



**GOVERNMENT OF NATIONAL CAPITAL
TERRITORY OF DELHI**

**ECONOMIC CLASSIFICATION
OF BUDGETARY TRANSACTIONS OF
DELHI JAL BOARD
2011-12**

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

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PREFACE

The Report on “Economic Classification of the Budgetary Transactions of Delhi Jal Board 2011-12” has been prepared by the Directorate of Economics and Statistics, Delhi for the first time, as per the revised methodology of the National Accounts Division, Central Statistics Office, Ministry of Statistics & Programme Implementation, Govt. of India.

In this report, the actual expenditure for the year 2009-10, revised estimates of expenditure for 2010-11 and budget provisions for 2011-12 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
January, 2012

Dr. B.K. Sharma
Director

TEAM

- | | | |
|------------------------|---|------------------------|
| 1. SH. N. T. KRISHNA | : | DEPUTY DIRECTOR |
| 2. SH. SHAN-E-ALAM | : | ASSISTANT DIRECTOR |
| 3. SMT. SHARDA TIWARI | : | STATISTICAL OFFICER |
| 4. SMT. ANUPAMA | : | STATISTICAL OFFICER |
| 5. SH. ASHISH VERMA | : | STATISTICAL OFFICER |
| 6. SH. SANGEET MATHUR | : | STATISTICAL ASSISTANT |
| 7. MS. KAVITA | : | STATISTICAL ASSISTANT |
| 8. SH. GAURAV VARSHNEY | : | STATISTICAL ASSISTANT |
| 9. SH. PAWAN KUMAR | : | STATISTICAL ASSISTANT |
| 10. SH. JASWANT SINGH | : | JR. GESTETNOR OPERATOR |

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EXECUTIVE SUMMARY

**ANALYSIS OF THE BUDGETARY TRANSACTIONS
OF
DELHI JAL BOARD
2011-12**

EXECUTIVE SUMMARY

The following are the main highlights of the analysis of Budget of Government of NCT of Delhi for the year 2011-12.

A. BUDGETARY RECEIPTS

✧ The Gross receipts of Delhi Jal Board estimated to gallop from ₹ 5117.62 crore in 2009-10 to ₹ 5296.86 crore by 2011-12 while they were expected to increase by 3.77% between 2010-11 and 2011-12. Gross receipts during 2009-10 and 2010-11 were projected to decrease by 0.26% only.

✧ The revenue receipts of Delhi Jal Board estimated to gallop from ₹ 1468.33 crore in 2009-10 to ₹ 1936.56 crore by 2011-12 while they were expected to increase by 15.01% between 2010-11 and 2011-12. Revenue receipts during 2009-10 and 2010-11 were projected to increase by 14.67% only.

✧ Transfers from State Govt. is estimated to ₹ 215.55 crore, ₹ 377.03 crore and ₹ 566.11 crore during the years 2009-10, 2010-11 and 2011-12 respectively.

✧ Receipts from sale of goods and services is estimated to ₹ 664.87 crore, ₹ 1009.52 crore and ₹ 1088.42 crore during the years 2009-10, 2010-11 and 2011-12 respectively.

✧ Loans from State/HUDCO, Central Share of Yamuna Action Plan-II and recovery of loans and Advances is estimated to ₹ 3649.29 crore, ₹ 3420.67 crore and ₹ 3360.30 crore during the years 2009-10, 2010-11 and 2011-12 respectively.

B. BUDGETARY EXPENDITURE/OUTLAYS

✧ Total disbursement of Delhi Jal Board was ₹ 5097.53 crore in 2009-10 (Actual) while the total outlays for 2010-11(RE) and 2011-12 (BE) were to the tune of ₹ 5305.64 Crore and ₹ 5521.02 crore respectively.

✧ During 2009-10 expenditure has been incurred on different heads such as towards Purchase of Goods & Services including maintenance (18.34%), interest payment (32.63%), compensation to employees (14.15%), new construction (26.43%) and Creation of Fund Reserves (7.94%).

✧ The component of Gross expenditure/outlay on compensation to employees has been ₹ 721.37 crore, ₹ 759.30 crore and ₹ 822.28 crore in the years 2009-10 (Actual), 2010-11 (RE) and 2011-12 (BE) respectively.

✧ The component of Compensation to employees on Water Supply Services was found to be ₹ 457.58 crore, ₹ 479.44 crore and ₹ 518.52 crore in the years 2009-10 (Actual), 2010-11 (RE) and 2011-12 (BE) respectively.

✧ The component of Compensation to employees on Sanitation Services was found to be ₹ 263.79 crore, ₹ 279.86 crore and ₹ 303.76 crore in the years 2009-10 (Actual), 2010-11 (RE) and 2011-12 (BE) respectively.

✧ Expenditure/Outlay on Purchase of Goods and Services including Maintenance has been ₹ 934.70 crore, ₹ 891.85 crore and ₹ 882.56 crore in the years 2009-10 (Actual), 2010-11 (RE) and 2011-12 (BE) respectively.

✧ The component of Gross expenditure/outlay on new construction has been ₹ 1347.19 crore, ₹ 1323.10 crore and ₹ 1335.64 crore in the years 2009-10 (Actual), 2010-11 (RE) and 2011-12 (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 ₹ 44.98 crore, ₹ 45.95 crore and ₹ 45.50 crore in the years 2009-10 (Actual), 2010-11 (RE) and 2011-12 (BE) respectively.

✧ The component of Gross expenditure/outlay on creation of funds has been ₹ 404.81 crore, ₹ 221.78 crore and ₹ 224.90 crore in the years 2009-10 (Actual), 2010-11 (RE) and 2011-12 (BE) respectively.

✧ The component of Gross expenditure/outlay on Interest Payments has been ₹ 1663.45 crore, ₹ 2063.66 crore and ₹ 2210.14 crore in the years 2009-10 (Actual), 2010-11 (RE) and 2011-12 (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 2009-10 were ₹ (-) 2424.90 crore and the same is expected to progress to ₹ (-) 2322.71 crore by the end of 2010-11 as per revised estimates and may further progress to ₹ (-) 2254.52 crore in 2011-12 as per Budget estimates.

D. PURPOSE-WISE CLASSIFICATION OF EXPENDITURE

✧ Percentage wise distribution of expenditure during 2009-10 Delhi Jal Board incurred 42.20% of the total expenditure on Sanitary Services, and 57.80% on Water Supply, while the respective figures for 2010-11 were observed as 55.28% and 44.72% and the respective figures for 2011-12 were observed as 59.98% and 40.02%.

✧ Of the total expenditure during 2009-10, 41.92% was current expenditure while 58.08% was capital expenditure. During the year 2010-11, it was observed that 31.91% as current and 68.09% as capital expenditure, whereas during the year 2011-12 it is expected to be 30.86% and 69.14% respectively.

E. GROSS CAPITAL FORMATION

✧ Gross Capital Formation (GCF) is expected to be ₹ 1369.05 crore during 2010-11(RE) as compared to the amount of actual gross capital formation of ₹ 1370.71 crore during 2009-10. GCF is likely to touch the figure of ₹ 1381.14 crore by 2011-12(BE).

F. GENERATION OF NET VALUE ADDED

✧ Net Value Added is expected to be ₹ 1264.34 crore during 2010-11(RE) as compared to the amount of actual Net Value Added of ₹ 1225.17 crore during 2009-10. NVA is likely to touch the figure of ₹ 1334.05 crore by 2011-12(BE).

✧ Aggregated NVA generated by Delhi Jal Board, had increased. Annual growth over previous year in 2010-11 was 3.20% and in 2011-12 it is expected to attain a growth of 5.51%.

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CHAPTER ONE

CHAPTER ONE

INTRODUCTION

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. 2009-10 actual expenditure, 2010-11 revised estimates and 2011-12 budget estimates.

CLASSIFICATION OF DELHI JAL BOARD EXPENDITURE

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

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

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

Drinking Water Supply:

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

Sanitary affairs services:

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

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

SCHEME OF THE REPORT:

The report is presented in five 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 in Chapter four.



CHAPTER TWO

CHAPTER TWO

CONCEPTUAL FRAMEWORK

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

INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS:

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

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

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

current income is appropriated to meet the current expenditure of administrative departments and the excess of current receipts over current expenditure therefore denotes the saving of the Delhi Jal Board administration and at the outset becomes available for Capital Formation.

CAPITAL FINANCE ACCOUNT OF DELHI JAL BOARD:

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

PRODUCTION ACCOUNT OF DELHI JAL BOARD'S SERVICES:

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

DETAILS OF COMPONENTS OF ECONOMIC CLASSIFICATION:

Compensation of Employees: This item comprises the remuneration of Delhi Jal Board's employees such as pay of officers, pay of establishment and allowances and honorarium other than travelling and daily allowances. Contributions to provident fund by the Delhi Jal Board, if any, are included here. Besides payments in cash, there are some items of expenditure which are clearly in the nature of payments in kind. Items like cost of liveries and uniforms, rations supplied to police and defence personnel, etc. are treated as wages and salaries. Also included are all **Pension Payments** to Delhi Jal Board's employees. Conceptually, appropriation to the pension fund should actually be treated as wages and salaries and not actual

pension payments. But in the absence of any information on appropriation during the year, the actual pension payments are treated as wages and salaries. Leave travel concessions also is treated as part of wages and salaries. Similarly medical charges and reimbursement of medical expenditure, cost of text books to the children of low-paid govt. employees are also treated as wages and salaries.

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

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

Subsidies: Subsidies include all grants on current account which private industries receive from the Delhi Jal Board. These may take the form of direct payments to producers or differentials between the buying and selling prices of government trading organizations. Thus subsidies are transfers which in the light of the basis of making the grants, are addition to the income of the producers from current production. Under Certain circumstances subsidies include the grant made by government to public corporation in the compensation for losses, i.e., negative operating surplus, in connection with the losses of Departmental Commercial Undertaking's. This will be the case when the loss is clearly the consequence of the policy of the government to maintain prices at a level at which the proceeds of the public industry will not cover the current cost of production. All current

transfers to public corporations, irrespective whether they are made to maintain the price level or for other purposes, are to be treated as subsidies. In the case of departmental undertakings, losses which are not compensated for by subsidies will be transferred to the income and outlay account of general government as negative operating surplus Rebate on the sale of handloom cloth; loss on the sale of fertilizers, improved seeds, pesticides, and agricultural implements, loss suffered by the cooperative societies etc. are to be treated as subsidies. In the case of irrigation, the loss by the departmental undertaking is treated as subsidy.

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

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

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

Indirect Taxes: Indirect taxes are defined as taxes assessed on producers that are chargeable to the cost of goods and services produced or sold. They include import and export duties, excise sales, entertainment and turnover taxes, real estate and land taxes (unless they are merely

administrative devise for collecting income tax), levies on value added and the employment of labour, motor vehicle driving test license, airport and passport fees when paid by producers.

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

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

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

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

- **Buildings:** This includes all expenditure on new construction and major alterations to residential and non-residential buildings during the year. It includes construction costs of the buildings together with cost of external and internal fixtures during the year.
- **Other Construction:** Other construction includes mostly expenditure on construction works on power and irrigation projects, flood control, forest clearance, land reclamation, water supply and sanitation.
- **Roads & Bridges:** Expenditure on construction of roads & bridges is considered.

- **Transport Equipment:** This item includes expenditure incurred on the purchase of various equipments such as buses, jeeps, trucks, tractors for road haulage.
- **Machinery:** Expenditure incurred on the purchase of various plant & machinery including agricultural machinery & implements, as well as equipments & instruments used by professionals.
- **Software:** This includes all the software purchased or internally developed within the government for the improvement in day to day work. However, the software which is inseparable with the computer such as Operating System has to be included in the machinery itself.
- **Cultivated Assets:** include plantations, orchards and other cash crops having life for more than a year.
- **Animal Stock:** This being prevalent in particular Defence services & other departments concerned with security and animal husbandry in the form of horses, camels etc.

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

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

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

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CHAPTER THREE

CHAPTER THREE

BUDGET ANALYSIS OF DELHI JAL BOARD

This section is devoted to the presentation results of budget analysis of Delhi Jal Board budget for the years 2009-10, 2010-11 and 2011-12. It is essential to note that whenever reference is made to 2009-10 it may mean actual / final where as it denotes revised estimates for 2010-11 while for the year 2011-12 the figures are simply budget estimates. In other words, data of 2010-11 and 2011-12 are purely provisional and they will get concretized in the coming years.

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.

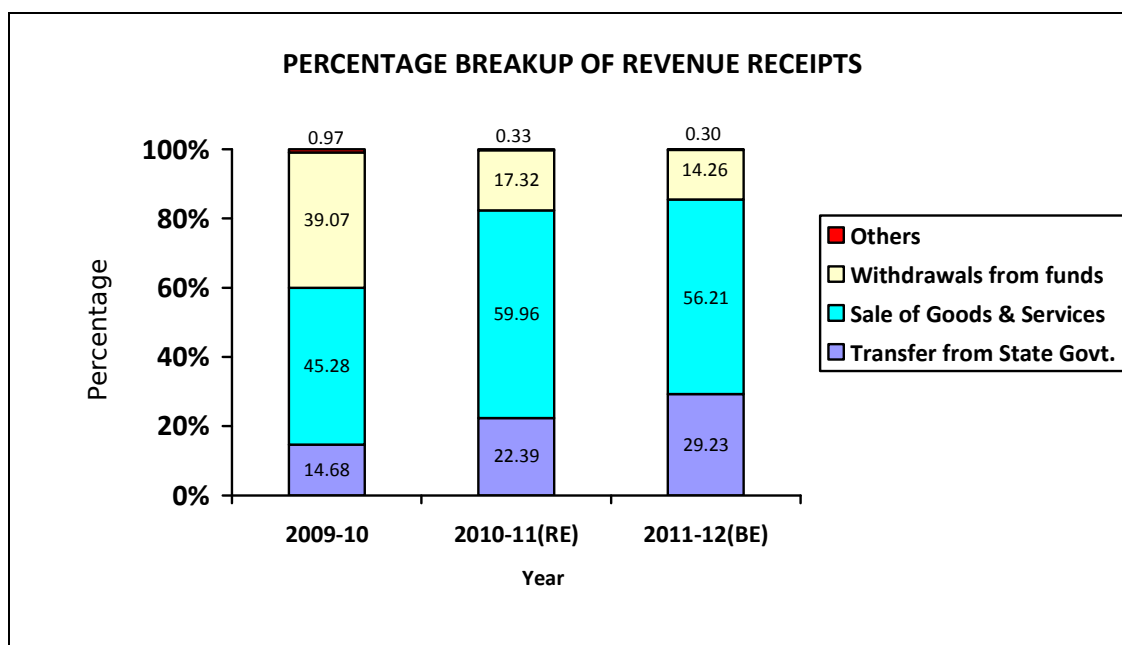
The study of pattern of receipts revealed that Transfer from State Government and withdrawals from Funds occupy the dominant position as both of them taken together accounted for approximately 80.68% of revenue receipts during 2009-10. Loans and advances usually help in the balancing act between current revenues and current outlays. Statement 3.1 reveals that revenue receipts of Delhi Jal Board estimated to gallop from ₹ 146833 lakh in 2009-10 to ₹ 193656 lakh by 2011-12 while they were expected to increase by 15.01% only between 2010-11 and 2011-12. Revenue receipts during 2009-10 and 2010-11 were projected to increase by 14.67% only. Analysis of budgetary revenues will not be complete

without the reference to the expenditure / outlay commitments during the respective years under different heads and the fore going analysis will focus on this aspect.

Statement: 3.1 - Distribution of Gross Receipts

S.No	ITEMS	2009-10 (A/C)	2010-11 (R/E)	2011-12 (B/E)
A.	REVENUE RECEIPTS	(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Taxes (Direct & Indirect)	0 (0.00)	0 (0.00)	0 (0.00)
2	Misc. Receipts (Fine, Fees & Forfeitures)	84 (0.06)	36 (0.02)	42 (0.02)
3	Interest	1110 (0.76)	403 (0.24)	431 (0.22)
4	Property Receipts	226 (0.15)	116 (0.07)	120 (0.06)
5	Revenue Grants from GOI	0 (0.00)	0 (0.00)	0 (0.00)
6	Transfer from State- Govt.	21555 (14.68)	37703 (22.39)	56611 (29.23)
7	Withdrawals from funds	57371 (39.07)	29169 (17.32)	27610 (14.26)
8	Sale of Assets	0 (0.00)	0 (0.00)	0 (0.00)
9	Sale of Goods & Services.	66487 (45.28)	100952 (59.96)	108842 (56.21)
	Sub Total (A)	146833 (100.00)	168379 (100.00)	193656 (100.00)
B.	LOAN & ADVANCES			
10	Loan from Delhi Govt./HUDCO/ Central Share YAP-II	351621	342067	336030
11	Recovery of Loan & Advances	13308	0	0
	Sub Total (B)	364929	342067	336030
	GROSS RECEIPTS (A+B)	511762	510446	529686

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



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 2009-10, 2010-11 and 2011-12.

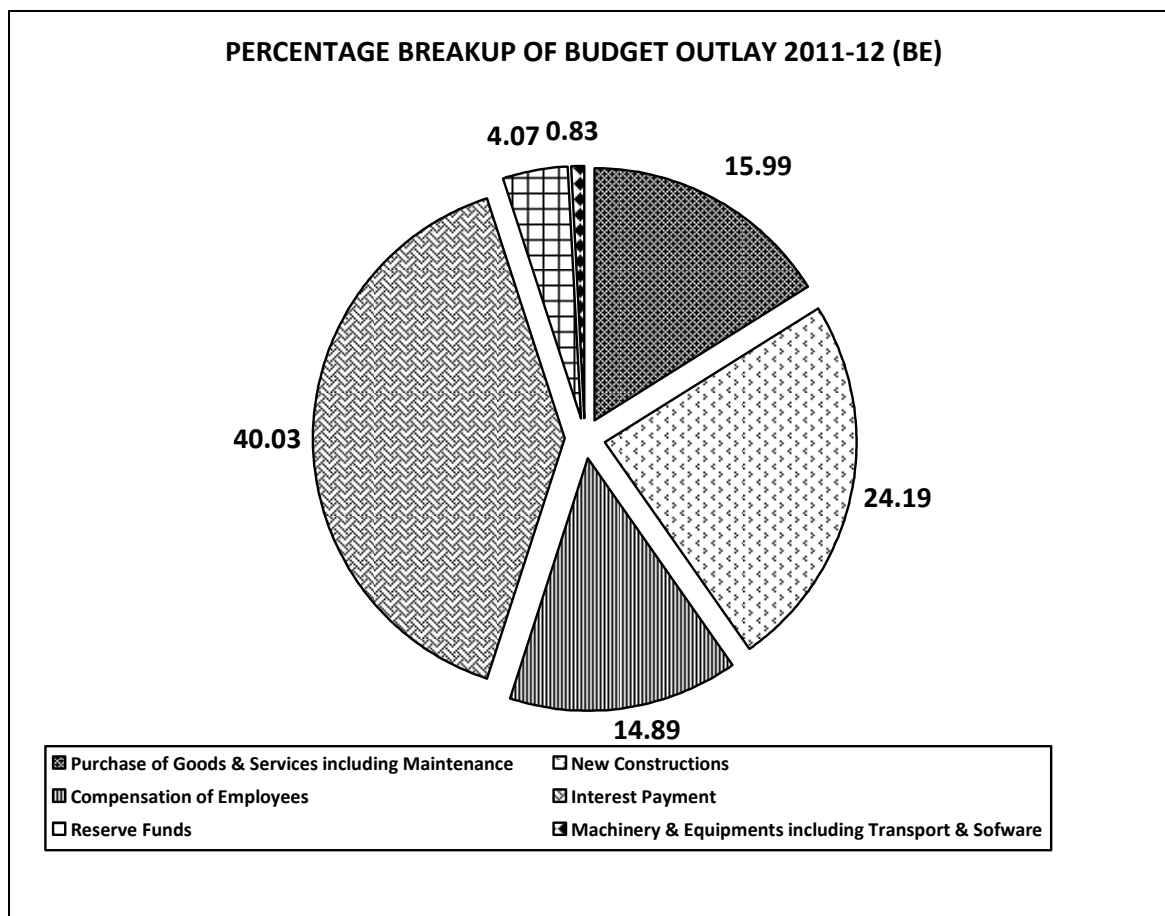
During 2009-10, expenditure has been incurred on different heads such as purchase of Goods & Services including maintenance (18.34%), interest payment (32.63%), compensation to employees (14.15%), new construction (26.43%) and Creation of Fund Reserves (7.94%).

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

Statement: 3.2 - Distribution of Gross Expenditure/ Outlays

S.No	ITEMS	2009-10 (A/C)	2010-11 (RE)	2011-12 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Compensation of Employees	72137 (14.15)	75930 (14.31)	82228 (14.89)
2	Purchase of Goods & Services including Maintenance	93470 (18.34)	89185 (16.81)	88256 (15.99)
3	Current transfers including Subsidy	0 (0.00)	0 (0.00)	0 (0.00)
4	New Construction	134719 (26.43)	132310 (24.94)	133564 (24.19)
5	Machinery & Equipments including Transport & Software	4498 (0.88)	4595 (0.86)	4550 (0.83)
6	Cultivated Assets	0 (0.00)	0 (0.00)	0 (0.00)
7	Financial Assets	0 (0.00)	0 (0.00)	0 (0.00)
8	Second Hand Assets , land & Change in stock	-2146 (-0.42)	0 (0.00)	0 (0.00)
9	Capital Transfers	0 (0.00)	0 (0.00)	0 (0.00)
10	Creation of Funds (Reserve)	40481 (7.94)	22178 (4.18)	22490 (4.07)
11	Interest payment	166345 (32.63)	206366 (38.9)	221014 (40.03)
12	Advances to Local Bodies and Others	249 (0.05)	0 (0.00)	0 (0.00)
13	Repayment of Loan to Central Government	0 (0.00)	0 (0.00)	0 (0.00)
	TOTAL OUTLAY	509753 (100.00)	530564 (100.00)	552102 (100.00)

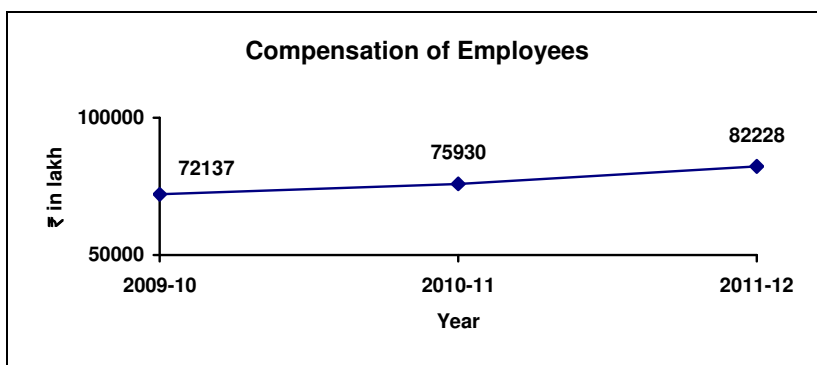
N.B.:- Figures in parenthesis indicate percentage to the Total Outlay



1. Compensation of Employees

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

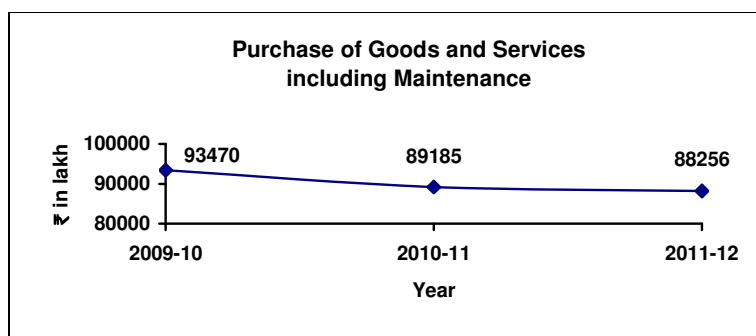
The component of Gross expenditure has been ₹ 72137 lakh, ₹ 75930 lakh and ₹ 82228 lakh in the years 2009-10 (Actual), 2010-11 (RE) and 2011-12 (BE) respectively. It is also to be noticed here that the growth over previous year have been 5.26% in 2010-11 and 8.29% in 2011-12.



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.

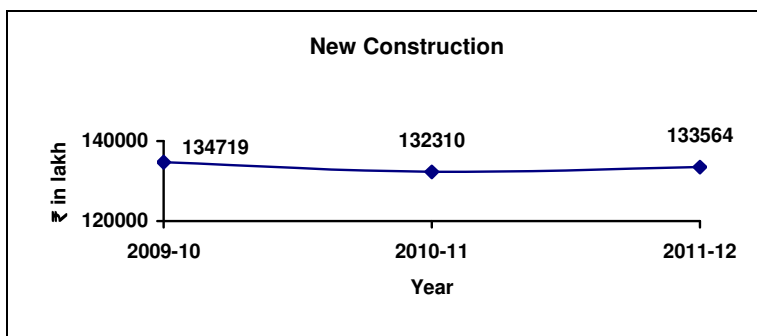
Expenditure/Outlay on Purchase of Goods and Services including Maintenance has been ₹ 93470 lakh, ₹ 89185 lakh and ₹ 88256 lakh in the years 2009-10 (Actual), 2010-11 (RE) and 2011-12 (BE) respectively. It is also to be noticed here that the decline over previous year have been 4.58% in 2010-11 and 1.04% in 2011-12. This decline is due to decrease in expenditure on raw water arrangement.



3. New Constructions

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

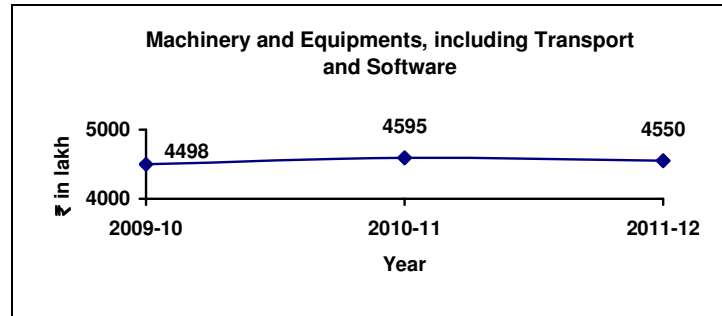
The component of Gross expenditure/outlay has been ₹ 134719 lakh, ₹ 132310 lakh and ₹ 133564 lakh in the years 2009-10 (Actual), 2010-11 (RE) and 2011-12 (BE) respectively. It is also to be noticed here that there has been a decline of 1.78% over previous year in 2010-11 and there is a slight growth of 0.95% in 2011-12.



4. Machinery and Equipments, including Transport and Software

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

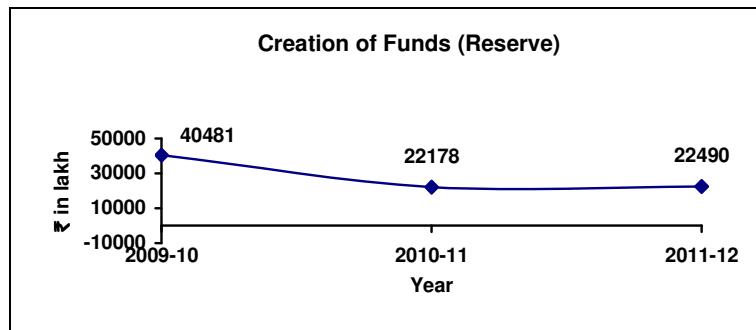
The component of Gross expenditure/outlay has been ₹ 4498 lakh, ₹ 4595 lakh and ₹ 4550 lakh in the years 2009-10 (Actual), 2010-11 (RE) and 2011-12 (BE) respectively and have shown a growth of 2.16% in 2010-11 and a decline of 0.98% in 2011-12 over previous year.



5. Creation of Funds (Reserve)

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

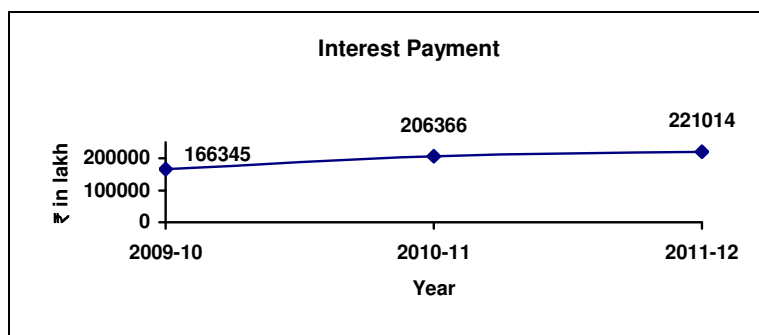
The component of Gross expenditure/outlay has been ₹ 40481 lakh, ₹ 22178 lakh and ₹ 22490 lakh in the years 2009-10 (Actual), 2010-11 (RE) and 2011-12 (BE) respectively. It is also to be noticed here that the decline over previous year has been 45.21% in 2010-11 and a slight increase of 1.41% has been noticed in 2011-12.



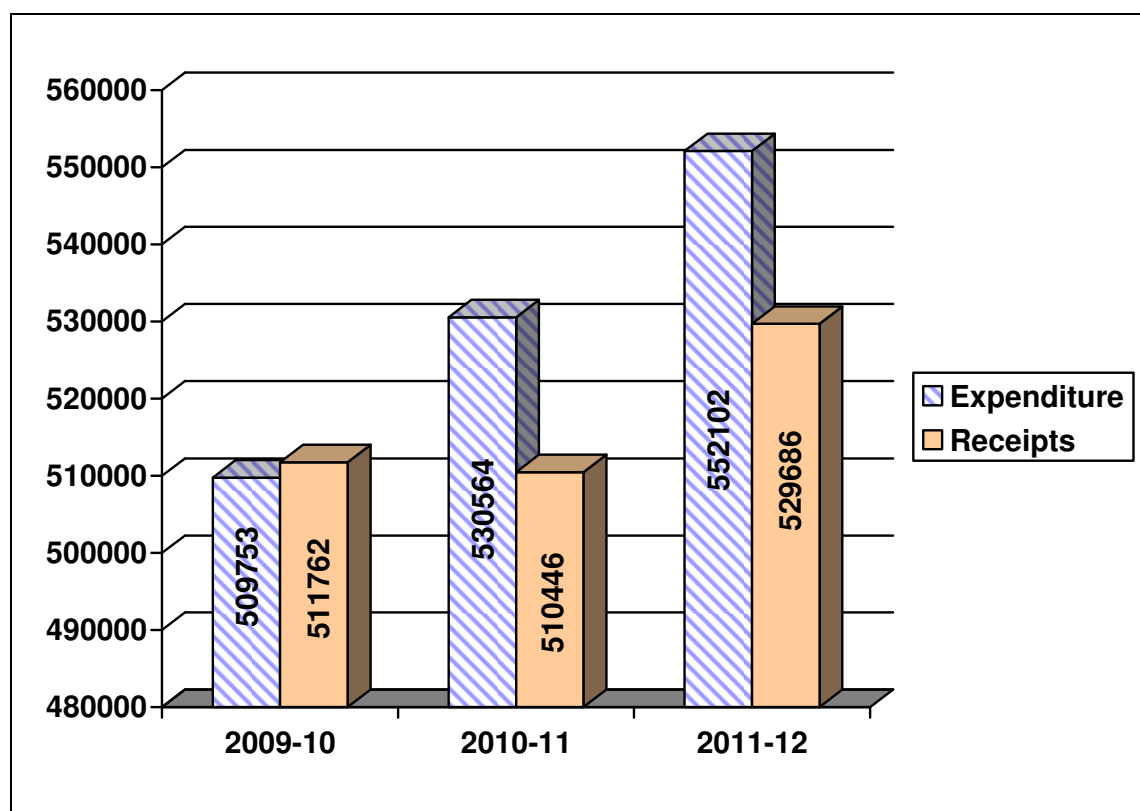
6. Interest Payment

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

The component of Gross expenditure/outlay has been ₹ 166345 lakh, ₹ 206366 lakh and ₹ 221014 lakh in the years 2009-10 (Actual), 2010-11 (RE) and 2011-12 (BE) respectively. It is also to be noticed here that the growth over previous year have been 24.06% in 2010-11 and 7.10% in 2011-12.



BUDGETRY RECEIPTS AND OUTLAYS (figure in ₹ lakh)



Statement: 3.3 - Distribution of Gross Input/ Output of Delhi Jal Board

S.No.	ITEMS	2009-10	2010-11 (RE)	2011-12 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Purchase of Commodities & Services including maintenance	93470 (56.44)	89185 (54.01)	88256 (51.77)
2	Compensation of Employees	72137 (43.56)	75930 (45.99)	82228 (48.23)
2.1	Salary & Wages	58210 (35.15)	60603 (36.70)	66639 (39.09)
2.2	Benefits	3300 (2.00)	4063 (2.46)	4132 (2.42)
2.3	Pension	10627 (6.42)	11264 (6.82)	11457 (6.72)
3	Consumption of fixed Capital	0 (0.00)	0 (0.00)	0 (0.00)
4	Gross Input (1to3)	165607 (100.00)	165115 (100.00)	170484 (100.00)
5	Production of Goods & Services	165607	165115	170484
5.1	Services Produced for own use	99120 (59.85)	64163 (38.86)	61642 (36.16)
5.2	Sale of Goods & Services	66487 (40.15)	100952 (61.14)	108842 (63.84)
6	Gross Output (5)	165607 (100.00)	165115 (100.00)	170484 (100.00)

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

PRODUCTION OF GOODS & SERVICES BY DELHI JAL BOARD:

Statement 3.3 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.

It is evident from statement 3.3 that in 2009-10, expenditure on account of compensation to employees forms 43.56% of the gross input, and Purchase of commodity and services including maintenance is 56.44%. During 2009-10 salaries & wages etc., were to the tune of ₹ 72137 lakh, in 2010-11 it was ₹ 75930 lakh and in 2011-12 it is expected to be ₹ 82228 lakh.

Statement 3.4: Distribution of Net Value Added from Delhi Jal Board

Sl. No.	Item	2009-10 (Actual)	2010-11 (RE)	2011-12 (BE)
1	Compensation of Employees (Excluding Construction)	72137	75930	82228
2	NVA from Construction activity	50380	50504	51177
Net Value Added (1+2)		122517	126434	133405

Net Value Added is expected to be ₹ 126434 lakh during 2010-11(RE) as compared to the amount of actual Net Value Added of ₹ 122517 lakh during 2009-10. NVA is likely to touch the figure of ₹ 133405 lakh by 2011-12(BE).

The statement 3.4 shows that over all NVA generated by Delhi Jal Board, had increased. Annual growth over previous year in 2010-11 was 3.20% and in 2011-12 it is expected to attain a growth of 5.51%.

INDUSTRY WISE EXPENDITURE OF DELHI JAL BOARD :-

Activity wise expenditure of Delhi Jal Board for 2009-10, 2010-11 and 2011-12 may be seen in statement 3.5. Total net expenditure during the years 2009-10, 2010-11 and 2011-12 has been observed as ₹ 236440 lakh, ₹ 201068 lakh and ₹ 199756 lakh respectively. Negative growths of 14.96 and 0.65% have been observed in the years 2010-11 and 2011-12

respectively 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: 3.5 Industry Activity wise Classification of Expenditure (₹ Lakh)

S. No.	Industry	Expenditure	2009-10 (Actual)	2010-11 (RE)	2011-12 (BE)
1.	Sanitary Services	Current	31580	38659	42239
		Capital	68201	72484	77570
		Total	99781	111143	119809
2.	Water Supply	Current	67540	25504	19403
		Capital	69119	64421	60544
		Total	136659	89925	79947
Total Expenditure		Current	99120	64163	61642
		Capital	137320	136905	138114
		Total	236440	201068	199756

During 2009-10 Delhi Jal Board incurred 42.20% of the total expenditure on Sanitary Services, and 57.80% on Water Supply, while the respective figures for 2010-11 were as 55.28% and 44.72% and the respective figures for 2011-12 were observed as 59.98% and 40.02%. Of the total expenditure during 2009-10, 41.92% was current expenditure while 58.08% was capital expenditure. During the year 2010-11 it was observed 31.91% as current and 68.09% as capital expenditure, whereas during the year 2011-12 it is expected to be 30.86% and 69.14% respectively.

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 3.6.

Statement: 3.6 - Distribution of Gross Savings.

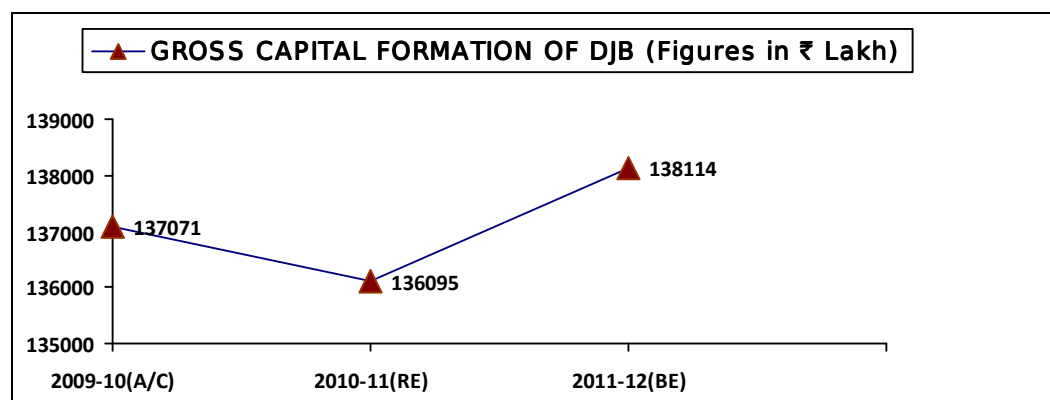
Delhi Jal Board		2009-10 (Actual)	2010-11 (RE)	2011-12 (BE)
S.No.	Item	(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Current Receipts	22975	38258	57204
2	Current Expenditure	265465	270529	282656
3	Surplus on Current A/c(1-2)	(-)242490	(-)232271	(-)225452
4	Depreciation (CFC)	0	0	0
5	Gross Savings (3+4)	(-)242490	(-)232271	(-)225452

Delhi Jal Board's Gross Savings during 2009-10 were ₹ (-)242490 lakh and the same is expected to progress to ₹ (-)232271 lakh by the end of 2010-11 as per revised estimates. It is expected to improve to ₹ (-)225452 lakh during 2011-12.

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 2010-11 Gross Capital Formation is expected to be ₹ 136905 lakh as compared to the amount of actual gross capital formation of ₹ 137071 lakh during 2009-10. Keeping budget provisions in view for 2011-12 there is likelihood that GCF will be ₹ 138114 lakh.



Statement: 3.7 - Gross Capital Formation

S.No	Item	2009-10(A/C)	2010-11(RE)	2011-12(BE)
Administrative Departments		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	New Capital Formation (Outlay)	139217	136905	138114
1.1	Construction Works	134719	132310	133564
1.2	Plant & Machinery including Software	4484	4595	4550
1.3	Transport Equipments	14	0	0
1.4	Cultivated Assets	0	0	0
2	Net Purchase of Second hand Assets	0	0	0
3	Change in Stock	-2146	0	0
Gross Capital Formation (1+2+3)		137071	136905	138114

INDUSTRY –WISE GROSS CAPITAL FORMATION:

Out of total Gross Capital Formation of Delhi Jal Board of ₹ 137071 lakh in the year 2009-10 (Actuals), ₹ 68950 lakh and ₹ 68121 Lakh has been spent on Water Supply and Sanitation Services respectively. During the year 2010-11 (RE), industry-wise expenditure has been ₹ 64421 lakh, ₹ 72484 Lakh on Water Supply and Sanitation Services respectively out of total Gross Capital Formation of ₹ 136905 Lakh. Like-wise, during the year 2011-12 (BE) the expenditure is likely to reach at ₹ 60544 lakh and ₹ 77570 Lakh on Water Supply and Sanitation Services respectively out of total Gross Capital Formation of ₹ 138114 Lakh.

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STATISTICAL TABLES

TABLE - 1
Borrowing Account of Delhi Jal Board for the year 2009-10 (Actual)

Figures in Rs. Lacs

Items		Receipt	Expenditure
A. Revenue and Capital Account		146833	509504
I. Borrowing at Home			
	1. Internal Debt	0	0
	2. Small Savings, Provident Fund etc.	0	0
	3. Other Debt		
	Total	0	0
	Net Receipts (I)	0	
II. Borrowing Abroad			
	1. External Debt	0	0
	2. Other Debt		
	Total	0	0
	Net Receipts (II)	0	
III. Extra Budgetary Receipts & Adjustments			
	1. Loans from Delhi Govt./HUDCO/Central Share YAP-II	351621	0
	2. Loans and Advances	304	249
	3. InterState Settlement	0	0
	4. Contingency Fund	0	0
	5. Reserve Funds	0	0
	6. Deposits & Advances	13004	4531
	7. Suspense and Miscellaneous	0	0
	8. Remittances	0	0
	9. Cash Balance	0	-2522
	10. Funds Revenue Account	57371	40481
	11. Funds Commercial Account		0
	Total	422300	42739
	Net Receipts (III)	379561	
Check	Total excluding Funds	511762	511762
	Difference (Receipt - Expenditure)		0

TABLE - 2
Income Outlay Account of Delhi Jal Board (Administrative Departments)
for the year 2009-10 (Actual)

Figures in Rs. Lacs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	1336	1. Total Consumption Expenditure	99120
1.1 Profits	0	1.1 Compensation of Employees	72137
1.2 Income from Property	1336	a) Wages & Salaries	61510
1.2.1 Net Interest Received	1110	b) Pension	10627
a) Public Authorities	0	c) CFC	
i) Centre		1.2 Net Purchases of Commodities and Services	26983
ii) States	0	a) Purchases	83461
iii) Local Authorities	0	b) Maintenance	10009
b) Foreign		c) Less Sales	66487
c) From other Sectors	1110	2. Benefits	3300
1.2.2 Other Property Receipts	226	3. Net Interest Paid to	166345
2. Total Tax Revenue	0	3.1 Public Authorities	166345
2.1 Total Direct Taxes	0	a) Centre	
a) Corporation Tax	0	b) States	166345
b) Land Revenue	0	c) Local Authorities	0
c) Other Direct Taxes	0	3.2 Foreign Agencies	0
2.2 Total Indirect Taxes	0	3.3 Others	0
a) Customs	0	3.4 Less Commercial Interest	0
b) Excise, Central	0	4. Subsidies	0
c) Excise, States	0	5. Total Current Transfers to (Other than Inter-Government)	0
d) Sales Tax	0	5.1 Other Sectors	0
e) Service Tax	0	5.2 Foreign	0
f) Stamps & Registration	0	6. Total Inter-Government Transfers	0
g) Other Taxes and Duties	0	6.1 Current to	0
3. Fees & Miscellaneous Receipts	84	a) Centre	
4. Total Transfers from Public Authorities	21555	b) States	0
4.1 Centre	0	c) Local Authorities	0
4.2 States	21555	6.2 Capital to	0
4.3 Local Authorities	0	a) Centre	
		b) States	0
Total Receipts (1+2+3+4)	22975	c) Local Authorities	0
		7. Total Current Expenditure (1+3+4+5+6)	265465
		8. Surplus on Current Account	-242490

TABLE - 3
Capital Finance Account of Public Authorities
Administration and Enterprises for the year 2009-10 (Actual)

Figures in Rs. Lacs

I. Expenditure	
Administration	
1. Capital Outlay	139217
2. Net Purchase of Physical Assets	0
2.1 Second Hand Assets	0
2.2 Land	0
3. Change in Stock	-2146
3.1 Inventory	-2146
3.2 Others	0
4. Capital Transfers	0
4.1 for Capital Formation	0
4.2 for Others	
5. Total (1 to 4)	137071
Enterprises	
6. Capital Outlay	0
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
9. Total (6 to 8)	0
Total Expenditure (5 + 9)	137071
II. Receipts	
11. Surplus on Current Account	-242490
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	0
14.1 At Home	0
14.2 From Abroad	
15 Other Liabilities	379561
15.1 Net Extra Budgetary Borrowing	379561
15.2 less Net Purchase of Financial Assets	0
16. Total Receipts (11 to 15)	137071

TABLE - 4

Net Product by Industry of Use of Delhi Jal Board. (Administrative Deptts.)**For The Year 2009-10 (Actual)**

Figures in Rs. Lacs

Item	Salary	Pension	Others	Total
1. Total	57606	10627	3904	72137
2. Construction (Repair & Maintenance)	0	0	0	0
3. Water Supply (8.5)	36527	6738	2493	45758
4. Other Services	21079	3889	1411	26379
I. (a) Education (3.2)	0	0	0	0
(b) Medical & Public Health (4.2)	0	0	0	0
(c) Sanitaion (6.2)	21079	3889	1411	26379
II. Autonomous Bodies				0
5. Sub Total (2 to 4)	57606	10627	3904	72137
6. Public Administration & Defence (1-5)	0	0	0	0

TABLE - 5
Capital Formation by type of asset and Industry of use (Administration)
for the year 2009-10 (Actual)

Figures in Rs. Lacs

	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1. Total	591	0	134128	14	4454	30	0	0	139217	0	-2146	137071
2. Construction					0	0	0	0	0	0	0	0
3. Water Supply	241	0	74056	9	101	23	0	0	74430	0	-5480	68950
4. Other Services	350	0	60072	5	4353	7	0	0	64787	0	3334	68121
I. a) Education (3.2)	0	0	0	0	0	0	0	0	0	0	0	0
b) Medical & Public Health (4.2)	0	0	0	0	0	0	0	0	0	0	0	0
c) Sanitation	350	0	60072	5	4353	7	0	0	64787	0	3334	68121
II. Autonomous Bodies									0			0
5. Sub Total (2 to 4)	591	0	134128	14	4454	30	0	0	139217	0	-2146	137071
6. Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0	0	0	0	0

TABLE - 6
INDUSTRYWISE ECONOMIC CLASSIFICATION OF DJB FOR 2009-10

(₹ 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	Sub	(3 to 10)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Total	72137	16974	555	9425	29	0	0	0	99120
2	Construction (Repair & Maintenance)	0	0	0	0	0	0	0	0	0
3	Water Supply	45758	14736	355	6683	8	0	0	0	67540
4	Other Services	26379	2238	200	2742	21	0	0	0	31580
4(a)	Educational Services (3.2)	0	0	0	0	0	0	0	0	0
4(b)	Health Services (4.2)	0	0	0	0	0	0	0	0	0
4(c)	Sanitation	26379	2238	200	2742	21	0	0	0	31580
5	Sub Total (2 to 4)	72137	16974	555	9425	29	0	0	0	99120
6	Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0	0

TABLE- 6 (Continued)
INDUSTRYWISE ECONOMIC CLASSIFICATION OF DJB FOR 2009-10

(₹ Lakh)

Serial No.	INDUSTRY	ECONOMIC CLASSIFICATION															Total Expenditure (Current+Capital)
		CAPITAL EXPENDITURE															
		Outlay								Net Purchase of Assets				Cap. Transfer to Non-Govt.	Advances to Non-Govt.	Total Capital Expenditure	
		Buildings	Roads & Bridges	Other Construction	Transport equipment	Machinery	Computer Software	Cultivated Assets	Animal Stock	Physical Assets		Change in Stock	Financial Assets				
Land	Second Hand																
	Administrative Deptts.	Bo	Ro	Co	Tro	Mo	So	Cao	Aso	Pl	Psh	Sto(fi)	Pfa	CapT	Ang	(12to25)	(11+26)
	(2)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
1	Total	591	0	134128	14	4454	30	0	0	0	0	-2146	0	0	249	137320	236440
2	Construction (Repair & Maintenance)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Water Supply	241	0	74056	9	101	23	0	0	0	0	-5480	0	0	169	69119	136659
4	Other Services	350	0	60072	5	4353	7	0	0	0	0	3334	0	0	80	68201	99781
4(a)	Educational Services (3.2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4(b)	Health Services (4.2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4(c)	Sanitation	350		60072	5	4353	7	0	0	0		3334	0	0	80	68201	99781
5	Sub Total (2 to 4)	591	0	134128	14	4454	30	0	0	0	0	-2146	0	0	249	137320	236440
6	Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

TABLE- 7
Borrowing Account of Delhi Jal Board for the Year 2010-11 (R/E)

		Figures in Rs. Lacs	
Items		Receipt	Expenditure
A. Revenue and Capital Account		168379	530564
I. Borrowing at Home			
	1. Internal Debt	0	0
	2. Small Savings, Provident Fund etc.	0	0
	3. Other Debt		
	Total	0	0
	Net Receipts (I)	0	
II. Borrowing Abroad			
	1. External Debt	0	0
	2. Other Debt		
	Total	0	0
	Net Receipts (II)	0	
III. Extra Budgetary Receipts & Adjustments			
	1. Loans from Delhi Govt./HUDCO/Central Share YAP-II	342067	0
	2. Loans and Advances	0	0
	3. InterState Settlement	0	0
	4. Contingency Fund	0	0
	5. Reserve Funds	0	0
	6. Deposits & Advances	0	0
	7. Suspense and Miscellaneous	0	0
	8. Remittances	0	0
	9. Cash Balance	0	-20118
	10. Funds Revenue Account	29169	22178
	11. Funds Commercial Account		0
	Total	371236	2060
	Net Receipts (III)	369176	
Check	Total excluding Funds	510446	510446
	Difference (Receipt - Expenditure)		0

TABLE- 8
Income Outlay Account of Delhi Jal Board (Administrative Departments)
for the year 2010-11 (R/E)

Figures in Rs. Lacs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	519	1. Total Consumption Expenditure	64163
1.1 Profits	0	1.1 Compensation of Employees	75930
1.2 Income from Property	519	a) Wages & Salaries	64666
1.2.1 Net Interest Received	403	b) Pension	11264
a) Public Authorities	0	c) CFC	
i) Centre		1.2 Net Purchases of Commodities and Services	-11767
ii) States	0	a) Purchases	76411
iii) Local Authorities	0	b) Maintenance	12774
b) Foreign		c) Less Sales	100952
c) From other Sectors	403	2. Benefits	4063
1.2.2 Other Property Receipts	116	3. Net Interest Paid to	206366
2. Total Tax Revenue	0	3.1 Public Authorities	206366
2.1 Total Direct Taxes	0	a) Centre	
a) Corporation Tax	0	b) States	206366
b) Land Revenue	0	c) Local Authorities	0
c) Other Direct Taxes	0	3.2 Foreign Agencies	0
2.2 Total Indirect Taxes	0	3.3 Others	0
a) Customs	0	3.4 Less Commercial Interest	0
b) Excise, Central	0	4. Subsidies	0
c) Excise, States	0	5. Total Current Transfers to (Other than Inter-Government)	0
d) Sales Tax	0	5.1 Other Sectors	0
e) Service Tax	0	5.2 Foreign	0
f) Stamps & Registration	0	6. Total Inter-Government Transfers	0
g) Other Taxes and Duties	0	6.1 Current to	0
3. Fees & Miscellaneous Receipts	36	a) Centre	
4. Total Transfers from Public Authorities	37703	b) States	0
4.1 Centre	0	c) Local Authorities	0
4.2 States	37703	6.2 Capital to	0
4.3 Local Authorities	0	a) Centre	
		b) States	0
Total Receipts (1+2+3+4)	38258	c) Local Authorities	0
		7. Total Current Expenditure (1+3+4+5+6)	270529
		8. Surplus on Current Account	-232271

TABLE - 9
Capital Finance Account of Delhi Jal Board
Administration and Enterprises for the year 2010-11 (R/E)

Figures in Rs. Lacs

I. Expenditure	
Administration	
1. Capital Outlay	136905
2. Net Purchase of Physical Assets	0
2.1 Second Hand Assets	0
2.2 Land	0
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	0
4.1 for Capital Formation	0
4.2 for Others	
5. Total (1 to 4)	136905
Enterprises	
6. Capital Outlay	0
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
9. Total (6 to 8)	0
Total Expenditure (5 + 9)	136905
II. Receipts	
11. Surplus on Current Account	-232271
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	0
14.1 At Home	0
14.2 From Abroad	
15 Other Liabilities	369176
15.1 Net Extra Budgetary Borrowing	369176
15.2 less Net Purchase of Financial Assets	0
16. Total Receipts (11 to 15)	136905

TABLE - 10

Net Domestic Product by Industry of Use of Delhi Jal Board (Administrative Deptts.)**For the year 2010-11(R/E)**

Figures in Rs. Lacs

Item	Salary	Pension	Others	Total
1. Total	59662	11264	5004	75930
2. Construction (Repair & Maintenance)	0	0	0	0
3. Water Supply	37637	7106	3201	47944
4. Other Services	22025	4158	1803	27986
I. (a) Education (3.2)	0	0	0	0
(b) Medical & Public Health (4.2)	0	0	0	0
(c) Sanitaion	22025	4158	1803	27986
II. Autonomous Bodies				0
5. Sub Total (2 to 4)	59662	11264	5004	75930
6. Public Administration & Defence (1-5)	0	0	0	0

TABLE - 11
Capital Formation by type of asset and Industry of use (Administration)
for the year 2010-11 (R/E)

Figures in Rs. Lacs

	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1. Total	800	0	131510	0	4236	359	0	0	136905	0	0	136905
2. Construction					0	0	0	0	0	0	0	0
3. Water Supply	350	0	63386	0	342	343	0	0	64421	0	0	64421
4. Other Services	450	0	68124	0	3894	16	0	0	72484	0	0	72484
I. a) Education (3.2)	0	0	0	0	0	0	0	0	0	0	0	0
b) Medical & Public Health (4.2)	0	0	0	0	0	0	0	0	0	0	0	0
c) Sanitation	450	0	68124	0	3894	16	0	0	72484	0	0	72484
II. Autonomous Bodies									0			0
5. Sub Total (2 to 4)	800	0	131510	0	4236	359	0	0	136905	0	0	136905
6. Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0	0	0	0	0

TABLE - 12

INDUSTRYWISE ECONOMIC CLASSIFICATION OF DJB FOR 2010-11(RE)

(₹ Lakh)

Serial No.	INDUSTRY	ECONOMIC CLASSIFICATION								
		CURRENT EXPENDITURE								
		CONSUMPTION EXPENDITURE					Current Transfer		Sub-sidy	Total Current Expenditure
		Total Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Non-Govt.	Inter Local Bodies		
	Administrative Deptts.	COE	G	Bm	Cm	Rm	T	TI	Sub	(3 to 10)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Total	75930	-24541	431	12275	68	0	0	0	64163
2	Construction (Repair & Maintenance)	0	0	0	0	0	0	0	0	0
3	Water Supply	47944	-31599	300	8819	40	0	0	0	25504
4	Other Services	27986	7058	131	3456	28	0	0	0	38659
4(a)	Educational Services (3.2)	0	0	0	0	0	0	0	0	0
4(b)	Health Services (4.2)	0	0	0	0	0	0	0	0	0
4(c)	Sanitation	27986	7058	131	3456	28	0	0	0	38659
5	Sub Total (2 to 4)	75930	-24541	431	12275	68	0	0	0	64163
6	Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0	0

TABLE - 12 (Contd.)

INDUSTRYWISE ECONOMIC CLASSIFICATION OF DJB FOR 2010-11(RE)

(₹ Lakh)

Serial No.	INDUSTRY	ECONOMIC CLASSIFICATION															Total Expenditure
		CAPITAL EXPENDITURE															
		Outlay								Net Purchase of Assets				Cap. Transfer to Non-Govt.	Advances to Non-Govt.	Total Capital Expenditure	
		Build-ings	Roads & Bridges	Other Constructio n	Transport equipment	Machinery	Computer Software	Cultivated Assets	Animal Stock	Physical Assets		Change in Stock	Financial Assets				
Land	Second Hand																
	Administrative Deptts.	Bo	Ro	Co	Tro	Mo	So	Cao	Aso	Pl	Psh	Sto(fi)	Pfa	CapT	Ang	(12to25)	(11+26)
	(2)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
1	Total	800	0	131510	0	4236	359	0	0	0	0	0	0	0	0	136905	201068
2	Construction (Repair & Maintenance)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Water Supply	350	0	63386	0	342	343	0	0	0	0	0	0	0	0	64421	89925
4	Other Services	450	0	68124	0	3894	16	0	0	0	0	0	0	0	0	72484	111143
4(a)	Educational Services (3.2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4(b)	Health Services (4.2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4(c)	Sanitation	450	0	68124	0	3894	16	0	0	0	0	0	0	0	0	72484	111143
5	Sub Total (2 to 4)	800	0	131510	0	4236	359	0	0	0	0	0	0	0	0	136905	201068
6	Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

TABLE - 13
Borrowing Account of Delhi Jal Board for the year 2011-12 (B/E)

		Figures in Rs. Lacs	
Items		Receipt	Expenditure
A. Revenue and Capital Account		193656	552102
I. Borrowing at Home			
1. Internal Debt		0	0
2. Small Savings, Provident Fund etc.		0	0
3. Other Debt			
Total		0	0
Net Receipts (I)		0	
II. Borrowing Abroad			
1. External Debt		0	0
2. Other Debt			
Total		0	0
Net Receipts (II)		0	
III. Extra Budgetary Receipts & Adjustments			
1. Loans from Delhi Govt./HUDCO/Central Share YAP-II		336030	0
2. Loans and Advances		0	0
3. InterState Settlement		0	0
4. Contingency Fund		0	0
5. Reserve Funds		0	0
6. Deposits & Advances		0	0
7. Suspense and Miscellaneous		0	0
8. Remittances		0	0
9. Cash Balance		0	-22416
10. Funds Revenue Account		27610	22490
11. Funds Commercial Account			0
Total		363640	74
Net Receipts (III)		363566	
Check	Total excluding Funds	529686	529686
	Difference (Receipt - Expenditure)		0

TABLE - 14
Income Outlay Account of Delhi Jal Board (Administrative Departments)
for the year 2011-12 (B/E)

Figures in Rs. Lacs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	551	1. Total Consumption Expenditure	61642
1.1 Profits	0	1.1 Compensation of Employees	82228
1.2 Income from Property	551	a) Wages & Salaries	70771
1.2.1 Net Interest Received	431	b) Pension	11457
a) Public Authorities	0	c) CFC	
i) Centre		1.2 Net Purchases of Commodities and Services	-20586
ii) States	0	a) Purchases	74803
iii) Local Authorities	0	b) Maintenance	13453
b) Foreign		c) Less Sales	108842
c) From other Sectors	431	2. Benefits	4132
1.2.2 Other Property Receipts	120	3. Net Interest Paid to	221014
2. Total Tax Revenue	0	3.1 Public Authorities	221014
2.1 Total Direct Taxes	0	a) Centre	
a) Corporation Tax	0	b) States	221014
b) Land Revenue	0	c) Local Authorities	0
c) Other Direct Taxes	0	3.2 Foreign Agencies	0
2.2 Total Indirect Taxes	0	3.3 Others	0
a) Customs	0	3.4 Less Commercial Interest	0
b) Excise, Central	0	4. Subsidies	0
c) Excise, States	0	5. Total Current Transfers to (Other than Inter-Government)	0
d) Sales Tax	0	5.1 Other Sectors	0
e) Service Tax	0	5.2 Foreign	0
f) Stamps & Registration	0	6. Total Inter-Government Transfers	0
g) Other Taxes and Duties	0	6.1 Current to	0
3. Fees & Miscellaneous Receipts	42	a) Centre	
4. Total Transfers from Public Authorities	56611	b) States	0
4.1 Centre	0	c) Local Authorities	0
4.2 States	56611	6.2 Capital to	0
4.3 Local Authorities	0	a) Centre	
		b) States	0
Total Receipts (1+2+3+4)	57204	c) Local Authorities	0
		7. Total Current Expenditure (1+3+4+5+6)	282656
		8. Surplus on Current Account	-225452

TABLE - 15
Capital Finance Account of Delhi Jal Board
Administration and Enterprises for the year 2011-12 (B/E)

Figures in Rs. Lacs

I. Expenditure	
Administration	
1. Capital Outlay	138114
2. Net Purchase of Physical Assets	0
2.1 Second Hand Assets	0
2.2 Land	0
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	0
4.1 for Capital Formation	0
4.2 for Others	
5. Total (1 to 4)	138114
Enterprises	
6. Capital Outlay	0
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
9. Total (6 to 8)	0
Total Expenditure (5 + 9)	138114
II. Receipts	
11. Surplus on Current Account	-225452
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	0
14.1 At Home	0
14.2 From Abroad	
15 Other Liabilities	363566
15.1 Net Extra Budgetary Borrowing	363566
15.2 less Net Purchase of Financial Assets	0
16. Total Receipts (11 to 15)	138114

TABLE - 16

Net Domestic Product by Industry of Use Of Delhi Jal Board (Administrative Deptts.)**For the Year 2011-12 (B/E)**

Figures in Rs. Lacs

Item	Salary	Pension	Others	Total
1. Total	65672	11457	5099	82228
2. Construction (Repair & Maintenance)	0	0	0	0
3. Water Supply	41393	7221	3238	51852
4. Other Services	24279	4236	1861	30376
I. (a) Education (3.2)	0	0	0	0
(b) Medical & Public Health (4.2)	0	0	0	0
(c) Sanitaion	24279	4236	1861	30376
II. Autonomous Bodies				0
5. Sub Total (2 to 4)	65672	11457	5099	82228
6. Public Administration & Defence (1-5)	0	0	0	0

Table - 17
Capital Formation by type of asset and Industry of use (Administration)
for the year 2011-12 (B/E)

Figures in Rs. Lacs

[illegible]

TABLE - 18
INDUSTRYWISE ECONOMIC CLASSIFICATION OF DJB FOR 2011-12(BE)

(₹ Lakh)

Serial No.	INDUSTRY	ECONOMIC CLASSIFICATION								
		CURRENT EXPENDITURE								
		CONSUMPTION EXPENDITURE					Current Transfer		Sub-sidy	Total Current Expenditure
		Total Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Non-Govt.	Inter Local Bodies		
				Buil-dings	Other Cons-truction	Roads				
	Administrative Deptts.	COE	G	Bm	Cm	Rm	T	TI	Sub	(3 to 10)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Total	82228	-34039	611	12764	78	0	0	0	61642
2	Construction (Repair & Maintenance)	0	0	0	0	0	0	0	0	0
3	Water Supply	51852	-41661	419	8748	45	0	0	0	19403
4	Other Services	30376	7622	192	4016	33	0	0	0	42239
4(a)	Educational Services (3.2)	0	0	0	0	0	0	0	0	0
4(b)	Health Services (4.2)	0	0	0	0	0	0	0	0	0
4(c)	Sanitation	30376	7622	192	4016	33	0	0	0	42239
5	Sub Total (2 to 4)	82228	-34039	611	12764	78	0	0	0	61642
6	Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0	0

TABLE - 18 (Contd.)
INDUSTRYWISE ECONOMIC CLASSIFICATION OF DJB FOR 2011-12(BE)

(₹ Lakh)

Serial No.	INDUSTRY	ECONOMIC CLASSIFICATION																Total Expen- diture
		CAPITAL EXPENDITURE																
		Outlay								Net Purchase of Assets				Cap.Transfer to Non-Govt.	Advances to Non Govt.	Total Capital Expen- diture		
		Build- ings	Roads & Bridges	Other Construction	Transport equipment	Machinery	Computer Software	Cultivated Assets	Animal Stock	Physical Assets		Change in Stock	Financial Assets					
Land	Second Hand																	
	Administrative Deptts.	Bo	Ro	Co	Tro	Mo	So	Cao	Aso	Pl	Psh	Sto(fi)	Pfa	CapT	Ang	(12to25)	(11+26)	
	(2)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
1	Total	1050	0	132514	0	4280	270	0	0	0	0	0	0	0	0	138114	199756	
2	Construction (Repair & Maintenance)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Water Supply	500	0	59544	0	250	250	0	0	0	0	0	0	0	0	60544	79947	
4	Other Services	550	0	72970	0	4030	20	0	0	0	0	0	0	0	0	77570	119809	
4(a)	Educational Services (3.2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4(b)	Health Services (4.2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4(c)	Sanitation	550	0	72970	0	4030	20	0	0	0	0	0	0	0	0	77570	119809	
5	Sub Total (2 to 4)	1050	0	132514	0	4280	270	0	0	0	0	0	0	0	0	138114	199756	
6	Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

ABBREVIATIONS USED FOR ANALYSING THE DELHI JAL BOARD BUDGET

Receipts

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

Expenditure:

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

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