



GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI



# ECONOMIC CLASSIFICATION OF THE BUDGETARY TRANSACTIONS OF DELHI JAL BOARD 2014-15



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**GOVERNMENT OF N. C. T. OF DELHI**

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OF BUDGETARY TRANSACTIONS OF  
DELHI JAL BOARD  
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## *PREFACE*

The Report on “Economic Classification of the Budgetary Transactions of Delhi Jal Board 2014-15” has been prepared by the Directorate of Economics and Statistics, Delhi, as per the revised methodology of the National Accounts Division, Central Statistics Office, Ministry of Statistics & Programme Implementation, Govt. of India.

In this report, the actual expenditure for the year 2012-13, revised estimates of expenditure for 2013-14 and budget provisions for 2014-15 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 2014

Dr. B.K. Sharma  
Director

### **TEAM**

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A.1

# EXECUTIVE SUMMARY

**ANALYSIS OF THE BUDGETARY TRANSACTIONS  
OF  
DELHI JAL BOARD  
2014-15**

**EXECUTIVE SUMMARY**

The following are the main highlights of the Analysis of Budget of Delhi Jal Board for the year 2014-15.

**A. BUDGETARY RECEIPTS**

- ✧ The Gross receipts of Delhi Jal Board estimated to decrease from ₹ 6160.36 Crore in 2012-13 (Actual) to ₹ 4911.66 crore in 2013-14 (RE) and thereafter to ₹ 6014.82 Crore in 2014-15 (BE). Gross receipts during 2012-13 (Actual) and 2013-14 (RE) were projected to decrease by 20.27%.
- ✧ The Revenue receipts of Delhi Jal Board estimated to ₹ 4968.58 Crore in 2012-13 (Actual) to ₹ 5067.22 Crore by 2014-15 while they were expected to increase by 33.55% only between 2013-14 and 2014-15.
- ✧ Transfers from State Govt. is estimated to ₹ 2184.63 crore, ₹ 1891.70 crore and ₹ 2995.46 crore during the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (BE) respectively.
- ✧ Receipts from sale of goods and services is estimated to ₹ 1854.41 crore, ₹ 1614.34 crore and ₹ 1738.27 crore during the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (BE) respectively.
- ✧ Loans from State/HUDCO, Central Share of Yamuna Action Plan-II and recovery of loans and Advances is estimated to ₹ 1191.78 crore, ₹ 1117.30 crore and ₹ 947.60 crore during the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (BE) respectively.

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

✧ Total disbursement of Delhi Jal Board was ₹ 6303.70 crore in 2012-13 (Actual) while the total outlays for 2013-14 (RE) and 2014-15 (BE) were to the tune of ₹ 6288.91 Crore and ₹ 7000.50 crore respectively.

✧ During 2012-13, expenditure has been incurred on different heads such as purchase of Goods & Services including maintenance (15.22%), interest payment (37.19%), Compensation to employees (15.44%), new construction (20.90%) and Creation of Fund Reserves (9.54%).

✧ The component of Gross expenditure/outlay on compensation to employees has been ₹ 973.71 crore, ₹ 1082.57 crore and ₹ 1185.88 crore in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (BE) respectively.

✧ The component of Compensation to employees on Water Supply Services was found to be ₹ 600.27 crore, ₹ 664.57 crore and ₹ 727.96 crore in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (BE) respectively.

✧ The component of Compensation to employees on Sanitation Services was found to be ₹ 373.44 crore, ₹ 418.00 crore and ₹ 457.92 crore in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (BE) respectively.

✧ Expenditure/Outlay on Purchase of Goods and Services including Maintenance has been ₹ 959.38 crore, ₹ 1128.34 crore and ₹ 1253.07 crore in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (BE) respectively.

✧ The component of Gross expenditure/outlay on new construction has been ₹ 1317.28 crore, ₹ 1230.30 crore and ₹ 1711.93 crore in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (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 ₹ 90.61 crore, ₹ 68.50 crore and ₹ 39.00 crore in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (BE) respectively.

✧ The component of Gross expenditure/outlay on creation of funds has been ₹ 601.44 crore, ₹ 224.80 crore and ₹ 224.92 crore in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (BE) respectively.

✧ The component of Gross expenditure/outlay on Interest Payments has been ₹ 2344.22 crore, ₹ 2468.40 crore and ₹ 2585.70 crore in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (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 2012-13 were ₹ (-) 202.42 crore and the same is expected to decline to ₹ (-) 1224.67 crore by the end of 2013-14 as per revised estimates. It may decline to ₹ (-) 250.89 crore in 2014-15 as per Budget estimates.

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

✧ Percentage wise distribution of expenditure during 2012-13 (Actual) Delhi Jal Board incurred 0.73% of the total expenditure on Sanitary Services, and 99.27% on Water Supply, while the respective figures for 2013-14 (RE) were observed as 75.97% and 24.03% and the respective figures for 2014-15 (BE) were observed as 62.42% and 37.58%.

✧ Of the total expenditure during 2012-13 (Actual), 6.27% was current expenditure while 93.73% was capital expenditure. During the year 2013-14 (RE), it was observed that 34.45% as current and 65.55% as capital expenditure, whereas during the year 2014-15 (BE) it is expected to be 28.58% and 71.42% respectively.

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

✧ Gross Capital Formation (GCF) is expected to be ₹ 1298.80 crore during 2013-14 (RE) as compared to the amount of actual gross capital formation of ₹ 1364.05 crore during 2012-13 (Actual). GCF is likely to touch the figure of ₹ 1750.93 crore by 2014-15 (BE).

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

✧ Net Value Added is expected to be ₹ 1615.41 crore during 2013-14 (RE) as compared to the amount of actual Net Value Added of ₹ 1505.94 crore during 2012-13 (Actual). NVA is likely to touch the figure of ₹ 1883.57 crore by 2014-15 (BE).

✧ Aggregated NVA generated by Delhi Jal Board, had increased. Annual growth over previous year in 2013-14 (RE) was 7.27% and in 2014-15 (BE) it is expected to attain a growth of 16.60%.

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# CHAPTER 1

## INTRODUCTION

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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. 2012-13 Actual expenditure, 2013-14 Revised estimates and 2014-15 Budget estimates.

## CLASSIFICATION OF DELHI JAL BOARD EXPENDITURE

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

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

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

### Drinking Water Supply:

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

### Sanitary affairs services:

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

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

### **SCHEME OF THE REPORT:**

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

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

#### **INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS:**

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

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

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

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

#### **CAPITAL FINANCE ACCOUNT OF DELHI JAL BOARD:**

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

#### **PRODUCTION ACCOUNT OF DELHI JAL BOARD'S SERVICES:**

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

#### **DETAILS OF COMPONENTS OF ECONOMIC CLASSIFICATION:**

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

expenditure, cost of text books to the children of low-paid govt. employees are also treated as wages and salaries.

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

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

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

pesticides, and agricultural implements, loss suffered by the cooperative societies etc. are to be treated as subsidies. In the case of irrigation, the loss by the departmental undertaking is treated as subsidy.

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

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

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

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

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



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

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

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

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

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

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

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

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

This section is devoted to the presentation results of budget analysis of Delhi Jal Board budget for the years 2012-13, 2013-14 and 2014-15. It is essential to note that whenever reference is made to 2012-13 it may mean actual / final where as it denotes revised estimates for 2013-14 while for the year 2014-15 the figures are simply budget estimates. In other words, data of 2013-14 and 2014-15 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 94.29% of revenue receipts during 2012-13. 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 ₹ 496858 lakh in 2012-13 to ₹ 506722 lakh by 2014-15 while they were expected to increase by 33.55% between 2013-14 and 2014-15.

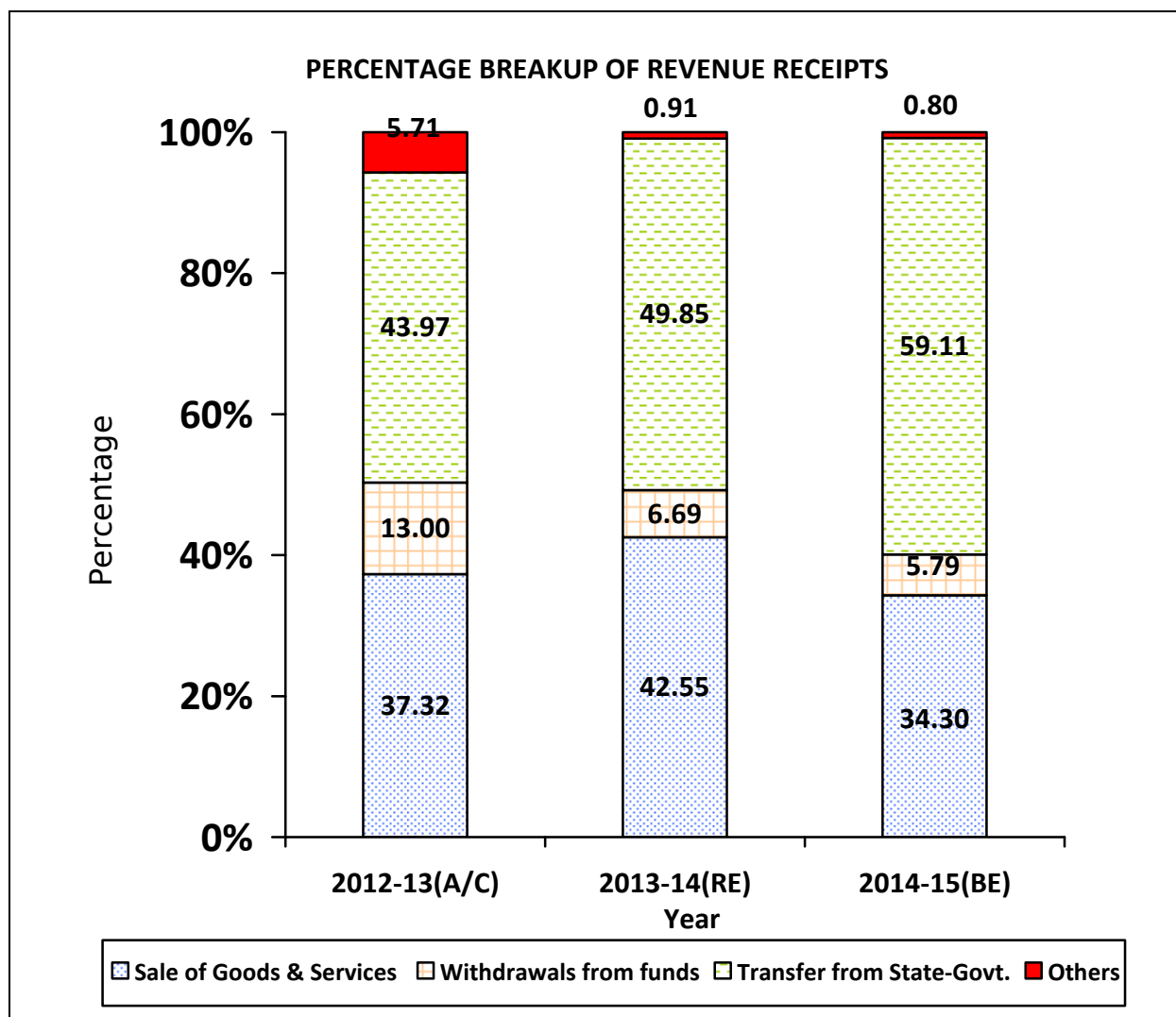
Analysis of budgetary revenues will not be complete without the reference to the expenditure / outlay commitments during the respective years under different heads and the fore going analysis will focus on this aspect.

### Statement: 3.1 - Distribution of Gross Receipts

S.No	ITEMS	2012-13 (A/C)	2013-14 (R/E)	2014-15 (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)	248 (0.05)	110 (0.03)	129 (0.03)
3	Interest	2924 (0.58)	3014 (0.79)	3519 (0.70)
4	Property Receipts	413 (0.08)	336 (0.09)	355 (0.07)
5	Revenue Grants from GOI	0 (0.00)	0 (0.00)	0 (0.00)
6	Transfer from State- Govt.	218463 (43.97)	189170 (49.85)	299546 (59.11)
7	Withdrawals from funds	64563 (13.00)	25372 (6.69)	29346 (5.79)
8	Sale of Assets and change in stock	24806 (5.00)	0 (0.00)	0 (0.00)
9	Sale of Goods & Services.	185441 (37.32)	161434 (42.55)	173827 (34.30)
	<b>Sub Total (A)</b>	<b>496858 (100.00)</b>	<b>379436 (100.00)</b>	<b>506722 (100.00)</b>
<b>B.</b>	<b>LOAN &amp; ADVANCES</b>			
10	Loan from Delhi Govt./HUDCO/ Central Share YAP-II	119178	111730	94760
11	Recovery of Loan & Advances	0	0	0
	<b>Sub Total (B)</b>	<b>119178</b>	<b>111730</b>	<b>94760</b>
	<b>GROSS RECEIPTS (A+B)</b>	<b>616036</b>	<b>491166</b>	<b>601482</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 2012-13 (Actual), 2013-14 (RE) and 2014-15 (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 2012-13, 2013-14 and 2014-15.

During 2012-13, expenditure has been incurred on different heads such as purchase of Goods & Services including maintenance (15.22%), interest payment (37.19%), compensation to employees (15.44%), new construction (20.90%) and Creation of Fund Reserves (9.54%).

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

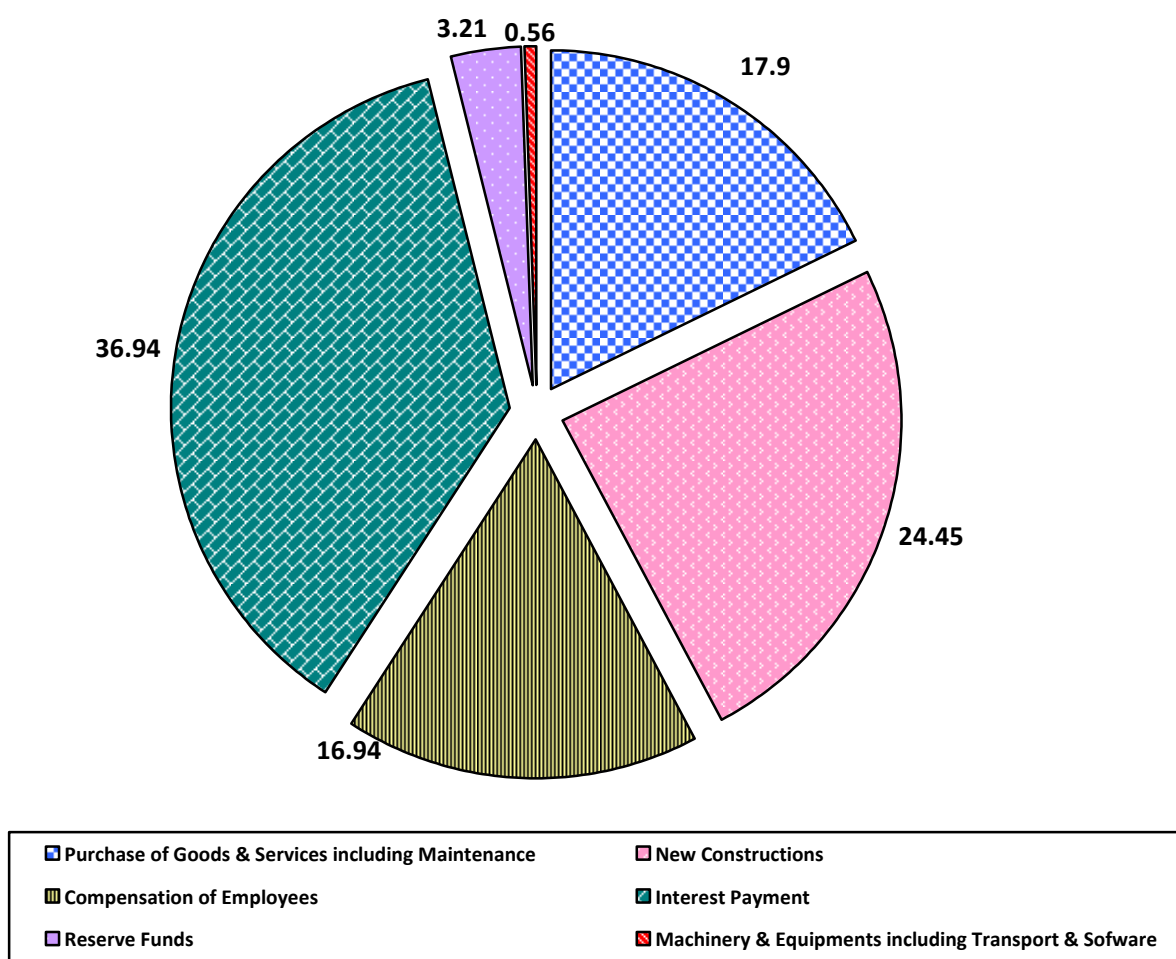
### Statement: 3.2 - Distribution of Gross Expenditure/ Outlays

(₹ Lakh)

S.No.	ITEMS	2012-13 (A/C)	2013-14 (RE)	2014-15 (BE)
1	Compensation of Employees	97371 (15.44)	108257 (17.22)	118588 (16.94)
2	Purchase of Goods & Services including Maintenance	95938 (15.22)	112834 (17.94)	125307 (17.90)
3	Current transfers including Subsidy	0 (0.00)	8600 (1.37)	0 (0.00)
4	New Construction	131728 (20.90)	123030 (19.56)	171193 (24.45)
5	Machinery & Equipments including Transport & Software	9061 (1.44)	6850 (1.09)	3900 (0.56)
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	1706 (0.27)	0 (0.00)	0 (0.00)
9	Capital Transfers	0 (0.00)	0 (0.00)	0 (0.00)
10	Creation of Funds (Reserve)	60144 (9.54)	22480 (3.57)	22492 (3.21)
11	Interest payment	234422 (37.19)	246840 (39.25)	258570 (36.94)
12	Advances to Local Bodies and Others	0 (0.00)	0 (0.00)	0 (0.00)
13	Repayment of Loan to Central Government	0 (0.00)	0 (0.00)	0 (0.00)
	<b>TOTAL OUTLAY</b>	<b>630370 (100.00)</b>	<b>628891 (100.00)</b>	<b>700050 (100.00)</b>

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

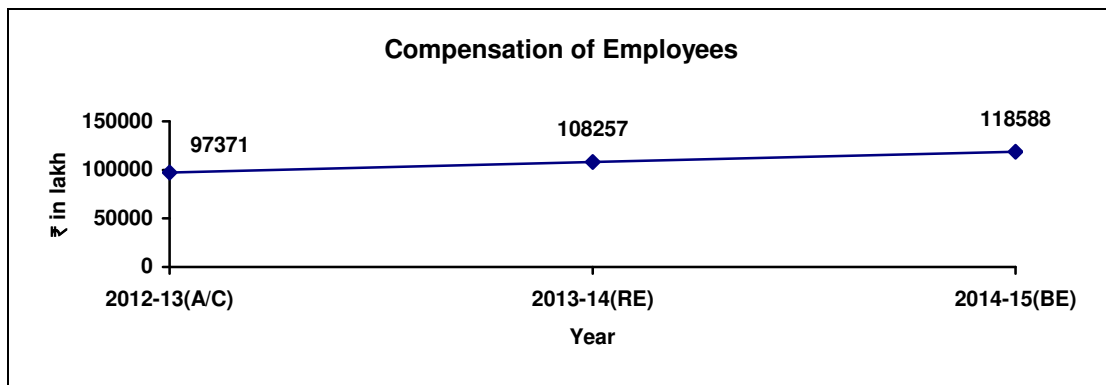
**PERCENTAGE BREAKUP OF BUDGET OUTLAY 2014-15 (BE)**



## 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.

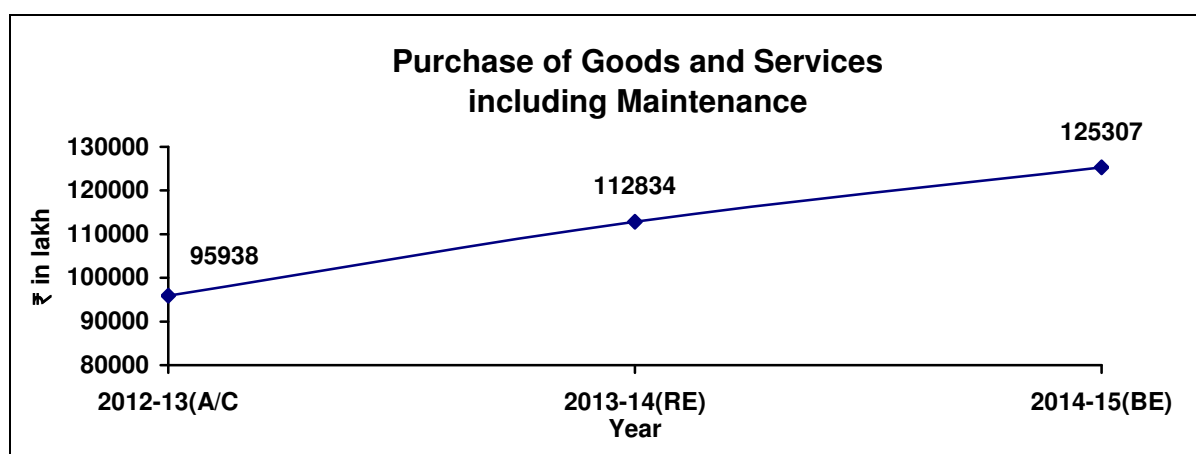
The component of Gross expenditure has been ₹ 97371 lakh, ₹ 108257 lakh and ₹ 118588 lakh in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (BE) respectively. It is also to be noticed here that the growth over previous year have been 11.18% in 2013-14 and 9.54% in 2014-15.



## 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 ₹ 95938 lakh, ₹ 112834 lakh and ₹ 125307 lakh in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (BE) respectively. It is also to be noticed here that the growth over previous year have been 17.61% in 2013-14 and 11.05% in 2014-15.

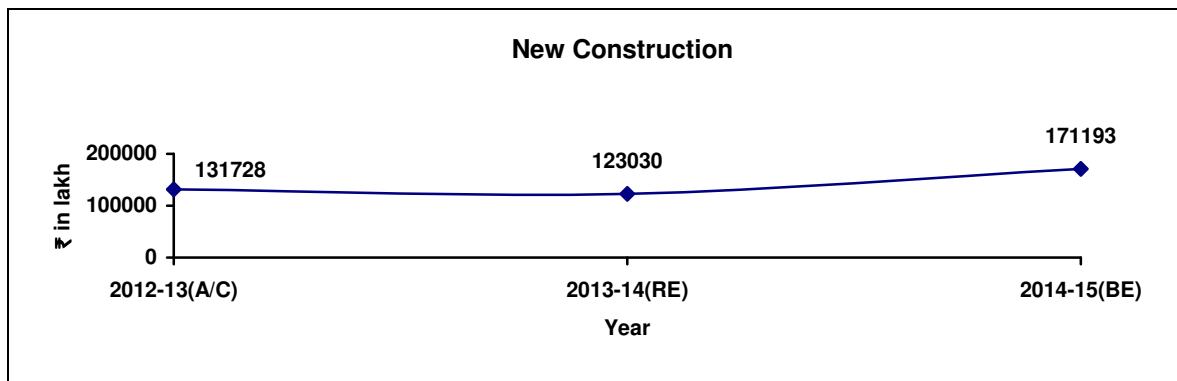




### 3. New Constructions

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 ₹ 131728 lakh, ₹ 123030 lakh and ₹ 171193 lakh in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (BE) respectively. It is also to be noticed here that there has been a decline of 6.60% over previous year in 2013-14 and there is a growth of 39.15% in 2014-15.

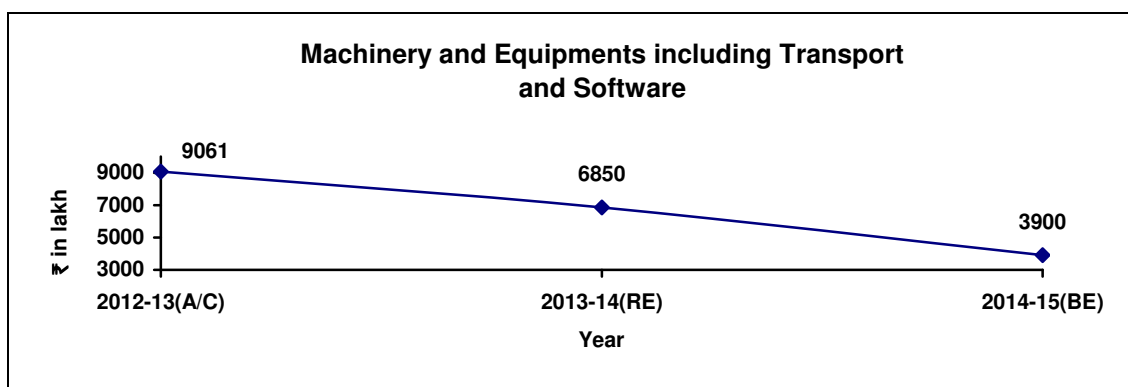


### 4. Machinery and Equipments, including Transport and Software

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 ₹ 9061 lakh, ₹ 6850 lakh and ₹ 3900 lakh in the years 2012-13 (Actual), 2013-14 (RE)

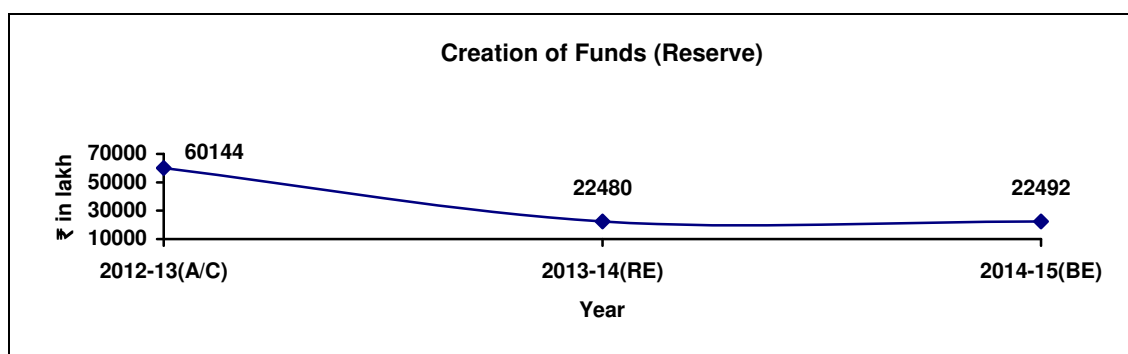
and 2014-15 (BE) respectively and have shown a decline of 24.40% in 2013-14 and a decline of 43.07% in 2014-15 over previous year.



## 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.

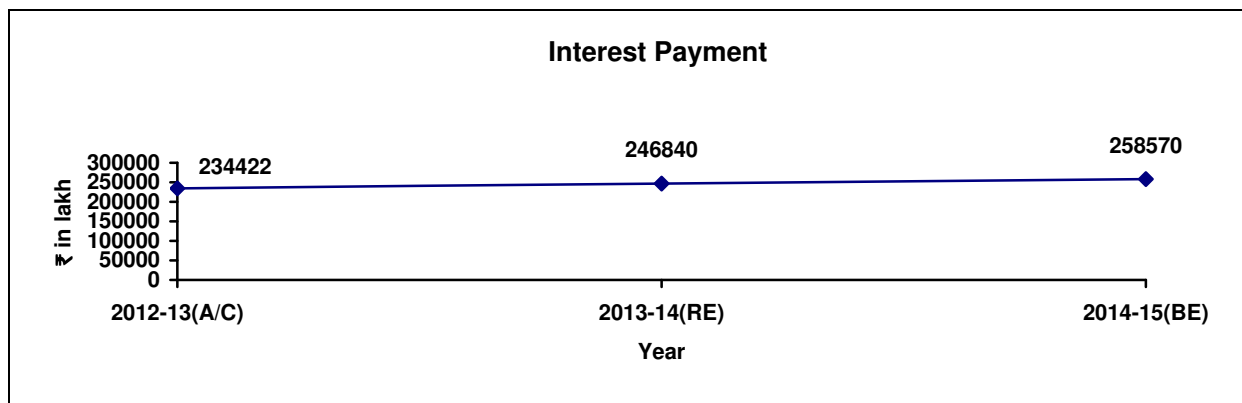
The component of Gross expenditure/outlay has been ₹ 60144 lakh, ₹ 22480 lakh and ₹ 22492 lakh in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (BE) respectively. It is also to be noticed here that the decline over previous year has been 62.62% in 2013-14 and an increase of 0.05% has been noticed in 2014-15.



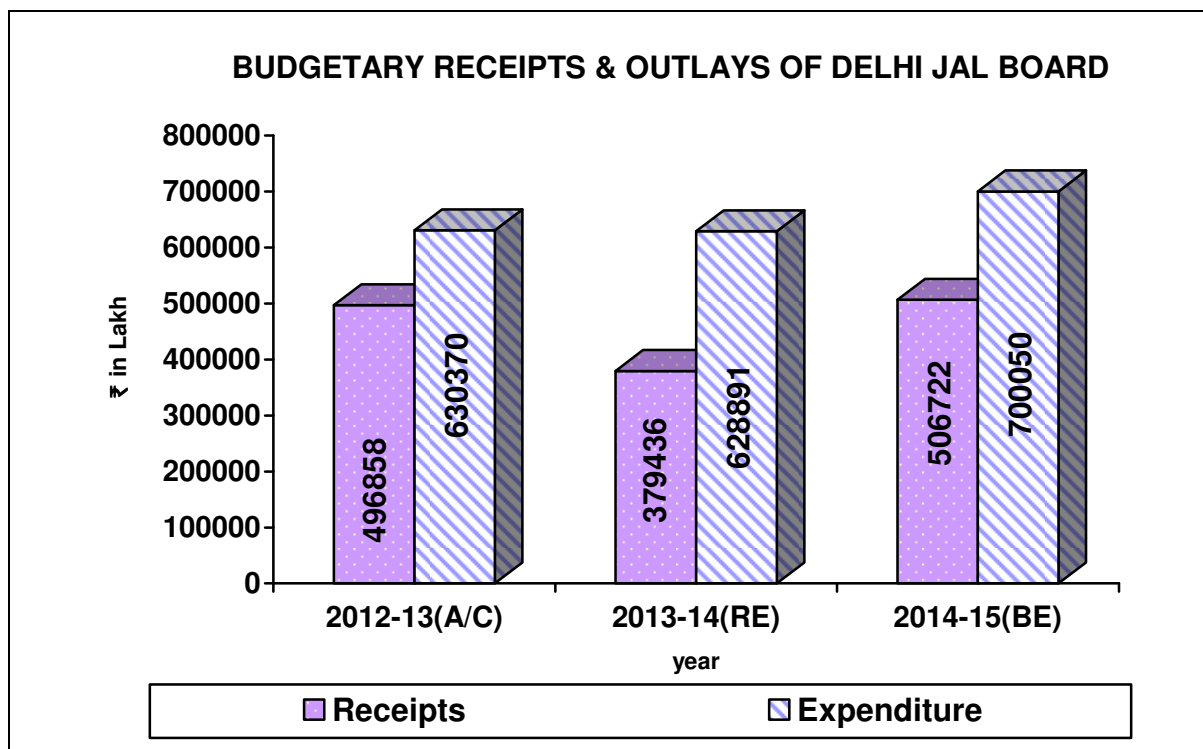
## 6. Interest Payment

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 ₹ 234422 lakh, ₹ 246840 lakh and ₹ 258570 lakh in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (BE) respectively. It is also to be noticed here that the growth over previous year have been 5.29% in 2013-14 and 4.75% in 2014-15.



The overall view of the Budgetary Receipts & Outlays of Delhi Jal Board for the year 2012-13(Actual), 2013-14(RE), and 2014-15 (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	2012-13 (Actual)	2013-14 (RE)	2014-15 (BE)
1	Current Receipts	222048	192630	303549
2	Current Expenditure	242290	315097	328638
3	Surplus on Current A/c(1-2)	(-)20242	(-)122467	(-)25089
4	Depreciation (CFC)	0	0	0
5	Gross Savings (3+4)	(-)20242	(-)122467	(-)25089

Delhi Jal Board's Gross Savings during 2012-13 were ₹ (-) 20242 lakh and the same is expected to decline to ₹ (-) 122467 lakh by the end of 2013-14 as per revised estimates. It may further decline to ₹ (-) 25089 lakh in 2014-15 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	2012-13 (A/C)	2013-14 (RE)	2014-15 (BE)
1	Purchase of Commodities & Services including maintenance	95938 (49.63)	112834 (51.04)	125307 (51.38)
2	Compensation of Employees	97371 (50.37)	108257 (48.96)	118588 (48.62)
2.1	Salary & Wages	72833 (37.68)	78687 (35.59)	87795 (36.00)
2.2	Benefits	6355 (3.29)	8344 (3.77)	8748 (3.58)
2.3	Pension	18183 (9.41)	21226 (9.60)	22045 (9.04)
3	Consumption of fixed Capital	0 (0.00)	0 (0.00)	0 (0.00)
4	<b>Gross Input (1to3)</b>	<b>199309 (100.00)</b>	<b>221091 (100.00)</b>	<b>243895 (100.00)</b>
5	Production of Goods & Services	199309	221091	243895
5.1	Services Produced for own use	7868 (4.07)	59657 (26.98)	70068 (28.73)
5.2	Sale of Goods & Services	185441 (95.93)	161434 (73.02)	173827 (71.27)
6	<b>Gross Output (5)</b>	<b>199309 (100.00)</b>	<b>221091 (100.00)</b>	<b>243895 (100.00)</b>

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

It is evident from statement 3.4 that in 2012-13, expenditure on account of compensation to employees forms 50.37% of the gross input, and Purchase of commodity and services including maintenance is 49.63%. During 2012-13 salaries & wages etc., were to the tune of ₹ 72833 lakh, in 2013-14 it was ₹ 78687 lakh and in 2014-15 it is expected to be ₹ 87795 lakh.

**E. NET VALUE ADDED :-**

Net Value Added is expected to be ₹ 161541 lakh during 2013-14(RE) as compared to the amount of actual Net Value Added of ₹ 150594 lakh during 2012-13. NVA is likely to touch the figure of ₹ 188357 lakh by 2014-15(BE).

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

(₹ lakh)

Sl. No.	Item	2012-13 (Actual)	2013-14 (RE)	2014-15 (BE)
1	Compensation of Employees (Excluding Construction)	97371	108257	118588
2	NVA from Construction activity	53223	53284	69769
<b>Net Value Added (1+2)</b>		<b>150594</b>	<b>161541</b>	<b>188357</b>

The statement 3.5 shows that over all NVA generated by Delhi Jal Board, had increased. Annual growth over previous year in 2013-14 was 7.27% and in 2014-15 it is expected to attain a growth of 16.60%.

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

Activity wise expenditure of Delhi Jal Board for 2012-13, 2013-14 and 2014-15 may be seen in statement 3.6. Total net expenditure during the years 2012-13, 2013-14 and 2014-15 has been observed as ₹ 125557 lakh, ₹ 198137 lakh and ₹ 245161 lakh respectively. Growth of 57.81% has been observed in the year 2013-14 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	2012-13 (Actual)	2013-14 (RE)	2014-15 (BE)
1.	Sanitary Services	Current	-78750	81940	77249
		Capital	79661	68580	75773
		Total	911	150520	153022
2.	Water Supply	Current	86618	-13683	-7181
		Capital	38028	61300	99320
		Total	124646	47617	92139
Total Expenditure		Current	7868	68257	70068
		Capital	117689	129880	175093
		Total	125557	198137	245161

During 2012-13 Delhi Jal Board incurred 0.73% of the total expenditure on Sanitary Services, and 99.27% on Water Supply, while the respective figures for 2013-14 were as 75.97% and 24.03% and the respective figures for 2014-15 were observed as 62.42% and 37.58%. Of the total expenditure during 2012-13, 6.27% was current expenditure while 93.73% was capital expenditure. During the year 2013-14 it was observed 34.45% as current and 65.55% as capital expenditure, whereas during the year 2014-15 it is expected to be 28.58% and 71.42% respectively.

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

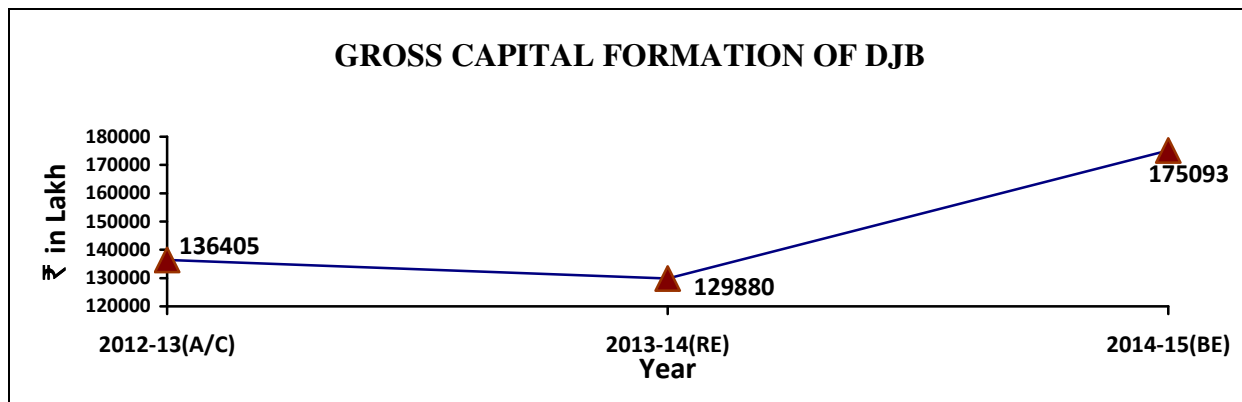
Gross capital formation refers to the aggregate of gross addition to fixed assets and increase in stock of inventories during a period of account. Fixed assets comprise construction and machinery & equipments. Here it may be noted that major chunk of the Capital formation is in the form of Construction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

As per revised Budget estimates for 2013-14 Gross Capital Formation is expected to be ₹ 129880 lakh as compared to the amount of actual gross capital formation of ₹ 136405 lakh during 2012-13. Keeping budget provisions in view for 2014-15 there is likelihood that GCF will be ₹ 175093 lakh.

#### **Statement: 3.7 - Gross Capital Formation**

(₹ Lakh)

S.No	Item	2012-13 (Actual)	2013-14 (RE)	2014-15 (BE)
1	New Capital Formation (Outlay)	140789	129880	175093
1.1	Construction Works	131728	123030	171193
1.2	Plant & Machinery including Software	9031	6850	3900
1.3	Transport Equipments	30	0	0
1.4	Cultivated Assets	0	0	0
2	Net Purchase of Second hand Assets	0	0	0
3	Change in Stock	-4384	0	0
<b>Gross Capital Formation (1+2+3)</b>		<b>136405</b>	<b>129880</b>	<b>175093</b>



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

Out of total Gross Capital Formation of Delhi Jal Board of ₹ 136405 lakh in the year 2012-13 (Actuals), ₹ 56744 lakh and ₹ 79661 Lakh has been spent on Water Supply and Sanitation Services respectively. During the year 2013-14 (RE), industry-wise expenditure has been ₹ 61300 lakh and ₹ 68580 Lakh on Water Supply and Sanitation Services respectively out of total Gross Capital Formation of ₹ 129880 Lakh. Like-wise, during the year 2014-15 (BE) the expenditure is likely to reach at ₹ 99320 lakh and ₹ 75773 Lakh on Water Supply and Sanitation Services respectively out of total Gross Capital Formation of ₹ 175093 Lakh.

□□□



# STATISTICAL TABLES

**TABLE - 1**  
**Borrowing Account of Delhi Jal Board for the year 2012-13 (Actual)**

Figures in Rs. Lacs

Items		Receipt	Expenditure
A. Revenue and Capital Account		496858	630370
<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 Delhi Govt./HUDCO/Central Share YAP-II	119178	0
	2. Loans and Advances		
	3. InterState Settlement	0	0
	4. Contingency Fund	0	0
	5. Reserve Funds	0	0
	6. Deposits & Advances		
	7. Suspense and Miscellaneous	0	0
	8. Remittances	0	0
	9. Cash Balance	0	-14334
	10. Funds Revenue Account	64563	60144
	11. Funds Commercial Account		0
	Total	183741	45810
	Net Receipts (III)	137931	
<b>Check</b>	<b>Total excluding Funds</b>	<b>616036</b>	<b>616036</b>
	Difference (Receipt - Expenditure)		0

**TABLE - 2**  
**Income Outlay Account of Delhi Jal Board (Administrative Departments)**  
**for the year 2012-13 (Actual)**

Figures in Rs. Lacs

Receipt		Expenditure	
<b>1. Income from Entrepreneurship and Property</b>	<b>3337</b>	<b>1. Total Consumption Expenditure</b>	<b>7868</b>
1.1 Profits	0	1.1 Compensation of Employees	97371
1.2 Income from Property	3337	a) Wages & Salaries	79188
1.2.1 Net Interest Received	2924	b) Pension	18183
a) Public Authorities	0	c) CFC	
i) Centre		1.2 Net Purchases of Commodities and Services	-89503
ii) States	0	a) Purchases	74769
iii) Local Authorities	0	b) Maintenance	21169
b) Foreign		c) Less Sales	185441
c) From other Sectors	2924	<b>2. Benefits</b>	<b>6355</b>
1.2.2 Other Property Receipts	413	<b>3. Net Interest Paid to</b>	<b>234422</b>
<b>2. Total Tax Revenue</b>	<b>0</b>	3.1 Public Authorities	234326
2.1 Total Direct Taxes	0	a) Centre	
a) Corporation Tax	0	b) States	234326
b) Land Revenue	0	c) Local Authorities	0
c) Other Direct Taxes	0	3.2 Foreign Agencies	0
2.2 Total Indirect Taxes	0	3.3 Others	96
a) Customs	0	3.4 Less Commercial Interest	0
b) Excise, Central	0	<b>4. Subsidies</b>	<b>0</b>
c) Excise, States	0	<b>5. Total Current Transfers to (Other than Inter-Government)</b>	<b>0</b>
d) Sales Tax	0	5.1 Other Sectors	0
e) Service Tax	0	5.2 Foreign	0
f) Stamps & Registration	0	<b>6. Total Inter-Government Transfers</b>	<b>0</b>
g) Other Taxes and Duties	0	6.1 Current to	0
<b>3. Fees &amp; Miscellaneous Receipts</b>	<b>248</b>	a) Centre	
<b>4. Total Transfers from Public Authorities</b>	<b>218463</b>	b) States	0
4.1 Centre	0	c) Local Authorities	0
4.2 States	218463	6.2 Capital to	0
4.3 Local Authorities	0	a) Centre	
		b) States	0
<b>Total Receipts (1+2+3+4)</b>	<b>222048</b>	c) Local Authorities	0
		<b>7. Total Current Expenditure (1+3+4+5+6)</b>	<b>242290</b>
		<b>8. Surplus on Current Account</b>	<b>-20242</b>

**TABLE - 3**  
**Capital Finance Account of Delhi Jal Board**  
**Administration and Enterprises for the year 2012-13 (Actual)**

Figures in Rs. Lacs

<b>I. Expenditure</b>	
<b>Administration</b>	
1. Capital Outlay	140789
2. Net Purchase of Physical Assets	-18716
2.1 Second Hand Assets	0
2.2 Land	-18716
3. Change in Stock	-4384
3.1 Inventory	-4384
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>117689</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>117689</b>
<b>II. Receipts</b>	
11. Surplus on Current Account	-20242
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	137931
15.1 Net Extra Budgetary Borrowing	137931
15.2 less Net Purchase of Financial Assets	0
<b>16. Total Receipts (11 to 15)</b>	<b>117689</b>

TABLE - 4

**Net Product by Industry of Use of Delhi Jal Board. (Administrative Deptts.)****For The Year 2012-13 (Actual)**

Figures in Rs. Lacs

Item	Salary	Pension	Others	Total
<b>1. Total</b>	<b>71265</b>	<b>18183</b>	<b>7923</b>	<b>97371</b>
2. Construction (Repair & Maintenance)	0	0	0	0
3. Water Supply (8.5)	44041	11237	4749	60027
<b>4. Other Services</b>	<b>27224</b>	<b>6946</b>	<b>3174</b>	<b>37344</b>
I. (a) Education (3.2)	0	0	0	0
(b) Medical & Public Health (4.2)	0	0	0	0
(c) Sanitaion (6.2)	27224	6946	3174	37344
II. Autonomous Bodies				0
<b>5. Sub Total (2 to 4)</b>	<b>71265</b>	<b>18183</b>	<b>7923</b>	<b>97371</b>
6. Public Administration & Defence (1-5)	0	0	0	0

**TABLE - 5**  
**Capital Formation by type of asset and Industry of use of Delhi Jal Board (Administration)**  
**for the year 2012-13 (Actual)**

Figures in Rs. Lacs

[illegible]

TABLE - 6

## INDUSTRYWISE ECONOMIC CLASSIFICATION OF DELHI JAL BOARD FOR 2012-13(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		
				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	<b>Total</b>	<b>97371</b>	<b>-110672</b>	<b>1383</b>	<b>19667</b>	<b>119</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7868</b>
2	Construction (Repair & Maintenance)	0	0	0	0	0	0	0	0	0
3	Water Supply	60027	12273	1268	12985	65	0	0	0	86618
4	<b>Other Services</b>	<b>37344</b>	<b>-122945</b>	<b>115</b>	<b>6682</b>	<b>54</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-78750</b>
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	37344	-122945	115	6682	54	0	0	0	-78750
5	<b>Sub Total (2 to 4)</b>	<b>97371</b>	<b>-110672</b>	<b>1383</b>	<b>19667</b>	<b>119</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7868</b>
6	Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0	0

TABLE - 6 (Contd.)

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

(₹ Lakh)

Serial No.	INDUSTRY	ECONOMIC CLASSIFICATION																Total Expenditure
		CAPITAL EXPENDITURE																
		Outlay								Net Purchase of Assets				Cap. Transfer to Non-Govt.	Advances to Non-Govt.	Total Capital Expenditure		
		Buildings	Roads & Bridges	Other Construction	Transport equipment	Machinery	Computer Software	Cultivated Assets	Animal Stock	Physical Assets		Change in Stock	Financial Assets					
Land	Second Hand																	
	Administrative Deptts.	Bo	Ro	Co	Tro	Mo	So	Cao	Aso	Pl	Psh	Sto(fi)	Pfa	CapT	Ang	(12to25)	(11+26)	
	(2)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
1	Total	759	0	130969	30	8877	154	0	0	-18716	0	-4384	0	0	0	117689	125557	
2	Construction (Repair & Maintenance)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Water Supply	759	0	56917	30	790	154	0	0	-18716	0	-1906	0	0	0	38028	124646	
4	Other Services	0	0	74052	0	8087	0	0	0	0	0	-2478	0	0	0	79661	911	
4(a)	Educational Services (3.2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4(b)	Health Services (4.2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4(c)	Sanitation	0	0	74052	0	8087	0	0	0	0	0	-2478	0	0	0	79661	911	
5	Sub Total (2 to 4)	759	0	130969	30	8877	154	0	0	-18716	0	-4384	0	0	0	117689	125557	
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 2013-14 (R/E)**

Figures in Rs. Lacs

Items		Receipt	Expenditure
A. Revenue and Capital Account		379436	628891
<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 Delhi Govt./HUDCO/Central Share YAP-II	111730	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	-137725
	10. Funds Revenue Account	25372	22480
	11. Funds Commercial Account		0
	Total	137102	-115245
	Net Receipts (III)	252347	
<b>Check</b>	<b>Total excluding Funds</b>	<b>491166</b>	<b>491166</b>
	Difference (Receipt - Expenditure)		0

**TABLE- 8**  
**Income Outlay Account of Delhi Jal Board (Administrative Departments)**  
**for the year 2013-14 (R/E)**

Figures in Rs. Lacs

Receipt		Expenditure	
<b>1. Income from Entrepreneurship and Property</b>	<b>3350</b>	<b>1. Total Consumption Expenditure</b>	<b>59657</b>
1.1 Profits	0	1.1 Compensation of Employees	108257
1.2 Income from Property	3350	a) Wages & Salaries	87031
1.2.1 Net Interest Received	3014	b) Pension	21226
a) Public Authorities	0	c) CFC	
i) Centre		1.2 Net Purchases of Commodities and Services	-48600
ii) States	0	a) Purchases	82792
iii) Local Authorities	0	b) Maintenance	30042
b) Foreign		c) Less Sales	161434
c) From other Sectors	3014	<b>2. Benefits</b>	<b>8344</b>
1.2.2 Other Property Receipts	336	<b>3. Net Interest Paid to</b>	<b>246840</b>
<b>2. Total Tax Revenue</b>	<b>0</b>	3.1 Public Authorities	246840
2.1 Total Direct Taxes	0	a) Centre	
a) Corporation Tax	0	b) States	246840
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	<b>4. Subsidies</b>	<b>0</b>
c) Excise, States	0	<b>5. Total Current Transfers to (Other than Inter-Government)</b>	<b>8600</b>
d) Sales Tax	0	5.1 Other Sectors	8600
e) Service Tax	0	5.2 Foreign	0
f) Stamps & Registration	0	<b>6. Total Inter-Government Transfers</b>	<b>0</b>
g) Other Taxes and Duties	0	6.1 Current to	0
<b>3. Fees &amp; Miscellaneous Receipts</b>	<b>110</b>	a) Centre	
<b>4. Total Transfers from Public Authorities</b>	<b>189170</b>	b) States	0
4.1 Centre	0	c) Local Authorities	0
4.2 States	189170	6.2 Capital to	0
4.3 Local Authorities	0	a) Centre	
		b) States	0
<b>Total Receipts (1+2+3+4)</b>	<b>192630</b>	c) Local Authorities	0
		<b>7. Total Current Expenditure (1+3+4+5+6)</b>	<b>315097</b>
		<b>8. Surplus on Current Account</b>	<b>-122467</b>

**TABLE - 9**  
**Capital Finance Account of Delhi Jal Board**  
**Administration and Enterprises for the year 2013-14 (R/E)**

Figures in Rs. Lacs

<b>I. Expenditure</b>	
<b>Administration</b>	
1. Capital Outlay	129880
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>129880</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>129880</b>
<b>II. Receipts</b>	
11. Surplus on Current Account	-122467
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	252347
15.1 Net Extra Budgetary Borrowing	252347
15.2 less Net Purchase of Financial Assets	0
<b>16. Total Receipts (11 to 15)</b>	<b>129880</b>

TABLE - 10

**Net Domestic Product by Industry of Use of Delhi Jal Board (Administrative Deptts.)****for the year 2013-14(R/E)**

Figures in Rs. Lacs

Item	Salary	Pension	Others	Total
<b>1. Total</b>	<b>76729</b>	<b>21226</b>	<b>10302</b>	<b>108257</b>
2. Construction (Repair & Maintenance)	0	0	0	0
3. Water Supply	47215	13061	6181	66457
<b>4. Other Services</b>	<b>29514</b>	<b>8165</b>	<b>4121</b>	<b>41800</b>
I. (a) Education (3.2)	0	0	0	0
(b) Medical & Public Health (4.2)	0	0	0	0
(c) Sanitaion	29514	8165	4121	41800
II. Autonomous Bodies				0
<b>5. Sub Total (2 to 4)</b>	<b>76729</b>	<b>21226</b>	<b>10302</b>	<b>108257</b>
6. Public Administration & Defence (1-5)	0	0	0	0

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

Figures in Rs. Lacs

	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
<b>1. Total</b>	<b>200</b>	<b>0</b>	<b>122830</b>	<b>0</b>	<b>6410</b>	<b>440</b>	<b>0</b>	<b>0</b>	<b>129880</b>	<b>0</b>	<b>0</b>	<b>129880</b>
2. Construction	0	0	0	0	0	0	0	0	0	0	0	0
3. Water Supply	200	0	58900	0	1760	440	0	0	61300	0	0	61300
<b>4. Other Services</b>	<b>0</b>	<b>0</b>	<b>63930</b>	<b>0</b>	<b>4650</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68580</b>	<b>0</b>	<b>0</b>	<b>68580</b>
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	0	0	63930	0	4650	0	0	0	68580	0	0	68580
II. Autonomous Bodies	0	0	0	0	0	0	0	0	0	0	0	0
<b>5. Sub Total (2 to 4)</b>	<b>200</b>	<b>0</b>	<b>122830</b>	<b>0</b>	<b>6410</b>	<b>440</b>	<b>0</b>	<b>0</b>	<b>129880</b>	<b>0</b>	<b>0</b>	<b>129880</b>
6. Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0	0	0	0	0

TABLE - 12

## INDUSTRYWISE ECONOMIC CLASSIFICATION OF DELHI JAL BOARD FOR 2013-14(RE)

(₹ 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		
				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	<b>Total</b>	<b>108257</b>	<b>-78642</b>	<b>3222</b>	<b>26640</b>	<b>180</b>	<b>8600</b>	<b>0</b>	<b>0</b>	<b>68257</b>
2	Construction (Repair & Maintenance)	0	0	0	0	0	0	0	0	0
3	Water Supply	66457	-96243	3080	9824	103	3096	0	0	-13683
4	<b>Other Services</b>	<b>41800</b>	<b>17601</b>	<b>142</b>	<b>16816</b>	<b>77</b>	<b>5504</b>	<b>0</b>	<b>0</b>	<b>81940</b>
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	41800	17601	142	16816	77	5504	0	0	81940
5	<b>Sub Total (2 to 4)</b>	<b>108257</b>	<b>-78642</b>	<b>3222</b>	<b>26640</b>	<b>180</b>	<b>8600</b>	<b>0</b>	<b>0</b>	<b>68257</b>
6	Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0	0

TABLE - 12 (Contd.)

## INDUSTRYWISE ECONOMIC CLASSIFICATION OF DELHI JAL BOARD FOR 2013-14(RE)

(₹ Lakh)

Serial No.	INDUSTRY	ECONOMIC CLASSIFICATION															Total Expen- diture
		CAPITAL EXPENDITURE															
		Outlay								Net Purchase of Assets						Total Capital Expend- iture	
		Build- ings	Roads & Bridges	Other Constructio n	Transport equipment	Machinery	Computer Software	Cultivated Assets	Animal Stock	Physical Assets		Change in Stock	Financial Assets	Cap.Transfer to Non-Govt.	Advances to Non-Govt.		
										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	<b>Total</b>	<b>200</b>	<b>0</b>	<b>122830</b>	<b>0</b>	<b>6410</b>	<b>440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	0	0	0	<b>129880</b>	<b>198137</b>
2	Construction (Repair & Maintenance)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Water Supply	200	0	58900	0	1760	440	0	0	0	0	0	0	0	0	61300	47617
4	<b>Other Services</b>	<b>0</b>	<b>0</b>	<b>63930</b>	<b>0</b>	<b>4650</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68580</b>	<b>150520</b>
4(a)	Educational Services (3.2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4(b)	Health Services (4.2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4(c)	Sanitation	0	0	63930	0	4650	0	0	0	0	0	0	0	0	0	68580	150520
5	<b>Sub Total (2 to 4)</b>	<b>0</b>	<b>0</b>	<b>122830</b>	<b>0</b>	<b>6410</b>	<b>440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>129880</b>	<b>198137</b>
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 2014-15 (B/E)**

Figures in Rs. Lacs

Items		Receipt	Expenditure
A. Revenue and Capital Account		506722	700050
<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 Delhi Govt./HUDCO/Central Share YAP-II	94760	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	-98568
	10. Funds Revenue Account	29346	22492
	11. Funds Commercial Account		0
	Total	124106	-76076
	Net Receipts (III)	200182	
<b>Check</b>	<b>Total excluding Funds</b>	<b>601482</b>	<b>601482</b>
	Difference (Receipt - Expenditure)		0



**TABLE - 14**  
**Income Outlay Account of Delhi Jal Board (Administrative Departments)**  
**for the year 2014-15 (B/E)**

Figures in Rs. Lacs

Receipt		Expenditure	
<b>1. Income from Entrepreneurship and Property</b>	<b>3874</b>	<b>1. Total Consumption Expenditure</b>	<b>70068</b>
1.1 Profits	0	1.1 Compensation of Employees	118588
1.2 Income from Property	3874	a) Wages & Salaries	96543
1.2.1 Net Interest Received	3519	b) Pension	22045
a) Public Authorities	0	c) CFC	
i) Centre		1.2 Net Purchases of Commodities and Services	-48520
ii) States	0	a) Purchases	96072
iii) Local Authorities	0	b) Maintenance	29235
b) Foreign		c) Less Sales	173827
c) From other Sectors	3519	<b>2. Benefits</b>	<b>8748</b>
1.2.2 Other Property Receipts	355	<b>3. Net Interest Paid to</b>	<b>258570</b>
<b>2. Total Tax Revenue</b>	<b>0</b>	3.1 Public Authorities	258570
2.1 Total Direct Taxes	0	a) Centre	
a) Corporation Tax	0	b) States	258570
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	<b>4. Subsidies</b>	<b>0</b>
c) Excise, States	0	<b>5. Total Current Transfers to (Other than Inter-Government)</b>	<b>0</b>
d) Sales Tax	0	5.1 Other Sectors	0
e) Service Tax	0	5.2 Foreign	0
f) Stamps & Registration	0	<b>6. Total Inter-Government Transfers</b>	<b>0</b>
g) Other Taxes and Duties	0	6.1 Current to	0
<b>3. Fees &amp; Miscellaneous Receipts</b>	<b>129</b>	a) Centre	
<b>4. Total Transfers from Public Authorities</b>	<b>299546</b>	b) States	0
4.1 Centre	0	c) Local Authorities	0
4.2 States	299546	6.2 Capital to	0
4.3 Local Authorities	0	a) Centre	
		b) States	0
<b>Total Receipts (1+2+3+4)</b>	<b>303549</b>	c) Local Authorities	0
		<b>7. Total Current Expenditure (1+3+4+5+6)</b>	<b>328638</b>
		<b>8. Surplus on Current Account</b>	<b>-25089</b>

**TABLE - 15**  
**Capital Finance Account of Delhi Jal Board**  
**Administration and Enterprises for the year 2014-15 (B/E)**

Figures in Rs. Lacs

<b>I. Expenditure</b>	
<b>Administration</b>	
1. Capital Outlay	175093
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>175093</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>175093</b>
<b>II. Receipts</b>	
11. Surplus on Current Account	-25089
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	200182
15.1 Net Extra Budgetary Borrowing	200182
15.2 less Net Purchase of Financial Assets	0
<b>16. Total Receipts (11 to 15)</b>	<b>175093</b>

TABLE - 16

**Net Domestic Product by Industry of Use Of Delhi Jal Board (Administrative Deptts.)****For the Year 2014-15 (B/E)**

Figures in Rs. Lacs

Item	Salary	Pension	Others	Total
<b>1. Total</b>	<b>85874</b>	<b>22045</b>	<b>10669</b>	<b>118588</b>
2. Construction (Repair & Maintenance)	0	0	0	0
3. Water Supply	52823	13560	6413	72796
<b>4. Other Services</b>	<b>33051</b>	<b>8485</b>	<b>4256</b>	<b>45792</b>
I. (a) Education (3.2)	0	0	0	0
(b) Medical & Public Health (4.2)	0	0	0	0
(c) Sanitaion	33051	8485	4256	45792
II. Autonomous Bodies				0
<b>5. Sub Total (2 to 4)</b>	<b>85874</b>	<b>22045</b>	<b>10669</b>	<b>118588</b>
6. Public Administration & Defence (1-5)	0	0	0	0

**Table - 17**  
**Capital Formation by type of asset and Industry of use of Delhi Jal Board (Administration)**  
**for the year 2014-15 (B/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
<b>1. Total</b>	<b>100</b>	<b>0</b>	<b>171093</b>	<b>0</b>	<b>3850</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>175093</b>	<b>0</b>	<b>0</b>	<b>175093</b>
2. Construction	0	0	0	0	0	0	0	0	0	0	0	0
3. Water Supply	100	0	98970	0	200	50	0	0	99320	0	0	99320
<b>4. Other Services</b>	<b>0</b>	<b>0</b>	<b>72123</b>	<b>0</b>	<b>3650</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75773</b>	<b>0</b>	<b>0</b>	<b>75773</b>
I. a)Education (3.2)	0	0	0	0	0	0	0	0	0	0	0	0
b)Medical & Health Services (4.2)	0	0	0	0	0	0	0	0	0	0	0	0
c)Sanitaion	0	0	72123	0	3650	0	0	0	75773	0	0	75773
II. Autonomous Bodies									0			0
<b>5. Sub Total (2 to 4)</b>	<b>100</b>	<b>0</b>	<b>171093</b>	<b>0</b>	<b>3850</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>175093</b>	<b>0</b>	<b>0</b>	<b>175093</b>
6. Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0	0	0	0	0

**TABLE - 18**  
**INDUSTRYWISE ECONOMIC CLASSIFICATION OF DELHI JAL BOARD FOR 2014-15(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		
	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	<b>Total</b>	<b>118588</b>	<b>-77755</b>	<b>1343</b>	<b>27712</b>	<b>180</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70068</b>
2	Construction (Repair & Maintenance)	0	0	0	0	0	0	0	0	0
3	Water Supply	72796	-97434	1194	16161	102	0	0	0	-7181
4	<b>Other Services</b>	<b>45792</b>	<b>19679</b>	<b>149</b>	<b>11551</b>	<b>78</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>77249</b>
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	45792	19679	149	11551	78	0	0	0	77249
5	<b>Sub Total (2 to 4)</b>	<b>118588</b>	<b>-77755</b>	<b>1343</b>	<b>27712</b>	<b>180</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70068</b>
6	Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0	0

**TABLE - 18 (Contd.)**  
**INDUSTRYWISE ECONOMIC CLASSIFICATION OF DELHI JAL BOARD FOR 2014-15(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	PI	Psh	Sto(fi)	Pfa	CapT	Ang	(12to25)	(11+26)	
	(2)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
1	<b>Total</b>	<b>100</b>	<b>0</b>	<b>171093</b>	<b>0</b>	<b>3850</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175093</b>	<b>245161</b>	
2	Construction (Repair & Maintenance)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Water Supply	100	0	98970	0	200	50	0	0	0	0	0	0	0	0	99320	92139	
4	<b>Other Services</b>	<b>0</b>	<b>0</b>	<b>72123</b>	<b>0</b>	<b>3650</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75773</b>	<b>153022</b>	
4(a)	Educational Services (3.2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4(b)	Health Services (4.2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4(c)	Sanitation	0	0	72123	0	3650	0	0	0	0	0	0	0	0	0	75773	153022	
5	<b>Sub Total (2 to 4)</b>	<b>100</b>	<b>0</b>	<b>171093</b>	<b>0</b>	<b>3850</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175093</b>	<b>245161</b>	
6	Public Administration & Defence (1-5)	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 2004-05)**

**RECEIPTS**

Dt.	Direct Taxes
It	Indirect Taxes
G	Sale, Goods and Services
Mr	Miscellaneous Receipts
Into	Interest from Non-Government Bodies
Ints	Interest from State Governments
Intl	Interest from Local Authorities
Pr	Property Receipts
Tc	Transfers from Central Government
Ts	Transfers from State Governments
Tf	Transfers from Foreign Governments
Tl	Transfers from Local Authorities
Tn	Transfers from Non-Profit Institutions / Individuals
Captng	Capital Transfers from Non-Governments/ Individuals
Captf	Capital Transfers from Foreign Countries/ Organizations
Pn	Pension Contribution
Cr	Commercial Receipts
F	Withdrawal from Funds
Ssh	Sale, Second Hand Assets
Sl	Sale, Land
Sfa	Sale, Financial Assets
Lc	Loan from Centre

**EXPENDITURE**

**Administrative Departments**

S	Salaries
W	Wages
B	Benefits
P1	Pension Payments
P2	Employer Contributions to Pension Fund
G	Purchase, Goods and Services
Bm	Maintenance, Buildings
Rm	Maintenance, Roads
Cm	Maintenance, Other Construction
Sub	Subsidies
Tl	Transfers, Local Authorities
Ti	Transfers, Individuals
Tp	Transfers, Private Institutions
Ta	Transfers, Autonomous Bodies



Tf	Transfers, Foreign Countries/ Organizations
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 Government
Captl	Capital Transfers, Local Authorities
Captf	Capital Transfers, Foreign Countries / Organizations
Into	Interest, Non-Government Bodies or Individuals
Intf	Interest, Foreign Governments / Organizations
Intc	Interest, Central Government
Intl	Interest, Local Authorities
Ints	Interest, State Governments
F	Deposit to Funds
Ang	Advances, Non-Government Organizations
Af	Advances, Foreign Countries/ Organizations
Al	Advances, Local Authorities

### **Departmental Commercial Undertakings**

Dp	Depreciation
DR	Rent, DCU
Dint	Commercial Interest, DCU
DRe	Recoveries, DCU
DCi	Change in Stock, DCU

Note: The nomenclature under Departmental Commercial Undertakings will be similar to that of Administrative Departments except that for other abbreviations a 'D' will be attached at the beginning.



**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 device 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.
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 include all grants on current account, which entrepreneurs 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 additions to the incomes of the producers from current production. The grants, may, for example, be based on the amount of value of commodities produced, exported or consumed, the labour or land employed in production, or the manner in which production is organized and carried on. Transfers by the public authorities to private industries for investment purposes or to cover destruction, damage and other losses in capital and working assets are classed as capital transfers rather than as subsidies. Current grants made to private 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 a given payment. The value of coupons made available by government agencies to specific groups of the population to enable them to obtain goods at prices lower than the current market prices are classified as current transfers to households. Under certain circumstances subsidies include the grants 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. In order to determine whether this is the situation, it may be necessary to investigate the considerations behind the policy of determining the prices charged by the public industry. 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. The losses by the Departmental Commercial Undertakings e.g. irrigation, electricity & village & small industries etc., are to be treated as imputed subsidies.
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 Commercial Undertakings.
- 15.6 **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.
- 15.7 **Cultivated Assets** include plantations, orchards and other cash crops having life for more than a year.
- 15.8 **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.



**ILLUSTRATION OF PURPOSE CLASSIFICATION OF SOME  
IMPORTANT ITEMS**

Expenditure on general administration is of two types viz.

- (i) Expenditure on administrative work related to various purpose categories like education, health, defence, agriculture, industries etc.
- (ii) Expenditure on general administration of the government as a whole like department of personnel, administration reforms, home external affairs, police, jails, justice, etc.

Both the types of administrative or secretariat expenditure are given in the budget. For our purposes, the expenditures related to type (ii) are shown under the general administration and those related to type (i) are shown under the related purpose categories. It might be pointed out that expenditure on administration for some states is not available for each department separately. In such cases, it was found difficult to allocate them to appropriate purpose categories. Under the circumstances, an attempt was made to split the expenditure by purpose categories on the basis of the proportion obtained from the adjoining states.

Expenditure on education can be split into three groups :

- (a) General education provided in schools, colleges, universities, centres of higher research & learnings and other institutions providing specialised trainings.
- (b) In-service training or on the job training for the employees deputed by any organisation or office.
- (c) Apprenticeship or similar other training in specialised fields organised for persons with the object of fixing them in employment on the basis of the performance in the training

In regard to purpose classification, category (a) above is classified as expenditure on education. The other two categories are classified into purpose categories in accordance with the character of the body organising the training.

The medical colleges, and nursing schools are grouped under the category education even though they are reported under other account heads "Health" etc. The educational activities which are integral part of other services are, however, grouped alongwith respective services. Thus, expenditures relating to police training schools are grouped under police, prisons reformatory schools with jails, training of I.A.S. are included in general government services. All types of scholarships to students whether paid by the Department of Education, Department of Social Welfare or any other body etc., grouped under category education. Expenditure on cultural, recreational and religious activities (including that for NCC, youth welfare and physical education ) are classified under the ' recreational services '. Expenditure in regard to physical training in the educational institutions, are however, grouped under education.

Hospital and dispensaries are grouped under category 'health' but the hospitals attached to medical colleges are considered as integral part of medical education and therefore they are grouped under 'education' rather than 'health'. Expenditure incurred on registration of births, deaths, diseases etc., are considered as expenditure on health research and, therefore, classified under 'health'. Family planning activities are treated as those relating to welfare services and classified accordingly.

The expenditure relating to account heads 'Rural Development', 'Community Development', 'National Extension Services', etc. have been broken, to the extent possible, on the basis of information provided in the budget. The overhead expenditure on the specific general expenditure relating to those account heads are classified under category housing and community amenities.

The expenditure on P.W.D. are also split up and classified under different categories according to the nature of offices for which construction has been done. Thus, expenditure on construction of school buildings is classified under the category 'education' hospital buildings under 'health' and general government office buildings under 'general government services'. If an office building is constructed for a definite purpose, say for defence headquarters, University Grants Commission, National Museum, etc. then they are classified under relevant purpose category and not under general government services. Expenditure on residential quarters for employees (including their controlling office i.e. Estate Office) is classified under the category 'housing and community amenities' irrespective of the fact that whether the accommodations are for school teachers or for hospital doctors. The overhead expenditure of establishment has been distributed to related purpose categories based on some norms.

Cooperation in general is classified under the category 'Other Economic Services'. But expenditure for cooperative societies serving particular economic activity is classified under that category. All India Radio is classified as recreational and cultural service. However, the expenditure relating to the news division of All India Radio has been separated out and grouped under 'General government services'.

Expenditures incurred on publicity relates to various purposes like family planning, improved agricultural products, tourism, etc. Thus, the expenditures are put under various purpose categories according to the nature of the service. But expenditures incurred in regard to Press Information Bureau and Directorate of Information and Publicity, which serve all the departments of the government are classified under 'general government services'.

Refugees relief is a typical item and has been grouped under the category relief operation along with famine relief, flood relief, drought relief etc. Expenditures under this head are also meant for some specific types of services such as medical, housing, education etc. Such expenditures are attributed to specific purposes for which they are spent. Those, which cannot be attributed to specific purposes are classified under relief operation.





## **BRIEF COVERAGE UNDER VARIOUS PURPOSE CATEGORIES**

### **1. GENERAL PUBLIC SERVICES**

#### **General Administration, External Affairs, Public Order and Safety**

- 1.1.1 Public Order & Safety:** Organs to maintain internal order viz., expenditure on Ministry of Home Affairs, Police Department including Traffic Police, Fire Protection. This includes expenditure on prisons, jails, lockups and other places of detention and correction/ reformatory schools, Intelligence department, district and sub-divisional establishments, Judicial system viz.: expenditure on Ministry of Law, Law Courts, administrative tribunals registration of legal titles of properties. This includes expenditure on general legal tribunals, transfer payments for legal aid to households and private non-profit institutions. Operation of regular and auxiliary police forces, of port, border and Coast guards.
- 1.1.2 Planning & Statistical Activities:** Planning Commission, Central Statistical Organization, State Statistical Bureaus, etc. including Administration and operation of overall economic and social planning. But excludes services connected with a specific function (to be classified according to function).
- 1.1.3 General Administration, External Affairs, Public Order and Safety n.e.c.:** Organs of government viz., expenditure on President, Governors including their staff, library research and other facilities, District and Sub-divisional establishments, Parliament and state Legislature including expenditure for Ministries (pay, allowances, TA, expenditure on elections).

Offices serving the government as a whole viz., expenditure of Department of Personnel, Financial affairs and fiscal administration viz; expenditure on Ministry of Finance i.e., Department of Revenue, Department of Expenditure, cost of collection of taxes and revenue like Income Tax Department, Customs Departments, Excise Department, Land Revenue, Department of Land Record Survey and Settlements (but not consolidation on holdings) expenditures on Audit Department. This also includes gold control administration, national saving schemes, state lotteries, etc.

This also includes expenditure on operation and maintenance of government buildings, control of general pool government quarters (but not construction of quarters), printing and stationery, expenditure pertaining to all departments, purchase and disposal office serving all the departments (i.e. DGS&D), publicity and publication departments serving whole of the government (i.e. D.A.V.P., Publication Departments Division, Press Information Bureau, Audio Visual Scheme in case of Delhi it is Dte. Of Information and Publicity) Central Motor Vehicles pools etc. Permanent and ad-hoc commissions on behalf of General Administration viz., expenditure on Pay Commission, Inter-State water disputes, etc.

Foreign policy viz. expenditure of External Affairs and its offices abroad including libraries and attached cells/ units located in foreign countries. Aid to foreign countries and U.N. bodies viz., all expenditure on foreign economic aid and

contribution to international bodies other than military alliances and organizations. This includes expenditure on broadcasting services and other means of information directed to foreign countries like overseas communication services, expenditure on libraries and other cultural activities conducted abroad, all grants and loans in kind and cash as economic aid to foreign countries including its controlling departments, expenditure on technical assistance to foreign countries etc.

## **1.2 General Research**

Institutions and organizations engaged in basic and general research and promotions of such research and in general scientific knowledge and endeavors. This covers expenditure of the Department of Science and Technology, Department of Electronics, Institute of Economic Growth, anthropological and botanical and zoological surveys (but not gardens), archaeological departments, National Archives (but excluding archaeological gardens), Standing Commission for Scientific and Technical Terminology, preparation of encyclopedia, grants to American Studies and Research Centre, India International Centre, Ford and Rockefeller Foundations, etc.

## **2. CIVIL DEFENCE / DEFENCE**

Central administration and research in connection with activities carried on for defence purposes namely, expenditure on Ministry of Defence, Defence Science Organization, Defence Production units.

Military viz., all types of expenditures for armed forces, army, navy and air force, their recruitment equipment moving, feeding, clothing, medical aid, housing including quarters for their family members, military construction, inspection, transport and storage, expenditure on military schools and Border Security Force, etc.

**Civil Defence** viz training of civil defence personnel and expenditure on Home Guards.

Military aid to other countries i.e., expenditure for providing military aid to other countries, military alliances, contribution to international military organizations or groups.

## **3. EDUCATION AFFAIRS AND SERVICES**

Each of the categories (3.1 or 3.2) are sub-divided into the following four minor groups and they are self explanatory.

### **3.1 Administration, regulation and research**

Administration of Ministries or central departments of education i.e., expenditure of the Department of Education, Directorate of Education, etc.

General regulation and promotion of school system, institutions of higher learning and adult and other educational activities i.e., expenditure on Board of Higher Secondary Education, University Grants Commission.

Research into objectives, organization, administration and methodology of all types of education i.e., grants to National Council of Educational Research and Training, Commission to study educational system, expenditure on production of text books, collection of educational statistics etc.

- 3.1.1 Primary Education Affairs**
- 3.1.2 Secondary Education Affairs**
- 3.1.3 Higher Secondary and University Education Affairs**
- 3.1.4 Education Affairs n.e.c.**

## **3.2 Schools, Universities & Institutions including subsidiary services**

Educational services i.e., all types of expenditure for primary and secondary schools, colleges, universities, technical training institutes like medical colleges and schools (including attached hospitals) nursing colleges/ schools, veterinary colleges / schools, engineering colleges, art schools / colleges, music colleges and schools etc. This includes all expenditure on education for backward classes, adult education, education for displaced persons', non-custodians type schools for deaf, dumb and blind. Items of expenditure like introduction of Hindi in Universities, development of Sanskrit education, Central Institute of Fisheries Education, Marine Engineering training school etc., are also included. Expenditure on custodian type schools for deaf, dumb and blind is however, excluded and grouped under welfare services (class-5). Expenditures for development of any language like development of Sanskrit, development of Hindi etc. are also excluded and classified as cultural services (class-7).

Scholarships for education and research i.e. all types of scholarships for study in schools, colleges, universities or for research in any subject in India or abroad including payment of maintenance allowances for students doing research or study. (This does not include maintenance allowance for in service trainees).

Loans or grants for education i.e. grants to Universities, colleges, schools, educational institutions or to individuals.

Subsidiary educational services i.e. expenditure for mid-day meals for students, free transport to attend schools, colleges etc. or free supply of test books or any other facilities to attract attendance in schools.

- 3.2.1 Primary Education Services**
- 3.2.2 Secondary Education Services**
- 3.2.3 Higher Secondary and University Education Services**
- 3.2.4 Educational Services n.e.c.**

## **4. HEALTH AFFAIRS AND SERVICES**

Each of the categories (4.1 or 4.2) are sub-divided into the following five minor groups and they are self explanatory.

## **4.1 Administration, Regulation and Research**

Administration of Ministries and central departments for health i.e. expenditure of Department of Health.

Administration of national health schemes i.e., expenditure for medical insurance schemes.

Expenditure for regulation of hospital, medical and dental clinics, doctors, dentists, nurses and mid-wives. This includes expenditure of Directorate of Health Services, expenditure for drug control, Central Drug Control, Central Drug Laboratory, etc.

Medical, dental and health research i.e. expenditure on and grants to research institutes like All India Institute of Medical Sciences, National Institute of Communicable diseases, All India Institute of Physical Medicine and Rehabilitation, Institute of Public Health etc.

Registration of information on vital events, diseases i.e., expenditure for registration of births and deaths, expenditure for collection, analysis and research on vital statistics. This includes a part (vital statistics) of the office of the Registrar General.

### **4.1.1 Allopathic**

### **4.1.2 Homeopathic**

### **4.1.3 Ayurvedic**

### **4.1.4 Unani**

### **4.1.5 Other Medical Services**

## **4.2 Hospitals, clinics and other health services**

Hospitals and dispensaries, all expenditure on hospitals, dispensaries, health clinics including insane asylums and care of mentally defective persons. These include expenditure on drugs supplied, provisions of appliances, cost of construction and maintenance of hospitals, dispensaries and their development. Expenditure on CGHS, ESI and veterinary hospitals are also included here.

Medical and health schemes i.e., expenditure on drugs and appliances of National Health Scheme or programme for immunization, vaccination-and other expenditure for eradication of epidemic diseases like Malaria Central Programming Filaria Control Programme etc.

Loans and grants for medical or health purposes to private hospitals, clinics, health centres, other bodies and individual doctors.

### **4.2.1 Allopathic**

### **4.2.2 Homeopathic**

### **4.2.3 Ayurvedic**

### **4.2.4 Unani**

### **4.2.5 Other Medical Services**

## **5. WELFARE AFFAIRS AND SERVICES**

### **5.1 Social welfare services include**

Administration i.e., expenditure of Department of Social Welfare, Department of Family Planning etc.

Public relief i.e. expenditure on civil supply or rationing systems, subsidies food scheme etc.

Child welfare services i.e., Expenditure for child and mothers care, maternity benefits, child welfare clinics Institutions / homes for child and mother like maternity homes, orphanages etc.

Care of aged, disabled persons i.e., expenditure and grants to institutions for care of aged and other helpless persons blind, dumb and deaf, women home etc.

Family Welfare Services, i.e., expenditure on family planning family guardians and widows allowances, applied nutrition programme.

Other welfare services i.e. payment of pensions to freedom fighters, territorial and political – persons, unspecified and general expenditure on welfare of backward classes, grants loans etc., to institutions organizations engaged in welfare activities like Red Cross Society and contributions for unspecified charitable purposes.

### **5.2 Social Security Affairs and Services**

Expenditure on unemployment benefits, old age pensions, accident injury and sickness compensation and other benefits, to compensate loss in income. This includes expenditure on personal injuries, compensation insurance schemes, state insurance schemes, grants to Life Insurance Corporation etc.

## **6. HOUSING AND COMMUNITY AMENITIES AFFAIRS AND SERVICES**

### **6.1 Housing and community services**

Administration, regulation of standards and Promotion of activities and facilities in respect of housing and community development urban and rural renewals. This includes expenditure of Ministry of Work and Housing, Deptt. Of Community Development.

Housing and related slum clearance activities expenditure for Provision, assistance or support of residential house building activities, cost of acquisition of land for housing or urban development, loans to individuals or Organization for construction of residential houses, expenditure of the departments engaged in mortgage and financing for residential buildings, the liabilities of which are solely to the government.

Town and country Planning i.e. all types of expenditure for planning and development of towns, colonies etc. This includes loans / grants to town and country planning Organization, Delhi Development Authority, Metropolitan Development

Organization, expenditure for development of border areas, expenditure of National Building Organization etc.

Community facilities i.e., expenditure on community development schemes (general and unspecific items), national extension schemes, local development works etc.

## **6.2 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.

## **6.3 Housing and Community Amenities affairs and services n.e.c.**

Administration, operation or support of activities such as formulation, administration, coordination and monitoring of overall policies, plans, programmes and budgets relating to Housing and Community Amenities affairs and services; preparation and enforcement of legislation and standards relating to Housing and Community Amenities affairs and services; production and dissemination of general information, technical documentation and statistics relating to Housing and Community Amenities affairs and services.

# **7. CULTURAL, RECREATIONAL AND RELIGIOUS AFFAIRS AND SERVICES**

## **7.1 Art & Cultural Affairs Services**

Administration and Central departments concerning with culture, recreation and religion i.e., expenditure of Department of Culture, Cultural and literary activities i.e. expenditure including grants/loans for studies of civilization, language, literature, libraries etc. This includes loans/ grants for and to central Institute of Indian Languages, children banks in-regional languages, National Book Fair, expenditure for prizes for writers for best books, development of Sanskrit Language, development of Hindi Language and other states languages (under development of Hindi following are excluded: Commission for Scientific and Technical Terminology, preparation of Hindi Encyclopedia, translations of manuals and forms in Hindi, correction of Hindi text Books, opening of Hindi departments in colleges and Universities). Religious services i.e., grants for religious purpose including repairs and maintenance of ancient temples, contribution to religious Institutions and for memorial of religious leaders like Guru Nanak Birth Anniversary, Dussehra Exhibitions.

## **7.2 Recreational and Sporting Services**

Directorate of Physical Education and Sports, Ministry of Information and Broadcasting, Recreational organs i.e. expenditure on All India Radio (excluding news division) film production, film censor departments, T.V. Programme, Songs and Drama Division, organization in film festival, grants/ loans to organization of Institution engaged in research and production of film, drama like National School of

Drama, film production training centres, art exhibitions etc. Recreational places i.e. expenditure or maintenance and improvement of botanical and zoological gardens (excluding botanical and zoological surveys and research), parks, playgrounds, beaches, swimming pools, expenditure for camps, hostel and other lodging places (excluding student hostels) uplift of youth welfare NCC, physical education and sports.

### **7.3 Tourism affairs and services**

Administration, supervision, inspection, operation or support of activities relating to Tourism, Development of Tourism, Grants, Loans or Subsidies to support activities relating to tourism, Memorials of great personalities, maintenance and development of tourist places, museums etc.

### **7.4 Cultural, Recreational and Religious affairs and services n.e.c**

Administration, operation or support of activities such as formulation, administration, coordination and monitoring of overall policies, plans, programmes and budgets for the promotion of sport, recreation, culture and religion: preparation and enforcement of legislation and standards for the provision of recreational and cultural services; production and dissemination of general information, technical documentation and statistics on recreation, culture and religion not else where classified (other than 7.1, 7.2 & 7.3).

## **8. ECONOMIC AFFAIRS AND SERVICES**

### **8.1 General administration, regulation and research includes**

Ministers and central departments, concerned with the general administration of economic, commercial and labour affairs, i.e. expenditure of Department of Labour and employment, Department of Commerce, Department of Company Affairs, Department of Banking. This includes expenditure on manpower Directorate, Commercial Intelligence and Statistics, Factory inspection (unspecified or general) and regulations of working conditions of labour (unspecified or general).

General regulation and registration of business, i.e., expenditure on wage board, price Control board, regulation of markets, shop's establishments, regulation and standardization of weights and measures etc.

Labour affairs of general character i.e., expenditure on employment exchanges including training centres for unemployment, persons with the object of fixing them with employment, expenditure on factory inspection (unspecified or general) and regulation of working conditions of labour (unspecified or general), expenditure for inspection of mines, inspection of steam boilers etc., expenditure on labour arbitration boards, labour tribunals, etc.

Research on technological engineering market, labour and similar other research not allocable to any specific kind of industry. Expenditure on market research, research on manpower, employment unemployment survey etc., are

included. General meteorological and map making services, i.e., expenditure on meteorological departments and centres including weather forecasting, expenditure on National Atlas and Thematic Mapping Organization, Surveyor India etc.

## **8.2 Agriculture, forestry, fishing and hunting**

Administration, regulation and research i.e., expenditure on Ministry of Food and Agriculture, I.C.A.R.

Development of Agriculture, i.e., expenditure on Agricultural farms, implementation of improved method of agricultural practices including its demonstration, exhibitions, publicity, etc. distribution and control of seeds and fertilizers, storing facilities for agricultural produce, marketing of agricultural produce, expenditure on agricultural price support schemes, expenditure on grow more food scheme. This also includes expenditure on improvement of conditions of agricultural labourer, development of jute, cotton, tea plantation, sericulture and other cash crops.

Development and use of soil, i.e., expenditure on soil conservation, irrigation and drainage of lands, reclamation of wastelands, land settlement, etc. This also includes consolidation on holding, flood control measures, settlement of land disputes.

Forest, i.e., expenditure on preservation of wild life, etc., forest fire protection services and hunting.

Livestock and animal husbandry, i.e., research on animal husbandry, development of animal husbandry and livestock, expenditure on poultry farms, fodder development schemes and research on it, expenditure for development of milk production, wool production, etc. (expenditure on manufacturing, grading and processing of wool, etc. are excluded).

Fishing, i.e., expenditure for production of fish both inland and coastal, development of fisheries and research on it, mechanization of fish catching station, construction and improvement of fish landing station, expenditure for fish nurseries, fish preservation and cold storage for fish. This also includes improvement of working conditions of fishermen, contribution to fishermen cooperative societies.

## **8.3 Mining, Manufacturing and Construction**

Administration, regulation and research, i.e. expenditure on Ministry of Industry, Ministry of steel and Mines, Ministry of Petroleum and Chemicals, expenditure on geological survey, Commission for Oil & Natural gas, Indian Standards Institute.

Mining, i.e., expenditure for promotion, investment grants, subsidies and other assistance for extraction of coal, petroleum, natural gas and other mineral ores, expenditure for development of mines and working conditions of mines including labour welfare activities.



Manufacturing, i.e., expenditure for promotion, investment, grants, subsidies, and other assistance for industrial development including village and small scale industries. This also includes Khadi Industries and marketing of Khadi and Village Industrial products.

Building and construction industries, i.e., expenditure for promotion, development of building materials, etc

## **8.4 Electricity, gas, steam and Atomic Energy**

### **8.4.1 Electricity, Gas and Steam**

Expenditure on promotion, regulation, research, investment grants, subsidies and other assistance for generation, transmission, and distribution of electric power, gas, steam, heat etc. This includes loans and advance to bodies like State Electricity Boards, etc. (Subsidies given for consumption of electric power for the benefit of a particular industry say Khadi Industry, is excluded from here and taken into account in that industry).

### **8.4.2 Atomic Energy**

Administration and research, i.e. expenditure of Department of Atomic Energy. Expenditure on Atomic Energy Commission, Atomic Energy Research and Nuclear Schemes, Space Research Programmes like Thumba Equatorial Rocket Launching Stations. Grants and donations to scientific societies and institutes.

### **8.4.3 Non-conventional Sources of Energy**

Administration, supervision, inspection, operation or support of Non-conventional Sources of Energy viz., solar energy, wind energy etc., Grants, loans or subsidies to support the operation, construction, maintenance or upgrading of such energy systems.

## **8.5 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).

## **8.6 Transportation and Communication**

### **8.6.1 Road Transport Highways, roads, bridges and tunnels, i.e.. expenditure for construction, repairs, maintenance and other outlays for highways, roads, bridges and tunnels, development and regulation of car part and other type of parking places, terminal facilities for bus, trucks, etc. (Bridges, tunnels, car parks, highways etc., for which tolls are charged excluded).**

**8.6.2 Water Transport Waterways and other navigation**, i.e., expenditure including assistance, loans, etc. to commercial enterprises for promoting, providing for and maintaining facilities for inland and coastal waterways, regulation and control of waterways. This includes expenditure for dredging of canals, rivers, lakes including construction and operation of light houses, buoys and other navigational aids, construction, maintenance and operation of docks, harbours and port facilities, expenditure for protection of sea coast, river coast and canal banks. (Canals, harbors and ports which are operated by commercial enterprises are excluded).

**8.6.3 Air transport and other communications**, i.e., expenditure as investment, grant, subsidies and other assistance for transport, railways, post and telegraphs, telecommunication services. This includes expenditure on overseas communication services, rope ways etc.,

**8.6.4 Transport & Communication n.e.c.**

**8.7 Other Economic Services**

Storage and warehousing, i.e., expenditure for promotion, regulation, research and other outlays for storage and warehousing of general character (storage for specific items are grouped in appropriate category of that item).

Trade activity, i.e. expenditure for promotion, regulation research and other outlays for trade, promotion activity like Ministry of Foreign Trade, Export Promotion Directorate, Trade Development Authority, Directorate of Commercial Publicity, loss on government trading, Trade Commissioner etc.

Cooperative activity, i.e. expenditure for promotion, regulation, research and other outlays, assistance, loans etc. for cooperative activities of general character. This includes expenditure of office for registration and control of cooperative societies, development of cooperative movement in the country. (Cooperative activity on specific field will be classified in the category according to the field of activity).

**9. ENVIRONMENTAL PROTECTION**

**9.1 Waste Management**

Administration, supervision, inspection, operation or support of waste collection, treatment and disposal systems.

Grants, loans or subsidies to support the operation, construction, maintenance or upgrading of such systems.

**9.2 Waste Water Management**

Administration, supervision, inspection, operation or support of sewage systems and waste water management.

Grants, loans or subsidies to support the operation, construction, maintenance or upgrading of such systems.

### **9.3 Prevention and Control of Pollution**

Administration, supervision, inspection, operation or support of activities relating to pollution abatement and control.

Grants, loans or subsidies to support activities relating to pollution abatement and control.

### **9.4 Environmental Research & Education**

Administration and operation of government agencies engaged in applied research and experimental development relating to environmental protection.

Grants, loans or subsidies to support applied research and experimental development relating to environmental protection undertaken by non-government bodies.

### **9.5 Environmental Protection n.e.c.**

Administration, supervision, inspection, operation or support of activities such as formulation, administration, coordination and monitoring of overall policies, plans, programmes and budgets for the promotion of environmental protection, preparation and enforcement of legislation and standards for the provision of environmental protection services; production and dissemination of general information, technical documentation and statistics on environmental protection.

## **10. OTHER SERVICES**

### **10.1 Relief on calamities**

Flood relief, drought relief and relief work on other disasters and calamities. (Expenditure on specific purpose like education, health, etc., incurred under these heads are excluded and classified under concerned categories).

Refugee relief and rehabilitation, i.e., expenditure of the Department of Rehabilitation, feeding and other expenditure on refugees, management of camps, grants/ loans to refugees for business, etc.

### **10.2 Other Miscellaneous Services**

Other outlays, not elsewhere classified i.e., expenditure for payment of compensation on zamindari abolition, grants to Bharat Sevak Samaj etc., Also include are the imputed banking charges at All-India level.

