

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

D.O. No. DJB/Dir. (F&A)/2015/3135 to 40

Dated : 25<sup>th</sup> March, 2015

Dear

As per Section 70 of the Delhi Water Act, 1998 the Delhi Jal Board has to maintain proper accounts and prepare annual statement of accounts in Performa as may be prescribed by the Government in consultation with the Comptroller and Auditor General (CAG) of India.

The Financial Statement for the year 2008-09 alongwith significant Accounting Policies and Notes on Accounts are enclosed herewith for certification as finalized by the Chartered Accountant's firm.

Accounts for the year 2009-10 are at the stage of finalization. It will be submitted very shortly.

*Encls : As above.*

Yours sincerely,



(H.V. Tandon)

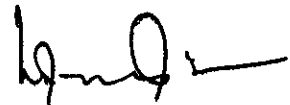
Director (Finance & Accounts)

Ms. Dolly Chakrabarty  
Accountant General (Audit), Delhi  
A.G.C.R. Building, I.P. Estate,  
New Delhi-110002

*o/c*

*Copy for kind information to :*

1. Principal Secretary (Finance), Govt. of NCT of Delhi  
Delhi Secretariat, I.P. Estate, New Delhi.
2. Principal Secretary (UD), Govt. of NCT of Delhi  
Delhi Secretariat, I.P. Estate, New Delhi.
3. Controller of Accounts (Audit), Directorate of Audit,  
Govt. of NCT of Delhi, 4<sup>th</sup> Level, C-Wing,  
Delhi Secretariat, I.P. Estate, New Delhi.
4. Director (Planning) Govt. of NCT of Delhi,  
Delhi Secretariat, I.P. Estate, New Delhi.
5. Chief Executive Officer, Delhi Jal Board



Director (Finance & Accounts)

**DELHI JAL BOARD : GOVT. OF NCT OF DELHI**  
**OFFICE OF THE DIRECTOR (FINANCE & ACCOUNTS)**  
**VARUNALAYA PHASE-II, KAROL BAGH,**  
**NEW DELHI-110005**

No. DJB/Dir.(F&A)/2015/D-87  
Dated : ...16.03.2015

ITEM No. Admn. 53  
Dated : ...17.3.15

**Subject : Balance sheet of Delhi Jal Board as on 31<sup>st</sup> March, 2009**

**BACKGROUND**

As per section 70 of the Delhi Water Board Act, 1998 the Board has to maintain proper accounts and prepare annual statement of accounts (profit and loss accounts, Balance sheet etc.) in Performa as may be prescribed by the Government in consultation with the Comptroller and Auditor General (CAG) of India. Previously the Delhi Jal Board was maintaining the accounts in single entry system. Delhi Jal Board switched over to double entry system of accounting from its conventional accounting of single entry system with effect from the financial year 2003-04 and prepared in the format approved by CAG. The work started in 2008-09.. After the audit of accounts by CAG, a copy of the audit report along with DJB accounts is sent to Government to place before the Legislative Assembly. The accounts of DJB up to 2007-08 have been audited and sent to GNCT for placing it before the assembly. The Account of the Board are audited annually by the CAG as per S. 19(3) of CAG Act 1971. The detail of accounts submitted as under :-

S. No.	Year/s	Status of Accounts	Status of Accounts Audited
1	2003-04 to 2007-08	Completed	Audited
2	2008-09	Completed	To be submitted to CAG after approval of Board.
3	2009-10	Under preparation	Will be finalized after auditing of accounts of 2008-09
4	2010-11 to 2013-14	Available in raw form and will be finalized one by one after completion of accounts of 2009-10 onwards, taking into consideration the closing balance of the previous year/(s).	Will be submitted to CAG on finalization after taking approval of the Board as in earlier years

The Accounts are prepared one by one for the next year after taking into consideration the duly audited figures of the previous years and observations of CAG Accordingly Accounts of the year 2008-09 are placed before the Board for approval

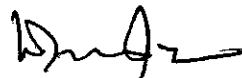
before these are sent to CAG for audit. The draft Balance sheet for 2009-10 is under preparation and observation made by CAG in the balance sheet for the year 2008-09 will be incorporated in the balance sheet for the year 2009-10. Balance sheet for the year 2010-11 onwards will be prepared only after taking into consideration the closing balance of previous years.

**PROPOSAL**

DJB's Balance sheet as on 31<sup>st</sup> March, 2009 has been prepared along with Accounting Policies and notes on Accounts as annexure 'A' and placed for approval before it is sent to CAG for audit.

**RECOMMENDATIONS:**

The Board is requested to approve the Balance sheet for the year 2008-09 so that it could be sent to CAG for Audit please



(H.V. Tandon)  
Director (Finance & Accounts)

Secretary  
Delhi Jal Board

**DELHI JAL BOARD : GOVT. OF NCT OF DELHI  
OFFICE OF THE DIRECTOR (FINANCE & ACCOUNTS)  
VARUNALAYA PHASE-II, KAROL BAGH,  
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(H.V. Tandon)  
Director (Finance & Accounts)

Secretary  
Delhi Jal Board

DJB's

BALANCE SHEET


AS ON

31<sup>ST</sup> March , 2009

**DELHI JAL BOARD**  
**BALANCE SHEET AS AT 31 MARCH, 2009**

(All amounts in INR)

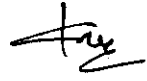
PARTICULARS	Schedule	as at March 31, 2009 In Lacs	as at March 31, 2008 In Lacs
<b>SOURCES OF FUNDS</b>			
Capital Fund	1	-	-
Reserve and Surplus	2	(951,914.92)	(768,221.74)
Earmarked/Endowment Funds	3	52,492.06	32,835.24
Secured Loans and Borrowings	4	-	-
Unsecured Loans and Borrowings	5	1,315,372.24	1,192,242.24
Deferred Credit Liabilities	6	-	-
Current Liabilities and Provisions	7	442,447.36	296,585.73
<b>TOTAL</b>		<b>858,396.74</b>	<b>753,441.47</b>
<b>APPLICATION OF FUNDS</b>			
<b>ASSETS</b>			
Fixed Assets (Net Block) Including CWIP	8	772,722.29	675,005.30
Investment-From Earmarked/ Endowment Funds	9	-	-
Investment-Others	10	-	-
Current Assets, Loan, Advances etc	11	85,674.46	78,436.17
Miscellaneous Expenditure (to the extent not written off or adjusted)		-	-
<b>TOTAL</b>		<b>858,396.74</b>	<b>753,441.47</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>	24		
<b>CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS</b>	25		

  
Member (Drainage)

  
Member (Water Supply)

  
Member (Admin)

  
Member (Finance)

  
31/3/09

**Income and Expenditure**

**FOR THE**

**YEAR**

**ENDED**

**2008-09**



**DELHI JAL BOARD**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31 , 2009**

(All amount in INR)

PARTICULARS	Schedule No	For the year ended	For the year ended
		March 31 2009 In Lacs	March 31 2008 In Lacs
<b>INCOME</b>			
Income form Sales	12	44,343.75	38,522.86
Grants	13	35,000.00	-
Fees & Subscriptions	14	216.85	344.00
Income from Investments	15	-	-
Income from Royalty, Publication etc	16	-	-
Interest earned	17	2,235.70	2,275.99
Other Income	18	6,018.82	1,366.73
Increase/(decrease) in stock of finished goods and works-in Progress	19	-	-
<b>TOTAL (A)</b>		<b>87,815.12</b>	<b>42,509.58</b>
<b>EXPENDITURE</b>			
Establishment Expenses	20	40,411.83	26,046.85
Other Administrative Expenses etc	21	68,159.36	64,907.71
Expenditure on Grants, Subsidies etc	22	-	-
Interest	23	128,702.77	107,612.96
Depreciation (net total at the year end- corresponding to schedule 8)		34,862.28	36,931.68
<b>TOTAL (B)</b>		<b>272,136.24</b>	<b>235,499.19</b>
Balance being excess of Income over Prior period Items (Net)		(184,321.12)	(192,989.61)
Balance being excess of Expenditure over Income (After Prior Period Adjustments)		(184,321.12)	(208,916.03)
Transfer to/ from General Reserve			
<b>BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND</b>		<b>(184,321.12)</b>	<b>(208,916.03)</b>
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		

RECEIPT  
AND  
PAYMENTS

FOR THE  
YEAR ENDED

2008-09

**DELHI JAL BOARD**

**Cash flow statement for the year ended March 31, 2009**

<b>Particulars</b>	<b>Amount (Rs.) In Lacs</b>
Deficit in Income and expenditure account	(184,321)
Add: Non Cash items	
- Provision for reserve and doubtful debts	628
- Depreciation charged to assets	34,862
<b>Increase/ (Decrease) in liabilities</b>	
Current Liabilities and Provisions	145,862
<b>(Increase) / Decrease in assets</b>	
Current Assets, Loan, Advances etc	(10,018)
<b>(A) Cash from operating activities</b>	<b>(12,988)</b>
Unsecured Loans and Borrowings	123,130
Earmarked/Endowment Funds	19,657
<b>(B) Cash from financing activities</b>	<b>142,787</b>
Fixed Assets (Net Block) including CWIP	(132,579)
<b>(c) Cash from Investing activities</b>	<b>(132,579)</b>
<b>Net Cash outflow (A+B+C)</b>	<b>(2,780)</b>
Opening Cash and Bank	28,603
Closing Cash and Bank	25,823

Schedule

forming

part of

Balance Sheet for

the year 2008-09

## Schedules forming part of Balance Sheet

(All amounts in Lacs INR)

Particulars	For the year 2008-9		For the year 2007-8	
<b>Schedule 1- Corpus/Capital Fund</b>				
Balance at at the beginning of the year	0.00	0.00	0.00	0.00
Add: contributions towards Corpus/Capital Fund	0.00	0.00	0.00	0.00
Add/(deduct): Balance of net Income/(Expenditure) transferred form the Income and Expenditure Account	0.00	0.00	0.00	0.00
<b>Balance As At the year End</b>		<b>0.00</b>		<b>0.00</b>
<b>Schedule 2- Reserve and Surplus</b>				
<b>Capital Reserve</b>				
Capital Reserve	0.00	0.00	198.59	0.00
Assets transferred free of cost	0.00	0.00	0.00	0.00
<b>Subtotal</b>		<b>0.00</b>		<b>198.59</b>
<b>General Reserve</b>				
General Reserve	0.00	0.00	0.00	0.00
Development charges Reserve	2,159.25	0.00	1,332.72	0.00
<b>Subtotal</b>		<b>2,159.25</b>		<b>1,332.72</b>
<b>Income &amp; Expenditure Account</b>				
Opening Balance	(769,753.05)	0.00	(769,753.05)	0.00
Income & Expenditure A/c 2008-09	(184,321.12)	0.00	0.00	0.00
<b>Subtotal</b>		<b>(954,074.17)</b>		<b>(769,753.05)</b>
<b>Sinking Fund</b>	0.00	0.00	0.00	0.00
<b>Revaluation Reserve</b>	0.00	0.00	0.00	0.00
<b>Total</b>		<b>(951,914.92)</b>		<b>(768,221.74)</b>
<b>Schedule 3</b>				
<b>Earmarked/endowment funds</b>				
(a) Opening balance of the Funds	32,835.24	0.00	29,359.73	0.00
(b) Addition to the funds	0.00	0.00	0.00	0.00
- Donations/grants	26,630.62	0.00	20,626.84	0.00
- Income from Investment made on account of funds	0.00	0.00	0.00	0.00
- Other addition (MLA/MP Fund)	0.00	0.00	59.75	0.00
<b>Total ( a+b)</b>		<b>59,465.86</b>		<b>50,046.33</b>
(c) Utilisation/Expenditure towards objectives of funds	0.00	0.00	0.00	0.00
- Capital Expenditure	0.00	0.00	0.00	0.00
- Fixed Assets	0.00	0.00	0.00	0.00
- Others (GIA-WS Unauthorised Colonies)	6,973.79	0.00	17,211.09	0.00
<b>Total</b>	<b>6,973.79</b>		<b>17,211.09</b>	
ii Revenue Expenditure	0.00	0.00	0.00	0.00
Salaries, Wages and Allowances, rent etc	0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total ( c)</b>		<b>6,973.79</b>		<b>17,211.09</b>
<b>Net Balance As At the year end (a+b+c)</b>	0.00	52,492.06	0.00	32,835.24
	0.00	0.00	0.00	0.00

## Schedules forming part of Balance Sheet

(All amounts in Lacs INR)

Particulars	For the year 2008-9		For the year 2007-8	
<b>Schedule 4- Secured Loans and Borrowings</b>	0.00	0.00	0.00	0.00
1. Central Government	0.00	0.00	0.00	0.00
2. State Government(specify)	0.00	0.00	0.00	0.00
3 Financial Institutions	0.00	0.00	0.00	0.00
4. Banks	0.00	0.00	0.00	0.00
5. Debentures and Bonds	0.00	0.00	0.00	0.00
6. Fixed Deposits	0.00	0.00	0.00	0.00
7. Other Institutions and Agencies	0.00	0.00	0.00	0.00
Interest accrued and Due on Secured Loans	0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Note: Amount due within one year	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
<b>Schedule 5- Unsecured Loans and Borrowing</b>	0.00	0.00	0.00	0.00
1. Central Government	0.00	0.00	0.00	0.00
2. State Government(specify)	1,315,372.24	0.00	1,192,242.24	0.00
3 Financial Institutions	0.00	0.00	0.00	0.00
4. Banks	0.00	0.00	0.00	0.00
5. Debentures and Bonds	0.00	0.00	0.00	0.00
6. Fixed Deposits	0.00	0.00	0.00	0.00
7. Other Institutions and Agencies	0.00	0.00	0.00	0.00
Add: Interest accrued and Due on Unsecured Loans	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
<b>Total</b>	<b>1,315,372.24</b>	<b>0.00</b>	<b>1,192,242.24</b>	<b>0.00</b>
Note: Amount due within one year	0.00	0.00	0.00	0.00
<b>Schedule 6- Deferred Credit Liabilities</b>	0.00	0.00	0.00	0.00
a) Acceptance secured by hypothecation of capital equipment and other assets	0.00	0.00	0.00	0.00
b) Others	0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Note: Amount due within one year	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
<b>Schedule 7-Current Liabilities and Provisions</b>	0.00	0.00	0.00	0.00
<b>A. Current liabilities</b>	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Contractors Payable	159.52	0.00	48.75	0.00
Creditors for Fixed Assets	0.00	0.00	0.00	0.00
Creditors for Materials Supplied	0.00	0.00	0.00	0.00
Creditor for Purchases	0.00	0.00	0.00	0.00
<b>SubTotal</b>	<b>159.52</b>	<b>0.00</b>	<b>48.75</b>	<b>0.00</b>
	0.00	0.00	0.00	0.00
Creditor for Other suppliers	0.00	0.00	0.00	0.00
Creditor for Power/Raw Water	0.00	0.00	0.00	0.00
Power	214.66	0.00	4,214.66	0.00
Property Tax	2,503.51	0.00	2,503.51	0.00
Raw Water	323.48	0.00	323.48	0.00
<b>SubTotal</b>	<b>3,041.64</b>	<b>0.00</b>	<b>7,041.64</b>	<b>0.00</b>
	0.00	0.00	0.00	0.00
Amount Payable to Staff	0.00	86.00	0.00	85.79
Duties and Taxes	51.46	0.00	100.06	0.00
<b>SubTotal</b>	<b>51.46</b>	<b>86.00</b>	<b>100.06</b>	<b>85.79</b>
	0.00	0.00	0.00	0.00
Deductions from Employees	0.00	0.00	0.00	0.00
Deductions from Employees	650.94	0.00	425.33	0.00
<b>SubTotal</b>	<b>650.94</b>	<b>0.00</b>	<b>425.33</b>	<b>0.00</b>
	0.00	0.00	0.00	0.00

## Schedules forming part of Balance Sheet

(All amounts in Lacs INR)

Particulars	For the year 2008-9		For the year 2007-8	
Deposits from Contractors	135.64	0.00	3.69	0.00
EMD	3,270.88	0.00	2,490.59	0.00
Amount withheld from contractors	363.27	0.00	272.64	0.00
Securities Deposits	5,089.19	0.00	3,250.53	0.00
SubTotal		<b>8,858.97</b>		<b>6,017.45</b>
Deposits from Customers	0.00	0.00	0.00	0.00
Interest Accrued but not Due	0.00	218.96	0.00	216.53
Deposits for Deposit Works	415,103.05	0.00	273,950.78	0.00
Deposits From Other Departments	4,933.07	0.00	1,109.28	0.00
SubTotal		<b>426,757.03</b>		<b>279,903.07</b>
Other Current Liabilities	0.00	0.00	0.00	0.00
Amount Recoverable from Other Parties	0.00	0.00	0.00	0.00
Miscellaneous Deposits	72.16	0.00	0.14	0.00
SubTotal		<b>73.97</b>		<b>0.29</b>
RR Charges payable	0.00	0.00	0.00	0.00
Inter Unit Accounts	0.00	727.32	0.00	511.71
Inter Unit	0.00	0.00	0.00	0.00
Opening Balance(Balancing Figure Cr.)	0.00	0.00	0.00	0.00
SubTotal		<b>0.00</b>		<b>0.00</b>
Statutory liabilities	0.00	0.00	0.00	0.00
Other current liabilities	0.00	0.00	0.00	0.00
	0.00	1,046.80	0.00	1,281.52
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Total (A)		<b>441,672.61</b>		<b>295,632.14</b>
<b>B.Provisions</b>	0.00	0.00	0.00	0.00
Provision for Accumulated Depreciation	0.00	0.00	0.00	0.00
Provision for Employee Related Funds / Benefits	0.00	0.00	0.00	0.00
Pension Fund	0.00	0.00	0.00	0.00
Gratuity, Ex-gratia	774.75	0.00	953.59	0.00
Leave Encashment	0.00	0.00	0.00	0.00
Salary	0.00	0.00	0.00	0.00
Provision for Expenses Payable	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Total (B)		<b>774.75</b>		<b>953.59</b>
<b>TOTAL (A+B)</b>	0.00	<b>0.00</b>	0.00	0.00
	0.00	<b>442,447.36</b>	0.00	<b>296,585.73</b>
	0.00	0.00	0.00	0.00
Schedule 9	0.00	0.00	0.00	0.00
<b>Investments From Earmarked / Endowment Funds</b>	0.00	0.00	0.00	0.00
Investment in Government Securities	0.00	0.00	0.00	0.00
Other Investments	0.00	0.00	0.00	0.00
Investment in Debentures and Bonds	0.00	0.00	0.00	0.00
Investment in Subsidiaries and Joint Ventures	0.00	0.00	0.00	0.00
Investment in Shares	0.00	0.00	0.00	0.00
PF Investment	0.00	0.00	0.00	0.00
Total		<b>0.00</b>		<b>0.00</b>
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Schedule 10	0.00	0.00	0.00	0.00
<b>Investments Others</b>	0.00	0.00	0.00	0.00
Investment in Government Securities	0.00	0.00	0.00	0.00
Other Investments	0.00	0.00	0.00	0.00
Investment in Debentures and Bonds	0.00	0.00	0.00	0.00

## Schedules forming part of Balance Sheet

(All amounts in Lacs INR)

Particulars	For the year 2008-9		For the year 2007-8	
Investment in Subsidiaries and Joint Ventures	0.00	0.00	0.00	0.00
Investment in Shares	0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Schedule 11</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Current Assets, Loans Advance etc</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>1. Inventories</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Chemicals	0.00	0.00	3.94	0.00
Stores and Spares	1,240.97	0.00	1,241.52	0.00
Other Inventory	0.00	0.00	0.00	0.00
Stock in Hand	0.00	0.00	0.00	0.00
<b>Subtotal</b>	<b>1,240.97</b>	<b>0.00</b>	<b>1,245.46</b>	<b>0.00</b>
<b>2. Sundry Debtors</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
NDMC	2,264.56	0.00	1,025.88	0.00
Amount Recoverable from NDMC	0.00	0.00	0.00	0.00
<b>Subtotal</b>	<b>2,264.56</b>	<b>0.00</b>	<b>1,025.88</b>	<b>0.00</b>
DCB	194.61	0.00	213.99	0.00
Bulk water	4,433.41	0.00	4,433.41	0.00
Retail water	31,384.31	0.00	33,134.32	0.00
Debtors Development charges	183.42	0.00	0.00	0.00
<b>Subtotal</b>	<b>36,195.76</b>	<b>0.00</b>	<b>37,781.72</b>	<b>0.00</b>
Less: Provision for Bad & Doubtful Debts	627.69	0.00	662.69	0.00
Less: Unadjusted Debtors	0.00	0.00	0.00	0.00
<b>Subtotal</b>	<b>627.69</b>	<b>0.00</b>	<b>662.69</b>	<b>0.00</b>
<b>3. Cash and Bank Balances</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Cash in Hand	4,601.94	0.00	3,568.78	0.00
Cheque in Transit	5,858.71	0.00	4,745.66	0.00
Investment in FDRs	10,255.61	0.00	4,856.38	0.00
Balances with Banks	0.00	0.00	0.00	0.00
Schedule Bank	1,243.46	0.00	11,568.76	0.00
	0.00	0.00	0.00	0.00
Non schedule bank	0.00	0.00	0.00	0.00
Bank Adjustment General Account	3,863.53	0.00	3,863.53	0.00
<b>Sub Total</b>	<b>0.00</b>	<b>25,823.24</b>	<b>28,603.11</b>	<b>0.00</b>
<b>Total (A)</b>	<b>64,896.84</b>		<b>67,993.49</b>	
<b>Loans, Advances &amp; Deposits</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>To Employees</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
-223468	64.66	0.00	81.00	0.00
	0.00	64.66	0.00	81.00
	0.00	0.00	0.00	0.00
Advances for Land	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Advances to Contractors/Suppliers	11,003.48	0.00	3,319.98	0.00
Advance to Firms for supply of stores	1,321.45	0.00	1,321.45	0.00
<b>Subtotal</b>	<b>12,324.93</b>	<b>0.00</b>	<b>4,641.43</b>	<b>0.00</b>
Other Advances	0.00	0.00	0.00	0.00
Advance to Govt. & Other Parties	866.80	0.00	882.13	0.00
<b>Subtotal</b>	<b>866.80</b>	<b>0.00</b>	<b>882.13</b>	<b>0.00</b>
<b>Unmapped</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Opening Balance of Suspense Advance	0.00	0.00	0.00	0.00
<b>SubTotal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Deposits	0.00	0.00	0.00	0.00
With Government	0.03	0.00	0.03	0.00
With Others	0.00	0.00	0.00	0.00
<b>SubTotal</b>	<b>0.03</b>	<b>0.00</b>	<b>0.03</b>	<b>0.00</b>
<b>Total (B)</b>	<b>13,256.42</b>		<b>5,604.58</b>	



## Schedules forming part of Balance Sheet

(All amounts in Lacs INR)

Particulars	For the year 2008-9		For the year 2007-8	
	0.00	0.00	0.00	0.00
Deposits Work in Progress	7,098.08	0.00	4,838.10	0.00
0	41.03	0.00	0.00	0.00
Other recoverable	382.08	0.00	0.00	0.00
Total (C)		7,521.20		4,838.10
Total (A+B C)		85,674.46		78,436.17

<b>Schedules to Income and Expenditure Account</b>	
	<i>(All amount in INR)</i>
<b>Particulars</b>	<b>For the year ended March 31 2009 (In Lacs)</b>
<b><u>Schedule- 12 Income from sales</u></b>	
<b>Sale of Water</b>	
NDMC	2,959.44
DCB	871.17
Bulk	38.48
Retail (by meter reading)	38,275.85
Sale by Tankers	3.58
Other- Sale of Water	263.08
<b>Sub-Total</b>	<b>42,411.60</b>
<b>Sewerage Charge</b>	
NDMC	1,468.70
DCB	457.86
Other Sewerage Charges - Scavenging Tax	5.59
<b>Sub-Total</b>	<b>1,932.15</b>
<b>Total (i)</b>	<b>44,343.75</b>
<b><u>Schedule - 13 Grants</u></b>	
Revenue Grant from Government	35,000.00
Accumulated loan liabilities	0.00
<b>Total (ii)</b>	<b>35,000.00</b>
<b><u>schedule - 14 Fees &amp; subscriptions</u></b>	
<b>Income from Fees</b>	
Tender Fees	196.49
License / Plumbing Fees	19.52
Fee from consumers	0.84
<b>Sub-Total</b>	<b>216.85</b>
<b>Subscriptions and others</b>	0.00
<b>Total ( iii)</b>	<b>216.85</b>
<b><u>Schedule - 15 income from sales of fixed- assets and investments</u></b>	
Profit from Sale of Fixed Assets	0.00
Profit from Sale of Investment	0.00
<b>Total (iv)</b>	<b>0.00</b>
<b><u>Schedule - 16 Income from Royalties and Publications</u></b>	
	0.00
	0.00
<b>Total (v)</b>	<b>0.00</b>

**Schedules to Income and Expenditure Account**

(All amount in INR)

Particulars	For the year ended March 31 2009
<b>Schedule - 17 Interest earned</b>	
Interest Income	2,193.52
Interest on loan to employees	1.15
Other Interest Income	41.03
<b>Total (vi)</b>	<b>2,235.70</b>
<b>Schedule - 18 Other Income</b>	
Income from Penalty & Fines	66.18
Rent on Water Meters	67.91
Sale of Sludge/Others	13.45
Percentage on Deposit Works	0.00
Income from Rent	142.62
Dividend Income	0.00
Sale of Scrap and Material	868.78
Provisions Written Back	0.00
<b>Sub-Total</b>	<b>1,158.94</b>
Other Income	0.00
Medical Subscription	158.62
Other income	222.50
Miscellaneous Receipts	4,478.76
<b>Sub-Total</b>	<b>4,859.88</b>
<b>Total (vii)</b>	<b>6,018.82</b>
<b>Schedule -19 Increase or decrease in stock of finished goods</b>	
	0.00
	0.00
<b>Total (viii)</b>	<b>0.00</b>
<b>Total Income- A (i+ii+iii+iv+v+vi+vii+viii)</b>	<b>87,815.12</b>
<b>Schedule - 20 Establishment expenses</b>	
Salaries	44,647.83
Bonus	3.43
Contribution to Pension Funds	5,196.04
Pension to Employees	0.00
<b>Sub-Total</b>	<b>49,847.29</b>
Gratuity	990.71
Leave Encashment	629.38
Ex Gratia	766.25
Staff Welfare	221.71
Staff Medical Expenses	1,404.24
Leave Travel Allowance	49.30

**Schedules to Income and Expenditure Account***(All amount in INR)*

<b>Particulars</b>	<b>For the year ended March 31 2009</b>
Staff Training Expenses	0.45
Stipend to Trainees	0.80
Salaries to Deputationist	91.11
Wages of Muster Roll Staff	580.55
Other Establishment Expenses	102.86
Other Establishment Expenses	0.00
Other contractual staff	54.67
Oil and Soap to Staff	224.79
Employer's contribution to CPF	0.74
<b>Sub-Total</b>	<b>5,117.56</b>
<b>Total</b>	<b>54,964.86</b>
<b>Less: Capitalised/Transferred</b>	
Administrative and Supervision Costs	14,553.03
<b>Total</b>	<b>40,411.83</b>
<b>Schedule - 21 Other administration expenses</b>	
Raw Water charges	1,118.02
Power & Fuel	20,941.64
Power	11,199.37
Fuel consumed	79.59
<b>Sub-Total</b>	<b>33,338.61</b>
Chemical consumed	2,224.56
Repair and Maintenance-Water	4,619.69
Building and Road	0.00
Tanks,Channels and Conduit	0.00
Intake Pumps	0.00
Maintenance of various Plants	0.00
River Works	0.00
Reservoirs and Mains	0.00
RCC wells and Tube wells	0.00
Booster Pumping Stations	0.00
Workshop	0.00
<b>Sub-Total</b>	<b>6,844.24</b>

**Schedules to Income and Expenditure Account***(All amount in INR)*

<b>Particulars</b>	<b>For the year ended March 31 2009</b>
<b>Repair and Maintenance-Sewerage</b>	<b>2,285.54</b>
Building and Road	120.85
Trunk Sewers	0.00
Sewage Pumping Stations	0.00
Disposal works	0.00
Workshop	0.00
Gas Supply Project	0.00
Gas Booster Station	0.00
Oxidation ponds	0.00
<b>Sub-Total</b>	<b>2,406.40</b>
<b>Repair and Maintenance-Distribution</b>	<b>169.97</b>
Repair and Maintenance-Water	0.00
Repair and Maintenance-Bottling Plant	0.00
Building and Road	240.25
Repair and Maintenance-Sewerage	0.00
Repair and Maintenance-Pumping Stations	0.00
<b>Sub-Total</b>	<b>410.21</b>
Stores and Spares consumed	559.34
Cess to CPCB	0.00
Other Inventory consumed	9.54
GIA-Revenue works	0.00
Electricity charges	(216.96)
Repair and Maintenance	17,281.45
Other Expenses(P)	3.25
Others	552.54
<b>Sub-Total</b>	<b>18,189.16</b>
Printing & Stationery	0.00
Stationery	83.93
computer consumable	55.65
<b>Sub-Total</b>	<b>139.59</b>
Advertisement	1,103.76
Telephone, Telex and Fax	216.59
Vehicle Running & Maintenance	0.00
Fuel & Oil	94.09
Vehicle Maintenance	46.57
Vehicle Hire charges	149.32
<b>Sub-Total</b>	<b>1,610.33</b>

**Schedules to Income and Expenditure Account***(All amount in INR)*

<b>Particulars</b>	<b>For the year ended March 31 2009</b>
Rent & Hire Charges	0.00
Rent	1.64
Hire charges	12.08
<b>Sub-Total</b>	<b>13.72</b>
<b>Rates &amp; Taxes</b>	
Rates and Taxes	0.00
Property Tax.	3,947.22
<b>Sub-Total</b>	<b>3,947.22</b>
Insurance	3.02
Travelling & Conveyance	27.00
Legal & Professional	0.00
Legal charges	82.38
Arbitration charges	16.64
<b>Sub-Total</b>	<b>129.04</b>
Postage and Telegram	2.84
Meetings & Seminars	11.59
Payment to Auditors	0.00
Books & Periodicals	9.46
Payment to Consultants	1,106.49
Payment to Board Members	0.00
Donation and Contribution	0.00
Horticulture Expenses	35.45
Loss on Sale of Fixed Assets	0.00
Loss on Revaluation of Fixed Assets	0.00
Loss on Sale of Investment	0.00
Loss on Revaluation of Investment	0.00
Bad Debts	0.00
Provision for Bad Doubtful Debts	(35.00)
Adjustment for Inventory	0.00
Loss of Inventory	0.00
Shortage/Excess Inventory	0.00
<b>Sub-Total</b>	<b>1,130.84</b>
<b>Total (b)</b>	<b>68,159.36</b>

**Schedules to Income and Expenditure Account**

*(All amount in INR)*

Particulars	For the year ended March 31 2009
<b>SCHEDULE - 22 EXPENDITURE ON GRANTS, SUBSIDIES</b>	
<b>Total (c)</b>	0.00
<b>SCHEDULE - 23 INTEREST</b>	
Interest on Borrowings	141,152.27
	0.00
<b>Sub-Total</b>	<b>141,152.27</b>
Other Finance Charges	0.00
Repayment of loan	0.00
<b>Sub-Total</b>	<b>0.00</b>
Less: Finance Costs Capitalised	12,449.50
<b>Total (d)</b>	<b>128,702.77</b>
Depreciation (Net Total at the year end - corresponding to schedule 8)	34,862.28
<b>Total- B (a+b+b+c+d)</b>	<b>272,136.24</b>

# Fixed Assets

As on

31.3.2009



SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2009  
**SCHEDULE B: FIXED ASSETS**

Particulars	Gross Block				Depreciation				Total upto the year end	As at the current year end	As at the previous year end
	Cost/valuation as at beginning of the year	Additions during the year	deduction during the year	Cost/Value at the year end	At the beginning of the year	addition during the year	On deduction during the year	Total upto the year end			
<b>A. FIXED ASSETS</b>											
1 LAND	113,587.32	508.35	0.00	114,095.67	0.00	0.00	0.00	0.00	114,095.67	113,587.32	
(a) Freehold	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
(b) Leasehold	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2 BUILDINGS	492,146.40	52,042.95	0.00	544,189.35	38,334.60	10,377.32	0.00	48,711.92	495,477.44	453,811.80	
a) on freehold land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
b) on leasehold land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
c) Ownership Flats/Premises	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3 Plant & Machinery	53,988.98	18,108.13	0.00	72,097.10	6,466.78	2,247.67	0.00	8,714.45	63,382.65	47,522.19	
4 Furniture & Fixtures	388.25	23.22	0.00	413.47	95.54	40.30	0.00	135.84	277.63	292.71	
5 Vehicles	2,733.38	127.23	0.55	2,860.06	989.98	237.16	0.00	1,227.14	1,632.93	1,743.40	
6 Office Equipment	506.40	84.34	0.00	591.24	83.38	40.91	0.00	124.30	466.95	423.02	
7 Tools & Equipment	1,091.90	888.79	0.00	1,980.70	139.51	133.80	0.00	273.31	1,687.38	952.39	
8 Electrical Installations	20,776.67	315.66	0.00	21,092.32	8,703.12	2,098.44	0.00	10,801.55	10,290.77	12,073.55	
9 IT Infrastructure	1,238.59	3.88	0.00	1,242.47	238.62	124.12	0.00	362.74	879.74	999.97	
<b>Total</b>	<b>686,457.90</b>	<b>72,085.05</b>	<b>0.55</b>	<b>758,542.40</b>	<b>55,051.54</b>	<b>15,299.71</b>	<b>0.00</b>	<b>70,351.25</b>	<b>688,191.15</b>	<b>631,406.36</b>	
B.Capital Works in Progress	115,790.01	165,877.88	103,383.11	178,284.77	72,191.07	19,462.57	0.00	91,753.64	84,531.13	43,598.94	
<b>Total</b>	<b>802,247.91</b>	<b>235,962.93</b>	<b>103,383.66</b>	<b>934,827.17</b>	<b>127,242.60</b>	<b>34,862.28</b>	<b>0.00</b>	<b>162,104.89</b>	<b>772,722.29</b>	<b>675,005.30</b>	

Significant Accounting  
Policies  
and  
Notes on Accounts

**Significant Accounting Policies and Notes on Accounts  
for the year ended on 31<sup>st</sup> March 2009**

**A) Significant Accounting Policies.**

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

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

**2. Revenue recognition**

Revenue and Expenditures are accounted for on accrual basis except

a) Expenses

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

b) Revenue

- Sale of water and sewerage account for on billing basis.
- Government and other grants, which are fully recognized as income in the year of receipt, irrespective of its utilization.

**3. Fixed Assets**

Fixed Assets acquired /constructed /purchased till 31.3.2003 are stated at the value ascertained on the basis of study conducted by an expert outside agency and assets acquired in subsequent years are stated at cost of acquisition or construction. (Also refer Note1)

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 other than Government consumers 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 till 2002-03. 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 a 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 are based on completion certificate issued by the engineers/competent authority of respective divisions.
- iv) Cost of assets capitalized during the year is exclusive of borrowing cost and unallocated indirect cost.
- v) Assets have been categorized in the following groups :-

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

3	PLANT & MACHINERY	includes -Booster Pumping Station - Water Treatment Plant - Sewerage Treatment Plant - Sewage Pumping Station
4	FURNITURE & FIXTURES	includes - Furniture & Fixtures -Fans & Air Conditioners Coolers etc.
5	ELECTRICAL INSTALLATIONS	Public Water Hydrants, Tube Well
6	OFFICE EQUIPMENTS	General Office Equipments
7	IT INFRASTRUCTURE	includes -Computers -Servers - IT equipments
8	TOOLS & EQUIPMENTS	includes -Water Meter -Work shop machines & equipments - Tools
9	VEHICLES	Vehicles

- vi) Updation of Fixed Assets record is under process, due to large number of divisions and number of Fixed Assets items, Board has issued the instructions to the divisions to conduct the physical verification of Fixed Assets in phased manner from the current year.
- vii) Capital work in progress includes Rs. 200 crore paid to Himachal Government as contribution for Renuka Dam for the supply of 275 MGD water. As per information available the project is at environment clearance stage.
- vii) Land includes 8500 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 200 operative bank accounts maintained at Divisions and Head office. Bank accounts are reconciled and unmatched entries as per bank statements vis-à-vis books of accounts are identified and the rectification entries are passed to the extent possible, further unmatched entries are transferred to separate account viz. "Bank Adjustment General Account". Under a continuous

process of rectification and reconciliation board is passing the entries on regular basis as and when entries reach to reconciliation stage.

- ii) Balance in FDRs with banks as on 31<sup>st</sup> March 2009 are certified by Management Board has also introduced the system of physical verification of FDRs along with cash in hand from the current year.

### Inventories

- i) Inventories mainly consist of stores, spares and consumable.
- ii) Stores inventory and its valuation has been taken on the basis of information provided by the divisions. Physical verification of the inventories is in process and adjustment on account of difference on physical verification of inventories vis-à-vis records, if any, shall be adjusted in the subsequent period.

### Sundry Debtors

- i) Sundry debtors are account for on the basis of records and information available with the divisions and are subject to confirmation with the parties.
- ii) Board is in the process to categorize the debtors outstanding according to their age and to identify the debtors outstanding for more than 36 months. Due to large number of divisions and consumers and due to inadequate support from the record maintained previously aging of the debtors is not available fully at this stage, therefore an adhoc provision @ 2% on the amount outstanding of Retail debtors at the year end has been provided for bad and doubtful debts.

### Loans & Advances

Advances to Suppliers/Contractors and Loan to staff members and others are account for on the basis of record and information available with the divisions and are subject to confirmation and reconciliation with the parties.

### LIABILITIES

#### Loan from Government

- i) Loan from Government under plan and non-plan assistance are subject to confirmation and reconciliation.
- ii) Interest accrued on Government loan has been account for @11.5% p.a. (simple) without considering any penal provision.

#### Current Liabilities

Creditors for raw water/power and other goods and deposits from customers, contractors and others are account for on the basis of record and information available with the divisions and are subject to confirmation.

Liabilities for Capital projects in progress at the yearend are account for up to the last Running Account bills (R A bills) paid during the year.



Departmental Charges on Account of "Administration and Supervision cost" @12% of planned expenditure incurred during the year charged to funds provided by G.O.I for Non-Planned Assistance.

**Employee benefits**

As per past practice the amount of staff gratuity and leave encashment is account for on the basis of payment made to the employees retired/ left the organization during the year or amount of leave encashed during the year. In terms of compliance of Accounting Standard - 15 "Employee Benefits" issued by the Institute of Chartered Accountants Of India, DJB is in the process to ascertain the liability for Staff Gratuity and Leave encashment through Actuarial valuation and to account for the liability and expenses for the same in phased manner.

Bifurcation of Assets created out of Grant fund or Loan fund is not ascertainable at this stage due to inadequate support from the record maintained, however suitable instructions are issued to the concerned divisions to maintain the record for the same.

**Commitments and Contingent Liabilities**

- A) Claims against the DJB not acknowledge as debts Rs.3250 Lacs.
- B) Due to large number of cases relating to employees and others are pending in the court and under arbitration against the Board, and due to inadequate support from the record maintained, the relevant information are not ascertainable at this stage. Suitable instructions are issued to the divisions to maintain adequate record from the current year.
- C) Estimated amount of contracts remaining to be executed on capital account and not provided for Rs.1, 32,699 Lacs.

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

Schedules '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