



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)/BS/2018/1875  
Dated : 23-03-13

Item No. ...Admin...214  
Dated : 23-03-13

**Subject : Balance sheet of Delhi Jal Board as on 31<sup>st</sup> March, 2013**

**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 2011-12 have been audited. The Account of the Board are audited annually by the CAG as per S. 19(3) of CAG Act 1971. The detail of accounts submitted as under :

Sl. No.	Year	Status of Accounts	Status of Accounts Audited
1.	2003-04 to 2011-12	Completed	Audited
2.	2012-13	Completed	To be submitted to CAG after approval of Board
3.	2013-14	Under preparation	Will be finalized after auditing of accounts of 2012-13

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 2012-13 are placed before the Board for approval before these are sent to CAG for audit. The Balance sheet for 2013-14 is under preparation and observation made by CAG in the balance sheet for the year 2012-13 will be incorporated in the balance sheet for the year 2013-14.

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## PROPOSAL


DJB's Balance sheet as on 31st March, 2013 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 2012-13 so that it could be set to CAG for Audit please.



**Director (Finance & Accounts)**

  
Secretary  
Delhi Jal Board

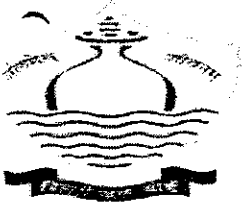
**DJB's**

**BALANCE SHEET**

**AS ON**

**31<sup>st</sup> MARCH, 2013**

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**Delhi Jal Board**

**Balance sheet as at March 31, 2013**

	Note No.	Current Year as at March 31, 2013 Rs. (In Lakhs)	Previous Year as at March 31, 2012 Rs. (In Lakhs)
<b>Corpus/Capital Fund and Liabilities</b>			
Corpus/ Capital Fund	1	(19,94,428.22)	(17,32,266.53)
Reserve and Surplus	2	7,556.34	6,725.01
Earmarked/Endowment Funds	3	50,949.51	71,501.83
Secured Loans and Borrowings	4	-	-
Unsecured Loans and Borrowings	5	23,20,881.46	22,09,448.99
Deferred Credit Liabilities	6	-	-
Current Liabilities and Provisions	7	8,52,684.01	6,18,278.08
<b>Total</b>		<b>12,37,643.10</b>	<b>11,73,687.38</b>
<b>Assets</b>			
Fixed Assets (including CWIP)	8	10,16,690.88	10,21,120.28
Investment-From Earmarked/Endowment Funds	9	-	-
Investment-Others	10	-	-
Current Assets, Loan, Advances etc	11	2,20,952.22	1,52,567.10
Miscellaneous Expenditure ( to the extent not written off or adjusted)		-	-
<b>Total</b>		<b>12,37,643.10</b>	<b>11,73,687.38</b>
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		

Member (Drainage)

Member (Finance)

Director (F&A)

Member (Water Supply)

Member (Admin)

Chief Executive Officer, DJB

Date:

Place: New Delhi

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**Income and Expenditure**

**FOR THE**

**YEAR**

**ENDED**

**2012-13**

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**Delhi Jal Board**  
**Income & Expenditure Account for the year ended March 31, 2013**

PARTICULARS	Note No.	Current Year 2012-13 Rs. (In Lakhs)	Previous Year 2011-12 Rs. (In Lakhs)
<b>INCOME</b>			
Income form Sales/Services	12	1,36,939.47	1,34,974.67
Grants/ Subsidies	13	-	-
Fees/ Subscription	14	2.44	90.73
Income from Investments	15	-	-
Income from Royalty, Publication etc	16	-	-
Interest earned	17	3,103.34	1,938.21
Other Income	18	51,792.57	27,414.82
Increase/(decrease) in stock of finished goods and works-in Progress	19	-	-
<b>TOTAL (A)</b>		<b>1,91,837.82</b>	<b>1,64,418.44</b>
<b>EXPENDITURE</b>			
Establishment Expenses	20	82,974.05	67,259.10
Other Administrative Expenses etc	21	96,863.06	86,318.75
Expenditure on Grants, Subsidies etc	22	-	-
Interest	23	2,24,519.91	2,09,722.21
Depreciation	8	49,642.49	47,554.85
<b>TOTAL (B)</b>		<b>4,53,999.51</b>	<b>4,10,854.91</b>
Balance being excess of Income over expenditure(A-B)		(2,62,161.69)	(2,46,436.47)
Transfer to Special Reserve (specify each)		-	-
Transfer to/ from General Reserve		-	-
<b>Balance being Surplus/(Deficit) carried to Corpus/Capital Fund</b>		<b>(2,62,161.69)</b>	<b>(2,46,436.47)</b>
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		

Member (Drainage)

Member (Finance)

Director (F&A)

Member (Water Supply)

Member (Admin)

Chief Executive Officer, DJB

Date:

Place: New Delhi

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Receipt and payments

FOR THE

YEAR

ENDED

2012-13

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**RECEIPT AND PAYMENT FOR THE YEAR 2012-13**

<b>Particular</b>	<b>Amount (In Lakh)</b>	<b>Amount (Total)</b>
<b><u>Opening Balances:</u></b>		
Bank Balance	52,320.84	
Cash-in-Hand	5,198.13	<b>57,518.97</b>
<b><u>RECEIPTS:</u></b>		
Loan Funds	1,24,478.16	
Grants from Govt	59,291.27	
Current Assets	96,476.00	
Sale of Water	4.91	
Other Operating Income	3.50	
Sewerage Charges	362.50	
Miscellaneous Income	48,969.90	
Fixed Assets	18,704.44	
<b>Net Receipt</b>		<b>3,48,290.68</b>
<b><u>PAYMENTS:</u></b>		
Capital WIP	3,218.62	
Cost of Raw Water	869.62	
Establishment Expenses	16,232.83	
Other Admin. Expenses	1,202.50	
Loan Advances and Deposits	297.47	
Operation and Maintenance	30,153.12	
Current Liabilities	2,68,344.57	
<b>Net Payments</b>		<b>3,20,318.73</b>
<b><u>Closing Balances:</u></b>		
Bank Balance	85,029.37	
Cash-in-Hand	461.56	<b>85,490.93</b>

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# Sector-wise Balance Sheet

As

on

31<sup>st</sup> March 2013

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DELHI JAL BOARD  
SECTORWISE BALANCE SHEET AS AT 31 MARCH, 2013

Corpus/Capital Fund and Liabilities	
Capital Fund	1
Reserve and Surplus	2
Earmarked/Endowment Funds	3
Secured Loans and Borrowings	4
Unsecured Loans and Borrowings	5
Deferred Credit Liabilities	6
Current Liabilities and Provisions	7
<b>TOTAL</b>	

		1,80,282.76	42,215.70	3,04,497.29	97,767.80	1,58,246.12	4,54,633.42	12,37,643.10
Fixed Assets (Net Block) including CWIP	8	(93,138.10)	1,49,753.44	3,27,369.25	1,57,593.16	1,92,978.49	2,82,134.64	10,16,690.88
Investment-From Earmarked/Endowment Funds	9	-	-	-	-	-	-	-
Investment-Others	10	-	-	-	-	-	-	-
Current Assets, Loan, Advances etc	11	2,73,420.86	(1,07,537.74)	(22,871.96)	(59,825.36)	(34,732.37)	1,72,498.78	2,20,952.22
Miscellaneous Expenditure (to the extent not written off or adjusted)								
<b>TOTAL</b>		<b>1,80,282.76</b>	<b>42,215.70</b>	<b>3,04,497.29</b>	<b>97,767.81</b>	<b>1,58,246.12</b>	<b>4,54,633.42</b>	<b>12,37,643.10</b>

Significant Accounting Policies 24  
Contingent Liabilities and Notes on Accounts 25

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# Sector-wise Income and Expenditure

FOR THE  
YEAR ENDED

2012-13

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DELHI JAL BOARD  
SECTOR-WISE INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2013

All Fig in Lakhs

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<b>INCOME</b>									
Income from Sales/Services	12	0.24	60.32	1.33	440.17	3.27	1,36,434.14	1,36,939.47	
Grant/Subsidis	13	-	-	1.83	0.20	0.19	0.22	2.44	
Fees/Subscription	14	-	0.00	-	-	-	-	-	
Income from Investments ( Income on Investment form earmarked/window, funds transferred to Funds)	15	-	-	-	-	-	-	-	
Income from Royalty, Publication etc	16	3,004.37	4.28	28.31	9.04	55.84	1.49	3,103.34	
Interest earned	17	278.84	150.04	11,886.50	301.72	38,329.00	846.47	51,792.57	
Other Income	18	-	-	-	-	-	-	-	
Increase/(decrease) in stock of finished goods and works-in Progress	19	-	-	-	-	-	-	-	
<b>TOTAL (A)</b>		<b>3,283.45</b>	<b>214.64</b>	<b>11,917.98</b>	<b>751.13</b>	<b>38,388.30</b>	<b>1,37,282.32</b>	<b>1,91,837.82</b>	
<b>EXPENDITURE</b>									
Establishment Expenses	20	654.52	13,085.37	(1,186.06)	8,905.67	(1,668.95)	63,183.51	82,974.05	
Other Administrative Expenses etc	21	4,231.87	31,593.52	3,043.97	15,679.27	1,096.99	41,217.44	96,863.06	
Expenditure on Grants,Subsidies etc	22	96.32	61,095.79	-	40,082.52	-	1,23,245.29	2,24,519.91	
Interest	23	26,942.85	3,324.51	4,384.71	3,118.82	3,002.96	8,868.65	49,642.49	
Depreciation( net total at the year end corresponding to schedule B)		-	-	-	-	-	-	-	
<b>TOTAL (B)</b>		<b>31,925.56</b>	<b>1,09,099.19</b>	<b>6,242.61</b>	<b>67,786.27</b>	<b>2,431.01</b>	<b>2,36,514.88</b>	<b>4,53,999.51</b>	
Balance being excess of Income over expenditure(A-B)		(28,642.11)	(1,08,884.55)	5,675.37	(67,035.14)	35,957.30	(99,232.56)	(2,62,161.69)	
Transfer to Special Reserve (specify each)		-	-	-	-	-	-	-	
Transfer to/ from General Reserve		-	-	-	-	-	-	-	
<b>BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND</b>		<b>(28,642.11)</b>	<b>(1,08,884.55)</b>	<b>5,675.37</b>	<b>(67,035.14)</b>	<b>35,957.30</b>	<b>(99,232.56)</b>	<b>(2,62,161.69)</b>	
Significant Accounting Policies	24								
Contingent Liabilities and Notes on Accounts	25								

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**Schedule**

**Forming**

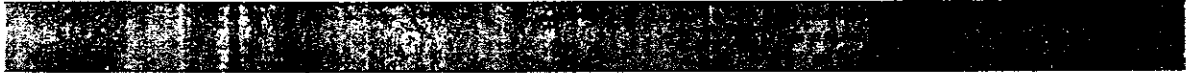
**Part of**

**Balance sheet for**

**the year 2012-13**

Debtors Board

Notes forming part of balance sheet as at March 31, 2013



Note 1 - Corpus/Capital Fund:

Balance at at the beginning of the year	(1,732,266.53)	(1,494,496.56)
Add: Contributions towards Corpus/Capital Fund	-	-
Deduct: Balance of net Expenditure transferred from the Income and Expenditure Account	(262,161.69)	(237,269.97)
Balance at at the end of the year	<u>(1,994,428.22)</u>	<u>(1,732,266.53)</u>

Note 2 - Reserve and Surplus

<b>1. Capital Reserve</b>		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
Subtotal	-	-
<b>2. Revaluation Reserve :</b>		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
Subtotal	-	-
<b>3. Special Reserves:</b>		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
Subtotal	-	-
<b>4. Development charges reserve:</b>		
As per last Account	6,725.01	5,299.89
Addition during the year	881.33	1,425.12
Less: Deductions during the year	-	-
Subtotal	<u>7,556.34</u>	<u>6,725.01</u>
<b>Total</b>	<u><b>7,556.34</b></u>	<u><b>6,725.01</b></u>

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## Note 3 - Earmarked/Endowment Funds

(a) Opening balance of the funds	71,501.83	61,127.33
(b) Additions to the funds		
1 Donations/grants	59,271.82	32,283.31
2 Income from investment made on account of funds	-	-
3 Other addition (specify nature)	-	-
<b>Total (a+b)</b>	<b>130,773.64</b>	<b>93,410.64</b>
(c) Utilization/Expenditure towards objectives of funds		
1 Capital Expenditure		
i Fixed Assets	31,577.35	21,908.81
ii Others (Water Supply Unauthorized Colonies)	48,246.79	-
Total	<b>79,824.14</b>	<b>21,908.81</b>
2 Revenue Expenditure		
i Salaries, Wages and Allowances etc	-	-
ii Rent	-	-
iii Other Administrative expenses	-	-
<b>Total (c)</b>	<b>79,824.14</b>	<b>21,908.81</b>
<b>Net Balance As At the year end (a+b-c)</b>	<b>50,949.51</b>	<b>71,501.83</b>

## 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	-	-
ii Interest accrued and due	-	-
iii Other Loans	-	-
iv Interest accrued and due	-	-
5 Other Institutions and Agencies	-	-
6 Debentures and Bonds	-	-
7 Others	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Note: Amount due within one year

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**Note 5- Unsecured Loans and Borrowing**

1	Central Government	-	-
2	State Government(Govt of NCT of Delhi)	1,813,874.46	1,702,441.99
3	Financial Institutions	-	-
4	Banks	-	-
	i Term Loans	-	-
	ii Other Loans	-	-
5	Other Institutions and Agencies	-	-
6	Debentures and Bonds	-	-
7	Fixed Deposits	-	-
8	Others	507,007.00	507,007.00
	<b>Total</b>	<b>2,320,881.46</b>	<b>2,209,448.99</b>

Note: Amount due within one year

**Note 6- Deferred Credit Liabilities**

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

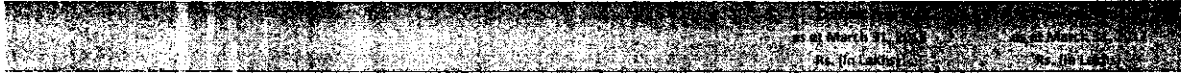
Note: Amount due within one year

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Notes forming part of balance sheet as at March 31, 2013



Note 7-Current Liabilities and Provisions

A. Current liabilities

1	Contractors Payable	1,400.12	350.88
2	Creditors	-	-
	i Fixed Assets	-	-
	ii Materials Supplied	0.01	0.01
	iii Purchases	-	-
	iv Other suppliers	-	-
	v Power	214.66	214.66
	vi Property Tax	2,503.51	2,503.51
	vii Raw Water	323.48	323.48
3	Amount Payable to Staff	353.20	266.55
4	Statutory liabilities:		
	i Overdue	-	-
	ii Others (Duties and Taxes)	897.32	175.39
5	Deductions from: Employees	207.20	229.23
6	Deposits from Contractors	-	-
	i EMD	3,495.51	3,962.09
	ii Amount withheld from contractors	7,172.07	1,903.73
	iii Securities Deposits	12,344.85	12,409.46
7	Deposits from Customers	598.42	597.42
8	Interest accrued but not due on:	796,686.28	574,820.22
	i Secured Loans / Borrowings	-	-
	ii Unsecured Loans / Borrowings	-	-
9	Deposits From Other Departments	19,381.46	16,876.62
11	Miscellaneous Deposits	1.81	1.81
12	RR Charges payable	2,001.99	1,714.54
13	i Inter Unit Accounts	-	-
	ii Opening Balance(Balancing Figure Cr.)	-	-
14	Amount Recoverable from Other Parties	72.16	72.16
15	Other Current Liabilities	-	-
17	Other Liabilities	1.03	1.03
	<b>Total (A)</b>	<b>847,650.07</b>	<b>616,422.79</b>

B.Provisions

1	Provision for Accumulated Depreciation	-	-
2	Provision for Employee Related Funds / Benefits	-	-
	i Gratuity	719.50	726.27
	ii Superannuation/ Pension	-	-
	iii Accumulated Leave Encashment	-	-
	iv Salary	-	-
3	Trade Warranties/Claims	-	-
4	Provision for Expenses Payable	1,401.94	1,129.02
5	Amount Payable to NPS Cell	626.00	-
6	Payment to Consultant Payable	24.00	-
7	Property Tax Payable	418.00	-
8	Provision for Power	1,844.50	-
5	Others (Specify)	-	-
	<b>Total (B)</b>	<b>5,033.94</b>	<b>1,855.29</b>

**Total (A+B) 852,684.01 618,278.08**

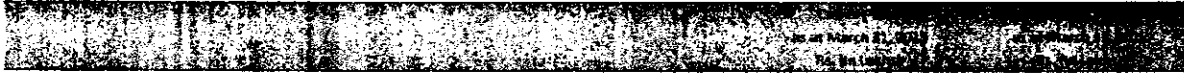
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**Delhi Jal Board**

Notes forming part of balance sheet as at March 31, 2013



**Note 9 - Investments From Earmarked / Endowment Funds**

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

**Note 10 - Investments Others**

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

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Debtors Board

Notes forming part of balance sheet as at March 31, 2013

Note 11 - Current Assets, Loans Advance etc

1	Inventories		
i	Chemicals		
ii	Stores and Spares	1,296.54	1,281.22
iii	Other Inventory		
		<b>Total (1)</b>	<b>1,296.54</b>
			<b>1,281.22</b>
2	Sundry Debtors		
i	NDMC	3,192.55	2,497.42
ii	DCB	2,244.85	143.50
iii	Bulk water	4,068.28	4,180.85
iv	Retail water	115,143.88	78,831.08
v	Debtors for Development Charges		1.21
	Subtotal	124,649.76	85,649.06
	Less: Provision for Bad & Doubtful Debts	2,302.86	1,576.62
	Less: Unadjusted Debtors		
	Subtotal	2,302.86	1,576.62
		<b>Total(2)</b>	<b>122,346.89</b>
			<b>84,072.44</b>
3	Cash and Bank Balances		
i	Cash in Hand	461.56	5,198.13
ii	Cheque in Transit	1,513.24	12,684.40
iii	Schedule Bank		
	# In Term Deposit Accounts	60,331.19	11,141.90
	# In Current Accounts	14,429.47	61,075.11
	# In Savings Accounts		
v	Non Schedule bank		
		<b>Total</b>	<b>76,735.47</b>
			<b>90,049.54</b>
	Bank Adjustment General Account	8,755.46	(32,530.56)
		<b>Total (3)</b>	<b>85,490.93</b>
			<b>57,518.97</b>
4	Loans, Advances & Deposits		
i	Advances to Employees	431.13	51.79
ii	Loans to Employees		
iii	Advances to Contractors/Suppliers	759.82	811.82
iv	Advance to Firms for supply of stores	728.91	1,299.72
v	Other Advances		
vi	Advance to Govt. & Other Parties	866.80	866.80
vii	Deposits with Government	0.03	0.03
viii	Deposits with Others		
5	Deposits Work in Progress	6,679.53	4,993.64
6	Interest accrued on investments	404.81	242.07
7	Other Current Assets	1,946.83	1,428.64
		<b>Total (4to7)</b>	<b>11,817.86</b>
			<b>9,694.47</b>
		<b>Total</b>	<b>220,952.22</b>
			<b>152,567.10</b>

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Particulars	For the year ended	
	March 31, 2013 (Rs) in Lakhs	March 31, 2012 (Rs) in Lakhs
<b>INCOME</b>		
<b>Note - 12 Income From Sales</b>		
1 Sale of Water		
i NDAMC	6,304.24	3,882.79
ii DCB	1,686.53	981.44
iii Bulk	27.22	127.55
iv Retail (by meter reading)	124,716.37	126,844.62
v Sale by Tankers	2.58	3.43
vi Other- Sale of Water Bottle	313.59	315.25
<b>Sub Total</b>	<b>133,050.53</b>	<b>132,155.08</b>
2 Sewerage Charge		
i NDAMC	2,729.72	2,108.06
ii DCB	692.16	532.85
iii Other Sewerage Charges - Scavenging Tax	465.85	177.00
<b>Sub Total</b>	<b>3,887.73</b>	<b>2,817.90</b>
3 Sale of Sludge/Others	1.22	1.69
<b>Total</b>	<b>136,939.47</b>	<b>134,974.67</b>
<b>Note - 13 Grants</b>		
1 Central Government	-	-
2 State Government (Govt of NCT of Delhi)	-	-
3 Government Agencies	-	-
4 Institutions/Welfare Bodies	-	-
5 International Organizations	-	-
6 Others/ Infra FUND	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Note - 14 Fees &amp; Subscriptions</b>		
1 Income from Fees	2.44	90.73
2 Tender Fees	-	-
3 License / Plumbing Fees	-	-
4 Fee from consumers	-	-
5 Seminar / Program Fees	-	-
6 Subscriptions and others	-	-
<b>Total</b>	<b>2.44</b>	<b>90.73</b>
<b>Note - 15 Income From Sales Of Fixed- Assets And Investments</b>		
1 Profit from Sale of Fixed Assets	-	-
2 Profit from Sale of Investment	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Delhi Jal Board

Notes to Income and Expenditure Account

Particulars	For the year ended	For the year ended
	March 31, 2013 (Rs) in Lakhs	March 31, 2012 (Rs) in Lakhs

Note - 16 Income From Royalties And Publications

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

Note - 17 Interest Earned\*

1	Interest Income - Schedule Bank	-	-
i	In Term Deposit Accounts	3,054.54	1,831.29
ii	In Current Accounts	-	-
iii	In Savings /Accounts	37.84	55.64
2	Interest on loan to employees	1.95	1.89
3	Other Interest Income	9.01	49.40
Total		3,103.34	1,938.21

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

Note - 18 Other Income

1	Income from Penalty & Fines	247.81	275.13
2	Rent on Water Meters	189.04	48.19
3	Sale of Scrap and Material	245.16	168.76
4	Income From Rent	449.31	164.36
5	Percentage on Deposit Works	-	-
6	Dividend Income	-	-
7	Provisions Written Back	-	-
8	Other Income	475.95	-
9	Medical Subscription	458.67	-
10	Other income (Capitalized Cost)	-	26,758.39
11	Infrastructure fund & Augmentation charges	49,726.63	-
Total		51,792.57	27,414.82

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

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

4

20/c

Distt. Jal Board

Notes to Income and Expenditure Account

Particulars	For the year ended	For the year ended
	March 31, 2013 (Rs) in Lakhs	March 31, 2012 (Rs) in Lakhs
<b>EXPENDITURE</b>		
<b>Note - 20 Establishment Expenses</b>		
1 Salaries	73,597.69	64,393.87
2 Bonus	0.95	4.17
3 Contribution to Pension Funds	12,453.30	8,568.42
3(i) Pension Medical Expense	898.29	-
3(ii) Pension Expense	11,555.01	-
4 Gratuity	2,657.68	2,395.18
5 Leave Encashment	1,495.73	1,231.50
6 Ex Gratia	708.43	715.20
7 Staff Welfare	86.77	18.87
8 Staff Medical Expenses	3,461.29	2,777.03
9 Leave Travel Allowance	391.30	137.46
10 Staff Training Expenses	8.40	3.74
11 Stipend to Trainees	2.35	1.30
12 Salaries to Deputationist	113.80	106.00
13 Wages of Muster Roll Staff	852.35	528.13
14 Other Establishment Expenses	837.77	1,760.01
15 Plant Repairs	-	-
16 Other contractual staff	1,138.37	116.50
17 Oil and Soap to Staff	281.35	154.52
18 Employer's contribution to CPF	1,484.91	-
19 Uniform to Staff	0.95	-
Less: Capitalized/Transferred Administrative and Supervision Costs	16,598.32	15,652.74
<b>Total</b>	<b>82,974.05</b>	<b>67,259.10</b>

**Note - 21 Other Administration Expenses**

<b>1. Power &amp; Fuel</b>		
1 Power	46,727.52	35,819.38
2 Fuel consumed	163.30	-
<b>Sub-Total</b>	<b>46,890.82</b>	<b>35,819.38</b>
<b>2. Repair and Maintenance-Water</b>		
1 Building and Road	-	-
2 Tanks, Channels and Conduit	-	-
3 Intake Pumps	-	-
4 Maintenance of various Plants	3,355.88	2,688.12
5 River Works	-	-
6 Reservoirs and Mains	-	-
7 RCC wells and Tube wells	-	-
8 Booster Pumping Stations	-	-
9 Workshop	-	-
<b>Sub-Total</b>	<b>3,355.88</b>	<b>2,688.12</b>

22/c

Particulars	For the year ended	For the year ended
	March 31, 2013 (Rs) in Lakhs	March 31, 2012 (Rs) in Lakhs
<b>3. Repair and Maintenance-Sewerage</b>		
1 Building and Road	-	-
2 Trunk Sewers	-	-
3 Sewage Pumping Stations	-	-
4 Disposal works	-	-
5 Workshop	-	-
6 Gas Supply Project	-	-
7 Gas Booster Station	-	-
8 Oxidation ponds	-	-
<b>Sub-Total</b>	-	-
<b>4. Printing &amp; Stationery</b>		
1 Stationery	84.02	210.71
2 computer consumable	53.52	-
<b>Sub-Total</b>	137.54	210.71
<b>5. Rent &amp; Hire Charges</b>		
1 Rent	33.16	30.40
2 Hire charges	-	-
<b>Sub-Total</b>	33.16	30.40
<b>6. Rates &amp; Taxes</b>		
1 Rates and Taxes	-	746.26
2 Property Tax.	1,764.26	-
<b>Sub-Total</b>	1,764.26	746.26
<b>7. Repair and Maintenance - Distribution</b>		
1 Distribution	538.02	442.84
2 Water	5,241.56	4,782.71
3 Bottling Plant	-	-
4 Building and Road (IW rev Works)	-	-
5 Sewerage	3,902.42	3,639.93
6 Pumping Stations	20,828.38	15,930.03
<b>Sub-Total</b>	30,510.38	24,795.51

A

23/c

De'hi Jal Board

Notes to Income and Expenditure Account

Particulars	For the year ended	For the year ended
	March 31, 2013	March 31, 2012
	(Rs) in Lakhs	(Rs) in Lakhs
<b>8. Other Administration Expenses</b>		
1 Raw Water charges	3,017.20	2,350.25
2 Chemical consumed	1,723.03	2,306.99
3 Stores and Spares consumed	518.98	496.74
4 Cost to CPCB	186.19	(95.58)
5 Other Inventory consumed	-	-
6 GIA-Revenue works	-	-
7 Electricity charges	2,371.02	510.55
8 Repair and Maintenance	222.18	151.57
9 Other Expenses(P)	-	-
10 Others	3,152.30	4,807.87
11 Advertisement	986.24	751.18
12 Telephone, Telex and Fax	185.30	166.43
13 Vehicle Running & Maintenance	-	377.68
14 Fuel & Oil	166.67	-
15 Vehicle Maintenance	65.88	-
16 Vehicle Hire charges	145.14	-
17 Insurance	5.00	4.77
18 Travelling & Conveyance	65.86	43.15
19 Legal & Professional	497.15	450.33
20 Legal charges	-	-
21 Arbitration charges	4.93	-
22 Postage and Telegram	5.09	3.87
23 Meetings & Seminars	30.49	27.35
24 Payment to Auditors	-	-
25 Books & Periodicals	6.92	8.07
26 Payment to Consultants	59.25	17.64
27 Payment to Board Members	-	-
28 Donation and Contribution	-	-
29 Horticulture Expenses	285.13	280.33
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	726.24	752.69
35 Provision for Bad Doubtful Debts	-	-
36 Adjustment for Inventory	-	-
37 Uniform to staff	-	-
38 Shortage/Excess Inventory	-	-
<b>Sub-Total</b>	<b>14,171.01</b>	<b>13,361.86</b>
<b>Total</b>	<b>96,863.06</b>	<b>77,652.25</b>
<b>Note - 22 Expenditure On Grants, Subsidies</b>		
<b>Total</b>		
<b>Note - 23 Interest</b>		
1 Interest on Borrowings	234,422.29	221,051.63
2 Other Finance Charges	-	-
3 Repayment of loan	-	-
4 Less. Finance Costs Capitalized	9,902.38	11,329.42
<b>Total</b>	<b>224,519.91</b>	<b>209,722.21</b>
<b>Depreciation (Net Total at the year end - corresponding to schedule 8)</b>	<b>49,642.49</b>	<b>47,554.85</b>

24/c



Sector-wise Schedule

Of

Balance Sheet

as

on

31<sup>st</sup> March 2013

a

25/c

Schedules to Balance Sheet

Description	2013		2012		Total
	Year ended December 31, 2013	2013	Year ended December 31, 2012	2012	

Note 1 - Corpus/Capital Fund:

Balance at the beginning of the year					
Accr. Contribution towards Corpus/Capital					
Add/(Deduct): Balance of net income/(Expenditure) transferred from the Income and Expenditure Account	(4,825,751)	(886,032,721)	42,644,78	(443,732,641)	47,099,8
Balance at the end of the year	(4,825,751)	(886,032,721)	43,644,78	(443,732,641)	47,099,8

Note 2 - Reserves and Surplus:

<b>1. Capital Reserve</b>					
As per last Account					
Addition during the year					
Less: Deductions during the year					
<u>Sub Total</u>					
<b>2. Revaluation Reserve:</b>					
As per last Account					
Addition during the year					
Less: Deductions during the year					
<u>Sub Total</u>					
<b>3. Special Reserves:</b>					
As per last Account					
Addition during the year					
Less: Deductions during the year					
<u>Sub Total</u>					
<b>4. General Reserve:</b>					
As per last Account			15,34		
Addition during the year					
Less: Deductions during the year					
<u>Sub Total</u>			15,34		
<b>Total</b>			15,34		

2/c

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Note 3. Earned/Endowment Fund:

(a) Opening balance of the Funds		(b) Additions to the funds		(c) Utilisation/Expenditure towards objectives of funds	
	164,150.71		(93.96)		
1	Donation/grants	59,292.27		(21,580.92)	79,714.88
2	Income from investment made on account of				59,292.27
3	Other addition (specify nature)				
	<b>Total (a+b)</b>	<b>223,443.04</b>	<b>(93.96)</b>	<b>(21,580.92)</b>	<b>201,762.14</b>
1	Capital Expenditure				31,572.96
	Fixed Assets				79,974.16
	Current				
	<b>Total</b>				<b>79,974.16</b>
2	Revenue Expenditure				
i	Salaries, Wages and Allowances etc				
ii	Rent				
iii	Other Administrative expenses				
	<b>Total (c)</b>	<b>223,432.04</b>	<b>(93.96)</b>	<b>(21,580.92)</b>	<b>(59,907.67)</b>
	<b>Net Balance As At the year end (a-b-c)</b>				<b>50,954.51</b>

Note 4. Secured Loans and Borrowings

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

Note: Amount due within one year

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Note 5: Unsecured Loans and Borrowing

1	Central Government					
2	State Government (Govt of NCT of Delhi)	1,269,676.46	161,529.56	120,259.76	2,650.00	1,813,676.46
3	Financial Institutions	-	-	-	-	-
4	Banks	-	-	-	-	-
	i Term Loans	-	-	-	-	-
	ii Other Loans	-	-	-	-	-
5	Other Institutions and Agencies	-	-	-	-	-
6	Debtors and Creditors	-	-	-	-	-
7	Fixed Deposits	507,207.00	-	-	-	507,207.00
8	Others	-	-	-	-	-
	<b>Total</b>	<b>1,756,683.46</b>	<b>161,529.56</b>	<b>120,259.76</b>	<b>2,650.00</b>	<b>2,813,676.46</b>

Note: Amount due within one year

Note 6: Deferred Credit Liabilities

- 1 Acceptance secured by hypothecation of
- 2 Others

Note: Amount due within one year

Total:


Note 7-Current Liabilities and Provisions

A Current Liabilities

1	Contractors Payable	10.61	8.37	1,631.96	15.05	6.48	7,765.26	14,071.07
2	Creditors							
3	Fixed Assets							
4	Materials Supplied							
5	Purchases							
6	Other supplies							
7	Power		8,071		6,007		11,078	19,078
8	Property Tax		2,503.51					2,503.51
9	Raw Water		323.48					323.48
10	Amount Payable to Staff	160.50	6.55	2,000	2,000			4,167.00
11	Statutory liabilities					0.12		0.12
12	Overdue							
13	Others (Duties and Taxes)	17.77	(3,726)	5.44	1.07	667.77	1,166	897.31
14	Deductions from Employees	10.88	175.90	21.94	5.63	154.64	(162.82)	207.20
15	Deposits from Contractors							
16	FWD	(570.34)	422.01	1,116.50	589.89	427.47	1,069.19	3,075.32
17	Amount withheld from contractors	3.20	239.36	1,217.52	1,771.75	5,275.96	3,812.28	7,171.77
18	Securities Deposits	24.17	2,100.87	3,500.87	619.64	3,586.97	2,572.17	12,364.85
19	Deposits from Customers	0.00	0.00	211.65			348.80	558.42
20	Secured Loans / Borrowings	(8,75,461.93)	512,235.72		748,726.02		611,286.02	795,581.24
21	Unsecured Loans / Borrowings							
22	Deposits from Other Departments	11,192.58	168.34	6,932.24	(1,018.98)	(3,647.98)	5,815.26	19,281.46
23	Miscellaneous Deposits	0.14		78.11		10.72	1,913.17	2,002.96
24	RR Charges payable			246,716.02	1,71,611.96	1,21,508.60	4,06,226.76	7,77,063.34
25	Inter Unit Accounts							
26	Opening Balance (Balancing Figure Cr.)							
27	Other Current Liabilities							
28	Other Liabilities	0.05					0.98	1.54
	<b>Total (A)</b>	<b>(1,746,170.84)</b>	<b>786,245.24</b>	<b>260,888.65</b>	<b>4,20,553.76</b>	<b>1,24,056.65</b>	<b>1,048,076.83</b>	<b>82,74,000.77</b>

B Provisions

1	Provision for Accumulated Depreciation							
2	Provision for Employee Related Funds /							
3	i) Superannuation/ Pension	16.50	76.00	10.00	76.00	12.00	533.00	779.50
4	ii) Accumulated Leave Encashment							
5	iii) Salary							
6	Trade Warranties/Claims							
7	Provision for Expenses Payable	79.35	347.52	32.48	206.94	26.76	628.89	1,401.94
8	Amount Payable to MS Cell	626.00						626.00
9	Payment to Consultant Payable	24.00						24.00
10	Property Tax Payable	418.00						418.00
11	Provision for Power							
12	Others (Specify)							
	<b>Total (B)</b>	<b>1,163.85</b>	<b>423.52</b>	<b>42.48</b>	<b>356.94</b>	<b>38.76</b>	<b>1,008.39</b>	<b>5,033.94</b>

Total (A+B)

		<b>(1,795,006.99)</b>	<b>786,718.75</b>	<b>260,931.13</b>	<b>4,20,910.68</b>	<b>1,28,095.21</b>	<b>1,051,035.22</b>	<b>82,76,440.01</b>
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3

3

NOTE 9 Investments from Laramie / Endowment Funds

- 1 in Government Securities
- 2 (Other approved Securities)
- 3 Shares
- 4 Derivatives and Bond
- 5 Subsidaries and Joint Ventures
- 6 PE Investment
- 7 Others (to be specified)

Total

NOTE 10 Investments from Others

- 1 in Government Securities
- 2 (Other approved Securities)
- 3 Shares
- 4 Derivatives and Bond
- 5 Subsidaries and Joint Ventures
- 6 Others (to be specified)

Total

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07/06

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Note 11 - Current Assets, Loans Advance etc

A. CURRENT ASSETS

1	Prepaid Expenses								
	Inventory								
	Stores and Spares								
	Other Inventory								
	<b>TOTAL (1)</b>								<b>1,295.43</b>
2	Supply Debtors								
	NDMC	(0.00)	158.88						
	III Bulk Water								
	IV Retail Water	(1,036.23)	(217.76)						
	V Other Charges	(1,036.23)	(218.89)						
	Sum Total								
	VI Provision for Bad & Doubtful Debts	2,302.86							
	VII Provision for Bad & Doubtful Debts - Acquisition Directors	2,302.86	(258.89)						
	Sum Total								
	<b>TOTAL (2)</b>								<b>(3,339.09)</b>
3	Cash and Bank Balances								
	i Cash in Hand	22.28	2.85	0.40	5.89	7.70	4.22	6.00	
	ii Cheque in Transit	(488.47)	6.09	6.94	(1.09)	4.67	(586.16)	1,596.16	
	iii Schedule Bank								
	iv Term Deposit Accounts	57,218.65		2.58		3,110.00		29,147.75	88,321.73
	v Current Accounts	219,930.72	(107,566.06)		(60,932.50)	(19,000.02)		16,691.67	16,691.67
	vi Savings Accounts								
	vii New Schedule Bank								
	<b>Total</b>	<b>276,683.09</b>	<b>(107,557.13)</b>	<b>(27,304.75)</b>	<b>(60,927.50)</b>	<b>(35,938.70)</b>	<b>81,780.45</b>	<b>76,725.47</b>	<b>87,551.38</b>
	Bank Adjustment General Account	(2,395.92)							
	<b>TOTAL (3)</b>	<b>274,287.17</b>	<b>(107,557.13)</b>	<b>(27,304.75)</b>	<b>(60,927.50)</b>	<b>(35,938.70)</b>	<b>81,780.45</b>	<b>76,725.47</b>	<b>87,551.38</b>
4	Advances to Employees	72.40	(4.86)	15.03	48.28	16.80	24.88	42.18	
	Advances to Contractors/Suppliers	15.98	(110.64)	199.57	524.93	(276.75)	408.73	754.82	
	Advances to Firms for supply of stores	(587.84)	265.77	755.16	54.32	752.72	8.77	728.93	
	Other Advances	853.54	0.54	3.75	5.27	0.81	2.86	846.00	
	Advances to Govt. & Other Parties								
	Advances with Government								
	Advances with Others								
	<b>Total</b>	<b>404.81</b>	<b>127.43</b>	<b>2,663.93</b>	<b>479.33</b>	<b>883.27</b>	<b>2,525.56</b>	<b>6,675.53</b>	<b>402.81</b>
5	Deposits Work in Progress	1,213.90							
6	Interest accrued on Investments	2,422.79	278.26	3,137.42	1,102.15	1,356.33	1,400.87	1,817.86	
7	Other Current Assets								
	<b>Total</b>	<b>273,420.86</b>	<b>(107,537.29)</b>	<b>(22,871.96)</b>	<b>(59,825.86)</b>	<b>(34,732.31)</b>	<b>(77,498.78)</b>	<b>(28,932.22)</b>	

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21/2

Sector-wise Schedule

Of

Income and  
Expenditure  
for

the year 2012-13

4

32/c







EXPENDITURE

Item No.	Establishment Expenses								
1	Salaries	2,254.95	9,046.10	1,585.75	7,760.29	2,138.23	50,812.47	73,597.69	0.95
2	Bonus	0.28	0.05	0.02	0.08	0.02	0.49	0.95	
3	Contribution to Pension Funds	11,602.34	178.65	28.96	168.46	66.04	408.81	12,453.30	
3(1)	Provisional Expenses	47.33	178.65	28.96	168.46	66.08	408.81	898.29	
3(2)	Provisional Expenses	11,555.01	0.00	0.00	0.00	0.00	0.00	11,555.01	
4	Gratuity	79.47	324.31	49.58	276.98	85.73	1,841.63	2,557.68	
5	Leave Encashment	46.74	1,809.92	34.94	156.78	62.82	1,018.94	1,495.73	
6	Ex Gratia	14.67	71.53	9.56	72.28	8.47	531.93	708.43	
7	Staff Welfare	16.77	0.00	0.02	69.12	0.00	0.37	86.27	
8	Staff Medical Expenses	162.32	435.55	74.54	403.01	102.66	2,283.22	3,461.29	
9	Leave Travel Allowance	23.12	54.40	18.40	22.56	20.97	251.84	391.30	
10	Staff Training Expenses	0.00	0.00	0.00	0.16	4.48	2.36	8.40	
11	Stipend to Trainees	0.00	1.55	0.00	0.79	0.00	0.00	2.35	
12	Salaries to Deputations	98.31	0.00	0.00	0.00	0.00	14.99	113.30	
13	Wages of Mutton Roll Staff	53.63	111.88	17.10	92.64	17.28	559.82	852.35	
14	Other Establishment Expenses	49.79	108.29	19.90	51.82	33.43	574.54	837.77	
15	Plant Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
16	Other contractual staff	96.97	374.37	32.96	234.07	42.07	357.94	1,138.37	
17	Oil and Soap to Staff	0.00	37.40	0.01	24.00	1.07	218.87	281.35	
18	Employer's contribution to CPF	652.04	60.55	11.97	59.46	13.25	687.63	1,484.91	
19	Uniform to Staff	0.00	0.05	0.00	0.00	0.00	0.91	0.95	
	Less: Capitalized/Transferred Administrative and Supervision Costs	14,496.86	-2,099.79	3,071.17	488.83	4,265.51	-3,822.26	16,598.32	
	Total	654.52	13,085.37	-1,186.06	8,903.67	-1,668.95	83,183.51	82,974.05	

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8. General Administration Expenses

1	Raw Water charges	0.00	3,017.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,017.20
2	Chemical consumed	0.00	1,446.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,723.03
3	Stores and Spares consumed	0.00	57.29	0.00	0.00	128.66	0.00	0.00	0.00	0.00	518.98
4	Cash to CRCB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86.19
5	Other Inventory consumed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	GLA-Revenue works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Electricity charges	501.34	370.63	0.00	0.00	77.90	0.00	0.00	0.00	0.00	2,371.02
8	Repair and Maintenance	46.84	0.18	0.53	3.64	152.93	0.74	0.00	1,265.81	170.26	222.18
9	Other Expenses(P)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Others	523.29	285.03	0.00	0.00	567.50	608.27	0.00	1,150.57	0.00	3,152.30
11	Advertisement	310.97	16.09	0.00	0.00	40.91	189.96	0.00	323.94	986.24	986.24
12	Telephone, Telex and Fax	47.35	22.60	0.00	0.00	14.01	9.20	0.00	84.35	185.30	185.30
13	Vehicle Running & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Fuel & Oil	0.16	35.76	0.91	19.62	0.16	0.16	0.00	110.06	166.67	166.67
15	Vehicle Maintenance	0.52	11.13	3.43	5.08	3.47	3.47	0.00	39.44	63.08	63.08
16	Vehicle Hire charges	0.51	18.14	0.00	0.00	17.05	11.59	0.00	105.27	165.14	165.14
17	Insurance	0.06	0.00	0.00	0.00	0.00	0.00	0.00	4.94	5.00	5.00
18	Travelling & Conveyance	17.27	5.62	4.71	8.28	2.37	2.37	0.00	27.62	65.86	65.86
19	Legal & Professional	164.63	0.15	26.06	0.00	0.00	7.35	0.00	296.96	497.15	497.15
20	Legal charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	Arbitration charges	0.00	1.05	0.05	0.00	0.00	3.83	0.00	0.00	4.93	4.93
22	Postage and Telegram	1.18	0.31	0.49	0.33	0.51	0.51	0.00	2.27	5.09	5.09
23	Meetings & Seminars	46.75	0.00	0.00	0.00	0.00	3.74	0.00	0.00	30.49	30.49
24	Payment to Auditors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Books & Periodicals	5.57	0.07	0.22	0.15	0.15	0.31	0.00	0.61	6.92	6.92
26	Payment to Consultants	40.50	0.00	0.00	0.00	0.00	0.00	0.00	18.74	59.25	59.25
27	Payment to Board Members	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Donation and Contribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Horticulture Expenses	0.00	189.46	0.00	0.00	95.67	0.00	0.00	0.00	285.13	285.13
30	Loss on Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Loss on Revaluation of Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Loss on Sale of Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Loss on Revaluation of Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Bad Debts	726.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	726.24	726.24
35	Provision for Bad Doubtful Debts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36	Adjustment for Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37	UNIFORM TO STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38	Shortage/Excess Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sub-Total	2,413.17	5,477.07	181.20	981.51	994.42	4,123.65	14,171.01			
	Total	4,231.87	31,593.52	3,553.97	15,679.27	1,096.99	41,217.44	96,863.05			

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Note 27 Expenditure on Grants/Subsidies

Total 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

Note 23 Interest

1	Interest on Borrowings	96.32	64,241.29	0.00	44,156.78	0.00	1,25,927.91	2,34,422.29
2	Other Finance Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Repayment of loan	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Less: Finance Costs Capitalised	0.00	3,145.50	0.00	4,074.26	0.00	2,682.62	9,902.38
	Total	96.32	61,095.79	0.00	40,082.52	0.00	1,23,245.29	2,24,519.91

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

26,942.85 3,324.51 4,384.71 3,118.82 3,002.96 8,868.65 49,642.49

Total Expenditure - B 31,925.56 1,09,099.19 6,242.61 67,766.27 2,431.01 2,36,514.88 4,53,999.51

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# **Fixed Assets**

**As on**

**31.03.2013**

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NOTES FORMING PART OF BALANCE SHEET AT 31.3.2012

NOTE B - Fixed Assets

Fixed Assets- DELHI JAL BOARD

As per Annexure

Particulars	Cost/Valuation at the beginning of the year	Addition during the year	Reduction during the year	Cost/Value at the year end	During the year			Total up to the year end	As at the current year end	As at the previous year end
					At the beginning of the year	Addition during the year	On production during the year			
<b>FIXED ASSETS</b>										
1. LAND	134,433.82	1,77,000.00	18,715.87	2,12,717.95	19,433.70	5,409.83	24,843.53	2,37,561.48	1,34,433.82	1,02,130.28
2. BUILDINGS	1,17,713.00	1,17,713.00	1,17,713.00	1,17,713.00	1,17,713.00	1,17,713.00	1,17,713.00	2,35,426.00	1,17,713.00	1,17,713.00
3. FURNITURE	666,774.00	1,17,713.00	1,17,713.00	666,774.00	1,907,977.00	1,17,713.00	3,093,663.00	5,769,150.00	666,774.00	2,09,947.76
4. MOTOR VEHICLES	1,17,713.00	1,17,713.00	1,17,713.00	1,17,713.00	1,907,977.00	1,17,713.00	3,093,663.00	5,769,150.00	1,17,713.00	1,17,713.00
5. OTHER FIXED ASSETS	1,17,713.00	1,17,713.00	1,17,713.00	1,17,713.00	1,907,977.00	1,17,713.00	3,093,663.00	5,769,150.00	1,17,713.00	1,17,713.00
6. DEPRECIATION	1,17,713.00	1,17,713.00	1,17,713.00	1,17,713.00	1,907,977.00	1,17,713.00	3,093,663.00	5,769,150.00	1,17,713.00	1,17,713.00
7. TOTAL FIXED ASSETS	2,12,717.95	1,17,713.00	1,17,713.00	2,12,717.95	2,12,717.95	2,12,717.95	2,12,717.95	2,12,717.95	2,12,717.95	2,12,717.95
8. DEPRECIATION	1,17,713.00	1,17,713.00	1,17,713.00	1,17,713.00	1,907,977.00	1,17,713.00	3,093,663.00	5,769,150.00	1,17,713.00	1,17,713.00
9. TOTAL	973,542.28	1,17,713.00	1,17,713.00	1,082,756.50	1,26,344.42	23,141.79	149,486.21	933,770.29	933,770.29	847,197.86
10. Capital Works in Progress	156,871.16	56,076.16	26,049.30	286,897.02	18,264.74	20,507.75	207,401.49	394,308.51	394,308.51	279,922.42
<b>TOTAL</b>	<b>1,327,729.43</b>	<b>323,978.26</b>	<b>276,765.17</b>	<b>1,372,942.52</b>	<b>308,609.16</b>	<b>49,642.49</b>	<b>350,251.64</b>	<b>1,016,690.88</b>	<b>1,016,690.88</b>	<b>1,021,130.28</b>

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Fixed Assets Administration

1 Land	16,609.79	187.88	18,715.85	16,081.11	1,648.18	271.29	1,219.47	18,081.31	16,609.79
2 Buildings & Civil Structures	14,561.60	11.00	13,572.60	300.74	52.48	10.53	65.00	11,653.13	11,913.47
3 Plant & Machinery	300.74	67.88	379.73	160.40	135.14	184.19	135.34	235.79	246.77
4 Furniture & Fixtures	311.85	23.78	334.14	354.74	175.76	29.26	205.02	184.19	151.45
5 Vehicles	330.36	57.05	509.16	509.16	173.68	36.40	210.09	149.12	154.61
6 Office Equipment	452.11							299.07	278.42
7 Tools & Equipment	35.44			35.44	78.77	3.54	42.32	3.12	6.00
8 Electrical Installations	533.10	13.87	566.97	298.57	25.98	35.98	54.55	217.43	254.53
Total	52,154.49	361.46	18,715.85	33,800.10	2,539.84	442.15	2,981.98	30,818.11	49,614.65
B Capital Works in Progress	(13,694.42)	27,258.19	27,253.66	(13,689.88)	83,765.63	26,500.70	110,566.33	(123,956.22)	(97,460.05)
Total	38,460.07	27,619.65	45,969.51	20,110.21	86,305.47	26,942.85	113,483.32	(93,138.10)	(47,845.40)

Fixed Assets- Water Bulk

1 Land	13,287.70	2,606.45	15,894.15	13,287.70	1,134.40	1,687.37	13,035.76	13,287.70	13,287.70
2 Buildings & Civil Structures	83,391.57	2,375.72	85,767.29	26,546.10	3,778.00	964.57	4,742.57	72,761.29	71,843.17
3 Plant & Machinery	26,372.37	1.80	26,374.17	42.63	18.03	4.00	22.03	23,805.52	24,394.37
4 Furniture & Fixtures	19.83	5.69	25.52	599.54	286.97	50.76	317.73	19.67	21.80
5 Vehicles	593.87	0.87	594.74	34.42	8.62	2.55	11.18	261.81	306.90
6 Office Equipment	13.54	107.68	121.12	899.44	290.65	72.52	163.17	23.24	24.92
7 Tools & Equipment	791.76	108.50	900.26	5,345.01	3,371.76	531.76	3,903.51	536.27	502.11
8 Electrical Installations	5,736.51	7.72	5,744.23	113.75	49.11	10.98	60.09	1,441.50	1,864.75
Total	129,453.19	5,214.47	134,667.64	19,151.54	3,324.51	3,324.51	22,476.05	112,191.59	110,301.65
B Capital Works in Progress	57,435.41	18,625.93	76,061.34	68,170.85	30,659.00	30,659.00	30,659.00	37,561.85	26,826.41
Total	186,888.60	23,840.41	210,728.98	207,838.49	49,760.54	3,324.51	53,085.05	149,753.44	137,128.06

Fixed Assets- WORKS CONSTRUCTION

1 Land	21,767.83	1,531.39	23,299.22	167,505.47	8,439.42	2,748.47	11,187.89	23,299.22	21,767.83
2 Buildings & Civil Structures	104,731.62	57,773.85	162,505.47	47,275.09	4,124.54	1,558.94	5,983.48	151,317.58	96,292.20
3 Plant & Machinery	40,780.25	6,493.84	47,274.09	2,63	2,277	0.26	2.53	41,591.61	36,656.71
4 Furniture & Fixtures	2.63	8.62	11.25	8.62	6.58	0.73	7.32	0.10	0.37
5 Vehicles	8.62	8.86	17.48	8.86	4.27	0.66	4.93	1.31	2.04
6 Office Equipment	8.86	4.09	12.95	4.09	2.58	0.35	2.93	3.93	4.60
7 Tools & Equipment	4.09	665.82	670.91	341.19	7.58	0.35	407.77	1.17	1.51
8 Electrical Installations	665.82	7.33	673.15	85.73	34.83	8.70	43.53	258.05	324.63
Total	168,053.13	63,806.42	233,859.55	177,565.06	12,955.67	4,384.71	17,340.38	216,519.17	155,097.46
B Capital Works in Progress	165,965.35	30,483.30	196,448.65	127,565.06	16,712.98	4,384.71	16,712.98	110,850.08	149,252.37
Total	334,018.48	94,289.71	430,308.20	361,422.61	29,668.66	8,769.42	34,053.36	327,369.25	304,349.83

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Fixed Assets - Sewerage Bulk										
1 Land	52,427.22									52,427.22
2 Buildings & Civil Structures	15,365.61	1,590.91		36,956.51	5,906.62	725.87	6,632.50		30,324.01	29,458.98
3 Plant & Machinery	17,672.00	4,286.93		41,903.23	9,994.79	1,370.15	7,664.43		34,538.65	31,419.01
4 Furniture & Fixtures	3,064	178		60.42	23.94	5.98	29.72		30.50	34.71
5 Vehicles	713.17			213.17	152.64	18.12	170.76		42.41	60.53
6 Office Equipment	168.67			168.67	33.37	12.65	46.02		122.65	135.30
7 Tools & Equipment	112.77	27.61		360.28	159.28	29.18	188.45		171.93	173.50
8 Electrical Installations	11,161.14	0.90		9,445.63	7,819.72	934.86	8,454.58		594.45	1,528.41
9 Other Installations	1,161.14			220.15	200.19	22.01	22.20		97.93	118.95
Total	135,158.54	6,110.11		141,268.55	20,190.04	3,118.82	23,088.85		117,959.80	114,964.50
B.Capital Works in-Progress	42,707.57	26,638.56		57,657.52	18,024.57		18,024.57		41,331.42	39,633.36
Total	177,866.11	32,748.47		198,926.58	38,214.60	3,118.82	41,331.42		157,591.18	154,597.86

Fixed Assets - Drainage Construction										
1 Land	5,746.56	14.45		3,141.03	8,270.00	1,930.90	30,290.90		3,141.01	3,126.56
2 Buildings & Civil Structures	60,173.85	24,487.08		104,603.92	4,330.91	1,034.34	2,165.25		44,467.03	41,900.84
3 Plant & Machinery	27,729.66	9,836.04		31,965.72	12.75	1.50	14.25		28,602.46	28,798.76
4 Furniture & Fixtures	1,501			15.01	7.98	0.89	8.87		0.76	2.77
5 Vehicles	10.42			10.45	7.98	0.89	8.87		1.58	2.27
6 Office Equipment	94.52	19.11		96.43	23.08	7.14	30.22		66.21	71.43
7 Tools & Equipment	13.70			13.70	4.23	1.12	5.35		7.85	8.97
8 Electrical Installations	42.26			42.26	35.61	4.23	39.84		2.43	6.65
9 Other Installations	228.05	3.14		231.10	146.75	22.85	69.61		61.59	81.30
Total	105,830.57	34,347.62		140,178.19	10,831.31	3,002.96	13,834.28		126,343.91	94,999.26
B.Capital Works in-Progress	71,220.90	42,776.12		78,810.56	12,175.98		12,175.98		66,634.57	59,544.91
Total	177,551.47	77,123.74		218,988.75	23,007.30	3,002.96	26,010.26		192,978.48	154,544.17

Fixed Assets - Maintenance										
1 Land	7,605.22			7,605.22	49,666.76	7,095.77	56,762.53		7,605.22	7,605.22
2 Buildings & Civil Structures	348,257.89	13,999.42		362,257.31	3,153.48	521.41	3,674.89		405,489.78	298,586.13
3 Plant & Machinery	14,801.97	200.37		15,002.34	205.60	17.94	81.59		11,377.46	11,648.50
4 Furniture & Fixtures	145.32	60.28		1,758.15	63.65	1,482.48	1,482.48		124.01	81.67
5 Vehicles	1,758.15			325.10	73.94	24.07	98.01		277.08	425.11
6 Office Equipment	315.11	9.98		1,655.68	453.47	138.84	92.31		1,063.37	241.17
7 Tools & Equipment	1,614.49	41.19		9,817.26	5,796.45	886.55	6,583.00		1,063.37	1,610.2
8 Electrical Installations	8,077.76	1,739.50		360.71	135.23	34.63	169.86		1,134.26	2,281.31
9 Other Installations	321.43	39.28		396,262.37	60,676.02	8,664.65	69,544.67		190.85	186.20
Total	302,892.36	16,090.01		396,262.37	60,676.02	8,664.65	69,544.67		329,437.70	322,216.34
B.Capital Works in-Progress	30,558.35	50,262.26		(28,326.49)	79,652.59	8,864.65	18,976.57		(47,303.06)	11,581.77
Total	413,450.70	66,352.27		370,655.88	79,652.59	8,864.65	88,521.24		282,134.64	333,798.11

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**Significant Accounting**

**Policies**

**and**

**Notes on Accounts**

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*Dr. Office Birla & Co.*

**Significant Accounting Policies and Notes on Accounts  
for the year ended on 31<sup>st</sup> March 2013**

**A) Significant Accounting Policies.**

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

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

**2. Revenue recognition**

Revenue and Expenditures are accounted for on accrual basis except

a) Expenses

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

b) Revenue

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

**3. Fixed Assets**

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

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

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

**4. Capital Work in progress**

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

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5 **Receivables**

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

6 **Inventories**

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

7 **Depreciation**

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

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

Further

- i) Depreciation has been charged on monthly pro-rata basis i.e. depreciation for full month is charged in which the asset has been purchased/ acquired.
- ii) No depreciation charged for the assets disposed off during the year.
- iii) Depreciation on assets constructed during the year is account for on the basis of completion and put to use certificate of the concerned Engineer/competent authority.
- iv) Fixed Assets relating to projects costing up to Rs.50000/- in each case are charged of 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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- Accounting Policies
- 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 outside agency which comprises of Civil, Electrical, Mechanical, Public Health Engineers and Govt. Approved Valuers who on the basis of record available, physical verification of assets and after assessing the condition, state of maintenance and operation and life/residual life of the assets has ascertained the depreciated value of the assets.
- ii) Majority of the assets are the ownership of DJB, however fixed assets includes assets transferred by MCD free of cost to erstwhile DWS & SDU (now DJB) till 1957. Since this being an old matter and the complete detail of the same are not available assets amounting to Rs. 45.96 lacs are accounted for on the basis valuation of an expert outside agency.
- iii) Capitalization of assets constructed/completed during the year is based on completion certificate issued by the engineers/competent authority of respective divisions.
- iv) Cost of assets capitalized during the year is exclusive of borrowing cost and unallocated indirect cost.
- v) Assets have been categorized in the following groups :-

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

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

- vi) Updation of Fixed Assets record is under process, due to large number of divisions and number of Fixed Assets items, Board has issued the instructions to the divisions to conduct the physical verification of Fixed Assets in phased manner.
- vii) Land includes 37000 square meters valuing Rs.534.00 lakhs is under encroachment. Board is under process to evacuate the land through legal courses.
- viii) Liability on account of property tax on vacant land towards MCD till March 2004 has not been ascertained and provided as the Board is the opinion that the amount is not payable

#### Depreciation

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

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

#### Current Assets Loans & Advances

##### Bank Balances

- i) There were about 260 operative bank accounts maintained at Divisions and Head office. Bank accounts are reconciled and unmatched entries as per bank statements vis-a-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 2011 are certified by Management.

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Inventory

- i) Inventories mainly consist of stores, spares and consumable.
- ii) 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.

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employee level.

At present, 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 of ascertain the liability for Staff Gratuity and Leave encashment through Actuarial valuation and to account for the liability and expenses for the same in phased manner.

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

#### Commitments and Contingent Liabilities

- A) Claims against the DJB not acknowledge as debts Rs.3250 Lacs.
- B) Due to large number of cases relating to employees and others are pending in the court and under arbitration against the Board, and due to inadequate support from the record maintained, the relevant information are not ascertainable at this stage. Suitable instructions are issued to the divisions to maintain adequate record from the current year.
- C) Estimated amount of contracts remaining to be executed on capital account and not provided for Rs.176278.00 Lacs.

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

Notes "T" to "V" form an integral part of Balance Sheet and Profit and Loss Account and have been authenticated.

Date:

Place: New Delhi

**Naveen SI. (IAS)**  
**Director (F&A)**  
**Delhi Jal Board**

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