&A/MLALAD (2021-22)/2021/ 883 Dated: 18.11.2021

**Subject: - Regarding Uploading of information relating to Un-Audited Balance Sheet (2015-16, 2016-17 & 2017-18) of Delhi Jal Board on the DJB website.**

Audited Balance Sheet up to 2014-15 has already been uploaded on DJB's website.

Un-Audited Balance sheet for the year 2015-16, 2016-17 & 2017-18 has been approved by the Board vide Resolution No. 1157, 1158 & 1159 respectively on dated 26.10.2021 and same has been sent to A.G.C.R vide letter No. DJB/AO(B&A)/2021/839 to 845 dated 08.11.21.

'x' In view of the above, you are requested to upload information relating to ***Un-Audited Balance Sheet (2015-16, 2016-17 & 2017-18)*** of Delhi Jal Board on the DJB website at their end under intimation to this office after compliance the same please.

Encl : As above.

18/11/2021
**(R.N. Sharma)**
**Dy. Dir. (F&A)-I**

**EE(EDP)**

**Copy for information to :-**

1. Director (F&A)
2. Consultant (Finance)

18/11/2021
**Dy. Dir. (F&A)-I**

As desired by Dy. Dir (F&A)-I, at 'x' Pl upload on DJB website.

Addl. Chief Engineer (Project)-I
DP Cell, Delhi Jal Board, GNCTD
Dy. No. 2176 dt. 18-11-2021

AEE(EDP)
Prog-I (EDP)

18-11-2021
AEE(EDP)

S. T.M
18.XI.2021
EE(EDP)

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

STOP CORONA:
i. Wear Mask.
ii. Follow Physical Distancing.
iii. Maintain Hand Hygiene.

No. DJB/AO(B&A)/2021/ 8390 to 845 Date : 8th November, 2021

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

Sir,

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.

It is also pertinent to mention that the matter of finalization of Accounts of Delhi Jal Board is also sub judice vide in WP(C) No. 8848/2021 dated 23.08.2021.

The Financial Statement for the year 2015-16, 2016-17 & 2017-18 and draft Balance sheet for the financial year 2018-19, 2019-20 and 2020-21 along with significant Accounting Policies and Notes on Accounts duly approved by Board vide its Resolution No. 1157, 1158, 1159 & 1160 dated 26.10.2021, are enclosed herewith for certification as finalized by the Chartered Accountant's firm.

*Encls : As above.*

Yours sincerely,

08/11/2021
(BANSH RAJ)
Director (Finance & Accounts)

*Copy for kind information to :*

1. Principal Secretary (UD), Govt. of NCT of Delhi
   Delhi Secretariat, I.P. Estate, New Delhi.
2. Principal Secretary (Finance), 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 (AGM)-1, O/o the
   Principal Accountant General (Audit), Delhi
6. Chief Executive Officer, Delhi Jal Board

o/c

08/11/2021
Director (Finance & Accounts)

26/10/21 3. P.m

RESOLUTION NO. 1157
ITEM NO. ADMN.-539 Balance Sheet of Delhi Jal Board as on 31st March, 2016

The Board considered the proposal contained in letter No.DJB/Dir.(F&A)/AO(B&A)/2021/751 dated 18-10-2021 of Director (F&A) and resolved to approve the Balance Sheet for the Financial Year 2015-2016 for its onwards submission to CAG for Audit. The Board also resolved to take further action in anticipation of confirmation of the minutes.

RESOLUTION NO. 1158
ITEM NO. ADMN.-540 Balance Sheet of Delhi Jal Board as on 31st March, 2017

The Board considered the proposal contained in letter No.DJB/Dir.(F&A)/AO(B&A)/2021/752 dated 18-10-2021 of Director (F&A) and resolved to approve the Balance Sheet for the Financial Year 2016-2017 for its onwards submission to CAG for Audit. The Board also resolved to take further action in anticipation of confirmation of the minutes.

RESOLUTION NO. 1159
ITEM NO. ADMN.-541 Balance Sheet of Delhi Jal Board as on 31st March, 2018

The Board considered the proposal contained in letter No.DJB/Dir.(F&A)/AO(B&A)/2021/753 dated 18-10-2021 of Director (F&A) and resolved to approve the Balance Sheet for the Financial Year 2017-2018 for its onwards submission to CAG for Audit. The Board also resolved to take further action in anticipation of confirmation of the minutes.

RESOLUTION NO. 1160
ITEM NO. ADMN.-542 Draft Balance Sheets of Delhi Jal Board for the Financial Year 2018-2019, 2019-2020 & 2020-2021

The Board considered the proposal contained in letter No.DJB/Dir.(F&A)/AO(B&A)/2021/754 dated 18-10-2021 of Director (F&A) and resolved to approve the draft Balance Sheets for the Financial Years 2018-2019, 2019-20 & 2020-21 for its onwards submission to CAG for Audit. The Board also resolved to take further action in anticipation of confirmation of the minutes.

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)/2021/ 751
Dated : 18.10.2021

Item No. Admn.-539
Dated : 26/10/2021

| | | |
|---|---|---|
| 1. | Name of the Subject | **Balance sheet of Delhi Jal Board as on 31st March, 2016** |
| 2. | Approval | Board is the Competent Authority |
| 3. | Name of the Wing | **Finance** |
| 4. | Brief History of the case | 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 2014-15 have been audited and shall 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. |
| 5. | Present Status | 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 2015-16 are placed before the Board for approval before these are sent to CAG for audit. The Balance sheet for 2016-17 is under finalization and observation to be made by CAG in the balance sheet for the |

| | | |
|---|---|---|
| | | year 2015-16 will be incorporated in the balance sheet for the year 2016-17. Balance sheet for the year 2016-17 onwards will be prepared only after taking into consideration the closing balance of previous years. |
| 6. | Detailed Proposal of the subject | DJB's Financial Statements for the F.Y. 2015-16 prepared along with Accounting Policies and notes on Accounts as annexure 'A' is placed before the board for approval. |
| 7. | Recommendations | The Board is requested to approve the Balance sheet for the year 2015-16, for its onwards submission to CAG for Audit. |

(BANSH RAJ)
DIRECTOR (FINANCE & ACCOUNTS)

SECRETARY, DJB

Delhi Jal Board

Income & Expenditure Account for the year ended March 31, 2016

| PARTICULARS | Note No | Current Year 2015-16 Rs. | Previous Year 2014-15 Rs. |
|---|---|---|---|
| INCOME | | | |
| Incomes form Sales/Services | 12 | 20,016,921,200 | 14,875,427,587 |
| Grants/ Subsides | 13 | 107,307,692 | 1,339,879,000 |
| Fees/ Subscription | 14 | 5,096,958 | - |
| Income from Investments | 15 | - | - |
| Income from Royalty, Publication etc | 16 | - | - |
| Interest earned | 17 | 686,450,575 | 305,209,096 |
| Other Income | 18 | 7,531,121,732 | 1,698,781,238 |
| Increase/(decrease) in stock of finished goods and works-in Progress | 19 | - | - |
| TOTAL (A) | | 28,346,898,156 | 18,219,296,921 |
| EXPENDITURE | | | |
| Establishment Expenses | 20 | 10,340,284,144 | 9,493,256,281 |
| Other Administrative Expenses etc | 21 | 15,511,945,826 | 14,892,500,489 |
| Expenditure on Grants, Subsidies etc | 22 | - | - |
| Interest | 23 | 28,932,700,267 | 27,615,600,000 |
| Depreciation | | 4,645,309,637 | 7,733,671,442 |
| TOTAL (B) | | 59,430,239,874 | 59,735,028,211 |
| Balance being excess of Income over expenditure(A-B) | | -31,083,341,718 | -41,515,731,290 |
| Transfer to Special Reserve (specify each) | | - | - |
| Transfer to/ from General Reserve | | - | - |
| **Balance being Surplus/(Deficit) carried to Corpus/Capital Fund** | | **-31,083,341,718** | **-41,515,731,290** |
| Significant Accounting Policies | 24 | | |
| Contingent Liabilities and Notes on Accounts | 25 | | |

V.K.Gupta
Member (Drainage)

B.Alice Vaz
Member (Finance)

V.K.Gupta
Member (Water Supply)

J.P .Agarwal
Member (Admin)

Bansh Raj
Director (F&A)

Date:
Place: New Delhi

# Delhi Jal Board
## Balance sheet as at March 31, 2016

| | Note No. | Current Year as at March 31, 2016 Rs. | Previous Year as at March 31, 2015 Rs. |
|---|---|---|---|
| **Corpus/Capital Funds and Liabilities** | | | |
| Corpus/ Capital Fund | 1 | -303,653,931,972 | -272,570,590,255 |
| Reserves and Surplus | 2 | 23,355,674,164 | 8,509,603,088 |
| Earmarked/Endowment Funds | 3 | -1,171,899,745 | 6,975,493,399 |
| Secured Loans and Borrowings | 4 | - | - |
| Unsecured Loans and Borrowings | 5 | 263,234,387,353 | 254,665,887,353 |
| Deferred Credit Liabilities | 6 | - | - |
| Current Liabilities and Provisions | 7 | 172,694,942,676 | 141,786,457,074 |
| **Total** | | **154,459,172,476** | **139,366,850,658** |
| **Assets** | | | |
| Fixed Assets (including CWIP) | 8 | 123,154,374,379 | 114,613,385,195 |
| Investments-From Earmarked/Endowment Funds | 9 | - | - |
| Investment-Others | 10 | - | - |
| Current Assets, Loan, Advances etc | 11 | 31,304,798,096 | 24,753,465,463 |
| Miscellaneous Expenditure (to the extent not written off or adjusted) | | - | - |
| **Total** | | **154,459,172,476** | **139,366,850,658** |
| Significant Accounting Policies | 24 | | |
| Contingent Liabilities and Notes on Accounts | 25 | | |

V.K.Gupta
**Member (Drainage)**

R.Alice.Vaz
**Member (Finance)**

V.K.Gupta
**Member (Water Supply)**

J.P .Agarwal
**Member (Admin)**

Bansh Raj
**Director (F&A)**

Date:
Place: New Delhi

**S K Patodia & Associates**
**CHARTERED ACCOUNTANTS**

Director (F & A)
Delhi Jal Board
Dairy No. 1935
Dated. 18.08.21

Consultant (Fin.)
Delhi Jal Board
Diary No. 886
Date 18-08-21

Dated:-18th August, 2021

To,
The Director (F&A)
Delhi Jal Board,
Varunalaya Phase-II
Jhandewalan
Delhi

DY. DIR. (F&A)-IV
Dairy No. 355
Date 19/8/21
DELHI JAL BOARD

Sub:- Annual Accounts( Balance Sheet) for the Financial Year 2015-16 .

Sir,

With regard to above reference, we are pleased to inform that we are submitting the Annual Accounts of Delhi Jal Board for the Financial Year 2015-16.

The Annual Accounts has been prepared after incorporating the relevant observations of CAG report for the year 2013-14 & 2014-15.

During the preparation of accounts, we have totally relied upon the data and information furnished by the Delhi Jal Board. Our reports contain the financial statement only and prepared as per the scope of work submitted earlier.

Thanks & regards,

For S K Patodia & Associates
(Chartered Accountants)

CA Piyush Agarwal
(Authorized Signatory)

S.K. PATODIA & ASSOCIATES CA New Delhi Chartered Accountants

DJB OFFICE OF THE
Dairy No. 1958
Date 23-08-2021
AO (F&A) Jhandewalan

## RECEIPT AND PAYMENT FOR THE YEAR 2015-16

| Particular | Amount (2015-16) | Amount (Total) |
|---|---|---|
| **Opening Balances:** | | |
| Bank Balance | 6,03,64,51,854.00 | |
| Cash-in-Hand | 18,25,93,334.00 | 6,21,90,45,188.00 |
| **RECEIPTS:** | | |
| Loan Funds | 8,58,85,00,000.00 | |
| Grants from Govt | 8,67,14,17,856.00 | |
| Current Assets | 11,56,92,21,450.27 | |
| Sale of Water | 9,46,33,948.00 | |
| Other Operating Income | 78,70,20,068.00 | |
| Sewerage Charges | 98,66,325.00 | |
| Miscellaneous Income | 7,78,78,53,206.06 | |
| Fixed Assets | 11,58,431.00 | |
| Investments | 48,30,00,000.00 | |
| Net Receipt | | 37,97,26,71,284.33 |
| **PAYMENTS:** | | |
| Capital WIP | 7,29,78,319.00 | |
| Cost of Raw Water | 4,35,09,232.00 | |
| Establishment Expenses | 1,78,27,63,368.81 | |
| Other Admin. Expenses | 2,26,12,006.52 | |
| Loan Advances and Deposits | 32,49,79,716.00 | |
| Operation and Maintenance | 2,90,84,65,800.00 | |
| Current Liabilities | 26,87,37,75,586.50 | |
| Finance cost | 37,067.34 | |
| Miscellaneous Expense | 1,23,35,62,461.16 | |
| Net Payments | | 33,26,26,83,557.33 |
| **Closing Balances:** | | |
| Bank Balance | 10,81,72,45,266.00 | |
| Cash-in-Hand | 11,17,87,649.00 | 10,92,90,32,915.00 |

## Notes FORMING PART OF BALANCE SHEET AS AT March 31, 2016

| | | Current Year as at March 31, 2016 Rs. | Previous Year as at March 31, 2015 Rs. |
|---|---|---|---|
| NOTE 1 - CORPUS/CAPITAL FUND: | | | |
| Balance at at the beginning of the year | | -2,72,57,05,90,254 | - |
| Add: Contributions towards Corpus/Capital Fund | | | - |
| Add/(Deduct): Balance of net Income/(Expenditure) transferred form the Income and Expenditure Account | | -31,08,33,41,718 | -2,72,57,05,90,254 |
| Balance at at the end of the year | | -3,03,65,39,31,972 | -2,72,57,05,90,254 |
| NOTE 2 - Reserves and Surplus | | | |
| 1. Capital Reserve | | | |
| As per last Account | | 7,75,39,69,223 | - |
| Addition during the year | | 14,84,60,71,076 | 7,75,39,69,223 |
| Less: Deductions duting the year | | - | - |
| | SubTotal | 22,60,00,40,299 | 7,75,39,69,223 |
| 2. Revaluation Reserve : | | | |
| As per last Account | | - | - |
| Addition during the year | | - | - |
| Less: Deductians duting the year | | - | - |
| | SubTotal | - | - |
| 3. Special Reserves: | | | |
| As per last Account | | - | - |
| Addition during the year | | - | - |
| Less: Deductions duting the year | | - | - |
| | SubTotal | - | - |
| 4. Development Charge Reserve : | | | |
| As per last Account | | 75,56,33,865 | 75,56,33,865 |
| Addition during the year | | - | - |
| Less: Deductions duting the year | | - | - |
| | subTotal | 75,56,33,865 | 75,56,33,865 |
| Total | | 23,35,56,74,164 | 8,50,96,03,088 |

| | | Current Year as at March 31, 2016 Rs. | Previous Year as at March 31, 2015 Rs. |
|---|---|---|---|
| NOTE 3 - EARMARKED/ENDOWMENT FUNDS | | | |
| (a) Opening balance of the Funds | | 6,97,54,93,399 | 6,79,27,55,399 |
| (b) Additions to the funds | | | |
| 1 Donations/grants | | 8,67,14,17,864 | 6,58,00,00,000 |
| 2 Income from Investment made on account of funds | | - | - |
| 3 Other addition (specify nature) | | - | - |
| | Total a+b | 15,64,69,11,263 | 13,37,27,55,399 |
| (c) Utilisation/Expenditure towards objectives of funds | | | |
| 1 Capital Expenditure | | | |
| i Fixed Assets | | 14,63,89,22,000 | 5,05,73,83,000 |
| ii Others (Water Supply Unauthorised Colonies) | | 2,17,98,89,000 | 1,33,84,79,000 |
| Total | | 16,81,88,11,000 | 6,39,74,62,000 |
| 2 Revenue Expenditure | | | |
| i Salaries, Wages and Allowances etc | | - | - |
| ii Rent | | - | - |
| iii Other Administrative expenses | | - | - |
| | Total [ c] | 16,81,88,11,000 | 6,39,74,62,000 |
| Net Balance As At the year end (a+b-c) | | -1,17,18,99,745 | 6,97,54,93,399 |

(4)

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, 2016 Rs. | Previous Year as at March 31, 2015 Rs. |
|---|---|---|
| **Note 5- Unsecured Loans and Borrowings** | | |
| 1 Central Government | - | - |
| 2 State Government(Govt of NCT of Delhi) | 2,12,53,36,87,353 | 2,03,96,51,87,353 |
| 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 | - | - |
| Note: Amount due within one year | 2,63,23,43,87,353 | 2,54,66,58,87,353 |

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, 2016 Rs. | Previous Year as at March 31, 2015 Rs. |
|---|---|---|
| **NOTE 7-Current Liabilities and Provisions** | | |
| **A. Current liabilities** | | |
| 1 Contractors Payable | - | - |
| 2 Creditors | 27,02,20,209 | 27,61,20,209 |
| i Fixed Assets | - | - |
| ii Materials Supplied | - | - |
| iii Purchases | 716 | 716 |
| iv Other supplies | - | - |
| v Power | - | - |
| vi Property Tax | 1,23,22,364 | 1,23,22,364 |
| vii New Water | 25,03,51,000 | 25,03,51,000 |
| 3 Amount Payable to Staff | 4,22,30,005 | 4,22,30,005 |
| 4 Statutory liabilities: | 81,92,725 | 2,82,48,827 |
| i Overdue | - | - |
| ii Others (Duties and Taxes) | - | - |
| 5 Deductions from Employees | 36,24,82,104 | 31,04,51,381 |
| 6 Deposits from Contractors | 3,94,31,744 | 3,47,58,254 |
| 7 EMD | - | - |
| | 39,91,92,129 | 35,91,76,241 |

| | | | | |
|---|---|---|---|---|
| | ii Amount withheld from contractors | | 3,07,08,45,845 | 2,49,86,76,134 |
| | iii Securities Deposits | | 1,49,28,15,171 | 1,47,02,35,039 |
| 7 | Deposits from Customers | | 5,98,08,531 | 5,98,34,744 |
| 8 | Interest accrued but not paid on: | | 1,62,67,42,08,446 | 1,32,93,70,07,246 |
| | i Secured Loans / Borrowings | | - | - |
| | ii Unsecured Loans & Borrowings | | - | - |
| 9 | Deposits From Other Departments | | 3,09,35,57,415 | 2,59,61,24,196 |
| 11 | Miscellaneous Deposits | | 1,80,885 | 1,80,885 |
| 12 | RR Charges payable | | 30,49,52,904 | 26,40,36,185 |
| 13 | i Inter Unit Accounts | | - | - |
| | ii Opening Balance(Balancing Figure Cr.) | | - | - |
| 14 | Amount payable to Other Parties | | 72,15,839 | 72,15,839 |
| 15 | Other Current Liabilities | | - | - |
| 17 | Other Liabilities | | 1,03,333 | 1,03,333 |
| | | Total (A) | 1,72,08,81,21,359 | 1,41,14,70,73,295 |
| B.Provisions | | | | |
| 1 | Provision for Accumulated Depreciation | | - | - |
| 2 | Provision for Employee Related Funds / Benefits | | - | - |
| | i Ex-Gratia Payable | | 6,90,00,000 | 8,04,50,000 |
| | ii Superannuation/ Pension | | - | - |
| | iii Accumulated Leave Encashment | | - | - |
| | iv Salary | | - | - |
| 3 | Trade Warranties/Claims | | - | - |
| 4 | Provision for Expenses Payable | | 13,50,31,397 | 12,27,40,779 |
| 5 | Amount Payable to NPS Cell | | 7,31,00,000 | 10,50,00,000 |
| 6 | Payment to Consultant Payable | | 24,00,000 | 29,00,000 |
| 7 | Property Tax Payable | | 8,59,00,000 | 9,04,00,000 |
| 8 | Provision for Power | | 24,13,92,000 | 23,78,93,000 |
| 9 | Wages to M Roll Staff | | - | - |
| | Others (Specify) | | - | - |
| | | Total (B) | 60,68,23,397 | 63,93,83,779 |
| Total (A+B) | | | 1,72,69,49,42,676 | 1,41,78,64,57,074 |

| | Current Year as at March 31, 2016 Rs. | Previous Year as at March 31, 2015 Rs. |
|---|---|---|
| NOTE 9 - Investment | | |
| Investments From Earmarked / Endowment Funds | | |
| 1 In Government Securities | - | - |
| 2 Other approved Securities | - | - |
| 3 Shares | - | - |
| 4 Debentures and Bond | - | - |
| 5 Subsidaries and Joint Ventures | - | - |
| 6 PF Investment | - | - |
| 7 Others ( to be specified) | - | - |
| Total | - | - |

| | Current Year as at March 31, 2016 Rs. | Previous Year as at March 31, 2015 Rs. |
|---|---|---|
| NOTE 10 - Investment- Others | | |
| 1 In Government Securities | - | - |
| 2 Other approved Securities | - | - |
| 3 Shares | - | - |
| 4 Debentures and Bond | - | - |
| 5 Subsidaries and Joint Ventures | - | - |
| 6 Others ( to be specified) | - | - |
| Total | - | - |

NOTE 11 - Current Assets, Loans Advances etc

A. CURRENT ASSETS

| | | | | |
|---|---|---|---|---|
| 1 | Inventories | | | |
| | i Chemicals | | - | - |
| | ii Stores and Spares | | 12,96,19,190 | 12,91,92,527 |
| | iii Other Inventory | | - | - |
| | | Total (1) | 12,96,19,190 | 12,91,92,527 |
| 2 | Sundry Debtors | | | |
| | i NDMC | | 81,45,05,875 | 51,26,67,018 |
| | ii DCB | | 78,01,69,533 | 58,42,38,923 |
| | iii Bulk water | | 93,66,46,063 | 39,65,61,744 |
| | iv Retail water | | 15,70,39,70,870 | 15,27,88,40,309 |
| | v Debtors for Development Charges | | - | - |
| | SubTotal | | 18,23,53,92,441 | 16,77,23,08,995 |
| | Less: Provision for Bad & Doubtful Debts | | 40,13,68,424 | 29,75,00,000 |
| | Less: Unadjusted Debtors | | - | - |
| | SubTotal | | 40,13,68,424 | 29,75,00,000 |
| | | Total(2) | 17,83,40,04,017 | 16,47,48,08,595 |
| 3 | Cash and Bank Balances | | | |
| | i Cash in Hand | | 11,17,87,649 | 18,25,93,334 |
| | ii Cheque in Transit | | -68,37,25,577 | -61,41,96,215 |
| | iii Schedule Bank | | | - |
| | # In Term Deposit Accounts | | 1,08,51,44,040 | 1,56,81,44,040 |
| | # In Current Accounts | | 9,24,19,85,820 | 3,00,85,78,550 |
| | # In Savings Accounts | | - | - |
| | iv Non Schedule bank | | - | - |
| | | Total | 9,75,51,91,932 | 5,02,51,19,709 |
| | Bank Adjustment General Account | | 1,17,38,40,083 | 1,18,39,25,480 |
| | | Total (3) | 10,91,90,32,015 | 6,21,90,45,188 |
| 4 | Loans, Advances & Deposits | | | |
| | i Advances to Employee | | 12,18,53,575 | 9,37,29,297 |
| | ii Loans to Employee | | -8,13,509 | -28,579 |
| | iii Advances to Contractors/Suppliers | | 69,00,35,014 | 57,17,04,080 |
| | iv Advance to Firms for supply of stores | | 7,28,90,776 | 7,28,50,776 |
| | v Other Advances | | 1,21,25,300 | 17,34,494 |
| | vi Advance to Govt. & Other Parties | | 8,66,80,406 | 8,66,80,406 |
| | vii Deposits with Govertment | | 6,46,856 | 6,52,598 |
| | viii Deposits with Others | | - | - |
| 5 | Deposits Work in Progress | | 1,16,15,69,912 | 1,08,44,85,420 |
| 6 | Interst accrued on Investments | | 5,24,90,788 | 5,24,90,788 |
| 7 | Other Current Assets | | 19,46,83,058 | 19,46,83,058 |
| | | Total (4to7) | 2,41,21,41,975 | 2,13,90,02,337 |
| | Total | | 31,30,47,98,086 | 24,75,34,65,463 |

Rajesh Agarwal

(7)

Delhi Jal Board

Notes to Income and Expenditure Account

| Particulars | | | For the year ended March 31, 2016 (Rs) | For the year ended March 31, 2015 (Rs) |
|---|---|---|---|---|
| **INCOME** | | | | |
| **Note- 12 Income From Sales/Services** | | | | |
| 1 | Sale of Water | | 63,03,24,952.12 | 59,41,81,580.65 |
| i | NDMC | | 18,05,08,020.98 | 16,26,07,695.22 |
| ii | DCB | | 27,47,402.00 | 8,33,53,356.00 |
| iii | Bulk | | 17,91,56,74,798.00 | 13,56,75,29,922.00 |
| iv | Retail (by meter reading) | | 27,26,460.00 | 23,700.00 |
| v | Sale by Tankers | | 5,50,42,909.00 | 5,05,98,864.00 |
| vi | Other- Sale of Water bottle) | Sub Total | 18,78,79,22,542.08 | 14,38,84,95,118.07 |
| 2 | Sewerage Charge | | 94,15,72,994.03 | 35,44,15,808.96 |
| i | NDMC | | 21,99,41,579.52 | 9,89,59,103.68 |
| ii | DCB | | 66,74,84,084.00 | 3,55,09,118.00 |
| iii | Other Sewerage Charges - Scavenging Tax | Sub Total | 1,12,89,98,657.55 | 48,89,23,830.64 |
| | | | - | 8,638.00 |
| 3 | Sale of Sludge/Others | Total | 20,01,69,21,199.63 | 14,87,54,37,586.71 |
| **Note - 13 Grants** | | | | |
| 1 | Central Government | | 10,73,07,691.70 | 1,83,98,79,000.00 |
| 2 | State Government(Govt of NCT of Delhi) | | - | - |
| 3 | Government Agencies | | - | - |
| 4 | Institutions/Welfare Bodies | | - | - |
| 5 | International Organisations | | - | - |
| 6 | Others/ Infra FUND | Total | 10,73,07,691.70 | 1,83,98,79,000.00 |
| **Note - 14 Fees & Subscriptions** | | | 50,96,958.00 | |
| 1 | Income from Fees | | - | - |
| 2 | Tender Fees | | - | - |
| 3 | Lisence / Plumbing Fees | | - | - |
| 4 | Fee from consumers | | - | - |
| 5 | Seminar / Program Fees | | - | - |
| 6 | Subscriptions and others | Total | 50,96,958.00 | - |
| **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, 2016 (Rs) | For the year ended March 31, 2015 (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 | 60,62,08,049.00 | 17,66,07,000.00 |
| i | In Term Deposit Accounts | | |
| ii | In Current Accounts | | |

(8)

| | | | | |
|---|---|---|---|---|
| iii | Other Bank Accounts | | 1,44,71,840.42 | 1,84,38,286.05 |
| 2 | Interest on loan to employees | | 2,29,343.00 | 4,04,654.00 |
| 3 | Other Interest Income | | 2,000.00 | 4,06,594.00 |
| 4 | Interest on Advance to Contractors | | 6,55,38,343.00 | 10,93,51,562.00 |
| 5 | Interest on Investment | | - | - |
| | | Total | 68,64,50,575.42 | 30,52,03,096.05 |

exempt from paying income tax on it's income.

**Note - 18 Other Income**

| | | | | |
|---|---|---|---|---|
| 1 | Income from Penalty & Fines | | 16,81,12,039.00 | 3,25,00,681.00 |
| 2 | Rent on Water Meters | | 11,74,70,255.00 | 9,14,32,648.00 |
| 3 | Sale of Scrap and Material | | 3,23,99,302.14 | 51,16,925.00 |
| 4 | Income From Rent | | 2,61,56,331.00 | 8,17,98,132.00 |
| 5 | Percentage on Deposit Works | | - | - |
| 6 | Dividend Income | | - | - |
| 7 | Provisions Written Back | | - | - |
| 8 | Other Income | | 6,42,13,85,799.50 | 22,47,49,511.48 |
| 9 | Medical Subscription | | 4,89,01,812.00 | 4,69,97,032.00 |
| 10 | Other Income (Capitalised Cost) | | - | - |
| 11 | Miscellaneous Receipts (Augmentation Charges) | | 71,66,96,193.00 | 1,21,61,83,308.00 |
| | | Total | 7,53,11,21,731.64 | 1,69,87,81,238.48 |

**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, 2016 (Rs) | For the year ended March 31, 2015 (Rs) |
|---|---|---|---|
| **EXPENDITURE** | | | |
| **Note - 20 Establishment Expenses** | | | |
| 1 | Salaries | 8,63,29,30,767.50 | 8,22,41,22,754.00 |
| 2 | Bonus | 2,29,421.00 | 91,614.00 |
| 3 | Contribution to Pension Funds | | |
| 3(i) | Pension Medical Expense | 87,72,904.00 | 74,98,189.00 |
| 3(ii) | Pension Expense | 1,72,59,38,948.31 | 1,41,43,66,295.00 |
| 4 | Gratuity | 46,03,72,679.00 | 36,87,30,684.00 |
| 5 | Leave Encashment | 24,56,40,031.00 | 22,59,31,016.00 |
| 6 | Ex Gratia | 1,27,43,913.00 | 7,59,62,395.00 |
| 7 | Staff Welfare | 71,91,369.00 | 12,10,724.00 |
| 8 | Staff Medical Expenses | 44,13,44,497.00 | 39,58,74,123.00 |
| 9 | Leave Travel Allowance | 1,91,10,068.00 | 3,21,28,321.00 |
| 10 | Staff Training Expenses | 16,48,062.00 | 6,20,268.00 |
| 11 | Stipend to Trainees | 1,40,204.00 | 4,61,065.00 |
| 12 | Salaries to Deputationist | 1,55,50,178.00 | 1,30,56,530.00 |
| 13 | Wages of Muster Roll Staff | 5,47,63,017.00 | 11,75,00,217.00 |
| 14 | Other Establishment Expenses | 7,94,12,640.00 | 7,98,91,488.00 |
| 15 | Plant Repairs | - | - |
| 16 | Other contractual staff | 21,30,19,306.00 | 18,98,88,960.00 |
| 17 | Oil and Soap to Staff | 2,80,38,372.00 | 2,43,71,806.00 |
| 18 | Employer's contribution to CPF | 5,32,96,102.00 | 12,37,24,459.50 |
| 19 | Uniform to Staff | 12,56,765.00 | 2,53,20,372.00 |
| 20 | Wages to Work-Charged Employees | - | - |
| | Less: Capitalised/Transferred | 1,71,11,16,000.00 | 1,82,75,95,000.00 |
| | Administrative and Supervision Costs | - | - |
| | Total | 10,34,02,84,143.81 | 8,49,32,56,280.50 |

**Note - 21 Other Administration Expenses**

1. Power & Fuel

| | | | | |
|---|---|---|---|---|
| 1 | Power | | 5,79,46,10,307.00 | 5,41,21,58,363.00 |
| 2 | Fuel consumed | | 1,28,96,091.00 | 1,58,56,921.00 |
| | | Sub-Total | 5,80,75,06,398.00 | 5,42,80,15,284.00 |
| 2. Repair and Maintenance-Water | | | | |
| 1 | Building and Road | | 36,01,91,699.00 | - |
| 2 | Tanks,Channels and Conduit | | 2,05,875.00 | 1,77,804.00 |
| 3 | Intake Pumps | | - | 9,86,100.00 |
| 4 | Maintenance of various Plants | | 65,16,51,131.00 | 58,86,84,545.00 |
| 5 | River Works | | - | 3,84,388.00 |
| 6 | Reservoirs and Mains | | 72,25,149.00 | 1,00,68,278.00 |
| 7 | RCC wells and Tube wells | | 3,53,850.00 | 9,10,318.00 |
| 8 | Booster Pumping Stations | | 1,04,76,383.00 | 1,41,13,433.00 |
| 9 | Workshop | | - | 20,03,54,319.00 |
| | | Sub-Total | 1,03,01,04,147.00 | 81,56,79,275.00 |

**Notes to Income and Expenditure Account**

| | Particulars | | For the year ended March 31, 2016 (Rs) | For the year ended March 31, 2015 (Rs) |
|---|---|---|---|---|
| 3. Repair and Maintenance-Sewerage | | | | |
| 1 | Building and Road | | 27,04,217.00 | 99,40,101.00 |
| 2 | Trunk Sewers | | - | 3,01,663.00 |
| 3 | Sewage Pumping Stations | | 29,61,29,074.00 | 33,60,45,013.00 |
| 4 | Disposal works | | 24,14,050.00 | 99,264.00 |
| 5 | Workshop | | 8,84,55,636.00 | 7,24,32,632.00 |
| 6 | Gas Supply Project | | - | - |
| 7 | Gas Booster Station | | - | - |
| 8 | Oxidation ponds | | - | 14,59,754.00 |
| | | Sub-Total | 38,97,02,977.00 | 42,02,78,427.00 |
| 4. Printing & Stationery | | | | |
| 1 | Stationery | | 41,31,489.00 | 30,83,564.00 |
| 2 | computer consumable | | 1,01,18,342.50 | 96,49,152.00 |
| | | Sub-Total | 1,42,49,831.50 | 1,27,32,716.00 |
| 5. Rent & Hire Charges | | | | |
| 1 | Rent | | 41,518.00 | 28,579.00 |
| 2 | Hire charges | | 28,50,732.00 | 34,05,525.00 |
| | | Sub-Total | 28,92,250.00 | 34,33,804.00 |
| 6. Rates & Taxes | | | | |
| 1 | Rates and Taxes | | - | - |
| 2 | Property Tax | | 9,66,52,278.00 | 10,45,00,000.00 |
| | | Sub-Total | 9,66,52,278.00 | 10,45,00,000.00 |
| 7. Repair and Maintenance - Distribution | | | | |
| 1 | Distribution | | - | - |
| 2 | Water | | - | 5,45,70,181.00 |
| 3 | Bottling Plant | | - | - |
| 4 | Building and Road (W rev Works) | | 6,21,30,280.00 | 1,59,79,018.00 |
| 5 | Sewerage | | - | - |
| 6 | Pumping Stations | | 2,89,95,445.00 | 2,07,28,167.00 |
| | | Sub-Total | 9,11,25,725.00 | 9,12,77,366.00 |

**Notes to Income and Expenditure Account**

| | Particulars | | For the year ended March 31, 2016 (Rs) | For the year ended March 31, 2015 (Rs) |
|---|---|---|---|---|
| 8. Other Administration Expenses | | | | |
| 1 | Raw Water charges | | 22,70,03,846.00 | 21,89,53,262.00 |
| 2 | Chemical consumed | | 24,38,72,266.00 | 19,96,85,904.00 |
| 3 | Stores and Spares consumed | | 3,51,04,006.00 | 3,44,02,189.00 |
| 4 | Cess to CPCB | | -3,44,21,557.00 | -1,80,22,018.00 |
| 5 | Other Inventory consumed | | - | - |
| 6 | GIA-Revenue works | | 2,13,06,07,968.00 | 1,27,84,91,089.00 |
| 7 | Electricity charges | | -2,40,30,806.00 | 23,38,51,109.00 |
| 8 | Repair and Maintenance | | 1,91,88,85,239.91 | 5,58,72,48,396.10 |

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| | | | | |
|---|---|---|---|---|
| 9 | Other Expenses(P) | | - | - |
| 10 | Others | | 6,62,78,394.00 | 5,01,78,693.14 |
| 11 | Advertisement | | 16,45,77,771.26 | 6,36,06,697.14 |
| 12 | Telephone, Telex and Fax | | 2,79,81,435.00 | 2,18,52,459.00 |
| 13 | Vehicle Running & Maintenance | | - | - |
| 14 | Fuel & Oil | | 1,11,06,483.00 | 1,35,02,960.00 |
| 15 | Vehicle Maintenance | | 33,90,785.00 | 61,35,642.00 |
| 16 | Vehicle Hire charges | | 1,43,10,001.00 | 1,36,72,853.00 |
| 17 | Insurance | | 3,01,071.00 | 6,34,744.00 |
| 18 | Travelling & Conveyance | | 52,64,535.00 | 58,77,339.00 |
| 19 | Legal & Professional | | 1,32,13,290.48 | 3,69,95,597.00 |
| 20 | Legal charges | | - | - |
| 21 | Arbitration charges | | 70,02,271.00 | 73,80,246.00 |
| 22 | Postage and Telegram | | 8,24,296.00 | 7,59,080.00 |
| 23 | Meetings & Seminars | | 12,39,801.00 | 7,61,748.00 |
| 24 | Payment to Auditors | | - | 2,63,350.00 |
| 25 | Books & Periodicals | | 5,82,367.00 | 5,04,912.00 |
| 26 | Payment to Consultants | | 1,80,96,854.94 | 1,65,59,936.94 |
| 27 | Payment to Board Members | | - | - |
| 28 | Donation and Contribution | | - | - |
| 29 | Horticulture Expenses | | 87,67,768.00 | 54,70,741.00 |
| 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 | | - | 2,45,00,000.00 |
| 35 | Provision for Bad Doubtful Debts | | 10,38,88,424.00 | - |
| 36 | Adjustment for Inventory | | - | - |
| 37 | UNIFORM TO STAFF | | - | - |
| 38 | Shortage/Excess Inventory | | - | - |
| 39 | Capacity Building | | 38,17,771.00 | 67,31,058.00 |
| 40 | Service Charge | | 2,05,65,846.00 | 50,05,774.00 |
| 41 | Electricity & Water Charges | | 14,52,18,536.00 | 50,000.00 |
| 42 | Rebate on Arrear to Consumers | | 1,20,55,38,816.00 | 19,76,00,000.00 |
| 43 | Rebate on LPSC to Consumers | | 1,13,67,13,739.00 | - |
| | | Sub-Total | 8,07,97,12,219.59 | 8,01,65,83,517.35 |
| | | Total | 15,51,19,45,826.09 | 14,80,25,00,489.35 |

SCHEDULE - 22 EXPENDITURE ON GRANTS, SUBSIDIES

| | | | | |
|---|---|---|---|---|
| | | | - | - |
| | | Total | - | - |

SCHEDULE - 23 INTEREST

| | | | | |
|---|---|---|---|---|
| 1 | Interest on Borrowings | | 29,73,71,01,200.00 | 28,58,44,11,200.00 |
| 2 | Other Finance Charges | | 37,067.34 | 1,46,800.00 |
| 3 | Repayment of loan | | - | - |
| 4 | Less: Finance Costs Capitalised | | 80,45,38,000.00 | 96,88,58,000.00 |
| | | Total | 28,93,27,00,267.34 | 27,61,56,00,000.00 |
| | Depreciation (Net Total at the year end - corresponding to schedule 8) | | 4,64,53,09,636.86 | 7,73,36,71,442.00 |
| | Total Expenditure- B | | 58,63,01,39,874.10 | 59,73,50,28,211.85 |

DELHI JAL BOARD

SECTORWISE BALANCE SHEET AS AT 31 MARCH, 2016

| PARTICULARS | Note No | Administration Current Year as at March 31, 2016 Rs. | Water Bulk Current Year as at March 31, 2016 Rs. | Water Construction Current Year as at March 31, 2016 Rs. | Sewage Bulk Current Year as at March 31, 2016 Rs. | Drainage Construction Current Year as at March 31, 2016 Rs. | Maintenance Current Year as at March 31, 2016 Rs. | Total Current Year as at March 31, 2016 Rs. |
|---|---|---|---|---|---|---|---|---|
| **Corpus/Capital Fund and Liabilities** | | | | | | | | |
| Capital Fund | 1 | -1,98,07,82,777 | -1,26,44,61,31,593 | 3,67,37,52,873 | -69,85,89,05,449 | 6,25,15,39,058 | -1,15,29,34,04,084 | -3,03,65,39,31,972 |
| Reserves and Surplus | 2 | 14,73,15,04,560 | 68,10,12,805 | 2,09,27,58,444 | 22,10,10,120 | 2,77,47,59,628 | 2,85,46,28,607 | 23,35,56,74,164 |
| Earmarked/Endowment Funds | 3 | 25,89,85,93,209 | -91,48,70,262 | -3,11,78,44,846 | -22,10,10,120 | -4,93,28,49,628 | -17,88,39,18,188 | -1,17,18,59,745 |
| Secured Loans and Borrowings | 4 | - | - | - | - | - | - | - |
| Unsecured Loans and Borrowings | 5 | 2,06,81,45,87,353 | 16,15,29,56,020 | - | 12,05,83,76,315 | 26,50,00,000 | 29,94,28,57,664 | 2,69,23,43,87,353 |
| Deferred Credit Liabilities | 6 | - | - | - | - | - | - | - |
| Current Liabilities and Provisions | 7 | -2,93,40,23,31,858 | 1,16,37,88,81,589 | 34,50,01,60,012 | 69,17,84,89,534 | 26,58,32,70,027 | 1,79,45,24,73,371 | 1,72,69,49,42,676 |
| TOTAL | | -7,93,84,29,423 | 3,85,18,58,560 | 37,15,28,26,482 | 11,37,85,60,400 | 30,94,17,19,085 | 79,07,26,37,370 | 1,54,45,91,72,476 |
| **Assets** | | | | | | | | |
| Fixed Assets (Net Block) including CWIP | 8 | -19,06,82,14,825 | 16,77,04,67,746 | 39,26,39,83,583 | 18,75,85,14,232 | 34,52,55,87,618 | 32,89,80,56,004 | 1,23,15,43,74,379 |
| Investment-From Earmarked/Endowment Funds | 9 | - | - | - | - | - | - | - |
| Investment-Others | 10 | - | - | - | - | - | - | - |
| Current Assets,Loan, Advances etc | 11 | 11,12,97,85,402 | -12,91,86,09,186 | -2,11,71,37,102 | -7,37,99,53,831 | -3,58,38,68,533 | 46,17,45,81,365 | 31,30,47,96,096 |
| Miscellaneous Expenditure ( to the extent not written off or adjusted) | | | | | | | | |
| TOTAL | | -7,93,84,29,423 | 3,85,18,58,560 | 37,15,28,26,482 | 11,37,85,60,400 | 30,94,17,19,085 | 79,07,26,37,370 | 1,54,45,91,72,476 |
| Significant Accounting Policies | 24 | | | | | | | |
| Contingent Liabilities and Notes on Accc | 25 | | | | | | | |

# Schedules to Balance Sheet

| Particulars | | Administration For the year ended 31-Mar-16 (Rs) | Water Bills For the year ended 31-Mar-16 (Rs) | Water Construction For the year ended 31-Mar-16 (Rs) | Sewage Bills For the year ended 31-Mar-16 (Rs) | Drainage Construction For the year ended 31-Mar-16 (Rs) | Maintenance For the year ended 31-Mar-16 (Rs) | Total For the year ended 31-Mar-16 (Rs) |
|---|---|---|---|---|---|---|---|---|
| NOTE 1 - CORPUS/CAPITAL FUND: | | | | | | | | |
| Balance at at the beginning of the year | | - | - | - | - | - | - | - |
| Add: Contributions towards Corpus/Capital Fund | | - | - | - | - | - | - | - |
| Add/(Deduct): Balance of net Income/(Expenditure) transferred form the Income and Expenditure Account | | -1,98,07,82,777 | -1,26,44,61,31,593 | 3,67,37,52,873 | -69,85,89,05,449 | 6,25,15,39,058 | -1,15,29,34,04,084 | -3,03,65,39,33,972 |
| Balance at at the end of the year | | -1,98,07,82,777 | -1,26,44,61,31,593 | 3,67,37,52,873 | -69,85,89,05,449 | 6,25,15,39,058 | -1,15,29,34,04,084 | -3,03,65,39,33,972 |
| NOTE 2 - RESERVES AND SURPLUS | | | | | | | | |
| 1. Capital Reserve | | | | | | | | |
| As per last Account | | - | - | - | - | - | - | - |
| Addition during the year | | 14,73,15,04,560 | 68,10,12,805 | 2,09,12,24,553 | 22,10,10,120 | 2,77,47,59,628 | 2,10,05,28,633 | 22,60,00,40,299 |
| Less: Deductions duting the year | | - | - | - | - | - | - | - |
| | Sub Total | 14,73,15,04,560 | 68,10,12,805 | 2,09,12,24,553 | 22,10,10,120 | 2,77,47,59,628 | 2,10,05,28,633 | 22,60,00,40,299 |
| 2. Revaluation Reserve : | | | | | | | | |
| As per last Account | | - | - | - | - | - | - | - |
| Addition during the year | | - | - | - | - | - | - | - |
| Less: Deductions duting the year | | - | - | - | - | - | - | - |
| | Sub Total | - | - | - | - | - | - | - |
| 3. Special Reserves: | | | | | | | | |
| As per last Account | | - | - | - | - | - | - | - |
| Addition during the year | | - | - | - | - | - | - | - |
| Less: Deductions duting 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 duting the year | | - | - | - | - | - | - | - |
| | Sub Total | - | - | 15,33,891 | - | - | 75,40,99,974 | 75,56,33,865 |
| Total | | 14,73,15,04,560 | 68,10,12,805 | 2,09,27,58,444 | 22,10,10,120 | 2,77,47,59,628 | 2,85,46,28,607 | 23,35,56,74,164 |
| NOTE 3 - EARMARKED/ENDOWMENT FUNDS | | | | | | | | |
| (a) Opening balance of the Funds | | 34,04,66,04,293 | -91,48,70,262 | -3,11,78,44,846 | -22,10,10,120 | -4,93,28,49,628 | -17,88,45,36,044 | 8,97,54,93,399 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **(b) Additions to the funds** | | | | | | | | |
| 1 | Donations/grants | 8,67,08,00,000 | - | - | - | - | 6,17,856 | 8,67,14,17,856 |
| 2 | Income from Investment made on account of funds | - | - | - | - | - | - | - |
| 3 | Other addition (specify nature) | - | - | - | - | - | - | - |
| | Sub Total | 42,71,74,04,299 | -91,48,70,262 | -3,11,78,44,846 | -22,10,10,120 | -4,93,28,49,628 | -17,88,39,18,188 | 15,64,69,11,255 |
| **( c) Utilisation/Expenditure towards objectives of funds** | | | | | | | | |
| 1 | Capital Expenditure | | | | | | | |
| | i Fixed Assets | 14,63,89,22,000 | - | - | - | - | - | 14,63,89,22,000 |
| | ii Others | 2,17,98,89,000 | - | - | - | - | - | 2,17,98,89,000 |
| | Total | 16,81,88,11,000 | - | - | - | - | - | 16,81,88,11,000 |
| 2 | Revenue Expenditure | | | | | | | |
| | i Salaries, Wages and Allowances etc | - | - | - | - | - | - | - |
| | ii Rent | - | - | - | - | - | - | - |
| | iii Other Administrative expenses | - | - | - | - | - | - | - |
| | Total ( c) | - | - | - | - | - | - | - |
| | Net Balance As At the year end (a+b-c) | 25,89,85,93,299 | -91,48,70,262 | -3,11,78,44,846 | -22,10,10,120 | -4,93,28,49,628 | -17,88,39,18,188 | -1,17,18,99,745 |

**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) | 1,56,11,38,87,353 | 14,15,19,66,000 | - | 12,05,88,76,315 | 26,50,00,000 | 29,94,28,57,664 | 2,12,53,36,87,353 |
| 3 | Financial Institutions | - | - | - | - | - | - | - |
| 4 | Banks | - | - | - | - | - | - | - |
| | i Term Loans | - | - | - | - | - | - | - |
| | ii Other Loans | - | - | - | - | - | - | - |
| 5 | Other Institutions and Agencies | - | - | - | - | - | - | - |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 6 | Debentures and Bonds | - | - | - | - | - | - | - |
| 7 | Fixed Deposits | - | - | - | - | - | - | - |
| 8 | Other Administrative expenses | 50,70,07,00,000 | - | - | - | - | - | 50,70,07,00,000 |
| | | 2,06,81,45,87,353 | 14,15,19,66,020 | - | 12,05,89,78,315 | 26,50,00,000 | 29,94,26,57,664 | 2,63,23,43,87,353 |

Note: Amount due within one year

**Schedule 6- Deferred Credit Liabilities**

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

Note: Amount due within one year

**Schedule 7-Current Liabilities and Provisions**

**A. Current liabilities**

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | Contractors Payable | -53,41,068 | 7,34,57,253 | 10,67,54,773 | 8,62,46,882 | 13,78,047 | 77,22,315 | 27,02,20,202 |
| 2 | Creditors | - | - | - | - | - | - | - |
| | i Fixed Assets | - | - | - | - | - | - | - |
| | ii Materials Supplied | - | - | - | - | - | 716 | 716 |
| | iii Purchases | - | - | - | - | - | - | - |
| | iv Other supplies | - | - | - | - | - | - | - |
| | v Power | - | 134 | - | 0 | - | 1,23,22,229 | 1,23,22,364 |
| | vi Property Tax | - | 25,03,51,000 | - | - | - | - | 25,03,51,000 |
| | vii Raw Water | - | 4,22,30,006 | - | - | - | - | 4,22,30,006 |
| 3 | Amount Payable to Staff | -4,37,81,655 | 44,25,895 | 69,82,889 | 88,85,481 | 10,44,851 | 3,46,35,264 | 82,92,725 |
| 4 | Statutory liabilities: | - | - | - | - | - | - | - |
| | i Overdue | - | - | - | - | - | - | - |
| | ii Others (Duties and Taxes) | 17,46,711 | -2,31,575 | -51,30,802 | -7,344 | 36,74,24,052 | -13,17,138 | 36,24,82,104 |
| 5 | Deductions from Employees | 18,97,899 | 1,90,56,616 | 5,17,355 | 20,21,485 | 1,73,35,691 | -14,57,306 | 3,91,31,744 |
| 6 | Deposits from Contractors | - | - | - | - | - | - | - |
| | i EMD | -8,65,45,204 | 5,63,63,825 | 10,88,78,824 | 6,07,75,690 | 6,17,65,275 | 18,79,67,719 | 39,91,92,129 |
| | ii Amount withheld from contractors | 17,59,333 | 2,61,31,749 | 28,75,26,991 | 4,23,67,874 | 2,66,37,97,583 | 4,92,47,426 | 3,07,08,45,845 |
| | iii Securities Deposits | 28,26,058 | 25,12,46,489 | 39,51,51,385 | 7,45,32,384 | 51,29,84,831 | 25,60,84,024 | 1,49,28,25,171 |
| 7 | Deposits from Customers | 450 | 250 | 2,11,61,201 | - | - | 3,86,46,630 | 5,98,08,531 |
| 8 | Interest Accrued and not paid | -67,54,61,92,649 | 73,48,85,46,037 | - | 41,36,24,96,599 | - | 1,05,36,93,57,559 | 1,62,67,42,08,446 |
| | i Secured Loans / Borrowings | - | - | - | - | - | - | - |
| | ii Unsecured Loans / Borrowings | - | - | - | - | - | - | - |
| 9 | Deposits from Other Department | 1,27,61,02,479 | 2,40,82,842 | 1,38,66,05,012 | -6,04,53,039 | -27,76,04,362 | 74,48,23,583 | 3,09,35,57,415 |
| 11 | Miscellaneous Deposits | 14,318 | - | - | - | - | 1,66,567 | 1,80,885 |
| 12 | IRI Charges payable | - | - | 3,19,93,789 | 10,53,921 | 1,04,12,828 | 26,14,92,366 | 30,49,52,904 |
| 13 | i Inter Unit Accounts | -1,97,17,61,60,437 | 42,13,21,12,864 | 52,14,22,88,295 | 27,56,91,37,302 | 23,27,22,71,995 | 72,09,03,47,503 | - |
| | ii Opening Balance(Balancing Figure Cr.) | - | - | - | - | - | - | - |
| 14 | Amount payable to other parties | | | | | | | - |

(15)

(15)

Deepam Agarwal

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 15 | Amount payable to other parties | | - | - | - | - | - | 72,15,839 | 72,15,839 |
| 16 | Other current Liabilities | | - | - | - | - | - | - | - |
| 17 | Other liabilities | | 4,862 | - | - | - | - | 98,471 | 1,03,333 |
| | | Total (A) | -2,53,57,36,69,014 | 1,16,36,77,83,485 | 34,50,07,40,611 | 69,14,58,59,295 | 26,58,08,70,795 | 1,79,06,73,34,167 | 1,72,08,81,21,358 |
| B.Provisions | | | | | | | | | |
| 1 | Provision for Accumulated Depreciation | | - | - | - | - | - | - | - |
| 2 | Provision for Employee Related Funds / Benefits | | - | - | - | - | - | - | - |
| | i Ex-Gratia | | 18,00,000 | 70,00,000 | 9,00,000 | 75,00,000 | 13,00,000 | 5,10,00,000 | 6,90,00,000 |
| | ii Superannuation/ Pension | | - | - | - | - | - | - | - |
| | iii Accumulated Leave Encashment | | - | - | - | - | - | - | - |
| | iv Salary | | - | - | - | - | - | - | - |
| 3 | Trade Warranties/Claims | | - | - | - | - | - | - | - |
| 4 | Provision for Expenses Payable | | 93,37,156 | 40,98,105 | 25,19,401 | 2,64,30,299 | 10,99,232 | 9,15,47,204 | 13,50,31,397 |
| 5 | Amount Payable to NPS Cell | | 7,31,00,000 | - | - | - | - | - | 7,31,00,000 |
| 6 | Payment to Consultant Payable | | 12,00,000 | - | - | - | - | 12,00,000 | 24,00,000 |
| 7 | Property Tax Payable | | 8,59,00,000 | - | - | - | - | - | 8,59,00,000 |
| 8 | Provision for Power | | - | - | - | - | - | 24,13,92,000 | 24,13,92,000 |
| | Others (Specify) | | - | - | - | - | - | - | - |
| | | Total (B) | 17,13,37,156 | 1,10,98,105 | 34,19,401 | 3,34,30,299 | 23,99,232 | 38,51,39,204 | 60,68,23,397 |
| Total (A+B) | | | -2,53,40,23,31,858 | 1,16,37,88,81,590 | 34,50,41,60,012 | 69,17,84,89,594 | 26,58,32,70,027 | 1,79,45,24,73,371 | 1,72,69,49,41,676 |

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 | - | - | - | - | - | - | - |
| 5 | Subsidiaries and Joint Ventures | - | - | - | - | - | - | - |
| 6 | Others ( to be specified) | - | - | - | - | - | - | - |
| | Total | - | - | - | - | - | - | - |

Schedule 11

Current Assets , Loans Advance etc

A. CURRENT ASSETS

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Inventories | | - | - | - | - | - | - | - |
| | i Chemicals | | - | - | - | - | - | - | - |
| | ii Stores and Spares | | - | - | 12,99,59,437 | - | - | -3,40,247 | 12,96,19,190 |
| | iii Other Inventory | | - | - | - | - | - | - | - |
| | | Total (1) | - | - | 12,99,59,437 | - | - | -3,40,247 | 12,96,19,190 |
| 2 | Sundry Debtors | | | | | | | | |
| | i NDMC | | - | 1,56,87,020 | - | - | - | 79,84,18,255 | 81,43,05,875 |
| | ii OCB | | - | - | - | - | - | 78,01,69,633 | 78,01,69,633 |
| | iii Bulk water | | - | -98,681 | -7,02,09,967 | 60,43,81,010 | - | 40,28,73,701 | 93,69,46,063 |
| | iv Retail water | | -2,48,67,97,933 | -10,58,67,643 | -1,04,35,12,236 | -14,50,00,000 | -1,50,00,000 | 19,50,01,46,583 | 15,70,39,70,800 |
| | v Debtors for Development Charges | | - | - | - | - | - | - | - |
| | SubTotal | | -2,48,67,97,934 | -9,00,78,704 | -1,11,37,22,204 | 45,93,81,010 | -1,50,00,000 | 21,48,16,10,272 | 18,23,53,92,441 |
| | Less: Provision for Bad & Doubtful Debts | | 40,13,88,424 | - | - | - | - | - | 40,13,88,424 |
| | Less: Unadjusted Debtors | | - | - | - | - | - | - | - |
| | SubTotal | | 40,13,88,424 | - | - | - | - | - | 40,13,88,424 |
| | | Total(2) | -2,88,81,86,358 | -9,00,78,704 | -1,11,37,22,204 | 45,93,81,010 | -1,50,00,000 | 21,48,16,10,272 | 17,83,40,04,017 |
| 3 | Cash and Bank Balances | | | | | | | | |
| | I Cash in Hand | | 24,76,049 | 2,99,267 | 32,082 | 5,68,727 | 7,81,433 | 10,76,30,091 | 11,17,87,649 |
| | I Cheque in Transit | | -91,70,12,480 | 8,24,386 | -84,89,384 | 26,035 | -2,28,256 | 24,11,34,122 | -68,37,25,577 |
| | II Schedule Bank | | | | | | | | - |
| | # In Term Deposit Accounts | | 97,48,85,940 | - | 2,98,100 | - | 11,00,00,000 | - | 1,08,51,44,040 |
| | # In Current Accounts | | 13,63,81,62,050 | -12,87,43,08,058 | -2,13,38,89,593 | -7,97,67,43,218 | -4,03,80,97,687 | 22,62,69,22,316 | 9,24,19,85,820 |
| | # In Savings Accounts | | - | - | - | - | - | - | - |
| | V Non Schedule bank | | - | - | - | - | - | - | - |
| | | Total | 13,69,85,11,560 | -12,87,32,44,405 | -2,14,20,18,795 | -7,97,61,48,458 | -3,92,75,44,510 | 22,97,57,06,540 | 9,75,51,91,932 |
| | Bank Adjustment General Account | | 4,85,18,770 | - | 1,54,82,475 | - | - | 1,10,98,19,738 | 1,17,38,40,983 |
| | | Total (3) | 13,74,70,30,330 | -12,87,32,44,405 | -2,12,65,36,321 | -7,97,61,48,458 | -3,92,75,44,510 | 24,08,55,46,278 | 10,92,90,32,915 |
| 4 | Loans, Advances & Deposits | | | | | | | | |
| | I Advances to Employes | | 1,07,81,015 | 9,69,613 | 49,04,764 | 65,50,657 | 92,56,298 | 8,93,71,009 | 12,18,33,374 |
| | II Loans to Employes | | 4,20,294 | -3,37,615 | 19,000 | -6,12,370 | -56,180 | -2,46,549 | -8,13,510 |
| | iii Advances to Contractors/Suppliers | | 15,25,871 | -61,85,704 | 42,15,90,828 | 4,91,04,475 | 18,44,30,329 | 4,12,49,218 | 69,08,35,017 |
| | iv Advance to Firms for supply of stores | | -5,87,83,712 | 2,85,76,965 | 2,55,17,619 | 54,32,867 | 7,32,70,294 | 8,77,213 | 7,28,90,776 |
| | v Other Advances | | 77,62,795 | 2,54,680 | 5,797 | 1,58,598 | 4,96,119 | 34,47,310 | 1,21,25,299 |
| | vi Advance to Govt. & Other Parties | | 8,53,54,192 | 56,260 | 3,74,803 | 5,27,320 | 81,385 | 2,86,446 | 8,00,80,406 |
| | vii Deposits with Govertment | | - | - | - | - | - | 6,46,856 | 6,46,856 |
| | viii Deposits with Others | | - | - | - | - | - | - | - |
| 5 | Deposits Work in Progress | | - | 2,54,59,724 | 54,08,19,155 | 7,53,52,570 | 9,11,87,734 | 64,88,40,729 | 1,38,15,69,912 |
| 6 | Interst accrued on Investments | | 5,24,90,788 | - | - | - | - | - | 5,24,90,788 |
| 7 | Other Current Assets | | 17,13,90,187 | - | - | - | - | 2,32,92,871 | 19,46,83,058 |
| | | Total (4to7) | 27,05,41,429 | 4,47,13,923 | 99,32,31,986 | 13,68,13,617 | 35,86,75,977 | 60,77,65,043 | 2,41,21,41,975 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Total | 11,12,97,85,402 | -12,91,86,09,186 | -2,11,71,37,102 | -7,37,99,53,881 | -3,58,38,68,533 | 46,17,45,81,346 | 81,30,47,98,096 |

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Anjum Agarwal

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## DELHI JAL BOARD

## SECTOR-WISE INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2016

| PARTICULARS | Sch No | Administration Current Year 2015-16 (Rs) | Water Bulk Current Year 2015-16 (Rs) | Water Construction Current Year 2015-16 (Rs) | Sewage Bulk Current Year 2015-16 (Rs) | Drainage Construction Current Year 2015-16 (Rs) | Maintenance Current Year 2015-16 (Rs) | Total Current Year 2015-16 (Rs) |
|---|---|---|---|---|---|---|---|---|
| INCOME | | | | | | | | |
| Income form Sales/Services | 12 | 21,977 | 66,00,920 | 1,99,23,032 | 67,44,11,874 | 14,61,562 | 19,31,45,01,835 | 20,01,69,21,200 |
| Grants/Subsidies | 13 | 10,73,07,692 | - | - | - | - | - | 10,73,07,692 |
| Fees/Subscription | 14 | - | 4,40,800 | 1,43,500 | 6,28,840 | 67,000 | 38,16,818 | 50,96,958 |
| Income from Investments ( Income on Investment form earmarked/endow, funds transferred to Funds) | 15 | - | - | - | - | - | - | - |
| Income from Roialty, Publication etc | 16 | - | - | - | - | - | - | - |
| Interest earned | 17 | 61,58,63,803 | 20,62,151 | 25,61,524 | 16,56,237 | 6,42,67,473 | 39,387 | 68,64,50,575 |
| Other Income | 18 | 6,37,32,90,321 | 4,73,89,399 | 58,07,66,539 | 3,83,68,399 | 24,84,93,531 | 24,28,13,543 | 7,53,11,21,732 |
| Increase/(decrease) in stock of finished goods and works-in Progress | | - | - | - | - | - | - | - |
| TOTAL (A) | | 7,09,64,83,793 | 5,64,93,270 | 60,33,94,595 | 71,50,65,350 | 31,42,89,566 | 19,56,11,71,582 | 28,34,68,98,156 |
| EXPENDITURE | | | | | | | | |
| Establishment Expenses | 20 | -3,07,83,070 | 1,59,18,49,513 | -15,19,52,948 | 1,40,74,94,864 | -23,87,07,943 | 7,76,23,83,728 | 10,34,02,84,144 |
| Other Administrative Expenses etc | 21 | 27,07,44,767 | 3,64,28,73,376 | 94,69,50,734 | 2,03,34,88,541 | 18,71,75,648 | 8,43,11,12,760 | 15,51,19,45,826 |
| Expenditure on Grants,Subsidies etc | 22 | - | - | - | - | - | - | - |
| Interest | 23 | 15,901 | 7,49,68,75,835 | 75 | 5,83,76,77,796 | 886 | 15,59,81,29,775 | 28,93,27,00,267 |
| Depreciation( net total at the year end-corresponding to schedule 8) | | 2,55,10,58,183 | 26,81,35,372 | 48,44,68,694 | 23,40,71,671 | 34,31,25,814 | 76,44,49,903 | 4,64,53,09,637 |
| TOTAL (B) | | 2,79,10,35,780 | 12,99,97,34,096 | 1,27,90,66,556 | 9,51,27,32,871 | 29,15,94,405 | 32,55,60,76,166 | 59,43,02,39,874 |
| Balance being excess of Income over expenditure(A-B) | | 4,30,54,48,013 | -12,94,32,40,826 | -67,56,71,961 | -8,79,76,67,521 | 2,26,95,161 | -12,99,49,04,584 | -31,08,33,41,718 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Transfer to Special Reserve (specify each) | | | | | | | | |
| Tansfer to/ from General Reserve | | | | | | | | |
| BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND | | 4,30,54,48,013 | -12,94,32,40,826 | -67,56,71,961 | -8,79,76,67,521 | 2,26,95,161 | -12,99,49,04,584 | -31,08,33,41,718 |
| Significant Accounting Policies | 24 | | | | | | | |
| Contingent Liabilities and Notes on Accounts | 25 | | | | | | | |

Schedules to Income and Expenditure Account

| Particulars | | D-E Administration For the year ended 31-Mar-16 (Rs) | F-G Water Bulk For the year ended 31-Mar-16 (Rs) | H-I Water Construction For the year ended 31-Mar-16 (Rs) | J-K Sewage Bulk For the year ended 31-Mar-16 (Rs) | L-M Drainage Construction For the year ended 31-Mar-16 (Rs) | N-O Maintenance For the year ended 31-Mar-16 (Rs) | Total For the year ended 31-Mar-16 (Rs) |
|---|---|---|---|---|---|---|---|---|
| INCOME | | | | | | | | |
| SCHEDULE - 12 INCOME FROM SALES/SERVICES | | | | | | | | |
| 1 Sale of Water | | 0 | 0 | 0 | 0 | 0 | 63,03,24,952 | 63,03,24,952 |
| i NDMC | | 0 | 0 | 0 | 0 | 0 | 18,05,06,021 | 18,05,06,021 |
| ii DCB | | 0 | 27,47,402 | 0 | 0 | 0 | 0 | 27,47,402 |
| iii Bulk | | 0 | 0 | 0 | 0 | 0 | 17,91,56,74,798 | 17,91,56,74,798 |
| iv Retail (by meter reading) | | 0 | 0 | 0 | 0 | 0 | 27,26,460 | 27,26,460 |
| v Sale by Tankers | | 21,977 | 38,53,518 | 1,99,23,032 | 69,27,790 | 14,61,562 | 2,37,55,030 | 5,59,42,909 |
| vi Others | Sub Total | 21,977 | 66,00,920 | 1,99,23,032 | 69,27,790 | 14,61,562 | 18,75,29,87,261 | 18,78,79,22,542 |
| 2 Sewerage Charge | | 0 | 0 | 0 | 0 | 0 | 34,15,72,994 | 34,15,72,994 |
| i NDMC | | 0 | 0 | 0 | 0 | 0 | 21,99,41,580 | 21,99,41,580 |
| ii DCB | | 0 | 0 | 0 | 66,74,84,084 | 0 | 0 | 66,74,84,084 |
| iii Other Sewerage Charges - Scavenging Tax | Sub Total | 0 | 0 | 0 | 66,74,84,084 | 0 | 56,15,14,574 | 1,22,89,98,658 |
| 3 Sale of Sludge/Others | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total | 21,977 | 66,00,920 | 1,99,23,032 | 67,41,11,874 | 14,61,562 | 19,31,45,01,835 | 20,01,69,21,200 |
| SCHEDULE - 13 GRANTS | | | | | | | | |
| 1 Central Government | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 State Government (Govt of NCT of Delhi) | | 10,73,07,692 | 0 | 0 | 0 | 0 | 0 | 10,73,07,692 |
| 3 Government Agencies | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 Institutions/Welfare Bodies | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 International Organisations | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 Others | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total | 10,73,07,692 | 0 | 0 | 0 | 0 | 0 | 10,73,07,692 |
| SCHEDULE - 14 FEES & SUBSCRIPTIONS | | 0 | 4,40,800 | 1,43,500 | 6,28,840 | 67,000 | 38,16,818 | 50,96,958 |
| 1 Income from Fees | | | | | | | | 0 |
| 2 Tender Fees | | | | | | | | 0 |
| 3 Licence / Plumbing Fees | | | | | | | | 0 |
| 4 Fees from consumers | | | | | | | | 0 |
| 5 Seminar / Program Fees | | | | | | | | 0 |
| 6 Subscriptions and others | Total | 0 | 4,40,800 | 1,43,500 | 6,28,840 | 67,000 | 38,16,818 | 50,96,958 |
| SCHEDULE - 15 INCOME FROM SALES OF FIXED- ASSETS AND INVESTMENTS | | | | | | | | 0 |
| 1 Profit from Sale of Fixed Assets | | | | | | | | 0 |
| 2 Profit from Sale of Investment | | | | | | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

SCHEDULE - 16 INCOME FROM ROYALITIES AND PUBLICATIONS

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | Income from Royalty / Publications | | | | | | | 0 |
| 2 | Others | | | | | | | 0 |
| | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

SCHEDULE - 17 INTEREST EARNED*

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | Interest Income - Schedule Bank | | | | | | | |
| i | In Term Deposit Accounts | 60,38,87,801 | 0 | 0 | 0 | 23,20,248 | 0 | 60,62,08,049 |
| ii | In Current Accounts | | | | | | | 0 |
| iii | In Other Bank Accounts | 1,19,76,002 | 870 | 24,94,939 | 0 | 0 | 29 | 1,44,71,840 |
| 2 | Interest on loan to employees | 0 | 55,153 | 66,585 | 66,873 | 3,374 | 37,358 | 2,29,343 |
| 3 | Other Interest income | 0 | 0 | 0 | 0 | 0 | 2,000 | 2,000 |
| 4 | Interest on Advance to Contractors | 0 | 20,06,128 | 0 | 15,89,364 | 6,19,43,851 | 0 | 6,55,39,343 |
| 5 | Interest on Investment | | | | | | | 0 |
| | Total | 61,58,63,803 | 20,62,151 | 25,61,524 | 16,56,237 | 6,42,67,473 | 39,387 | 68,64,50,575 |

SCHEDULE - 18 OTHER INCOME

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | Income from Penalty & Fines | 0 | 10,05,620 | 7,25,10,060 | 1,58,98,746 | 7,41,46,523 | 45,51,090 | 16,81,12,039 |
| 2 | Rent on Water Meters | 0 | 0 | 0 | 0 | 0 | 11,74,70,255 | 11,74,70,255 |
| 3 | Sale of Scrap and Material | 48,378 | 1,19,71,104 | 0 | 35,65,661 | 9,01,236 | 1,59,12,923 | 3,23,99,302 |
| 4 | Income From Rent | 1,71,55,124 | 12,70,184 | 4,69,478 | 59,82,486 | 2,64,234 | 30,14,825 | 2,81,56,331 |
| 5 | Percentage on Deposit Works | | | | | | | 0 |
| 6 | Dividend Income | | | | | | | 0 |
| 7 | Provisions Written Back | | | | | | | 0 |
| 8 | Other Income | 6,34,56,15,932 | 2,79,25,555 | 1,24,85,076 | 1,05,40,901 | 62,61,646 | 1,85,56,690 | 6,42,13,85,800 |
| 9 | Medical Subscription | 1,04,70,887 | 52,16,936 | 9,70,800 | 43,80,605 | 12,35,445 | 2,66,27,139 | 4,89,01,812 |
| 10 | Other income | | | | | | | 0 |
| 11 | Miscellaneous Receipts (Augmentation Charges) & Int | 0 | 0 | 49,43,31,125 | 0 | 16,56,84,447 | 5,66,80,621 | 71,66,96,193 |
| | Total | 6,37,32,90,321 | 4,75,89,399 | 58,07,66,539 | 3,83,08,399 | 24,84,93,531 | 24,28,13,543 | 7,53,11,21,732 |

SCHEDULE -19 INCREASE OR DECREASE IN STOCK OF FINISHED GOODS

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Total Income- A | 7,09,64,83,793 | 5,64,93,270 | 60,33,94,595 | 71,50,65,350 | 31,42,89,566 | 19,56,11,71,582 | 28,34,68,98,156 |

EXPENDITURE

SCHEDULE - 20 ESTABLISHMENT EXPENSES

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | Salaries | 27,92,69,759 | 1,01,23,44,986 | 20,71,35,459 | 96,97,08,984 | 24,42,08,917 | 5,92,02,42,663 | 8,63,29,30,768 |
| 2 | Bonus | 35,520 | 13,024 | 2,368 | 36,626 | 0 | 1,41,883 | 2,29,421 |
| 3 | Contribution to Pension Funds | | | | | | | 0 |
| 3(i) | Pension Medical Expense | 87,72,904 | 0 | 0 | 0 | 0 | 0 | 87,72,904 |
| 3(ii) | Pension Expense | 1,56,65,82,053 | 2,96,30,525 | 31,02,264 | 2,85,73,258 | 88,68,289 | 8,91,82,560 | 1,72,59,38,948 |
| 4 | Gratuity | 1,14,87,987 | 6,06,18,290 | 1,26,80,873 | 4,69,30,627 | 1,00,68,317 | 31,85,86,585 | 46,03,72,679 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 5 | Leave Encashment | | 68,36,682 | 3,54,42,151 | 84,93,450 | 2,83,59,218 | 66,66,745 | 15,98,41,785 | 24,56,40,031 |
| 6 | Ex Gratia | | 12,62,900 | 58,51,120 | 7,78,938 | 56,69,318 | 8,13,358 | 3,83,68,279 | 5,27,43,913 |
| 7 | Staff Welfare | | 71,89,369 | 0 | 0 | 0 | 0 | 2,000 | 71,91,369 |
| 8 | Staff Medical Expenses | | 1,22,53,901 | 5,89,51,922 | 85,32,719 | 5,94,22,773 | 1,53,25,130 | 28,68,58,052 | 44,13,44,497 |
| 9 | Leave Travel Allowance | | 6,91,483 | 32,83,933 | 9,85,927 | 23,35,566 | 9,51,487 | 1,06,62,272 | 1,91,10,968 |
| 10 | Staff Training Expenses | | 11,95,464 | 0 | 4,49,413 | 0 | 0 | 3,185 | 16,48,062 |
| 11 | Stipend to Trainees | | 0 | 0 | 0 | 1,40,204 | 0 | 0 | 1,40,204 |
| 12 | Salaries to Deputationist | | 1,37,14,980 | 0 | 0 | 0 | 0 | 18,35,198 | 1,55,50,178 |
| 13 | Wages of Muster Roll Staff | | 42,49,655 | 1,02,66,516 | 9,24,161 | 80,07,244 | 11,55,049 | 3,01,60,392 | 5,47,63,017 |
| 14 | Other Establishment Expenses | | 58,47,761 | 72,52,497 | 16,02,953 | 72,97,806 | 16,47,597 | 5,57,64,026 | 7,94,12,640 |
| 15 | Plant Repairs | | | | | | | | 0 |
| 16 | Other contractual staff | | 1,55,68,909 | 5,58,61,294 | 49,89,562 | 5,96,25,716 | 59,06,881 | 8,10,66,944 | 22,30,19,306 |
| 17 | Oil and Soap to Staff | | 0 | 13,95,625 | 46,160 | 42,29,725 | 37,536 | 2,23,29,326 | 2,80,38,372 |
| 18 | Employer's contribution to CPF | | -2,79,47,667 | 60,71,306 | 15,13,035 | 71,38,499 | 18,07,751 | 6,47,13,178 | 5,32,96,102 |
| 19 | Uniforms to Staff | | 1,92,270 | 1,46,325 | 22,770 | 0 | 0 | 8,95,400 | 12,56,765 |
| 20 | Wages to Work-Charged Employees | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Less: Capitalised/Transferred Administrative and Supervision Costs | | 1,93,79,87,000 | -30,47,20,000 | 40,32,33,000 | -17,98,19,000 | 53,61,65,000 | -68,17,30,000 | 1,71,11,16,000 |
| | | Total | -3,07,83,070 | 1,59,18,49,513 | -15,39,52,948 | 1,40,74,94,864 | -23,87,07,943 | 7,36,23,83,728 | 10,14,02,84,144 |

SCHEDULE - 21 OTHER ADMINISTRATION EXPENSES

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1. Power & Fuel | | | | | | | | | |
| 1 | Power | | 1 | 2,62,70,40,170 | 0 | 1,15,52,04,745 | 0 | 2,01,23,65,391 | 5,79,46,10,307 |
| 2 | Fuel | | 0 | 3,65,277 | 0 | 37,51,811 | 0 | 87,79,003 | 1,28,96,091 |
| | | **Sub-Total** | **1** | **2,62,74,05,447** | **0** | **1,15,89,56,556** | **0** | **2,02,11,44,394** | **5,80,75,06,398** |
| 2. Repair and Maintenance-Water | | | | | | | | | |
| 1 | Building and Road | | 0 | 16,69,02,559 | 0 | 0 | 0 | 19,32,89,140 | 36,01,91,699 |
| 2 | Tanks,Channels and Conduit | | 0 | 2,05,875 | 0 | 0 | 0 | 0 | 2,05,875 |
| 3 | Intake Pumps | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Maintenance of various Plants | | 0 | 15,00,86,285 | 0 | 26,05,29,464 | 0 | 24,10,35,442 | 65,16,51,191 |
| 5 | River Works | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Reservoirs and Mains | | 0 | 72,25,149 | 0 | 0 | 0 | 0 | 72,25,149 |
| 7 | RCC wells and Tube wells | | 0 | 3,53,850 | 0 | 0 | 0 | 0 | 3,53,850 |
| 8 | Booster Pumping Stations | | 0 | 45,65,609 | 0 | 0 | 0 | 59,11,374 | 1,04,76,383 |
| 9 | Workshop | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | **Sub-Total** | **0** | **32,93,38,727** | **0** | **26,05,29,464** | **0** | **44,02,35,956** | **1,03,01,04,147** |
| 3. Repair and Maintenance-Sewerage | | | | | | | | | |
| 1 | Building and Road | | 0 | 0 | 0 | 27,04,217 | 0 | 0 | 27,04,217 |
| 2 | Trunk Sewers | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Sewage Pumping Stations | | 0 | 0 | 0 | 29,61,29,074 | 0 | 0 | 29,61,29,074 |
| 4 | Disposal works | | 0 | 0 | 0 | 24,14,050 | 0 | 0 | 24,14,050 |
| 5 | Workshop | | 0 | 0 | 0 | 5,46,775 | 0 | 8,79,08,861 | 8,84,55,636 |
| 6 | Gas Supply Project | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | Gas Booster Station | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Oxidation ponds | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | **Sub-Total** | **0** | **0** | **0** | **30,17,94,114** | **0** | **8,79,08,861** | **38,97,02,977** |
| 4. Printing & Stationery | | | | | | | | | |
| 1 | computer consumable | | 5,23,318 | 4,91,565 | 3,14,663 | 5,40,066 | 4,33,815 | 18,28,062 | 41,31,489 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 2 | Printing & Stationery | | 48,04,586 | 4,67,930 | 2,86,150 | 4,34,836 | 2,87,230 | 38,37,611 | 1,01,18,343 |
| | | Sub-Total | 53,27,904 | 9,59,495 | 6,00,813 | 9,74,902 | 7,21,045 | 56,65,673 | 1,42,49,832 |
| 5. Rent & Hire Charges | | | | | | | | | |
| 1 | Rent | | 0 | 0 | 0 | 0 | 0 | 41,518 | 41,518 |
| 2 | Hire charges | | -460 | 0 | 0 | 0 | 0 | 28,51,192 | 28,50,732 |
| | | Sub-Total | -460 | 0 | 0 | 0 | 0 | 28,92,710 | 28,92,250 |
| 6. Rates & Taxes | | | | | | | | | 0 |
| 1 | Rates and Taxes | | 9,66,52,278 | 0 | 0 | 0 | 0 | 0 | 9,66,52,278 |
| 2 | Property Tax | | | | | | | | |
| | | Sub-Total | 9,66,52,278 | 0 | 0 | 0 | 0 | 0 | 9,66,52,278 |
| 7. Repair and Maintenance - Distribution | | | | | | | | | |
| 1 | Distribution | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Water | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Bottling Plant | | | | | | | | 0 |
| 4 | Building and Road (IW rev Works) | | 0 | 21,40,812 | 68,54,630 | 13,93,410 | 0 | 5,17,41,428 | 6,21,30,280 |
| 5 | Sewerage | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Pumping Stations | | 0 | 0 | 0 | 0 | 0 | 2,89,95,445 | 2,89,95,445 |
| | | Sub-Total | 0 | 21,40,812 | 68,54,630 | 13,93,410 | 0 | 8,07,36,873 | 9,11,25,725 |
| 8. Other Administraion Expenses | | | | | | | | | |
| 1 | Raw Water charges | | 0 | 22,70,03,846 | 0 | 0 | 0 | 0 | 22,70,03,846 |
| 2 | Chemical consumed | | 0 | 22,92,27,264 | 0 | 4,62,306 | 0 | 1,42,32,696 | 24,38,72,266 |
| 3 | Stores and Spares consumed | | 0 | 40,23,422 | 0 | 98,88,031 | 0 | 2,11,92,553 | 3,51,04,006 |
| 4 | Cess to CPCB | | 0 | 0 | 0 | 0 | 0 | -1,44,21,557 | -1,44,21,557 |
| 5 | Other Inventory consumed | | | | | | | | 0 |
| 6 | GIA-Revenue works | | 0 | 19,94,301 | 91,96,36,686 | 0 | 7,62,000 | 1,20,62,14,981 | 2,13,06,07,968 |
| 7 | Electricity charges | | 86,526 | 2,32,412 | -3,58,49,298 | -7,98,097 | 3,18,834 | 1,19,78,817 | -2,40,30,806 |
| 8 | Repair and Maintenance | | 1,25,91,921 | 17,99,25,091 | 3,80,87,005 | 24,82,15,558 | 17,46,45,456 | 86,54,20,209 | 1,51,88,85,240 |
| 9 | Other Expenses(P) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Others | | 18,34,644 | 66,04,532 | 25,24,651 | 2,29,03,340 | 8,15,674 | 2,95,95,354 | 6,42,78,394 |
| 11 | Advertisement | | 1,43,94,772 | 1,68,47,552 | 56,41,918 | 86,13,023 | 66,19,214 | 11,24,61,294 | 16,45,77,772 |
| 12 | Telephone, Telex and Fax | | 1,60,86,861 | 24,97,676 | 22,20,384 | 17,61,870 | 13,12,095 | 1,01,03,549 | 2,79,82,435 |
| 13 | Vehicle Running & Maintenance | | | | | | | | 0 |
| 14 | Fuel & Oil | | 71,835 | 22,27,861 | 33,033 | 12,70,524 | 0 | 75,03,228 | 1,11,06,483 |
| 15 | Vehicle Maintence | | 88,111 | 5,74,517 | 1,49,944 | 64,055 | 1,06,186 | 24,07,972 | 33,90,785 |
| 16 | Vehicle Hire Charges | | -7,220 | 12,74,256 | 11,78,916 | 8,79,071 | 5,58,806 | 1,04,26,172 | 1,43,10,001 |
| 17 | Insurance | | 5,581 | 0 | 0 | 0 | 0 | 2,95,490 | 3,01,071 |
| 18 | Travelling & Conveyance | | 4,34,262 | 5,58,095 | 1,42,221 | 8,27,187 | 3,62,555 | 29,40,213 | 52,64,535 |
| 19 | Legal & Professional | | 1,74,91,383 | 0 | 29,077 | 35,000 | 0 | 16,57,830 | 1,92,13,290 |
| 20 | Legal charges | | | | | | | | 0 |
| 21 | Arbitration charges | | 0 | 2,61,393 | 44,54,036 | 0 | 8,72,486 | 14,14,356 | 70,02,271 |
| 22 | Postage and Telegram | | 1,79,465 | 61,979 | 51,614 | 95,167 | 61,885 | 3,74,186 | 8,24,296 |
| 23 | Meetings & Seminars | | 11,87,511 | 0 | 2,290 | 0 | 0 | 50,000 | 12,39,801 |
| 24 | Payment to Auditors | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | Books & Periodicals | | 5,29,975 | 4,855 | 18,230 | 7,767 | 10,587 | 10,955 | 5,82,367 |
| 26 | Payment to Consultants | | 16,66,089 | 0 | 7,19,628 | 31,50,419 | 8,825 | 1,25,50,994 | 1,80,96,855 |
| 27 | Payment to Board Members | | | | | | | | 0 |
| 28 | Donation and Contribution | | | | | | | | 0 |
| 29 | Horticulture Expenses | | 0 | 65,57,511 | 0 | 3,91,564 | 0 | 18,18,693 | 87,67,768 |
| 30 | Loss on Sale of Fixed Assets | | | | | | | | 0 |

Penguin Board

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 31 | Loss on Revaluation of Fixed Assets | | | | | | | 0 |
| 32 | Loss on Sale of Investment | | | | | | | 0 |
| 33 | Loss on Revaluation of Investment | | | | | | | 0 |
| 34 | Bad Debts | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | Provision for Bad Doubtful Debts | 10,38,88,424 | | | | | | 10,38,88,424 |
| 36 | Adjustment for Inventory | | | | | | | 0 |
| 37 | UNIFORM TO STAFF | | | | | | | 0 |
| 38 | Shortage/Excess Inventory | | | | | | | 0 |
| 39 | Capacity Building | 38,17,771 | 0 | 0 | 0 | 0 | 0 | 38,17,771 |
| 40 | Service Charge | 4,16,235 | 11,42,333 | 0 | 1,21,33,308 | 0 | 68,73,970 | 2,05,65,846 |
| 41 | Electricity & Water Charges | 0 | 0 | 55,155 | 0 | 0 | 14,51,63,381 | 14,52,18,536 |
| 42 | Rebate on Arrear to Consumers | 0 | 0 | 0 | 0 | 0 | 2,20,55,38,816 | 2,20,55,38,816 |
| 43 | Rebate on LPSC to Consumer | 0 | 0 | 0 | 0 | 0 | 1,13,67,23,739 | 1,13,67,23,739 |
| | Sub-Total | **16,87,65,044** | **68,39,28,896** | **93,90,95,291** | **30,98,40,093** | **18,64,54,603** | **5,79,25,28,293** | **8,07,97,12,220** |
| | Total | 27,07,44,367 | 3,64,28,73,376 | 94,65,50,734 | 2,03,34,88,541 | 18,71,75,648 | 8,43,11,12,760 | 15,51,19,45,826 |
| SCHEDULE - 22 EXPENDITURE ON GRANTS, SUBSIDIES | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SCHEDULE - 23 INTEREST | | | | | | | | |
| 1 | Interest on Borrowings | 0 | 7,81,19,78,210 | 0 | 6,10,03,29,230 | 0 | 15,82,48,93,760 | 29,73,72,01,200 |
| 2 | Other Finance Charges | 15,901 | 3,625 | 75 | 566 | 886 | 16,015 | 37,067 |
| 3 | Repayment of loan | | | | | | | 0 |
| 4 | Less: Finance Costs Capitalised | 0 | 31,51,06,000 | 0 | 26,26,52,000 | 0 | 22,67,80,000 | 80,45,38,000 |
| | Total | 15,901 | 7,49,68,75,835 | 75 | 5,83,76,77,796 | 886 | 15,59,81,29,775 | 28,93,27,00,267 |
| Depreciation (Net Total at the year end - corresponding to schedule | | 2,55,10,58,183 | 26,81,35,372 | 48,44,68,694 | 23,40,71,671 | 34,31,25,814 | 76,44,49,903 | 4,64,53,09,637 |
| | Total Expenditure- B | 2,79,10,35,780 | 12,99,97,34,096 | 1,27,90,66,556 | 9,51,27,32,871 | 29,15,94,405 | 32,55,60,76,166 | 58,43,02,39,874 |

Note 9

**BSIT**

| Name of Assets | Gross Block | | | | Accumulated Depreciation | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Opening Balance as on 01.04.2015 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2016 | Opening Balance as on 01.04.2015 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2016 | As on 31.03.2015 | As on 31.03.2015 |
| Land | 10,20,70,52,685.05 | - | - | 10,20,70,52,685.05 | - | - | - | - | 10,20,70,52,685.05 | 10,20,70,52,685.05 |
| Building & Civil Structure | 80,19,30,71,700.77 | 4,03,29,21,171.83 | - | 84,21,59,93,160.60 | 12,91,67,75,598.99 | 1,90,35,03,003.11 | - | 14,82,02,78,602.10 | 71,38,20,74,202.78 | 69,27,62,96,242.78 |
| Plant & Machinery | 19,92,27,03,927.53 | 2,14,49,68,387.29 | - | 22,06,68,92,314.82 | 3,67,61,48,462.32 | 62,32,69,189.08 | - | 4,29,94,18,651.40 | 18,76,93,13,563.42 | 16,24,66,54,465.21 |
| Electrical Installation | 2,38,57,71,806.76 | 26,82,78,678.24 | - | 2,65,40,50,485.00 | 2,24,03,51,154.87 | 4,62,15,703.33 | - | 2,28,65,66,858.20 | 36,74,83,708.71 | 14,54,20,751.78 |
| Furniture & Fixtures | 82,54,86,615.08 | 46,25,337.71 | - | 11,01,11,952.79 | 4,73,77,200.18 | 68,33,800.25 | - | 5,44,51,125.43 | 5,65,61,126.65 | 3,81,09,108.84 |
| I.T.Infrastructure | 38,05,86,739.33 | 3,53,07,096.79 | - | 41,58,93,836.12 | 14,38,05,518.66 | 2,36,93,717.40 | - | 16,73,99,268.15 | 24,84,94,567.96 | 23,67,81,278.67 |
| Office Equipment | 14,23,77,177.85 | 1,52,45,023.68 | - | 16,23,26,750.85 | 5,55,72,818.73 | 72,48,216.86 | - | 6,28,21,226.59 | 9,95,05,524.26 | 8,70,04,318.12 |
| Tool & Equipments | 28,52,77,965.00 | - | - | 28,52,77,965.00 | 13,21,64,471.84 | 1,19,09,096.83 | - | 16,40,74,170.68 | 12,12,03,493.16 | 14,01,13,493.16 |
| Vehicles | 29,69,50,085.00 | 33,28,808.00 | 19,73,058.00 | 29,83,05,835.00 | 25,00,36,341.59 | 38,79,091.85 | - | 25,39,15,433.44 | 4,43,89,743.41 | 4,69,13,743.41 |
| Total | 1,16,12,31,07,713.38 | 7,09,82,24,183.85 | 19,73,058.00 | 1,23,02,13,09,873.23 | 18,48,55,52,669.28 | 2,12,96,35,636.86 | - | 21,61,51,88,306.14 | 1,02,00,61,61,206.39 | 96,63,55,15,136.10 |
| CWIP | 83,55,32,17,610.78 | 6,45,47,72,738.70 | 78,47,29,379.20 | 89,62,32,14,970.28 | 28,35,93,17,691.58 | 3,31,36,36,000.00 | - | 28,87,29,53,691.58 | 21,14,88,13,662.80 | 17,83,38,70,079.20 |
| Grand Total | 1,68,45,83,25,496.16 | 13,85,10,66,963.55 | 78,67,48,437.20 | 1,73,64,46,23,925.23 | 43,84,45,48,219.85 | 4,84,51,89,636.86 | - | 48,49,97,49,847.72 | 1,23,15,43,74,379.18 | 1,14,61,33,85,195.90 |

**Kolkata**

| Name of Assets | Gross Block | | | | Accumulated Depreciation | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Opening Balance as on 01.04.2015 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2016 | Opening Balance as on 01.04.2015 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2016 | As on 31.03.2016 | As on 31.03.2015 |
| Land | 23,71,53,016.00 | | | 23,71,53,016.00 | - | | | - | 23,71,53,016.00 | 23,71,53,016.00 |
| Building & Civil Structure | 1,35,74,17,444.00 | 12,952.00 | | 1,35,74,17,444.00 | 26,19,98,831.49 | 2,21,22,059.21 | | 28,41,20,890.70 | 1,09,30,98,209.30 | 1,11,54,04,690.51 |
| Plant & Machinery | 3,08,34,491.00 | - | | 3,08,34,491.00 | 85,43,077.47 | 7,60,671.05 | | 93,03,748.52 | 2,09,73,707.48 | 2,17,53,413.53 |
| Electrical Installation | 35,43,600.00 | 1,22,144.00 | | 36,65,804.00 | 35,43,600.00 | 5,869.38 | | 37,49,749.38 | 1,17,054.62 | - |
| Furniture & Fixtures | 5,42,83,414.00 | 9,81,517.00 | | 5,47,85,561.00 | 2,63,77,232.68 | 28,28,572.38 | | 2,92,05,793.84 | 2,55,79,767.16 | 2,79,06,181.32 |
| I.T.Infrastructure | 11,95,53,749.00 | | | 11,95,53,749.00 | 5,18,04,808.74 | 60,08,853.45 | | 5,78,13,808.19 | 6,17,39,940.81 | 6,77,48,940.26 |
| Office Equipment | 3,88,22,023.00 | 44,51,426.00 | | 6,30,83,453.00 | 2,75,35,518.13 | 28,81,570.36 | | 3,04,15,898.51 | 3,26,66,954.49 | 3,12,86,504.87 |
| Tool & Equipments | - | | | - | - | | | - | - | - |
| Vehicles | 1,51,15,900.00 | 35,23,887.00 | 11,58,451.00 | 3,67,79,256.88 | 2,41,23,308.86 | 9,97,186.86 | | 2,51,20,495.70 | 1,12,58,550.30 | 1,09,92,591.16 |
| Total | 1,89,62,72,249.00 | 75,07,848.00 | 11,58,451.00 | 1,90,27,12,994.88 | 38,61,24,448.57 | 3,54,04,182.69 | - | 41,91,28,631.05 | 1,48,5,84,363.95 | 1,51,21,52,780.63 |
| CWIP | -1,35,97,01,810.51 | 2,93,90,206.00 | - | -1,32,03,07,301.54 | 16,70,94,37,136.29 | 2,31,36,36,000.00 | - | 19,02,30,01,136.29 | -20,35,17,08,837.82 | -18,06,91,38,446.80 |
| Grand Total | 54,05,38,228.47 | 3,69,89,155.00 | 11,58,451.00 | 57,63,68,982.47 | 17,89,35,61,684.86 | 2,35,30,38,182.69 | - | 19,64,46,19,787.55 | -19,06,81,14,804.85 | -16,55,29,85,266.19 |

**DR CONS**

| Name of Assets | Gross Block | | | | Accumulated Depreciation | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Opening Balance as on 01.04.2015 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2016 | Opening Balance as on 01.04.2015 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2016 | As on 31.03.2016 | As on 31.03.2015 |
| Land | 32,24,16,213.49 | | | 32,24,16,213.49 | - | | | - | 32,24,16,213.49 | 32,24,16,213.49 |
| Building & Civil Structure | 11,39,86,19,826.80 | 1,37,52,30,693.63 | | 13,17,37,50,520.48 | 1,40,21,38,738.53 | 23,64,48,216.71 | | 1,63,85,26,955.24 | 11,53,51,23,565.24 | 10,23,81,50,088.30 |
| Plant & Machinery | 3,68,28,35,474.00 | 46,75,35,413.83 | | 4,15,13,84,887.83 | 56,93,19,015.34 | 11,63,51,275.61 | | 68,56,70,290.95 | 3,46,57,14,596.88 | 3,11,45,20,018.71 |
| Electrical Installation | 72,94,375.80 | 18,63,30,861.24 | | 19,36,25,458.24 | 44,05,215.73 | 31,21,198.65 | | 1,75,26,414.38 | 18,61,00,044.46 | 28,89,159.27 |
| Furniture & Fixtures | 25,66,987.80 | 73,591.00 | | 26,40,502.00 | 15,45,243.72 | 1,65,232.80 | | 17,10,476.52 | 9,30,025.48 | 10,21,163.28 |
| I.T.Infrastructure | 3,39,42,480.96 | 8,42,471.24 | | 3,47,84,976.61 | 1,03,43,842.73 | 4,76,896.18 | | 1,08,20,738.91 | 2,39,64,237.70 | 2,35,98,638.23 |
| Office Equipment | 1,26,37,919.00 | 47,068.00 | | 1,26,84,987.00 | 43,89,278.64 | 6,05,489.14 | | 49,94,767.78 | 76,90,219.22 | 82,48,640.36 |
| Tool & Equipments | 13,19,592.00 | | | 13,19,592.00 | 3,84,006.96 | 52,319.63 | | 4,36,326.59 | 8,83,265.41 | 9,35,585.04 |
| Vehicles | 30,45,000.00 | - | | 30,45,000.00 | 9,81,416.35 | 5,484.76 | | 9,86,810.11 | 20,58,189.89 | 20,63,583.65 |
| Total | 15,83,72,81,729.52 | 2,81,00,10,818.45 | - | 17,86,35,12,378.37 | 2,06,31,99,255.79 | 34,31,25,813.50 | - | 2,38,63,25,069.29 | 15,47,71,87,430.48 | 13,81,40,82,473.73 |
| CWIP | 17,20,03,55,891.42 | 3,36,46,23,912.42 | 27,08,85,192.00 | 20,29,40,94,612.04 | 1,21,71,98,464.11 | - | - | 1,21,71,98,464.11 | 19,07,68,96,147.93 | 15,98,31,61,427.31 |
| Grand Total | 33,03,76,37,620.94 | 5,35,46,34,730.87 | 27,08,85,192.00 | 38,15,75,51,151.86 | 3,28,03,97,719.90 | 34,31,25,813.50 | - | 3,62,35,23,533.40 | 34,53,39,87,618.41 | 29,79,72,43,901.04 |

**MAIBT**

| Name of Assets | Gross Block | Accumulated Depreciation | Net Block |
|---|---|---|---|

| | Opening Balance as on 01.04.2015 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2016 | Opening Balance as on 01.04.2015 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2016 | As on 31.03.2016 | As on 31.03.2015 |
|---|---|---|---|---|---|---|---|---|---|---|
| Land | 70,05,22,311.00 | | | 70,05,22,311.00 | - | | | - | 70,05,22,311.00 | 70,05,22,311.00 |
| Building & Civil Structure | 30,80,05,08,033.79 | 1,26,71,66,680.00 | | 32,06,76,74,713.79 | 7,05,17,19,860.72 | 64,23,68,441.00 | | 7,69,40,88,301.72 | 24,37,35,86,412.07 | 23,74,87,88,172.80 |
| Plant & Machinery | 1,91,50,24,326.92 | 1,15,07,77,064.00 | | 3,06,58,01,390.92 | 66,59,82,918.13 | 8,70,14,686.35 | - | 75,30,17,604.48 | 2,31,27,83,786.44 | 1,24,90,41,408.79 |
| Electricals Installations | 1,01,05,47,683.67 | 1,08,75,984.00 | | 1,06,14,23,677.67 | 70,18,48,770.78 | 2,41,14,721.25 | | 72,59,63,492.03 | 33,54,59,185.65 | 22,86,97,902.90 |
| Furniture & Fixtures | 1,50,04,961.08 | 75,77,875.00 | | 2,25,82,836.08 | 1,24,23,111.08 | 24,17,651.69 | | 1,48,40,762.77 | 77,42,073.31 | 3,25,70,829.99 |
| I.T.Infrastructure | 10,48,17,989.62 | 1,11,01,386.00 | | 11,59,19,375.62 | 4,95,23,717.03 | 1,54,56,316.68 | | 6,49,80,033.71 | 5,09,39,341.91 | 13,06,55,271.99 |
| Office Equipment | 4,01,31,396.00 | 1,05,467.00 | | 4,02,36,863.00 | 1,48,85,298.18 | 19,53,591.28 | | 1,68,38,889.46 | 2,33,97,973.54 | 2,61,82,037.72 |
| Tool & Equipments | 16,55,67,521.00 | | | 16,55,67,521.00 | 8,11,44,250.19 | 71,73,808.01 | | 8,83,18,058.20 | 7,72,49,462.80 | 8,44,23,270.70 |
| Vehicles | 17,58,91,096.00 | - | | 17,58,91,096.00 | 16,42,65,971.13 | 9,88,471.58 | | 16,52,54,442.71 | 1,06,36,653.29 | 1,16,25,124.45 |
| Total | 43,11,36,79,309.08 | 2,80,37,00,593.00 | - | 45,91,73,79,902.08 | 8,02,91,98,415.68 | 76,44,49,981.44 | - | 9,79,36,48,397.12 | 36,12,37,31,504.96 | 34,08,44,80,893.40 |
| CWIP | -2,07,28,31,040.49 | 71,31,02,093.00 | 2,23,47,206.08 | -1,38,19,13,248.49 | 1,80,76,57,294.68 | | | 1,80,76,57,294.68 | -3,18,95,70,543.18 | -3,97,04,89,334.18 |
| Grand Total | 41,04,08,47,268.59 | 3,17,68,02,578.00 | 2,23,47,206.08 | 44,18,93,61,637.59 | 10,52,68,55,710.17 | 76,44,49,981.44 | - | 11,29,13,05,691.81 | 32,88,80,56,093.78 | 30,51,39,90,559.21 |

**SE**

| Name of Assets | Gross Block | | | | Accumulated Depreciation | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Opening Balance as on 01.04.2015 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2016 | Opening Balance as on 01.04.2015 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2016 | As on 31.03.2016 | As on 31.03.2015 |
| Land | 5,20,37,21,766.00 | | | 5,20,37,21,766.00 | - | | | - | 5,20,37,21,766.00 | 5,20,37,21,766.00 |
| Building & Civil Structure | 4,41,38,51,063.50 | 53,19,01,314.00 | | 4,94,57,52,377.50 | 80,26,15,088.16 | 6,83,70,203.80 | | 87,09,85,291.96 | 4,07,47,67,085.54 | 3,61,12,36,975.34 |
| Plant & Machinery | 5,50,57,05,003.00 | 18,23,45,851.00 | | 5,68,80,50,854.00 | 1,06,53,80,229.92 | 10,03,87,417.37 | | 1,16,57,67,647.29 | 4,52,22,83,206.71 | 4,43,03,24,773.08 |
| Electricals Installations | 91,19,78,980.83 | 4,68,48,698.00 | | 95,88,27,678.83 | 91,85,27,494.36 | 1,43,451.98 | | 91,86,70,946.34 | 4,01,56,732.49 | 1,34,51,486.47 |
| Furniture & Fixtures | 74,44,916.00 | 4,49,400.00 | | 78,94,316.00 | 59,57,399.75 | 5,75,812.86 | | 65,33,212.61 | 13,61,103.39 | 14,87,516.25 |
| I.T.Infrastructure | 3,21,37,444.28 | 8,01,575.00 | | 3,29,39,019.28 | 1,51,99,953.82 | 3,49,453.88 | | 1,55,49,407.70 | 1,73,89,611.58 | 1,69,37,490.46 |
| Office Equipment | 2,15,41,076.34 | 33,60,335.00 | | 2,49,01,411.34 | 70,82,669.84 | 12,87,923.41 | | 83,70,593.25 | 1,65,30,818.09 | 1,44,58,406.50 |
| Tool & Equipments | 1,60,37,679.00 | | | 1,60,37,679.00 | 2,31,805,177.71 | 10,88,905.63 | | 2,42,08,083.34 | 1,18,29,595.66 | 1,20,58,501.29 |
| Vehicles | 2,13,16,628.00 | - | | 2,13,16,628.00 | 1,90,54,127.68 | 1,88,811.83 | | 1,92,42,939.51 | 20,73,688.49 | 22,22,500.32 |
| Total | 13,55,28,12,588.84 | 75,57,09,452.00 | - | 16,30,85,12,040.84 | 3,87,28,54,317.01 | 13,40,71,670.78 | - | 3,19,69,25,987.79 | 13,11,16,86,053.05 | 13,05,99,36,251.05 |
| CWIP | 6,86,58,39,953.09 | 7,21,12,937.00 | 5,40,46,125.00 | 6,87,93,86,764.09 | 1,80,34,58,574.84 | - | - | 1,80,34,58,574.84 | 5,37,60,28,218.25 | 5,15,83,81,697.25 |
| Grand Total | 22,89,35,32,326.93 | 82,83,12,169.00 | 5,40,46,125.00 | 23,86,78,98,784.93 | 4,07,53,12,862.25 | 13,40,71,670.78 | - | 4,20,93,84,562.63 | 18,75,85,14,222.30 | 18,21,83,39,658.30 |

**WE**

| Name of Assets | Gross Block | | | | Accumulated Depreciation | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Opening Balance as on 01.04.2015 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2016 | Opening Balance as on 01.04.2015 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2016 | As on 31.03.2016 | As on 31.03.2015 |
| Land | 1,32,87,70,285.00 | | | 1,32,87,70,285.00 | - | | | - | 1,32,87,70,285.00 | 1,32,87,70,285.00 |
| Building & Civil Structure | 8,51,41,31,854.91 | 46,26,44,788.00 | | 8,97,67,76,596.91 | 1,61,36,09,203.14 | 14,40,33,430.44 | | 1,75,76,42,633.58 | 7,21,91,33,963.33 | 7,15,08,45,555.77 |
| Plant & Machinery | 3,21,36,28,780.91 | 66,79,15,666.00 | | 3,87,15,44,508.91 | 66,75,35,589.08 | 10,69,35,312.08 | | 77,44,70,901.96 | 3,10,30,69,866.95 | 2,54,60,93,713.00 |
| Electricals Installations | 50,60,13,139.26 | 2,41,58,869.00 | | 53,01,72,145.26 | 45,30,01,606.61 | 90,39,099.49 | | 46,20,40,706.10 | 6,81,31,439.16 | 5,30,11,532.65 |
| Furniture & Fixtures | 55,14,127.00 | 7,31,453.00 | | 62,45,580.00 | 22,81,289.97 | 2,07,609.55 | | 24,88,899.52 | 37,56,680.48 | 32,32,837.03 |
| I.T.Infrastructure | 1,13,74,568.00 | 9,12,178.00 | | 1,22,86,746.00 | 75,89,613.39 | 4,17,015.14 | | 80,06,628.53 | 42,80,117.47 | 38,04,954.61 |
| Office Equipment | 75,09,032.85 | 1,09,25,356.00 | | 1,84,25,388.85 | 18,67,249.01 | 8,53,102.68 | | 27,20,351.69 | 1,57,05,037.16 | 56,22,877.23 |
| Tool & Equipments | 8,99,43,203.00 | | | 8,99,43,203.00 | 4,78,70,223.07 | 33,76,291.88 | | 5,12,46,570.96 | 3,86,96,632.04 | 4,20,73,431.93 |
| Vehicles | 5,99,14,102.90 | 8,01,801.00 | 8,13,627.00 | 5,99,02,276.90 | 4,06,61,566.05 | 16,05,505.98 | | 4,22,67,072.03 | 1,76,35,204.87 | 1,92,52,536.85 |
| Total | 10,06,71,70,078.83 | 1,16,10,63,309.00 | 8,13,627.00 | 15,22,74,20,352.93 | 2,84,49,00,918.07 | 26,81,35,572.26 | - | 3,11,30,36,490.33 | 12,11,43,78,862.59 | 11,22,22,63,713.86 |
| CWIP | 2,77,09,16,643.03 | 33,68,94,268.00 | 26,28,11,295.50 | 7,75,49,80,615.53 | 3,06,08,99,891.82 | - | - | 3,06,08,99,891.82 | 4,69,40,80,723.69 | 5,66,00,46,751.19 |
| Grand Total | 21,78,81,17,313.84 | 1,51,98,57,577.00 | 26,36,24,922.50 | 23,04,44,09,968.44 | 5,90,58,00,809.89 | 26,81,35,572.26 | - | 6,17,39,36,382.15 | 16,81,04,42,336.28 | 15,88,23,10,464.05 |

**WC**

| Name of Assets | Gross Block | | | | Accumulated Depreciation | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Opening Balance as on 01.04.2015 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2016 | Opening Balance as on 01.04.2015 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2016 | As on 31.03.2016 | As on 31.03.2015 |
| | | | | | | | | | | |

Rajesh Agarwal

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 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 | 17,20,94,16,723.94 | 20,46,14,556.17 | | 17,30,40,34,290.11 | 1,75,72,73,646.39 | 31,22,59,806.83 | | 2,06,95,68,713.05 | 15,63,48,84,577.06 | 15,55,21,64,077.36 |
| Plant & Machinery | 5,51,64,21,502.55 | 30,19,73,410.66 | | 6,21,65,95,213.02 | 89,68,75,213.65 | 14,09,19,814.61 | | 1,00,68,04,800.27 | 5,14,85,84,502.75 | 4,61,74,51,888.92 |
| Electricals Installations | 6,65,81,815.00 | - | | 6,65,81,815.00 | 4,93,49,993.28 | 17,23,182.17 | | 5,10,73,175.45 | 1,55,08,639.17 | 1,72,31,821.74 |
| Furniture & Fixtures | 6,51,283.00 | 95,457.71 | | 7,47,741.71 | 2,86,984.37 | 38,892.21 | | 3,25,876.00 | 4,21,866.11 | 3,65,300.63 |
| I.T. Infrastructure | 89,71,076.03 | 16,43,885.03 | | 1,03,14,961.06 | 36,22,573.14 | 3,75,022.04 | | 40,07,595.19 | 45,16,365.66 | 53,76,903.88 |
| Office Equipment | 20,72,670.67 | 38,592.00 | | 21,11,278.67 | 6,32,321.31 | 1,06,819.79 | | 2,98,481.12 | 18,12,177.55 | 14,20,155.13 |
| Tool & Equipments | 4,09,410.00 | | | 4,09,410.00 | 3,34,448.83 | 6,271.70 | | 3,40,820.53 | 68,589.47 | 74,961.17 |
| Vehicles | 8,62,307.00 | | | 8,62,307.00 | 8,09,503.16 | 4,462.82 | | 8,14,166.01 | 48,040.99 | 52,503.83 |
| Total | 25,25,38,86,189.72 | 1,09,80,86,221.40 | - | 26,35,61,72,411.12 | 2,71,13,06,883.97 | 48,46,48,604.22 | - | 3,19,57,75,578.19 | 23,16,03,96,832.93 | 22,54,05,79,305.75 |
| CWIP | 15,87,92,05,258.08 | 1,91,79,86,129.24 | 3,63,26,557.00 | 17,78,08,65,830.16 | 1,67,12,98,279.83 | - | - | 1,67,12,98,279.83 | 16,10,95,66,758.53 | 14,20,79,06,978.25 |
| Grand Total | 41,13,70,91,447.80 | 3,01,60,75,350.64 | 3,63,26,557.00 | 44,13,70,35,441.38 | 4,38,26,05,163.80 | 48,46,48,604.22 | - | 4,86,70,73,858.02 | 39,26,99,63,583.45 | 36,75,44,86,284.00 |

Significant Accounting Policies and Notes on Accounts
For the year ended on 31st March 2016

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.

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.

Peeyush Dasmal

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<br>-Water/Sewer Distribution Networks .<br>- Water Tanks<br>- Pipe lines<br>- Buildings<br>- Staff Quarters etc |
| 3 | PLANT & MACHINERY | Includes |

| | | |
|---|---|---|
| | | -Booster Pumping Station<br>- Water Treatment Plant<br>- Sewerage Treatment Plant<br>- Sewage Pumping Station |
| 4 | FURNITURE & FIXTURES | Includes<br>- Furniture & Fixtures<br>-Fans & Air Conditioners Coolers etc. |
| 5 | ELECTRICAL INSTALLATIONS | Public Water Hydrants,<br>Tube Well |
| 6 | OFFICE EQUIPMENTS | General Office Equipments |
| 7 | IT INFRASTRUCTURE | Includes<br>-Computers<br>-Servers<br>- IT equipments |
| 8 | TOOLS & EQUIPMENTS | Includes<br>-Water Meter<br>-Work shop machines & equipments<br>- 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 370 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 2016 are certified by Management.

iii) The Bank Account no-19633 is treated as Current Account. Their Balances are incorporated in Current Account Balances.

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 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

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

No. DJB/AO(B&A)/2021/ 752
Dated : 18.10.2021

Item No. Admn.-540
Dated : 26.10.2021

| | | |
|---|---|---|
| 1. | Name of the Subject | **Balance sheet of Delhi Jal Board as on 31st March, 2017** |
| 2. | Approval | Board is the Competent Authority |
| 3. | Name of the Wing | **Finance** |
| 4. | Brief History of the case | 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 2014-15 have been audited and are being sent to GNCTD for placing it before the Legislative Assembly. The Accounts of the Board are audited annually by the CAG as per S. 19(3) of CAG Act 1971. |
| 5. | Present Status | 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 2016-17 are placed before the Board for approval before these are sent to CAG for audit. The Draft Balance sheet for 2016-17 was placed before the Board in its 147th meeting vide resolution No. 834 dated |

| | | |
|---|---|---|
| | | 19.08.2019. The Balance ... submitted for approval of the Board separately. The observations of Audit will be considered on consolidated basis during the current financial year i.e. 2021-22. |
| 6. | Detailed Proposal of the subject | DJB's Financial Statements for the F.Y. 2016-17 prepared along with Accounting Policies and notes on Accounts as annexure 'A' is placed before the board for approval. |
| 7. | Recommendations | The Board is requested to approve the Balance sheet for the year 2016-17, for its onwards submission to CAG for Audit. |

(BANSH RAJ)
DIRECTOR (FINANCE & ACCOUNTS)

**SECRETARY, DJB**

S K PATODIA & Associates
Chartered Accountants

Dated:-6th October 2021

To,

The Director(F&A)

Delhi Jal Board,

Varunalaya Phase-II

Delhi

Sub:- Annual Account (Balance Sheet) for the Financial Year 2016-17

Sir,

With regard to above reference, we are pleased to inform that we are submitting the Annual Account of Delhi Jal Board for the Financial year 2016-17.

During the preparation of account, we have totally relied upon the data and information Furnished by the Delhi Jal Board. Our reports contain the financial statement only and Prepared as per the scope of work submitted earlier.

Thanks & regards,

For S K Patodia & Associates

(Chartered Accountants)

CA Piyush Agarwal

(Authorized Signatory)

DJB OFFICE OF THE
Diary No. 1741-A
Date 27-10-2021
AO (B&A) Jhandewalan

(1)

Delhi Jal Board

Balance sheet as at March 31, 2017

| | Note No. | Current Year as at March 31, 2017 Rs. | Previous Year as at March 31, 2016 Rs. |
|---|---|---|---|
| **Corpus/Capital Funds and Liabilities** | | | |
| Corpus/ Capital Fund | 1 | -344,001,138,488 | -303,653,931,972 |
| Reserves and Surplus | 2 | 31,209,903,927 | 23,355,674,164 |
| Earmarked/Endowment Funds | 3 | -1,314,510,598 | -1,171,899,745 |
| Secured Loans and Borrowings | 4 | - | - |
| Unsecured Loans and Borrowings | 5 | 266,107,669,353 | 263,234,387,353 |
| Deferred Credit Liabilities | 6 | - | - |
| Current Liabilities and Provisions | 7 | 204,194,421,656 | 172,694,942,676 |
| **Total** | | **156,196,345,849** | **154,459,172,476** |
| **Assets** | | | |
| Fixed Assets (including CWIP) | 8 | 126,740,461,753 | 123,154,374,379 |
| Investments-From Earmarked/Endowment Funds | 9 | - | - |
| Investment-Others | 10. | - | - |
| Current Assets, Loan, Advances etc | 11 | 29,455,884,095 | 31,304,798,096 |
| Miscellaneous Expenditure (to the extent not written off or adjusted) | | - | - |
| **Total** | | **156,196,345,849** | **154,459,172,476** |
| Significant Accounting Policies | 24 | | |
| Contingent Liabilities and Notes on Accounts | 25 | | |

0

Member (Drainage)

Member (Finance)

Member (Water Supply)

Member (Admin)

Director (F&A)

Jt. Director F&A-II (on leave)

Date:

Place: New Delhi

Delhi Jal Board

Income & Expenditure Account for the year ended March 31, 2017

| PARTICULARS | Note No | Current Year 2016-17 Rs. | Previous Year 2015-16 Rs. |
|---|---|---|---|
| **INCOME** | | | |
| Incomes form Sales/Services | 12 | 18,885,947,357 | 20,016,921,200 |
| Grants/ Subsidies | 13 | - | 107,307,692 |
| Fees/ Subscription | 14 | 7,752,400 | 5,096,958 |
| Income from Investments | 15 | - | - |
| Income from Royalty, Publication etc | 16 | - | - |
| Interest earned | 17 | 157,194,095 | 686,450,575 |
| Other Income | 18 | 4,287,303,825 | 7,531,121,732 |
| Increase/(decrease) in stock of finished goods and works-in Progress | 19 | - | - |
| TOTAL (A) | | 23,338,197,676 | 28,346,898,156 |
| **EXPENDITURE** | | | |
| Establishment Expenses | 20 | 13,965,914,437 | 10,340,284,144 |
| Other Administrative Expenses etc | 21 | 14,704,407,809 | 15,511,945,826 |
| Expenditure on Grants, Subsidies etc | 22 | - | - |
| Interest | 23 | 30,594,056,943 | 28,932,700,267 |
| Depreciation | | 4,421,025,004 | 4,645,309,637 |
| TOTAL (B) | | 63,685,404,192 | 59,430,239,874 |
| Balance being excess of Income over expenditure(A-B) | | -40,347,206,516 | -31,083,341,718 |
| Transfer to Special Reserve (specify each) | | - | - |
| Transfer to/ from General Reserve | | - | - |
| **Balance being Surplus/(Deficit) carried to Corpus/Capital Fund** | | -40,347,206,516 | -31,083,341,718 |
| Significant Accounting Policies | 24 | | |
| Contingent Liabilities and Notes on Accounts | 25 | | |

Member (Drainage)

Member (Finance)

Member (Water Supply)

Member (Admin)

Bansh Raj
Director (F&A)

Jt. Director F&A-II

Date:
Place: New Delhi

## Notes FORMING PART OF BALANCE SHEET AS AT March 31, 2017

| | | Current Year as at March 31, 2017 Rs. | Previous Year as at March 31, 2016 Rs. |
|---|---|---|---|
| **NOTE 1 - CORPUS/CAPITAL FUND:** | | | |
| Balance at at the beginning of the year | | -303,653,931,972 | - |
| Add: Contributions towards Corpus/Capital Fund | | | - |
| Add/(Deduct): Balance of net Income/(Expenditure) transferred form the Income and Expenditure Account | | -40,347,206,516 | -303,653,931,972 |
| Balance at at the end of the year | | -344,001,138,488 | -303,653,931,972 |
| **NOTE 2 - RESERVES AND SURPLUS** | | | |
| 1. Capital Reserve | | | |
| As per last Account | | 22,600,040,299 | 7,753,969,223 |
| Addition during the year | | 7,854,229,763 | 14,846,071,076 |
| Less: Deductions duting the year | | - | - |
| | SubTotal | 30,454,270,062 | 22,600,040,299 |
| 2. Revaluation Reserve : | | | |
| As per last Account | | - | - |
| Addition during the year | | - | - |
| Less: Deductions duting the year | | - | - |
| | SubTotal | - | - |
| 3. Special Reserves: | | | |
| As per last Account | | - | - |
| Addition during the year | | - | - |
| Less: Deductions duting the year | | - | - |
| | SubTotal | - | - |
| 4. Development charges reserve: | | | |
| As per last Account | | 755,633,865 | 755,633,865 |
| Addition during the year | | - | - |
| Less: Deductions duting the year | | - | - |
| | subTotal | 755,633,865 | 755,633,865 |
| Total | | 31,209,903,927 | 23,355,674,164 |

| | | Current Year as at March 31, 2017 Rs. | Previous Year as at March 31, 2016 Rs. |
|---|---|---|---|
| **NOTE 3 - EARMARKED/ENDOWMENT FUNDS** | | | |
| (a) Opening balance of the Funds | | -1,171,899,745 | 6,975,493,399 |
| (b) Additions to the funds | | | |
| 1 Donations/grants | | 7,717,777,147 | 8,671,417,856 |
| 2 Income from Investment made on account of funds | | - | - |
| 3 Other addition (specify nature) | | - | - |
| | Total a+b | 6,545,877,402 | 15,646,911,255 |
| ( c) Utilisation/Expenditure towards objectives of funds | | | |
| 1 Capital Expenditure | | | |
| i Fixed Assets | | 7,860,388,000 | 14,638,922,000 |
| ii Others (Water Supply Unauthorised Colonies) | | - | 2,179,889,000 |
| Total | | 7,860,388,000 | 16,818,811,000 |
| 2 Revenue Expenditure | | | |
| i Salaries, Wages and Allowances etc | | - | - |
| ii Rent | | - | - |
| iii Other Administrative expenses | | - | - |
| | Total ( c) | 7,860,388,000 | 16,818,811,000 |
| Net Balance As At the year end (a+b-c) | | -1,314,510,598 | -1,171,899,745 |

**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, 2017 Rs. | Previous Year as at March 31, 2016 Rs. |
|---|---|---|

**Note 5- Unsecured Loans and Borrowings**

| | | | |
|---|---|---|---|
| 1 | Central Government | - | - |
| 2 | State Government(Govt of NCT of Delhi) | 215,406,969,353 | 212,533,687,353 |
| 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 | 50,700,700,000 | 50,700,700,000 |
| 9 | Others | - | - |
| | 0 | 266,107,669,353 | 263,234,387,353 |

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, 2017 Rs. | Previous Year as at March 31, 2016 Rs. |
|---|---|---|

**NOTE 7-Current Liabilities and Provisions**

**A. Current liabilities**

| | | | |
|---|---|---|---|
| 1 | Contractors Payable | 276,370,999 | 270,220,202 |
| 2 | Creditors | - | - |
| I | Fixed Assets | - | - |
| II | Materials Supplied | 716 | 716 |
| III | Purchases | - | - |
| iv | Other suppliers | - | - |
| v | Power | 12,322,364 | 12,322,364 |
| vi | Property Tax | 250,351,000 | 250,351,000 |
| vii | Raw Water | 42,230,005 | 42,230,005 |
| 3 | Amount Payable to Staff | 2,239,916 | 8,192,725 |
| 4 | Statutory liabilities: | - | - |
| I | Overdue | - | - |
| II | Others (Duties and Taxes) | 376,464,127 | 362,482,104 |
| 5 | Deductions from Employees | 42,842,755 | 39,431,744 |
| 6 | Deposits from Contractors | - | - |
| I | EMD | 460,182,429 | 398,192,129 |

| | | | | |
|---|---|---|---|---|
| | | Amount withheld from contractors | 3,422,793,725 | 3,070,845,865 |
| | | Securities Deposits | 1,770,414,713 | 1,492,825,171 |
| | | Deposits from Customers | 60,652,848 | 59,808,531 |
| | 8 | Interest accrued but not Paid on: | 103,268,259,646 | 162,674,208,445 |
| | I | Secured Loans / Borrowings | - | - |
| | II | Unsecured Loans / Borrowings | - | - |
| | 9 | Deposits From Other Departments | 3,446,792,456 | 3,093,557,415 |
| | 11 | Miscellaneous Deposits | 180,885 | 180,885 |
| | 12 | RR Charges payable | 138,425,305 | 304,952,904 |
| | 13 | Other Liab Accounts | | |
| | II | Opening Balance(Balancing Figure Cr.) | - | - |
| | 14 | Amount payable to Other Parties | 7,215,839 | 7,215,839 |
| | 15 | Other Current Liabilities | - | - |
| | 17 | Other Liabilities | 103,333 | 103,333 |
| | | Total (A) | 203,577,843,062 | 172,088,121,359 |
| **B.Provisions** | | | | |
| | 1 | Provision for Accumulated Depreciation | - | - |
| | 2 | Provision for Employee Related Funds / Benefits | - | - |
| | I | Ex-Gratia Payable | 129,300,000 | 69,000,000 |
| | II | Superannuation/ Pension | - | - |
| | III | Accumulated Leave Encashment | - | - |
| | IV | Salary | - | - |
| | 3 | Trade Warranties/Claims | - | - |
| | 4 | Provision for Expenses Payable | 89,308,594 | 135,031,397 |
| | 5 | Amount Payable to NPS Cell | 91,400,000 | 73,100,000 |
| | 6 | Payment to Consultant Payable | 2,150,000 | 2,400,000 |
| | 7 | Property Tax Payable | 85,900,000 | 85,900,000 |
| | 8 | Provision for Power | 268,520,000 | 141,392,000 |
| | 9 | Wages to M Roll Staff | - | - |
| | | Others (Specify) | - | - |
| | | Total (B) | 616,578,594 | 606,823,397 |
| **Total (A+B)** | | | 204,194,421,656 | 172,694,942,676 |

| | Current Year as at March 31, 2017 Rs. | Previous Year as at March 31, 2016 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 - Investment 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, 2017 Rs. | Previous Year as at March 31, 2016 Rs. |
|---|---|---|

| | | | | |
|---|---|---|---|---|
| 1 | Inventories | | | |
| I | Chemicals | | - | |
| II | Stores and Spares | | 129,619,190 | 12 |
| III | Other Inventory | | - | |
| | | Total (1) | 129,619,190 | 129,619,19 |
| 2 | Sundry Debtors | | | |
| I | NDMC | | 412,984,994 | 814,306,875 |
| II | DCB | | 5,148,685,137 | 780,169,633 |
| III | Bulk water | | 936,946,063 | 936,946,063 |
| IV | Retail water | | 15,000,689,324 | 15,703,970,870 |
| V | Debtors for Development Charges | | - | - |
| | SubTotal | | 21,499,305,518 | 18,235,392,441 |
| | Less: Provision for Bad & Doubtful Debts | | 412,558,424 | 401,388,424 |
| | Less: Unadjusted Debtors | | - | - |
| | SubTotal | | 412,558,424 | 401,388,424 |
| | | Total(2) | 21,076,747,094 | 17,834,004,017 |
| 3 | Cash and Bank Balances | | | |
| I | Cash in Hand | | 104,816,711 | 111,787,649 |
| II | Cheque in Transit | | 9,666,977,530 | -683,725,577 |
| III | Schedule Bank | | | |
| | # In Term Deposit Accounts | | 1,354,944,040 | 1,085,144,040 |
| | # In Current Accounts | | -6,632,949,353 | 9,241,985,830 |
| | # In Savings Accounts | | - | - |
| V | Non Schedule bank | | - | - |
| | | Total | 4,493,788,928 | 9,755,191,992 |
| | Bank Adjustment General Account | | 1,070,779,037 | 1,173,840,983 |
| | | Total (3) | 5,564,567,965 | 10,929,032,975 |
| 4 | Loans, Advances & Deposits | | | |
| I | Advances to Employes | | 165,804,643 | 121,833,375 |
| II | Loans to Employes | | -1,484,066 | -813,509 |
| III | Advances to Contractors/Suppliers | | 694,300,590 | 690,035,014 |
| IV | Advance to Firms for supply of stores | | 72,890,776 | 72,890,775 |
| V | Other Advances | | 29,802,773 | 12,126,300 |
| VI | Advance to Govt. & Other Parties | | 86,680,406 | 86,680,406 |
| VII | Deposits with Govertment | | 646,856 | 646,856 |
| VIII | Deposits with Others | | - | - |
| 5 | Deposits Work in Progress | | 1,429,134,023 | 1,181,569,932 |
| 6 | Interst accrued on Investments | | 52,490,788 | 52,490,788 |
| 7 | Other Current Assets | | 194,683,058 | 194,683,058 |
| | | Total (4to7) | 2,684,949,846 | 2,412,141,975 |
| | Total | | 29,455,884,055 | 31,304,798,086 |

Delhi Jal Board
Notes to Income and Expenditure Account

| | Particulars | | For the year ended March 31, 2017 (Rs) | For the year ended March 31, 2016 (Rs) |
|---|---|---|---|---|
| INCOME | | | | |
| **Note- 12 Incomes From Sales/Services** | | | | |
| 1 | Sale of Water | | | |
| i | NDMC | | 803,689,919.40 | 630,324,952.12 |
| ii | DCB | | 186,157,788.10 | 180,506,020.96 |
| iii | Bulk | | 3,259,544.00 | 2,747,402.00 |
| iv | Retail (by meter reading) | | 17,270,444,831.00 | 17,915,674,798.00 |
| v | Sale by Tankers | | 1,400,500.00 | 2,726,460.00 |
| vi | Other- Sale of Water Bottle) | | 55,832,420.00 | 55,942,909.00 |
| | | Sub Total | 18,319,785,002.50 | 18,787,922,542.08 |
| 2 | Sewerage Charge | | | |
| i | NDMC | | 400,228,090.60 | 341,572,994.03 |
| ii | DCB | | 94,280,056.52 | 219,941,579.52 |
| iii | Other Sewerage Charges - Scavenging Tax | | 62,653,247.00 | 667,484,084.00 |
| | | Sub Total | 566,162,294.12 | 1,228,998,657.55 |
| 3 | Sale of Sludge/Others | | 60.00 | - |
| | | Total | 18,885,947,356.62 | 20,016,921,199.63 |
| **Note - 13 Grants** | | | | |
| 1 | Central Government | | - | - |
| 2 | State Government(Govt of NCT of Delhi) | | - | 107,307,691.70 |
| 3 | Government Agencies | | - | - |
| 4 | Institutions/Welfare Bodies | | - | - |
| 5 | International Organisations | | - | - |
| 6 | Others/ Infra FUND | | - | - |
| | | Total | - | 107,307,691.70 |
| **Note - 14 Fees & Subscriptions** | | | | |
| 1 | Income from Fees | | 7,752,400.00 | 5,096,958.00 |
| 2 | Tender Fees | | - | - |
| 3 | Licence / Plumbing Fees | | - | - |
| 4 | Fee from consumers | | - | - |
| 5 | Seminar / Program Fees | | - | - |
| 6 | Subscriptions and others | | - | - |
| | | Total | 7,752,400.00 | 5,096,958.00 |
| **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, 2017 (Rs) | For the year ended March 31, 2016 (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 | | 88,533,920.14 | 606,208,049.00 |
| ii | In Current Accounts | | - | - |

| | | | | |
|---|---|---|---|---|
| (i) | In Savings Accounts | | | |
| 2 | Interest on loan to employees | | 2,763,059.00 | 14,471,860.42 |
| 3 | Other interest income | | - | 229,343.00 |
| 4 | Interest on Advance to Contractors | | 37,488.00 | 2,000.00 |
| 5 | Interest on Investment | | 65,859,628.00 | 65,589,343.00 |
| | | Total | - | - |
| | | | 157,194,095.14 | 686,450,575.42 |

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

Note - 18 Other Income

| | | | | |
|---|---|---|---|---|
| 1 | Income from Penalty & Fines | | 41,865,299.00 | 268,112,039.00 |
| 2 | Rent on Water Meters | | 131,367,127.00 | 117,470,255.00 |
| 3 | Sale of Scrap and Material | | 30,891,697.00 | 32,959,302.14 |
| 4 | Income From Rent | | 50,746,809.00 | 26,156,331.00 |
| 5 | Percentage on Deposit Works | | - | - |
| 6 | Dividend Income | | - | - |
| 7 | Provisions Written Back | | - | - |
| 8 | Other Income | | 3,354,844,686.50 | 6,421,385,799.50 |
| 9 | Medical Subscription | | 60,179,962.00 | 48,901,812.00 |
| 10 | Other Income (Capitalised Cost) | | - | - |
| 11 | Miscellaneous Receipts (Augmentation Charges) | | 537,372,244.00 | 726,496,193.00 |
| | | Total | 4,287,303,824.50 | 7,591,121,731.64 |

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, 2017 (Rs) | For the year ended March 31, 2016 (Rs) |
|---|---|---|
| **EXPENDITURE** | | |
| **Note - 20 Establishment Expenses** | | |
| 1 Salaries | 10,837,479,332.00 | 8,632,930,767.50 |
| 2 Bonus | 149,411.90 | 229,421.00 |
| 3 Contribution to Pension Funds | - | - |
| 3(i) Pension Medical Expense | 14,713,621.00 | 8,772,904.00 |
| 3(ii) Pension Expense | 2,603,050,567.75 | 1,725,938,948.31 |
| 4 Gratuity | 574,051,751.00 | 460,372,679.00 |
| 5 Leave Encashment | 340,625,746.00 | 245,640,081.00 |
| 6 Ex Gratia | 251,120,230.00 | 52,742,913.00 |
| 7 Staff Welfare | 8,110,981.00 | 7,191,369.00 |
| 8 Staff Medical Expenses | 476,251,705.00 | 441,346,497.00 |
| 9 Leave Travel Allowance | 60,326,738.00 | 19,110,968.00 |
| 10 Staff Training Expenses | 4,682,675.00 | 1,648,062.00 |
| 11 Stipend to Trainees | - | 140,204.00 |
| 11 Salaries to Deputationist | 20,747,702.00 | 15,550,178.00 |
| 13 Wages of Muster Roll Staff | 74,963,036.00 | 54,765,017.00 |
| 14 Other Establishment Expenses | 70,322,425.00 | 79,412,640.00 |
| 15 Plant Repairs | - | - |
| 16 Other contractual staff | 299,802,440.00 | 223,019,306.00 |
| 17 Oil and Soap to Staff | 24,425,086.00 | 28,038,372.00 |
| 18 Employer's contribution to CPF | 132,715,113.00 | 53,296,302.00 |
| 19 Uniform to Staff | 54,240.00 | 1,256,765.00 |
| 20 Wages to Work-Charged Employees | 4,028,496.00 | - |
| Less: Capitalised/Transferred | 1,771,905,000.00 | 1,711,116,000.00 |
| Administrative and Supervision Costs | - | - |
| Total | 13,965,914,436.65 | 10,340,284,143.81 |

Note - 21 Other Administrative Expenses

1. Power & Fuel

| | | | | |
|---|---|---|---|---|
| 1 | Power | | 5,944,188,408.43 | 5,794,610,807.00 |
| 2 | Fuel consumed | | 11,291,245.00 | 12,896,091.00 |
| | | Sub-Total | 5,955,489,653.43 | 5,807,506,898.00 |
| 2. Repair and Maintenance-Water | | | | |
| 1 | Building and Road | | 763,347,657.00 | 360,191,699.00 |
| 2 | Tanks, Channels and Conduit | | - | 205,875.00 |
| 3 | Intake Pumps | | 333,343,665.00 | - |
| 4 | Maintenance of various Plants | | - | 651,651,191.00 |
| 5 | River Works | | - | - |
| 6 | Reservoirs and Mains | | - | 7,225,149.00 |
| 7 | RCC wells and Tube wells | | - | 353,850.00 |
| 8 | Booster Pumping Stations | | 7,891,855.00 | 10,476,383.00 |
| 9 | Workshop | | 155,274,786.00 | - |
| | | Sub-Total | 1,239,857,963.00 | 1,030,104,147.00 |

**Notes to Income and Expenditure Account**

| Particulars | | For the year ended March 31, 2017 (Rs) | For the year ended March 31, 2016 (Rs) |
|---|---|---|---|
| 3. Repair and Maintenance-Sewerage | | | |
| 1 | Building and Road | 363,991,528.00 | 2,704,217.00 |
| 2 | Trunk Sewers | - | - |
| 3 | Sewage Pumping Stations | 124,630,574.00 | 296,129,074.00 |
| 4 | Disposal works | 1,833,400.00 | 2,414,050.00 |
| 5 | Workshop | 203,814.00 | 88,455,636.00 |
| 6 | Gas Supply Project | - | - |
| 7 | Gas Booster Station | - | - |
| 8 | Oxidation ponds | - | - |
| | Sub-Total | 490,660,316.00 | 389,702,977.00 |
| 4. Printing & Stationery | | | |
| 1 | Stationery | 4,177,975.00 | 4,131,485.00 |
| 2 | computer consumable | 7,394,426.00 | 10,118,342.50 |
| | Sub-Total | 11,572,401.00 | 14,249,831.50 |
| 5. Rent & Hire Charges | | | |
| 1 | Rent | 42,519.00 | 41,518.00 |
| 2 | Hire charges | 3,164,505.00 | 2,850,732.00 |
| | Sub-Total | 3,207,024.00 | 2,892,250.00 |
| 6. Rates & Taxes | | | |
| 1 | Rates and Taxes | - | - |
| 2 | Property Tax | 96,652,278.00 | 96,652,278.00 |
| | Sub-Total | 96,652,278.00 | 96,652,278.00 |
| 7. Repair and Maintenance - Distribution | | | |
| 1 | Distribution | - | - |
| 2 | Water | - | - |
| 3 | Bottling Plant | - | - |
| 4 | Building and Road (IW rev Works) | 79,903,846.00 | 62,130,280.00 |
| 5 | Sewerage | - | - |
| 6 | Pumping Stations | 28,953,683.00 | 28,995,445.00 |
| | Sub-Total | 108,857,529.00 | 91,125,725.00 |

**Notes to Income and Expenditure Account**

| Particulars | | For the year ended March 31, 2017 (Rs) | For the year ended March 31, 2016 (Rs) |
|---|---|---|---|
| 8. Other Administration Expenses | | | |
| 1 | Raw Water charges | 211,280,438.00 | 227,008,846.00 |
| 2 | Chemical consumed | 185,665,745.00 | 249,872,266.00 |
| 3 | Stores and Spares consumed | 38,584,083.00 | 35,104,006.00 |
| 4 | Cess to CPCB | -15,735,644.00 | -34,421,557.00 |
| 5 | Other Inventory consumed | - | - |
| 6 | GIA-Revenue works | 3,130,465,908.00 | 2,130,607,968.00 |
| 7 | Electricity charges | -11,391,261.00 | -24,030,606.00 |
| 8 | Repair and Maintenance | 9,764,159.00 | 1,518,885,239.91 |

| | | | | |
|---|---|---|---|---|
| | Other Expenses(P) | | 36,721,166.66 | 64,278,994.00 |
| 10 | Others | | 11,983,237.00 | 164,577,772.26 |
| 11 | Advertisement | | 93,800,910.00 | 27,982,435.00 |
| 12 | Telephone, Telex and Fax | | - | - |
| 13 | Vehicle Running & Maintenance | | 10,112,286.00 | 11,106,481.00 |
| 14 | Fuel & Oil | | 5,659,702.00 | 9,390,785.00 |
| 15 | Vehicle Maintenance | | 12,215,201.00 | 14,310,001.00 |
| 16 | Vehicle Hire charges | | 81,550.00 | 301,071.00 |
| 17 | Insurance | | 8,186,657.00 | 5,264,535.00 |
| 18 | Travelling & Conveyance | | 14,146,988.00 | 19,213,290.48 |
| 19 | Legal & Professional | | - | - |
| 20 | Legal charges | | 6,085,983.00 | 7,002,271.00 |
| 21 | Arbitration charges | | 569,580.00 | 824,296.00 |
| 22 | Postage and Telegram | | 1,233,516.00 | 1,239,801.00 |
| 23 | Meetings & Seminars | | - | - |
| 24 | Payment to Auditors | | 363,196.00 | 582,487.00 |
| 25 | Books & Periodicals | | 2,487,225.00 | 17,683,734.94 |
| 26 | Payment to Consultants | | - | - |
| 27 | Payment to Board Members | | - | - |
| 28 | Donation and Contribution | | 1,038,596.00 | 8,767,768.00 |
| 29 | Horticulture Expenses | | - | - |
| 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 | | 21,170,000.00 | 103,888,424.00 |
| 35 | Provision for Bad Doubtful Debts | | - | - |
| 36 | Adjustment for Inventory | | - | - |
| 37 | UNIFORM TO STAFF | | - | - |
| 38 | Shortage/Excess Inventory | | - | 3,817,771.00 |
| 39 | Capacity Building | | - | 20,565,846.00 |
| 40 | Service Charge | | 727,615,923.00 | 145,218,536.00 |
| 41 | Electricity & Water Charges | | 2,358,655,509.00 | 2,205,538,816.00 |
| 42 | Rebate on Arrear to Consumers | | - | 1,136,713,739.00 |
| 43 | Rebate to Consumers for Free Water | | - | - |
| | | Sub-Total | 6,798,110,644.66 | 8,079,299,219.59 |
| | | Total | 14,704,407,809.09 | 15,511,532,826.09 |

**SCHEDULE - 22 EXPENDITURE ON GRANTS, SUBSIDIES**

| | | | |
|---|---|---|---|
| | Total | - | - |

**SCHEDULE - 23 INTEREST**

| | | | |
|---|---|---|---|
| 1 | Interest on Borrowings | 30,594,051,314.00 | 29,737,201,200.00 |
| 2 | Other Finance Charges | 5,628.50 | 37,067.34 |
| 3 | Repayment of loan | - | - |
| 4 | Less: Finance Costs Capitalised | - | 804,538,000.00 |
| | Total | 30,594,056,942.50 | 28,932,700,267.34 |

| | | |
|---|---|---|
| **Depreciation (Net Total at the year end - corresponding to schedule 8)** | 4,421,025,004.03 | 4,645,309,636.86 |
| **Total Expenditure- B** | 63,685,404,192.27 | 59,429,826,874.10 |

# DELHI JAL BOARD

## SECTOR-WISE INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2017

| PARTICULARS | Sch No | Administration Current Year 2016-17 (Rs) | Water Bulk Current Year 2016-17 (Rs) | Water Construction Current Year 2016-17 (Rs) | Sewage Bulk Current Year 2016-17 (Rs) | Drainage Construction Current Year 2016-17 (Rs) | Maintenance Current Year 2016-17 (Rs) | Total Current Year 2016-17 (Rs) |
|---|---|---|---|---|---|---|---|---|
| INCOME | | | | | | | | |
| Income form Sales/Services | 12 | 11,494 | 7,225,133 | 24,221,763 | 67,215,897 | 1,486,951 | 18,785,785,119 | 18,885,947,357 |
| Grants/Subsidiss | 13 | - | - | - | - | - | - | - |
| Fees/Subscription | 14 | 1,000 | 577,550 | 553,500 | 710,000 | 82,500 | 5,827,850 | 7,752,400 |
| Income from Investments ( | 15 | - | - | - | - | - | - | - |
| Income on Investment form earmarked/endow, funds transferred to Funds) | | | | | | | | |
| Income from Rolalty, Publication etc | 16 | - | - | - | - | - | - | - |
| Interest earned | 17 | 88,871,827 | 37,488 | 2,197,360 | 8,735,806 | 57,325,494 | 26,120 | 157,194,095 |
| Other Income | 18 | 3,212,183,016 | 107,656,928 | 446,815,821 | 86,016,865 | 199,951,116 | 234,680,079 | 4,287,303,825 |
| Increase/(decrease) in stock of finished goods and works-in Progress | | - | - | - | - | - | - | - |
| TOTAL (A) | | 3,301,067,337 | 115,497,099 | 473,788,444 | 162,678,568 | 258,846,061 | 39,026,320,167 | 23,338,197,676 |
| EXPENDITURE | | | | | | | | |
| Establishment Expenses | 20 | 39,517,349 | 1,961,753,733 | 61,056,400 | 1,637,091,495 | -4,323,709 | 10,270,819,163 | 13,965,914,437 |
| Other Administrative Expenses etc | 21 | 556,765,850 | 3,806,745,861 | 1,301,787,833 | 1,595,318,065 | 9,509,444 | 7,433,280,755 | 14,704,407,809 |
| Expenditure on Grants,Subsidies etc | 22 | - | - | - | - | - | - | - |
| Interest | 23 | 2,278 | 8,073,610,210 | 92 | 6,549,199,607 | 114 | 15,971,244,642 | 30,594,056,943 |
| Depreciation( net total at the year end-corresponding to schedule 8) | | 42,178,736 | 297,100,749 | 534,447,290 | 571,860,885 | 388,494,229 | 2,586,943,115 | 4,421,025,004 |
| TOTAL (B) | | 638,464,212 | 14,139,210,553 | 1,897,291,615 | 10,354,470,052 | 393,680,084 | 36,262,287,676 | 63,685,404,192 |
| Balance being excess of Income over expenditure(A-B) | | 2,662,603,125 | -14,023,713,454 | -1,423,503,171 | -10,191,791,484 | -134,834,023 | -17,235,967,509 | -40,347,206,516 |
| Transfer to Special Reserve (specify each) | | | | | | | | |
| Tansfer to/ from General Reserve | | | | | | | | |

(12)

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND | | 2,662,603,125 | -14,023,713,454 | -1,423,503,171 | -10,191,791,484 | -134,834,023 | -17,235,967,509 | -40,347,206,516 |
| Significant Accounting Policies | 24 | | | | | | | |
| Contingent Liabilities and Notes on Accounts | 25 | | | | | | | |

Schedules to Income and Expenditure Account

| | | | D-E | F-G | H-I | J-K | L-M | N-O | |
|---|---|---|---|---|---|---|---|---|---|
| | Particulars | | Motor Tax Fee for the year ended 31-Mar-17 (Rs) | Water Fee for the year ended 31-Mar-17 (Rs) | Water Conservation for the year ended 31-Mar-17 (Rs) | Sewage Tax for the year ended 31-Mar-17 (Rs) | Drainage Cum Sewer Fee for the year ended 31-Mar-17 (Rs) | Maintenance for the year ended 31-Mar-17 (Rs) | Tot For 31-Mar-17 (Rs) |
| **INCOME** | | | | | | | | | |
| **SCHEDULE- 12 INCOMEs FROM SALES/SERVICES** | | | | | | | | | |
| 1 | Sale of Water | | | | | | | | |
| i | NDMC | | 0 | 0 | 0 | 0 | 0 | 803,689,919 | 803,689,919 |
| ii | DCB | | 0 | 0 | 0 | 0 | 0 | 185,157,788 | 185,157,788 |
| iii | Bulk | | 0 | 3,259,544 | 0 | 0 | 0 | 0 | 3,259,544 |
| iv | Retail (by meter reading) | | 0 | 0 | 0 | 0 | 0 | 17,270,444,831 | 17,270,444,831 |
| v | Sale by Tankers | | 0 | 0 | 0 | 0 | 0 | 1,400,500 | 1,400,500 |
| vi | Others | | 11,494 | 3,965,589 | 24,221,763 | 4,562,590 | 1,486,951 | 21,584,033 | 55,832,420 |
| | | Sub Total | 11,494 | 7,225,133 | 24,221,763 | 4,562,590 | 1,486,951 | 18,282,277,072 | 18,319,785,003 |
| 2 | Sewerage Charge | | | | | | | | |
| i | NDMC | | 0 | 0 | 0 | 0 | 0 | 409,228,991 | 409,228,991 |
| ii | DCB | | 0 | 0 | 0 | 0 | 0 | 94,280,057 | 94,280,057 |
| iii | Other Sewerage Charges - Scavenging Tax | | 0 | 0 | 0 | 62,653,247 | 0 | 0 | 62,653,247 |
| | | Sub Total | 0 | 0 | 0 | 62,653,247 | 0 | 503,509,047 | 566,162,294 |
| 3 | Sale of Sludge/Others | | 0 | 0 | 0 | 60 | 0 | 0 | 60 |
| | | Total | 11,494 | 7,225,133 | 24,221,763 | 67,215,897 | 1,486,951 | 18,785,786,119 | 18,885,947,357 |
| **SCHEDULE - 13 GRANTS** | | | | | | | | | |
| 1 | Central Government | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | State Government (Govt of NCT of Delhi) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Government Agencies | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Institutions/Welfare Bodies | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | International Organisations | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Others | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **SCHEDULE - 14 FEES & SUBSCRIPTIONS** | | | | | | | | | |
| 1 | Income from Fees | | 1,000 | 577,550 | 553,500 | 710,000 | 82,500 | 5,827,850 | 7,752,400 |
| 2 | Tender Fees | | | | | | | | 0 |
| 3 | Licence / Plumbing Fees | | | | | | | | 0 |
| 4 | Fees from consumers | | | | | | | | 0 |
| 5 | Seminar / Program Fees | | | | | | | | 0 |
| 6 | Subscriptions and others | | | | | | | | 0 |
| | | Total | 1,000 | 577,550 | 553,500 | 710,000 | 82,500 | 5,827,850 | 7,752,400 |
| **SCHEDULE - 15 INCOME FROM SALES OF FIXED- ASSETS AND INVESTMENTS** | | | | | | | | | |
| 1 | Profit from Sale of Fixed Assets | | | | | | | | 0 |
| 2 | Profit from Sale of Investment | | | | | | | | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE - 16 INCOME FROM ROYALITIES AND PUBLICATIONS

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | Income from Royalty / Publicacions | | | | | | | 0 |
| 2 | Others | | | | | | | 0 |
| | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE - 17 INTEREST EARNED*

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | Interest Income - Schedule Bank | | | | | | | |
| i | In Term Deposit Accounts | 88,332,248 | 0 | 0 | 0 | 201,672 | 0 | 88,533,920 |
| ii | In Current Accounts | 539,579 | 0 | 2,197,360 | 0 | 0 | 26,120 | 0 |
| iii | In other Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 2,763,059 |
| 2 | Interest on loan to employees | 0 | 37,488 | 0 | 0 | 0 | 0 | 0 |
| 3 | Other Interest Income | 0 | 0 | 0 | 8,735,806 | 57,123,822 | 0 | 37,488 |
| 4 | Interest on Advance to Contractors | | | | | | | 65,859,628 |
| 5 | Interest on Investment | | | | | | | 0 |
| | Total | 88,871,827 | 37,488 | 2,197,360 | 8,735,806 | 57,325,494 | 26,120 | 157,194,095 |

## SCHEDULE - 18 OTHER INCOME

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | Income from Penalty & Fines | 0 | 17,631,650 | 16,303,445 | 343,374 | 3,012,320 | 4,574,510 | 41,865,299 |
| 2 | Rent on Water Meters | 0 | 0 | 0 | 0 | 0 | 131,367,127 | 131,367,127 |
| 3 | Sale of Scrap and Material | 0 | 8,501,102 | 0 | 6,929,491 | 18,200 | 15,442,904 | 30,891,697 |
| 4 | Income From Rent | 9,840,240 | 1,303,353 | 238,032 | 15,805,963 | 48,343 | 3,510,878 | 30,746,809 |
| 5 | Percentage on Deposit Works | | | | | | | 0 |
| 6 | Dividend Income | | | | | | | 0 |
| 7 | Provisions Written Back | | | | | | | 0 |
| 8 | Other Income | 3,200,052,143 | 72,092,133 | 1,304,311 | 55,998,615 | 5,153,891 | 20,283,594 | 3,354,884,687 |
| 9 | Medical Subscription | 2,290,633 | 8,128,690 | 1,591,400 | 6,939,422 | 2,293,146 | 38,932,671 | 60,175,962 |
| 10 | Other income | | | | | | | 0 |
| 11 | Miscellaneous Receipts (Augmentation Charges) & Ind | 0 | 0 | 427,378,633 | 0 | 189,425,216 | 20,568,395 | 637,372,244 |
| | Total | 3,212,183,016 | 107,656,928 | 446,815,821 | 86,016,865 | 199,951,116 | 234,680,079 | 4,287,303,825 |

## SCHEDULE -19 INCREASE OR DECREASE IN STOCK OF FINISHED GOODS

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Income- A | 3,301,067,337 | 115,497,099 | 473,788,444 | 162,678,568 | 258,846,061 | 19,026,320,167 | 23,338,197,676 |

## EXPENDITURE

## SCHEDULE - 20 ESTABLISHMENT EXPENSES

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | Salaries | 386,230,931 | 1,236,803,510 | 235,942,762 | 1,217,143,368 | 303,033,618 | 7,458,325,143 | 10,837,479 |
| 2 | Bonus | 7,104 | 4,736 | 8,288 | 11,701 | 10,656 | 107,127 | |
| 3 | Contribution to Pension Funds | | | | | | | |
| 3(i) | Pension Medical Expence | 9,853,461 | 0 | 4,860,160 | 0 | 0 | 0 | |
| 3(ii) | Pension Expence | 2,408,704,803 | 29,866,768 | 0 | 33,319,835 | 8,768,267 | 122,390,895 | |
| 4 | Gratuity | 14,842,493 | 83,687,669 | 16,170,153 | 58,368,091 | 20,116,238 | 380,867,107 | |
| 5 | Leave Encashment | 10,545,325 | 41,712,850 | 10,782,878 | 33,830,973 | 12,380,254 | 231,573,466 | |
| 6 | Ex Gratia | 6,297,113 | 25,669,516 | 3,021,652 | 26,325,731 | 4,759,522 | 185,046,69 | |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 7 | Staff Welfare | | 8,110,981 | 0 | 0 | 0 | 0 | 0 | |
| 8 | Staff Medical Expenses | | 15,961,746 | 67,932,134 | 8,282,339 | 64,912,583 | 13,877,691 | 305,285,212 | 47 |
| 9 | Leave Travel Allowance | | 2,399,561 | 6,436,920 | 630,343 | 5,044,611 | 2,140,983 | 43,674,320 | 60,3 |
| 10 | Staff Training Expenses | | 2,839,396 | 0 | 13,444 | 0 | 0 | 1,827,835 | 4,68 |
| 11 | Stipend to Trainees | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12 | Salaries to Deputationist | | 16,650,946 | 286,590 | 64,808 | 0 | 0 | 3,745,358 | 20,747,702 |
| 13 | Wages of Muster Roll Staff | | 9,573,944 | 15,392,043 | 1,383,645 | 12,060,730 | 2,156,137 | 34,396,537 | 74,963,036 |
| 14 | Other Establishment Expenses | | 3,396,683 | 6,007,788 | 1,600,389 | 6,720,868 | 1,483,650 | 51,113,047 | 70,322,425 |
| 15 | Plant Repairs | x | 27,265,986 | 62,573,850 | 5,527,255 | 60,179,192 | 5,647,403 | 78,608,754 | 239,802,440 |
| 16 | Other contractual staff | | 0 | 686,799 | 0 | 5,055,851 | 0 | 18,682,436 | 24,425,086 |
| 17 | Oil and Soap to Staff | | 23,780,876 | 9,308,825 | 1,885,222 | 11,303,131 | 2,472,878 | 83,964,181 | 132,715,113 |
| 18 | Employer's contribution to CPF | | 0 | 54,240 | 0 | 0 | 0 | 0 | 54,240 |
| 19 | Uniform to Staff | | 0 | 1,435,495 | 145,062 | 1,148,830 | 0 | 1,299,049 | 4,028,436 |
| 20 | Wages to Work-Charged Employees | | 2,906,944,000 | (373,894,000) | 229,262,000 | (101,666,000) | 381,171,000 | (1,269,912,000) | 1,771,905,000 |
| | Less: Capitalised/Transferred | | | | | | | | |
| | Administrative and Supervision Costs | | | | | | | | |
| | | Total | 39,517,349 | 1,961,753,733 | 61,056,400 | 1,637,091,495 | (4,323,703) | 10,270,819,163 | 13,965,914,437 |

## SCHEDULE - 21 OTHER ADMINISTRATION EXPENSES

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1. Power & Fuel | | | | | | | | | |
| 1 | Power | | 0 | 2,629,889,066 | 0 | 1,162,271,571 | 0 | 2,152,037,771 | 5,944,198,408 |
| 2 | Fuel | | 0 | 192,973 | 0 | 2,203,658 | 0 | 8,894,614 | 11,291,245 |
| | | **Sub-Total** | **0** | **2,630,082,039** | **0** | **1,164,475,229** | **0** | **2,160,932,385** | **5,955,489,653** |
| 2. Repair and Maintenance-Water | | | | | | | | | |
| 1 | Building and Road | | 0 | 763,347,657 | 0 | 0 | 0 | 0 | 763,347,657 |
| 2 | Tanks,Channels and Conduit | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Intake Pumps | | 0 | 0 | 0 | 0 | 0 | 313,343,665 | 313,343,665 |
| 4 | Maintenance of various Plants | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | River Works | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Reservoirs and Mains | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | RCC wells and Tube wells | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Booster Pumping Stations | | 0 | 0 | 0 | 0 | 0 | 7,891,855 | 7,891,855 |
| 9 | Workshop | | 0 | 0 | 0 | 0 | 0 | 155,274,786 | 155,274,786 |
| | | **Sub-Total** | **0** | **763,347,657** | **0** | **0** | **0** | **476,510,306** | **1,239,857,963** |
| 3. Repair and Maintenance-Sewerage | | | | | | | | | |
| 1 | Building and Road | | 0 | 0 | 0 | 278,533,358 | 0 | 85,459,170 | 363,992,528 |
| 2 | Trunk Sewers | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Sewage Pumping Stations | | 0 | 0 | 0 | 124,630,574 | 0 | 0 | 124,630,574 |
| 4 | Disposal works | | 0 | 0 | 0 | 1,833,400 | 0 | 0 | 1,833,400 |
| 5 | Workshop | | 0 | 0 | 0 | 203,814 | 0 | 0 | 203,814 |
| 6 | Gas Supply Project | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | Gas Booster Station | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Oxidation ponds | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | **Sub-Total** | **0** | **0** | **0** | **405,201,146** | **0** | **85,459,170** | **490,660,316** |
| 4. Printing & Stationery | | | | | | | | | |
| 1 | computer consumable | | 462,545 | 529,629 | 325,694 | 582,826 | 352,084 | 1,925,197 | 4,177,975 |
| 2 | Printing & Stationery | | 2,508,212 | 505,845 | 171,472 | 373,404 | 229,348 | 3,606,146 | 7,394,426 |
| | | **Sub-Total** | **2,970,757** | **1,035,474** | **497,166** | **956,230** | **581,432** | **5,531,342** | **11,572,401** |
| 5. Rent & Hire Charges | | | | | | | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | 0 | 0 | 0 | 0 | 0 | 42,519 | 42,519 |
| | | 0 | 0 | 0 | 0 | 0 | 3,164,505 | 3,164,505 |
| | Sub-Total | 0 | 0 | 0 | 0 | 0 | 3,207,024 | 3,207,024 |
| 4. Printing & Stationery | | | | | | | | 0 |
| 1 computer | | | | | | 0 | 0 | 96,652,278 |
| 2 Printing & Statio | | 96,652,278 | 0 | 0 | 0 | 0 | 0 | 96,652,278 |
| | Sub-Total | 96,652,278 | 0 | 0 | 0 | | | |
| 5. Rent & Hire Charges | | | | | | 0 | 0 | 0 |
| | | | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | 0 | 0 | | | | 0 |
| (IW rev Works) | | | 0 | 0 | 56,274 | 0 | 79,847,572 | 79,903,846 |
| | | | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | 530,984 | 0 | | 0 | 28,422,699 | 28,953,683 |
| ons | Sub-Total | 0 | 530,984 | 0 | 56,274 | 0 | 108,270,271 | 108,857,529 |
| | enses | | | | | 0 | 0 | 211,280,438 |
| | ater charges | 0 | 211,280,438 | 0 | 0 | 0 | 12,532,000 | 185,665,745 |
| | ical consumed | 0 | 172,878,539 | 0 | 255,206 | 0 | 23,032,576 | 38,534,082 |
| | es and Spares consumed | 0 | 4,777,889 | 0 | 10,723,617 | 0 | (15,735,644) | (15,735,644) |
| | ess to CPCB | 0 | 0 | 0 | 0 | | | 0 |
| 5 | Other Inventory consumed | | | | | 0 | 1,809,645,491 | 3,130,465,908 |
| 6 | GIA-Revenue works | 0 | 847,333 | 1,319,973,084 | 0 | 387,720 | 12,461,167 | (11,391,261) |
| 7 | Electricity charges | 120,195 | 225,890 | (24,312,134) | (274,099) | 225,365 | 2,187,604 | 9,764,159 |
| 8 | Repair and Maintenance | 5,340,046 | 18,509 | 51,855 | 1,940,780 | 0 | 0 | 0 |
| 9 | Other Expenses(P) | 0 | 0 | 0 | 0 | 834,537 | 28,304,296 | 36,721,169 |
| 10 | Others | 744,190 | 4,404,005 | 742,977 | 1,691,163 | 1,590,554 | 3,617,358 | 11,383,227 |
| 11 | Advertisement | 4,561,330 | 1,467,059 | 146,726 | 0 | 1,444,720 | 12,296,956 | 23,800,910 |
| 12 | Telephone, Telex and Fax | 13,416,299 | 2,999,921 | 1,411,282 | 2,231,732 | | | 0 |
| 13 | Vehicle Running & Maintenance | 60,114 | 2,324,519 | 0 | 900,729 | 0 | 6,826,924 | 10,112,286 |
| 14 | Fuel & Oil | 69,290 | 608,101 | 242,410 | 139,749 | 71,768 | 4,528,384 | 5,659,702 |
| 15 | Vehicle Maintence | (8,650) | 1,325,654 | 1,020,916 | 1,873,063 | 951,548 | 7,052,670 | 12,215,201 |
| 16 | Vehicle Hire Charges | 5,712 | 0 | 0 | 0 | 0 | 75,838 | 81,550 |
| 17 | Insurance | 926,333 | 543,635 | 177,109 | 772,475 | 345,076 | 3,422,029 | 6,186,657 |
| 18 | Travelling & Conveyance | 14,146,988 | 0 | 0 | 0 | 0 | 0 | 14,146,988 |
| 19 | Legal & Professional | | | | | | | 0 |
| 20 | Legal charges | 0 | 839,900 | 1,770,000 | 402,640 | 3,025,263 | 48,180 | 6,085,983 |
| 21 | Arbitration charges | 151,657 | 55,721 | 45,302 | 64,194 | 48,997 | 203,709 | 569,580 |
| 22 | Postage and Telegram | 1,233,516 | 0 | 0 | 0 | 0 | 0 | 1,233,516 |
| 23 | Meetings & Seminars | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | Payment to Auditors | 299,524 | 2,685 | 21,140 | 9,250 | 11,124 | 19,473 | 363,196 |
| 25 | Books & Periodicals | 324,375 | 0 | 0 | 0 | 6,600 | 2,156,250 | 2,487,225 |
| 26 | Payment to Consultants | | | | | | | 0 |
| 27 | Payment to Board Members | | | | | | | 0 |
| 28 | Donation and Contribution | 0 | 107,909 | 0 | 930,687 | 0 | 0 | 1,038,596 |
| 29 | Horticulture Expenses | | | | | | | 0 |
| 30 | Loss on Sale of Fixed Assets | | | | | | | 0 |
| 31 | Loss on Revaluation of Fixed Assets | | | | | | | |
| 32 | Loss on Sale of Investment | | | | | | | |
| 33 | Loss on Revaluation of Investment | 0 | 0 | 0 | 0 | 0 | 0 | 21 |
| 34 | Bad Debts | 21,170,000 | | | | | | |
| 35 | Provision for Bad Doubtful Debts | | | | | | | |
| 36 | Adjustment for Inventory | | | | | | | |

(16)

(17)

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 38 | Shortage/Excess Inventory | | | | | | | |
| 39 | Capacity Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | Service Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | Electricity & Water Charges(offices) | 394,581,896 | 7,042,000 | 0 | 3,968,000 | (15,260) | 322,039,287 | 727,615,923 |
| 42 | Rebate on Arrear to Consumers | 0 | 0 | 0 | 0 | 0 | 2,358,655,509 | 2,358,655,509 |
| 43 | Rebate to Consumers for Free Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **Sub-Total** | **457,142,815** | **411,749,707** | **1,301,290,667** | **25,629,186** | **8,928,912** | **4,593,370,257** | **6,798,110,645** |
| | Total | 556,765,850 | 3,806,745,861 | 1,301,787,833 | 1,596,318,065 | 9,509,444 | 7,433,280,756 | 14,704,407,809 |
| **SCHEDULE - 22 EXPENDITURE ON GRANTS, SUBSIDIES** | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **SCHEDULE - 23 INTEREST** | | | | | | | | |
| 2 | Other Finance Charges | 2,278 | 0 | 92 | 377 | 0 | 2,882 | 5,629 |
| 3 | Repayment of loan | | | | | | | 0 |
| 4 | Less: Finance Costs Capitalised | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total | 2,278 | 8,073,610,210 | 92 | 6,549,199,607 | 114 | 15,971,244,642 | 30,594,056,943 |
| **Depreciation (Net Total at the year end - corresponding to schedule** | | 42,178,736 | 297,100,749 | 534,447,290 | 571,860,885 | 388,494,229 | 2,586,943,115 | 4,421,025,004 |
| **Total Expenditure- B** | | 638,464,212 | 14,139,210,553 | 1,897,291,615 | 10,354,470,052 | 393,680,084 | 36,262,287,676 | 63,685,404,192 |

DELHI JAL BOARD

SECTORWISE BALANCE SHEET AS AT 31 MARCH, 2017

| PARTICULARS | Note No. | Water Supply Current Year as at March 31, 2017 Rs. | Water Works Current Year as at March 31, 2017 Rs. | Water Distribution Current Year as at March 31, 2017 Rs. | Sewage Work Current Year as at March 31, 2017 Rs. | Drainage Construction Current Year as at March 31, 2017 Rs. | Maintenance Current Year as at March 31, 2017 Rs. | Total Current Year as at March 31, 2017 Rs. |
|---|---|---|---|---|---|---|---|---|
| **Corpus/Capital Funds and Liabilities** | | | | | | | | |
| Capital Fund | 1 | 681,820,348 | -140,469,845,046 | 2,250,249,702 | -80,050,696,934 | 6,116,705,035 | -132,529,371,593 | -344,001,138,488 |
| Reserves and Surplus | 2 | 22,348,506,560 | 681,012,805 | 2,092,758,444 | 221,010,120 | 2,774,759,528 | 3,091,856,370 | 31,209,903,927 |
| Earmarked/Endowment Funds | 3 | 25,753,889,299 | -914,870,262 | -3,117,844,846 | -221,010,120 | -4,932,849,628 | -17,881,825,041 | -1,514,510,598 |
| Secured Loans and Borrowings | 4 | - | - | - | - | - | - | - |
| Unsecured Loans and Borrowings | 5 | 209,687,869,353 | 14,152,966,020 | - | 12,068,976,315 | 265,000,000 | 29,942,857,664 | 266,107,669,353 |
| Deferred Credit Liabilities | 6 | - | - | - | - | - | - | - |
| Current Liabilities and Provisions | 7 | -285,776,172,812 | 130,549,908,086 | 35,902,244,966 | 79,784,000,186 | 29,961,542,549 | 213,772,898,779 | 204,194,421,655 |
| | | | | | | | | - |
| TOTAL | | -27,304,087,352 | 3,999,171,603 | 37,127,408,266 | 11,792,279,568 | 34,185,157,584 | 96,396,416,180 | 156,196,345,849 |
| **Assets** | | | | | | | | |
| Fixed Assets (Net Block) including CWIP | 8 | -22,350,683,492 | 17,165,350,297 | 39,755,459,670 | 10,202,027,155 | 37,837,886,290 | 35,089,522,834 | 126,740,461,753 |
| Investments From Earmarked/Endowment Funds | 9 | - | - | - | - | - | - | - |
| Investment-Others | 10 | - | - | - | - | - | - | - |
| Current Assets,Loan, Advances etc | 11 | -4,953,403,860 | -13,166,178,695 | -2,628,051,405 | -7,410,647,586 | -3,652,727,706 | 61,306,893,346 | 29,455,884,095 |
| Miscellaneous Expenditure ( to the extent not written off or adjusted | | | | | | | | - |
| TOTAL | | -27,304,087,352 | 3,999,171,603 | 37,127,408,266 | 11,792,279,568 | 34,185,157,584 | 96,396,416,180 | 156,196,345,849 |
| Significant Accounting Policies | 24 | 0 | -0 | 0 | -0 | 0 | 0 | -0.00 |
| Contingent Liabilities and Notes on Accounts | 25 | | | | | | | |

# Schedules to Balance Sheet

| Particulars | | Administration For the year ended 31-Mar-17 (Rs.) | Water Tax For the year ended 31-Mar-17 (Rs.) | Water Connection For the year ended 31-Mar-17 (Rs.) | Sewerage For the year ended 31-Mar-17 (Rs.) | Drainage Connection For the year ended 31-Mar-17 (Rs.) | Maintenance For the year ended 31-Mar-17 (Rs.) | Total For the year ended 31-Mar-17 (Rs.) |
|---|---|---|---|---|---|---|---|---|
| **NOTE 1 - CORPUS/CAPITAL FUND:** | | | | | | | | |
| **Balance at at the beglening of the year** | | - | - | - | - | - | - | - |
| Add: Contributions towards Corpus/Capital Fund | | - | - | - | - | - | - | - |
| Add/(Deduct): Balance of net Income/(Expenditure) transferred form the Income and Expenditure Account | | 681,820,348 | -140,469,845,046 | 2,250,249,702 | -80,050,696,934 | 6,116,705,035 | -132,529,371,593 | -344,001,138,488 |
| **Balance at at the end of the year** | | **681,820,348** | **-140,469,845,046** | **2,250,249,702** | **-80,050,696,934** | **6,116,705,035** | **-132,529,371,593** | **-344,001,138,488** |
| **NOTE 2 - RESERVES AND SURPLUS** | | | | | | | | |
| **1. Capital Reserve** | | | | | | | | |
| As per last Account | | - | - | - | - | - | - | - |
| Addition during the year | | 22,348,506,560 | 681,012,805 | 2,091,224,553 | 221,010,120 | 2,774,759,628 | 2,337,756,396 | 30,454,270,062 |
| Less: Deductions during the year | | - | - | - | - | - | - | - |
| | Sub Total | 22,348,506,560 | 681,012,805 | 2,091,224,553 | 221,010,120 | 2,774,759,628 | 2,337,756,396 | 30,454,270,062 |
| **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 | | - | - | 1,533,891 | - | - | 754,099,974 | 755,633,865 |
| Addition during the year | | - | - | - | - | - | - | - |
| Less: Deductions during the year | | - | - | - | - | - | - | - |
| | Sub Total | - | - | 1,533,891 | - | - | 754,099,974 | 755,633,865 |
| **Total** | | **22,348,506,560** | **681,012,805** | **2,092,758,444** | **221,010,120** | **2,774,759,628** | **3,091,856,370** | **31,209,903,927** |
| **NOTE 3 - EARMARKED/ENDOWMENT FUNDS** | | | | | | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| (a) Opening balance of the Funds | | 25,898,593,299 | -914,870,262 | -3,117,844,846 | -221,010,120 | -4,932,849,628 | -17,883,918,188 | -1,171,899,745 |
| (b) Additions to the funds | | | | | | | | |
| 1 | Donations/grants | 7,715,684,000 | - | - | - | - | 2,093,147 | 7,717,777,147 |
| 2 | Income from investment made on account of funds | - | - | - | - | - | - | - |
| 3 | Other addition (specify nature) | - | - | - | - | - | - | - |
| | Sub Total | 33,614,277,299 | -914,870,262 | -3,117,844,846 | -221,010,120 | -4,932,849,628 | -17,881,825,041 | 6,545,877,402 |
| ( c) Utilisation/Expenditure towards objectives of funds | | | | | | | | |
| 1 | Capital Expenditure | | | | | | | |
| I | Fixed Assets | 7,860,388,000 | - | - | - | - | - | 7,860,388,000 |
| II | Others | - | - | - | - | - | - | - |
| | Total | 7,860,388,000 | - | - | - | - | - | 7,860,388,000 |
| 2 | Revenue Expenditure | | | | | | | |
| I | Salaries, Wages and Allowances etc | - | - | - | - | - | - | - |
| II | Rent | - | - | - | - | - | - | - |
| III | Other Administrative expenses | - | - | - | - | - | - | - |
| | Total ( c) | - | - | - | - | - | - | - |
| | Net Balance As At the year end (a+b-c) | 25,753,889,299 | -914,870,262 | -3,117,844,846 | -221,010,120 | -4,932,849,628 | -17,881,825,041 | -1,314,510,598 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **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 Borrowings** | | | | | | | | |
| 1 | Central Government | - | - | - | - | - | - | - |
| 2 | State Government(Govt of NCT of Delhi) | 158,987,169,353 | 14,152,956,020 | - | 12,058,976,315 | 285,000,000 | 29,942,857,664 | 215,406,959,352 |
| 3 | Financial Institutions | - | - | - | - | - | - | - |
| 4 | Banks | - | - | - | - | - | - | - |
| I | Term Loans | - | - | - | - | - | - | - |
| II | Other Loans | - | - | - | - | - | - | - |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 5 | Other Institutions and Agencies | - | - | - | - | - | - | - |
| 6 | Debentures and Bonds | - | - | - | - | - | - | - |
| 7 | Fixed Deposits | - | - | - | - | - | - | - |
| 8 | Other Administrative expenses | 50,700,700,000 | - | - | - | - | - | 50,700,700,000 |
| | | 209,687,869,353 | 14,152,966,020 | - | 12,058,976,315 | 265,000,000 | 29,942,857,664 | 266,107,669,353 |

Note: Amount due within one year

**Schedule 6- Deferred Credit Liabilities**

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

Note: Amount due within one year

**Schedule 7-Current Liabilities and Provisions**

**A. Current liabilities**

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | Contractors Payable | -5,341,068 | 74,177,999 | 106,636,743 | 86,794,995 | 1,096,147 | 13,007,183 | 276,370,999 |
| 2 | Creditors | - | - | - | - | - | - | - |
| | I Fixed Assets | - | - | - | - | - | - | - |
| | II Materials Supplied | - | - | - | - | - | - | - |
| | III Purchases | - | - | - | - | - | 716 | 716 |
| | iv Other suppliers | - | - | - | - | - | - | - |
| | v Power | - | 134 | - | 0 | - | 12,322,229 | 12,322,364 |
| | vi Property Tax | - | 250,351,000 | - | - | - | - | 250,351,000 |
| | vii Raw Water | - | 42,230,005 | - | - | - | - | 42,230,005 |
| 3 | Amount Payable to Staff | -43,892,792 | 4,551,760 | 4,093,173 | 2,561,794 | 963,764 | 33,972,217 | 2,239,916 |
| 4 | Statutory liabilities: | - | - | - | - | - | - | - |
| | I Overdue | - | - | - | - | - | - | - |
| | II Others (Duties and Taxes) | 1,759,601 | -504,679 | -4,372,341 | 530,129 | 380,079,076 | -1,027,659 | 376,464,127 |
| 5 | Deductions from Employees | 2,209,122 | 19,417,710 | -605,707 | 6,237,147 | 17,529,609 | -1,945,126 | 42,842,755 |
| 6 | Deposits from Contractors | - | - | - | - | - | - | - |
| | I EMD | -86,482,226 | 49,610,876 | 114,665,876 | 67,958,336 | 74,556,969 | 239,872,598 | 460,182,429 |
| | II Amount withheld from contractors | 2,262,365 | 42,112,071 | 366,587,425 | 82,829,396 | 2,879,624,401 | 49,378,067 | 3,422,793,725 |
| | III Securities Deposits | 2,826,058 | 266,836,125 | 382,732,327 | 87,561,059 | 733,933,316 | 297,525,829 | 1,770,414,714 |
| 7 | Deposits from Customers | 450 | 250 | 21,161,201 | - | - | 39,490,947 | 60,652,848 |
| 8 | Interest Accrued and not paid | -57,546,192,649 | 81,562,157,147 | - | 47,911,695,829 | - | 121,340,590,319 | 193,268,259,646 |
| | I Secured Loans / Borrowings | - | - | - | - | - | - | - |
| | II Unsecured Loans / Borrowings | - | - | - | - | - | - | - |
| 9 | Deposits from Other Department | 1,276,102,479 | 24,429,636 | 1,470,471,820 | -65,917,511 | -141,914,686 | 883,620,718 | 3,446,792,456 |
| 11 | Miscellaneous Deposits | 14,318 | - | - | - | - | 166,567 | 180,885 |
| 12 | RR Charges payable | - | - | 31,453,505 | 1,053,921 | 10,412,828 | 95,505,051 | 138,425,305 |
| 13 | I Inter Unit Accounts | -229,586,022,502 | 48,197,947,108 | 33,406,745,272 | 31,584,016,021 | 26,002,485,011 | 90,394,826,011 | -2,079 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | ii | Opening Balance(Balancing Figure Cr.) | | - | - | - | - | - | - | - |
| | 14 | Amount payable to other parties | | | | | | | | - |
| | 15 | Amount payable to other parties | | - | - | - | - | - | 7,215,839 | 7,215,839 |
| | 16 | Other current Liabilities | | - | - | - | - | - | - | - |
| | 17 | Other liabilities | | 4,862 | - | - | - | - | 98,471 | 103,333 |
| | | | Total (A) | -285,982,751,982 | 130,532,317,143 | 35,899,570,293 | 79,765,321,116 | 29,958,755,435 | 213,404,628,977 | 203,577,840,983 |
| **B.Provisions** | | | | | | | | | | |
| | 1 | Provision for Accumulated Depreciation | | - | - | - | - | - | - | - |
| | 2 | Provision for Employee Related Funds / Benefits | | - | - | - | - | - | - | - |
| | i | Ex-Gratia | | 3,100,000 | 13,000,000 | 1,400,000 | 13,400,000 | 2,400,000 | 96,000,000 | 129,300,000 |
| | ii | Superannuation/ Pension | | - | - | - | - | - | - | - |
| | iii | Accumulated Leave Encashment | | - | - | - | - | - | - | - |
| | iv | Salary | | - | - | - | - | - | - | - |
| | 3 | Trade Warranties/Claims | | - | - | - | - | - | - | - |
| | 4 | Provision for Expenses Payable | | 25,229,070 | 4,590,943 | 1,274,674 | 5,279,070 | 387,114 | 2,549,802 | 39,310,673 |
| | 5 | Amount Payable to NPS Co | | 91,400,000 | - | - | - | - | - | 91,400,000 |
| | 6 | Payment to Consultant Payable | | 950,000 | - | - | - | - | 1,200,000 | 2,150,000 |
| | 7 | Property Tax Payable | | 85,900,000 | - | - | - | - | - | 85,900,000 |
| | 8 | Provision for Power | | - | - | - | - | - | 268,520,000 | 268,520,000 |
| | | Others (Specify) | | - | - | - | - | - | - | - |
| | | | Total (B) | 206,579,070 | 17,590,943 | 2,674,674 | 18,679,070 | 2,787,114 | 368,269,802 | 616,580,673 |
| **Total (A+B)** | | | | -285,776,172,912 | 130,549,908,086 | 35,902,244,967 | 79,784,000,186 | 29,961,542,549 | 213,772,898,779 | 204,194,421,656 |
| **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** | | | | | | | | | | |
| **Investment- Others** | | | | | | | | | | |
| | 1 | In Government Securities | | - | - | - | - | - | - | - |
| | 2 | Other approved Securities | | - | - | - | - | - | - | - |
| | 3 | Shares | | - | - | - | - | - | - | - |
| | 4 | Debentures and Bond | | - | - | - | - | - | - | - |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 5 | Ventures | - | - | - | - | - | - | - |
| 6 | Others ( to be spacified) | - | - | - | - | - | - | - |
| | Total | - | - | - | - | - | - | - |

**Schedule 11**
**Current Assests , Loans Advance etc**
**A. CURRENT ASSETS**

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | Inventories | | | | | | | |
| | I Chemicals | - | - | - | - | - | - | - |
| | II Stores and Spares | - | - | 129,959,437 | - | - | -340,247 | 129,619,190 |
| | III Other Inventory | - | - | - | - | - | - | - |
| | **Total (1)** | **-** | **-** | **129,959,437** | **-** | **-** | **-340,247** | **129,619,190** |
| 2 | Sundry Debtors | | | | | | | |
| | I NDMC | -- | 15,887,620 | - | -6,724,881 | - | 798,418,255 | 412,984,994 |
| | II DCB | -- | - | - | - | - | 5,148,685,138 | 5,148,685,137 |
| | III Bulk water | - | -98,681 | -70,209,967 | 604,381,010 | - | 402,873,701 | 936,946,063 |
| | Iv Retail water | -2,686,797,933 | -114,570,562 | -1,737,900,268 | -145,000,000 | -15,190,595 | 19,500,148,683 | 15,000,689,324 |
| | v Debtors for Development Charges | - | - | - | - | - | - | - |
| | **SubTotal** | **-2,881,393,934** | **-98,781,623** | **-1,808,110,235** | **452,656,129** | **-15,190,595** | **25,850,125,777** | **21,499,305,518** |
| | Less: Provision for Bad & Doubtful Debts | 422,558,424 | - | - | - | - | - | 422,558,424 |
| | Less: Unadjusted Debtors | - | - | - | - | - | - | - |
| | **SubTotal** | **422,558,424** | **-** | **-** | **-** | **-** | **-** | **422,558,424** |
| | **Total(2)** | **-3,303,952,358** | **-98,781,623** | **-1,808,110,235** | **452,656,129** | **-15,190,595** | **25,850,125,777** | **21,076,747,094** |
| 3 | Cash and Bank Balances | | | | | | | |
| | I Cash In Hand | 2,546,886 | 505,542 | 49,955 | 578,301 | 758,604 | 100,377,423 | 104,816,711 |
| | II Cheque in Transit | -917,012,488 | -205,157,354 | -8,489,384 | 26,033 | -228,256 | 10,797,838,979 | 9,666,977,530 |
| | III Schedule Bank | | | | | | | |
| | # In Term Deposit Accounts | 974,885,940 | - | 258,100 | - | 379,800,000 | - | 1,354,944,040 |
| | # In Current Accounts | -2,035,672,583 | -12,874,368,058 | -1,995,719,666 | -7,991,059,222 | -4,351,728,105 | 22,626,922,316 | -6,621,625,607 |
| | # In Savings Accounts | - | - | - | - | - | - | - |
| | V Non Schedule bank | - | - | - | - | - | - | - |
| | Total | -1,975,252,246 | -13,079,019,870 | -2,003,900,995 | -7,990,454,888 | -3,971,398,047 | 33,525,138,719 | 4,505,112,673 |
| | Bank Adjustment General Account | 48,518,770 | -38,608,781 | -48,970,690 | - | - | 1,109,839,738 | 1,070,779,037 |
| | **Total (3)** | **-1,926,733,476** | **-13,117,628,651** | **-2,052,871,685** | **-7,990,454,888** | **-3,971,398,047** | **34,634,978,457** | **5,575,891,710** |
| 4 | Loans, Advances & Deposits | | | | | | | |
| | I Advances to Employes | 10,858,814 | 2,372,318 | 5,800,894 | 8,939,043 | 10,810,359 | 127,023,214 | 165,804,642 |
| | II Loans to Employes | 226,039 | -407,915 | 3,018 | -725,542 | -56,180 | -523,487 | -1,484,067 |
| | III Advances to Contractors/Suppliers | 1,525,871 | -3,980,451 | 413,405,240 | 44,902,466 | 157,013,852 | 41,433,612 | 654,300,590 |
| | Iv Advance to Firms for supply of stores | -58,783,712 | 26,576,965 | 25,517,619 | 5,432,367 | 73,270,294 | 877,243 | 72,890,776 |
| | v Other Advances | 14,219,795 | 254,680 | 538,197 | 158,598 | 487,190 | 14,144,312 | 29,802,772 |
| | vi Advance to Govt. & Other Parties | 85,354,192 | 56,260 | 374,803 | 527,320 | 81,385 | 286,446 | 86,680,406 |
| | vii Deposits with Govertment | - | - | - | - | - | 646,856 | 646,856 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | viii Deposits with Others | - | - | - | - | - | - | - |
| 5 | Deposits Work in Progress | - | 25,359,724 | 617,331,308 | 79,240,663 | 92,254,036 | 614,948,292 | 1,429,134,023 |
| 6 | Interst accrued on Investments | 52,490,788 | - | - | - | - | - | 52,490,788 |
| 7 | Other Current Assets | 171,390,187 | - | - | - | - | 23,292,871 | 194,683,058 |
| | **Total (4to7)** | **277,281,973** | **50,231,581** | **1,062,971,079** | **138,474,915** | **333,860,936** | **822,129,359** | **2,684,949,843** |
| | **Total** | **-4,953,403,860** | **-13,166,178,693** | **-2,668,051,405** | **-7,410,647,586** | **-3,652,727,706** | **51,306,893,346** | **29,455,884,095** |

DJB

| Name of Assets | Gross Block | | | | Accumulated Depreciation | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|
| Name of Assets | Opening Balance as on 01.04.2016 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2017 | Opening Balance as on 01.04.2016 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2017 | As on 31.03.2017 | As on 31.03.2016 |
| Land | 10,207,052,685.05 | - | | 10,207,052,685.05 | - | - | - | - | 10,207,052,685.05 | 10,207,052,685.05 |
| Building & Civil Structure | 86,215,995,165.60 | 4,662,320,360.00 | - | 90,878,315,525.60 | 14,328,512,457.36 | 2,168,273,233.34 | - | 16,497,785,690.70 | 74,380,529,534.90 | 71,887,654,561.91 |
| Plant & Machinery | 23,066,852,214.82 | 396,252,239.00 | - | 23,463,104,453.82 | 4,296,817,819.46 | 684,181,788.38 | - | 4,980,999,607.85 | 18,502,104,845.98 | 18,769,433,563.42 |
| Electricals Installations | 2,854,050,566.99 | 167,763,229.00 | - | 3,021,813,795.99 | 2,286,595,452.83 | 65,916,628.42 | - | 2,352,512,081.25 | 669,301,704.74 | 567,483,708.71 |
| Furniture & Fixtures | 110,111,552.79 | 10,319,909.00 | - | 120,431,861.79 | 53,451,125.47 | 6,029,782.01 | - | 59,480,907.48 | 60,950,954.31 | 56,661,123.03 |
| I.T.Infrastructure | 415,808,826.12 | 79,337,781.00 | - | 495,236,607.12 | 167,359,268.15 | 28,799,451.78 | - | 196,158,719.93 | 299,077,887.20 | 248,539,557.96 |
| Office Equipment | 162,326,759.85 | 5,583,325.00 | - | 167,910,084.85 | 62,021,408.74 | 7,035,260.86 | - | 70,456,669.60 | 97,453,415.25 | 99,505,423.26 |
| Tool & Equipments | 293,277,965.00 | - | - | 293,277,965.00 | 165,074,119.68 | 10,897,326.85 | - | 175,971,446.53 | 117,306,518.47 | 128,203,845.32 |
| Vehicles | 296,843,735.00 | 7,245,109.00 | 344,751.00 | 303,744,093.00 | 254,216,294.46 | 3,823,532.39 | - | 258,039,826.86 | 44,704,266.14 | 42,627,440.54 |
| Total | 123,621,409,871.23 | 5,328,821,652.00 | 344,751.00 | 128,949,886,772.23 | 21,815,247,956.15 | 2,956,157,004.03 | - | 24,771,404,960.19 | 104,178,481,812.04 | 102,006,161,916.79 |
| CWIP | 50,023,213,753.98 | 6,173,711,871.00 | 3,495,076,092.00 | 52,701,849,532.98 | 28,675,001,591.58 | 1,464,868,000.00 | - | 30,139,869,591.58 | 22,561,979,941.40 | 21,148,212,462.40 |
| Grand Total | 173,644,623,625.21 | 11,502,533,523.00 | 3,495,420,843.00 | 181,651,736,305.21 | 50,490,249,547.73 | 4,421,025,004.03 | - | 54,911,274,551.77 | 126,740,461,753.44 | 123,154,374,379.19 |

Admin

| Name of Assets | Gross Block | | | | Accumulated Depreciation | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Opening Balance as on 01.04.2016 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2017 | Opening Balance as on 01.04.2016 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2017 | As on 31.03.2017 | As on 31.03.2016 |
| Land | 237,153,016.00 | - | - | 237,153,016.00 | - | - | - | - | 237,153,016.00 | 237,153,016.00 |
| Building & Civil Structure | 1,357,417,444.00 | - | - | 1,357,417,444.00 | 264,320,870.78 | 29,102,456.24 | - | 293,423,356.94 | 1,063,994,087.06 | 1,093,096,573.30 |
| Plant & Machinery | - 30,074,491.00 | - | - | - 30,074,491.00 | 9,101,703.52 | 734,847.56 | - | 9,835,751.08 | 20,238,739.92 | - 20,972,787.48 |
| Electricals Installations | 3,665,804.00 | - | - | 3,665,804.00 | 3,548,749.38 | 11,705.51 | - | 3,560,454.89 | 105,349.11 | 117,054.62 |
| Furniture & Fixtures | 54,785,981.00 | 4,681,428.00 | - | 59,467,409.00 | 29,285,793.04 | 2,788,141.93 | - | 31,993,934.97 | 27,473,474.03 | 25,500,187.96 |
| I.T.Infrastructure | 119,553,249.00 | 12,458,018.00 | - | 132,011,267.00 | 57,813,960.19 | 6,009,138.89 | - | 63,822,038.78 | 68,189,228.22 | 61,739,288.81 |
| Office Equipment | 63,283,453.00 | 820,432.00 | - | 64,103,885.00 | 30,016,888.51 | 2,530,442.73 | - | 32,547,331.24 | 31,556,553.76 | 33,266,564.49 |
| Tool & Equipments | - | - | - | - | - | - | - | - | - | - |
| Vehicles | 36,779,276.00 | 660,683.04 | - | 37,439,959.00 | 25,320,765.70 | 1,003,773.45 | - | 26,324,539.16 | 10,915,419.84 | 11,238,530.30 |
| Total | 1,902,712,664.00 | 18,620,611.00 | - | 1,921,333,275.00 | 419,528,651.03 | 42,178,726.02 | - | 461,707,387.05 | 1,459,625,887.95 | 1,483,184,012.97 |
| CWIP | -1,326,107,701.53 | 20,322,288.00 | 3,279,232,810.00 | -4,583,218,243.53 | 19,225,091,136.29 | - | - | 19,225,091,136.29 | -23,810,309,379.82 | -20,551,398,837.82 |
| Grand Total | 576,604,962.47 | 38,942,899.00 | 3,279,232,810.00 | -2,663,884,968.53 | 19,644,619,787.32 | 42,178,726.02 | - | 19,686,798,523.34 | -22,350,683,491.87 | -19,068,214,824.85 |

DR CONS

| Name of Assets | Gross Block | | | | Accumulated Depreciation | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Opening Balance as on 01.04.2016 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2017 | Opening Balance as on 01.04.2016 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2017 | As on 31.03.2017 | As on 31.03.2016 |
| Land | 322,416,213.49 | - | - | 322,416,213.49 | - | - | - | - | 322,416,213.49 | 322,416,213.49 |
| Building & Civil Structure | 13,173,700,120.48 | 1,027,371,739.00 | - | 14,201,071,859.48 | 1,638,576,996.24 | 247,358,554.75 | - | 1,905,935,549.99 | 12,295,136,309.49 | 11,535,123,125.24 |
| Plant & Machinery | 4,131,094,889.89 | 52,269,957.00 | - | 4,183,364,846.89 | 685,670,738.95 | 111,215,111.17 | - | 806,885,842.13 | 3,376,479,004.76 | 3,445,424,158.94 |
| Electricals Installations | 193,825,438.24 | 510,589.00 | - | 194,336,027.24 | 13,536,413.78 | 18,066,739.97 | - | 31,603,193.75 | 162,732,833.48 | 180,289,024.46 |
| Furniture & Fixtures | 2,640,502.00 | - | - | 2,640,502.00 | 1,650,476.52 | 99,082.56 | - | 1,749,479.08 | 891,022.92 | 990,025.48 |
| I.T.Infrastructure | 34,784,875.17 | 9,366,953.00 | - | 34,151,828.17 | 20,172,519.31 | 1,138,412.15 | - | 21,310,931.46 | 12,840,896.71 | 4,612,357.37 |
| Office Equipment | 12,495,907.00 | 17,000.00 | - | 12,502,907.00 | 4,974,727.79 | 563,591.94 | - | 5,538,278.73 | 6,964,628.27 | 7,511,179.21 |
| Tool & Equipments | 1,319,592.00 | - | - | 1,319,592.00 | 756,386.57 | 47,872.46 | - | 804,259.03 | 515,332.97 | 563,205.43 |
| Vehicles | 1,045,000.00 | - | - | 1,045,000.00 | 986,819.13 | 4,945.37 | - | 991,764.51 | 53,235.49 | 58,180.87 |
| Total | 17,863,312,538.27 | 1,089,536,238.00 | - | 18,952,848,726.27 | 2,386,325,069.29 | 388,494,229.39 | - | 2,774,819,298.69 | 16,178,009,477.58 | 15,476,987,470.48 |
| CWIP | 20,266,198,312.04 | 2,624,312,373.00 | 13,056,409.00 | 22,877,454,276.04 | 1,217,598,464.11 | - | - | 1,217,598,464.11 | 21,659,855,811.93 | 19,048,600,147.93 |
| Grand Total | 38,129,510,850.31 | 3,713,848,611.00 | 13,056,409.00 | 41,830,303,002.31 | 3,603,923,533.40 | 388,494,229.39 | - | 3,992,417,762.80 | 37,837,865,289.51 | 34,525,587,618.41 |

MAINT

| Name of Assets | Gross Block | | | | Accumulated Depreciation | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Opening Balance as on 01.04.2016 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2017 | Opening Balance as on 01.04.2016 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2017 | As on 31.03.2017 | As on 31.03.2016 |
| Land | 760,522,311.00 | - | - | 760,522,311.00 | - | - | - | - | 760,522,311.00 | 760,522,311.00 |
| Building & Civil Structure | 40,067,974,512.79 | 2,388,344,236.00 | - | 42,456,318,748.79 | 7,696,928,329.72 | 971,344,599.23 | - | 8,668,273,128.95 | 33,788,045,619.84 | 32,371,046,183.07 |
| Plant & Machinery | 3,065,602,290.92 | 58,652,206.00 | - | 3,124,254,496.92 | 537,017,614.49 | 89,789,464.93 | - | 626,807,079.42 | 2,497,447,417.50 | 2,528,584,676.43 |
| Electricals Installations | 1,041,223,677.67 | 140,687,450.00 | - | 1,181,911,127.67 | 815,764,502.02 | 30,320,093.71 | - | 846,084,595.73 | 335,826,531.94 | 225,459,175.65 |
| Furniture & Fixtures | 37,577,836.08 | 3,639,608.00 | - | 41,217,444.08 | 14,862,783.59 | 2,368,305.80 | - | 17,231,089.39 | 23,986,354.70 | 22,715,052.50 |
| I.T.Infrastructure | 225,717,575.62 | 38,145,229.00 | - | 263,862,804.62 | 59,419,234.11 | 18,574,693.08 | - | 77,993,927.20 | 185,868,877.42 | 166,298,341.50 |
| Office Equipment | 41,899,063.00 | 2,969,020.00 | - | 44,868,083.00 | 16,079,349.75 | 1,994,807.37 | - | 18,074,157.13 | 25,993,925.87 | 25,819,713.25 |
| Tool & Equipments | 165,567,521.00 | - | - | 165,567,521.00 | 88,322,058.31 | 6,565,864.39 | - | 94,887,922.63 | 70,679,598.37 | 77,245,462.69 |
| Vehicles | 175,895,096.00 | 5,667,826.00 | - | 181,562,922.00 | 165,254,687.13 | 1,116,886.39 | - | 166,371,573.52 | 15,191,348.48 | 10,640,408.87 |
| Total | 45,581,179,884.08 | 2,638,105,575.00 | - | 48,219,285,459.08 | 9,393,648,319.12 | 1,122,075,114.85 | - | 10,515,723,433.96 | 37,703,562,025.12 | 36,187,531,564.96 |
| CWIP | -1,391,818,246.49 | 2,150,994,881.00 | 10,690,531.00 | 748,486,103.51 | 1,897,657,294.69 | 1,464,868,000.00 | | 3,362,525,294.69 | -2,614,039,191.18 | -3,289,475,541.18 |
| Grand Total | 44,189,361,637.59 | 4,789,100,456.00 | 10,690,531.00 | 48,967,771,562.59 | 11,291,305,613.81 | 2,586,943,114.85 | - | 13,878,248,728.65 | 35,089,522,833.94 | 32,898,056,023.78 |

SB

| Name of Assets | Gross Block | | | | Accumulated Depreciation | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Opening Balance as on 01.04.2016 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2017 | Opening Balance as on 01.04.2016 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2017 | As on 31.03.2017 | As on 31.03.2016 |
| Land | 5,203,721,766.00 | - | | 5,203,721,766.00 | - | - | - | - | 5,203,721,766.00 | 5,203,721,766.00 |
| Building & Civil Structure | 4,634,752,201.30 | 571,347,352.00 | - | 5,206,099,553.30 | 870,985,912.06 | 400,880,808.74 | - | 1,271,866,720.80 | 3,934,232,832.50 | 3,763,766,289.24 |
| Plant & Machinery | 5,748,136,861.09 | 204,274,869.00 | - | 5,952,411,730.09 | 1,223,637,638.28 | 161,427,542.12 | - | 1,385,065,180.41 | 4,567,326,549.68 | 4,524,499,222.81 |
| Electricals Installations | 988,411,686.83 | 20,186,023.00 | - | 1,008,597,711.83 | 940,239,946.32 | 5,888,775.40 | - | 946,128,721.71 | 62,068,990.11 | 48,171,740.51 |
| Furniture & Fixtures | 8,094,376.00 | 1,128,482.00 | - | 9,222,858.00 | 4,393,268.61 | 329,631.17 | - | 4,722,899.78 | 4,500,018.22 | 3,701,107.39 |
| I.T.Infrastructure | 23,039,419.28 | 2,603,997.00 | - | 25,643,416.28 | 15,999,386.82 | 835,660.92 | - | 16,785,047.74 | 8,858,368.54 | 7,040,032.46 |
| Office Equipment | 24,901,411.34 | 1,277,709.00 | - | 26,179,120.34 | 8,270,593.25 | 1,260,113.70 | - | 9,530,706.95 | 16,648,413.39 | 16,630,818.09 |
| Tool & Equipments | 36,037,679.00 | - | - | 36,037,679.00 | 24,208,283.32 | 1,995,498.63 | - | 25,213,781.95 | 10,823,897.05 | 11,829,395.68 |
| Vehicles | 21,316,620.00 | | - | 21,316,620.00 | 19,283,099.53 | 172,854.34 | - | 19,455,893.87 | 1,860,726.13 | 2,033,580.47 |
| Total | 16,688,612,020.84 | 800,818,434.00 | - | 17,489,430,454.84 | 3,106,938,008.19 | 571,860,885.03 | - | 3,678,788,893.21 | 13,810,641,561.62 | 13,581,684,012.65 |
| CWIP | 6,979,286,344.09 | 229,160,959.00 | 13,705,585.00 | 7,194,742,118.09 | 1,802,456,524.84 | - | - | 1,802,456,524.84 | 5,392,285,593.25 | 5,176,830,219.25 |
| Grand Total | 23,667,898,364.93 | 1,029,979,393.00 | 13,705,585.00 | 24,684,172,572.93 | 4,909,394,533.03 | 571,860,885.03 | - | 5,481,245,418.05 | 19,202,927,154.88 | 18,758,514,231.90 |

WB

| Name of Assets | Gross Block | | | | Accumulated Depreciation | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Opening Balance as on 01.04.2016 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2017 | Opening Balance as on 01.04.2016 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2017 | As on 31.03.2017 | As on 31.03.2016 |
| Land | 1,328,770,285.00 | - | | 1,328,770,285.00 | - | - | - | - | 1,328,770,285.00 | 1,328,770,285.00 |
| Building & Civil Structure | 9,278,096,596.91 | 373,892,182.00 | - | 9,651,988,778.91 | 1,768,330,636.58 | 169,726,397.74 | - | 1,938,230,994.33 | 7,713,731,784.59 | 7,509,765,960.33 |
| Plant & Machinery | 3,875,544,368.91 | 36,630,990.00 | - | 3,912,175,358.91 | 774,475,301.96 | 109,240,237.14 | - | 883,715,539.06 | 3,028,459,819.85 | 3,101,069,066.96 |
| Electricals Installations | 560,142,145.26 | 6,379,165.00 | - | 566,521,310.26 | 462,432,675.90 | 10,078,409.88 | - | 472,511,085.78 | 94,010,224.48 | 97,709,469.36 |
| Furniture & Fixtures | 6,205,565.00 | 870,341.00 | - | 7,135,906.00 | 3,072,987.13 | 342,513.93 | - | 3,415,501.05 | 3,720,404.95 | 3,132,577.87 |
| I.T.Infrastructure | 12,286,716.00 | 14,849,089.00 | - | 27,135,805.00 | 8,006,633.53 | 1,736,546.49 | - | 9,743,179.02 | 17,392,625.98 | 4,280,113.41 |
| Office Equipment | 18,423,346.85 | 499,164.00 | - | 18,924,510.85 | 2,720,448.32 | 1,183,432.81 | - | 3,903,881.13 | 15,020,629.72 | 15,704,898.53 |
| Tool & Equipments | 89,943,763.00 | - | - | 89,943,763.00 | 51,446,570.96 | 3,272,261.31 | - | 54,718,832.28 | 35,224,930.72 | 38,497,192.04 |
| Vehicles | 59,945,536.00 | 916,600.00 | 344,751.00 | 60,517,385.00 | 42,337,076.96 | 1,520,989.35 | - | 43,858,066.31 | 16,659,318.69 | 17,588,459.04 |
| Total | 15,229,420,352.93 | 434,037,531.00 | 344,751.00 | 15,663,113,132.93 | 3,113,042,330.33 | 297,100,748.65 | - | 3,410,143,078.98 | 12,252,970,053.95 | 12,116,378,022.58 |
| CWIP | 7,714,989,615.51 | 262,468,097.00 | 4,177,378.00 | 7,973,280,334.51 | 3,080,899,891.82 | - | - | 3,080,899,891.82 | 4,892,380,242.69 | 4,634,089,723.69 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Grand Total | 22,949,409,968.44 | 696,505,638.00 | 4,522,329.00 | 23,636,393,267.44 | 6,173,942,222.15 | 297,103,748.63 | - | 6,471,042,970.78 | 17,165,350,296.66 | 16,770,467,746.28 |

WC

| Name of Assets | Gross Block | | | | Accumulated Depreciation | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Opening Balance as on 01.04.2016 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2017 | Opening Balance as on 01.04.2016 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2017 | As on 31.03.2017 | As on 31.03.2016 |
| Land | 2,354,469,093.56 | - | - | 2,354,469,093.56 | - | - | - | - | 2,354,469,093.56 | 2,354,469,093.56 |
| Building & Civil Sructure | 17,704,054,200.11 | 301,364,551.00 | - | 18,005,418,841.11 | 2,069,569,713.05 | 350,460,026.63 | - | 2,420,029,739.68 | 15,585,389,101.43 | 15,634,484,577.06 |
| Plant & Machinery | 6,216,399,315.00 | 44,424,217.00 | - | 6,260,823,530.00 | 1,066,894,831.27 | 181,775,385.48 | - | 1,248,670,215.75 | 5,012,153,314.27 | 5,149,504,482.75 |
| Electricals Installations | 66,581,815.00 | - | - | 66,581,815.00 | 51,073,173.43 | 1,550,863.56 | - | 52,624,039.39 | 13,957,775.61 | 15,508,639.57 |
| Furniture & Fixtures | 747,742.71 | - | - | 747,742.71 | 325,876.60 | 42,186.61 | - | 368,063.21 | 379,679.50 | 421,866.11 |
| I.T.Infrastructure | 10,516,961.05 | 1,914,495.00 | - | 12,431,456.05 | 5,997,595.19 | 506,000.54 | - | 6,503,595.72 | 5,927,860.33 | 4,519,365.86 |
| Office Equipment | 2,131,578.67 | - | - | 2,131,578.67 | 799,401.12 | 102,513.33 | - | 902,214.44 | 1,229,364.23 | 1,332,177.55 |
| Tool & Equipments | 409,410.00 | - | - | 409,410.00 | 340,820.53 | 5,830.11 | - | 346,650.63 | 62,759.37 | 68,589.47 |
| Vehicles | 862,207.00 | - | - | 862,207.00 | 814,166.01 | 4,083.48 | - | 818,249.50 | 43,957.50 | 48,040.99 |
| Total | 26,356,172,481.12 | 347,703,263.00 | - | 26,703,875,674.12 | 3,195,775,578.19 | 534,447,290.12 | - | 3,730,222,868.31 | 22,973,652,805.81 | 23,160,396,872.93 |
| CWIP | 17,780,865,030.36 | 886,453,273.00 | 174,213,159.00 | 18,493,105,144.36 | 1,671,298,279.83 | - | - | 1,671,298,279.83 | 16,821,806,864.53 | 16,109,566,750.53 |
| Grand Total | 44,137,037,441.48 | 1,234,156,536.00 | 174,213,159.00 | 45,196,980,818.48 | 4,867,073,858.02 | 534,447,290.12 | - | 5,401,521,148.14 | 39,795,459,670.33 | 39,269,963,583.45 |

## Significant Accounting Policies and Notes on Accounts
## For the year ended on 31st March 2017

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 / donations are accounted for at nominal value i.e. Re 1.

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

5 **Sundry Debtors**

Amount recoverable from consumers (other than Government) on account of sale of water and sewage charges outstanding for more than 36 months are considered as doubtful for recovery and 100% provision for the same has been made.

6 **Inventories**

Inventories of Stores and Spares are stated at cost or net realizable value which ever is lower.

7 **Depreciation**

Depreciation on fixed assets has been charged on SLM method at the following rates determined on the basis of life/residual life of the assets as described in the "Manual on Water Supply and Treatment"/outside expert agency report.

| S.No. | Nature of Asset | Rate of Depreciation |
|---|---|---|
| 1 | Building & Civil Structures | 2% |
| 2 | Plant & Machinery | 3.5% |
| 3 | Electrical Installation | 10% |
| 4 | Furniture & Fixtures | 10% |
| 5 | IT Infrastructures | 10% |
| 6 | Office Equipments | 7.5% |
| 7 | Tools & Equipments | 8.5% |
| 8 | Vehicles | 8.5% |

Further

i) Depreciation has been charged on monthly pro-rata basis i.e. depreciation for full month is charged in which the asset has been purchased/ acquired.

ii) No depreciation charged for the assets disposed off during the year.

iii) Depreciation on assets constructed during the year is account for on the basis of completion and put to use certificate of the concerned Engineer/competent authority.

iv) Fixed Assets relating to projects costing up to Rs.50000/- in each case are charged off fully in the year of acquisition.

8 **Investment**

a. Long term Investments are stated at cost less provision, if any, for permanent diminution in value of such investments.

b. Premium paid on Investments is recognized as cost and amortized over the period of investments.

9 Accounting for Grants

a. Grant-in-Aid received from Government in the nature of promoter's contribution is treated as Capital Reserve.
b. Grant-in-Aid received from Government for acquiring fixed assets is adjusted in the gross value of fixed assets. The grant is adjusted in the Profit & Loss Account over the useful life of the depreciable asset.
c. Grant-in -Aid received from Government relating to the revenue is recognized in the Profit & Loss Account.

10 Preliminary Expenses/ Capital expenditure amortized

Preliminary expenses/amortized capital expenditure are written off over a period of five years in equal installments.

11 Prior Period & Extraordinary items

Prior Period & Extraordinary transactions are treated in accordance with Accounting Standard-5 issued by The Institute of Chartered Accountants of India.

12 Significant Events occurring after the Balance Sheet Date

Treatment of contingencies and significant events are in accordance with Accounting Standard-4 issued by The Institute of Chartered Accountants of India.

13 Contingent Liabilities

Contingent liabilities are disclosed in the accounts by way of Notes giving nature and quantum of such liabilities.

14 Segment Reporting

The Board has only one segment to report.

NOTES TO THE ACCOUNTS
DELHI JAL BOARD

Delhi Jal Board's (DJB) decision to convert its financial accounting system from Cash based system of accounting to Accrual based Double entry system was implemented w.e.f. 1.4.2003. Due to limitation of Cash based system of Accounting (i.e. the method of accounting adopted by DJB till the year 2002-03) details of assets and liabilities available for the maintenance of the Accrual Based Double Entry System Accounts were deficient/inadequate, therefore the reliance was given to the valuation report of an expert outside agency, record available with the divisions and other information available. For the maintenance of Accrual Based Double Entry System of Accounts for the years 2003-2004 onwards methodology and assumptions adopted for the preparation of accounts are as follows:-

Fixed Assets

i) Till the year 2002-03 the accounts were maintained on cash based system of accounting and maintenance of Fixed Assets record and their accounting was not in existence. Fixed Assets as on 1.4.2003 were account for on the basis of report of an out side agency which comprises of Civil, Electrical, Mechanical ,Public Health Engineers and Govt. Approved Valuers who on the basis of record available , physical verification of assets and after assessing the condition, state of maintenance and operation and life/residual life of the assets has ascertained the depreciated value of the assets.

ii) Majority of the assets are the ownership of DJB, however fixed assets includes assets transferred by MCD free of cost to erstwhile DWS & SDU (now DJB) till 1957. Since this being an old matter and the complete detail of the same are not available assets amounting to Rs. 45.96 lacs are accounted for on the basis valuation of an expert outside agency.

iii) Capitalization of assets constructed/completed during the year is based on completion certificate issued by the engineers/competent authority of respective divisions.

iv) Cost of assets capitalized during the year is exclusive of borrowing cost and unallocated indirect cost.

v) Assets have been categorized in the following groups :-

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

| | | |
|---|---|---|
| | | -Booster Pumping Station<br>- Water Treatment Plant<br>- Sewerage Treatment Plant<br>- Sewage Pumping Station |
| 4 | FURNITURE & FIXTURES | Includes<br>- Furniture & Fixtures<br>-Fans & Air Conditioners Coolers etc. |
| 5 | ELECTRICAL INSTALLATIONS | Public Water Hydrants,<br>Tube Well |
| 6 | OFFICE EQUIPMENTS | General Office Equipments |
| 7 | IT INFRASTRUCTURE | Includes<br>-Computers<br>-Servers<br>- IT equipments |
| 8 | TOOLS & EQUIPMENTS | Includes<br>-Water Meter<br>-Work shop machines & equipments<br>- 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 366 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 2017 are certified by Management.

iii) The Bank Account no-19633 is treated as Current Account. Their Balances are incorporated in Current Account Balances.

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 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 yearend 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

2017-18

# 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)/2021/ 753
Dated : 18.10.2021

Item No. Admn-54(I)
Dated : 26.10.2021

| | | |
|---|---|---|
| 1. | Name of the Subject | **Balance sheet of Delhi Jal Board as on 31st March, 2018** |
| 2. | Approval | Board is the Competent Authority |
| 3. | Name of the Wing | **Finance** |
| 4. | Brief History of the case | 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 2014-15 have been audited and are being sent to GNCTD for placing it before the Legislative Assembly. The Accounts of the Board are audited annually by the CAG as per S. 19(3) of CAG Act 1971. |
| 5. | Present Status | 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 2017-18 are placed before the Board for approval before these are sent to CAG for audit. The Draft Balance sheet for 2017-18 was placed before the Board in its 147th meeting vide resolution No. 834 dated |

| | | |
|---|---|---|
| | | 19.08.2019. Since Draft balance sheet was approved up to 2017-18 in the 147th Board meeting vide resolution No. 834 dated 19.08.2019. The Balance sheet for 2015-16 & 2016-17 are being submitted for approval of the Board separately. The observations of Audit will be considered on consolidated basis during the current financial year i.e. 2021-22. |
| 6. | Detailed Proposal of the subject | DJB's Financial Statements for the F.Y. 2017-18 prepared along with Accounting Policies and notes on Accounts as Annexure 'A' is placed before the board for approval. |
| 7. | Recommendations | The Board is requested to approve the Balance sheet for the year 2017-18, for its onwards submission to CAG for Audit. |

(BANSH RAJ)
DIRECTOR (FINANCE & ACCOUNTS)

SECRETARY, DJB

S K PATODIA & Associates
Chartered Accountants

Dated:-6th October 2021

To,

The Director(F&A)

Delhi Jal Board,

Varunalaya Phase-II

Delhi

Sub:- Annual Account (Balance Sheet) for the Financial Year 2017-18

Sir,

With regard to above reference, we are pleased to inform that we are submitting the Annual Account of Delhi Jal Board for the Financial year 2017-18.

During the preparation of account, we have totally relied upon the data and information Furnished by the Delhi Jal Board. Our reports contain the financial statement only and Prepared as per the scope of work submitted earlier.

DJB OFFICE OF THE
Diary No. 1736-A
Date 07-10-2021
AO (B&A) Jhandewalan

Thanks & regards,

For S K Patodia & Associates

(Chartered Accountants)

Piyush Agarwal

CA Piyush Agarwal

(Authorized Signatory)

S.K. PATODIA & ASSOCIATES
New Delhi
Chartered Accountants

Delhi Jal Board

Balance sheet as at March 31, 2018

| | Note No. | Current Year as at March 31, 2018 Rs. | Previous Year as at March 31, 2017 Rs. |
|---|---|---|---|
| **Corpus/Capital Fund and Liabilities** | | | |
| Corpus/ Capital Fund | 1 | -371,312,635,781 | -344,001,138,488 |
| Reserve and Surplus | 2 | 38,281,009,639 | 31,209,903,927 |
| Earmarked/Endowment Funds | 3 | -81,174,123 | -1,314,510,598 |
| Secured Loans and Borrowings | 4 | - | - |
| Unsecured Loans and Borrowings | 5 | 275,299,869,353 | 266,107,669,353 |
| Deferred Credit Liabilities | 6 | - | - |
| Current Liabilities and Provisions | 7 | 237,836,193,734 | 204,194,421,656 |
| **Total** | | **180,023,262,819** | **156,196,345,849** |
| **Assets** | | | |
| Fixed Assets (including CWIP) | 8 | 139,390,609,734 | 126,740,461,753 |
| Investment-From Earmarked/Endowment Funds | 9 | - | - |
| Investment-Others | 10 | - | - |
| Current Assets, Loan, Advances etc | 11 | 40,632,653,086 | 29,455,884,095 |
| Miscellaneous Expenditure ( to the extent not written off or adjusted) | | - | - |
| **Total** | | **180,023,262,820** | **156,196,345,849** |
| Significant Accounting Policies | 24 | | |
| Contingent Liabilities and Notes on Accounts | 25 | | |

-0

Member (Drainage)

Member (Finance)

Member (Water Supply)

Member (Admin)

Bansh Raj
Director (F&A)

Jt. Director F&A-II

Date:
Place: New Delhi

Delhi Jal Board

Income & Expenditure Account for the year ended March 31, 2018

| PARTICULARS | Note No. | Current Year 2017-18 Rs. | Previous Year 2016-17 Rs. |
|---|---|---|---|
| **INCOME** | | | |
| Income form Sales/Services | 12 | 19,783,128,605 | 18,885,947,357 |
| Grants/ Subsides | 13 | 4,250,000,000 | - |
| Fees/ Subscription | 14 | 8,348,479 | 7,752,400 |
| Income from Investments | 15 | - | - |
| Income from Royalty, Publication etc | 16 | - | - |
| Interest earned | 17 | 30,454,122 | 157,194,095 |
| Other Income | 18 | 7,128,162,024 | 4,287,303,825 |
| Increase/(decrease) in stock of finished goods and works-in Progress | 19 | - | - |
| **TOTAL (A)** | | **31,200,093,231** | **23,338,197,676** |
| **EXPENDITURE** | | | |
| Establishment Expenses | 20 | 11,749,845,556 | 13,965,914,437 |
| Other Administrative Expenses etc | 21 | 11,847,863,871 | 14,704,407,809 |
| Expenditure on Grants, Subsidies etc | 22 | - | - |
| Interest | 23 | 30,563,857,710 | 30,594,056,943 |
| Depreciation | | 4,349,262,197 | 4,421,025,004 |
| **TOTAL (B)** | | **58,510,829,333** | **63,685,404,192** |
| Balance being excess of Income over expenditure(A-B) | | -27,310,736,103 | -40,347,206,516 |
| Transfer to Special Reserve (specify each) | | - | - |
| Transfer to/ from General Reserve | | - | - |
| **Balance being Surplus/(Deficit) carried to Corpus/Capital Fund** | | **-27,310,736,103** | **-40,347,206,516** |
| Significant Accounting Policies | 24 | | |
| Contingent Liabilities and Notes on Accounts | 25 | | |

Member (Drainage)

Member (Finance)

Member (Water Supply) 18/X/17

Member (Admin)

Director (F&A)

JL. Director F&A-II (On leave)

Place: New Delhi

Previous Board (3)

## Notes FORMING PART OF BALANCE SHEET AS AT March 31, 2018

| | | Current Year as at March 31, 2018 Rs. | Previous Year as at March 31, 2017 Rs. |
|---|---|---|---|
| **NOTE 1 - CORPUS/CAPITAL FUND:** | | | |
| **Balance at at the beginning of the year** | | -344,001,138,488 | - |
| Add: Contributions towards Corpus/Capital Fund | | -761,152 | - |
| **Add/(Deduct): Balance of net Income/(Expenditure) transferred form the Income and Expenditure Account** | | -27,310,736,103 | -344,001,138,488 |
| **Balance at at the end of the year** | | -371,312,635,782 | -344,001,138,488 |
| **NOTE 2 - RESERVES AND SURPLUS** | | | |
| **1. Capital Reserve** | | | |
| As per last Account | | 30,454,270,062 | - |
| Addition during the year | | 7,071,105,712 | 30,454,270,062 |
| Less: Deductions duting the year | | - | - |
| | SubTotal | 37,525,375,774 | 30,454,270,062 |
| **2. Revaluation Reserve :** | | | |
| As per last Account | | - | - |
| Addition during the year | | - | - |
| Less: Deductions duting the year | | - | - |
| | SubTotal | - | - |
| **3. Special Reserves:** | | | |
| As per last Account | | - | - |
| Addition during the year | | - | - |
| Less: Deductions duting the year | | - | - |
| | SubTotal | - | - |
| **4. General reserve:** | | | |
| As per last Account | | 755,633,865 | 755,633,865 |
| Addition during the year | | - | - |
| Less. Deductions duting the year | | - | - |
| | subTotal | 755,633,865 | 755,633,865 |
| Total | | 38,281,009,639 | 31,209,903,927 |

| | | Current Year as at March 31, 2018 Rs. | Previous Year as at March 31, 2017 Rs. |
|---|---|---|---|
| **NOTE 3 - EARMARKED/ENDOWMENT FUNDS** | | | |
| (a) Opening balance of the Funds | | -1,314,510,598 | -1,171,899,745 |
| (b) Additions to the funds | | | |
| 1 Donations/grants | | 8,244,316,475 | 7,717,777,147 |
| 2 Income from investment made on account of funds | | - | - |
| 3 Other addition (specify nature) | | - | - |
| | Total a+b | 6,929,805,877 | 6,545,877,402 |
| ( c) Utilisation/Expenditure towards objectives of funds | | | |
| 1 Capital Expenditure | | | |
| i Fixed Assets | | 7,010,980,000 | 7,860,388,000 |
| ii Others (Water Supply Unauthorised Colonies) | | - | - |
| Total | | 7,010,980,000 | 7,860,388,000 |
| 2 Revenue Expenditure | | | |
| i Salaries, Wages and Allowances etc | | - | - |
| ii Rent | | - | - |
| iii Other Administrative expenses | | - | - |
| | Total ( c) | 7,010,980,000 | 7,860,388,000 |
| **Net Balance As At the year end (a+b-c)** | | -81,174,123 | -1,314,510,598 |

**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, 2018 Rs | Previous Year as at March 31, 2017 Rs |
|---|---|---|
| **Note 5- Unsecured Loans and Borrowing** | | |
| 1 Central Government | - | - |
| 2 State Government(Govt of NCT of Delhi) | 215,406,969,353 | 215,406,969,353 |
| 3 Financial Institutions | - | - |
| 4 Banks | - | - |
| i Term Loans | - | - |
| ii Other Loans | 9,192,200,000 | - |
| 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 | - | - |
| 0 | 275,299,869,353 | 266,107,669,353 |

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, 2018 Rs | Previous Year as at March 31, 2017 Rs |
|---|---|---|
| **NOTE 7-Current Liabilities and Provisions** | | |
| **A. Current liabilities** | | |
| 1 Contractors Payable | 682,360,577 | 276,370,599 |
| 2 Creditors | - | - |
| i Fixed Assets | - | - |
| ii Materials Supplied | 716 | 716 |
| iii Purchases | - | - |
| iv Other suppliers | - | - |
| v Power | 12,322,364 | 12,322,364 |
| vi Property Tax | 250,351,000 | 250,351,000 |
| vii Raw Water | 42,230,005 | 42,230,005 |
| 3 Amount Payable to Staff | 9,613,178 | 2,239,916 |
| 4 Statutory liabilities: | - | - |
| i Overdue | - | - |
| ii Others (Duties and Taxes) | 390,896,267 | 376,464,127 |
| 5 Deductions from Employees | 45,593,975 | 42,842,755 |
| 6 Deposits from Contractors | - | - |
| i EMD | 488,716,610 | 460,182,423 |

| | | | | |
|---|---|---|---|---|
| | ii Amount withheld from contractors | | 3,589,920,441 | 3,422,793,725 |
| | iii Securities Deposits | | 1,860,931,630 | 1,770,414,714 |
| 7 | Deposits from Customers | | 61,268,097 | 60,652,848 |
| 8 | Interest accrued but not due on: | | 224,477,360,646 | 193,268,259,646 |
| | i Secured Loans / Borrowings | | - | - |
| | ii Unsecured Loans / Borrowings | | - | - |
| 9 | Deposits From Other Departments | | 5,090,280,837 | 3,446,792,456 |
| 11 | Miscellaneous Deposits | | 180,885 | 180,885 |
| 12 | RR Charges payable | | 166,130,787 | 138,425,305 |
| 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 | | 24,883 | - |
| 17 | Other Liabilities | | 103,333 | 103,333 |
| | | Total (A) | 237,175,702,010 | 203,577,843,062 |
| **B.Provisions** | | | | |
| 1 | Provision for Accumulated Depreciation | | - | - |
| 2 | Provision for Employee Related Funds / Benefits | | - | - |
| | i Ex-Gratia Payable | | 135,200,000 | 129,100,000 |
| | ii Superannuation/ Pension | | - | - |
| | iii Accumulated Leave Encashment | | - | - |
| | iv Salary | | - | - |
| 3 | Trade Warranties/Claims | | - | - |
| 4 | Provision for Expenses Payable | | 39,232,224 | 39,308,594 |
| 5 | Amount Payable to NPS Cell | | 120,150,000 | 91,400,000 |
| 6 | Payment to Consultant Payable | | 2,900,000 | 2,350,000 |
| 7 | Property Tax Payable | | 85,900,000 | 85,900,000 |
| 8 | Provision for Power | | 277,109,500 | 268,520,000 |
| 9 | Wages to M Roll Staff | | - | - |
| | Others (Specify) | | - | - |
| | | Total (B) | 660,491,724 | 616,578,594 |
| Total (A+B) | | | 237,836,193,734 | 204,194,421,656 |

| | Current Year as at March 31, 2018 Rs. | Previous Year as at March 31, 2017 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, 2018 Rs. | Previous Year as at March 31, 2017 Rs. |
|---|---|---|

NOTE 11 - Current Assests , Loans Advance etc

| | | | | |
|---|---|---|---|---|
| **A. CURRENT ASSETS** | | | | |
| 1 | Inventories | | | |
| i | Chemicals | | - | - |
| ii | Stores and Spares | | 129,619,190 | 129,619,190 |
| iii | Other Inventory | | - | - |
| | | Total (1) | 129,619,190 | 129,619,190 |
| 2 | Sundry Debtors | | | |
| i | NDMC | | 289,125,881 | 412,984,994 |
| ii | DCB | | 5,152,577,738 | 5,148,685,137 |
| iii | Bulk water | | 930,783,802 | 936,946,063 |
| iv | Retail water | | 26,547,127,658 | 15,000,689,324 |
| v | Debtors for Development Charges | | - | - |
| | SubTotal | | 32,919,615,179 | 21,499,305,518 |
| | Less: Provision for Bad & Doubtful Debts | | 445,972,224 | 422,558,424 |
| | Less: Unadjusted Debtors | | - | - |
| | SubTotal | | 445,972,224 | 422,558,424 |
| | | Total(2) | 32,473,642,955 | 21,076,747,094 |
| 3 | Cash and Bank Balances | | | |
| I | Cash in Hand | | 101,154,198 | 104,816,713 |
| II | Cheque in Transit | | 9,745,758,407 | 9,666,977,530 |
| III | Schedule Bank | | | - |
| | # In Term Deposit Accounts | | 1,387,171,805 | 1,354,944,040 |
| | # In Current Accounts | | -7,663,086,863 | -6,632,949,353 |
| | # In Savings Accounts | | - | - |
| V | Non Schedule bank | | - | - |
| | | Total | 3,570,987,567 | 6,493,788,928 |
| | Bank Adjustment General Account | | 1,070,779,037 | 1,070,779,037 |
| | | Total (3) | 4,641,766,604 | 5,564,567,965 |
| 4 | Loans, Advances & Deposits | | | |
| i | Advances to Employee | | 190,190,346 | 165,804,643 |
| ii | Loans to Employee | | -3,325,315 | -3,484,066 |
| iii | Advances to Contractors/Suppliers | | 899,802,924 | 654,300,590 |
| iv | Advance to Firms for supply of stores | | 72,890,776 | 72,890,776 |
| v | Other Advances | | 48,188,584 | 29,802,773 |
| vi | Advance to Govt. & Other Parties | | 86,680,406 | 86,680,406 |
| vii | Deposits with Govertment | | -699,980 | 646,856 |
| viii | Deposits with Others | | - | - |
| 5 | Deposits Work in Progress | | 1,854,747,826 | 1,429,134,023 |
| 6 | Interst accrued on Investments | | 52,490,788 | 52,490,788 |
| 7 | Other Current Assets | | 186,657,983 | 194,682,058 |
| | | Total (4to7) | 3,387,614,337 | 2,684,949,846 |
| | Total | | 40,632,653,086 | 29,455,884,035 |

## Delhi Jal Board

### Notes to Income and Expenditure Account

| Particulars | | | For the year ended March 31, 2018 (Rs) | For the year ended March 31, 2017 (Rs) |
|---|---|---|---|---|
| **INCOME** | | | | |
| **Note- 12 Income From Sales** | | | | |
| 1 | Sale of Water | | 706,911,285.00 | 803,689,919.40 |
| i | NDMC | | 170,016,759.00 | 185,157,788.10 |
| ii | DCB | | 556,738.00 | 3,259,544.00 |
| iii | Bulk | | 18,206,049,034.00 | 17,270,444,831.00 |
| iv | Retail (by meter reading) | | 7,078,029.00 | 1,400,500.00 |
| v | Sale by Tankers | | 76,135,045.00 | 55,832,420.00 |
| vi | Other- Sale of Water Bottle) | Sub Total | 19,165,746,890.00 | 18,319,785,002.50 |
| 2 | Sewerage Charge | | 458,092,362.00 | 409,228,900.00 |
| i | NDMC | | 111,384,915.00 | 94,280,056.52 |
| ii | DCB | | 47,904,438.00 | 62,653,247.00 |
| iii | Other Sewerage Charges - Scavenging Tax | Sub Total | 617,381,715.00 | 566,162,294.52 |
| 3 | Sale of Sludge/Others | | - | 60.00 |
| | | Total | 19,783,128,605.00 | 18,885,947,356.62 |
| **Note - 13 Grants** | | | | |
| 1 | Central Government | | 4,250,000,000.00 | - |
| 2 | State Government(Govt of NCT of Delhi) | | - | - |
| 3 | Government Agencies | | - | - |
| 4 | Institutions/Welfare Bodies | | - | - |
| 5 | International Organizations | | - | - |
| 6 | Others/ Infra FUND | Total | 4,250,000,000.00 | - |
| **Note - 14 Fees & Subscriptions** | | | 8,348,479.05 | 7,752,400.00 |
| 1 | Income from Fees | | - | - |
| 2 | Tender Fees | | - | - |
| 3 | Licence / Plumbing Fees | | - | - |
| 4 | Fee from consumers | | - | - |
| 5 | Seminar / Program Fees | | - | - |
| 6 | Subscriptions and others | Total | 8,348,479.05 | 7,752,400.00 |
| **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, 2018 (Rs) | For the year ended March 31, 2017 (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 | | 201,474.00 | 88,333,920.14 |
| i | In Term Deposit Accounts | | - | - |
| ii | In Current Accounts | | | |

| | | | | |
|---|---|---|---|---|
| ii | In Savings Accounts | | 1,819,242.23 | 2,769,059.00 |
| 2 | Interest on loan to employees | | 13,628.00 | - |
| 3 | Other Interest Income | | 17,169.00 | 37,488.00 |
| 4 | Interest on Advance to Contractors | | 28,402,589.00 | 65,859,628.00 |
| 5 | Interest on Investment | | - | - |
| | | Total | 30,454,112.23 | 167,166,095.16 |

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

**Note - 18 Other Income**

| | | | | |
|---|---|---|---|---|
| 1 | Income from Penalty & Fines | | 83,256,907.00 | 41,865,299.00 |
| 2 | Rent on Water Meters | | 194,959,093.00 | 191,367,127.00 |
| 3 | Sale of Scrap and Material | | 24,233,706.00 | 30,891,697.00 |
| 4 | Income From Rent | | 28,350,559.00 | 30,746,809.50 |
| 5 | Percentage on Deposit Works | | - | - |
| 6 | Dividend Income | | - | - |
| 7 | Provisions Written Back | | - | - |
| 8 | Other Income | | 6,380,193,546.38 | 3,354,884,686.50 |
| 9 | Medical Subscription | | 99,416,003.00 | 60,175,962.00 |
| 10 | Other Income (Capitalised Cost) | | - | - |
| 11 | Miscellaneous Receipts (Augmentation Charges) | | 377,751,240.00 | 637,372,244.00 |
| | | Total | 7,128,162,054.38 | 4,257,303,824.50 |

**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, 2018 (Rs) | For the year ended March 31, 2017 (Rs) |
|---|---|---|---|
| **EXPENDITURE** | | | |
| **Note - 20 Establishment Expenses** | | | |
| 1 | Salaries | 10,841,309,161.00 | 10,837,475,332.00 |
| 2 | Bonus | 179,116.00 | 149,511.90 |
| 3 | Contribution to Pension funds | - | - |
| 3(i) | Pension Medical Expense | 9,655,067.00 | 14,713,621.00 |
| 3(a) | Pension Expense | 3,101,653,775.00 | 2,603,050,567.75 |
| 4 | Gratuity | 818,710,440.00 | 574,051,751.00 |
| 5 | Leave Encashment | 424,795,703.00 | 340,825,746.00 |
| 6 | Ex Gratia | 129,909,568.00 | 251,120,230.00 |
| 7 | Staff Welfare | 7,847,440.00 | 8,110,981.00 |
| 8 | Staff Medical Expenses | 520,681,846.00 | 476,251,705.00 |
| 9 | Leave Travel Allowance | 35,795,215.00 | 60,326,736.00 |
| 10 | Staff Training Expenses | 22,017,536.00 | 4,680,675.00 |
| 11 | Stipend to Trainees | - | - |
| 12 | Salaries to Deputationist | 22,276,725.00 | 20,747,702.00 |
| 13 | Wages of Muster Roll Staff | 108,652,636.00 | 74,963,036.00 |
| 14 | Other Establishment Expenses | 66,113,333.20 | 70,322,425.00 |
| 15 | Plant Repairs | - | - |
| 16 | Other contractual staff | 423,180,001.00 | 239,802,440.00 |
| 17 | Oil and Soap to Staff | 22,431,488.00 | 24,425,084.00 |
| 18 | Employer's contribution to CPF | 153,833,125.00 | 132,735,113.00 |
| 19 | Uniform to Staff | 21,311,936.00 | 54,240.00 |
| 20 | Wages to Work-Charged Employees | - | 4,028,436.00 |
| | Less: Capitalised/Transferred | 4,979,308,535.70 | 1,771,905,000.00 |
| | Administrative and Supervision Costs | - | - |
| | Total | 11,749,845,555.50 | 13,965,914,436.65 |

**Note - 21 Other Administration Expenses**

1. Power & Fuel

| | | | | |
|---|---|---|---|---|
| 1 | Power | | 6,050,414,059.53 | 5,944,138,408.43 |
| 2 | Fuel consumed | | 6,980,299.00 | 11,291,245.00 |
| | | Sub-Total | 6,057,394,358.53 | 5,955,429,653.43 |
| 2. Repair and Maintenance-Water | | | | |
| 1 | Building and Road | | 600,722,474.00 | 763,347,657.00 |
| 2 | Tanks,Channels and Conduit | | - | - |
| 3 | Intake Pumps | | 571,639.00 | 313,343,655.00 |
| 4 | Maintenance of various Plants | | 407,594,035.00 | - |
| 5 | River Works | | 385,603.00 | - |
| 6 | Reservoirs and Mains | | 4,155,505.00 | - |
| 7 | RCC wells and Tube wells | | 2,106,253.00 | - |
| 8 | Booster Pumping Stations | | 12,356,987.00 | 7,891,855.00 |
| 9 | Workshop | | 146,524,353.00 | 155,274,786.00 |
| | | Sub-Total | 1,174,422,849.00 | 1,239,857,963.00 |

**Notes to Income and Expenditure Account**

| Particulars | | For the year ended March 31, 2018 (Rs) | For the year ended March 31, 2017 (Rs) |
|---|---|---|---|
| 3. Repair and Maintenance-Sewerage | | | |
| 1 | Building and Road | 337,098,988.00 | 363,692,528.00 |
| 2 | Trunk Sewers | - | - |
| 3 | Sewage Pumping Stations | 105,489,450.00 | 124,630,574.00 |
| 4 | Disposal works | 698,040.00 | 1,833,400.00 |
| 5 | Workshop | 77,505,210.00 | 203,814.00 |
| 6 | Gas Supply Project | - | - |
| 7 | Gas Booster Station | - | - |
| 8 | Oxidation ponds | - | - |
| | Sub-Total | 521,661,688.00 | 490,660,316.00 |
| 4. Printing & Stationery | | | |
| 1 | Stationery | 4,406,432.00 | 4,177,975.00 |
| 2 | computer consumable | 9,592,599.00 | 7,394,426.00 |
| | Sub-Total | 13,999,031.00 | 11,572,401.00 |
| 5. Rent & Hire Charges | | | |
| 1 | Rent | 52,230.00 | 42,519.00 |
| 2 | Hire charges | 2,960,483.00 | 3,164,505.00 |
| | Sub-Total | 3,012,713.00 | 3,207,024.00 |
| 6. Rates & Taxes | | | |
| 1 | Rates and Taxes | - | - |
| 2 | Property Tax. | 103,977,515.00 | 96,652,278.00 |
| | Sub-Total | 103,977,515.00 | 96,652,278.00 |
| 7. Repair and Maintenance - Distribution | | | |
| 1 | Distribution | - | - |
| 2 | Water | - | - |
| 3 | Bottling Plant | - | - |
| 4 | Building and Road (Wrev Works) | 54,497,725.00 | 79,903,846.00 |
| 5 | Sewerage | - | - |
| 6 | Pumping Stations | 26,742,003.00 | 28,953,683.00 |
| | Sub-Total | 81,239,728.00 | 108,857,529.00 |

**Notes to Income and Expenditure Account**

| Particulars | | For the year ended March 31, 2018 (Rs) | For the year ended March 31, 2017 (Rs) |
|---|---|---|---|
| 8. Other Administration Expenses | | | |
| 1 | Raw Water charges | 160,968,116.00 | 211,280,438.00 |
| 2 | Chemical consumed | 139,560,258.00 | 185,665,745.00 |
| 3 | Stores and Spares consumed | 27,671,398.00 | 38,534,082.00 |
| 4 | Cess to CPCB | -9,811,418.00 | -15,735,644.00 |
| 5 | Other Inventory consumed | - | - |
| 6 | GIA-Revenue works | 2,570,831,841.40 | 3,139,465,908.00 |
| 7 | Electricity charges | -11,111,172.00 | -11,391,261.00 |
| 8 | Repair and Maintenance | 29,341,068.00 | 8,764,159.00 |

| | | | | |
|---|---|---|---|---|
| 9 | Other Expenses(P) | | 11,854.00 | - |
| 10 | Others | | 40,092,372.07 | 36,721,168.66 |
| 11 | Advertisement | | 118,498,311.00 | 11,383,227.00 |
| 12 | Telephone, Telex and Fax | | 26,579,175.00 | 33,800,940.00 |
| 13 | Vehicle Running & Maintenance | | - | - |
| 14 | Fuel & Oil | | 10,372,537.00 | 10,112,286.00 |
| 15 | Vehicle Maintenance | | 3,250,333.00 | 5,659,702.00 |
| 16 | Vehicle Hire charges | | 13,808,618.00 | 12,215,201.00 |
| 17 | Insurance | | 63,854.00 | 81,550.00 |
| 18 | Travelling & Conveyance | | 9,459,625.00 | 6,186,657.00 |
| 19 | Legal & Professional | | 16,889,868.00 | 14,146,988.00 |
| 20 | Legal charges | | - | - |
| 21 | Arbitration charges | | 4,049,124.00 | 6,085,983.00 |
| 22 | Postage and Telegram | | 587,031.00 | 569,580.00 |
| 23 | Meetings & Seminars | | 2,056,038.00 | 1,233,516.00 |
| 24 | Payment to Auditors | | 1,008,555.00 | - |
| 25 | Books & Periodicals | | 405,212.00 | 362,196.00 |
| 26 | Payment to Consultants | | 7,508,000.00 | 2,487,225.00 |
| 27 | Payment to Board Members | | - | - |
| 28 | Donation and Contribution | | - | - |
| 29 | Horticulture Expenses | | 1,645,805.00 | 1,038,596.00 |
| 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 | | 23,575,413.00 | - |
| 35 | Provision for Bad Doubtful Debts | | - | 21,170,000.00 |
| 36 | Adjustment for Inventory | | - | - |
| 37 | UNIFORM TO STAFF | | - | - |
| 38 | Shortage/Excess Inventory | | - | - |
| 39 | Capacity Building | | - | - |
| 40 | Service Charge | | - | - |
| 41 | Electricity & Water Charges | | 904,844,153.00 | 727,615,923.00 |
| 42 | Rebate on Arrear to Consumers | | - | 2,358,695,509.00 |
| 43 | Rebate to Consumers for Free Water | | - | - |
| | | Sub-Total | 3,892,155,988.37 | 4,798,110,644.66 |
| | | Total | 11,847,863,870.90 | 14,704,407,809.09 |
| SCHEDULE - 22 EXPENDITURE ON GRANTS, SUBSIDIES | | | - | - |
| | | Total | - | - |
| SCHEDULE - 23 INTEREST | | | | |
| 1 | Interest on Borrowings | | 31,209,101,000.00 | 30,594,051,314.00 |
| 2 | Other Finance Charges | | 18,919.70 | 5,628.50 |
| 3 | Repayment of loan | | - | - |
| | | | | - |
| 4 | Less: Finance Costs Capitalised | | 645,262,210.12 | - |
| | | Total | 30,563,857,709.58 | 30,594,056,942.50 |
| Depreciation (Net Total at the year end - corresponding to schedule 8) | | | 4,349,262,197.32 | 4,421,025,004.03 |
| | Total Expenditure- B | | 58,510,829,333.30 | 63,685,404,191.27 |

DELHI JAL BOARD

SECTORWISE BALANCE SHEET AS AT 31 MARCH, 2018

| PARTICULARS | Note No | Administration Current Year as at March 31, 2018 Rs | Water Bulk Current Year as at March 31, 2018 Rs | Water Construction Current Year as at March 31, 2018 Rs | Sewage Bulk Current Year as at March 31, 2018 Rs | Drainage Construction Current Year as at March 31, 2018 Rs | Maintenance Current Year as at March 31, 2018 Rs | Total Current Year as at March 31, 2018 Rs |
|---|---|---|---|---|---|---|---|---|
| **Corpus/Capital Fund and Liabilities** | | | | | | | | |
| Capital Fund | 1 | 10,926,730,217 | -154,157,632,524 | 516,450,695 | -90,191,821,276 | 5,924,297,819 | -144,330,660,713 | -371,312,635,782 |
| Reserve and Surplus | 2 | 29,359,598,680 | 681,012,805 | 2,092,758,444 | 221,010,120 | 2,774,759,628 | 3,151,869,962 | 38,281,009,639 |
| Earmarked/Endowment Funds | 3 | 26,986,384,299 | -914,870,262 | -3,117,844,846 | -221,010,120 | -4,932,849,628 | -17,880,983,566 | -81,174,123 |
| Secured Loans and Borrowings | 4 | - | - | - | - | - | - | - |
| Unsecured Loans and Borrowings | 5 | 218,883,069,353 | 14,152,966,020 | - | 12,058,976,115 | 265,000,000 | 29,942,857,664 | 275,299,869,353 |
| Deferred Credit Liabilities | 6 | - | - | - | - | - | - | - |
| Current Liabilities and Provisions | 7 | -321,351,612,072 | 144,729,677,274 | 39,500,476,678 | 90,651,709,253 | 34,174,241,250 | 250,131,701,351 | 257,836,193,734 |
| TOTAL | | -35,198,829,524 | 4,491,153,313 | 38,991,840,971 | 12,518,864,293 | 38,205,449,069 | 121,014,784,698 | 180,023,262,820 |
| **Assets** | | | | | | | | |
| Fixed Assets (Net Block) including CWIP | 8 | -22,345,306,698 | 17,654,668,904 | 41,882,122,511 | 19,846,712,807 | 41,611,433,088 | 48,738,979,121 | 139,360,609,734 |
| Investment-From Earmarked/Endowment Funds | 9 | - | - | - | - | - | - | - |
| Investment-Others | 10 | - | - | - | - | - | - | - |
| Current Assets,Loan, Advances etc | 11 | -12,853,522,826 | -13,163,515,591 | -2,890,281,540 | -7,327,848,515 | -3,407,984,019 | 80,275,805,577 | 40,632,653,086 |
| Miscellaneous Expenditure (to the extent not written off or adjusted) | | | | | | | | - |
| TOTAL | | -35,198,829,524 | 4,491,153,313 | 38,991,840,971 | 12,518,864,293 | 38,205,449,069 | 121,014,784,698 | 180,023,262,820 |
| Significant Accounting Policies | 14 | | | | | | | |
| Contingent Liabilities and Notes on Accounts | 15 | | | | | | | |

# DELHI JAL BOARD

## SECTOR-WISE INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2018

| PARTICULARS | Sch No | Administration Current Year 2017-18 (Rs) | Water Bulk Current Year 2017-18 (Rs) | Water Construction Current Year 2017-18 (Rs) | Sewage Bulk Current Year 2017-18 (Rs) | Drainage Construction Current Year 2017-18 (Rs) | Maintenance Current Year 2017-18 (Rs) | Total Current Year 2017-18 (Rs) |
|---|---|---|---|---|---|---|---|---|
| INCOME | | | | | | | | |
| Income form Sales/Services | 12 | 11,187 | 5,545,890 | 28,432,229 | 54,164,728 | 2,301,619 | 19,692,672,952 | 19,783,128,605 |
| Grants/Subsidiss | 13 | 4,250,000,000 | - | - | - | - | - | 4,250,000,000 |
| Fees/Subscription | 14 | - | 494,400 | 73,830 | 680,770 | 1,446,744 | 5,652,735 | 8,348,479 |
| Income from Investments ( Income on investment form earmarked/endow, funds transferred to Funds) | 15 | - | - | - | - | - | - | - |
| Income from Rolalty, Publication etc | 16 | - | - | - | - | - | - | - |
| Interest earned | 17 | 405,222 | 9,915 | 1,414,020 | 4,408,753 | 24,195,310 | 20,902 | 30,454,122 |
| Other Income | 18 | 6,262,806,008 | 99,011,903 | 183,318,257 | 74,276,786 | 48,018,714 | 460,730,356 | 7,128,162,024 |
| Increase/(decrease) in stock of finished goods and works-in Progress | | - | - | - | - | - | - | - |
| TOTAL (A) | | 10,513,222,417 | 105,062,108 | 213,238,336 | 133,531,037 | 75,962,387 | 20,159,036,945 | 31,200,093,231 |
| EXPENDITURE | | | | | | | | |
| Establishment Expenses | 20 | 25,149,119 | 1,554,786,203 | -126,872,308 | 1,522,487,541 | -1,014,357 | 8,776,309,358 | 11,749,845,556 |
| Other Administrative Expenses etc | 21 | 206,988,453 | 3,694,051,323 | 1,707,077,846 | 1,745,266,462 | 7,725,225 | 4,486,754,562 | 11,847,863,871 |
| Expenditure on Grants,Subsidies etc | 22 | - | - | - | - | - | - | - |
| Interest | 23 | -162,004 | 8,261,948,998 | -126,456,638 | 6,752,254,887 | -128,237,154 | 15,804,509,720 | 30,563,857,710 |
| Depreciation( net total at the year end-corresponding to schedule 8) | | 35,336,981 | 282,063,063 | 492,527,250 | 254,646,489 | 389,895,989 | 2,893,792,426 | 4,349,262,197 |
| TOTAL (B) | | 268,312,549 | 13,792,849,586 | 1,946,276,150 | 10,274,655,380 | 268,369,693 | 31,960,366,066 | 58,510,829,333 |
| Balance being excess of Income over expenditure(A-B) | | 10,244,909,869 | -13,687,787,478 | -1,733,037,814 | -10,141,124,343 | -192,407,216 | -11,801,289,120 | -27,310,736,103 |
| Transfer to Special Reserve (specify each) | | | | | | | | |
| Tansfer to/ from General Reserve | | | | | | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND | | 10,244,909,869 | -13,687,767,478 | -1,733,037,814 | -10,141,124,343 | -192,407,216 | -11,801,289,120 | -27,310,736,103 |
| Significant Accounting Policies | 24 | | | | | | | |
| Contingent Liabilities and Notes on Accounts | 25 | | | | | | | |

## Schedules to Balance Sheet

| Particulars | | Administration For the year ended 31-Mar-19 (Rs) | Water Rate For the year ended 31-Mar-19 (Rs) | Water construction For the year ended 31-Mar-19 (Rs) | Sewage Rate For the year ended 31-Mar-19 (Rs) | Drainage Construction For the year ended 31-Mar-19 (Rs) | Maintenance For the year ended 31-Mar-19 (Rs) | Total For the year ended 31-Mar-19 (Rs) |
|---|---|---|---|---|---|---|---|---|
| **NOTE 1 - CORPUS/CAPITAL FUND:** | | | | | | | | |
| **Balance at at the beginning of the year** | | - | - | - | - | - | - | - |
| Add: Contributions towards Corpus/Capital Fund | | - | - | -761,192 | - | - | - | -761,192 |
| Add/(Deduct): Balance of net income/(Expenditure) transferred form the Income and Expenditure Account | | 10,926,730,217 | -154,157,632,524 | 517,211,887 | -90,191,821,276 | 5,924,297,819 | -144,330,660,713 | -371,311,874,590 |
| **Balance at at the end of the year** | | 10,926,730,217 | -154,157,632,524 | 516,450,695 | -90,191,821,276 | 5,924,297,819 | -144,330,660,713 | -371,312,635,782 |
| **NOTE 2 - RESERVES AND SURPLUS** | | | | | | | | |
| **1. Capital Reserve** | | | | | | | | |
| As per last Account | | - | - | - | - | - | - | - |
| Addition during the year | | 29,359,598,680 | 681,012,805 | 2,091,224,553 | 221,010,120 | 2,774,759,628 | 2,397,769,988 | 37,525,375,774 |
| Less: Deductions during the year | | - | - | - | - | - | - | - |
| | Sub Total | 29,359,598,680 | 681,012,805 | 2,091,224,553 | 221,010,120 | 2,774,759,628 | 2,397,769,988 | 37,525,375,774 |
| **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 | | - | - | 1,533,891 | - | - | 754,099,974 | 755,633,865 |
| Addition during the year | | - | - | - | - | - | - | - |
| Less: Deductions during the year | | - | - | - | - | - | - | - |
| | Sub Total | - | - | 1,533,891 | - | - | 754,099,974 | 755,633,865 |
| Total | | 29,359,598,680 | 681,012,805 | 2,092,758,444 | 221,010,120 | 2,774,759,628 | 3,151,869,962 | 38,281,009,639 |
| **NOTE 3 - EARMARKED/ENDOWMENT FUNDS** | | | | | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| (a) Opening balance of the Funds | | 25,753,889,299 | -914,870,262 | -3,117,844,846 | -221,010,120 | -4,932,849,628 | -17,881,825,041 | -1,314,510,598 |
| (b) Additions to the funds | | | | | | | 841,475 | 8,244,316,475 |
| 1 | Donations/grants | 8,241,475,000 | | | | | | |
| 2 | Income from investment made on account of funds | - | | | | | | |
| 3 | Other addition (specify nature) | - | | | | | | |
| | Sub Total | **33,997,364,299** | **-914,870,262** | **-3,117,844,846** | **-221,010,120** | **-4,932,849,628** | **-17,880,983,566** | **6,929,805,877** |
| ( c) Utilisation/Expenditure towards objectives of funds | | | | | | | | 7,010,980,000 |
| 1 | Capital Expenditure | 7,010,980,000 | | | | | | 7,010,980,000 |
| i | Fixed Assets | - | | | | | | |
| ii | Others | 7,010,980,000 | | | | | | |
| | Total | | | | | | | |
| 2 | Revenue Expenditure | | | | | | | |
| i | Salaries, Wages and Allowances etc | | | | | | | |
| ii | Rent | | | | | | | |
| iii | Other Administrative expenses | | | | | | | |
| | Total ( c) | - | - | - | - | - | - | -81,174,123 |
| | Net Balance As At the year end (a+b-c) | 26,986,384,299 | -914,870,262 | -3,117,844,846 | -221,010,120 | -4,932,849,628 | -17,880,983,566 | |

**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) | 158,087,169,153 | 14,152,965,020 | - | 12,058,976,315 | 265,000,000 | 29,942,857,664 | 215,406,969,353 |
| 3 | Financial Institutions | - | - | - | - | - | - | |
| 4 | Banks | - | - | - | - | - | - | 9,192,200,000 |
| i | Term Loans | 9,192,200,000 | | | | | | |
| ii | Other Loans | | | | | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 5 | Other Institutions and Agencies | - | - | - | - | - | - | - |
| 6 | Debentures and Bonds | - | - | - | - | - | - | - |
| 7 | Fixed Deposits | - | - | - | - | - | - | - |
| 8 | Other Administrative expenses | 50,700,700,000 | - | - | - | - | - | 50,700,700,000 |
| | | 218,480,069,353 | 34,353,906,020 | - | 12,058,976,315 | 265,000,000 | 29,942,857,654 | 275,299,869,353 |

Note: Amount due within one year

**Schedule 6- Deferred Credit Liabilities**

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

Note: Amount due within one year

**Schedule 7-Current Liabilities and Provisions**

**A. Current liabilities**

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | Contractors Payable | -5,347,846 | 74,075,156 | 330,116,673 | 90,625,052 | 116,882,363 | 76,009,179 | 682,560,577 |
| 2 | Creditors | - | - | - | - | - | - | - |
| | i Fixed Assets | - | - | - | - | - | - | - |
| | ii Materials Supplied | - | - | - | - | - | 716 | - 716 |
| | iii Purchases | - | - | - | - | - | - | - |
| | iv Other suppliers | - | - | - | - | - | - | - |
| | v Power | - | 134 | - | 0 | - | 12,322,229 | 12,322,364 |
| | vi Property Tax | - | 250,351,000 | - | - | - | - | 250,351,000 |
| | vii Raw Water | - | 42,230,005 | - | - | - | - | 42,230,005 |
| 3 | Amount Payable to Staff | -41,973,007 | 9,442,814 | 4,049,639 | 2,596,926 | 1,062,997 | 34,433,809 | 9,613,178 |
| 4 | Statutory liabilities | - | - | - | - | - | - | - |
| | i Overdue | - | - | - | - | - | - | - |
| | ii Others (Duties and Taxes) | 1,762,419 | -1,006,325 | -3,762,952 | 563,846 | 394,074,179 | -734,896 | 390,896,247 |
| 5 | Deductions from Employees | 2,020,288 | 20,163,611 | 644,307 | 3,334,562 | 22,990,596 | -3,559,389 | 45,593,975 |
| 6 | Deposits from Contractors | - | - | - | - | - | - | - |
| | i EMD | -86,334,671 | 50,462,292 | 105,959,648 | 72,755,842 | 99,818,394 | 246,055,105 | 488,716,610 |
| | ii Amount withheld from contractors | 3,123,698 | 44,673,967 | 419,868,752 | 107,330,829 | 2,955,712,869 | 59,204,326 | 3,589,920,841 |
| | iii Securities Deposits | 2,897,325 | 273,496,776 | 343,724,610 | 120,796,454 | 794,377,599 | 325,638,866 | 1,860,931,630 |
| 7 | Deposits from Customers | 1,250 | 250 | 21,161,201 | - | - | 40,105,336 | 61,268,037 |
| 8 | Interest Accrued and not paid | -57,546,192,649 | 89,868,857,147 | - | 54,734,894,829 | - | 137,419,801,319 | 224,477,360,646 |
| | i Secured Loans / Borrowings | - | - | - | - | - | - | - |
| | ii Unsecured Loans / Borrowings | - | - | - | - | - | - | - |
| 9 | Deposits from Other Department | 2,213,142,479 | 24,752,004 | 1,602,632,410 | -27,611,464 | 409,976,833 | 867,388,575 | 5,090,280,837 |
| 11 | Miscellaneous Deposits | 14,318 | - | - | - | - | 166,567 | 180,885 |
| 12 | RR Charges payable | - | - | 90,982,149 | 1,063,931 | 10,412,828 | 123,681,889 | 226,140,797 |
| 13 | i Inter Unit Accounts | -166,131,212,440 | 54,054,581,499 | 36,641,625,568 | 35,526,589,386 | 29,366,021,847 | 110,542,994,140 | 0 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | ii | Opening Balance(Balancing Figure Cr.) | | | | | | | |
| | 14 | Amount payable to other parties | | | | | | 7,215,839 | 7,215,839 |
| | 15 | Amount payable to other parties | | | | | | 19,968 | 24,883 |
| | 16 | Other current Liabilities | 4,915 | | | | | 98,471 | 103,333 |
| | 17 | Other liabilities | 4,862 | | | | | 249,750,842,049 | 237,175,702,010 |
| | | Total (A) | -321,586,089,063 | 144,712,086,331 | 39,496,802,004 | 90,632,910,183 | 34,171,330,506 | | |
| B. Provisions | | | | | | | | | |
| | 1 | Provision for Accumulated Depreciation | | | | | | | |
| | 2 | Provision for Employee Related Funds / Benefits | | | | | | | |
| | | i Ex-Gratia | 3,500,000 | 13,000,000 | 2,600,000 | 13,500,000 | 2,600,000 | 100,000,000 | 135,200,000 |
| | | ii Superannuation/ Pension | | | | | | | |
| | | iii Accumulated Leave Encashment | | | | | | | |
| | | iv Salary | | | | | | | |
| | 3 | Trade Warranties/Claims | | | | | | | |
| | 4 | Provision for Expenses Payable | 25,226,991 | 4,550,943 | 1,274,674 | 5,279,070 | 310,744 | 2,549,802 | 39,232,224 |
| | 5 | Amount Payable to NPS Cell | 120,150,000 | | | | | | 120,150,000 |
| | | Payment to Consultant | | | | | | 1,200,000 | 2,100,000 |
| | 6 | Payable | 1,700,000 | | | | | | 85,900,000 |
| | 7 | Property Tax Payable | 85,900,000 | | | | | 277,109,500 | 177,109,500 |
| | 8 | Provision for Power | | | | | | | |
| | | Others (Specify) | | | | | | 380,859,302 | 660,491,724 |
| | | Total (B) | 236,476,991 | 17,550,943 | 3,874,674 | 18,779,070 | 2,910,744 | | |
| | | | -321,351,612,072 | 144,729,637,274 | 39,500,676,678 | 90,651,709,253 | 34,174,241,250 | 250,131,701,351 | 237,896,193,734 |
| Total (A+B) | | | | | | | | | |
| 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 | | | | | | | |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 5 | Subsidiaries and Joint Ventures | | - | - | - | - | - | - | |
| 6 | Others ( to be specified) | | - | - | - | - | - | - | |
| | | Total | - | - | - | - | - | - | |

**Schedule 11**
**Current Assests , Loans Advance etc**
**A. CURRENT ASSETS**

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Inventories | | | | | | | | |
| | i Chemicals | | - | - | - | - | - | - | - |
| | ii Stores and Spares | | - | - | 129,959,437 | - | - | -340,247 | 129,619,190 |
| | iii Other Inventory | | - | - | - | - | - | - | - |
| | | Total (1) | - | - | 129,959,437 | - | - | -340,247 | 129,619,190 |
| 2 | Sundry Debtors | | | | | | | | |
| | i NDMC | | — | 15,887,620 | - | -6,724,881 | - | 674,559,242 | 289,125,981 |
| | ii OCB | | — | - | - | - | - | 5,152,577,739 | 5,152,577,738 |
| | iii Bulk water | | - | 1,607,637 | -70,193,946 | 594,723,823 | 190,595 | 494,466,692 | 930,783,802 |
| | iv Retail water | | 1,753,679,067 | -119,829,562 | -2,384,416,818 | -196,000,000 | -15,190,595 | 27,507,885,566 | 26,547,127,658 |
| | v Debtors for Development Charges | | - | - | - | - | - | - | - |
| | **SubTotal** | | **1,359,083,066** | **-102,334,305** | **-2,454,610,764** | **392,998,942** | **-15,000,000** | **33,739,478,240** | **32,919,615,179** |
| | Less: Provision for Bad & Doubtful Debts | | 445,972,224 | - | - | - | - | - | 445,972,224 |
| | Less: Unadjusted Debtors | | - | - | - | - | - | - | - |
| | **SubTotal** | | **445,972,224** | - | - | - | - | - | **445,972,224** |
| | | Total(2) | **913,110,842** | **-102,334,305** | **-2,454,610,764** | **392,998,942** | **-15,000,000** | **33,739,478,240** | **32,473,642,955** |
| 3 | Cash and Bank Balances | | | | | | | | |
| | I Cash in Hand | | 2,601,628 | 477,465 | 51,302 | 855,537 | 677,189 | 96,491,077 | 101,154,198 |
| | II Cheque in Transit | | -911,604,652 | -206,083,378 | -8,510,853 | 38,102 | 37,276,771 | 10,835,772,418 | 9,745,758,407 |
| | III Schedule Bank | | | | | | | | - |
| | # In Term Deposit Accounts | | 974,885,940 | - | 258,100 | - | 412,027,765 | - | 1,387,171,805 |
| | # In Current Accounts | | -14,164,619,491 | -12,869,926,220 | -1,965,877,087 | -7,982,011,277 | -4,284,940,924 | 33,604,274,109 | -7,663,096,840 |
| | # In Savings Accounts | | - | - | - | - | - | - | - |
| | V Non Schedule bank | | - | - | - | - | - | - | - |
| | | Total | -14,100,822,576 | -13,074,532,133 | -1,974,118,488 | -7,981,117,638 | -3,834,959,199 | 44,536,537,604 | 3,570,987,571 |
| | Bank Adjustment General Account | | 48,518,770 | -38,608,781 | -48,970,690 | - | - | 1,109,839,738 | 1,070,779,037 |
| | | Total (3) | **-14,052,303,805** | **-13,113,140,914** | **-2,023,089,178** | **-7,981,117,638** | **-3,834,959,199** | **45,646,377,342** | **4,641,766,608** |
| 4 | Loans, Advances & Deposits | | | | | | | | |
| | I Advances to Employes | | 11,330,497 | 3,333,074 | 6,006,105 | 9,591,637 | 11,892,368 | 148,035,664 | 190,190,345 |
| | II Loans to Employes | | -728,804 | -441,967 | -19,347 | -823,770 | -71,738 | -1,239,690 | -3,325,316 |
| | III Advances to Contractors/Suppliers | | 1,525,871 | -2,943,638 | 445,274,349 | 143,605,888 | 270,906,842 | 41,403,612 | 899,802,924 |
| | IV Advance to Firms for supply of stores | | -58,783,712 | 26,576,965 | 25,517,619 | 5,432,367 | 73,270,294 | 877,243 | 72,890,776 |
| | v Other Advances | | 23,091,119 | 19,210 | 553,197 | 158,598 | -150,505 | 24,516,965 | 48,188,583 |
| | VI Advance to Govt. & Other Parties | | 85,354,192 | 56,200 | 374,803 | 527,320 | 81,385 | 286,446 | 86,680,406 |
| | vii Deposits with Govertment | | - | - | - | - | - | -699,980 | -699,980 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| vii | Deposits with Others | | - | - | - | - | - | - | - |
| 5 | Deposits Work in Progress | | - | 25,359,724 | 979,752,240 | 101,777,141 | 94,071,610 | 103,787,111 | 1,304,747,826 |
| 6 | Interst accrued on Investments | | 52,460,788 | - | - | - | - | - | 52,460,788 |
| 7 | Other Current Assets | | 171,390,187 | - | - | - | -8,025,075 | 23,292,871 | 186,657,983 |
| | | Total (4to7) | 285,670,137 | 51,959,638 | 1,457,458,966 | 266,270,181 | 441,975,180 | 890,290,242 | 3,387,624,314 |
| | Total | | -12,853,522,826 | -11,163,515,591 | -2,890,281,540 | -7,327,849,515 | -3,407,984,019 | 80,275,805,577 | 40,632,653,086 |

Schedules to Income and Expenditure Account

| Particulars | | D-E Administration For the year ended 31-Mar-18 (Rs) | F-G Water Bulk For the year ended 31-Mar-18 (Rs) | H-I Water Construction For the year ended 31-Mar-18 (Rs) | J-K Sewage Bulk For the year ended 31-Mar-18 (Rs) | L-M Drainage Construction For the year ended 31-Mar-18 (Rs) | N-O Maintenance For the year ended 31-Mar-18 (Rs) | Total For the year ended 31-Mar-18 (Rs) |
|---|---|---|---|---|---|---|---|---|
| **INCOME** | | | | | | | | |
| **SCHEDULE- 12 INCOME FROM SALES** | | | | | | | | |
| 1 Sale of Water | | | | | | | | |
| i NDMC | | 0 | 0 | 0 | 0 | 0 | 705,912,285 | 705,912,285 |
| ii DCB | | 0 | 0 | 0 | 0 | 0 | 170,016,759 | 170,016,759 |
| iii Bulk | | 0 | 556,738 | 0 | 0 | 0 | 0 | 556,738 |
| iv Retail (by meter reading) | | 0 | 0 | 0 | 0 | (92,648) | 18,206,140,682 | 18,206,048,034 |
| v Sale by Tankers | | 0 | 0 | 0 | 0 | 0 | 7,078,029 | 7,078,029 |
| vi Others | | 11,187 | 4,989,152 | 28,432,229 | 6,260,290 | 2,394,267 | 34,047,920 | 76,135,045 |
| | Sub Total | 11,187 | 5,545,890 | 28,432,229 | 6,260,290 | 2,301,619 | 19,123,195,675 | 19,365,346,890 |
| 2 Sewerage Charge | | | | | | | | |
| i NDMC | | 0 | 0 | 0 | 0 | 0 | 458,092,362 | 458,092,362 |
| ii DCB | | 0 | 0 | 0 | 0 | 0 | 111,384,915 | 111,384,915 |
| iii Other Sewerage Charges - Scavenging Tax | | 0 | 0 | 0 | 47,904,438 | 0 | 0 | 47,904,438 |
| | Sub Total | 0 | 0 | 0 | 47,904,438 | 0 | 569,477,277 | 617,381,715 |
| 3 Sale of Sludge/Others | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total | 11,187 | 5,545,890 | 28,432,229 | 54,164,728 | 2,301,619 | 19,692,672,952 | 19,983,128,605 |
| **SCHEDULE - 13 GRANTS** | | | | | | | | |
| 1 Central Government | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 State Government (Govt of NCT of Delhi) | | 4,250,000,000 | 0 | 0 | 0 | 0 | 0 | 4,250,000,000 |
| 3 Government Agencies | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 Institutions/Welfare Bodies | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 International Organisations | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 Others | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total | 4,250,000,000 | 0 | 0 | 0 | 0 | 0 | 4,250,000,000 |
| **SCHEDULE - 14 FEES & SUBSCRIPTIONS** | | | | | | | | |
| 1 Income from Fees | | 0 | 494,400 | 73,830 | 680,770 | 1,446,744 | 5,652,735 | 8,348,479 |
| 2 Tender Fees | | | | | | | | 0 |
| 3 Licence / Plumbing Fees | | | | | | | | 0 |
| 4 Fees from consumers | | | | | | | | 0 |
| 5 Seminar / Program Fees | | | | | | | | 0 |
| 6 Subscriptions and others | | | | | | | | 0 |
| | Total | 0 | 494,400 | 73,830 | 680,770 | 1,446,744 | 5,652,735 | 8,348,479 |
| **SCHEDULE - 15 INCOME FROM SALES OF FIXED- ASSETS AND INVESTMENTS** | | | | | | | | |
| 1 Profit from Sale of Fixed Assets | | | | | | | | 0 |
| 2 Profit from Sale of Investment | | | | | | | | 0 |
| | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE - 16 INCOME FROM ROYALITIES AND PUBLICATIONS

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | Income from Royalty / Publications | | | | | | | 0 |
| 2 | Others | | | | | | | 0 |
| | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE - 17 INTEREST EARNED*

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | Interest Income - Schedule Bank | | | | | | | |
| i | In Term Deposit Accounts | 0 | 0 | 0 | 0 | 201,474 | 0 | 201,474 |
| ii | In Current Accounts | | | | | | | 0 |
| iii | In Savings Accounts | 405,222 | 0 | 1,414,020 | 0 | 0 | 0 | 1,819,242 |
| 2 | Interest on loan to employees | 0 | 9,915 | 0 | 0 | 0 | 3,713 | 13,628 |
| 3 | Other Interest Income | 0 | 0 | 0 | 0 | 0 | 17,189 | 17,189 |
| 4 | Interest on Advance to Contractors | 0 | 0 | 0 | 4,408,753 | 23,993,836 | 0 | 28,402,589 |
| 5 | Interest on Investment | | | | | | | 0 |
| | Total | 405,222 | 9,915 | 1,414,020 | 4,408,753 | 24,195,310 | 20,902 | 30,454,122 |

## SCHEDULE - 18 OTHER INCOME

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | Income from Penalty & Fines | 0 | 2,521,519 | 30,630,863 | 43,702,385 | 744,353 | 5,658,597 | 83,256,907 |
| 2 | Rent on Water Meters | 0 | 0 | 0 | 0 | 0 | 134,959,063 | 134,959,063 |
| 3 | Sale of Scrap and Material | 78,295 | 10,363,298 | 0 | 10,182 | 180,242 | 13,601,689 | 24,233,706 |
| 4 | Income From Rent | 8,631,482 | 1,071,260 | 156,978 | 15,308,314 | 175,115 | 2,987,410 | 28,330,559 |
| 5 | Percentage on Deposit Works | | | | | | | 0 |
| 6 | Dividend Income | | | | | | | 0 |
| 7 | Provisions Written Back | | | | | | | 0 |
| 8 | Other Income | 6,250,030,896 | 73,758,825 | 28,593,098 | 3,653,336 | 6,240,373 | 17,917,016 | 6,380,193,546 |
| 9 | Medical Subscription | 4,045,335 | 11,297,001 | 2,358,250 | 11,602,569 | 2,678,813 | 67,434,035 | 99,416,003 |
| 10 | Other income | | | | | | | 0 |
| 11 | Miscellaneous Receipts (Augmentation Charges) & Infi | 0 | 0 | 121,579,878 | 0 | 37,999,816 | 218,172,546 | 377,752,240 |
| | Total | 6,262,806,008 | 99,011,903 | 183,318,257 | 74,276,786 | 48,018,714 | 460,730,356 | 7,128,162,024 |

## SCHEDULE -19 INCREASE OR DECREASE IN STOCK OF FINISHED GOODS

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Total Income- A | 10,513,222,417 | 105,062,108 | 213,238,336 | 133,531,037 | 75,962,387 | 20,159,076,945 | 31,200,093,231 |

## EXPENDITURE

## SCHEDULE - 20 ESTABLISHMENT EXPENSES

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | Salaries | 368,316,833 | 1,242,956,982 | 234,771,027 | 1,201,989,561 | 308,993,719 | 7,483,281,039 | 10,841,309,161 |
| 2 | Bonus | 35,520 | 26,048 | 2,368 | 14,999 | 13,088 | 87,093 | 179,116 |
| 3 | Contribution to Pension Funds | | | | | | | 0 |
| 3(i) | Pension Medical Expence | 9,655,067 | 0 | 0 | 0 | 0 | 0 | 9,655,067 |
| 3(ii) | Pension Expence | 2,876,586,813 | 29,479,604 | 6,924,071 | 37,188,241 | 10,809,062 | 140,665,984 | 3,101,653,775 |
| 4 | Gratuity | 32,766,768 | 80,916,874 | 15,061,581 | 84,713,631 | 18,002,473 | 584,351,113 | 816,710,440 |
| 5 | Leave Encashment | 20,259,802 | 39,972,047 | 9,259,649 | 43,709,823 | 10,850,645 | 300,743,737 | 424,795,703 |
| 6 | Ex Gratia | 3,884,609 | 12,902,016 | 2,962,507 | 13,142,616 | 2,616,238 | 94,401,582 | 129,909,568 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 7 | Staff Welfare | | 7,582,440 | 63,000 | 0 | 0 | 0 | 2,000 | 7,647,440 |
| 8 | Staff Medical Expenses | | 17,391,781 | 72,982,672 | 8,423,930 | 63,855,246 | 13,875,274 | 344,152,943 | 520,681,846 |
| 9 | Leave Travel Allowance | | 2,566,268 | 2,615,825 | 1,499,628 | 4,510,481 | 829,783 | 23,773,230 | 35,795,215 |
| 10 | Staff Training Expenses | | 21,222,623 | 0 | 0 | 0 | 0 | 794,913 | 22,017,536 |
| 11 | Stipend to Trainees | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Salaries to Deputationist | | 18,941,415 | 0 | 0 | 0 | 0 | 3,335,290 | 22,276,725 |
| 13 | Wages of Muster Roll Staff | | 13,586,315 | 26,778,369 | 2,359,208 | 19,118,258 | 2,578,109 | 44,232,377 | 108,652,636 |
| 14 | Other Establishment Expenses | | 3,775,379 | 5,861,015 | 1,416,140 | 6,498,751 | 1,848,941 | 46,713,107 | 66,113,333 |
| 15 | Plant Repairs | | | | | | | | 0 |
| 16 | Other contractual staff | | 44,319,348 | 104,582,407 | 7,076,277 | 118,996,340 | 7,204,013 | 141,001,656 | 423,180,041 |
| 17 | Oil and Soap to Staff | | 0 | 1,076,968 | 0 | 4,213,398 | 0 | 17,141,102 | 22,431,468 |
| 18 | Employer's contribution to CPF | | 35,319,467 | 10,423,220 | 1,905,519 | 11,761,565 | 2,756,571 | 91,666,779 | 153,833,125 |
| 19 | Uniform to Staff | | 467,405 | 1,922,970 | 155,035 | 1,239,954 | 271,745 | 17,254,827 | 21,311,936 |
| 20 | Wages to Work-Charged Employees | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Less: Capitalised/Transferred Administrative and Supervision Costs | | 3,452,518,714 | 77,771,814 | 419,589,248 | 88,465,323 | 381,664,022 | 558,289,415 | 4,978,308,536 |
| | | Total | 25,149,319 | 1,554,786,203 | (126,872,308) | 1,522,487,541 | (1,014,357) | 8,775,309,358 | 11,749,845,556 |

SCHEDULE - 21 OTHER ADMINISTRATION EXPENSES

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1. Power & Fuel | | | | | | | | | |
| 1 | Power | | 0 | 2,607,662,052 | 0 | 1,229,531,146 | 0 | 2,213,220,862 | 6,050,414,060 |
| 2 | Fuel | | 0 | 89,536 | 0 | 623,239 | 0 | 6,267,524 | 6,980,299 |
| | | **Sub-Total** | **0** | **2,607,751,588** | **0** | **1,230,154,385** | **0** | **2,219,488,386** | **6,057,394,359** |
| 2. Repair and Maintenance-Water | | | | | | | | | |
| 1 | Building and Road | | 0 | 600,722,474 | 0 | 0 | 0 | 0 | 600,722,474 |
| 2 | Tanks,Channels and Conduit | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Intake Pumps | | 0 | 571,639 | 0 | 0 | 0 | 0 | 571,639 |
| 4 | Maintenance of various Plants | | 0 | 60,751,472 | 0 | 0 | 0 | 346,844,563 | 407,596,035 |
| 5 | River Works | | 0 | 389,603 | 0 | 0 | 0 | 0 | 389,603 |
| 6 | Reservoirs and Mains | | 0 | 4,155,505 | 0 | 0 | 0 | 0 | 4,155,505 |
| 7 | RCC wells and Tube wells | | 0 | 2,106,253 | 0 | 0 | 0 | 0 | 2,106,253 |
| 8 | Booster Pumping Stations | | 0 | 4,917,543 | 0 | 0 | 0 | 7,439,444 | 12,356,987 |
| 9 | Workshop | | 0 | 793,194 | 0 | 0 | 0 | 145,731,159 | 146,524,353 |
| | | **Sub-Total** | **0** | **674,407,683** | **0** | **0** | **0** | **500,015,166** | **1,174,422,849** |
| 3. Repair and Maintenance-Sewerage | | | | | | | | | |
| 1 | Building and Road | | 0 | 0 | 0 | 337,922,851 | 0 | 76,137 | 337,998,988 |
| 2 | Trunk Sewers | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Sewage Pumping Stations | | 0 | 0 | 0 | 105,459,450 | 0 | 0 | 105,459,450 |
| 4 | Disposal works | | 0 | 0 | 0 | 698,040 | 0 | 0 | 698,040 |
| 5 | Workshop | | 0 | 0 | 0 | 286,332 | 0 | 77,218,878 | 77,505,210 |
| 6 | Gas Supply Project | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | Gas Booster Station | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Oxidation ponds | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | **Sub-Total** | **0** | **0** | **0** | **444,366,673** | **0** | **77,295,015** | **521,661,688** |
| 4. Printing & Stationery | | | | | | | | | |
| 1 | computer consumable | | 457,880 | 520,629 | 220,412 | 698,049 | 299,419 | 2,210,043 | 4,406,432 |
| 2 | Printing & Stationery | | 3,417,285 | 596,512 | 295,069 | 475,216 | 514,431 | 4,294,586 | 9,592,599 |
| | | **Sub-Total** | **3,875,165** | **1,117,141** | **515,481** | **1,173,265** | **813,850** | **6,504,629** | **13,999,031** |
| 5. Rent & Hire Charges | | | | | | | | | |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Rent | | 0 | 0 | 0 | 0 | 0 | 52,230 | 52,230 |
| 2 | Hire charges | | 0 | 0 | 0 | 0 | 110,258 | 2,850,225 | 2,960,483 |
| | | Sub-Total | 0 | 0 | 0 | 0 | 110,258 | 2,902,455 | 3,012,713 |
| | | | | | | | | | 0 |
| 6. Rates & Taxes | | | | | | | | | |
| 1 | Rates and Taxes | | 103,977,515 | 0 | 0 | 0 | 0 | 0 | 103,977,515 |
| 2 | Property Tax. | | | | | | | | |
| | | Sub-Total | 103,977,515 | 0 | 0 | 0 | 0 | 0 | 103,977,515 |
| | | | | | | | | | 0 |
| 7. Repair and Maintenance - Distribution | | | | | | | | | |
| 1 | Distribution | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Water | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Bottling Plant | | | 0 | 0 | 0 | 0 | | 0 |
| 4 | Building and Road (IW rev Works) | | 0 | 2,435,232 | 0 | 47,088 | 0 | 52,015,405 | 54,497,725 |
| 5 | Sewerage | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Pumping Stations | | 0 | 0 | 0 | 0 | 0 | 26,742,003 | 26,742,003 |
| | | Sub-Total | 0 | 2,435,232 | 0 | 47,088 | 0 | 78,757,408 | 81,239,728 |
| 8. Other Administration Expenses | | | | | | | | | |
| 1 | Raw Water charges | | 0 | 260,968,116 | 0 | 0 | 0 | 0 | 260,968,116 |
| 2 | Chemical consumed | | 0 | 126,602,533 | 0 | 1,386,360 | 0 | 11,571,365 | 139,560,258 |
| 3 | Stores and Spares consumed | | 0 | 2,690,238 | 0 | 6,032,324 | 0 | 18,948,996 | 27,671,558 |
| 4 | Cess to CPCB | | 0 | 0 | 0 | 0 | 0 | (9,811,418) | (9,811,418) |
| 5 | Other Inventory consumed | | | | | | | | 0 |
| 6 | GIA-Revenue works | | 0 | 0 | 1,708,594,445 | 0 | 109,387 | 962,128,009 | 2,670,831,841 |
| 7 | Electricity charges | | 141,620 | 216,253 | (23,863,500) | (225,104) | 422,250 | 12,177,209 | (11,111,272) |
| 8 | Repair and Maintenance | | 5,220,851 | 0 | 17,549,170 | 2,774,062 | 0 | 3,796,998 | 29,341,081 |
| 9 | Other Expenses(P) | | 0 | 0 | 3,194 | 0 | 8,660 | 0 | 11,854 |
| 10 | Others | | 1,044,771 | 1,591,322 | 611,425 | 2,021,912 | 912,047 | 33,910,902 | 40,092,378 |
| 11 | Advertisement | | 30,527,390 | 1,325,628 | 202,202 | 357,794 | 25,977 | 86,059,220 | 118,498,211 |
| 12 | Telephone, Telex and Fax | | 7,067,622 | 3,558,280 | 1,163,728 | 2,200,255 | 1,294,774 | 11,294,516 | 26,579,175 |
| 13 | Vehicle Running & Maintenance | | | | | | | | 0 |
| 14 | Fuel & Oil | | 57,242 | 1,806,094 | 0 | 1,164,314 | 0 | 7,344,887 | 10,372,537 |
| 15 | Vehicle Maintence | | 46,785 | 240,225 | 71,060 | 97,830 | 61,406 | 2,733,027 | 3,250,333 |
| 16 | Vehicle Hire Charges | | 0 | 2,476,943 | 641,142 | 1,311,712 | 376,901 | 9,002,820 | 13,808,618 |
| 17 | Insurance | | 5,712 | 0 | 0 | 0 | 0 | 58,142 | 63,854 |
| 18 | Travelling & Conveyance | | 1,108,880 | 1,108,016 | 413,935 | 978,859 | 596,854 | 5,253,081 | 9,459,625 |
| 19 | Legal & Professional | | 16,784,078 | 0 | 0 | 0 | 80,790 | 25,000 | 16,889,868 |
| 20 | Legal charges | | | | | | | | 0 |
| 21 | Arbitration charges | | 0 | 0 | 1,090,250 | 140,800 | 2,818,074 | 0 | 4,049,124 |
| 22 | Postage and Telegram | | 90,102 | 54,267 | 41,655 | 62,022 | 69,840 | 269,145 | 587,031 |
| 23 | Meetings & Seminars | | 2,006,301 | 0 | 25,580 | 0 | 24,157 | 0 | 2,056,038 |
| 24 | Payment to Auditors | | 1,008,555 | 0 | 0 | 0 | 0 | 0 | 1,008,555 |
| 25 | Books & Periodicals | | 319,064 | 12,189 | 18,079 | 7,581 | 0 | 48,299 | 405,212 |
| 26 | Payment to Consultants | | 750,000 | 0 | 0 | 0 | 0 | 6,758,000 | 7,508,000 |
| 27 | Payment to Board Members | | | | | | | | 0 |
| 28 | Donation and Contribution | | | | | | | | 0 |
| 29 | Horticulture Expenses | | 0 | 431,475 | 0 | 1,214,330 | 0 | 0 | 1,645,805 |
| 30 | Loss on Sale of Fixed Assets | | | | | | | | 0 |
| 31 | Loss on Revaluation of Fixed Assets | | | | | | | | 0 |
| 32 | Loss on Sale of Investment | | | | | | | | 0 |
| 33 | Loss on Revaluation of Investment | | | | | | | | 0 |
| 34 | Bad Debts | | 23,413,800 | 0 | 0 | 0 | 0 | 161,613 | 23,575,413 |
| 35 | Provision for Bad Doubtful Debts | | | | | | | | 0 |
| 36 | Adjustment for Inventory | | | | | | | | 0 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 37 | UNIFORM TO STAFF | | | | | | | | 0 |
| 38 | Shortage/Excess Inventory | | | | | | | | 0 |
| 39 | Capacity Building | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | Service Charge | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | Electricity & Water Charges | | 9,523,000 | 5,259,000 | 0 | 56,006,000 | 0 | 440,062,193 | 504,844,193 |
| 42 | Rebate on Arrear to Consumers | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | Rebate to Consumers for Free Water | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Sub-Total | **99,135,773** | **408,339,679** | **1,706,562,365** | **69,525,051** | **6,801,117** | **1,601,792,004** | **3,892,155,988** |
| | | Total | 206,988,453 | 3,694,051,323 | 1,707,077,846 | 1,745,266,462 | 7,725,225 | 4,486,754,362 | 11,847,863,871 |
| SCHEDULE - 22 EXPENDITURE ON GRANTS, SUBSIDIES | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SCHEDULE - 23 INTEREST | | | | | | | | | |
| 1 | Interest on Borrowings | | 0 | 8,306,700,000 | 0 | 6,823,199,000 | 0 | 16,079,202,000 | 31,209,101,000 |
| 2 | Other Finance Charges | | 236 | 1,476 | 4,251 | 236 | 368 | 12,353 | 18,920 |
| 3 | Repayment of loan | | | | | | | | 0 |
| 4 | Less: Finance Costs Capitalised | | 162,240 | 44,752,478 | 126,460,889 | 70,944,349 | 128,237,622 | 234,704,633 | 645,262,210 |
| | | Total | (162,004) | 8,261,948,998 | (126,456,638) | 6,752,254,887 | (128,237,254) | 15,844,509,720 | 30,563,857,710 |
| **Depreciation (Net Total at the year end - corresponding to schedule** | | | 36,336,981 | 282,063,063 | 492,527,250 | 254,646,489 | 389,895,989 | 2,893,792,426 | 4,349,262,197 |
| | Total Expenditure- B | | 268,312,549 | 13,792,849,586 | 1,946,276,150 | 10,274,655,380 | 268,369,603 | 31,960,366,066 | 58,510,829,333 |

Note-8

| Name of Assets | Gross Block | | | | Accumulated Depreciation | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Opening Balance as on 01.04.2017 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2018 | Opening Balance as on 01.04.2017 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2018 | As on 31.03.2018 | As on 31.03.2017 |
| Land | 10,207,082,685.05 | 77,705,348.25 | - | 10,284,788,033.30 | - | - | - | - | 10,284,788,033.30 | 10,207,082,685.05 |
| Building & Civil Structure | 50,878,313,229.60 | 4,304,355,862.03 | - | 55,182,671,087.63 | 16,497,785,690.70 | 1,511,782,617.16 | - | 18,009,568,307.86 | 37,173,102,779.77 | 34,380,527,538.90 |
| Plant & Machinery | 23,463,104,453.82 | 444,000,754.66 | - | 23,907,105,208.48 | 4,968,999,607.85 | 898,834,983.84 | - | 5,867,834,590.69 | 18,039,270,617.79 | 18,502,104,845.98 |
| Electricals Installations | 3,821,813,795.99 | 337,599,955.49 | - | 3,259,753,751.48 | 2,355,513,091.25 | 82,104,283.45 | - | 2,434,616,674.70 | 825,136,876.79 | 669,301,704.74 |
| Furniture & Fixtures | 120,431,861.79 | 6,277,906.00 | - | 126,709,767.79 | 59,480,987.48 | 6,901,111.52 | - | 66,382,099.00 | 60,327,668.80 | 60,950,874.31 |
| I.T.Infrastructure | 485,238,607.12 | 238,136,936.40 | - | 723,373,543.52 | 186,158,718.93 | 31,732,291.71 | - | 231,891,010.64 | 491,482,501.88 | 299,017,887.23 |
| Office Equipment | 167,510,084.85 | 2,039,382.39 | - | 169,549,467.24 | 50,456,668.60 | 7,538,493.23 | - | 57,995,161.83 | 91,554,305.41 | 97,453,415.25 |
| Tool & Equipments | 293,277,965.00 | - | - | 293,277,965.00 | 175,971,446.53 | 9,971,054.87 | - | 185,942,500.68 | 107,335,464.40 | 117,306,518.47 |
| Vehicles | 392,744,093.00 | 4,462,771.00 | - | 397,206,864.00 | 238,039,826.86 | 4,025,982.13 | - | 242,065,808.99 | 45,140,855.01 | 44,304,266.14 |
| Total | 128,549,886,772.23 | 5,505,388,886.22 | - | 134,455,095,658.45 | 24,571,404,969.19 | 2,551,890,716.33 | - | 26,886,285,676.50 | 107,568,809,981.95 | 104,378,481,812.04 |
| CWIP | 52,701,849,532.98 | 33,479,178,113.24 | 1,884,976,821.87 | 84,196,050,824.35 | 30,339,869,501.58 | 2,034,381,481.00 | - | 32,374,251,672.58 | 51,821,799,251.77 | 22,361,979,041.40 |
| Grand Total | 181,251,736,305.21 | 38,984,566,999.46 | 1,884,976,821.87 | 158,651,146,482.80 | 54,911,274,551.77 | 4,549,262,197.32 | - | 59,260,536,749.08 | 159,390,609,233.72 | 126,740,461,753.44 |

| Name of Assets | Gross Block | | | | Accumulated Depreciation | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Opening Balance as on 01.04.2017 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2018 | Opening Balance as on 01.04.2017 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2018 | As on 31.03.2018 | As on 31.03.2017 |
| Land | 237,153,016.00 | - | - | 237,153,016.00 | - | - | - | - | 237,153,016.00 | 237,153,016.00 |
| Building & Civil Structure | 1,357,417,444.00 | 7,845,375.96 | - | 1,365,262,819.96 | 293,423,356.94 | 21,739,392.15 | - | 315,162,749.10 | 1,050,100,070.86 | 1,063,994,087.06 |
| Plant & Machinery | 30,074,491.00 | - | - | 30,074,491.00 | 9,835,751.08 | 736,938.38 | - | 10,570,730.46 | 19,503,760.54 | 20,238,739.92 |
| Electricals Installations | 3,603,804.00 | - | - | 3,603,804.00 | 3,560,454.89 | 41,043.00 | - | 3,571,498.78 | 32,305.22 | 108,349.11 |
| Furniture & Fixtures | 59,467,409.00 | 3,296,661.00 | - | 62,764,070.00 | 33,993,934.97 | 3,309,926.39 | - | 35,298,861.36 | 27,465,208.64 | 27,473,474.03 |
| I.T.Infrastructure | 132,011,267.00 | 16,369,604.00 | - | 148,380,871.00 | 63,822,038.78 | 6,960,779.39 | - | 70,782,818.17 | 77,598,052.83 | 68,189,228.22 |
| Office Equipment | 64,103,882.00 | 466,789.00 | - | 64,560,674.00 | 32,547,611.24 | 2,573,286.32 | - | 35,120,617.56 | 29,440,056.44 | 31,556,553.78 |
| Tool & Equipments | - | - | - | - | - | - | - | - | - | - |
| Vehicles | 37,439,959.80 | - | - | 37,439,959.00 | 26,524,519.16 | 1,012,573.27 | - | 27,537,092.43 | 9,902,866.57 | 10,915,439.64 |
| Total | 1,921,333,175.80 | 27,968,429.96 | - | 1,949,381,704.96 | 461,707,347.05 | 36,336,988.80 | - | 498,044,367.85 | 1,451,257,337.11 | 1,459,625,887.95 |
| CWIP | -4,585,218,243.53 | 13,745,345.06 | - | -4,571,472,898.47 | 19,225,091,136.29 | - | - | 19,225,091,136.29 | -23,796,564,034.76 | -23,810,309,379.82 |
| Grand Total | -2,663,884,968.53 | 41,713,775.02 | - | -2,622,171,193.51 | 19,686,798,483.34 | 36,336,988.80 | - | 19,723,135,504.14 | -23,345,306,697.65 | -22,350,683,491.87 |

| Name of Assets | Gross Block | | | | Accumulated Depreciation | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Opening Balance as on 01.04.2017 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2018 | Opening Balance as on 01.04.2017 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2018 | As on 31.03.2018 | As on 31.03.2017 |
| Land | 322,416,213.49 | 76,713,455.25 | - | 399,129,668.73 | - | - | - | - | 399,129,668.71 | 322,416,213.49 |
| Building & Civil Structure | 14,201,073,859.48 | 1,858,406,879.81 | - | 16,059,478,689.09 | 1,905,835,569.98 | 253,441,934.78 | - | 2,159,277,524.77 | 13,900,101,174.32 | 12,295,138,289.49 |
| Plant & Machinery | 4,181,364,646.89 | 2,772,121.66 | - | 4,187,136,968.55 | 806,885,842.13 | 118,187,767.19 | - | 925,071,609.31 | 3,262,065,359.24 | 3,374,478,804.76 |
| Electricals Installations | 194,336,027.24 | 53,537.49 | - | 194,389,564.73 | 31,605,193.75 | 16,276,619.95 | - | 47,877,813.70 | 146,511,751.03 | 162,730,833.48 |
| Furniture & Fixtures | 2,640,902.00 | 6,050.00 | - | 2,644,552.00 | 1,749,479.08 | 89,439.81 | - | 1,838,918.89 | 805,633.11 | 891,022.92 |
| I.T.Infrastructure | 34,151,828.17 | 523,763.90 | - | 34,613,591.57 | 21,310,931.46 | 1,326,014.22 | - | 22,636,965.69 | 11,976,625.88 | 12,840,896.71 |
| Office Equipment | 12,502,907.00 | 87,772.39 | - | 12,590,679.39 | 5,538,178.73 | 527,826.60 | - | 6,066,103.33 | 6,524,576.06 | 6,964,628.27 |
| Tool & Equipments | 1,319,592.09 | - | - | 1,319,592.00 | 804,259.08 | 43,883.30 | - | 848,062.34 | 471,529.66 | 515,331.97 |
| Vehicles | 1,045,000.00 | - | - | 1,045,000.00 | 991,764.51 | 4,525.02 | - | 996,289.52 | 48,710.48 | 53,235.49 |
| Total | 18,952,808,976.37 | 1,938,559,537.80 | - | 20,892,488,314.07 | 2,774,819,298.68 | 389,895,988.87 | - | 3,164,715,287.55 | 17,727,693,026.51 | 16,178,029,477.68 |
| CWIP | 22,877,454,276.04 | 2,228,436,243.16 | 2,521,984.00 | 25,103,338,535.21 | 1,217,598,464.11 | - | - | 1,217,598,464.11 | 23,885,740,061.10 | 21,659,855,811.93 |
| Grand Total | 41,830,263,252.31 | 4,167,995,780.96 | 2,521,984.00 | 45,995,826,849.27 | 3,992,417,762.80 | 389,895,988.87 | - | 4,382,313,751.66 | 41,613,433,087.61 | 37,837,885,289.51 |

| Name of Assets | Gross Block | | | | Accumulated Depreciation | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Opening Balance as on 01.04.2017 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2018 | Opening Balance as on 01.04.2017 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2018 | As on 31.03.2018 | As on 31.03.2017 |
| Land | 760,322,311.00 | 991,895.00 | - | 761,314,206.00 | - | - | | - | 761,314,206.00 | 760,322,311.00 |
| Building & Civil Structure | 42,456,318,348.79 | 1,411,263,215.85 | - | 43,867,581,564.64 | 8,668,273,326.95 | 886,713,010.11 | | 9,554,986,339.07 | 34,312,595,643.61 | 33,788,045,419.84 |
| Plant & Machinery | 3,124,254,496.92 | 134,749,007.00 | - | 3,259,003,503.92 | 626,807,079.42 | 90,356,911.59 | | 717,163,991.01 | 2,541,839,512.91 | 2,497,447,417.50 |
| Electricals Installations | 1,181,913,137.67 | 185,180,548.00 | - | 1,367,093,685.67 | 846,084,392.73 | 46,312,526.62 | | 892,397,122.35 | 474,700,573.32 | 335,828,501.94 |
| Furniture & Fixtures | 41,217,444.68 | 1,653,062.00 | - | 42,870,506.68 | 17,231,080.30 | 2,536,200.64 | | 19,767,480.02 | 23,103,026.06 | 23,986,364.70 |
| I.T.Infrastructure | 263,862,804.62 | 209,567,713.00 | - | 473,430,517.62 | 77,991,927.20 | 24,163,816.44 | | 102,155,743.64 | 371,272,773.98 | 185,868,877.42 |
| Office Equipment | 44,008,083.00 | 93,988.00 | - | 44,102,071.00 | 18,074,153.13 | 1,955,417.44 | | 20,029,570.57 | 24,132,476.43 | 25,995,925.87 |
| Tool & Equipments | 165,567,531.00 | - | - | 165,567,531.00 | 94,887,922.63 | 6,007,703.90 | | 100,895,626.50 | 64,671,832.50 | 70,679,388.37 |
| Vehicles | 181,502,922.00 | 3,517,771.00 | - | 185,020,693.00 | 166,371,333.52 | 1,965,106.15 | | 167,336,439.66 | 17,344,253.34 | 15,191,588.48 |
| Total | 48,215,285,459.08 | 1,947,023,219.85 | - | 50,162,308,678.57 | 10,515,723,433.96 | 859,410,944.85 | - | 23,575,134,378.81 | 38,791,174,300.16 | 37,703,561,025.12 |
| CWIP | 748,486,203.51 | 8,435,499,114.30 | 1,839,273,620.87 | 7,344,711,696.94 | 2,262,535,294.69 | 2,034,381,481.00 | | 3,296,916,775.69 | 1,947,804,921.25 | -2,614,039,191.18 |
| Grand Total | 48,963,771,662.59 | 10,382,522,334.15 | 1,839,273,620.87 | 57,511,020,375.51 | 12,413,388,728.65 | 2,893,792,425.85 | - | 16,772,061,154.50 | 40,738,979,221.41 | 36,156,380,833.94 |

SD

| Name of Assets | Gross Block | | | | Accumulated Depreciation | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Opening Balance as on 01.04.2017 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2018 | Opening Balance as on 01.04.2017 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2018 | As on 31.03.2018 | As on 31.03.2017 |
| Land | 5,203,721,766.00 | - | | 5,203,721,766.00 | - | - | | - | 5,203,721,766.00 | 5,203,721,766.00 |
| Building & Civil Structure | 5,209,699,353.30 | 181,464,237.91 | - | 5,387,563,791.21 | 1,271,866,720.80 | 79,019,839.22 | | 1,350,886,560.03 | 4,036,677,231.18 | 3,934,212,832.30 |
| Plant & Machinery | 5,952,411,733.09 | 195,191,250.00 | - | 6,147,602,980.09 | 1,385,083,180.41 | 163,796,163.06 | | 1,548,879,343.46 | 4,598,723,636.62 | 4,567,328,549.68 |
| Electricals Installations | 1,008,797,731.83 | 35,956,758.00 | - | 1,044,754,489.83 | 946,128,721.71 | 7,992,370.38 | | 954,121,092.09 | 90,633,397.73 | 62,668,990.11 |
| Furniture & Fixtures | 9,212,838.00 | 565,209.00 | - | 9,788,047.00 | 4,722,839.78 | 497,102.57 | | 5,219,942.35 | 4,568,124.65 | 4,490,018.22 |
| I.T.Infrastructure | 25,643,416.28 | 1,093,892.00 | - | 26,737,308.28 | 16,783,047.74 | 937,660.38 | | 17,720,708.12 | 9,016,599.96 | 8,858,368.54 |
| Office Equipment | 26,179,120.34 | 1,400,853.00 | - | 27,579,973.34 | 9,550,706.95 | 1,260,222.82 | | 10,700,929.77 | 16,789,043.57 | 16,628,413.39 |
| Tool & Equipments | 36,037,679.00 | - | - | 36,037,679.00 | 25,813,781.95 | 920,031.25 | | 26,133,813.20 | 9,903,865.80 | 10,223,897.05 |
| Vehicles | 21,316,620.00 | 945,000.00 | - | 22,261,620.00 | 15,433,893.87 | 225,699.22 | | 19,680,993.09 | 2,580,626.91 | 1,890,726.13 |
| Total | 17,469,430,654.84 | 416,617,199.91 | - | 17,886,047,654.75 | 3,678,788,893.21 | 254,646,489.10 | - | 3,853,435,381.31 | 13,979,613,273.44 | 13,810,641,561.63 |
| CWIP | 7,094,742,118.09 | 484,365,586.81 | 2,559,643.00 | 7,576,157,059.90 | 1,802,456,524.84 | - | - | 1,802,456,524.84 | 5,874,100,535.06 | 5,292,285,593.25 |
| Grand Total | 24,564,172,772.93 | 900,982,786.72 | 2,559,643.00 | 25,462,204,714.65 | 5,481,245,418.05 | 254,646,489.10 | - | 5,715,891,907.15 | 19,846,712,807.50 | 19,202,927,154.88 |

WD

| Name of Assets | Gross Block | | | | Accumulated Depreciation | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Opening Balance as on 01.04.2017 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2018 | Opening Balance as on 01.04.2017 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2018 | As on 31.03.2018 | As on 31.03.2017 |
| Land | 1,328,770,285.00 | - | | 1,328,770,285.00 | - | - | | - | 1,328,770,285.00 | 1,328,770,285.00 |
| Building & Civil Structure | 9,651,988,778.91 | 255,103,792.18 | - | 9,907,092,571.09 | 1,938,256,906.33 | 155,926,501.14 | | 2,094,183,407.50 | 7,812,909,073.59 | 7,713,731,784.59 |
| Plant & Machinery | 3,912,135,358.91 | 106,573,243.00 | - | 4,018,750,601.91 | 883,715,539.86 | 108,299,942.08 | | 992,015,481.14 | 3,026,735,120.78 | 3,028,459,819.05 |
| Electricals Installations | 566,521,318.20 | 16,743,092.60 | - | 583,264,402.28 | 472,511,085.78 | 10,118,445.03 | | 482,629,530.83 | 100,634,871.45 | 94,010,224.48 |
| Furniture & Fixtures | 7,135,908.00 | 758,926.00 | - | 7,894,810.00 | 3,415,901.05 | 435,204.16 | | 3,850,781.22 | 4,044,044.78 | 3,720,006.95 |
| I.T.Infrastructure | 27,135,835.00 | 483,934.00 | - | 27,619,769.00 | 9,743,179.02 | 1,747,881.71 | | 11,491,060.74 | 16,128,708.26 | 17,392,655.98 |
| Office Equipment | 18,924,510.85 | - | - | 18,924,510.85 | 3,903,881.13 | 1,126,547.23 | | 5,030,428.36 | 13,894,082.49 | 15,020,629.72 |
| Tool & Equipments | 89,963,763.00 | - | - | 89,963,763.00 | 54,718,822.28 | 2,394,119.11 | | 57,112,941.39 | 32,850,821.61 | 35,244,940.72 |
| Vehicles | 60,517,385.00 | - | - | 60,517,385.00 | 43,878,066.31 | 1,414,242.09 | | 45,292,308.40 | 15,224,976.60 | 16,639,318.69 |
| Total | 15,853,113,131.93 | 379,664,985.18 | - | 16,842,778,108.11 | 3,410,143,078.95 | 282,063,062.61 | - | 3,692,206,141.57 | 13,150,971,976.53 | 12,252,970,853.97 |
| CWIP | 7,973,283,134.51 | 391,737,115.90 | 15,431.00 | 8,364,996,819.41 | 3,060,898,891.82 | - | - | 3,060,898,891.82 | 5,304,096,927.59 | 4,912,384,242.69 |
| Grand Total | 23,826,396,267.44 | 771,402,101.08 | 15,431.00 | 24,207,774,927.52 | 6,471,042,970.78 | 282,063,062.61 | - | 6,753,105,033.39 | 17,454,068,904.13 | 17,165,355,096.66 |

WT

| Name of Assets | Gross Block | Accumulated Depreciation | Net Block |
|---|---|---|---|

| | Opening Balance as on 01.04.2017 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2018 | Opening Balance as on 01.04.2017 | Addition during the year | Deletion during the year | Closing Balance as on 31.03.2018 | As on 31.03.2018 | As on 31.03.2017 |
|---|---|---|---|---|---|---|---|---|---|---|
| Land | 2,354,469,093.56 | - | - | 2,354,469,093.56 | - | | | | 2,354,469,093.56 | 2,354,469,093.56 |
| Building & Civil Structure | 18,005,418,841.11 | 790,472,380.48 | - | 18,795,891,221.59 | 2,420,020,320.68 | 314,941,899.72 | | 2,734,971,639.40 | 16,060,919,582.20 | 15,585,398,101.43 |
| Plant & Machinery | 6,260,823,550.02 | 3,800,133.00 | - | 6,264,626,683.02 | 1,248,670,315.75 | 175,451,219.75 | | 1,424,121,435.50 | 4,840,505,247.52 | 5,012,153,234.27 |
| Electricals Installations | 66,581,819.00 | - | - | 66,581,819.00 | 52,620,839.59 | 1,393,717.56 | | 54,014,557.15 | 12,567,261.85 | 13,960,979.41 |
| Furniture & Fixtures | 367,742.71 | - | - | 367,742.71 | 368,060.21 | 37,967.85 | | 406,031.16 | (38,288.45) | (317.50) |
| I.T.Infrastructure | 12,431,456.05 | 100,000.00 | - | 12,531,456.05 | 6,503,995.72 | 596,119.37 | | 7,099,715.09 | 5,431,740.96 | 5,927,460.33 |
| Office Equipment | 2,131,578.67 | - | - | 2,131,578.67 | 862,314.44 | 95,184.82 | | 957,500.25 | 1,174,078.41 | 1,269,264.23 |
| Tool & Equipments | 409,410.00 | - | - | 409,410.00 | 346,650.63 | 5,334.55 | | 351,985.18 | 57,424.82 | 62,759.37 |
| Vehicles | 862,207.00 | - | - | 862,207.00 | 818,249.30 | 3,716.39 | - | 821,985.68 | 40,221.32 | 43,957.70 |
| Total | 26,783,875,674.12 | 794,372,513.48 | - | 27,578,248,181.60 | 3,730,222,868.31 | 492,527,250.09 | - | 6,222,750,118.41 | 21,355,501,869.19 | 22,973,651,805.81 |
| CWIP | 18,493,105,144.36 | 1,925,429,716.00 | 140,613,133.00 | 20,277,919,721.36 | 1,671,298,279.83 | - | - | 1,671,298,279.83 | 18,606,621,441.53 | 16,821,806,864.53 |
| Grand Total | 45,196,980,818.48 | 2,719,802,229.48 | 140,613,133.00 | 47,776,170,906.96 | 5,401,521,148.14 | 492,527,250.09 | - | 5,894,048,398.24 | 41,882,123,310.72 | 39,795,459,670.33 |

Significant Accounting Policies and Notes on Accounts
For the year ended on 31st March, 2018

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 / donations 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.



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5 **Sundry Debtors**

Amount recoverable from consumers (other than Government) on account of sale of water and sewage charges outstanding for more than 36 months are considered as doubtful for recovery and 100% provision for the same has been made.

6 **Inventories**

Inventories of Stores and Spares are stated at cost or net realizable value which ever is lower.

7 **Depreciation**

Depreciation on fixed assets has been charged on SLM method at the following rates determined on the basis of life/residual life of the assets as described in the "Manual on Water Supply and Treatment"/outside expert agency report:

| S.No. | Nature of Asset | Rate of Depreciation |
|---|---|---|
| 1 | Building & Civil Structures | 2% |
| 2 | Plant & Machinery | 3.5% |
| 3 | Electrical Installation | 10% |
| 4 | Furniture & Fixtures | 10% |
| 5 | IT Infrastructures | 10% |
| 6 | Office Equipments | 7.5% |
| 7 | Tools & Equipments | 8.5% |
| 8 | Vehicles | 8.5% |

Further

i) Depreciation has been charged on monthly pro-rata basis i.e. depreciation for full month is charged in which the asset has been purchased/ acquired.

ii) No depreciation charged for the assets disposed off during the year.

iii) Depreciation on assets constructed during the year is account for on the basis of completion and put to use certificate of the concerned Engineer/competent authority.

iv) Fixed Assets relating to projects costing up to Rs.50000/- in each case are charged off fully in the year of acquisition.

8 Investment

a. Long term Investments are stated at cost less provision, if any, for permanent diminution in value of such investments.

b. Premium paid on Investments is recognized as cost and amortized over the period of investments.



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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.



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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, Mecharical ,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<br>-Water/Sewer Distribution Networks<br>- Water Tanks<br>- Pipe lines<br>- Buildings<br>- Staff Quarters etc |
| 3 | PLANT & MACHINERY | Includes |

| | | |
|---|---|---|
| | | -Booster Pumping Station<br>- Water Treatment Plant<br>- Sewerage Treatment Plant<br>- Sewage Pumping Station |
| 4 | FURNITURE & FIXTURES | Includes<br>- Furniture & Fixtures<br>-Fans & Air Conditioners Coolers etc. |
| 5 | ELECTRICAL INSTALLATIONS | Public Water Hydrants,<br>Tube Well |
| 6 | OFFICE EQUIPMENTS | General Office Equipments |
| 7 | IT INFRASTRUCTURE | Includes<br>-Computers<br>-Servers<br>- IT equipments |
| 8 | TOOLS & EQUIPMENTS | Includes<br>-Water Meter<br>-Work shop machines & equipments<br>- 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 366 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 2018 are certified by Management.



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iii) The Bank Account no-19633 is treated as Current Account. Their Balances are incorporated in Current Account Balances.

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 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.



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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