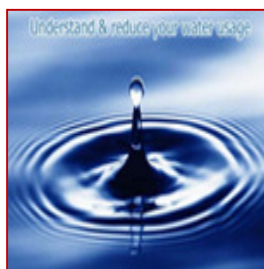
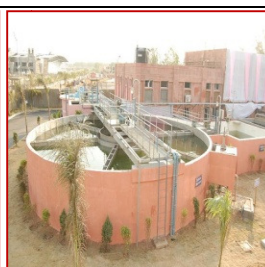
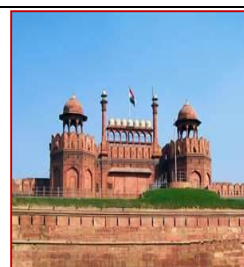




GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI



ECONOMIC CLASSIFICATION OF THE BUDGETARY TRANSACTIONS OF DELHI JAL BOARD 2012-13



DIRECTORATE OF ECONOMICS & STATISTICS
VIKAS BHAWAN-II, 3rd FLOOR 'B' WING,
UPPER BELA ROAD, NEAR METCALF HOUSE,
DELHI- 110054.

GOVERNMENT OF N. C. T. OF DELHI

**ECONOMIC CLASSIFICATION
OF BUDGETARY TRANSACTIONS OF
DELHI JAL BOARD
2012-13**

**DIRECTORATE OF ECONOMICS & STATISTICS
VIKAS BHAWAN-II, 3RD FLOOR 'B' WING,
UPPER BELA ROAD, NEAR METCALF HOUSE,
DELHI-110054.**

Tel :23812835, Fax : 23812851, Email : dires@nic.in
Visit our website:www.delhigovt.gov.in

PREFACE

The Report on “Economic Classification of the Budgetary Transactions of Delhi Jal Board 2012-13” has been prepared by the Directorate of Economics and Statistics, Delhi, as per the revised methodology of the National Accounts Division, Central Statistics Office, Ministry of Statistics & Programme Implementation, Govt. of India.

In this report, the actual expenditure for the year 2010-11, revised estimates of expenditure for 2011-12 and budget provisions for 2012-13 of Delhi Jal Board have been reclassified according to meaningful economic as well as purpose categories so as to cull out the extent of capital formation, Savings, Final Consumption Expenditure thereof and its overall contribution to the State Domestic Product of Delhi.

The strenuous efforts put in by the officers / officials of the State Accounts Division of the Directorate of Economics & Statistics, Delhi in analyzing the budget documents, computer applications while processing the data on the software specially devised by the CSO for Budget analysis and publishing the report, are highly appreciated.

I hope, this report will be of immense help to the Policy makers, Planners and Research Scholars interested in the study of budgetary transactions of Delhi Jal Board. It is our constant endeavor to improve the utility of the publication.

Constructive comments and suggestions, if any, for improving the future publications are welcome.

Delhi
November, 2012

Dr. B.K. Sharma
Director

TEAM

- | | | |
|-------------------------------|----------|------------------------------|
| 1. Dr. R.N.SHARMA | : | JOINT DIRECTOR |
| 2. SH. SHAN-E-ALAM | : | ASSISTANT DIRECTOR |
| 3. Ms. SHARDA TIWARI | : | STATISTICAL OFFICER |
| 4. Ms. ANUPAMA | : | STATISTICAL OFFICER |
| 5. SH. ASHISH VERMA | : | STATISTICAL OFFICER |
| 6. Ms. KAVITA | : | STATISTICAL ASSISTANT |
| 7. SH. GAURAV VARSHNEY | : | STATISTICAL ASSISTANT |
| 8. SH. PAWAN KUMAR | : | STATISTICAL ASSISTANT |

CONTENTS

PAGE NO.

EXECUTIVE SUMMARY	i-iv
--------------------------	-------------

CHAPTER : 1 INTRODUCTION	1-2
---------------------------------	------------

CHAPTER : 2 CONCEPTUAL FRAMEWORK	3-8
---	------------

CHAPTER : 3 BUDGET ANALYSIS OF DELHI BOARD	9-22
---	-------------

STATISTICAL TABLES	T.1-T.21
---------------------------	-----------------

TABLE NO.	STATISTICAL TABLES	PAGE NO.
	<u>2010-11 (Actual)</u>	
1.	Borrowing Account of DJB	T.1
2.	Income and Outlay Account of DJB	T.2
3.	Capital Finance Account of DJB	T.3
4.	Net Product by Industry of Use of Delhi Jal Board.	T.4
5.	Capital Formation by type of asset and Industry of use (Administration)	T.5
6.	Industry-wise Economic Classification of DJB	T.6-T.7
	<u>2011-12 (RE)</u>	
7.	Borrowing Account of DJB	T.8
8.	Income and Outlay Account of DJB	T.9
9.	Capital Finance Account of DJB	T.10
10.	Net Product by Industry of Use of Delhi Jal Board.	T.11
11.	Capital Formation by type of asset and Industry of use (Administration)	T.12
12.	Industry-wise Economic Classification of DJB	T.13-T.14
	<u>2012-13 (BE)</u>	
13.	Borrowing Account of DJB	T.15
14.	Income and Outlay Account of DJB	T.16
15.	Capital Finance Account of DJB	T.17
16.	Net Product by Industry of Use of Delhi Jal Board.	T.18
17.	Capital Formation by type of asset and Industry of use (Administration)	T.19
18.	Industry-wise Economic Classification of DJB	T.20-T.21

ANNEXURE	A.1
-----------------	------------

EXECUTIVE SUMMARY

**ANALYSIS OF THE BUDGETARY TRANSACTIONS
OF
DELHI JAL BOARD
2012-13**

EXECUTIVE SUMMARY

The following are the main highlights of the Analysis of Budget of Delhi Jal Board for the year 2012-13.

A. BUDGETARY RECEIPTS

✧ The Gross receipts of Delhi Jal Board estimated to decrease from ₹ 5423.40 Crore in 2010-11 (Actual) to ₹ 3170.51 crore in 2011-12 (RE) and thereafter to ₹ 3780.91 Crore in 2012-13 (BE). Gross receipts during 2010-11 (Actual) and 2011-12 (RE) were projected to decrease by 41.54%.

✧ The Revenue receipts of Delhi Jal Board estimated to ₹ 1962.16 Crore in 2010-11 (Actual) to ₹ 1896.02 Crore by 2012-13 while they were expected to increase by 1.41% only between 2011-12 and 2012-13.

✧ Transfers from State Govt. is estimated to ₹ 334.35 crore, ₹ 293.58 crore and ₹ 99.85 crore during the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (BE) respectively.

✧ Receipts from sale of goods and services is estimated to ₹ 1035.09 crore, ₹ 1302.62 crore and ₹ 1483.05 crore during the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (BE) respectively.

✧ Loans from State/HUDCO, Central Share of Yamuna Action Plan-II and recovery of loans and Advances is estimated to ₹ 3461.24 crore, ₹ 1300.87 crore and ₹ 1884.89 crore during the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (BE) respectively.

B. BUDGETARY EXPENDITURE/OUTLAYS

✧ Total disbursement of Delhi Jal Board was ₹ 5491.09 crore in 2010-11 (Actual) while the total outlays for 2011-12 (RE) and 2012-13 (BE) were to the tune of ₹ 5471.73 Crore and ₹ 6101.25 crore respectively.

✧ During 2010-11, expenditure has been incurred on different heads such as purchase of Goods & Services including maintenance (15.65%), interest payment (37.58%), compensation to employees (13.80%), new construction (23.07%) and Creation of Fund Reserves (8.89%).

✧ The component of Gross expenditure/outlay on compensation to employees has been ₹ 757.70 crore, ₹ 830.08 crore and ₹ 910.04 crore in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (BE) respectively.

✧ The component of Compensation to employees on Water Supply Services was found to be ₹ 478.85 crore, ₹ 519.79 crore and ₹ 570.51 crore in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (BE) respectively.

✧ The component of Compensation to employees on Sanitation Services was found to be ₹ 278.85 crore, ₹ 310.29 crore and ₹ 339.53 crore in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (BE) respectively.

✧ Expenditure/Outlay on Purchase of Goods and Services including Maintenance has been ₹ 859.10 crore, ₹ 946.10 crore and ₹ 1179.55 crore in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (BE) respectively.

✧ The component of Gross expenditure/outlay on new construction has been ₹ 1266.86 crore, ₹ 1207.48 crore and ₹ 1374.44 crore in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (BE) respectively. New construction work covers all activities connected with addition & alteration, and construction of residential and office buildings, water treatment plants, sewerage facilities in rural areas, sewerage treatment

plants & pumping stations, Trunk peripherals, sewer & gravity duct and other construction works.

✧ The component of Gross expenditure/outlay on Machinery and Equipments, including Transport and Software has been ₹ 35.70 crore, ₹ 55.13 crore and ₹ 39.05 crore in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (BE) respectively.

✧ The component of Gross expenditure/outlay on creation of funds has been ₹ 488.24 crore, ₹ 222.80 crore and ₹ 254.91 crore in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (BE) respectively.

✧ The component of Gross expenditure/outlay on Interest Payments has been ₹ 2063.66 crore, ₹ 2210.14 crore and ₹ 2343.26 crore in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (BE) respectively. It comprises expenditure/outlay towards the interest payment to the State Govt. because of loans and advances from the State Govt.

C. GROSS SAVINGS

✧ Delhi Jal Board's Gross Savings during 2010-11 were ₹ (-) 2301.68 crore and the same is expected to decline to ₹ (-) 2382.66 crore by the end of 2011-12 as per revised estimates. It may decline to ₹ (-) 2842.10 crore in 2012-13 as per Budget estimates.

D. PURPOSE-WISE CLASSIFICATION OF EXPENDITURE

✧ Percentage wise distribution of expenditure during 2010-11 (Actual) Delhi Jal Board incurred 57.10% of the total expenditure on Sanitary Services, and 42.90% on Water Supply, while the respective figures for 2011-12 (RE) were observed as 66.36% and 33.64% and the respective figures for 2012-13 (BE) were observed as 71.04% and 28.96%.

✧ Of the total expenditure during 2010-11 (Actual), 30.74% was current expenditure while 69.26% was capital expenditure. During the year

2011-12 (RE), it was observed that 27.28% as current and 72.72% as capital expenditure, whereas during the year 2012-13 (BE) it is expected to be 30.03% and 69.97% respectively.

E. GROSS CAPITAL FORMATION

✧ Gross Capital Formation (GCF) is expected to be ₹ 1262.61 crore during 2011-12 (RE) as compared to the amount of actual gross capital formation of ₹ 1306.90 crore during 2010-11 (Actual). GCF is likely to touch the figure of ₹ 1413.49 crore by 2012-13 (BE).

F. GENERATION OF NET VALUE ADDED

✧ Net Value Added is expected to be ₹ 1302.64 crore during 2011-12 (RE) as compared to the amount of actual Net Value Added of ₹ 1245.32 crore during 2010-11 (Actual). NVA is likely to touch the figure of ₹ 1464.62 crore by 2012-13 (BE).

✧ Aggregated NVA generated by Delhi Jal Board, had increased. Annual growth over previous year in 2011-12 (RE) was 4.60% and in 2012-13 (BE) it is expected to attain a growth of 12.43%.

□□□

The Delhi Jal Board was constituted on 6th April, 1998 through an Act of the Delhi Legislative Assembly incorporating the previous Delhi Water Supply and Sewage Disposal Undertaking. The Delhi Jal Board is responsible for the Production and Distribution of potable water after treating raw water from various sources like river Yamuna, Bhakhra Storage, Upper Ganga Canal & Groundwater and also provides treatment and disposal of waste water. The Delhi Jal Board provides water in bulk to the NDMC and Cantonment areas. Sewage from these areas is also collected for treatment and disposal by the Delhi Jal Board.

The budget of a Government Autonomous Body like Delhi Jal Board is a summary or plan of the intended revenues and expenditures of that Government Body for the ensuing fiscal year. In modern industrial economies, the budget is considered as the key instrument for the execution of economic policies of Government. It also serves as an effective tool for ensuring administrative accountability & legislative control and above all a source for social audit in the present age of information and public awareness. Because Government budgets aims at economic growth in different sectors of the economy, it is a source of rich information for Economists, Researchers and State Income compilers. Therefore, budget analysis has come to occupy the centre stage in the process of estimation of State Income of the State.

OBJECTIVE, SCOPE & COVERAGE

Budget Analysis is perceived as a powerful tool to measure and monitor its impact on State Domestic Product. It is a process through which aggregates of income and expenditure are culled out by reclassifying data available from budgetary transactions and there after correlate them to the major sectors of the economy. At the out set, the reclassified budgetary information of State Government will be integrated with the similar data from other sources on respective sectors for coming out with necessary outputs for use under the State Income Accounting. The scope of the present report is confined to the analysis of Budget of Delhi Jal Board viz. 2010-11 Actual expenditure, 2011-12 Revised estimates and 2012-13 Budget estimates.

CLASSIFICATION OF DELHI JAL BOARD EXPENDITURE

For the purpose of budget analysis the government expenditure can broadly be classified as under :-

(i) **Economic:** Economic character of the expenditure like current expenditure, capital expenditure, loans etc., and

(ii) **Purpose:** The purpose it is likely to serve, such as, health, education, social security & welfare services, etc. In case of Purpose Classification of the budget of Delhi Jal Board whole expenditure is divided into Water Supply and Sanitation services only based on methodology and Classification of Functions of Government (COFOG), which may be seen as under:-

Drinking Water Supply:

Expenditure on promotion, regulation, research investment grants, subsidies and other assistance for storing, purification and distribution of water, development of tanks and other water reservoirs in the rural areas, digging of wells in the rural areas for drinking purposes. (Tube wells and other water resources for irrigation purposes are excluded).

Sanitary affairs services:

Urban and rural renewal and municipal amenities i.e. all types of expenditure for collection and disposal of garbage, refuse, development and maintenance of sewerage and drainage system, street cleaning smoke regulation etc.

The combination of Economic and Purpose Classification, explains how expenditure for a particular purpose is divided between different economic categories and vice-versa. The adoption of Economic-cum-Purpose classification during the course of budget analysis gives a meaningful presentation of the government's spending and help to draw logical conclusions about the same.

SCHEME OF THE REPORT:

The report is presented in three sections. Conceptual issues have been discussed in Chapter Two, Chapter Three deals with actual analysis part, along with purpose-wise classification and with Gross capital formation. Detailed statistical tables are annexed in the end of the report.



Budget Analysis of Delhi Jal Board is carried out as per the methodology recommended by the Committee on National Accounts /Regional Accounts System. However, appropriate amendments in the prescribed methodology were made wherever necessary to suit to the specific needs of analysis of DJB budget. The concepts / definitions adopted like nature of accounts viz., Income and Outlay Account of Administrative Departments, Capital Finance Account of Delhi Jal Board, Production Account of Delhi Jal Board Services, nature and coverage of economic and purpose categorization are discussed in detail in this section.

INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS:

This account deals with the current revenue and expenditure of administrative departments. For the purpose of economic classification, administrative departments shall be taken to mean all those departments, which are not commercial in nature.

The current expenditure of administrative departments consists of final outlays of Delhi Jal Board on current account and there by represent Delhi Jal Board's current consumption. The final outlays include purchase of goods and services and payments towards wages and salaries. They also include transfer payments like interest, grants, subsidies, scholarships, etc., to the rest of economy.

The current income that accrues to the Delhi Jal Board's exchequer through proceeds from sale of water, sale of goods & services, miscellaneous fees, etc., constitutes receipts to the administration. In addition, Delhi Jal Board has an investment income from property and entrepreneurship and also receives revenue grants, contributions and recoveries from the Delhi Government and rest of the economy. This current income is appropriated to meet the current expenditure of administrative departments and the excess of current receipts over current

expenditure therefore denotes the saving of the Delhi Jal Board administration and at the outset becomes available for Capital Formation.

CAPITAL FINANCE ACCOUNT OF DELHI JAL BOARD:

This account is concerned with the total capital formation in Delhi Jal Board administration. It also includes capital transfer payments as they assist in capital formation in the rest of the economy. The Delhi Jal Board is providing Drinking Water Supply and Sanitation/Sewage services only, therefore not any Departmental Commercial Undertaking is in existent within the Delhi Jal Board.

PRODUCTION ACCOUNT OF DELHI JAL BOARD'S SERVICES:

Under this account, gross output is comprised of (i) Services produced for own use of Administrative Departments (as explained already under the final consumption expenditure of Income & Outlay Account) and (ii) Sale of goods & services, while gross input is inclusive of (i) Intermediate Consumption (ii) Compensation of Employees and (iii) Consumption of Fixed Capital.

DETAILS OF COMPONENTS OF ECONOMIC CLASSIFICATION:

Compensation of Employees: This item comprises the remuneration of Delhi Jal Board's employees such as pay of officers, pay of establishment and allowances and honorarium other than travelling and daily allowances. Contributions to provident fund by the Delhi Jal Board, if any, are included here. Besides payments in cash, there are some items of expenditure which are clearly in the nature of payments in kind. Items like cost of liveries and uniforms, rations supplied to police and defence personnel, etc. are treated as wages and salaries. Also included are all **Pension Payments** to Delhi Jal Board's employees. Conceptually, appropriation to the pension fund should actually be treated as wages and salaries and not actual pension payments. But in the absence of any information on appropriation during the year, the actual pension payments are treated as wages and salaries. Leave travel concessions also is treated as part of wages and salaries. Similarly medical charges and reimbursement of medical expenditure, cost of text books to the children of low-paid govt. employees

are also treated as wages and salaries.

Goods and Services: This item includes all expenditure under contingency such as office supplies, rent, rates and taxes, fuel and light, printing, travel expenses, telephone and telegraph charges, and other items for current operations less sales by Delhi Jal Board of goods and services to enterprises and households. Whole of the expenditure on current repairs and maintenance is included here. Also included are all payments/charges for services rendered for other agencies/departments. Strictly speaking, rent paid is one of the factor payments and should be classified accordingly. But the same is not being done due to non-availability of data.

Interest: Interest comprises interest on public debt and other obligations other than on commercial debt (as the same is taken into account in Production Account of Departmental Commercial Undertakings). The interest paid to or received from other public authorities are to be shown separately.

Subsidies: Subsidies include all grants on current account which private industries receive from the Delhi Jal Board. These may take the form of direct payments to producers or differentials between the buying and selling prices of government trading organizations. Thus subsidies are transfers which in the light of the basis of making the grants, are addition to the income of the producers from current production. Under Certain circumstances subsidies include the grant made by government to public corporation in the compensation for losses, i.e., negative operating surplus, in connection with the losses of Departmental Commercial Undertaking's. This will be the case when the loss is clearly the consequence of the policy of the government to maintain prices at a level at which the proceeds of the public industry will not cover the current cost of production. All current transfers to public corporations, irrespective whether they are made to maintain the price level or for other purposes, are to be treated as subsidies. In the case of departmental undertakings, losses which are not compensated for by subsidies will be transferred to the income and outlay account of general government as negative operating surplus Rebate on the sale of handloom cloth; loss on the sale of fertilizers, improved seeds, pesticides, and agricultural implements, loss suffered by the cooperative

societies etc. are to be treated as subsidies. In the case of irrigation, the loss by the departmental undertaking is treated as subsidy.

Current Transfers: Current transfers or grants paid fall under three main categories. Firstly, these can be to other public authorities like Central Government, State Governments and Local Authorities, secondly to the rest of the world and thirdly to other sectors including the household like grants to aided schools, scholarships and stipends, welfare of the weaker sections of the society.

Income from Property and Entrepreneurship: This flow records the income receivable by the State Government from departmental commercial undertakings as well as the net rent and dividends accruing to it from the ownership of buildings or financial assets.

Direct Taxes: Direct taxes in the SNA include two components, viz. Direct taxes on income and other direct taxes. Direct taxes on income covers levies by public authorities on income from employment, property, capital gains or any other source except for social security contribution. Other direct taxes include levies by public authorities at regular intervals on the financial assets or total net worth of enterprises, private non-profit institutions or households. Non-recurrent or occasional levies on these items are excluded and treated as capital transfers. Estate duties, though included under capital transfers as per SNA, have been treated as direct taxes in our classification.

Indirect Taxes: Indirect taxes are defined as taxes assessed on producers that are chargeable to the cost of goods and services produced or sold. They include import and export duties, excise sales, entertainment and turnover taxes, real estate and land taxes (unless they are merely administrative device for collecting income tax), levies on value added and the employment of labour, motor vehicle driving test license, airport and passport fees when paid by producers.

Miscellaneous Receipts: These receipts are in the nature of fees, fines and forfeitures.

Revenue, Grants, Contribution etc.: Revenue, Grants, Contributions are mostly from other public authorities viz. transactions from centre to state

or interstate transactions.

Consumption of Fixed Capital: Provision for depreciation made for the purpose of ensuring that the value of the fixed capital used up during the year is charged as a cost against the operating revenue of the year. The provisions are designed to cover wear and tear and foreseen obsolescence of all fixed capital as well as accidental damage to it.

Gross fixed Capital Formation: Gross capital formation represents the gross value of the goods which are added to the domestic capital stocks during a year. It comprises both expenditure on the acquisition as well as own account production of fixed assets. The gross fixed capital formation has been classified into Buildings, Roads, Machinery & Equipments, and other capital assets inclusive of renewals and replacements.

- **Buildings:** This includes all expenditure on new construction and major alterations to residential and non-residential buildings during the year. It includes construction costs of the buildings together with cost of external and internal fixtures during the year.
- **Other Construction:** Other construction includes mostly expenditure on construction works on power and irrigation projects, flood control, forest clearance, land reclamation, water supply and sanitation.
- **Roads & Bridges:** Expenditure on construction of roads & bridges is considered.
- **Transport Equipment:** This item includes expenditure incurred on the purchase of various equipments such as buses, jeeps, trucks, tractors for road haulage.
- **Machinery:** Expenditure incurred on the purchase of various plant & machinery including agricultural machinery & implements, as well as equipments & instruments used by professionals.

- **Software:** This includes all the software purchased or internally developed within the government for the improvement in day to day work. However, the software which is inseparable with the computer such as Operating System has to be included in the machinery itself.
- **Cultivated Assets:** include plantations, orchards and other cash crops having life for more than a year.
- **Animal Stock:** This being prevalent in particular Defence services & other departments concerned with security and animal husbandry in the form of horses, camels etc.

Change in Stock: Change in stocks represent the value of the physical change in raw materials, work in progress (other than the work in progress in buildings which are included in fixed capital formation) and finished products which are held by commercial enterprises and in government stockpiles. In the case of administrative department, the stock held are (i) in the nature of policy stocks like food, fertilizers etc. and (ii) work stores under the civil works departments which consist of cement, bricks, steel etc. Purchases / additions net of sales/ withdrawals during the year, as given in the detailed demands for Grants is taken as change in stock.

Net Purchase of Physical Assets: The major component here is purchase of land. Occasionally, purchase and sale of second-hand capital assets are also shown in the budgets. These transactions are to be treated as sale/purchase of second hand assets and classified separately to their relevant categories.

Capital Transfers: It covers grants to finance the construction of buildings, purchase of machinery and equipment and for public works, water supply and sewage disposal schemes etc. Capital transfers are intended to assist capital formation in other sectors of economy.

This section is devoted to the presentation results of budget analysis of Delhi Jal Board budget for the years 2010-11, 2011-12 and 2012-13. It is essential to note that whenever reference is made to 2010-11 it may mean actual / final where as it denotes revised estimates for 2011-12 while for the year 2012-13 the figures are simply budget estimates. In other words, data of 2011-12 and 2012-13 are purely provisional and they will get concretized in the coming years.

A. TOTAL BUDGETARY RECEIPTS:

Monetary receipts displayed in statement No 3.1 includes current income accrued / estimated to accrue to the Delhi Jal Board on different accounts like interest, revenue grants, sale of goods and services etc., in the year under reference. The extra budgetary funds that flow into Delhi Jal Board account either in the form of borrowings from State Govt. or mobilized from public debt and recoveries made by Govt. or loans / advances extended in the past, are also clubbed to the revenue receipts to arrive at the gross receipts as such funds are available for spending in the hands of Delhi Jal Board for that year.

The study of pattern of receipts revealed that withdrawals from Funds and Sale of Goods & Services occupy the dominant position as both of them taken together accounted for approximately 82.48% of revenue receipts during 2010-11. Loans and advances usually help in the balancing act between current revenues and current outlays. Statement 3.1 reveals that revenue receipts of Delhi Jal Board estimated to ₹ 196216 lakh in 2010-11 to ₹ 189602 lakh by 2012-13 while they were expected to increase by 1.41% only between 2011-12 and 2012-13.

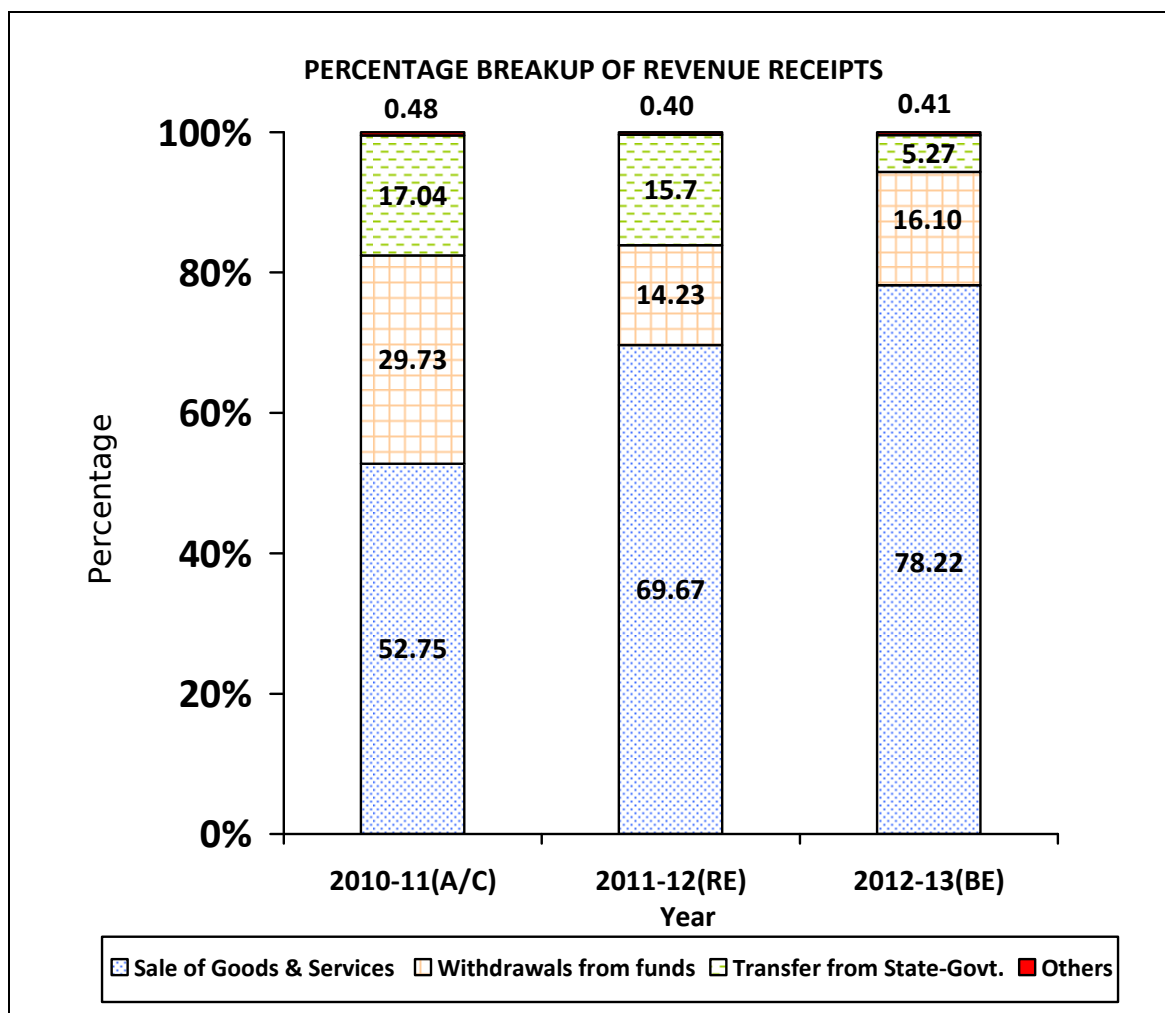
Analysis of budgetary revenues will not be complete without the reference to the expenditure / outlay commitments during the respective years under different heads and the fore going analysis will focus on this aspect.

Statement: 3.1 - Distribution of Gross Receipts

S.No	ITEMS	2010-11 (A/C)	2011-12 (R/E)	2012-13 (B/E)
A.	REVENUE RECEIPTS	(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Taxes (Direct & Indirect)	0 (0.00)	0 (0.00)	0 (0.00)
2	Misc. Receipts (Fine, Fees & Forfeitures)	118 (0.06)	152 (0.08)	156 (0.08)
3	Interest	617 (0.32)	375 (0.20)	402 (0.21)
4	Property Receipts	199 (0.10)	219 (0.12)	227 (0.12)
5	Revenue Grants from GOI	0 (0.00)	0 (0.00)	0 (0.00)
6	Transfer from State- Govt.	33435 (17.04)	29358 (15.70)	9985 (5.27)
7	Withdrawals from funds	58338 (29.73)	26598 (14.23)	30527 (16.10)
8	Sale of Assets	0 (0.00)	0 (0.00)	0 (0.00)
9	Sale of Goods & Services.	103509 (52.75)	130262 (69.67)	148305 (78.22)
	Sub Total (A)	196216 (100.00)	186964 (100.00)	189602 (100.00)
B.	LOAN & ADVANCES			
10	Loan from Delhi Govt./HUDCO/ Central Share YAP-II	342132	130087	188489
11	Recovery of Loan & Advances	3992	0	0
	Sub Total (B)	346124	130087	188489
	GROSS RECEIPTS (A+B)	542340	317051	378091

N.B.: - Figures in parenthesis indicate the percentage to the Revenue Receipts

The overall view of Distribution of Gross receipts of Delhi jal Board for the year 2010-11 (Actual) ,2011-12 (RE) and 2012-13 (BE) have been depicted in the following graphic representation:-



B. TOTAL DISBURSEMENTS/ OUTLAYS:

The theme or the focus of the budget is visible from the funds allocated or expenditure incurred, as the case may be, under different economic activities. The unveiling of scheme of budgetary spending outlines the broad policy framework of the Delhi Jal Board. Statement 3.2 provides the break-up of expenditure/outlays for the years 2010-11, 2011-12 and 2012-13.

During 2010-11, expenditure has been incurred on different heads such as purchase of Goods & Services including maintenance (15.65%), interest payment (37.58%), compensation to employees (13.80%), new construction (23.07%) and Creation of Fund Reserves (8.89%).

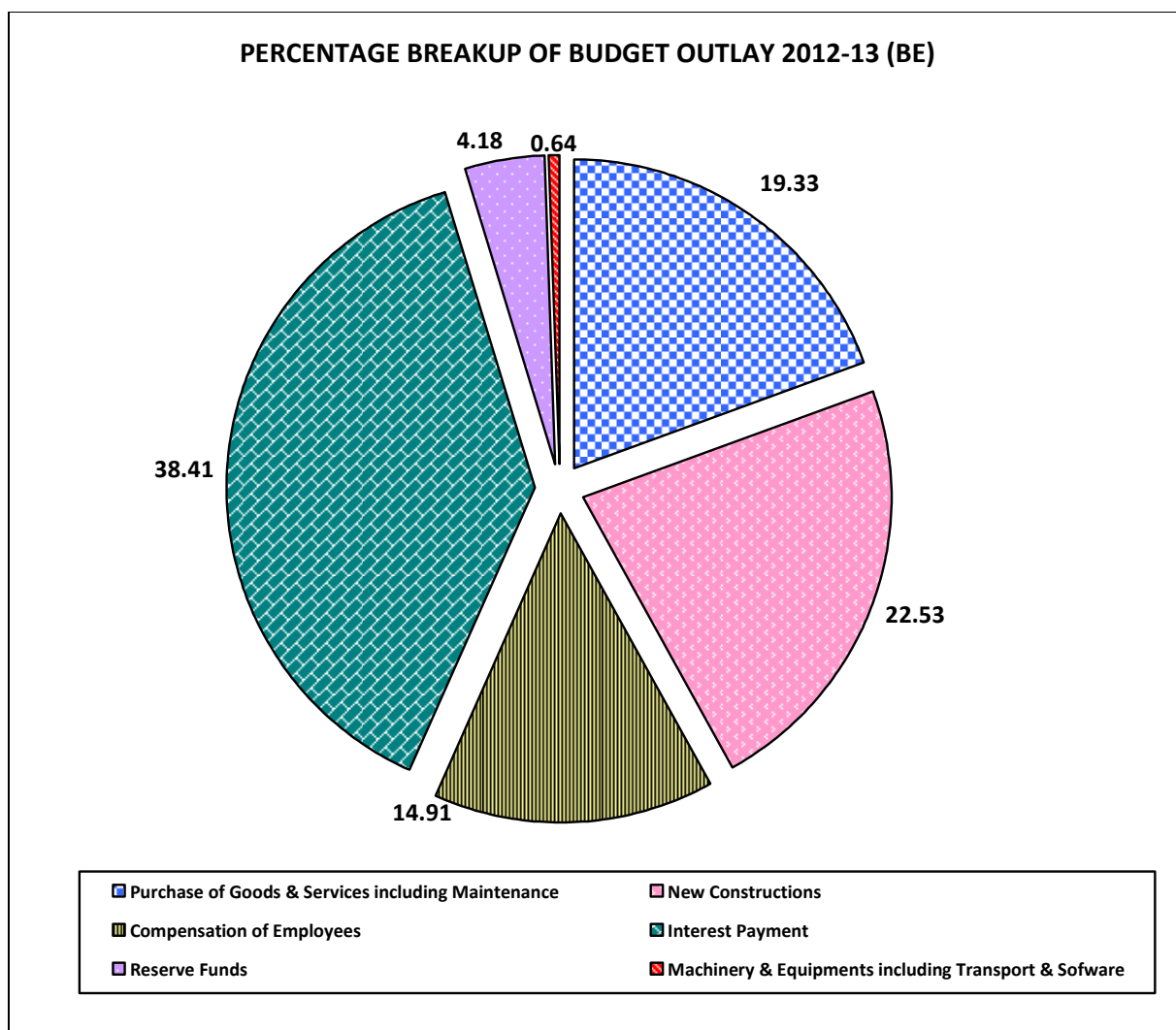
More details on classification of expenditure are available in the next paragraphs.

Statement: 3.2 - Distribution of Gross Expenditure/ Outlays

(₹ Lakh)

S.No.	ITEMS	2010-11 (A/C)	2011-12 (RE)	2012-13 (BE)
1	Compensation of Employees	75770 (13.80)	83008 (15.17)	91004 (14.91)
2	Purchase of Goods & Services including Maintenance	85910 (15.65)	94610 (17.29)	117955 (19.33)
3	Current transfers including Subsidy	0 (0.00)	0 (0.00)	0 (0.00)
4	New Construction	126686 (23.07)	120748 (22.07)	137444 (22.53)
5	Machinery & Equipments including Transport & Software	3570 (0.65)	5513 (1.01)	3905 (0.64)
6	Cultivated Assets	0 (0.00)	0 (0.00)	0 (0.00)
7	Financial Assets	0 (0.00)	0 (0.00)	0 (0.00)
8	Second Hand Assets , land & Change in stock	434 (0.08)	0 (0.00)	0 (0.00)
9	Capital Transfers	0 (0.00)	0 (0.00)	0 (0.00)
10	Creation of Funds (Reserve)	48824 (8.89)	22280 (4.07)	25491 (4.18)
11	Interest payment	206366 (37.58)	221014 (40.39)	234326 (38.41)
12	Advances to Local Bodies and Others	1549 (0.28)	0 (0.00)	0 (0.00)
13	Repayment of Loan to Central Government	0 (0.00)	0 (0.00)	0 (0.00)
	TOTAL OUTLAY	549109 (100.00)	547173 (100.00)	610125 (100.00)

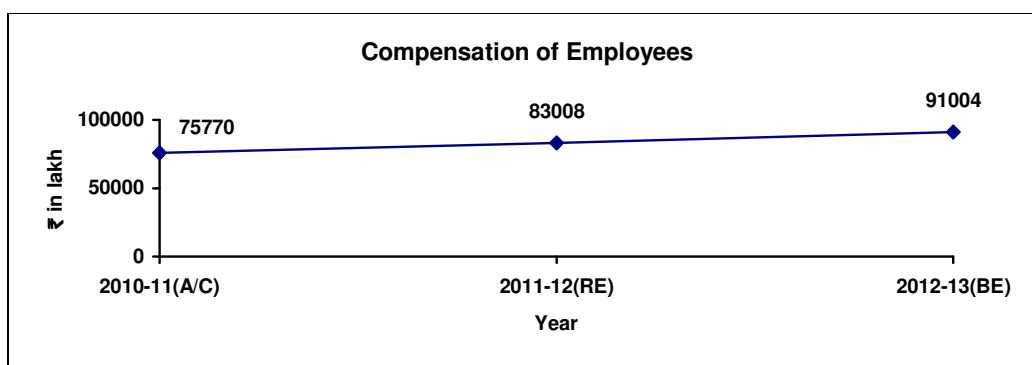
N.B.:- Figures in parenthesis indicate percentage to the Total Outlay



1. Compensation of Employees

This item comprises expenditure in all forms of remuneration of Delhi Jal Board employees such as salaries, wages, allowances, medical treatment, overtime allowances, LTC, Uniforms/clothing and honorarium other than traveling and daily allowances.

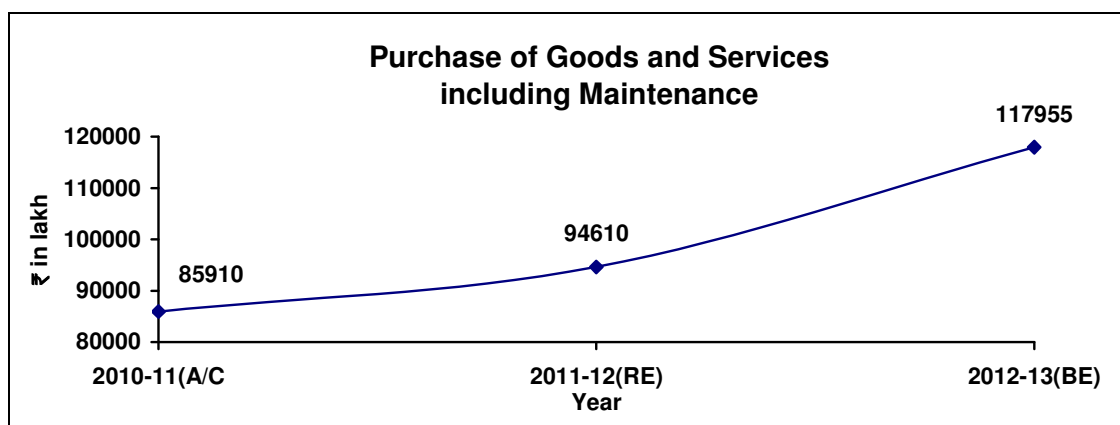
The component of Gross expenditure has been ₹ 75770 lakh, ₹ 83008 lakh and ₹ 91004 lakh in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (BE) respectively. It is also to be noticed here that the growth over previous year have been 9.55% in 2011-12 and 9.63% in 2012-13.



2. Purchase of Goods and Services including Maintenance

This includes all contingent expenditure mainly on items such as cost of raw water and raw water arrangement. It also includes expenditure on office supplies, rent, rates & taxes, fuel and light, printing, travel expenses, telephone and telegraph charges and other items for current operations including the expenditure on current repairs and maintenance. Maintenance covers expenditure towards building, roads, machinery etc.

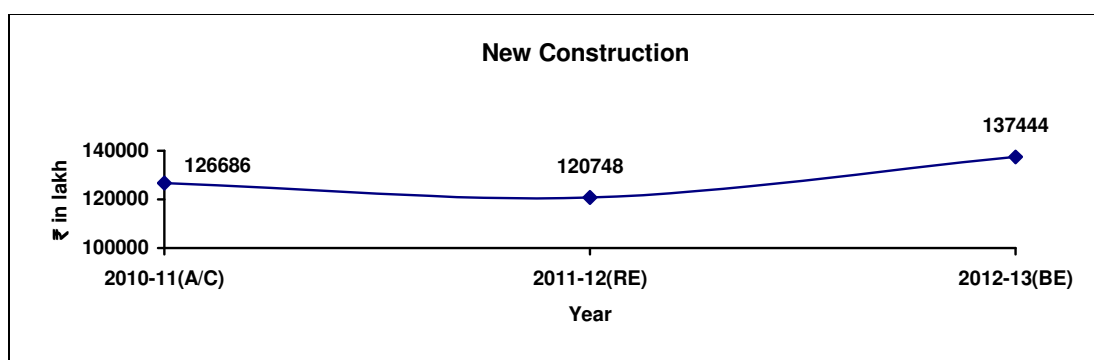
Expenditure/Outlay on Purchase of Goods and Services including Maintenance has been ₹ 85910 lakh, ₹ 94610 lakh and ₹ 117955 lakh in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (BE) respectively. It is also to be noticed here that the growth over previous year have been 10.13% in 2011-12 and 24.67% in 2012-13.



3. New Constructions

New construction work covers all activities connected with addition & alteration, and construction of residential and office buildings, water treatment plants, sewerage facilities in rural areas, sewerage treatment plants & pumping stations, Trunk peripherals, sewer & gravity duct and other construction works etc.

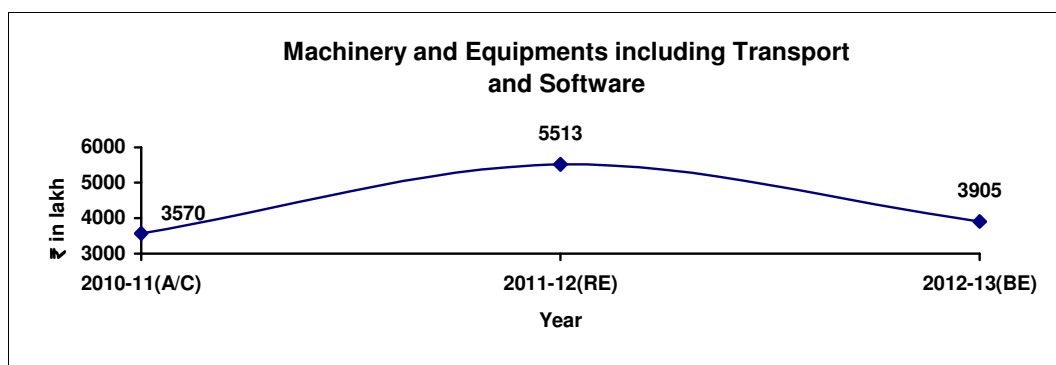
The component of Gross expenditure/outlay has been ₹ 126686 lakh, ₹ 120748 lakh and ₹ 137444 lakh in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (BE) respectively. It is also to be noticed here that there has been a decline of 4.69% over previous year in 2011-12 and there is a growth of 13.83% in 2012-13.



4. Machinery and Equipments, including Transport and Software

It include expenditure incurred on the purchase of various machinery such as power generating machinery, Ranney wells & Tube wells, I.T. Infrastructure and digitized mapping and implements, machinery and equipments and instruments used by professional men. Transport equipments include expenditure incurred on the purchase of buses, jeeps, trucks, tractors for road haulage. Software expenditure includes expenditure on software purchased exclusively or developed in-house. However, the software which is inseparable with the computer such as operating system has to be included in the machinery itself.

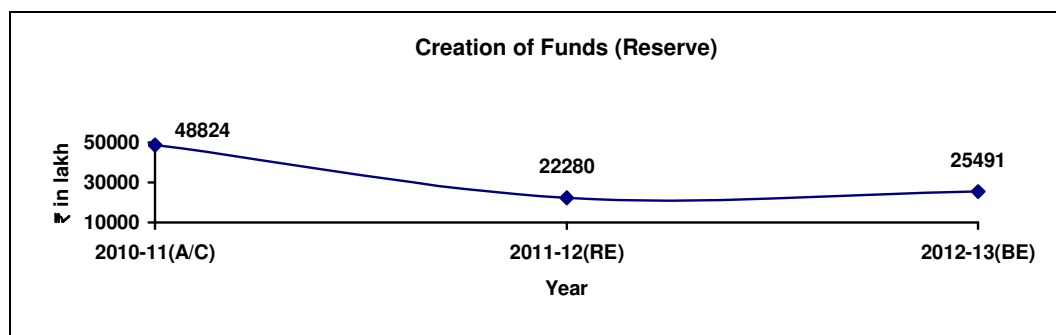
The component of Gross expenditure/outlay has been ₹ 3570 lakh, ₹ 5513 lakh and ₹ 3905 lakh in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (BE) respectively and have shown a growth of 54.43% in 2011-12 and a decline of 29.17% in 2012-13 over previous year.



5. Creation of Funds (Reserve)

Normally Funds are created by Government to meet the untoward and unforeseen expenditure, relating to Natural Calamities, Reduction and Avoidance of Debt, Flood Control, Drainage, construction of Roads & Bridges, Energy & Power, Civil Supplies, Village & Small Industries, Social Security & Welfare etc. In case of Delhi Jal Board, major chunk of the creation of Funds are meant for provision for depreciation.

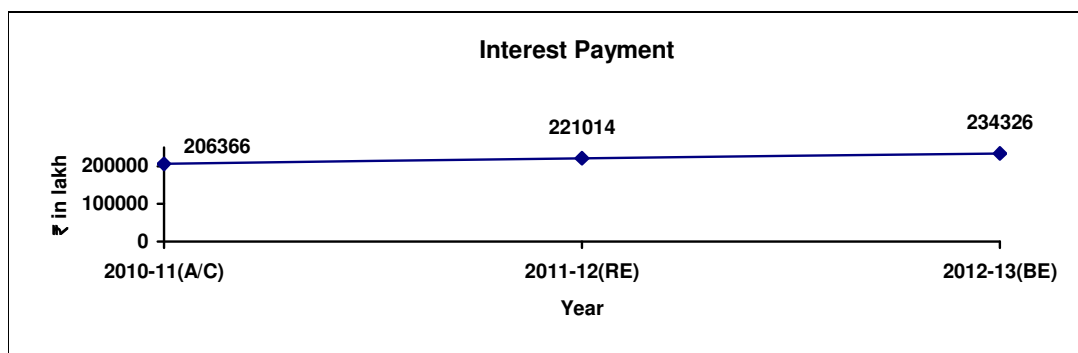
The component of Gross expenditure/outlay has been ₹ 48824 lakh, ₹ 22280 lakh and ₹ 25491 lakh in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (BE) respectively. It is also to be noticed here that the decline over previous year has been 54.37% in 2011-12 and an increase of 14.41% has been noticed in 2012-13.



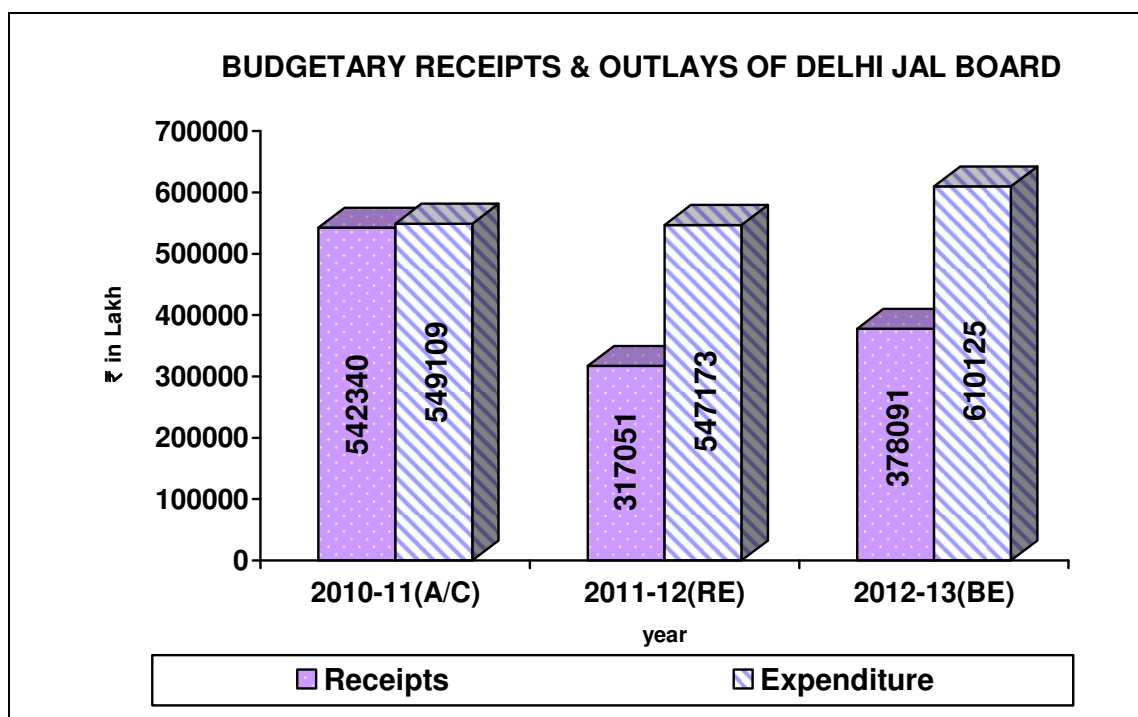
6. Interest Payment

It comprises expenditure/outlay towards the interest payment to the State Govt. on account of loans and advances from the State Govt.

The component of Gross expenditure/outlay has been ₹ 206366 lakh, ₹ 221014 lakh and ₹ 234326 lakh in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (BE) respectively. It is also to be noticed here that the growth over previous year have been 7.10% in 2011-12 and 6.02% in 2012-13.



The overall view of the Budgetary Receipts & Outlays of Delhi Jal Board for the year 2010-11(Actual), 2011-12(RE), and 2012-13 (BE) has been depicted in the following graphic representation:-



C. GROSS SAVINGS:-

Gross Savings of Delhi Jal Board comprises of the surplus on current account and provision for consumption of fixed capital may be seen in statement 3.3

Statement: 3.3 - Distribution of Gross Savings.

(₹ lakh)				
S.No.	Item	2010-11 (Actual)	2011-12 (RE)	2012-13 (BE)
1	Current Receipts	34369	30104	10770
2	Current Expenditure	264537	268370	294980
3	Surplus on Current A/c(1-2)	(-)230168	(-)238266	(-)284210
4	Depreciation (CFC)	0	0	0
5	Gross Savings (3+4)	(-)230168	(-)238266	(-)284210

Delhi Jal Board's Gross Savings during 2010-11 were ₹ (-) 230168 lakh and the same is expected to decline to ₹ (-) 238266 lakh by the end of 2011-12 as per revised estimates. It may further decline to ₹ (-) 284210 lakh in 2012-13 as per Budget estimates.

D. PRODUCTION OF GOODS & SERVICES BY DELHI JAL BOARD:-

Statement 3.4 gives a detailed account of gross input / output of Delhi Jal Board services. The gross output is comprised of (i) services produced for own use of Delhi Jal Board and (ii) sale of goods & services, while gross input is inclusive of (i) purchase of commodities & services including maintenance, (ii) compensation of employees and (iii) consumption of fixed capital.

Statement: 3.4 - Distribution of Gross Input/ Output of Delhi Jal Board

(₹ lakh)

S.No.	ITEMS	2010-11 (A/C)	2011-12 (RE)	2012-13 (BE)
1	Purchase of Commodities & Services including maintenance	85910 (53.14)	94610 (53.27)	117955 (56.45)
2	Compensation of Employees	75770 (46.86)	83008 (46.73)	91004 (43.55)
2.1	Salary & Wages	60035 (37.13)	63955 (36.01)	71577 (34.25)
2.2	Benefits	4192 (2.59)	5178 (2.91)	4423 (2.12)
2.3	Pension	11543 (7.14)	13875 (7.81)	15004 (7.18)
3	Consumption of fixed Capital	0 (0.00)	0 (0.00)	0 (0.00)
4	Gross Input (1to3)	161680 (100.00)	177618 (100.00)	208959 (100.00)
5	Production of Goods & Services	161680	177618	208959
5.1	Services Produced for own use	58171 (35.98)	47356 (26.66)	60654 (29.03)
5.2	Sale of Goods & Services	103509 (64.02)	130262 (73.34)	148305 (70.97)
6	Gross Output (5)	161680 (100.00)	177618 (100.00)	208959 (100.00)

N.B.:- Figures in parenthesis indicate percentage to the Gross Input/Output.

It is evident from statement 3.4 that in 2010-11, expenditure on account of compensation to employees forms 46.86% of the gross input, and Purchase of commodity and services including maintenance is 53.14%. During 2010-11 salaries & wages etc., were to the tune of ₹ 75770 lakh, in 2011-12 it was ₹ 83008 lakh and in 2012-13 it is expected to be ₹ 91004 lakh.

E. NET VALUE ADDED :-

Net Value Added is expected to be ₹ 130264 lakh during 2011-12(RE) as compared to the amount of actual Net Value Added of ₹ 124532 lakh during 2010-11. NVA is likely to touch the figure of ₹ 146462 lakh by 2012-13(BE).

Statement 3.5: Distribution of Net Value Added from Delhi Jal Board

(₹ lakh)				
Sl. No.	Item	2010-11 (Actual)	2011-12 (RE)	2012-13 (BE)
1	Compensation of Employees (Excluding Construction)	75770	83008	91004
2	NVA from Construction activity	48762	47256	55458
Net Value Added (1+2)		124532	130264	146462

The statement 3.5 shows that over all NVA generated by Delhi Jal Board, had increased. Annual growth over previous year in 2011-12 was 4.60% and in 2012-13 it is expected to attain a growth of 12.43%.

F. INDUSTRY WISE EXPENDITURE OF DELHI JAL BOARD :-

Activity wise expenditure of Delhi Jal Board for 2010-11, 2011-12 and 2012-13 may be seen in statement 3.6. Total net expenditure during the years 2010-11, 2011-12 and 2012-13 has been observed as ₹ 189218 lakh, ₹ 173617 lakh and ₹ 202003 lakh respectively. Negative growth of 8.24% has been observed in the year 2011-12 over the previous year. This was mainly due to the heavy increase in receipts from sale of water on one side and considerable decrease in expenditure on raw water arrangements on the other side.

Statement: 3.6 Industry Activity wise Classification of Expenditure

(₹ Lakh)					
S. No.	Industry	Expenditure	2010-11 (Actual)	2011-12 (RE)	2012-13 (BE)
1.	Sanitary Services	Current	41205	44248	53506
		Capital	66844	70968	89994
		Total	108049	115216	143500
2.	Water Supply	Current	16966	3108	7148
		Capital	64203	55293	51355
		Total	81169	58401	58503
Total Expenditure		Current	58171	47356	60654
		Capital	131047	126261	141349
		Total	189218	173617	202003

During 2010-11 Delhi Jal Board incurred 57.10% of the total expenditure on Sanitary Services, and 42.90% on Water Supply, while the respective figures for 2011-12 were as 66.36% and 33.64% and the respective figures for 2012-13 were observed as 71.04% and 28.96%. Of the total expenditure during 2010-11, 30.74% was current expenditure while 69.26% was capital expenditure. During the year 2011-12 it was observed 27.28% as current and 72.72% as capital expenditure, whereas during the year 2012-13 it is expected to be 30.03% and 69.97% respectively.

G. GROSS CAPITAL FORMATION:

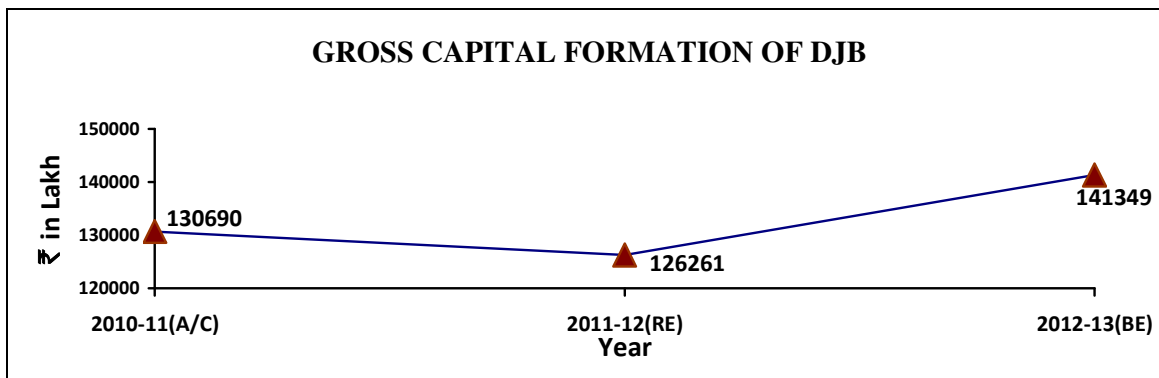
Gross capital formation refers to the aggregate of gross addition to fixed assets and increase in stock of inventories during a period of account. Fixed assets comprise construction and machinery & equipments. Here it may be noted that major chunk of the Capital formation is in the form of Construction activity.

As per revised Budget estimates for 2011-12 Gross Capital Formation is expected to be ₹ 126261 lakh as compared to the amount of actual gross capital formation of ₹ 130690 lakh during 2010-11. Keeping budget provisions in view for 2012-13 there is likelihood that GCF will be ₹ 141349 lakh.

Statement: 3.7 - Gross Capital Formation

(₹ Lakh)

S.No	Item	2010-11 (Actual)	2011-12 (RE)	2012-13 (BE)
1	New Capital Formation (Outlay)	130256	126261	141349
1.1	Construction Works	126686	120748	137444
1.2	Plant & Machinery including Software	3512	5513	3905
1.3	Transport Equipments	58	0	0
1.4	Cultivated Assets	0	0	0
2	Net Purchase of Second hand Assets	0	0	0
3	Change in Stock	434	0	0
Gross Capital Formation (1+2+3)		130690	126261	141349



H. INDUSTRY –WISE GROSS CAPITAL FORMATION:-

Out of total Gross Capital Formation of Delhi Jal Board of ₹ 130690 lakh in the year 2010-11 (Actuals), ₹ 63971 lakh and ₹ 66719 Lakh has been spent on Water Supply and Sanitation Services respectively. During the year 2011-12 (RE), industry-wise expenditure has been ₹ 55293 lakh and ₹ 70968 Lakh on Water Supply and Sanitation Services respectively out of total Gross Capital Formation of ₹ 126261 Lakh. Like-wise, during the year 2012-13 (BE) the expenditure is likely to reach at ₹ 51355 lakh and ₹ 89994 Lakh on Water Supply and Sanitation Services respectively out of total Gross Capital Formation of ₹ 141349 Lakh.

□□□

STATISTICAL TABLES

TABLE - 1
Borrowing Account of Delhi Jal Board for the year 2010-11 (Actual)

Figures in Rs. Lacs

Items		Receipt	Expenditure
A. Revenue and Capital Account		196216	547560
I. Borrowing at Home			
	1. Internal Debt	0	0
	2. Small Savings, Provident Fund etc.	0	0
	3. Other Debt		
	Total	0	0
	Net Receipts (I)	0	
II. Borrowing Abroad			
	1. External Debt	0	0
	2. Other Debt		
	Total	0	0
	Net Receipts (II)	0	
III. Extra Budgetary Receipts & Adjustments			
	1. Loans from Delhi Govt./HUDCO/Central Share YAP-II	342132	0
	2. Loans and Advances	380	357
	3. InterState Settlement	0	0
	4. Contingency Fund	0	0
	5. Reserve Funds	0	0
	6. Deposits & Advances	3612	1192
	7. Suspense and Miscellaneous	0	0
	8. Remittances	0	0
	9. Cash Balance	0	-6769
	10. Funds Revenue Account	58338	48824
	11. Funds Commercial Account		0
	Total	404462	43604
	Net Receipts (III)	360858	
Check	Total excluding Funds	542340	542340
	Difference (Receipt - Expenditure)		0

TABLE - 2
Income Outlay Account of Delhi Jal Board (Administrative Departments)
for the year 2010-11 (Actual)

Figures in Rs. Lacs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	816	1. Total Consumption Expenditure	58171
1.1 Profits	0	1.1 Compensation of Employees	75770
1.2 Income from Property	816	a) Wages & Salaries	64227
1.2.1 Net Interest Received	617	b) Pension	11543
a) Public Authorities	0	c) CFC	
i) Centre		1.2 Net Purchases of Commodities and Services	-17599
ii) States	0	a) Purchases	72516
iii) Local Authorities	0	b) Maintenance	13394
b) Foreign		c) Less Sales	103509
c) From other Sectors	617	2. Benefits	4192
1.2.2 Other Property Receipts	199	3. Net Interest Paid to	206366
2. Total Tax Revenue	0	3.1 Public Authorities	206366
2.1 Total Direct Taxes	0	a) Centre	
a) Corporation Tax	0	b) States	206366
b) Land Revenue	0	c) Local Authorities	0
c) Other Direct Taxes	0	3.2 Foreign Agencies	0
2.2 Total Indirect Taxes	0	3.3 Others	0
a) Customs	0	3.4 Less Commercial Interest	0
b) Excise, Central	0	4. Subsidies	0
c) Excise, States	0	5. Total Current Transfers to (Other than Inter-Government)	0
d) Sales Tax	0	5.1 Other Sectors	0
e) Service Tax	0	5.2 Foreign	0
f) Stamps & Registration	0	6. Total Inter-Government Transfers	0
g) Other Taxes and Duties	0	6.1 Current to	0
3. Fees & Miscellaneous Receipts	118	a) Centre	
4. Total Transfers from Public Authorities	33435	b) States	0
4.1 Centre	0	c) Local Authorities	0
4.2 States	33435	6.2 Capital to	0
4.3 Local Authorities	0	a) Centre	
		b) States	0
Total Receipts (1+2+3+4)	34369	c) Local Authorities	0
		7. Total Current Expenditure (1+3+4+5+6)	264537
		8. Surplus on Current Account	-230168

TABLE - 3
Capital Finance Account of Delhi Jal Board
Administration and Enterprises for the year 2010-11 (Actual)

Figures in Rs. Lacs

I. Expenditure	
Administration	
1. Capital Outlay	130256
2. Net Purchase of Physical Assets	0
2.1 Second Hand Assets	0
2.2 Land	0
3. Change in Stock	434
3.1 Inventory	434
3.2 Others	0
4. Capital Transfers	0
4.1 for Capital Formation	0
4.2 for Others	
5. Total (1 to 4)	130690
Enterprises	
6. Capital Outlay	0
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
9. Total (6 to 8)	0
Total Expenditure (5 + 9)	130690
II. Receipts	
11. Surplus on Current Account	-230168
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	0
14.1 At Home	0
14.2 From Abroad	
15 Other Liabilities	360858
15.1 Net Extra Budgetary Borrowing	360858
15.2 less Net Purchase of Financial Assets	0
16. Total Receipts (11 to 15)	130690

TABLE - 4

Net Product by Industry of Use of Delhi Jal Board. (Administrative Deptts.)**For The Year 2010-11 (Actual)**

Figures in Rs. Lacs

Item	Salary	Pension	Others	Total
1. Total	59284	11543	4943	75770
2. Construction (Repair & Maintenance)	0	0	0	0
3. Water Supply (8.5)	37526	7307	3052	47885
4. Other Services	21758	4236	1891	27885
I. (a) Education (3.2)	0	0	0	0
(b) Medical & Public Health (4.2)	0	0	0	0
(c) Sanitaion (6.2)	21758	4236	1891	27885
II. Autonomous Bodies				0
5. Sub Total (2 to 4)	59284	11543	4943	75770
6. Public Administration & Defence (1-5)	0	0	0	0

TABLE - 5
Capital Formation by type of asset and Industry of use of Delhi Jal Board (Administration)
for the year 2010-11 (Actual)

Figures in Rs. Lacs

	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1. Total	498	0	126188	58	3433	79	0	0	130256	0	434	130690
2. Construction					0	0	0	0	0	0	0	0
3. Water Supply	142	0	63233	57	149	74	0	0	63655	0	316	63971
4. Other Services	356	0	62955	1	3284	5	0	0	66601	0	118	66719
I. a) Education (3.2)	0	0	0	0	0	0	0	0	0	0	0	0
b) Medical & Public Health (4.2)	0	0	0	0	0	0	0	0	0	0	0	0
c) Sanitation	356	0	62955	1	3284	5	0	0	66601	0	118	66719
II. Autonomous Bodies									0			0
5. Sub Total (2 to 4)	498	0	126188	58	3433	79	0	0	130256	0	434	130690
6. Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0	0	0	0	0

TABLE - 6

INDUSTRYWISE ECONOMIC CLASSIFICATION OF DELHI JAL BOARD FOR 2010-11(ACTUAL)

(₹ Lakh)

Serial No.	INDUSTRY	ECONOMIC CLASSIFICATION								
		CURRENT EXPENDITURE								
		CONSUMPTION EXPENDITURE					Current Transfer		Sub-sidy	Total Current Expenditure
		Total Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Non-Govt.	Inter Local Bodies		
	Administrative Deptts.	COE	G	Bm	Cm	Rm	T	TI	Sub	(3 to 10)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Total	75770	-30993	683	12643	68	0	0	0	58171
2	Construction (Repair & Maintenance)	0	0	0	0	0	0	0	0	0
3	Water Supply	47885	-40136	488	8692	37	0	0	0	16966
4	Other Services	27885	9143	195	3951	31	0	0	0	41205
4(a)	Educational Services (3.2)	0	0	0	0	0	0	0	0	0
4(b)	Health Services (4.2)	0	0	0	0	0	0	0	0	0
4(c)	Sanitation	27885	9143	195	3951	31	0	0	0	41205
5	Sub Total (2 to 4)	75770	-30993	683	12643	68	0	0	0	58171
6	Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0	0

TABLE - 6 (Contd.)

INDUSTRYWISE ECONOMIC CLASSIFICATION OF DELHI JAL BOARD FOR 2010-11(ACTUAL)

(₹ Lakh)

Serial No.	INDUSTRY	ECONOMIC CLASSIFICATION															Total Expenditure
		CAPITAL EXPENDITURE															
		Outlay								Net Purchase of Assets				Cap. Transfer to Non-Govt.	Advances to Non-Govt.	Total Capital Expenditure	
		Buildings	Roads & Bridges	Other Construction	Transport equipment	Machinery	Computer Software	Cultivated Assets	Animal Stock	Physical Assets		Change in Stock	Financial Assets				
Land	Second Hand																
	Administrative Deptts.	Bo	Ro	Co	Tro	Mo	So	Cao	Aso	Pl	Psh	Sto(fi)	Pfa	CapT	Ang	(12to25)	(11+26)
	(2)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
1	Total	498	0	126188	58	3433	79	0	0	0	0	434	0	0	357	131047	189218
2	Construction (Repair & Maintenance)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Water Supply	142	0	63233	57	149	74	0	0	0	0	316	0	0	232	64203	81169
4	Other Services	356	0	62955	1	3284	5	0	0	0	0	118	0	0	125	66844	108049
4(a)	Educational Services (3.2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4(b)	Health Services (4.2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4(c)	Sanitation	356		62955	1	3284	5	0	0	0		118	0	0	125	66844	108049
5	Sub Total (2 to 4)	498	0	126188	58	3433	79	0	0	0	0	434	0	0	357	131047	189218
6	Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

TABLE- 7
Borrowing Account of Delhi Jal Board for the Year 2011-12 (R/E)

		Figures in Rs. Lacs	
Items		Receipt	Expenditure
A. Revenue and Capital Account		186964	547173
I. Borrowing at Home			
	1. Internal Debt	0	0
	2. Small Savings, Provident Fund etc.	0	0
	3. Other Debt		
	Total	0	0
	Net Receipts (I)	0	
II. Borrowing Abroad			
	1. External Debt	0	0
	2. Other Debt		
	Total	0	0
	Net Receipts (II)	0	
III. Extra Budgetary Receipts & Adjustments			
	1. Loans from Delhi Govt./HUDCO/Central Share YAP-II	130087	0
	2. Loans and Advances	0	0
	3. InterState Settlement	0	0
	4. Contingency Fund	0	0
	5. Reserve Funds	0	0
	6. Deposits & Advances	0	0
	7. Suspense and Miscellaneous	0	0
	8. Remittances	0	0
	9. Cash Balance	0	-230122
	10. Funds Revenue Account	26598	22280
	11. Funds Commercial Account		0
	Total	156685	-207842
	Net Receipts (III)	364527	
Check	Total excluding Funds	317051	317051
	Difference (Receipt - Expenditure)		0

TABLE- 8
Income Outlay Account of Delhi Jal Board (Administrative Departments)
for the year 2011-12 (R/E)

Figures in Rs. Lacs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	594	1. Total Consumption Expenditure	47356
1.1 Profits	0	1.1 Compensation of Employees	83008
1.2 Income from Property	594	a) Wages & Salaries	69133
1.2.1 Net Interest Received	375	b) Pension	13875
a) Public Authorities	0	c) CFC	
i) Centre		1.2 Net Purchases of Commodities and Services	-35652
ii) States	0	a) Purchases	79603
iii) Local Authorities	0	b) Maintenance	15007
b) Foreign		c) Less Sales	130262
c) From other Sectors	375	2. Benefits	5178
1.2.2 Other Property Receipts	219	3. Net Interest Paid to	221014
2. Total Tax Revenue	0	3.1 Public Authorities	221014
2.1 Total Direct Taxes	0	a) Centre	
a) Corporation Tax	0	b) States	221014
b) Land Revenue	0	c) Local Authorities	0
c) Other Direct Taxes	0	3.2 Foreign Agencies	0
2.2 Total Indirect Taxes	0	3.3 Others	0
a) Customs	0	3.4 Less Commercial Interest	0
b) Excise, Central	0	4. Subsidies	0
c) Excise, States	0	5. Total Current Transfers to (Other than Inter-Government)	0
d) Sales Tax	0	5.1 Other Sectors	0
e) Service Tax	0	5.2 Foreign	0
f) Stamps & Registration	0	6. Total Inter-Government Transfers	0
g) Other Taxes and Duties	0	6.1 Current to	0
3. Fees & Miscellaneous Receipts	152	a) Centre	
4. Total Transfers from Public Authorities	29358	b) States	0
4.1 Centre	0	c) Local Authorities	0
4.2 States	29358	6.2 Capital to	0
4.3 Local Authorities	0	a) Centre	
		b) States	0
Total Receipts (1+2+3+4)	30104	c) Local Authorities	0
		7. Total Current Expenditure (1+3+4+5+6)	268370
		8. Surplus on Current Account	-238266

TABLE - 9
Capital Finance Account of Delhi Jal Board
Administration and Enterprises for the year 2011-12 (R/E)

Figures in Rs. Lacs

I. Expenditure	
Administration	
1. Capital Outlay	126261
2. Net Purchase of Physical Assets	0
2.1 Second Hand Assets	0
2.2 Land	0
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	0
4.1 for Capital Formation	0
4.2 for Others	
5. Total (1 to 4)	126261
Enterprises	
6. Capital Outlay	0
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
9. Total (6 to 8)	0
Total Expenditure (5 + 9)	126261
II. Receipts	
11. Surplus on Current Account	-238266
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	0
14.1 At Home	0
14.2 From Abroad	
15 Other Liabilities	364527
15.1 Net Extra Budgetary Borrowing	364527
15.2 less Net Purchase of Financial Assets	0
16. Total Receipts (11 to 15)	126261

TABLE - 10

Net Domestic Product by Industry of Use of Delhi Jal Board (Administrative Deptts.)**for the year 2011-12(R/E)**

Figures in Rs. Lacs

Item	Salary	Pension	Others	Total
1. Total	63175	13875	5958	83008
2. Construction (Repair & Maintenance)	0	0	0	0
3. Water Supply	39645	8707	3627	51979
4. Other Services	23530	5168	2331	31029
I. (a) Education (3.2)	0	0	0	0
(b) Medical & Public Health (4.2)	0	0	0	0
(c) Sanitaion	23530	5168	2331	31029
II. Autonomous Bodies				0
5. Sub Total (2 to 4)	63175	13875	5958	83008
6. Public Administration & Defence (1-5)	0	0	0	0

TABLE - 11
Capital Formation by type of asset and Industry of use of Delhi Jal Board (Administration)
for the year 2011-12 (R/E)

Figures in Rs. Lacs

[illegible]

TABLE - 12

INDUSTRYWISE ECONOMIC CLASSIFICATION OF DELHI JAL BOARD FOR 2011-12(RE)

(₹ Lakh)

Serial No.	INDUSTRY	ECONOMIC CLASSIFICATION								
		CURRENT EXPENDITURE								
		CONSUMPTION EXPENDITURE					Current Transfer		Sub-sidy	Total Current Expenditure
		Total Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Non-Govt.	Inter Local Bodies		
	Administrative Deptts.	COE	G	Bm	Cm	Rm	T	TI	Sub	(3 to 10)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Total	83008	-50659	865	14037	105	0	0	0	47356
2	Construction (Repair & Maintenance)	0	0	0	0	0	0	0	0	0
3	Water Supply	51979	-58571	660	8981	59	0	0	0	3108
4	Other Services	31029	7912	205	5056	46	0	0	0	44248
4(a)	Educational Services (3.2)	0	0	0	0	0	0	0	0	0
4(b)	Health Services (4.2)	0	0	0	0	0	0	0	0	0
4(c)	Sanitation	31029	7912	205	5056	46	0	0	0	44248
5	Sub Total (2 to 4)	83008	-50659	865	14037	105	0	0	0	47356
6	Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0	0

TABLE - 12 (Contd.)

INDUSTRYWISE ECONOMIC CLASSIFICATION OF DELHI JAL BOARD FOR 2011-12(RE)

(₹ Lakh)

Serial No.	INDUSTRY	ECONOMIC CLASSIFICATION															
		CAPITAL EXPENDITURE															
		Outlay								Net Purchase of Assets				Cap. Transfer to Non-Govt.	Advances to Non-Govt.	Total Capital Expenditure	Total Expenditure
		Buildings	Roads & Bridges	Other Construction	Transport equipment	Machinery	Computer Software	Cultivated Assets	Animal Stock	Physical Assets		Change in Stock	Financial Assets				
		Bo	Ro	Co	Tro	Mo	So	Cao	Aso	Land	Second Hand	Sto(fi)	Pfa	CapT	Ang	(12to25)	(11+26)
	(2)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
1	Total	1800	0	118948	0	4926	587	0	0	0	0	0	0	0	0	126261	173617
2	Construction (Repair & Maintenance)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Water Supply	900	0	53218	0	600	575	0	0	0	0	0	0	0	0	55293	58401
4	Other Services	900	0	65730	0	4326	12	0	0	0	0	0	0	0	0	70968	115216
4(a)	Educational Services (3.2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4(b)	Health Services (4.2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4(c)	Sanitation	900		65730	0	4326	12	0	0	0		0	0	0	0	70968	115216
5	Sub Total (2 to 4)	1800	0	118948	0	4926	587	0	0	0	0	0	0	0	0	126261	173617
6	Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

TABLE - 13
Borrowing Account of Delhi Jal Board for the year 2012-13 (B/E)

		Figures in Rs. Lacs	
Items		Receipt	Expenditure
A. Revenue and Capital Account		189602	610125
I. Borrowing at Home			
	1. Internal Debt	0	0
	2. Small Savings, Provident Fund etc.	0	0
	3. Other Debt		
	Total	0	0
	Net Receipts (I)	0	
II. Borrowing Abroad			
	1. External Debt	0	0
	2. Other Debt		
	Total	0	0
	Net Receipts (II)	0	
III. Extra Budgetary Receipts & Adjustments			
	1. Loans from Delhi Govt./HUDCO/Central Share YAP-II	188489	0
	2. Loans and Advances	0	0
	3. InterState Settlement	0	0
	4. Contingency Fund	0	0
	5. Reserve Funds	0	0
	6. Deposits & Advances	0	0
	7. Suspense and Miscellaneous	0	0
	8. Remittances	0	0
	9. Cash Balance	0	-232034
	10. Funds Revenue Account	30527	25491
	11. Funds Commercial Account		0
	Total	219016	-206543
	Net Receipts (III)	425559	
Check	Total excluding Funds	378091	378091
	Difference (Receipt - Expenditure)		0

TABLE - 14
Income Outlay Account of Delhi Jal Board (Administrative Departments)
for the year 2012-13 (B/E)

Figures in Rs. Lacs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	629	1. Total Consumption Expenditure	60654
1.1 Profits	0	1.1 Compensation of Employees	91004
1.2 Income from Property	629	a) Wages & Salaries	76000
1.2.1 Net Interest Received	402	b) Pension	15004
a) Public Authorities	0	c) CFC	
i) Centre		1.2 Net Purchases of Commodities and Services	-30350
ii) States	0	a) Purchases	96083
iii) Local Authorities	0	b) Maintenance	21872
b) Foreign		c) Less Sales	148305
c) From other Sectors	402	2. Benefits	4423
1.2.2 Other Property Receipts	227	3. Net Interest Paid to	234326
2. Total Tax Revenue	0	3.1 Public Authorities	234326
2.1 Total Direct Taxes	0	a) Centre	
a) Corporation Tax	0	b) States	234326
b) Land Revenue	0	c) Local Authorities	0
c) Other Direct Taxes	0	3.2 Foreign Agencies	0
2.2 Total Indirect Taxes	0	3.3 Others	0
a) Customs	0	3.4 Less Commercial Interest	0
b) Excise, Central	0	4. Subsidies	0
c) Excise, States	0	5. Total Current Transfers to (Other than Inter-Government)	0
d) Sales Tax	0	5.1 Other Sectors	0
e) Service Tax	0	5.2 Foreign	0
f) Stamps & Registration	0	6. Total Inter-Government Transfers	0
g) Other Taxes and Duties	0	6.1 Current to	0
3. Fees & Miscellaneous Receipts	156	a) Centre	
4. Total Transfers from Public Authorities	9985	b) States	0
4.1 Centre	0	c) Local Authorities	0
4.2 States	9985	6.2 Capital to	0
4.3 Local Authorities	0	a) Centre	
		b) States	0
Total Receipts (1+2+3+4)	10770	c) Local Authorities	0
		7. Total Current Expenditure (1+3+4+5+6)	294980
		8. Surplus on Current Account	-284210

TABLE - 15
Capital Finance Account of Delhi Jal Board
Administration and Enterprises for the year 2012-13 (B/E)

Figures in Rs. Lacs

I. Expenditure	
Administration	
1. Capital Outlay	141349
2. Net Purchase of Physical Assets	0
2.1 Second Hand Assets	0
2.2 Land	0
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	0
4.1 for Capital Formation	0
4.2 for Others	
5. Total (1 to 4)	141349
Enterprises	
6. Capital Outlay	0
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
9. Total (6 to 8)	0
Total Expenditure (5 + 9)	141349
II. Receipts	
11. Surplus on Current Account	-284210
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	0
14.1 At Home	0
14.2 From Abroad	
15 Other Liabilities	425559
15.1 Net Extra Budgetary Borrowing	425559
15.2 less Net Purchase of Financial Assets	0
16. Total Receipts (11 to 15)	141349

TABLE - 16

Net Domestic Product by Industry of Use Of Delhi Jal Board (Administrative Deptts.)**For the Year 2012-13 (B/E)**

Figures in Rs. Lacs

Item	Salary	Pension	Others	Total
1. Total	70750	15004	5250	91004
2. Construction (Repair & Maintenance)	0	0	0	0
3. Water Supply	44394	9415	3242	57051
4. Other Services	26356	5589	2008	33953
I. (a) Education (3.2)	0	0	0	0
(b) Medical & Public Health (4.2)	0	0	0	0
(c) Sanitaion	26356	5589	2008	33953
II. Autonomous Bodies				0
5. Sub Total (2 to 4)	70750	15004	5250	91004
6. Public Administration & Defence (1-5)	0	0	0	0

Table - 17
Capital Formation by type of asset and Industry of use of Delhi Jal Board (Administration)
for the year 2012-13 (B/E)

Figures in Rs. Lacs

[illegible]

TABLE - 18

INDUSTRYWISE ECONOMIC CLASSIFICATION OF DELHI JAL BOARD FOR 2012-13(BE)

(₹ Lakh)

Serial No.	INDUSTRY	ECONOMIC CLASSIFICATION								
		CURRENT EXPENDITURE								
		CONSUMPTION EXPENDITURE					Current Transfer		Sub-sidy	Total Current Expenditure
		Total Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Non-Govt.	Inter Local Bodies		
				Buil-dings	Other Cons-truction	Roads				
	Administrative Deptts.	COE	G	Bm	Cm	Rm	T	TI	Sub	(3 to 10)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Total	91004	-52222	513	21243	116	0	0	0	60654
2	Construction (Repair & Maintenance)	0	0	0	0	0	0	0	0	0
3	Water Supply	57051	-60667	391	10307	66	0	0	0	7148
4	Other Services	33953	8445	122	10936	50	0	0	0	53506
4(a)	Educational Services (3.2)	0	0	0	0	0	0	0	0	0
4(b)	Health Services (4.2)	0	0	0	0	0	0	0	0	0
4(c)	Sanitation	33953	8445	122	10936	50	0	0	0	53506
5	Sub Total (2 to 4)	91004	-52222	513	21243	116	0	0	0	60654
6	Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0	0

TABLE - 18 (Contd.)
INDUSTRYWISE ECONOMIC CLASSIFICATION OF DELHI JAL BOARD FOR 2012-13(BE)

(₹ Lakh)

Serial No.	INDUSTRY	ECONOMIC CLASSIFICATION															Total Expen- diture
		CAPITAL EXPENDITURE															
		Outlay								Net Purchase of Assets				Cap.Transfer to Non-Govt.	Advances to Non Govt.	Total Capital Expendi- ture	
		Build- ings	Roads & Bridges	Other Construction	Transport equipment	Machinery	Computer Software	Cultivated Assets	Animal Stock	Physical Assets		Change in Stock	Financial Assets				
Land	Second Hand																
	Administrative Deptts.	Bo	Ro	Co	Tro	Mo	So	Cao	Aso	PI	Psh	Sto(fi)	Pfa	CapT	Ang	(12to25)	(11+26)
	(2)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
1	Total	800	0	136644	0	3665	240	0	0	0	0	0	0	0	0	141349	202003
2	Construction (Repair & Maintenance)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Water Supply	800	0	50050	0	265	240	0	0	0	0	0	0	0	0	51355	58503
4	Other Services	0	0	86594	0	3400	0	0	0	0	0	0	0	0	0	89994	143500
4(a)	Educational Services (3.2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4(b)	Health Services (4.2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4(c)	Sanitation	0		86594	0	3400	0	0	0	0		0	0	0	0	89994	143500
5	Sub Total (2 to 4)	800	0	136644	0	3665	240	0	0	0	0	0	0	0	0	141349	202003
6	Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

ANNEXURE

ABBREVIATIONS USED FOR ANALYSING THE DELHI JAL BOARD BUDGET

Receipts

Dt	Direct taxes
It	Indirect taxes
G	Sale, Goods and Services
Mr	Fees and Miscellaneous Receipts
Into	Interest, Non-government bodies
Ints	Interest, State Governments.
Intl	Interest, Local Authorities
Pr	Property Receipts
Tc	Transfers, Central Government
Ts	Transfers, State Governments
Tf	Transfers, Foreign governments
Tl	Transfers, Local Authorities
Tng	Transfers, Non-Profit Institutions/ Non-governments
Captng	Capital Transfers, Non-governments/Individuals
Captf	Capital Transfers, Foreign countries/organizations
Pn	Pension Contribution
F	Withdrawal from funds
Ssh	Sale, Second Hand Assets
Sl	Sale, Land
Sfa	Sale, Financial Assets
Cr	Commercial Receipts
Intcom	Interest, Commercial
RAng	Recovery of Advances to non-govt.

Expenditure:

S	Salaries
W	Wages
A	Allowances
Bcs	Benefits, Social (Cash)
Bco	Benefits Others (Cash)
Bk	Benefits in kind
P1	Pension Payments
P2	Employer contributions to Pension Fund
G	Purchase, Goods & Services
Bm	Maintenance, Buildings
Rm	Maintenance, Roads
Cm	Maintenance, Other Construction
Sub	Subsidies
T1	Transfers, Local Authorities
Ti	Transfers, Individuals
Tp	Transfers, Private Institutions

Ta	Transfers, Autonomous Bodies
Tf	Transfers, Foreign countries/ organisation
Ts	Transfers, State Governments
Bo	Outlay, Buildings
Ro	Outlay, Roads
Co	Outlay, Other Construction
Tro	Outlay, Transport
Mo	Outlay, Machinery
So	Outlay, Software
Cao	Outlay, Cultivated Assets
Aso	Outlay, Animal Stock
Psh	Purchase, Second Hand Assets
Pl	Purchase, Land
Stof	Change in Stock, Food
Stoi	Change in Stock, Inventory
Pfa	Purchase, Financial Assets
Capti	Capital Transfers, Individuals
Captp	Capital Transfers, Private Institutions
Capta	Capital Transfers, Autonomous Bodies
CaptS	Capital Transfers, State Governments
Captl	Capital Transfers, Local Authorities
Captf	Capital Transfers, Foreign Countries/Organisations
Into	Interest, Non-government bodies or individuals
Intf	Interest, Foreign Governments/Organisations
Intc	Interest, Central Government
Intl	Interest, Local Authorities
Ints	Interest, State Governments
F	Deposit to Funds
Ang	Advances, Non-government Organisations
