



**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**

**ECONOMIC CLASSIFICATION OF  
THE BUDGETARY TRANSACTIONS OF  
DELHI JAL BOARD  
2016-17**

**DIRECTORATE OF ECONOMICS & STATISTICS  
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DELHI- 110054.**

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## *PREFACE*

The Report on “Economic Classification of the Budgetary Transactions of Delhi Jal Board 2016-17” 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, with the new base year 2011-12.

In this report, the actual expenditure for the year 2014-15, revised estimates of expenditure for 2015-16 and budget provisions for 2016-17 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**  
**December 2016**

**D.P. Dwivedi, IAS**  
**Director-Cum-Special Secretary**

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# EXECUTIVE SUMMARY

**ANALYSIS OF THE BUDGETARY TRANSACTIONS  
OF  
DELHI JAL BOARD  
2016-17**

**EXECUTIVE SUMMARY**

The following are the main highlights of the Analysis of Budget of Delhi Jal Board for the year 2016-17.

**A. BUDGETARY RECEIPTS**

✧ The Gross receipts of Delhi Jal Board estimated to increase from ₹ 5339.89 Crore in 2014-15 (Actual) to ₹ 5520.41 crore in 2015-16 (RE) and thereafter to ₹ 6484.94 Crore in 2016-17 (BE). Gross receipts during 2014-15 (Actual) and 2015-16 (RE) were projected to increase by 17.47%.

✧ The Revenue receipts of Delhi Jal Board estimated to ₹ 3732.29 Crore in 2014-15 (Actual) to ₹ 5187.94 Crore by 2016-17 while they were expected to increase by 27.61% between 2015-16 and 2016-17.

✧ Transfers from State Govt. is estimated to ₹ 1789.00 crore, ₹ 1732.00 crore and ₹ 1976.00 crore during the years 2014-15 (Actual), 2015-16 (RE) and 2016-17 (BE) respectively.

✧ Receipts from sale of goods and services is estimated to ₹ 1635.93 crore, ₹ 2045.52 crore and ₹ 2901.64 crore during the years 2014-15 (Actual), 2015-16 (RE) and 2016-17 (BE) respectively.

✧ Loans from State/HUDCO, Central Share of Yamuna Action Plan-II and recovery of loans and Advances is estimated to ₹ 1607.60 crore, ₹ 1455.00 crore and ₹ 1297.00 crore during the years 2014-15 (Actual), 2015-16 (RE) and 2016-17 (BE) respectively.

## **B. BUDGETARY EXPENDITURE/OUTLAYS**

✧ Total disbursement of Delhi Jal Board was ₹ 6917.44 crore in 2014-15 (Actual) while the total outlays for 2015-16 (RE) and 2016-17 (BE) were to the tune of ₹ 7482.34 Crore and ₹ 10352.55 crore respectively.

✧ During 2014-15, expenditure has been incurred on different heads such as purchase of Goods & Services including maintenance (14.38%), interest payment (41.32%), Compensation to employees (16.05%), new construction (21.95%) and Creation of Fund Reserves (4.99%).

✧ The component of Gross expenditure/outlay on compensation to employees has been ₹ 1110.35 crore, ₹ 1213.82 crore and ₹ 1547.76 crore in the years 2014-15 (Actual), 2015-16 (RE) and 2016-17 (BE) respectively.

✧ The component of Compensation to employees on Water Supply Services was found to be ₹ 678.52 crore, ₹ 738.32 crore and ₹ 944.25 crore in the years 2014-15 (Actual), 2015-16 (RE) and 2016-17 (BE) respectively.

✧ The component of Compensation to employees on Sanitation Services was found to be ₹ 431.83 crore, ₹ 475.50 crore and ₹ 603.51 crore in the years 2014-15 (Actual), 2015-16 (RE) and 2016-17 (BE) respectively.

✧ Expenditure/Outlay on Purchase of Goods and Services including Maintenance has been ₹ 994.90 crore, ₹ 1107.70 crore and ₹ 1228.07 crore in the years 2014-15 (Actual), 2015-16 (RE) and 2016-17 (BE) respectively.

✧ The component of Gross expenditure/outlay on new construction has been ₹ 1518.48 crore, ₹ 1537.45 crore and ₹ 1731.50 crore in the years 2014-15 (Actual), 2015-16 (RE) and 2016-17 (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 ₹ 70.54 crore, ₹ 46.50 crore and ₹ 46.00 crore in the years 2014-15 (Actual), 2015-16 (RE) and 2016-17 (BE) respectively.

✧ The component of Gross expenditure/outlay on creation of funds has been ₹ 344.96 crore, ₹ 345.69 crore and ₹ 345.70 crore in the years 2014-15 (Actual), 2015-16 (RE) and 2016-17 (BE) respectively.

✧ The component of Gross expenditure/outlay on Interest Payments has been ₹ 2858.45 crore, ₹ 2973.87 crore and ₹ 3060.25 crore in the years 2014-15 (Actual), 2015-16 (RE) and 2016-17 (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 2014-15 were ₹ (-) 1512.92 crore and the same is expected to decline to ₹ (-) 1725.26 crore by the end of 2015-16 as per revised estimates. It may decline to ₹ (-) 3295.40 crore in 2016-17 as per Budget estimates.

#### **D. PURPOSE-WISE CLASSIFICATION OF EXPENDITURE**

✧ Percentage wise distribution of expenditure during 2014-15 (Actual) Delhi Jal Board incurred 32.27% of the total expenditure on Sanitary Services, and 67.73% on Water Supply, while the respective figures for 2015-16 (RE) were observed as 86.49% and 13.51% and the respective figures for 2016-17 (BE) were observed as 56.06% and 43.94%.

✧ Of the total expenditure during 2014-15 (Actual), 23.53% was current expenditure while 76.47% was capital expenditure. During the year 2015-16 (RE), it was observed that 25.19% as current and 74.81% as capital expenditure, whereas during the year 2016-17 (BE) it is expected to be 56.06% and 43.94% respectively.

#### **E. GROSS CAPITAL FORMATION**

✧ Gross Capital Formation (GCF) is expected to be ₹ 1583.95 crore during 2015-16 (RE) as compared to the amount of actual gross capital formation of ₹ 1589.02 crore during 2014-15 (Actual). GCF is likely to touch the figure of ₹ 1777.50 crore by 2016-17 (BE).

#### **F. GENERATION OF NET VALUE ADDED**

✧ Net Value Added is expected to be ₹ 1213.82 crore during 2015-16 (RE) as compared to the amount of actual Net Value Added of ₹ 1110.35 crore during 2014-15 (Actual). NVA is likely to touch the figure of ₹ 1547.76 crore by 2016-17 (BE).

✧ Aggregated NVA generated by Delhi Jal Board, had increased. Annual growth over previous year in 2015-16 (RE) was 9.32% and in 2016-17 (BE) it is expected to attain a growth of 27.51%.

□□□

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. 2014-15 Actual expenditure, 2015-16 Revised estimates and 2016-17 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:** 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 no Departmental Commercial Undertaking is carried out 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 general government 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 government, 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 government 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 general government 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.

**Subsidies:** Subsidies include all grants on current account which private industries receive from the Government. 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.

**Saving on Current Account:** The balancing item on the current account of government administration represents the saving of this sector, that is, surplus of current receipts over current expenditure.

**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.

**Interest:** Interest received can be classified into three broad categories, from the household, from the local bodies and from the Departmental Commercial Undertakings. The interest received from Departmental Commercial Undertakings appears as a payment item in Production Account of Departmental Commercial Undertakings. This item, therefore, is deducted from both interest received and interest paid so that there is no double counting.

**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.

**Classification of Taxes and Subsidies:** As per existing practice in the series of base year 2004-05, taxes are classified as direct and indirect while Subsidies are classified as subsidies only. From 2011-12 series onwards taxes/subsidies should be classified as product/production taxes/subsidies. Production taxes and subsidies will be used to prepare GVA at basic prices while product tax less subsidy will be added to GVA at basic price to get GDP at Market Price.

**Production Taxes and Subsidies:** Production tax or production subsidy is paid/ received on the factors of production – land, labour or capital, irrespective of the volume of production. For instance, land revenue and stamp tax are treated as production taxes, while, the input subsidies to farmers, some mining industries, etc. have been treated as production subsidies. In case of Local Bodies of Delhi, property Tax, duties on property, taxes on building application, theatre tax etc. are treated as Production Taxes, whereas imputed subsidy in r/o Electricity sector is the major component of Production Subsidies.

**Product Tax/ Product Subsidy:** A tax/subsidy on a product is a tax/subsidy that is payable/receivable per unit of some good or service. Taxes on products consist of taxes on goods and services that become payable as a result of the production, sale, transfer, leasing or delivery of those goods or services, or as a result of their use for own consumption or own capital formation. The tax may be a specific amount of money per unit of quantity of a good or service or it may be calculated ad valorem as a specified percentage of the price per unit or value of the goods or services transacted. In case of Local Bodies of Delhi, Electricity Tax is the major component of Product Taxes, whereas Product Subsidies paid by the local bodies are nil.

**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.

**DWELLINGS, OTHER BUILDINGS & STRUCTURES: Dwelling (BOR):** Dwellings are buildings, or designated parts of buildings, that are used entirely or primarily as residences, including any associated structures, such as garages, and all permanent fixtures customarily installed in residences. Examples of Dwelling: Residential buildings for communities, Retirement Homes (Old Age Home), Hostels ,Orphanage, Houseboats, Mobile Homes and Carvans (used as principal residences of households not for commercial purpose) Buildings other than Dwelling (BONR): It include whole buildings or parts of buildings not designated as dwellings. Fixtures, facilities and equipment that are integral parts of the structures are included. For new buildings, costs of site clearance and preparation are included. Examples of Buildings other than Dwelling (BONR): Warehouse, Commercial Buildings, Hotel, Restaurants, School, Hospitals, Prison ,Industrial Building ,Library, Rest House etc.

**Other Structure (CO):** Other structures include all the structures other than buildings. For eg. Waterways, Harbor, Dams, canals, Flood control works, water channel drainage system, play ground, swimming pools, ponds, gas pipe lines, cable lines, atomic research.

**Land Improvements (LI):** Land improvements are the result of actions that lead to major improvements in the quantity, quality or productivity of land, or prevent its deterioration. It includes expenditure on following activities: Land clearance, land contouring, creation of wells, watering holes etc.

**MACHINERY & EQUIPMENT ICT EQUIPMENT (ICT):** Information, computer and telecommunications (ICT) equipment consists of devices using electronic controls and also the electronic components forming part of these devices. In practice ICT equipment pertains mostly to computer hardware and telecommunication equipment. Eg. expenditure on mobile phones, fax machines, radio communication, internet, wireless, electronic printers etc.

**OTHER MACHINERY AND EQUIPMENT (MO):** Other machinery and equipment consists of machinery and equipment not elsewhere classified. It includes for e.g. Power generating machinery, furniture and fixtures, stone crusher, boilers, office equipment, medical appliances, optical instruments, nuclear reactors, electrical machinery and equipment etc. Tools that are inexpensive and purchased at relatively steady rate such as Hand tools are excluded.

**TRANSPORT EQUIPMENT (TRO):** Transport equipment consists of equipment for moving people and objects. It includes for e.g. motor vehicles, trailers and semitrailers; ships; railway and tramway locomotives and rolling stock; aircraft and spacecraft; and motorcycles, bicycles, etc.

#### **CULTIVATED BIOLOGICAL RESOURCES:**

**ANIMAL RESOURCES YIELDING REPEAT PRODUCTS (ASO):** It cover animals whose natural growth and regeneration are under the direct control, responsibility and management of institutional units. They include breeding stocks, dairy cattle, sheep or other animals used for wool

production and animals used for transportation, racing or entertainment. Animals raised for slaughter, including poultry, are not fixed assets but inventories.

**TREE, CROP AND PLANT RESOURCES YIELDING REPEAT PRODUCTS (CAO):**

They include trees (including vines and shrubs) cultivated for fruits and nuts, for sap and resin and for bark and leaf products. Trees grown for timber that yield a finished product once only when they are ultimately felled are not fixed assets, just as cereals or vegetables that produce only a single crop when they are harvested cannot be fixed assets.

**INTELLECTUAL PROPERTY PRODUCTS:**

**Computer Software(SO)**

It consists of computer programs, program descriptions and supporting materials for both systems and applications software and database. It includes both the initial development and subsequent extensions of software as well as acquisition of copies that are classified as assets.

**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.

**Receipts on Capital Account:** This part deals with the financing of the capital formation and the sources for the same are explained here under:

**(a) Saving:** The saving on current account is directly taken from Income and Outlay Account.

**(b) Net Borrowings:** Items like internal debt, small savings, provident fund etc. are included here.

**(c) Other Liabilities:** All investments in the share capitals or statutory corporations, cooperative societies are classified as financial assets and are shown against other liabilities as a negative figure. Also included are the extra-budgetary receipts like loans from Government of India, inter-state debt settlements, contingency fund, deposits and advances, suspense, remittances and cash balances etc. Besides like famine relief fund, road fund etc. maintained by state Govt. are also covered here.

□□□

This section is devoted to the presentation results of budget analysis of Delhi Jal Board budget for the years 2014-15, 2015-16 and 2016-17. It is essential to note that whenever reference is made to 2014-15 it may mean actual / final where as it denotes revised estimates for 2015-16 while for the year 2016-17 the figures are simply budget estimates. In other words, data of 2015-16 and 2016-17 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 Transfer from State Govt., withdrawals from Funds and Sale of Goods & Services occupy the dominant position as both of them taken together accounted for approximately 98.77% of revenue receipts during 2014-15. 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 ₹ 373229 lakh in 2014-15 to ₹ 518794 lakh by 2016-17 while they were expected to increase by 27.61% between 2015-16 and 2016-17.

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

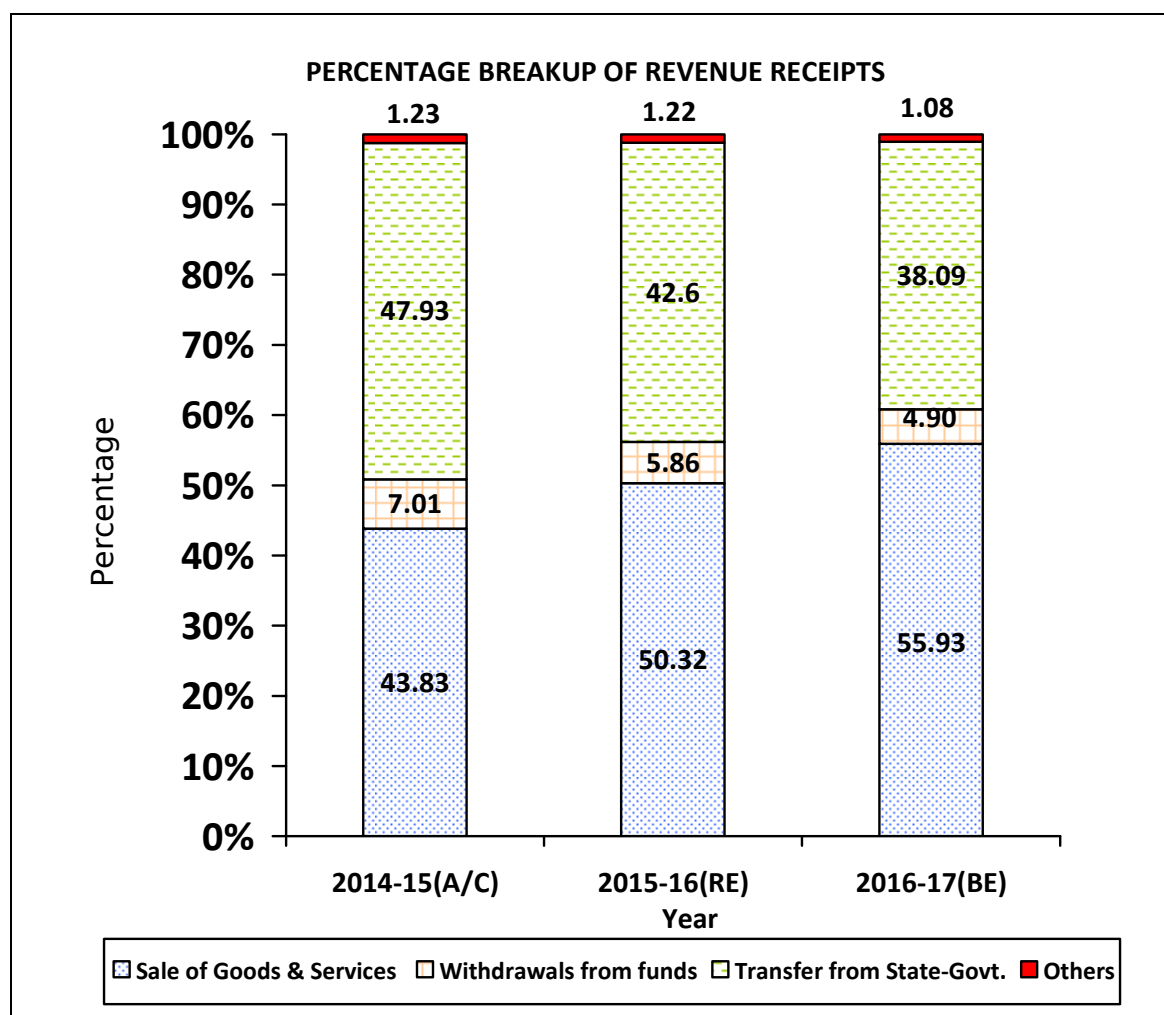
**Statement: 3.1 - Distribution of Gross Receipts**

| S.No<br>. | ITEMS   | 2014-15<br>(A/C)  | 2015-16<br>(R/E)  | 2016-17<br>(B/E)  |
|-----------|---|-------------------|-------------------|-------------------|
| A.        | REVENUE RECEIPTS  | (₹ Lakh)          | (₹ Lakh)          | (₹ Lakh)          |
| 1         | Taxes Revenue   | 0<br>(0.00)       | 0<br>(0.00)       | 0<br>(0.00)       |
| 1.1       | Production Taxes  | 0<br>(0.00)       | 0<br>(0.00)       | 0<br>(0.00)       |
| 1.2       | Product Taxes   | 0<br>(0.00)       | 0<br>(0.00)       | 0<br>(0.00)       |
| 1.3       | Other Taxes   | 0<br>(0.00)       | 0<br>(0.00)       | 0<br>(0.00)       |
| 2         | Misc. Receipts<br>(Fine, Fees & Forfeitures)            | 327<br>(0.09)     | 1271<br>(0.31)    | 799<br>(0.15)     |
| 3         | Interest  | 2899<br>(0.78)    | 2207<br>(0.54)    | 3246<br>(0.62)    |
| 4         | Property Receipts                                       | 1335<br>(0.36)    | 1514<br>(0.37)    | 1586<br>(0.31)    |
| 5         | Revenue Grants from<br>GOI                              | 0<br>(0.00)       | 0<br>(0.00)       | 0<br>(0.00)       |
| 6         | Transfer from State-Govt.                               | 178900<br>(47.93) | 173200<br>(42.60) | 197600<br>(38.09) |
| 7         | Withdrawals from funds                                  | 26175<br>(7.01)   | 23797<br>(5.86)   | 25399<br>(4.9)    |
| 8         | Sale of Assets and<br>change in stock                   | 0<br>(0.00)       | 0<br>(0.00)       | 0<br>(0.00)       |
| 9         | Sale of Goods & Services.                               | 163593<br>(43.83) | 204552<br>(50.32) | 290164<br>(55.93) |
|           | <b>Sub Total (A)</b>                                    | <b>373229</b>     | <b>406541</b>     | <b>518794</b>     |
| <b>B.</b> | <b>LOAN &amp; ADVANCES</b>                              |                   |                   |                   |
| 11        | Loan from Delhi<br>Govt./HUDCO/ Central<br>Share YAP-II | 160760            | 145500            | 129700            |
| 12        | Recovery of Loan &<br>Advances                          | 0                 | 0                 | 0                 |
|           | <b>Sub Total (B)</b>                                    | <b>160760</b>     | <b>145500</b>     | <b>129700</b>     |
|           | <b>GROSS RECEIPTS (A+B)</b>                             | <b>533989</b>     | <b>552041</b>     | <b>648494</b>     |

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 2014-15 (Actual), 2015-16 (RE) and 2016-17 (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 2014-15, 2015-16 and 2016-17.

During 2014-15, expenditure has been incurred on different heads such as purchase of Goods & Services including maintenance (14.38%),

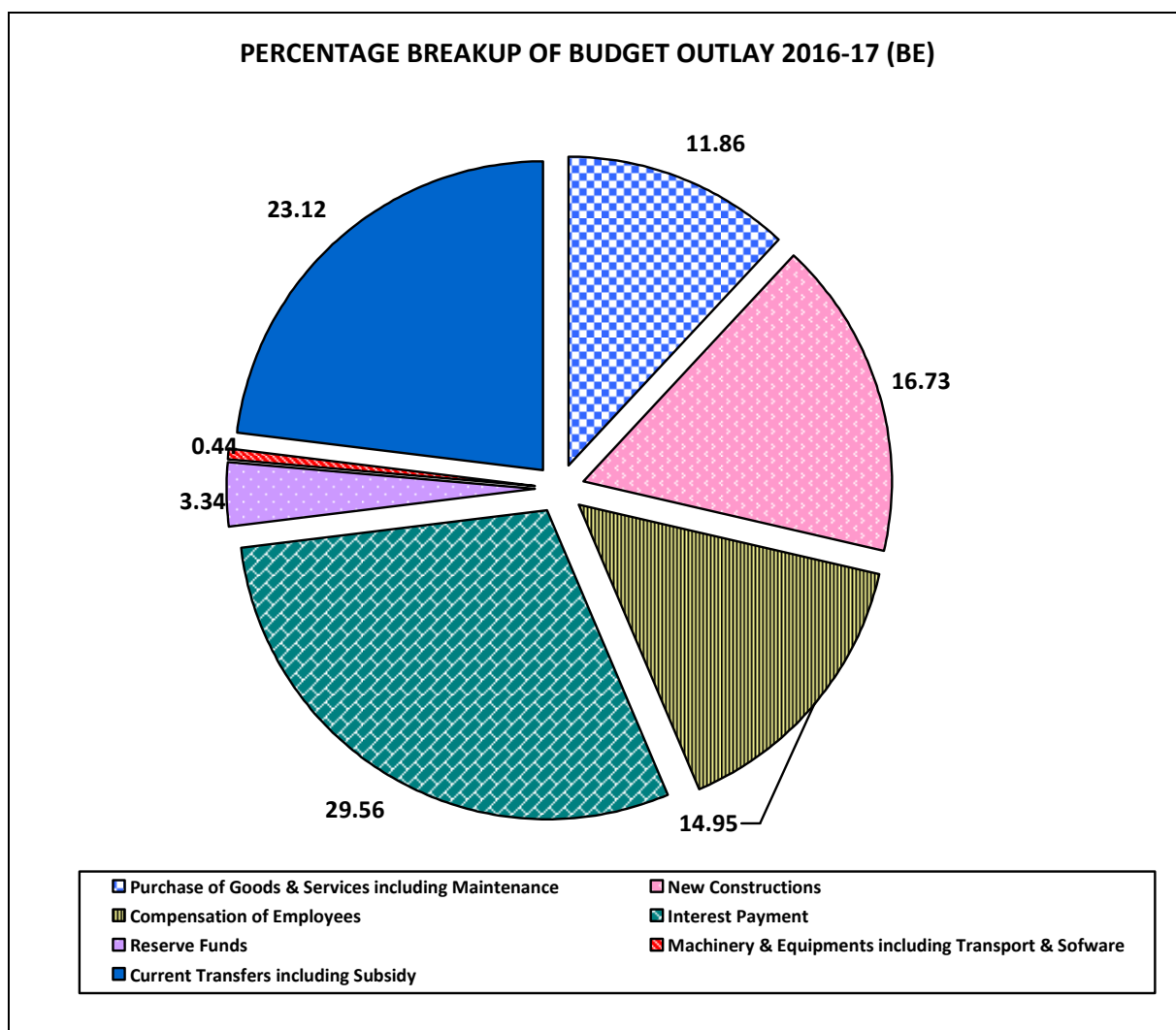
interest payment (41.32%), compensation to employees (16.05%), new construction (21.95%) and Creation of Fund Reserves (4.99%).

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

**Statement: 3.2 - Distribution of Gross Expenditure/ Outlays**  
(₹ Lakh)

| S.No. | ITEMS   | 2014-15<br>(A/C)           | 2015-16<br>(RE)            | 2016-17<br>(BE)             |
|-------|---|----------------------------|----------------------------|-----------------------------|
| 1     | Compensation of Employees                             | 111035<br>(16.05)          | 121382<br>(16.22)          | 154776<br>(14.95)           |
| 2     | Purchase of Goods & Services including Maintenance    | 99490<br>(14.38)           | 110770<br>(14.80)          | 122807<br>(11.86)           |
| 3     | Current transfers including Subsidy                   | 1976<br>(0.29)             | 25731<br>(3.44)            | 239327<br>(23.12)           |
| 4     | New Construction                                      | 151848<br>(21.95)          | 153745<br>(20.55)          | 173150<br>(16.73)           |
| 5     | Machinery & Equipments including Transport & Software | 7054<br>(1.02)             | 4650<br>(0.62)             | 4600<br>(0.44)              |
| 6     | Cultivated Assets                                     | 0<br>(0.00)                | 0<br>(0.00)                | 0<br>(0.00)                 |
| 7     | Financial Assets                                      | 0<br>(0.00)                | 0<br>(0.00)                | 0<br>(0.00)                 |
| 8     | Second Hand Assets , land & Change in                 | 0<br>(0.00)                | 0<br>(0.00)                | 0<br>(0.00)                 |
| 9     | Capital Transfers                                     | 0<br>(0.00)                | 0<br>(0.00)                | 0<br>(0.00)                 |
| 10    | Creation of Funds (Reserve)                           | 34496<br>(4.99)            | 34569<br>(4.62)            | 34570<br>(3.34)             |
| 11    | Interest payment                                      | 285845<br>(41.32)          | 297387<br>(39.75)          | 306025<br>(29.56)           |
| 12    | Advances to Local Bodies and Others                   | 0<br>(0.00)                | 0<br>(0.00)                | 0<br>(0.00)                 |
| 13    | Repayment of Loan to State Government                 | 0<br>(0.00)                | 0<br>(0.00)                | 0<br>(0.00)                 |
|       | <b>TOTAL OUTLAY</b>                                   | <b>691744<br/>(100.00)</b> | <b>748234<br/>(100.00)</b> | <b>1035255<br/>(100.00)</b> |

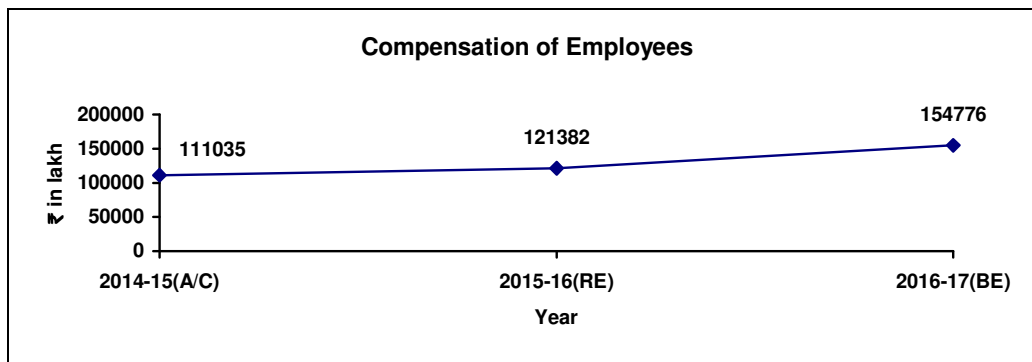
N.B.:- Figures in parenthesis indicate percentage to the Total Outlay



## 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.

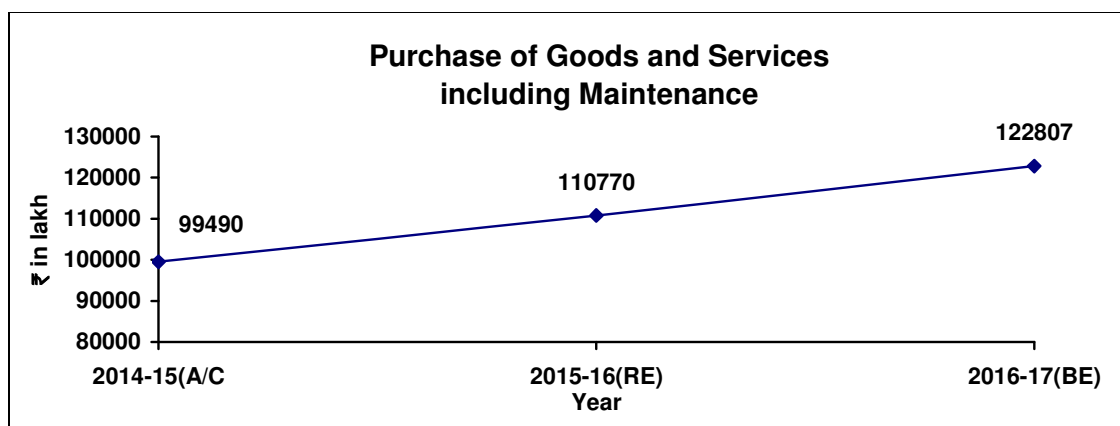
The component of Gross expenditure has been ₹ 111035 lakh, ₹ 121382 lakh and ₹ 154776 lakh in the years 2014-15 (Actual), 2015-16 (RE) and 2016-17 (BE) respectively. It is also to be noticed here that the growth over previous year have been 9.32% in 2015-16 and 27.51% in 2016-17.



## 2. Purchase of Goods and Services including Maintenance

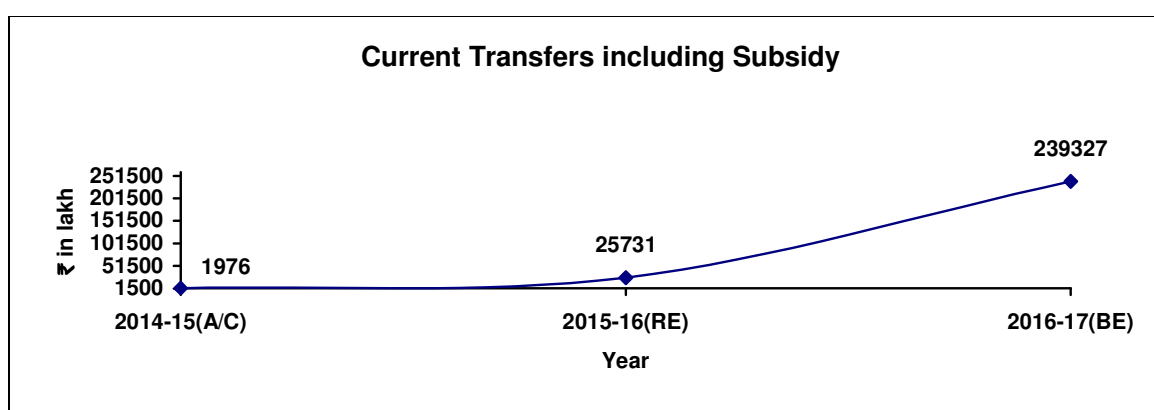
This includes all contingent expenditure mainly on items such as cost of raw water and raw water arrangement. It also includes expenditure on office supplies, rent, rates & taxes, fuel and light, printing, travel expenses, telephone and telegraph charges and other items for current operations including 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 ₹ 99490 lakh, ₹ 110770 lakh and ₹ 122807 lakh in the years 2014-15 (Actual), 2015-16 (RE) and 2016-17 (BE) respectively. It is also to be noticed here that the growth over previous year have been 11.34% in 2015-16 and 10.87% in 2016-17.



### 3. Current Transfers including Subsidy

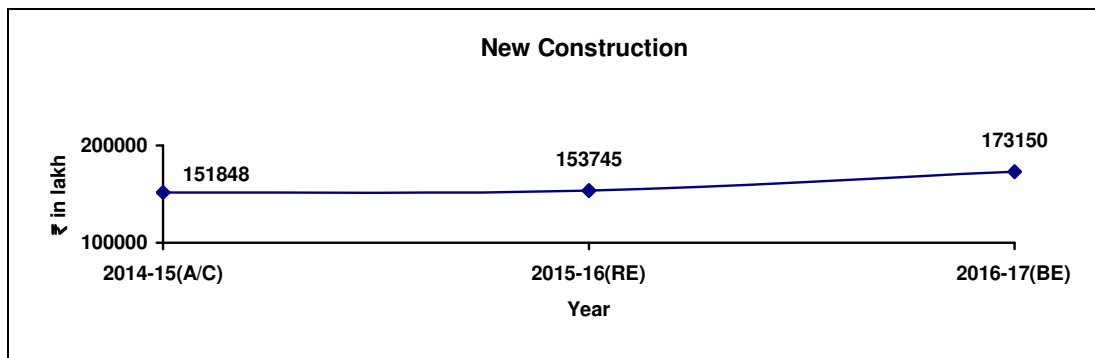
This item includes Subsidies to customers for 20KL free water and rebate on arrear bills to consumers from the Government. The component of Gross expenditure/outlay has been ₹ 1976 lakh, ₹ 25731 lakh and ₹ 239327 lakh in the years 2014-15 (Actual), 2015-16 (RE) and 2016-17 (BE) respectively. It is also to be noticed here that there has been An increase of 1202.18% over previous year in 2015-16 and there is a growth of 830.11% in 2016-17.



### 4. 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.

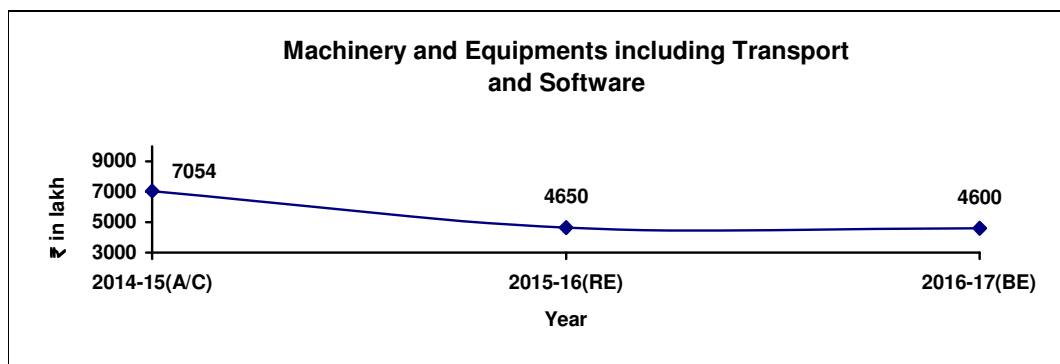
The component of Gross expenditure/outlay has been ₹ 151848 lakh, ₹ 153745 lakh and ₹ 173150 lakh in the years 2014-15 (Actual), 2015-16 (RE) and 2016-17 (BE) respectively. It is also to be noticed here that there has been an increase of 1.25% over previous year in 2015-16 and there is a growth of 12.62% in 2016-17.



## 5. 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.

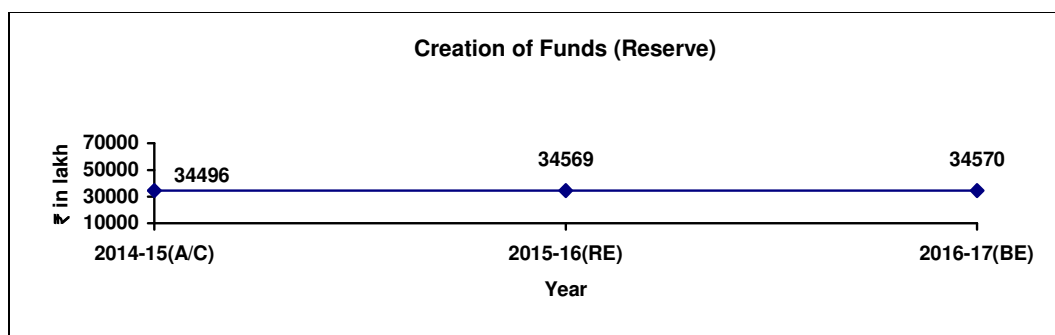
The component of Gross expenditure/outlay has been ₹ 7054 lakh, ₹ 4650 lakh and ₹ 4600 lakh in the years 2014-15 (Actual), 2015-16 (RE) and 2016-17 (BE) respectively and have shown a decline of 34.08% in 2015-16 and a decline of 1.08% in 2016-17 over previous year.



## 6. 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.

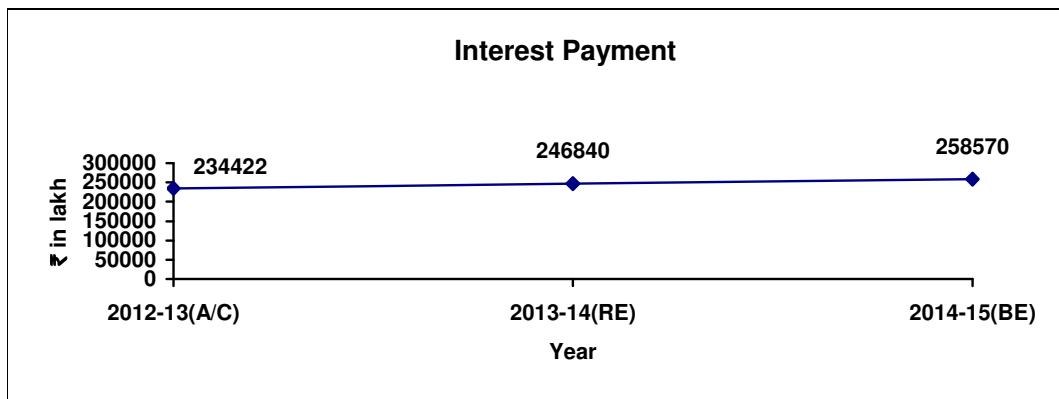
The component of Gross expenditure/outlay has been ₹ 34496 lakh, ₹ 34569 lakh and ₹ 34570 lakh in the years 2014-15 (Actual), 2015-16 (RE) and 2016-17 (BE) respectively. It is also to be noticed here that the slight increase over previous year has been 0.21% in 2015-16 and an increase of 0.003% has been noticed in 2016-17



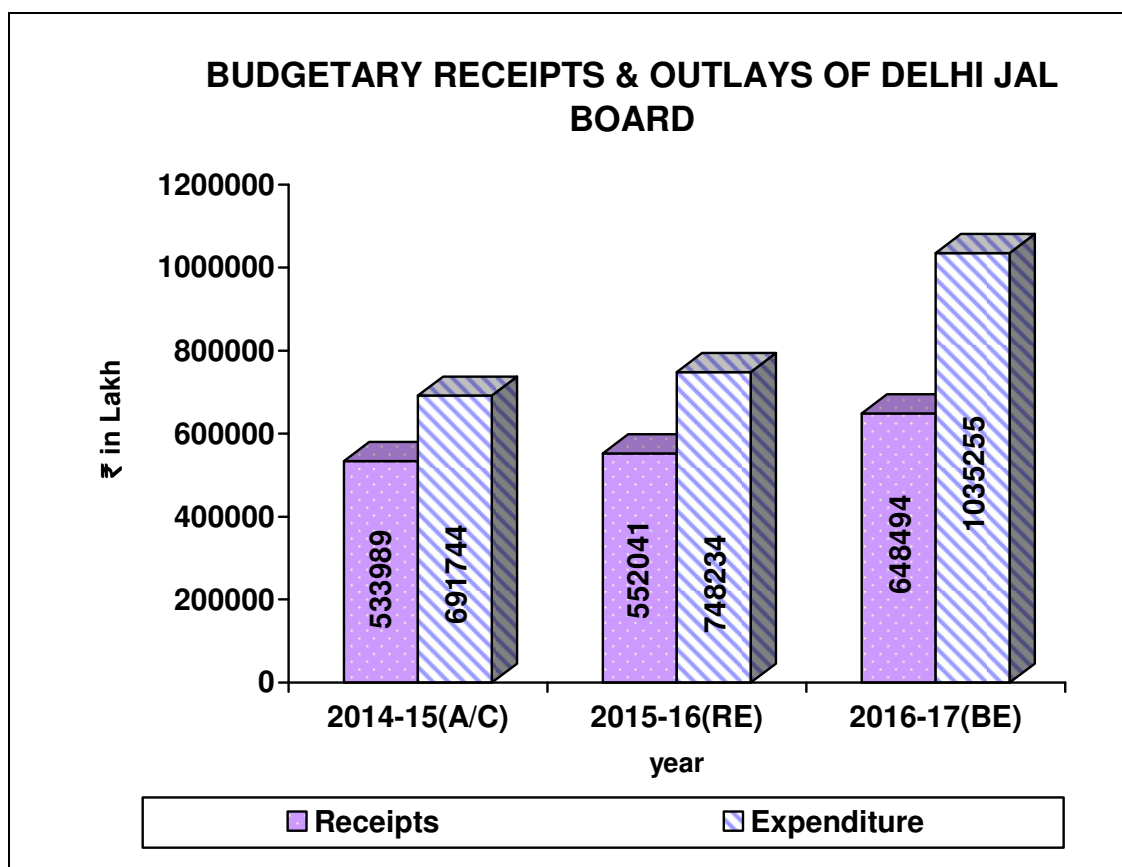
## 7. Interest Payment

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 ₹ 285845 lakh, ₹ 297387 lakh and ₹ 306025 lakh in the years 2014-15 (Actual), 2015-16 (RE) and 2016-17 (BE) respectively. It is also to be noticed here that the growth over previous year have been 4.04% in 2015-16 and 2.90% in 2016-17.



The overall view of the Budgetary Receipts & Outlays of Delhi Jal Board for the year 2014-15(Actual), 2015-16(RE), and 2016-17 (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                           | 2014-15<br>(Actual) | 2015-16<br>(RE) | 2016-17<br>(BE) |
| 1        | Current Receipts               | 183461              | 178192          | 203231          |
| 2        | Current Expenditure            | 334753              | 350718          | 532771          |
| 3        | Surplus on Current<br>A/c(1-2) | (-)151292           | (-)172526       | (-)329540       |
| 4        | Depreciation (CFC)             | 0                   | 0               | 0               |
| 5        | Gross Savings (3+4)            | (-)151292           | (-)172526       | (-)329540       |

Delhi Jal Board's Gross Savings during 2014-15 were ₹ (-)151292lakh and the same is expected to decline to ₹ (-)172526 lakh by the end of 2015-16 as per revised estimates. It may further decline to ₹ (-)329540 lakh in 2016-17 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  | 2014-15<br>(A/C)           | 2015-16<br>(RE)            | 2016-17<br>(BE)            |
|-------|--|----------------------------|----------------------------|----------------------------|
| 1     | Purchase of Commodities & Services including maintenance | 99490<br>(47.26)           | 110770<br>(47.71)          | 122807<br>(44.24)          |
| 2     | Compensation of Employees                                | 111035<br>(52.74)          | 121382<br>(52.29)          | 154776<br>(55.76)          |
| 2.1   | Salary & Wages including benefits                        | 89611<br>(42.57)           | 94738<br>(40.81)           | 125104<br>(45.07)          |
| 2.2   | Pension  | 21424<br>(10.18)           | 26644<br>(11.48)           | 29672<br>(10.69)           |
| 3     | Consumption of fixed Capital                             | 0<br>(0.00)                | 0<br>(0.00)                | 0<br>(0.00)                |
| 4     | <b>Gross Input (1to3)</b>                                | <b>210525<br/>(100.00)</b> | <b>232152<br/>(100.00)</b> | <b>277583<br/>(100.00)</b> |
| 5     | Production of Goods & Services                           | 210525                     | 232152                     | 277583                     |
| 5.1   | Services Produced for own use                            | 46932<br>(22.29)           | 27600<br>(11.89)           | -12581<br>(-4.53)          |
| 5.2   | Sale of Goods & Services                                 | 163593<br>(77.71)          | 204552<br>(88.11)          | 290164<br>(104.53)         |
| 6     | <b>Gross Output (5)</b>                                  | <b>210525<br/>(100.00)</b> | <b>232152<br/>(100.00)</b> | <b>277583<br/>(100.00)</b> |

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

It is evident from statement 3.4 that in 2014-15, expenditure on account of compensation to employees forms 52.74% of the gross input, and Purchase of commodity and services including maintenance is 47.26%. During 2014-15 compensation to employees including benefits, were to the tune of ₹ 111035 lakh, in 2015-16 it was ₹ 121382 lakh and in 2016-17 it is expected to be ₹ 154776 lakh.

**E. NET VALUE ADDED :-**

Net Value Added is expected to be ₹ 121382 lakh during 2015-16(RE) as compared to the amount of actual Net Value Added of ₹ 111035 lakh during 2014-15. NVA is likely to touch the figure of ₹ 154776 lakh by 2016-17(BE).

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

(₹ lakh)

| Sl. No.                      | Industry     | 2014-15<br>(Actual) | 2015-16<br>(RE) | 2016-17<br>(BE) |
|------------------------------|--------------|---------------------|-----------------|-----------------|
| 1                            | Water Supply | 67852               | 73832           | 94425           |
| 2                            | Sanitation   | 43183               | 47550           | 60351           |
| <b>Net Value Added (1+2)</b> |              | <b>111035</b>       | <b>121382</b>   | <b>154776</b>   |

The statement 3.5 shows that over all NVA generated by Delhi Jal Board, had increased. Annual growth over previous year in 2015-16 was 9.32% and in 2016-17 it is expected to attain a growth of 27.51%.

**F. INDUSTRY WISE NET EXPENDITURE OF DELHI JAL BOARD :-**

Activity wise net expenditure of Delhi Jal Board for 2014-15, 2015-16 and 2016-17 may be seen in statement 3.6. Total net expenditure during the years 2014-15, 2015-16 and 2016-17 has been observed as ₹ 207810 lakh, ₹ 211726 lakh and ₹ 404496 lakh respectively. Growth of 91.05% has been observed in the year 2016-17 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 | 2014-15 (Actual) | 2015-16 (RE) | 2016-17 (BE) |
|-------------------|-------------------|-------------|------------------|--------------|--------------|
| 1.                | Sanitary Services | Current     | -38515           | 81704        | 175614       |
|                   |                   | Capital     | 105574           | 101410       | 84550        |
|                   |                   | Total       | 67059            | 183114       | 260164       |
| 2.                | Water Supply      | Current     | 87423            | -28373       | 51132        |
|                   |                   | Capital     | 53328            | 56985        | 93200        |
|                   |                   | Total       | 140751           | 28612        | 144332       |
| Total Expenditure |                   | Current     | 48908            | 53331        | 226746       |
|                   |                   | Capital     | 158902           | 158395       | 177750       |
|                   |                   | Total       | 207810           | 211726       | 404496       |

During 2014-15 Delhi Jal Board incurred 32.27% of the total expenditure on Sanitary Services, and 67.73% on Water Supply, while the respective figures for 2015-16 were as 86.49% and 13.51% and the respective figures for 2016-17 were observed as 64.32% and 35.68%. Of the total expenditure during 2014-15, 23.53% was current expenditure while 76.47% was capital expenditure. During the year 2015-16 it was observed 25.19% as current and 74.81% as capital expenditure, whereas during the year 2016-17 it is expected to be 56.06% and 43.94% respectively.

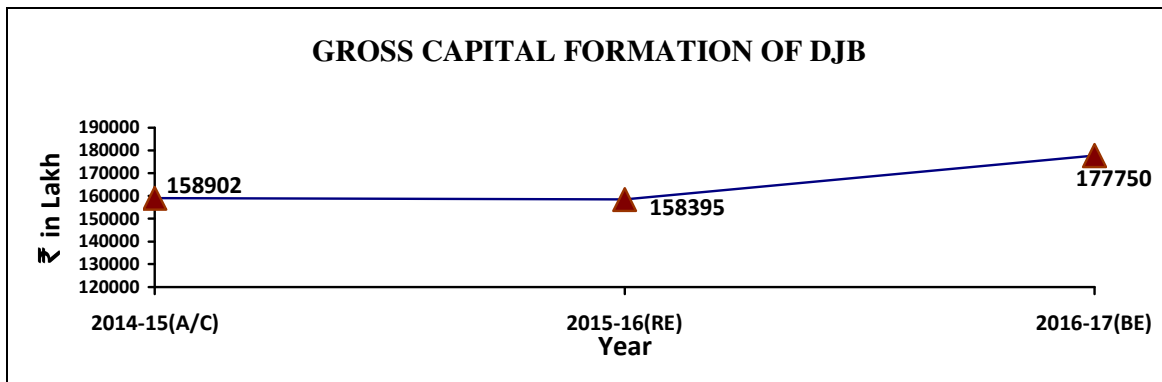
#### **G. GROSS CAPITAL FORMATION:**

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 2015-16 Gross Capital Formation is expected to be ₹ 158395 lakh as compared to the amount of actual gross capital formation of ₹ 158902 lakh during 2014-15. Keeping budget provisions in view for 2016-17 there is likelihood that GCF will be ₹ 177750 lakh.

**Statement: 3.7 - Gross Capital Formation** (₹ Lakh)

| <b>S.No</b> | <b>Item</b>                              | <b>2014-15<br/>(Actual)</b> | <b>2015-16<br/>(RE)</b> | <b>2016-17<br/>(BE)</b> |
|-------------|--|-----------------------------|-------------------------|-------------------------|
| 1.          | Dwellings, Other Building and Structures | 151848                      | 153745                  | 173150                  |
| 2.          | Machinery and Equipment                  | 6576                        | 4550                    | 4500                    |
| 3.          | Cultivated Biological Resources          | 0                           | 0                       | 0                       |
| 4.          | Intellectual Property Products           | 478                         | 100                     | 100                     |
| 5.          | Net Purchase of Second Hand Assets       | 0                           | 0                       | 0                       |
| 6.          | Change in Stock                          | 0                           | 0                       | 0                       |
| <b>7.</b>   | <b>Gross Capital Formation (1+2+3)</b>   | <b>158902</b>               | <b>158395</b>           | <b>177750</b>           |



#### H. INDUSTRY –WISE GROSS CAPITAL FORMATION:-

Out of total Gross Capital Formation of Delhi Jal Board of ₹ 158902 lakh in the year 2014-15 (Actuals), ₹ 53328 lakh and ₹ 105574 Lakh has been spent on Water Supply and Sanitation Services respectively. During the year 2015-16 (RE), industry-wise expenditure has been ₹ 56985 lakh and ₹ 101410 Lakh on Water Supply and Sanitation Services respectively out of total Gross Capital Formation of ₹ 158395 Lakh. Like-wise, during the year 2016-17 (BE) the expenditure is likely to reach at ₹ 93200 lakh and ₹ 84550 Lakh on Water Supply and Sanitation Services respectively out of total Gross Capital Formation of ₹ 177750 Lakh.

□□□

# STATISTICAL TABLES

TABLE: 1

**Borrowing Account of Delhi Jal board for the year 2014-15 (Actual)**

Figures in Rs. Lacs

| Items  | Receipt       | Expenditure   |
|--|---------------|---------------|
| A. Revenue and Capital Account                         | 373229        | 691744        |
| <b>I. Borrowing at Home</b>                            |               |               |
| 1. Internal Debt                                       | 0             | 0             |
| 2. Small Savings, Provident Fund etc.                  | 0             | 0             |
| 3. Other Debt  |               |               |
| Total  | 0             | 0             |
| Net Receipts (I)                                       | 0             |               |
| <b>II. Borrowing Abroad</b>                            |               |               |
| 1. External Debt                                       | 0             | 0             |
| 2. Other Debt  |               |               |
| Total  | 0             | 0             |
| Net Receipts (II)                                      | 0             |               |
| <b>III. Extra Budgetary Receipts &amp; Adjustments</b> |               |               |
| 1. Loans from Government of India                      | 0             | 0             |
| 2. Loans and Advances from States Government           | 160760        | 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             | -157755       |
| 10. Funds Revenue Account                              | 26175         | 34496         |
| 11. Funds Commercial Account                           |               | 0             |
| Total  | 186935        | -123259       |
| Net Receipts (III)                                     | 310194        |               |
| <b>Check</b>   |               |               |
| <b>Total excluding Funds</b>                           | <b>533989</b> | <b>533989</b> |
| Difference (Receipt - Expenditure)                     |               |               |

TABLE: 2

**Income Outlay Account of Delhi Jal Board (Administrative Departments) for the year 2014-15 (Actual)**

Figures in Rs. Lacs

| Receipt   |               | Expenditure  |                |
|---|---------------|--|----------------|
| <b>1. Income from Entrepreneurship and Property</b> | <b>4234</b>   | <b>1. Total Final Consumption Expenditure</b>                      | <b>46932</b>   |
| 1.1 Profits   | 0             | 1.1 Compensation of Employees                                      | 111035         |
| 1.2 Income from Property                            | 4234          | a) Wages & Salaries  | 89611          |
| 1.2.1 Net Interest Received                         | 2899          | b) Pension   | 21424          |
| a) Public Authorities                               | 0             | 1.2 Net Purchases of Goods & Services                              | -64103         |
| i) Centre   |               | a) Purchases   | 84710          |
| ii) States  | 0             | b) Maintenance   | 14780          |
| iii) Local Authorities                              | 0             | c) Less Sales  | 163593         |
| b) Foreign  | 0             | 1.3 Transfers in kind  | 0              |
| c) From other Sectors                               | 2899          | 1.4 CFC  |                |
| 1.2.2 Other Property Receipts                       | 1335          | <b>2. Net Interest Paid to</b>                                     | <b>285845</b>  |
| <b>2. Total Tax Revenue</b>                         | <b>0</b>      | 2.1 Public Authorities   | 285845         |
| 2.1 Import Duty                                     | 0             | a) Centre  |                |
| 2.2 Export Duty                                     | 0             | b) States  | 285845         |
| 2.3 Production Taxes                                | 0             | c) Local Authorities   | 0              |
| 2.4 Product Taxes                                   | 0             | 2.2 Foreign Agencies   | 0              |
| 2.5 Other Transfers                                 | 0             | 2.3 Others   | 0              |
| 3. Fees & Miscellaneous Receipts                    | 327           | 2.4 Less Commercial Interest                                       | 0              |
| 4. Total Transfers from Public Authorities          | 178900        | <b>3. Total Subsidies</b>  | <b>1976</b>    |
| 4.1 Centre  | 0             | 3.1 Production Subsidies   | 0              |
| 4.2 States  | 178900        | 3.2 Product Subsidies  | 1976           |
| 4.3 Local Authorities                               | 0             | <b>4. Total Current Transfers to (Other than Inter-Government)</b> | <b>0</b>       |
| <b>Total Receipts (1+2+3+4)</b>                     | <b>183461</b> | 4.1 Other Sectors  | 0              |
|   |               | 4.2 Foreign  | 0              |
|   |               | <b>5. Total Inter-Government Transfers</b>                         | <b>0</b>       |
|   |               | 5.1 Current to   | 0              |
|   |               | a) Centre  |                |
|   |               | b) States  | 0              |
|   |               | c) Local Authorities   | 0              |
|   |               | 5.2 Capital to   | 0              |
|   |               | a) Centre  |                |
|   |               | b) States  | 0              |
|   |               | c) Local Authorities   | 0              |
|   |               | <b>6. Total Current Expenditure (1+2+3+4+5)</b>                    | <b>334753</b>  |
|   |               | <b>8. Surplus on Current Account</b>                               | <b>-151292</b> |



TABLE: 3

**Capital Finance Account of Delhi Jal Board Administration and  
Enterprises for the year 2014-15 (Actual)**

Figures in Rs. Lacs

|  |               |
|--|---------------|
| <b>I. Expenditure</b>                      |               |
| <b>Administration</b>                      |               |
| 1. Capital Outlay                          | 158902        |
| 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                             |               |
| <b>5. Total (1 to 4)</b>                   | <b>158902</b> |
| <b>Enterprises</b>                         |               |
| 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             |
| <b>9. Total (6 to 8)</b>                   | <b>0</b>      |
| <b>Total Expenditure (5 + 9)</b>           | <b>158902</b> |
|  |               |
| <b>II. Receipts</b>                        |               |
| 11. Surplus on Current Account             | -151292       |
| 12. Consumption of Fixed Capital           | 0             |
| 13. Foreign Grants                         | 0             |
| 14. Net Budgetary Borrowing                | 0             |
| 14.1 At Home                               | 0             |
| 14.2 From Abroad                           | 0             |
| 15 Other Liabilities                       | 310194        |
| 15.1 Net Extra Budgetary Borrowing         | 310194        |
| 15.2 less Net Purchase of Financial Assets | 0             |
| <b>16. Total Receipts (11 to 15)</b>       | <b>158902</b> |

TABLE: 4

**Net Product by Industry of Use of Delhi Jal Board (Administrative Departments) for the year 2014-15 (Actual)**

Figures in Rs. Lacs

| Item                                     | Salary       | Pension      | Others      | NDP           | CFC      | GDP           | IC           | Output        |
|--|--------------|--------------|-------------|---------------|----------|---------------|--------------|---------------|
| <b>1. Total</b>                          | <b>80370</b> | <b>21424</b> | <b>9241</b> | <b>111035</b> |          | <b>111035</b> | <b>99490</b> | <b>210525</b> |
| 2. Construction (Repaire & Maintenance)  | 0            | 0            | 0           | 0             |          | 0             | 0            | 0             |
| 3. Water Supply                          | 49318        | 13147        | 5387        | 67852         |          | 67852         | 71886        | 139738        |
| <b>4. Other Services</b>                 | <b>31052</b> | <b>8277</b>  | <b>3854</b> | <b>43183</b>  | <b>0</b> | <b>43183</b>  | <b>27604</b> | <b>70787</b>  |
| I. (a) Education (3.2)                   | 0            | 0            | 0           | 0             |          | 0             | 0            | 0             |
| (b) Medical & Public Health (4.2)        | 0            | 0            | 0           | 0             |          | 0             | 0            | 0             |
| (c) Sanitaion                            | 31052        | 8277         | 3854        | 43183         |          | 43183         | 27604        | 70787         |
| <b>5. Sub Total (2 to 4)</b>             | <b>80370</b> | <b>21424</b> | <b>9241</b> | <b>111035</b> | <b>0</b> | <b>111035</b> | <b>99490</b> | <b>210525</b> |
| 6. Public Administration & Defence (1-5) | 0            | 0            | 0           | 0             | 0        | 0             | 0            | 0             |

TABLE: 5

## Capital Formation by type of Asset and Industry of Delhi Jal Board (Administration) for the year 2014-15 (Actual)

| SI No.       | Items  | 4.3 Water Supply | 4.4 Remediation & other utility services (Sanitation) | 5 Construction | 10. Public Administration & Defence | 11.1 Education | 11.2 Health | Total         |
|--------------|--|------------------|---|----------------|-------------------------------------|----------------|-------------|---------------|
| <b>(I)</b>   | <b>Construction (P1+P2)</b>                                  | <b>52023</b>     | <b>99825</b>  | <b>0</b>       | <b>0</b>                            | <b>0</b>       | <b>0</b>    | <b>151848</b> |
| P1           | Dwelling   | 193              | 0   |                | 0                                   | 0              | 0           | 193           |
| <b>P2</b>    | <b>Other Building and Sturcture (P2.1+P2.2+P2.3)</b>         | <b>51830</b>     | <b>99825</b>  | <b>0</b>       | <b>0</b>                            | <b>0</b>       | <b>0</b>    | <b>151655</b> |
| P2.1         | Non-Residential Building                                     | 192              | 0   |                | 0                                   | 0              | 0           | 192           |
| P2.2         | Other Structures   | 51638            | 99825   |                | 0                                   | 0              | 0           | 151463        |
| P2.3         | Land Improvement   | 0                | 0   |                | 0                                   | 0              | 0           | 0             |
| P2.4         | Roads & Bridges  | 0                | 0   |                | 0                                   | 0              | 0           | 0             |
| <b>(II)</b>  | <b>Machinery and Equipment (P3.1+P3.2+P3.3+P4)</b>           | <b>827</b>       | <b>5749</b>   | <b>0</b>       | <b>0</b>                            | <b>0</b>       | <b>0</b>    | <b>6576</b>   |
| P3.1         | Transport Equipment  | 0                | 0   |                | 0                                   | 0              | 0           | 0             |
| P3.2         | ICT Equipment  | 757              | 0   | 0              | 0                                   | 0              | 0           | 757           |
| P3.3         | Other Machinery and Equipment                                | 70               | 5749  | 0              | 0                                   | 0              | 0           | 5819          |
| P4           | Weapons Systems  | 0                | 0   | 0              | 0                                   | 0              | 0           | 0             |
| <b>(III)</b> | <b>Cultivated Biological Resources (P5.1+P5.2)</b>           | <b>0</b>         | <b>0</b>  | <b>0</b>       | <b>0</b>                            | <b>0</b>       | <b>0</b>    | <b>0</b>      |
| P5.1         | Animal Resources Yielding Repeat Products                    | 0                | 0   | 0              | 0                                   | 0              | 0           | 0             |
| P5.2         | Tree, Crop and Plant Resources Yielding Repeat Products      | 0                | 0   | 0              | 0                                   | 0              | 0           | 0             |
| <b>(IV)</b>  | <b>Intellectual Property Products ( sum of P7.1 to P7.5)</b> | <b>478</b>       | <b>0</b>  | <b>0</b>       | <b>0</b>                            | <b>0</b>       | <b>0</b>    | <b>478</b>    |
| P7.1         | Research and Development                                     | 0                | 0   | 0              | 0                                   | 0              | 0           | 0             |
| P7.2         | Mineral Exploration and Evaluation                           |                  |   |                | 0                                   |                |             |               |
| P7.3         | Computer Software and Databases                              | 478              | 0   | 0              | 0                                   | 0              | 0           | 478           |
| P7.4         | Entertainment, Literary of Artistic Originals                |                  |   |                | 0                                   |                |             |               |
| P7.5         | Other Intellectual Property Products                         | 0                | 0   | 0              | 0                                   | 0              | 0           | 0             |
|              | <b>Total New Outlay</b>                                      | <b>53328</b>     | <b>105574</b>   | <b>0</b>       | <b>0</b>                            | <b>0</b>       | <b>0</b>    | <b>158902</b> |
|              | <b>Net Purchase of Second Hand Assets</b>                    | <b>0</b>         | <b>0</b>  | <b>0</b>       | <b>0</b>                            | <b>0</b>       | <b>0</b>    | <b>0</b>      |
|              | <b>Change in Stocks</b>                                      | <b>0</b>         | <b>0</b>  | <b>0</b>       | <b>0</b>                            | <b>0</b>       | <b>0</b>    | <b>0</b>      |
|              | <b>Gross Capital Formation</b>                               | <b>53328</b>     | <b>105574</b>   | <b>0</b>       | <b>0</b>                            | <b>0</b>       | <b>0</b>    | <b>158902</b> |

**TABLE - 6**  
**INDUSTRYWISE ECONOMIC CLASSIFICATION OF DJB FOR 2014-15 (Actual)**

(₹ Lakh)

| Serial No. | INDUSTRY                              | ECONOMIC CLASSIFICATION         |                                  |                      |              |           |                  |                    |             |          |                           |
|------------|---------------------------------------|---------------------------------|----------------------------------|----------------------|--------------|-----------|------------------|--------------------|-------------|----------|---------------------------|
|            |                                       | CURRENT EXPENDITURE             |                                  |                      |              |           |                  |                    |             |          |                           |
|            |                                       | CONSUMPTION EXPENDITURE         |                                  |                      |              |           | Current Transfer |                    | Subsidy     |          | 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                 | Subt        | Subn     | (3 to 11)                 |
| (1)        | (2)                                   | (3)                             | (4)                              | (5)                  | (6)          | (7)       | (8)              | (9)                | (10)        | (11)     | (12)                      |
| 1          | <b>Total</b>                          | <b>111035</b>                   | <b>-78883</b>                    | <b>1025</b>          | <b>13725</b> | <b>30</b> | <b>0</b>         | <b>0</b>           | <b>1976</b> | <b>0</b> | <b>48908</b>              |
| 2          | Construction (Repair & Maintenance)   | 0                               | 0                                | 0                    | 0            | 0         | 0                | 0                  | 0           | 0        | 0                         |
| 3          | Water Supply                          | 67852                           | 9936                             | 930                  | 7417         | 23        | 0                | 0                  | 1265        | 0        | 87423                     |
| 4          | <b>Other Services</b>                 | <b>43183</b>                    | <b>-88819</b>                    | <b>95</b>            | <b>6308</b>  | <b>7</b>  | <b>0</b>         | <b>0</b>           | <b>711</b>  | <b>0</b> | <b>-38515</b>             |
| 4(a)       | Educational Services (3.2)            | 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                         |
| 4(c)       | Sanitation(6.2)                       | 43183                           | -88819                           | 95                   | 6308         | 7         |                  |                    | 711         | 0        | -38515                    |
| 5          | <b>Sub Total (2 to 4)</b>             | <b>111035</b>                   | <b>-78883</b>                    | <b>1025</b>          | <b>13725</b> | <b>30</b> | <b>0</b>         | <b>0</b>           | <b>1976</b> | <b>0</b> | <b>48908</b>              |
| 6          | Public Administration & Defence (1-5) | 0                               | 0                                | 0                    | 0            | 0         | 0                | 0                  | 0           | 0        | 0                         |

**TABLE- 6 (Continued)**  
**INDUSTRYWISE ECONOMIC CLASSIFICATION OF DJB FOR 2014-15 (Actual)**

(₹ Lakh)

| Serial No. | INDUSTRY                                 | ECONOMIC CLASSIFICATION<br>CAPITAL EXPENDITURE |      |                       |                       |                        |           |                      |                           |                      |              |                        |                |                    |                     |  |                                      |          |         | Total<br>Expenditure<br>(Current+Capital) |
|------------|--|--|------|-----------------------|-----------------------|------------------------|-----------|----------------------|---------------------------|----------------------|--------------|------------------------|----------------|--------------------|---------------------|--|--------------------------------------|----------|---------|---|
|            |  | Outlay   |      |                       |                       |                        |           |                      |                           |                      |              | Net Purchase of Assets |                |                    |                     | Cap. Transfer to<br>Non-Govt.<br>Advances to Non-<br>Govt. | Total<br>Capital<br>Expend-<br>iture |          |         |   |
|            |  | Buildings                                      |      | Roads<br>&<br>Bridges | Other<br>Construction | Transport<br>equipment | Machinery | Computer<br>Software | Information<br>Technology | Cultivated<br>Assets | Animal Stock | Physical Assets        |                |                    |                     |  |                                      |          |         |   |
|            |  |  |      |                       |                       |                        |           |                      |                           |                      |              | Land                   | Second<br>Hand | Change in<br>Stock | Financial<br>Assets |  |                                      |          |         |   |
|            | Administrative Deptts.                   | BOR  | BONR | Ro                    | Co                    | Tro                    | Mo        | So                   | ICT                       | Cao                  | Aso          | Pl                     | Psh            | Sto(fi             | Pfa                 | CapT   | Ang                                  | (12to28) | (11+29) |   |
|            | (2)                                      | (13)   | (14) | (15)                  | (16)                  | (17)                   | (18)      | (19)                 | (20)                      | (21)                 | (22)         | (23)                   | (24)           | (25)               | (26)                | (27)   | (28)                                 | (29)     | (30)    |   |
| 1          | <b>Total</b>                             | 193  | 192  | 0                     | 151463                | 0                      | 5819      | 478                  | 757                       | 0                    | 0            | 0                      | 0              | 0                  | 0                   | 0  | 0                                    | 158902   | 207810  |   |
| 2          | Construction<br>(Repair & Maintenance)   | 0  | 0    | 0                     | 0                     | 0                      | 0         | 0                    | 0                         | 0                    | 0            | 0                      | 0              | 0                  | 0                   | 0  | 0                                    | 0        | 0       |   |
| 3          | Water Supply                             | 193  | 192  | 0                     | 51638                 | 0                      | 70        | 478                  | 757                       | 0                    | 0            | 0                      | 0              | 0                  | 0                   | 0  | 0                                    | 53328    | 140751  |   |
| 4          | <b>Other Services</b>                    | 0  | 0    | 0                     | 99825                 | 0                      | 5749      | 0                    | 0                         | 0                    | 0            | 0                      | 0              | 0                  | 0                   | 0  | 0                                    | 105574   | 67059   |   |
| 4(a)       | Educational Services (3.2)               | 0  | 0    | 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                                    | 0        | 0       |   |
| 4(c)       | Sanitation                               | 0  | 0    | 0                     | 99825                 | 0                      | 5749      | 0                    | 0                         | 0                    | 0            |                        |                |                    |                     | 0  | 0                                    | 105574   | 67059   |   |
| 5          | <b>Sub Total (2 to 4)</b>                | 193  | 192  | 0                     | 151463                | 0                      | 5819      | 478                  | 757                       | 0                    | 0            | 0                      | 0              | 0                  | 0                   | 0  | 0                                    | 158902   | 207810  |   |
| 6          | Public Administration &<br>Defence (1-5) | 0  | 0    | 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 2015-16 (RE)**

Figures in Rs. Lacs

| Items  |                                    | Receipt       | Expenditure   |
|--|------------------------------------|---------------|---------------|
| A. Revenue and Capital Account                         |                                    | 406541        | 748234        |
| <b>I. Borrowing at Home</b>                            |                                    |               |               |
| 1. Internal Debt                                       |                                    | 0             | 0             |
| 2. Small Savings, Provident Fund etc.                  |                                    | 0             | 0             |
| 3. Other Debt  |                                    |               |               |
| Total  |                                    | 0             | 0             |
| Net Receipts (I)                                       |                                    | 0             |               |
| <b>II. Borrowing Abroad</b>                            |                                    |               |               |
| 1. External Debt                                       |                                    | 0             | 0             |
| 2. Other Debt  |                                    |               |               |
| Total  |                                    | 0             | 0             |
| Net Receipts (II)                                      |                                    | 0             |               |
| <b>III. Extra Budgetary Receipts &amp; Adjustments</b> |                                    |               |               |
| 1. Loans from Government of India                      |                                    | 0             | 0             |
| 2. Loans and Advances from States Government           |                                    | 145500        | 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             | -196193       |
| 10. Funds Revenue Account                              |                                    | 23797         | 34569         |
| 11. Funds Commercial Account                           |                                    |               | 0             |
| Total  |                                    | 169297        | -161624       |
| Net Receipts (III)                                     |                                    | 330921        |               |
| <b>Check</b>   | <b>Total excluding Funds</b>       | <b>552041</b> | <b>552041</b> |
|  | Difference (Receipt - Expenditure) |               |               |

Table: 8

**Income Outlay Account of Delhi Jal Board (Administrative Departments) for the year 2015-16 (RE)**

Figures in Rs. Lacs

| Receipt   |               | Expenditure  |                |
|---|---------------|--|----------------|
| <b>1. Income from Entrepreneurship and Property</b> | <b>3721</b>   | <b>1. Total Final Consumption Expenditure</b>                      | <b>27600</b>   |
| 1.1 Profits   | 0             | 1.1 Compensation of Employees                                      | 121382         |
| 1.2 Income from Property                            | 3721          | a) Wages & Salaries  | 94738          |
| 1.2.1 Net Interest Received                         | 2207          | b) Pension   | 26644          |
| a) Public Authorities                               | 0             | 1.2 Net Purchases of Goods & Services                              | -93782         |
| i) Centre   |               | a) Purchases   | 87421          |
| ii) States  | 0             | b) Maintenance   | 23349          |
| iii) Local Authorities                              | 0             | c) Less Sales  | 204552         |
| b) Foreign  | 0             | 1.3 Transfers in kind  | 0              |
| c) From other Sectors                               | 2207          | 1.4 CFC  |                |
| 1.2.2 Other Property Receipts                       | 1514          | <b>2. Net Interest Paid to</b>                                     | <b>297387</b>  |
| <b>2. Total Tax Revenue</b>                         | <b>0</b>      | 2.1 Public Authorities   | 297387         |
| 2.1 Import Duty                                     | 0             | a) Centre  |                |
| 2.2 Export Duty                                     | 0             | b) States  | 297387         |
| 2.3 Production Taxes                                | 0             | c) Local Authorities   | 0              |
| 2.4 Product Taxes                                   | 0             | 2.2 Foreign Agencies   | 0              |
| 2.5 Other Transfers                                 | 0             | 2.3 Others   | 0              |
| 3. Fees & Miscellaneous Receipts                    | 1271          | 2.4 Less Commercial Interest                                       | 0              |
| 4. Total Transfers from Public Authorities          | 173200        | <b>3. Total Subsidies</b>  | <b>25731</b>   |
| 4.1 Centre  | 0             | 3.1 Production Subsidies   | 0              |
| 4.2 States  | 173200        | 3.2 Product Subsidies  | 25731          |
| 4.3 Local Authorities                               | 0             | <b>4. Total Current Transfers to (Other than Inter-Government)</b> | <b>0</b>       |
| <b>Total Receipts (1+2+3+4)</b>                     | <b>178192</b> | 4.1 Other Sectors  | 0              |
|   |               | 4.2 Foreign  | 0              |
|   |               | <b>5. Total Inter-Government Transfers</b>                         | <b>0</b>       |
|   |               | 5.1 Current to   | 0              |
|   |               | a) Centre  |                |
|   |               | b) States  | 0              |
|   |               | c) Local Authorities   | 0              |
|   |               | 5.2 Capital to   | 0              |
|   |               | a) Centre  |                |
|   |               | b) States  | 0              |
|   |               | c) Local Authorities   | 0              |
|   |               | <b>6. Total Current Expenditure (1+2+3+4+5)</b>                    | <b>350718</b>  |
|   |               | <b>8. Surplus on Current Account</b>                               | <b>-172526</b> |

Table: 9

**Capital Finance Account of Delhi Jal Board Administration and  
Enterprises for the year 2015-16 (RE)**

Figures in Rs. Lacs

|  |               |
|--|---------------|
| <b>I. Expenditure</b>                      |               |
| <b>Administration</b>                      |               |
| 1. Capital Outlay                          | 158395        |
| 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                             |               |
| <b>5. Total (1 to 4)</b>                   | <b>158395</b> |
| <b>Enterprises</b>                         |               |
| 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             |
| <b>9. Total (6 to 8)</b>                   | <b>0</b>      |
| <b>Total Expenditure (5 + 9)</b>           | <b>158395</b> |
|  |               |
| <b>II. Receipts</b>                        |               |
| 11. Surplus on Current Account             | -172526       |
| 12. Consumption of Fixed Capital           | 0             |
| 13. Foreign Grants                         | 0             |
| 14. Net Budgetary Borrowing                | 0             |
| 14.1 At Home                               | 0             |
| 14.2 From Abroad                           | 0             |
| 15 Other Liabilities                       | 330921        |
| 15.1 Net Extra Budgetary Borrowing         | 330921        |
| 15.2 less Net Purchase of Financial Assets | 0             |
| <b>16. Total Receipts (11 to 15)</b>       | <b>158395</b> |



TABLE: 10

**Net Product by Industry of Use of Delhi Jal Board (Administrative Departments) for the year 2015-16 (RE)**

Figures in Rs. Lacs

| Item                                     | Salary       | Pension      | Others      | NDP           | CFC      | GDP           | IC            | Output        |
|--|--------------|--------------|-------------|---------------|----------|---------------|---------------|---------------|
| <b>1. Total</b>                          | <b>84965</b> | <b>26644</b> | <b>9773</b> | <b>121382</b> |          | <b>121382</b> | <b>110770</b> | <b>232152</b> |
| 2. Construction (Repaire & Maintenance)  | 0            | 0            | 0           | 0             |          | 0             | 0             | 0             |
| 3. Water Supply                          | 52065        | 16327        | 5440        | 73832         |          | 73832         | 72495         | 146327        |
| <b>4. Other Services</b>                 | <b>32900</b> | <b>10317</b> | <b>4333</b> | <b>47550</b>  | <b>0</b> | <b>47550</b>  | <b>38275</b>  | <b>85825</b>  |
| I. (a) Education (3.2)                   | 0            | 0            | 0           | 0             |          | 0             | 0             | 0             |
| (b) Medical & Public Health (4.2)        | 0            | 0            | 0           | 0             |          | 0             | 0             | 0             |
| (c) Sanitaion                            | 32900        | 10317        | 4333        | 47550         |          | 47550         | 38275         | 85825         |
| <b>5. Sub Total (2 to 4)</b>             | <b>84965</b> | <b>26644</b> | <b>9773</b> | <b>121382</b> | <b>0</b> | <b>121382</b> | <b>110770</b> | <b>232152</b> |
| 6. Public Administration & Defence (1-5) | 0            | 0            | 0           | 0             | 0        | 0             | 0             | 0             |

TABLE: 11

## Capital Formation by type of Asset and Industry of Delhi Jal Board (Administration) for the year 2015-16 (RE)

Figures in Rs.

| SI No.       | Items  | 4.3 Water Supply | 4.4 Remediation & other utility services (Sanitation) | 5 Construction | 10. Public Administration & Defence | 11.1 Education | 11.2 Health | Total         |
|--------------|--|------------------|---|----------------|-------------------------------------|----------------|-------------|---------------|
| <b>(I)</b>   | <b>Construction (P1+P2)</b>                                  | <b>54685</b>     | <b>99060</b>  | <b>0</b>       | <b>0</b>                            | <b>0</b>       | <b>0</b>    | <b>153745</b> |
| P1           | Dwelling   | 150              | 0   | 0              | 0                                   | 0              | 0           | 150           |
| <b>P2</b>    | <b>Other Building and Sturcture (P2.1+P2.2+P2.3)</b>         | <b>54535</b>     | <b>99060</b>  | <b>0</b>       | <b>0</b>                            | <b>0</b>       | <b>0</b>    | <b>153595</b> |
| P2.1         | Non-Residential Building                                     | 150              | 0   | 0              | 0                                   | 0              | 0           | 150           |
| P2.2         | Other Structures   | 54385            | 99060   | 0              | 0                                   | 0              | 0           | 153445        |
| P2.3         | Land Improvement   | 0                | 0   | 0              | 0                                   | 0              | 0           | 0             |
| P2.4         | Roads & Bridges  | 0                | 0   | 0              | 0                                   | 0              | 0           | 0             |
| <b>(II)</b>  | <b>Machinery and Equipment (P3.1+P3.2+P3.3+P4)</b>           | <b>2200</b>      | <b>2350</b>   | <b>0</b>       | <b>0</b>                            | <b>0</b>       | <b>0</b>    | <b>4550</b>   |
| P3.1         | Transport Equipment  | 0                | 0   | 0              | 0                                   | 0              | 0           | 0             |
| P3.2         | ICT Equipment  | 1780             | 0   | 0              | 0                                   | 0              | 0           | 1780          |
| P3.3         | Other Machinery and Equipment                                | 420              | 2350  | 0              | 0                                   | 0              | 0           | 2770          |
| P4           | Weapons Systems  | 0                | 0   | 0              | 0                                   | 0              | 0           | 0             |
| <b>(III)</b> | <b>Cultivated Biological Resources (P5.1+P5.2)</b>           | <b>0</b>         | <b>0</b>  | <b>0</b>       | <b>0</b>                            | <b>0</b>       | <b>0</b>    | <b>0</b>      |
| P5.1         | Animal Resources Yielding Repeat Products                    | 0                | 0   | 0              | 0                                   | 0              | 0           | 0             |
| P5.2         | Tree, Crop and Plant Resources Yielding Repeat Products      | 0                | 0   | 0              | 0                                   | 0              | 0           | 0             |
| <b>(IV)</b>  | <b>Intellectual Property Products ( sum of P7.1 to P7.5)</b> | <b>100</b>       | <b>0</b>  | <b>0</b>       | <b>0</b>                            | <b>0</b>       | <b>0</b>    | <b>100</b>    |
| P7.1         | Research and Development                                     | 0                | 0   | 0              | 0                                   | 0              | 0           | 0             |
| P7.2         | Mineral Exploration and Evaluation                           | 0                | 0   | 0              | 0                                   | 0              | 0           | 0             |
| P7.3         | Computer Software and Databases                              | 100              | 0   | 0              | 0                                   | 0              | 0           | 100           |
| P7.4         | Entertainment, Literary or Artistic Originals                | 0                | 0   | 0              | 0                                   | 0              | 0           | 0             |
| P7.5         | Other Intellectual Property Products                         | 0                | 0   | 0              | 0                                   | 0              | 0           | 0             |
|              | <b>Total New Outlay</b>                                      | <b>56985</b>     | <b>101410</b>   | <b>0</b>       | <b>0</b>                            | <b>0</b>       | <b>0</b>    | <b>158395</b> |
|              | <b>Net Purchase of Second Hand Assets</b>                    | <b>0</b>         | <b>0</b>  | <b>0</b>       | <b>0</b>                            | <b>0</b>       | <b>0</b>    | <b>0</b>      |
|              | <b>Change in Stocks</b>                                      | <b>0</b>         | <b>0</b>  | <b>0</b>       | <b>0</b>                            | <b>0</b>       | <b>0</b>    | <b>0</b>      |
|              | <b>Gross Capital Formation</b>                               | <b>56985</b>     | <b>101410</b>   | <b>0</b>       | <b>0</b>                            | <b>0</b>       | <b>0</b>    | <b>158395</b> |

**TABLE - 12**  
**INDUSTRYWISE ECONOMIC CLASSIFICATION OF DJB FOR 2015-16 (R.E)**

(₹ Lakh)

| Serial No. | INDUSTRY                              | ECONOMIC CLASSIFICATION         |                                  |                      |              |           |                  |                    |              |          |                           |
|------------|---------------------------------------|---------------------------------|----------------------------------|----------------------|--------------|-----------|------------------|--------------------|--------------|----------|---------------------------|
|            |                                       | CURRENT EXPENDITURE             |                                  |                      |              |           |                  |                    |              |          |                           |
|            |                                       | CONSUMPTION EXPENDITURE         |                                  |                      |              |           | Current Transfer |                    | Subsidy      |          | Total Current Expenditure |
|            |                                       | Total Compensation of Employees | Net Purchase of Goods & Services | Repair & Maintenance |              |           | Non-Govt.        | Inter Local Bodies |              |          |                           |
| Buildings  | Other Construction                    |                                 |                                  | Roads                |              |           |                  |                    |              |          |                           |
|            | Administrative Deptts.                | COE                             | G                                | Bm                   | Cm           | Rm        | T                | TI                 | Subt         | Subn     | (3 to 11)                 |
| (1)        | (2)                                   | (3)                             | (4)                              | (5)                  | (6)          | (7)       | (8)              | (9)                | (10)         | (11)     | (12)                      |
| 1          | <b>Total</b>                          | <b>121382</b>                   | <b>-117131</b>                   | <b>1689</b>          | <b>21613</b> | <b>47</b> | <b>0</b>         | <b>0</b>           | <b>25731</b> | <b>0</b> | <b>53331</b>              |
| 2          | Construction (Repair & Maintenance)   | 0                               | 0                                | 0                    | 0            | 0         | 0                | 0                  | 0            | 0        | 0                         |
| 3          | Water Supply                          | 73832                           | -128130                          | 1539                 | 7906         | 12        | 0                | 0                  | 16468        | 0        | -28373                    |
| 4          | <b>Other Services</b>                 | <b>47550</b>                    | <b>10999</b>                     | <b>150</b>           | <b>13707</b> | <b>35</b> | <b>0</b>         | <b>0</b>           | <b>9263</b>  | <b>0</b> | <b>81704</b>              |
| 4(a)       | Educational Services (3.2)            | 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                         |
| 4(c)       | Sanitation(6.2)                       | 47550                           | 10999                            | 150                  | 13707        | 35        | 0                | 0                  | 9263         | 0        | 81704                     |
| 5          | <b>Sub Total (2 to 4)</b>             | <b>121382</b>                   | <b>-117131</b>                   | <b>1689</b>          | <b>21613</b> | <b>47</b> | <b>0</b>         | <b>0</b>           | <b>25731</b> | <b>0</b> | <b>53331</b>              |
| 6          | Public Administration & Defence (1-5) | 0                               | 0                                | 0                    | 0            | 0         | 0                | 0                  | 0            | 0        | 0                         |

**TABLE- 12 (Continued)**  
**INDUSTRYWISE ECONOMIC CLASSIFICATION OF DJB FOR 2015-16 (R.E)**

(₹ Lakh)

| Serial No. | INDUSTRY                              | ECONOMIC CLASSIFICATION |      |                 |                    |                     |           |                   |                        |                   |              |                        |             |                 |                  |                            |                       |   |
|------------|---------------------------------------|-------------------------|------|-----------------|--------------------|---------------------|-----------|-------------------|------------------------|-------------------|--------------|------------------------|-------------|-----------------|------------------|----------------------------|-----------------------|---|
|            |                                       | CAPITAL EXPENDITURE     |      |                 |                    |                     |           |                   |                        |                   |              |                        |             |                 |                  |                            |                       |   |
|            |                                       | Outlay                  |      |                 |                    |                     |           |                   |                        |                   |              | Net Purchase of Assets |             |                 |                  |                            |                       | Total Capital Expenditure (Current+Capital) |
|            |                                       | Buildings               |      | Roads & Bridges | Other Construction | Transport equipment | Machinery | Computer Software | Information Technology | Cultivated Assets | Animal Stock | Physical Assets        |             | Change in Stock | Financial Assets | Cap. Transfer to Non-Govt. | Advances to Non-Govt. |   |
|            | Administrative Deptts.                | BOR                     | BONR | Ro              | Co                 | Tro                 | Mo        | So                | ICT                    | Cao               | Aso          | Land                   | Second Hand | Sto(fi)         | Pfa              | CapT                       | Ang                   | (12to28)                                    |
|            | (2)                                   | (13)                    | (14) | (15)            | (16)               | (17)                | (18)      | (19)              | (20)                   | (21)              | (22)         | (23)                   | (24)        | (25)            | (26)             | (27)                       | (28)                  | (29)  |
| 1          | <b>Total</b>                          | 150                     | 150  | 0               | 153445             | 0                   | 2770      | 100               | 1780                   | 0                 | 0            | 0                      | 0           | 0               | 0                | 0                          | 0                     | 158395                                      |
| 2          | Construction (Repair & Maintenance)   | 0                       | 0    | 0               | 0                  | 0                   | 0         | 0                 | 0                      | 0                 | 0            | 0                      | 0           | 0               | 0                | 0                          | 0                     | 0   |
| 3          | Water Supply                          | 150                     | 150  | 0               | 54385              | 0                   | 420       | 100               | 1780                   | 0                 | 0            | 0                      | 0           | 0               | 0                | 0                          | 0                     | 56985                                       |
| 4          | <b>Other Services</b>                 | 0                       | 0    | 0               | 99060              | 0                   | 2350      | 0                 | 0                      | 0                 | 0            | 0                      | 0           | 0               | 0                | 0                          | 0                     | 101410                                      |
| 4(a)       | Educational Services (3.2)            | 0                       | 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                     | 0   |
| 4(c)       | Sanitation                            | 0                       | 0    | 0               | 99060              | 0                   | 2350      | 0                 | 0                      | 0                 | 0            | 0                      | 0           | 0               | 0                | 0                          | 0                     | 101410                                      |
| 5          | <b>Sub Total (2 to 4)</b>             | 150                     | 150  | 0               | 153445             | 0                   | 2770      | 100               | 1780                   | 0                 | 0            | 0                      | 0           | 0               | 0                | 0                          | 0                     | 158395                                      |
| 6          | Public Administration & Defence (1-5) | 0                       | 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 2016-17 (BE)**

Figures in Rs. Lacs

| Items  |  | Receipt       | Expenditure   |
|--|--|---------------|---------------|
| A. Revenue and Capital Account                         |  | 518794        | 1035255       |
| <b>I. Borrowing at Home</b>                            |  |               |               |
|  | 1. Internal Debt                             | 0             | 0             |
|  | 2. Small Savings, Provident Fund etc.        | 0             | 0             |
|  | 3. Other Debt                                | 0             | 0             |
|  | Total  | 0             | 0             |
|  | Net Receipts (I)                             | 0             | 0             |
| <b>II. Borrowing Abroad</b>                            |  |               |               |
|  | 1. External Debt                             | 0             | 0             |
|  | 2. Other Debt                                | 0             | 0             |
|  | Total  | 0             | 0             |
|  | Net Receipts (II)                            | 0             | 0             |
| <b>III. Extra Budgetary Receipts &amp; Adjustments</b> |  |               |               |
|  | 1. Loans from Government of India            | 0             | 0             |
|  | 2. Loans and Advances from States Government | 129700        | 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             | -386761       |
|  | 10. Funds Revenue Account                    | 25399         | 34570         |
|  | 11. Funds Commercial Account                 | 0             | 0             |
|  | Total  | 155099        | -352191       |
|  | Net Receipts (III)                           | 507290        | 0             |
| <b>Check</b>   | <b>Total excluding Funds</b>                 | <b>648494</b> | <b>648494</b> |
|  | Difference (Receipt - Expenditure)           |               | 0             |

TABLE: 14

**Income Outlay Account of Delhi Jal Board (Administrative Departments) for the year 2016-17 (BE)**

Figures in Rs. Lacs

| Receipt   |               | Expenditure  |                |
|---|---------------|--|----------------|
| <b>1. Income from Entrepreneurship and Property</b> | <b>4832</b>   | <b>1. Total Final Consumption Expenditure (GFCE)</b>               | <b>-12581</b>  |
| 1.1 Profits   | 0             | 1.1 Compensation of Employees                                      | 154776         |
| 1.2 Income from Property                            | 4832          | a) Wages & Salaries  | 125104         |
| 1.2.1 Net Interest Received                         | 3246          | b) Pension   | 29672          |
| a) Public Authorities                               | 0             | 1.2 Net Purchases of Goods & Services                              | -167357        |
| i) Centre   | 0             | a) Purchases   | 93889          |
| ii) States  | 0             | b) Maintenance   | 28918          |
| iii) Local Authorities                              | 0             | c) Less Sales  | 290164         |
| b) Foreign  | 0             | 1.3 Transfers in kind  | 0              |
| c) From other Sectors                               | 3246          | 1.4 CFC  | 0              |
| 1.2.2 Other Property Receipts                       | 1586          | <b>2. Net Interest Paid to</b>                                     | <b>306025</b>  |
| <b>2. Total Tax Revenue</b>                         | <b>0</b>      | 2.1 Public Authorities   | 306025         |
| 2.1 Import Duty                                     | 0             | a) Centre  | 0              |
| 2.2 Export Duty                                     | 0             | b) States  | 306025         |
| 2.3 Production Taxes                                | 0             | c) Local Authorities   | 0              |
| 2.4 Product Taxes                                   | 0             | 2.2 Foreign Agencies   | 0              |
| 2.5 Other Transfers                                 | 0             | 2.3 Others   | 0              |
| 3. Fees & Miscellaneous Receipts                    | 799           | 2.4 Less Commercial Interest                                       | 0              |
| 4. Total Transfers from Public Authorities          | 197600        | <b>3. Total Subsidies</b>  | <b>239327</b>  |
| 4.1 Centre  | 0             | 3.1 Production Subsidies   | 0              |
| 4.2 States  | 197600        | 3.2 Product Subsidies  | 239327         |
| 4.3 Local Authorities                               | 0             | <b>4. Total Current Transfers to (Other than Inter-Government)</b> | <b>0</b>       |
| <b>Total Receipts (1+2+3+4)</b>                     | <b>203231</b> | 4.1 Other Sectors  | 0              |
|   |               | 4.2 Foreign  | 0              |
|   |               | <b>5. Total Inter-Government Transfers</b>                         | <b>0</b>       |
|   |               | 5.1 Current to   | 0              |
|   |               | a) Centre  | 0              |
|   |               | b) States  | 0              |
|   |               | c) Local Authorities   | 0              |
|   |               | 5.2 Capital to   | 0              |
|   |               | a) Centre  | 0              |
|   |               | b) States  | 0              |
|   |               | c) Local Authorities   | 0              |
|   |               | <b>6. Total Current Expenditure (1+2+3+4+5)</b>                    | <b>532771</b>  |
|   |               | <b>8. Surplus on Current Account</b>                               | <b>-329540</b> |

TABLE: 15

**Capital Finance Account of Delhi Jal Board Administration and  
Enterprises for the year 2016-17 (BE)**

Figures in Rs. Lacs

|  |               |
|--|---------------|
| <b>I. Expenditure</b>                      |               |
| <b>Administration</b>                      |               |
| 1. Capital Outlay                          | 177750        |
| 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                             |               |
| <b>5. Total (1 to 4)</b>                   | <b>177750</b> |
| <b>Enterprises</b>                         |               |
| 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             |
| <b>9. Total (6 to 8)</b>                   | <b>0</b>      |
| <b>Total Expenditure (5 + 9)</b>           | <b>177750</b> |
|  |               |
| <b>II. Receipts</b>                        |               |
| 11. Surplus on Current Account             | -329540       |
| 12. Consumption of Fixed Capital           | 0             |
| 13. Foreign Grants                         | 0             |
| 14. Net Budgetary Borrowing                | 0             |
| 14.1 At Home                               | 0             |
| 14.2 From Abroad                           | 0             |
| 15 Other Liabilities                       | 507290        |
| 15.1 Net Extra Budgetary Borrowing         | 507290        |
| 15.2 less Net Purchase of Financial Assets | 0             |
| <b>16. Total Receipts (11 to 15)</b>       | <b>177750</b> |

TABLE: 16

**Net Product by Industry of Use of Delhi Jal Board (Administrative Departments) for the year 2016-17 (BE)**

Figures in Rs. Lacs

| Item                                     | Salary        | Pension      | Others       | NDP           | CFC      | GDP           | IC            | Output        |
|--|---------------|--------------|--------------|---------------|----------|---------------|---------------|---------------|
| <b>1. Total</b>                          | <b>114609</b> | <b>29672</b> | <b>10495</b> | <b>154776</b> | <b>0</b> | <b>154776</b> | <b>122807</b> | <b>277583</b> |
| 2. Construction (Repaire & Maintenance)  | 0             | 0            | 0            | 0             | 0        | 0             | 0             | 0             |
| 3. Water Supply                          | 70194         | 18173        | 6058         | 94425         | 0        | 94425         | 80732         | 175157        |
| <b>4. Other Services</b>                 | <b>44415</b>  | <b>11499</b> | <b>4437</b>  | <b>60351</b>  | <b>0</b> | <b>60351</b>  | <b>42075</b>  | <b>102426</b> |
| I. (a) Education (3.2)                   | 0             | 0            | 0            | 0             | 0        | 0             | 0             | 0             |
| (b) Medical & Public Health (4.2)        | 0             | 0            | 0            | 0             | 0        | 0             | 0             | 0             |
| (c) Sanitaion                            | 44415         | 11499        | 4437         | 60351         | 0        | 60351         | 42075         | 102426        |
| <b>5. Sub Total (2 to 4)</b>             | <b>114609</b> | <b>29672</b> | <b>10495</b> | <b>154776</b> | <b>0</b> | <b>154776</b> | <b>122807</b> | <b>277583</b> |
| 6. Public Administration & Defence (1-5) | 0             | 0            | 0            | 0             | 0        | 0             | 0             | 0             |



TABLE: 17

## Capital Formation by type of Asset and Industry of Delhi Jal Board (Administration) for the year 2016-17 (BE)

| SI No.       | Items  | 4.3 Water Supply | 4.4 Remediation & other utility services (Sanitation) | 5 Construction | 10. Public Administration & Defence | 11.1 Education | 11.2 Health | Total         |
|--------------|--|------------------|---|----------------|-------------------------------------|----------------|-------------|---------------|
| <b>(I)</b>   | <b>Construction (P1+P2)</b>                                  | <b>91700</b>     | <b>81450</b>  | <b>0</b>       | <b>0</b>                            | <b>0</b>       | <b>0</b>    | <b>173150</b> |
| P1           | Dwelling   | 50               | 0   | 0              | 0                                   | 0              | 0           | 50            |
| <b>P2</b>    | <b>Other Building and Sturcture (P2.1+P2.2+P2.3)</b>         | <b>91650</b>     | <b>81450</b>  | <b>0</b>       | <b>0</b>                            | <b>0</b>       | <b>0</b>    | <b>173100</b> |
| P2.1         | Non-Residential Building                                     | 50               | 0   | 0              | 0                                   | 0              | 0           | 50            |
| P2.2         | Other Structures   | 91600            | 81450   | 0              | 0                                   | 0              | 0           | 173050        |
| P2.3         | Land Improvement   | 0                | 0   | 0              | 0                                   | 0              | 0           | 0             |
| P2.4         | Roads & Bridges  | 0                | 0   | 0              | 0                                   | 0              | 0           | 0             |
| <b>(II)</b>  | <b>Machinery and Equipment (P3.1+P3.2+P3.3+P4)</b>           | <b>1400</b>      | <b>3100</b>   | <b>0</b>       | <b>0</b>                            | <b>0</b>       | <b>0</b>    | <b>4500</b>   |
| P3.1         | Transport Equipment  | 0                | 0   | 0              | 0                                   | 0              | 0           | 0             |
| P3.2         | ICT Equipment  | 1060             | 0   | 0              | 0                                   | 0              | 0           | 1060          |
| P3.3         | Other Machinery and Equipment                                | 340              | 3100  | 0              | 0                                   | 0              | 0           | 3440          |
| P4           | Weapons Systems  | 0                | 0   | 0              | 0                                   | 0              | 0           | 0             |
| <b>(III)</b> | <b>Cultivated Biological Resources (P5.1+P5.2)</b>           | <b>0</b>         | <b>0</b>  | <b>0</b>       | <b>0</b>                            | <b>0</b>       | <b>0</b>    | <b>0</b>      |
| P5.1         | Animal Resources Yielding Repeat Products                    | 0                | 0   | 0              | 0                                   | 0              | 0           | 0             |
| P5.2         | Tree, Crop and Plant Resources Yielding Repeat Products      | 0                | 0   | 0              | 0                                   | 0              | 0           | 0             |
| <b>(IV)</b>  | <b>Intellectual Property Products ( sum of P7.1 to P7.5)</b> | <b>100</b>       | <b>0</b>  | <b>0</b>       | <b>0</b>                            | <b>0</b>       | <b>0</b>    | <b>100</b>    |
| P7.1         | Research and Development                                     | 0                | 0   | 0              | 0                                   | 0              | 0           | 0             |
| P7.2         | Mineral Exploration and Evaluation                           | 0                | 0   | 0              | 0                                   | 0              | 0           | 0             |
| P7.3         | Computer Software and Databases                              | 100              | 0   | 0              | 0                                   | 0              | 0           | 100           |
| P7.4         | Entertainment, Literary of Artistic Originals                | 0                | 0   | 0              | 0                                   | 0              | 0           | 0             |
| P7.5         | Other Intellectual Property Products                         | 0                | 0   | 0              | 0                                   | 0              | 0           | 0             |
|              | <b>Total New Outlay</b>                                      | <b>93200</b>     | <b>84550</b>  | <b>0</b>       | <b>0</b>                            | <b>0</b>       | <b>0</b>    | <b>177750</b> |
|              | <b>Net Purchase of Second Hand Assets</b>                    | <b>0</b>         | <b>0</b>  | <b>0</b>       | <b>0</b>                            | <b>0</b>       | <b>0</b>    | <b>0</b>      |
|              | <b>Change in Stocks</b>                                      | <b>0</b>         | <b>0</b>  | <b>0</b>       | <b>0</b>                            | <b>0</b>       | <b>0</b>    | <b>0</b>      |
|              | <b>Gross Capital Formation</b>                               | <b>93200</b>     | <b>84550</b>  | <b>0</b>       | <b>0</b>                            | <b>0</b>       | <b>0</b>    | <b>177750</b> |

**TABLE - 18**  
**INDUSTRYWISE ECONOMIC CLASSIFICATION OF DJB FOR 2016-17 (B.E)**

(₹ Lakh)

| Serial No. | INDUSTRY                              | ECONOMIC CLASSIFICATION         |                                  |                      |              |           |                  |                    |               |          |                           |
|------------|---------------------------------------|---------------------------------|----------------------------------|----------------------|--------------|-----------|------------------|--------------------|---------------|----------|---------------------------|
|            |                                       | CURRENT EXPENDITURE             |                                  |                      |              |           |                  |                    |               |          |                           |
|            |                                       | CONSUMPTION EXPENDITURE         |                                  |                      |              |           | Current Transfer |                    | Subsidy       |          | Total Current Expenditure |
|            |                                       | Total Compensation of Employees | Net Purchase of Goods & Services | Repair & Maintenance |              |           | Non-Govt.        | Inter Local Bodies |               |          |                           |
| Buildings  | Other Construction                    |                                 |                                  | Roads                |              |           |                  |                    |               |          |                           |
|            | Administrative Deptts.                | COE                             | G                                | Bm                   | Cm           | Rm        | T                | TI                 | Subt          | Subn     | (3 to 11)                 |
| (1)        | (2)                                   | (3)                             | (4)                              | (5)                  | (6)          | (7)       | (8)              | (9)                | (10)          | (11)     | (12)                      |
| 1          | <b>Total</b>                          | <b>154776</b>                   | <b>-196275</b>                   | <b>977</b>           | <b>27892</b> | <b>49</b> | <b>0</b>         | <b>0</b>           | <b>239327</b> |          | <b>226746</b>             |
| 2          | Construction (Repair & Maintenance)   | 0                               | 0                                | 0                    | 0            | 0         | 0                | 0                  | 0             | 0        | 0                         |
| 3          | Water Supply                          | 94425                           | -210407                          | 803                  | 13128        | 14        | 0                | 0                  | 153169        | 0        | 51132                     |
| 4          | <b>Other Services</b>                 | <b>60351</b>                    | <b>14132</b>                     | <b>174</b>           | <b>14764</b> | <b>35</b> | <b>0</b>         | <b>0</b>           | <b>86158</b>  | <b>0</b> | <b>175614</b>             |
| 4(a)       | Educational Services (3.2)            | 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                         |
| 4(c)       | Sanitation(6.2)                       | 60351                           | 14132                            | 174                  | 14764        | 35        | 0                | 0                  | 86158         | 0        | 175614                    |
| 5          | <b>Sub Total (2 to 4)</b>             | <b>154776</b>                   | <b>-196275</b>                   | <b>977</b>           | <b>27892</b> | <b>49</b> | <b>0</b>         | <b>0</b>           | <b>239327</b> | <b>0</b> | 226746                    |
| 6          | Public Administration & Defence (1-5) | 0                               | 0                                | 0                    | 0            | 0         | 0                | 0                  | 0             | 0        | 0                         |

**TABLE- 18 (Continued)**  
**INDUSTRYWISE ECONOMIC CLASSIFICATION OF DJB FOR 2016-17 (B.E)**

(₹ Lakh)

| Serial No. | INDUSTRY                               | ECONOMIC CLASSIFICATION |                       |                       |                        |           |                      |                           |                      |              |                 |                        |                    |                  |      |                               |                           |                                      | Total<br>Expenditure<br>(Current+Capital) |
|------------|--|-------------------------|-----------------------|-----------------------|------------------------|-----------|----------------------|---------------------------|----------------------|--------------|-----------------|------------------------|--------------------|------------------|------|-------------------------------|---------------------------|--------------------------------------|---|
|            |  | CAPITAL EXPENDITURE     |                       |                       |                        |           |                      |                           |                      |              |                 |                        |                    |                  |      |                               |                           |                                      |   |
|            |  | Outlay                  |                       |                       |                        |           |                      |                           |                      |              |                 | Net Purchase of Assets |                    |                  |      | Cap. Transfer to<br>Non-Govt. | Advances to Non-<br>Govt. | Total<br>Capital<br>Expen-<br>diture |   |
|            |  | Buildings               | Roads<br>&<br>Bridges | Other<br>Construction | Transport<br>equipment | Machinery | Computer<br>Software | Information<br>Technology | Cultivated<br>Assets | Animal Stock | Physical Assets |                        | Change in<br>Stock | Financial Assets |      |                               |                           |                                      |   |
| Land       | Second<br>Hand                         |                         |                       |                       |                        |           |                      |                           |                      |              |                 |                        |                    |                  |      |                               |                           |                                      |   |
|            | Administrative Deptts.                 | BOR                     | BONR                  | Ro                    | Co                     | Tro       | Mo                   | So                        | ICT                  | Cao          | Aso             | PI                     | Psh                | Sto(fi           | Pfa  | CapT                          | Ang                       | (12to28)                             | (11+29)                                   |
|            | (2)                                    | (13)                    | (14)                  | (15)                  | (16)                   | (17)      | (18)                 | (19)                      | (20)                 | (21)         | (22)            | (23)                   | (24)               | (25)             | (26) | (27)                          | (28)                      | (29)                                 | (30)                                      |
| 1          | <b>Total</b>                           | 50                      | 50                    | 0                     | 173050                 | 0         | 3440                 | 100                       | 1060                 | 0            | 0               | 0                      | 0                  | 0                | 0    | 0                             | 0                         | 177750                               | 404496                                    |
| 2          | Construction<br>(Repair & Maintenance) | 0                       | 0                     | 0                     | 0                      | 0         | 0                    | 0                         | 0                    | 0            | 0               | 0                      | 0                  | 0                | 0    | 0                             | 0                         | 0                                    | 0   |
| 3          | Water Supply                           | 50                      | 50                    | 0                     | 91600                  | 0         | 340                  | 100                       | 1060                 |              |                 |                        |                    | 0                | 0    | 0                             | 0                         | 93200                                | 144332                                    |
| 4          | <b>Other Services</b>                  | 0                       | 0                     | 0                     | 81450                  | 0         | 3100                 | 0                         | 0                    | 0            | 0               | 0                      | 0                  | 0                | 0    | 0                             | 0                         | 84550                                | 260164                                    |
| 4(a)       | Educational Services (3.2)             | 0                       | 0                     | 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                         | 0                                    | 0   |
| 4(c)       | Sanitation                             | 0                       | 0                     | 0                     | 81450                  | 0         | 3100                 | 0                         | 0                    | 0            | 0               | 0                      |                    | 0                | 0    | 0                             | 0                         | 84550                                | 260164                                    |
| 5          | <b>Sub Total (2 to 4)</b>              | 50                      | 50                    | 0                     | 173050                 | 0         | 3440                 | 100                       | 1060                 | 0            | 0               | 0                      | 0                  | 0                | 0    | 0                             | 0                         | 177750                               | 404496                                    |
| 6          | Public Administration & Defence (1-5)  | 0                       | 0                     | 0                     | 0                      | 0         | 0                    | 0                         | 0                    | 0            | 0               | 0                      | 0                  | 0                | 0    | 0                             | 0                         | 0                                    | 0   |

# ANNEXURE

## Abbreviations for Economic Classification of Budget Documents

(Base Year 2011-12)

| S. No. | SNA Description           | Economic Code | Definition   |
|--------|---------------------------|---------------|--|
|        | Receipts                  |               |  |
| 1      | Capital Transfers         | Captng        | Capital Transfers, Non-government/Individuals        |
| 2      | Commercial Receipts       | Cr            | Commercial Receipt                                   |
| 3      | Current Transfers         | Tc            | Transfers, Central Government                        |
| 4      |                           | Ts            | Transfers, State Governments                         |
| 5      |                           | Tl            | Transfers, Local Authorities                         |
| 6      |                           | Tn            | Transfers, Non-Profit Institutions                   |
| 7      |                           | Tf            | Transfers, Foreign Governments                       |
| 8      | Other Receipts            | F             | Withdrawal from Funds                                |
| 9      |                           | Dt            | Direct Taxes   |
|        |                           | Txt           | Product Tax  |
|        |                           | Txn           | Production Tax                                       |
|        |                           | Txo           | Other Tax  |
| 10     |                           | Mr            | Fees and Miscellaneous Receipts                      |
| 11     |                           | It            | Indirect Taxes                                       |
| 12     |                           | Ssh           | Sale, Second Hand Assets                             |
| 13     |                           | Sl            | Sale, Land   |
| 14     |                           | Sfa           | Sale, Financial Assets                               |
| 15     | Pension Receipts          | Pn            | Pension Contribution                                 |
| 16     | Property Income           | Into          | Interests, Non-Government Bodies                     |
| 17     |                           | Intf          | Interest, Foreign Government/Organisations           |
| 18     |                           | Intc          | Interest, Central Government                         |
| 19     |                           | Ints          | Interests, State Governments                         |
| 20     |                           | Intl          | Interests, Local Bodies                              |
| 21     |                           | Pr            | Property Receipts                                    |
|        | Expenditure               |               |  |
| 22     | Advances                  | Ang           | Advances, Non-government Organisations               |
| 23     |                           | Af            | Advances Foreign Countries /Organisations            |
| 24     |                           | Al            | Advances, Local Authorities                          |
| 25     | Capital Transfers         | Capti         | Capital Transfers to Individuals                     |
| 26     |                           | Captp         | Capital Transfers to Private Institutions            |
| 27     |                           | Capta         | Capital Transfers to Autonomous Bodies               |
| 28     |                           | Captst        | Capital Transfers to State Government                |
| 29     |                           | Captrl        | Capital Transfers to Local Authorities               |
| 30     |                           | Captf         | Capital Transfers to Foreign Countries/Organisations |
| 31     | Compensation of Employees | S             | Salaries   |
| 32     |                           | W             | Wages  |
| 33     |                           | A             | Allowances   |
| 34     |                           | Bcs           | Social (Cash) Benefits                               |
| 35     |                           | Bco           | Others (Cash) Benefits                               |
| 36     |                           | Bk            | Benefits in Kind                                     |
| 37     |                           | P1            | Pension Payments                                     |
| 38     |                           | P2            | Employers' Contributions to Pension Fund             |
| 39     | Current Transfers         | Ti            | Transfers to Individuals                             |

|    |                               |      |  |
|----|-------------------------------|------|--|
| 40 |                               | Tp   | Transfers to Private Institutions                |
| 41 |                               | Ta   | Transfers to Autonomous Bodies                   |
| 42 |                               | Tk   | Transfers in kind                                |
| 43 |                               | Tc   | Transfer to Centre                               |
| 44 |                               | Ts   | Transfer to State                                |
| 45 |                               | Tl   | Transfer to Local Bodies                         |
| 46 |                               | Tf   | Transfer to Foreign                              |
| 47 | Financial Assets              | Pfa  | Purchase of Financial Assets                     |
| 48 | Gross Capital Formation       | Psh  | Purchase of Second Hand Assets                   |
| 49 |                               | Pl   | Purchase of Land                                 |
| 50 |                               | Stof | Change in stock of Food                          |
| 51 |                               | Stoi | Change in stock of Inventory                     |
| 52 | Gross Fixed Capital Formation | Bo   | Expenditure on Construction of Buildings         |
|    |                               | Bor  | Dwellings  |
|    |                               | Bonr | Non-Residential Building & Structure             |
| 53 |                               | Ro   | Expenditure on Construction of Road              |
| 54 |                               | Co   | Expenditure on Construction of Other Capital     |
|    |                               | Li   | Land Improvement                                 |
| 55 |                               | Tro  | Expenditure on Purchase of Transport             |
| 56 |                               | Mo   | Expenditure on Purchase of Machinery             |
| 57 |                               | So   | Expenditure on Purchase of Software              |
|    |                               | ICT  | Information & Communication Technology Equipment |
| 58 |                               | Cao  | Expenditure on acquiring Cultivated Assets       |
| 59 |                               | Aso  | Expenditure on acquiring Animal Stock            |
|    |                               | RnD  | Research and Development                         |
|    |                               | OIPP | Other Intellectual Property Product              |
| 60 |                               | G    | Purchase of Goods & Services                     |
| 61 | Intermediate Consumption      | Bm   | Maintenance of Buildings                         |
| 62 |                               | Rm   | Maintenance of Roads                             |
| 63 |                               | Cm   | Maintenance of Other Construction                |
| 64 | Property Income               | Intl | Interest to Local Authorities                    |
| 65 |                               | Into | Interests to Non-Government Bodies               |
|    |                               | Intf | Interest to Foreign Government/Organisations     |
|    |                               | Intc | Interest to Central Government                   |
|    |                               | Ints | Interests to State Governments                   |
|    | Subsidies                     | Sub  | Subsidies  |
|    |                               | Subt | Product Subsidies                                |
|    |                               | Subn | Production Subsidies                             |

For DCUs expenditure, the above economic codes will be written with “D” prefix. Therefore, “S” denotes salary for administration and “DS” denotes salary for DCU. Similar logic follows for other economic codes except current/ capital transfers and subsidies. DCUs have some additional economic codes. These codes have been given below.

| Departmental Commercial Undertaking (DCU) |                              |               |                          |
|---|------------------------------|---------------|--------------------------|
| S. No                                     | SNA Description              | Economic Code | Definition               |
| 1   | Gross Capital Formation      | DCi           | DCU Change in Stock      |
| 2   | Property Income              | Dr            | Rent, DCU                |
| 3   | Property Income              | Dint          | DCU, Commercial Interest |
| 4   | Consumption of Fixed Capital | Dp            | Depreciation             |



**DEFINITIONS OF THE ITEMS USED IN ECONOMIC  
CLASSIFICATION**

1. **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.
  
2. **Direct Taxes:** Direct taxes in the SNA include two components, viz. direct taxes on income and other direct taxes. Direct taxes cover levies by public authorities on income from employment, property, capital gains or any other source except for social security contributions. 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. It would be noted that levies on the possession and use of goods, for example, motor vehicle licenses are included here only when paid by household. When paid by producers, they are classified as indirect taxes.
  - ❖ Corporate tax
  - ❖ Taxes on income other than Corporation tax (e.g. Income Tax)
  - ❖ Hotels receipts tax
  - ❖ Other taxes on income and expenditure (e.g. Profession Tax)
  - ❖ Land revenue
  - ❖ Estate Duty
  - ❖ Taxes on wealth
  - ❖ Gift Tax
  
3. **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 devise for collecting income tax), levies on value added and the employment of labour, motor vehicle driving license, airport and passport fees when paid by producers.
  - Stamps & Registration fees
  - Customs
  - Union & State Excise
  - Sales Tax/ Value Added Tax
  - Service Tax
  - Taxes on Vehicles
  - Taxes on goods & passengers
  - Taxes and duties on electricity
  - Entertainment tax
  - Foreign Travel tax
  - Fees under factories & Mines acts

- Import & Export license application
- Patent fees
- Registration of Trade Marks fees
- Registration of Joint Stock companies
- Fees for stamping Weights & Measures.

- **Classification of Taxes and Subsidies:** As per existing practice in the series of base year 2004-05, taxes are classified as direct and indirect while Subsidies are classified as subsidies only. From 2011-12 series onwards taxes/subsidies should be classified as product/production taxes/subsidies. Production taxes and subsidies will be used to prepare GVA at basic prices while product tax less subsidy will be added to GVA at basic price to get GDP at Market Price.
- **Production Taxes and Subsidies:** Production tax or production subsidy is paid/ received on the factors of production – land, labour or capital, irrespective of the volume of production. For instance, land revenue and stamp tax are treated as production taxes, while, the input subsidies to farmers, some mining industries, dredging subsidies to Kolkata Port Trust etc. have been treated as production subsidies.

**Product Tax/ Product Subsidy:** A tax/subsidy on a product is a tax/subsidy that is payable/receivable per unit of some good or service. Taxes on products consist of taxes on goods and services that become payable as a result of the production, sale, transfer, leasing or delivery of those goods or services, or as a result of their use for own consumption or own capital formation. The tax may be a specific amount of money per unit of quantity of a good or service or it may be calculated ad valorem as a specified percentage of the price per unit or value of the goods or services transacted.

4. **Miscellaneous receipts:** These receipts are in the nature of fees, fines and forfeitures.
5. **Revenue Transfer:** Revenue grants, contributions are mostly from other public authorities viz. transaction from centre to state or interstate transactions.
6. **Compensation of Employees:** This item comprises the remuneration of general government employees such as salaries, wages, allowances and honorarium other than traveling and daily allowance, contributions to provident fund by the government as well as all pension payments to government employees are included.
  - 6.1 **Salary, Wages & Allowances:** This include pay of officers and establishment, honorarium and allowances other than traveling and daily allowances, wages to different contractual employees.
  - 6.2 **Pension:** This include pension payments to government employees as well as employer's contributions to the Pension Fund.
  - 6.3 **Benefits:** Besides payment in cash, there are some items of expenditure, which are clearly in the nature of payments in kind e.g. cost of liveries and uniforms, rations supplied to police and defence personnel, etc. Leave encashment, gratuity



payment, contributions to provident fund, leave travel concessions, reimbursement of medical expenditure, cost of text books to the children of low-paid govt. employees are also treated as benefits.

7. **Goods and Services:** This includes all contingent expenditure on 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 general government of goods and services to enterprises and households. Whole of the expenditure on current repairs and maintenance is also 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.
8. **Maintenance** is the expenses towards maintenance of buildings, roads, machinery etc.
9. **Benefits:** expenditure on social benefits viz., medical and educational e.g. medical charges and reimbursement of medical expenditure, cost of textbooks to the children of law-paid govt. employees: Other benefits (Leave Travel Concessions) in cash;. The items like Compassionate allowance, family pension, leave encashment, gratuities, commuted value of pension and other retirement benefits currently given under the account head 2071 are also covered under this category. Payments in kind e.g., cost of liveries and uniforms: rations supplied to police and defence personnel etc. are to be treated as Benefits in kind.
10. **Interest:** Interest payments comprise interest on public debt and other obligations other than on commercial debt. The interest paid to or received from other public authorities are to be shown separately. The interest received from departmental commercial undertakings appears as a payment item in 'Production Account of Departmental Commercial Undertakings'. This item, therefore, is deducted from both interest received and interest paid so that there is no double counting.

11. **Subsidies:** *"Subsidies are current unrequited payments that government units, including non-resident government units, make to enterprises on the basis of the levels of their production activities or the quantities or values of the goods or services which they produce, sell or import. They are receivable by resident producers or importers. In the case of resident producers, they may be designed to influence their levels of production, the prices at which their outputs are sold or the remuneration of the institutional units engaged in production. Subsidies have the same impact as negative taxes on production in so far as their impact on the operating surplus is in the opposite direction to that of taxes on production."* (Para 7.98, SNA 2008)

*"Subsidies are not payable to final consumers; current transfers that governments make directly to households as consumers are treated as social benefits. Subsidies also do not include grants that governments may make to enterprises in order to finance their capital formation or compensate them for damage to their capital assets, such grants being treated as capital transfers."* (Para 7.99, SNA 2008)

Transfers by general government to public corporations or private industries for investment purposes or to cover destruction, damage and other losses in capital and working assets are classified as capital transfers rather than as Subsidies. Most of the times these kinds of transfers to corporations are shown, in budget documents, as subsidies; but actually they are not. A transfer is to be marked as subsidy only when the transfer is for compensating the losses incurred by the corporation due to policy of the government. For instance, it is government policy to boost the agricultural production and provide fertilizer to farmers at affordable prices. Government has fixed maximum retail price (MRP) of fertilizer. But the cost of production or import of

fertilizer is more than MRP of fertilizer. Now if the manufacturer sells fertilizer at MRP, s/he will incur losses. This losses (the difference between cost of production and MRP) will be compensated by government as subsidies. Many times various grants are shown as subsidies in budgets documents. Details of this subsidy item should be examined first. If the amount is not being given to producers to contain the prices as a government policy, it should not be marked as subsidy.

Current grants made to non-profit institutions serving households are not to be considered subsidies. Such payments will be classified as purchases of goods and services or current transfers by general government, depending on the circumstances and conditions of the given payment. In the case of Departmental Commercial Undertakings (DCU), losses are treated as imputed subsidies. This imputed subsidy is called implicit subsidy as it is not directly available in budget documents. This imputed subsidy is added to subsidy (explicit subsidy) obtained after budget analysis and put in Income and Outlay account of general government as subsidy.

Distinction between subsidies and current transfers is given below:

| Sl. No. | Subsidy                      | Current Transfers    |
|---------|------------------------------|----------------------|
| 1       | Direct to Producers only     | Direct to Households |
| 2       | Frequent                     | Not frequent         |
| 3       | To keep prices under control |                      |

12. **Current Transfers:** Current transfers or grants paid may be classified under three main categories. Firstly, these can be to other Governments like Central Government, State Governments and Local Authorities, secondly to the rest of the world (Foreign) and thirdly to other sectors including households (grants to aided schools, scholarships and stipends, welfare of the weaker sections of the society), private institutions and autonomous bodies.

13. **Capital Transfers:** Capital transfers cover 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.

14. **Saving on Current Account** is derived as the balancing item on the current account of government administration, i.e. surplus of current receipts over current expenditure.

15. **Gross Fixed Capital Formation** represents the gross value of the goods, which are added to the domestic capital stocks during a year. It comprises the expenditure on the acquisition as well as own account production of fixed assets. This also include 'renewals and replacements' as well. The gross fixed capital formation has been classified into:

15.1 **Buildings:** Buildings include all expenditure on new construction and major alternations 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.

15.2 **Other Construction:** include expenditure works on power and irrigation projects, flood control, forest clearance, land reclamation, water supply and sanitation etc.

15.3 **Roads & Bridges:** Expenditure on construction of roads and bridges is considered.

15.4 **Other Capital Outlay:** This include office assets acquired by the administrative departments which are necessary for day to day functioning of the government e.g. office furniture etc.

15.5 **Transport Equipment** includes expenditure incurred on the purchase of various equipments such as buses, jeeps, trucks, tractors for road haulage.

15.6 **Machinery** include expenditure incurred on the purchase of various machinery such as power generating machinery, agricultural machinery and implements, machinery and equipment and instruments used by professional men. Under this head the expenditure shown against renewals and replacements refers mainly to Departmental Enterprises.

15.7 **ICT Equipment (ICT):** Information, computer and telecommunications (ICT) equipment consists of devices using electronic controls and also the electronic components forming part of these devices. In practice ICT equipment pertains mostly to computer hardware and telecommunication equipment. Eg. expenditure on mobile phones, fax machines, radio communication, internet, wireless, electronic printers etc.

15.7 **Software:** This includes all the software purchased or generated with in 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.

15.8 **Cultivated Assets** include plantations, orchards and other cash crops having life for more than a year.

15.9 **Animal Stock:** This being prevalent in particular defence services & other departments concerned with security and animal husbandry departments by way of horses, camels etc.,

16. **Change in Stock** represents the value of 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 departments, 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 or additions less sales/ withdrawals during the year, as given in the detailed Demands for Grants, are taken as change in stock.
17. **Loans & Advances** being given to provincial local governments, foreign countries / organizations, government servants and others.
18. **Receipts on Capital account:** This part deals with the financing of the capital formation and the sources for the same are described here under:-

(a.) **Savings:** The savings on current account is directly taken from Income and Outlay Account.

(b.) **Net Borrowings:** Items like internal debt, small savings, provident fund etc. are included here.

(c.) **Other Liabilities:** All investments in the share capitals or statutory corporations, cooperative societies are classified as financial assets and are shown against other liabilities as a negative figure. Also included are the extra- budgetary receipts like loans from Government of India, inter state debt settlements, contingency fund, deposits and advances, suspense remittances and cash balances etc. Besides like famine relief fund, road fund etc. maintained by state Govt. are also covered here.

