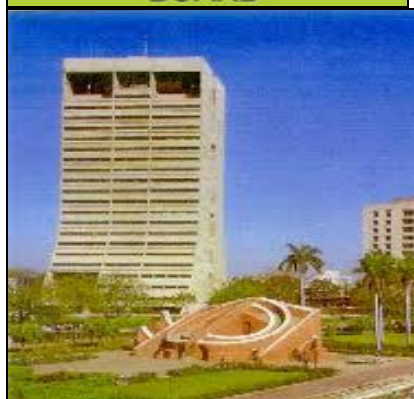




Govt of NCT of Delhi

**ECONOMIC CLASSIFICATION
OF THE BUDGETARY
TRANSACTIONS
OF
LOCAL BODIES
2011-12**



**DIRECTORATE OF ECONOMICS & STATISTICS
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DELHI-110 054**

GOVERNMENT OF N. C. T. OF DELHI

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PREFACE

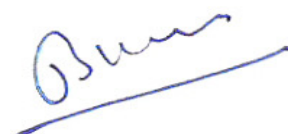
The Report on “Economic Classification of the Budgetary Transactions of Local Bodies 2011-12” has been prepared by the Directorate of Economics and Statistics, Delhi as per the revised methodology of the National Accounts Division, Central Statistical Office, Ministry of Statistics & Programme Implementation,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

In this report, the audited Budgetary transactions of Local Bodies viz. Municipal Corporation of Delhi, New Delhi Municipal Council & Delhi Cantonment Board for the year 2011-12 have been reclassified according to meaningful economic categories so as to assess the extent of capital formation out of the budgetary resources, savings of these agencies and their contribution in the generation of the State Income of Delhi.

The strenuous efforts put in by the officers/officials of the State Accounts Division (comprising of State Income & Capital Formation Units) of the Directorate of Economics & Statistics, Delhi in analyzing the budget documents/computer applications while processing the data / publishing the report, are highly appreciated.

I hope that this report will be found useful to the Administrators and Research Scholars interested in the study of budgetary transactions of the Local Bodies of Delhi. It is our constant endeavor to improve the utility of the publication.

Suggestions, if any, for improvement of the coverage and contents of this report are welcome.



DELHI
DECEMBER, 2013

(Dr.B.K.SHARMA)
DIRECTOR-CUM-SPECIAL SECRETARY

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EXECUTIVE SUMMARY

**ECONOMIC CLASSIFICATION OF THE BUDGETARY TRANSACTIONS
OF
LOCAL BODIES
2011-12**

EXECUTIVE SUMMARY

The following are the main highlights of the analysis of Budget documents of Local Bodies viz. MCD, NDMC and DCB for the year 2011-12.

A. CURRENT RECEIPTS

✧ The aggregated current receipts of Local bodies for 2011-12 were to the tune of ₹ 7459.25 crore registering a decrease of 3.83% over 2010-11 (₹ 7756.00 crore), out of this MCD accounts for ₹ 6174.27 crore (82.77%), NDMC ₹ 1124.47 crore (15.08%) & DCB ₹ 160.51 crore (2.15%).

✧ Taxes and revenue grants & contributions from Govt. taken together accounted for 85.50% of current receipts.

B. EXPENDITURE (ADMINISTRATIVE DEPARTMENTS)

✧ As per Economic Classification of administrative department of local bodies of Delhi, total expenditure was to the tune of ₹ 7711.61 crore (excluding interest) during 2011-12 with 0.14% decrease over the previous year 2010-11 (₹ 7722.48 Crore), out of which MCD share was ₹ 6380.19 Crore (82.73%), NDMC ₹ 1175.14 crore (15.24%) & DCB ₹ 156.28 crore (2.03%).

✧ The current expenditure of Local Bodies was ₹ 5577.22 Crore in 2011-12 with 2.17% increase over previous year. However, the share of current expenditure in the total expenditure (including interest) was 70.66% for the year 2011-12. On the other hand, corresponding ratio of capital expenditure in the total expenditure was 29.34%.

✧ During 2011-12 expenditure has been incurred on different heads such as towards compensation to employees (57.35%), Net Purchase of Goods

& Services including Repair & maintenance (6.64%), Transfer payments including subsidy (5.98%), new capital formation (28.54%), Net Purchase of Financial assets (1.17%), Advances to staff (0.31%) and Change in stock (0.01%).

✧ The component of Gross expenditure/outlay on compensation to employees has been ₹ 4519.08 crore and ₹ 4422.75 crore in the years 2010-11 and 2011-12 respectively, registered a decline of 2.13% during 2011-12 over previous year.

✧ Expenditure/Outlay on Net Purchase of Goods and Services including Repairs & Maintenance has been ₹ 484.96 crore and ₹ 511.78 crore in the years 2010-11 and 2011-12 respectively.

✧ The component of Gross expenditure/outlay on new capital formation has been ₹ 2343.78 crore and ₹ 2200.80 crore in the years 2010-11 and 2011-12 respectively.

✧ The component of Gross expenditure/outlay on Net Purchase of Financial Assets has been ₹ 105.64 crore and ₹ 90.00 crore in the years 2010-11 and 2011-12 respectively.

C. GROSS SAVINGS

✧ Local Bodies gross savings during 2011-12 has been estimated at ₹ 1882.03 Crore as compared to ₹ 2297.35 Crore during the year 2010-11. In terms of percentage, the decrease during 2011-12 was noted at 18.08% over the previous year.

D. OPERATING PROFIT / LOSS OF DCU's

✧ Loss of the DCU (Electricity) for the year 2011-12 has been recorded at ₹ 185.23 Crore as against profit of ₹ 84.77 Crore in 2011-12 showing a decline of 318.51% due to increase in the operating expenditure in 2011-12.

E. GROSS CAPITAL FORMATION

✧ Aggregated Gross Capital Formation (GCF) of the Local Bodies including DCU has been declined from ₹ 2500.92 Crore in 2010-11 to ₹ 2243.91 Crore during 2011-12 registering a decline of 10.28%. GCF of MCD was ₹ 1965.48 Crore (87.59%) as against ₹ 270.67 Crore (12.06%) in NDMC while in DCB it was only ₹ 7.76 Crore (0.35%) during the year 2011-12.

F. INDUSTRY / ACTIVITY WISE EXPENDITURE

✧ As per Economic Classification of Local Bodies during 2011-12, 41.46% of the total expenditure was incurred on Public Administration, 4.24% on Construction (R&M), 20.75% on Educational Services, 11.07% on Health Services, 22.62% on Sanitary Services and remaining (-)0.14% on water supply.

G. GENERATION OF AGGREGATED NET VALUE ADDED

✧ Aggregated Net Value Added is expected to be ₹ 5113.55 crore during 2011-12 as compared to the amount of aggregated Net Value Added of ₹ 5328.22 crore during 2010-11.

✧ Aggregated NVA generated by Local Bodies, has decreased. An annual decline over previous year in 2011-12 was recorded as 4.03%.

□□□

The budget of a government/Local body is a summary or plan of the intended revenues and expenditures of that government 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 was 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 Local governments 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 local Bodies viz., MCD, NDMC and DCB for the year 2011-12 (Actual expenditure).

CLASSIFICATION OF GOVT EXPENDITURE

The expenditure in the Local Bodies' budget is generally classified section / head-wise in order to secure administrative control, accountability, booking and auditing of any act of spending. The local body expenditure has been reclassified in accordance with (i) the economic character of the expenditure like current expenditure, capital

expenditure, loan etc. and (ii) it's notified functions viz. General Administration, Construction, Education, Medical & Public Health, Sanitation and Water Supply. The classification of government transactions basically follows the technique of social accounting and grouping together similar types of transactions of the government after eliminating all internal transfers as they do not have any impact on the economy. The revenue account in the budget, for example, shows certain transfers to and from the capital account, which are mere accounting transactions or transfers. These have to be eliminated since they do not have any impact on the economy. In many cases, revenue expenditures or capital outlays are reduced to the extent that they are met from transfers from funds. This deflates the expenditure and does not give the total expenditure or aggregate demands made by the government on goods and services available. For a correct appraisal of government demand for goods and services which could be related to available supplies, revenue and capital expenditure have to be increased by the amount met from these transfers from the State operated funds. Reference may also be made to a third type of adjustments made in the classification scheme. The demands for grants in the budget first show expenditure gross of all recoveries but subsequently recoveries are deducted and only the net figures are shown in the Financial Statement. For the purpose of economic classification, expenditures are shown net of recoveries from all outside sectors except recoveries which are in the nature of sale of goods and services. These recoveries in turn are deducted from the purchase of goods and services of the government.

It is only after reclassification and regrouping on the lines indicated above, it will be possible to analyze the economic impact of the Local Self Government's budgetary transactions on the rest of the economy of the State. This system of classification of budgetary transactions is based on a series of distinctions useful for analyzing their economic impact on rest of the economy. Current transactions are distinguished from capital transactions and under both, transactions in goods and services are separated from transfers. The current

transactions of the departmental commercial undertakings are at par with those of producers and of the purely administrative departments with those of consumers. Current receipts of the departmental commercial undertakings constitutes sale proceeds of goods and services supplied to the rest of the economy while purely administrative departments have little or no income of their own and largely draw upon the incomes of other sectors to meet their expenditure. Current expenditure of commercial undertakings like working expenses of productive enterprises are intermediate expenses that go to form prices of goods and services purchased. These are different in character from the current expenditure on wages and salaries and goods purchased by the administrative departments which are in the nature of consumer outlays and represent demand for goods and services for final consumption.

SCHEME OF THE REPORT:

The report is presented in four sections. Conceptual issues have been discussed in Chapter Two, while Chapter Three deals with actual analysis part. Detailed statistical tables are in Chapter Four. Abbreviations pertaining to the report are kept at Annexure for the benefit of data users.

□□□

Budget Analysis 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 where ever necessary to suit to the specific needs of analysis of state budget. The concepts /definitions adopted like nature of accounts viz., Income and Outlay Account of Administrative Departments, Capital Finance Account of General Government, Production Account of Departmental Commercial Undertakings and Production Accounts of Govt. 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 government on current account and there by represent government'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 govt., exchequer through a variety of taxes, miscellaneous fees, etc., constitutes receipts to the administration. In addition, government has an investment income from property and entrepreneurship and also receives revenue grants, contributions and recoveries from the Union 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

government administration and at the outset becomes available for domestic capital formation.

Capital Finance Account of General Government

This account is concerned with the total capital formation in government administration and departmental commercial undertakings taken together. It also includes capital transfer payments as they assist in capital formation in the rest of the economy. The capital expenditure in government administration and departmental commercial undertakings has been presented separately whereas the sources of finance are common to both.

Production Account of Departmental Commercial Undertakings

Departmental Commercial Undertakings (DCUs) may briefly be defined as agencies engaged in production & distribution of goods and services that are meant for marketing. As a result these DCUs are expected to function like any commercial organizations and meet most of their costs from their sale proceeds. This commercial character clearly distinguishes these departments from other set of administrative departments in government. Independent statutory corporations and boards set up by the state government are excluded from the purview of those commercial undertakings included in this Account. Electricity distribution by NDMC has been considered as DCU activity only. The expenditure aspect of the departmental commercial undertakings covers the current expenditure on wages and salaries, goods and services, interest, consumption of fixed capital and profits whereas the revenues are from commercial receipts.

DETAILS OF COMPONENTS OF ECONOMIC CLASSIFICATION:

Compensation of Employees

This item comprises the remuneration of general government employees such as pay of officers, pay of establishment and allowances and honorarium other than travelling and daily allowances.

Contributions to provident fund by the government, if any, are included here. Besides payments in cash, there are some items of expenditure which are clearly in the nature of payments in kind. Items like cost of liveries and uniforms, rations supplied to police and defence personnel, etc. are treated as wages and salaries. Also included are all **Pension Payments** to government employees. Conceptually, appropriation to the pension fund should actually be treated as wages and salaries and not actual pension payments. But in the absence of any information on appropriation during the year, the actual pension payments are treated as wages and salaries. Leave travel concessions also is treated as part of wages and salaries. Similarly medical charges and reimbursement of medical expenditure, cost of text books to the children of low-paid govt. employees are also treated as wages and salaries.

Goods and Services

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

Subsidies

Subsidies include all grants on current account which private industries receive from the Government. These may take the form of direct payments to producers or differentials between the buying and selling prices of government trading organizations. Thus subsidies are transfers which in the light of the basis of making the grants, are addition to the income of the producers from current production. Under Certain circumstances subsidies include the grant made by government to public corporation in the compensation for losses, i.e., negative

operating surplus, in connection with the losses of Departmental Commercial Undertaking's. This will be the case when the loss is clearly the consequence of the policy of the government to maintain prices at a level at which the proceeds of the public industry will not cover the current cost of production. All current transfers to public corporations, irrespective whether they are made to maintain the price level or for other purposes, are to be treated as subsidies. In the case of departmental undertakings, losses which are not compensated for by subsidies will be transferred to the income and outlay account of general government as negative operating surplus Rebate on the sale of handloom cloth; loss on the sale of fertilizers, improved seeds, pesticides, and agricultural implements, loss suffered by the cooperative societies etc. are to be treated as subsidies. In the case of irrigation, the loss by the departmental undertaking is treated as subsidy.

Current Transfers

Current transfers or grants paid fall under three main categories. Firstly, these can be to other public authorities like central government, state governments and local authorities, secondly to the rest of the world and thirdly to other sectors including the household like grants to aided schools, scholarships and stipends, welfare of the weaker sections of the society.

Saving on Current Account

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

Income from Property and Entrepreneurship

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

Interest

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

Direct Taxes

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

Indirect Taxes

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

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.

Receipts on Capital Account

This part deals with the financing of the capital formation and the sources for the same are explained here under:

- (a) **Saving:** The saving on current account is directly taken from Income and Outlay Account.
- (b) **Net Borrowings:** Items like internal debt, small savings, provident fund etc. are included here.

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

□□□

This section is devoted to the presentation of the results of budget analysis of the three local bodies for the year 2011-12.

CURRENT RECEIPTS

The consolidated Current Receipts of all the three Local Bodies, under different significant economic heads are presented in Statement 3.1. Local body wise break up of current receipts of 2011-12 is given in Table-2 of Statistical Tables.

Statement: 3.1 Distribution of Gross Receipts (₹ Lakh)

| S. No. | Item | 2010-11 | 2011-12 | Increase/ Decrease (in %) |
|--------|---|----------------------------|----------------------------|---------------------------------|
| 1. | Tax Receipts | 251046 (32.37) | 253135 (33.94) | 0.83 |
| 1.1 | Direct Taxes | 177070 (22.83) | 160136 (21.47) | (-)9.56 |
| 1.2 | Indirect Taxes | 73976 (9.54) | 92999 (12.47) | 25.72 |
| 2. | Income from Property and DCUs including Interest | 215795 (27.82) | 96082 (12.88) | (-)55.48 |
| 3. | Misc. Receipts | 21130 (2.73) | 12102 (1.62) | (-)42.73 |
| 4. | Revenue Grants & Contribution from Govt. | 287546 (37.07) | 384606 (51.56) | 33.75 |
| 5. | Transfer from Non-Govt. including Inter Local Body Transfers | 83 (0.01) | 0 (0.00) | (-)100.00 |
| | Total | 775600 (100.00) | 745925 (100.00) | (-)3.83 |

N.B.:- Figures in parenthesis indicate the percentages to the total receipt.

From the above it is evident that Current Receipts of Local Bodies has decreased from ₹ 775600 Lakh during 2010-11 to ₹ 745925 Lakh in 2011-12 by about 3.83%. Further analysis of receipts indicate that during 2010-11 major source of income of Local Bodies was Revenue grants & contribution from Govt. (37.07%) followed by tax receipts (32.37%). During 2011-12 also revenue grants from Govt. were the major source of income for local bodies (51.56%) followed by tax receipts (33.94%), property receipts (12.88%), Misc. receipts (1.62%).

The detailed consolidated Current Receipts of all the three Local Bodies, under different significant economic heads may be seen in the following paragraphs.

Direct Taxes: It includes items like House tax, Duty on transfer of property, building tax etc. Receipts from Direct Taxes have decreased from ₹ 177070 Lakh during 2010-11 to ₹ 160136 Lakh in 2011-12 by about 9.56%.

Indirect Taxes: It includes items like Advertisement tax, theatre and show tax, Tax on animal & vehicles, taxes on trade & professions, Toll tax(on roads & ferries), water tax, Conservancy and scavenging tax, M.V. tax, entertainment tax, Tax on building application, electricity tax, Licence fees (Trade factory) etc. Receipts from Indirect Taxes has increased from ₹ 73976 Lakh during 2010-11 to ₹ 92999 Lakh in 2011-12 by about 25.72%.

Income from Property and DCUs including Interest: It includes Income from barat ghar/community centres, Rent from temporary stalls, rent from land & buildings, recovery house rent, Interest from investment, car parking charges, rent from markets, License fee –kiosks- school building, fee for parking on municipal land. Licence fee (staff quarters), receipts from palika parking, rent/licence fee from completed projects including shops & stalls –estate branch. Premium on leases, rent from leases, proceeds from licences, ground rent, interest L.I.G. premium on G.H.S. etc. Receipts from property and DCUs including Interest has decreased from ₹ 215795 Lakh during 2010-11 to ₹ 96082 Lakh in 2011-12 by about 55.48%.

Misc. Receipts: This item includes income from Licence fee-food & trade, fines from building, Licensing of rickshaw, Spl. Registration of shops, Licence fees (hawkers), removal of encroachment, fines by Municipal Magistrates, fees from Mobile phone towers, Misuse charges of Municipal Land(one time charges on Vehicles), regularization fee(conversion charges from leasehold to freehold property). Receipts under this item has decreased from ₹ 21130 Lakh during 2010-11 to ₹ 12102 Lakh in 2011-12 by about 42.73%.

Revenue Grants & Contribution from Govt.: It includes Grants in Aid from Central Govt. education grant, mid day meal, GIA in AIDEWS houses and JNNURM, assigned share of taxes: devolution of fund in terms of DFC formula, assistance for plan schemes, grants for MLA's constituency fund etc. Receipts under this item have increased from ₹ 287546 Lakh during 2010-11 to ₹ 384606 Lakh in 2011-12 by about 33.75%.

Transfer from Non-Govt. including Inter Local Body Transfers: Receipts under this item has been recorded as Nil during 2011-12 while it was recorded as ₹ 83 Lakh during 2010-11.

TOTAL EXPENDITURE

As per Economic Classification, the total expenditure of the local bodies excluding DCUs has been shown in Statement 3.2

Statement: 3.2 Distribution of Expenditure (₹ Lakh)

| | Item | 2010-11 | 2011-12 | Increase/ Decrease (in %) |
|-----|--|---------------|---------------|---------------------------------|
| 1 | Current Expenditure | 545865 | 557722 | 2.17 |
| 1.1 | Consumption Expenditure | 500404 | 493453 | (-)1.39 |
| 1.2 | Transfer payment including Subsidy | 26796 | 46105 | 72.06 |
| 1.3 | Interest Paid | 18665 | 18164 | (-)2.68 |
| 2 | Capital Expenditure | 245048 | 231603 | (-)5.49 |
| 2.1 | Physical Assets | 234352 | 220236 | (-)6.02 |
| 2.2 | Financial Assets | 10564 | 9000 | (-)14.80 |
| 2.3 | Advances to Non-Govt. | 132 | 2367 | 1693.18 |
| 3 | Total Expenditure including Intt.(1+2) | 790913 | 789325 | (-)0.20 |
| 4 | Total Expenditure excluding Intt.(3 -1.3) | 772248 | 771161 | (-)0.14 |

From the above it may be seen that aggregated expenditure (including interest paid) in 2011-12 was ₹ 789325 Lakh with an annual decrease of 0.20% over the previous year. However total expenditure (excluding interest) was to the tune of ₹ 771161 Lakh for the same year with annual decrease of 0.14%. The current expenditure of Local Bodies was ₹ 557722 Lakh in 2011-12 with 2.17% increase over previous year. However the share of current expenditure in the total expenditure (including interest) was 70.66% for the year 2011-12. On the other hand corresponding ratio of capital expenditure in the total expenditure was 29.34%.

GROSS SAVINGS

Gross Savings of Local Bodies comprises the surplus on current account and provision for depreciation, if any, in respect of Administrative Departments.

Statement: 3.3 Distribution Gross savings of Local bodies (₹ Lakh)

| S.No. | Item | 2010-11 | 2011-12 | Increase/ Decrease (%) |
|-------|---------------------------------|---------------|---------------|------------------------------|
| 1. | Current Receipts | 775600 | 745925 | (-)3.83 |
| 2. | Current Expenditure | 545865 | 557722 | 2.17 |
| 3 | Surplus on Current Account(1-2) | 229735 | 188203 | (-)18.08 |
| 4. | Depreciation | 0 | 0 | 0 |
| 5. | Gross Savings(3+4) | 229735 | 188203 | (-)18.08 |

Statement No.3.3 shows that gross savings of Local Bodies for the year 2010-11 was to the tune of ₹ 229735 Lakh which had decreased to ₹ 188203 Lakh in 2011-12. In terms of percentage the decrease was 18.08%.

OPERATING PROFIT / LOSS OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS

There is only one DCU that to under NDMC dealing with electricity distribution. Net surplus of DCU measured in terms of excess of commercial receipts over operating expenses, exhibits the overall financial health of the organisation. Following statement 3.4 shows the net surplus in respect of entrepreneurial activity of NDMC (Electricity).

Statement: 3.4 Distribution Gross operating profit/loss of DCU (₹ Lakh)

| S.No. | Item | 2010-11 | 2011-12 | Increase/ Decrease (%) |
|-------|--------------------------|-------------|-----------------|------------------------------|
| 1. | Commercial Receipts | 60207 | 69424 | 15.31 |
| 2. | Operating Expenditure | 51730 | 87947 | 70.01 |
| 3. | Profit(+)/Loss(-) | 8477 | (-)18523 | (-)318.51 |

Above statement reveals that Loss of the DCU (Electricity) for the year 2011-12 has been recorded at ₹ 18523 Lakh as against profit of ₹ 8477 Lakh in 2010-11 showing a decline of 318.51% due to increase in the operating expenditure in 2011-12 at ₹ 87947 Lakh from ₹ 51730 Lakh in 2010-11.

NET VALUE ADDED

The budgetary transactions of the local bodies viz. (i) compensation of employees, (ii) net value added by departmental enterprises and (iii) NVA component of outlays earmarked for construction activity as well as maintenance, taken together constitute net value added to the economy from local bodies.

Statement: 3.5 Aggregated Net value added generated by Local Bodies (₹ Lakh)

| S.No. | Item | 2010-11 | 2011-12 | Increase/ Decrease (in %) |
|-------|--|---------------|---------------|---------------------------------|
| 1. | Compensation of Employees (except Construction) of Admn. Deptt. | 419193 | 413408 | (-)1.38 |
| 2. | NVA from DCU (Electricity NDMC) | 17436 | 9621 | (-)44.82 |
| 3. | NVA Component of Construction activity | 96193 | 88326 | (-)8.18 |
| 3.1 | Administrative Deptt. of Local Bodies | 93364 | 87376 | (-)6.41 |
| 3.2 | DCU : Electricity (NDMC) | 2829 | 950 | (-)66.42 |
| | Net Value Added (1+2+3) | 532822 | 511355 | (-)4.03 |

The statement 3.5 shows that over all NVA generated by Local Bodies, had decreased. During 2011-12, decline of 4.03% was noted when compared to previous year.

ECONOMIC CLASSIFICATION OF EXPENDITURE (Administrative Deptts.)

The aggregated expenditure of local bodies as per the economic classification was to the tune of ₹ 771161 Lakh for 2011-2012 registering a decline of 0.14% over previous year. The share of compensation of employees in the total expenditure was to the tune of 57.35% during 2011-12.

Statement: 3.6 Economic Classification of Expenditure of Local bodies (₹ Lakh)

| S.No. | Item | 2010-11 | 2011-12 | Increase/ Decrease (in %) |
|-------|---|----------------------------|----------------------------|---------------------------------|
| 1. | Compensation of Employees | 451908 (58.52) | 442275 (57.35) | (-)2.13 |
| 2. | Net Purchase of Goods & Services including Repairs & Maintenance | 48496 (6.28) | 51178 (6.64) | 5.53 |
| 3. | Transfer Payments including Subsidy | 26796 (3.47) | 46105 (5.98) | 72.06 |
| 4. | New Capital Formation | 234378 (30.35) | 220080 (28.54) | (-)6.10 |
| 5. | Net Purchase of Second Hand Assets including Land | (-) 83 (-) 0.01 | 38 (0.00) | 145.78 |
| 6. | Net Purchase of Financial Assets | 10564 (1.37) | 9000 (1.17) | (-)14.80 |
| 7 | Change in Stock | 11 (0.00) | 118 (0.01) | 972.73 |
| 8. | Advances to Staff | 132 (0.01) | 2367 (0.31) | 1693.18 |
| 9. | Capital transfer to Non-Government | 46 (0.01) | 0 (0.00) | (-)100.00 |
| | Total Expenditure | 772248 (100.00) | 771161 (100.00) | (-)0.14 |

N.B.:- Figures in parenthesis indicate the percentages to the total expenditure.

Detailed break-up of the item wise economic classification of expenditure (Administrative Deptts.) is given as follows:

Compensation of Employees: This item includes Salaries and Wages, LTC, Medical Reimbursement, Transport Allowance, Honorarium, Pension payments, Cost of Liveries Uniforms etc.

Expenditure on compensation to employees has decreased from ₹ 451908 lakh during 2010-11 to ₹ 442275 lakh in 2011-12 by about 2.13%.

Net Purchase of Goods & Services including Repairs & Maintenance: This item includes all expenditure under contingency such as office supplies, rent, rates and taxes, fuel and light, printing, travel expenses, telephone and telegraph charges, and other items for current operations less sales by general government of goods and services to enterprises and households. Whole of the expenditure on current repairs and maintenance of buildings, parks, roads etc. is also included here.

Expenditure on Net Purchase of Goods & Services including Repairs & Maintenance has increased from ₹ 48496 Lakh during 2010-2011 to ₹ 51178 Lakh in 2011-12 by about 5.53%.

Transfer Payments including Subsidy: This item includes Subsidies i.e. grants on current account which private industries receive from the Government. Current transfers includes grants to aided schools, scholarships and stipends, welfare of the weaker sections of the society in form of widows and old age pension payments etc. Expenditure on Transfer Payments including Subsidy has increased from ₹ 26796 Lakh during 2010-11 to ₹ 46105 lakh in 2011-12 by about 72.06%.

New Capital Formation: This item 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 new capital formation has been classified into Buildings, Roads, Machinery & Equipments, and other capital assets inclusive of renewals and replacements. Expenditure on New Capital Formation has decreased from ₹ 234378 Lakh during 2010-11 to ₹ 220080 Lakh in 2011-12 by about 6.10%.

Net Purchase of Second Hand Assets including Land: The Purchase and sale of second-hand capital assets are occasionally shown in the budgets. These transactions are to be treated as sale/purchase of second hand assets and classified separately to their relevant categories. Expenditure on Net Purchase of Second Hand Assets including land has increased from ₹ (-) 83 Lakh during 2010-11 to ₹ 38 Lakh in 2011-12 by about 145.78%.

Net Purchase of Financial Assets: This item includes purchase of equity capital and investment by the Local bodies. Expenditure on Net Purchase of Financial Assets has decreased from ₹ 10564 Lakh during 2010-11 to ₹ 9000 Lakh in 2011-12.

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. Expenditure on Change in Stock was ₹ 11 Lakh during 2010-11, while it was recorded as ₹ 118 Lakh in the 2011-12.

Advances to Staff: This item includes loans and advances given by the Local Bodies to the employees for purchase of Scooter, car, computer, construction of house etc. Expenditure on Advances to Staff was ₹ 132 Lakh during 2010-11, while it was recorded as ₹ 2367 lakh in the 2011-12.

Capital transfers to Non-Government: It has been recorded Nil during 2011-12 while it was recorded as ₹ 46 Lakh in the year 2010-11.

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 accounting year. It comprises (i) New Capital Formation such as Construction and alteration of Building, Roads, Other Constructions, Purchase (inclusive of renewals and replacements) of Machinery, tools and Equipments, Transport equipments, Computer Software, cultivated assets, animal Stock (ii) Net Purchase of second hand assets and (iii) Changes in stocks for both Administrative Departments and Departmental Commercial Undertakings.

Statement 3.7: Gross capital formation (₹ Lakh)

| S.No. | Item | 2010-11 | 2011-12 | Increase/ Decrease (in %) |
|---|------------------------------------|---------------|---------------|---------------------------------|
| Administrative Departments | | | | |
| 1. | New Capital Formation | 234378 | 220080 | (-)6.10 |
| 1.1 | Construction Works | 226443 | 213696 | (-)5.63 |
| 1.2 | Plant & Machinery | 7602 | 5988 | (-)21.23 |
| 1.3 | Transport Equipment | 107 | 91 | (-)14.95 |
| 1.4 | Computer Software | 215 | 225 | 4.65 |
| 1.5. | Cultivated Assets | 11 | 80 | 627.27 |
| 1.6 | Animal Stock | 0 | 0 | 0.00 |
| 2 | Net Purchase of Second Hand Assets | 0 | (-)1 | 0.00 |
| 3 | Change in Stock | 11 | 118 | 972.73 |
| 4 | GCF (Admn.)(1+2+3) | 234389 | 220197 | (-)6.05 |
| Departmental Commercial Undertakings | | | | |
| 5 | GCF(DCU - Electricity) | 15703 | 4194 | (-)73.29 |
| Gross Capital Formation (4+5) | | 250092 | 224391 | (-)10.28 |

From the statement 3.7 it may be observed that aggregated Gross Capital Formation of the local bodies including DCU had declined from ₹ 250092 Lakh in 2010-11 to ₹ 224391 lakh during 2011-12 registering a negative growth of 10.28%.

INDUSTRY WISE EXPENDITURE OF LOCAL BODIES (Administrative Deptts.):

Activity wise expenditure of Local Bodies for 2010-11 & 2011-12 is shown in statement 3.8. During 2011-12 all three Local Bodies jointly incurred 41.46% of the total expenditure on Public Administration, 4.24% on Construction(R&M), 20.75% on Educational Services, 11.07% on Health Services, 22.62% on Sanitary Services, (-)0.14% on Water Supply, while the respective figures for 2010-11 were as 41.59%, 4.63%, 22.13%, 10.94%, 20.55% and 0.16%. Of the total expenditure 68.27% was current and 31.73% capital nature during 2010-11 and it became 69.97% for current and 30.03% for capital during 2011-12. When Industry wise expenditure for 2011-12 was compared with that of previous year, it was found that expenditure on Public Administration decreased by 0.45%, expenditure on Construction decreased by 8.60%, on Educational Services decreased by 6.36%, on water supply decreased by 188.51% while the expenditure has increased by 1.00% on Health Services and on Sanitary Services by 9.94%.

Statement: 3.8 Industry Activity wise Classification of Expenditure (₹ Lakh)

| S.No. | Industry | Expen- diture | 2010-11 | 2011-12 | Increase/ Decrease (in %) |
|-------------------|-----------------------|------------------|--------------------|----------------------|---------------------------------|
| 1. | Public Administration | Current | 125608 (16.27) | 156411 (20.28) | 24.52 |
| | | Capital | 195578 (25.32) | 163345 (21.18) | (-)16.48 |
| | | Total | 321186 (41.59) | 319756 (41.46) | (-)0.45 |
| 2. | Construction | Current | 35320 (4.57) | 32535 (4.22) | (-)7.89 |
| | | Capital | 447 (0.06) | 157 (0.02) | (-)64.88 |
| | | Total | 35767 (4.63) | 32692 (4.24) | (-)8.60 |
| 3. | Educational Services | Current | 157825 (20.44) | 141126 (18.30) | (-)10.58 |
| | | Capital | 13032 (1.69) | 18870 (2.45) | 44.80 |
| | | Total | 170857 (22.13) | 159996 (20.75) | (-)6.36 |
| 4. | Health Services | Current | 77482 (10.03) | 77934 (10.11) | 0.58 |
| | | Capital | 7016 (0.91) | 7412 (0.96) | 5.64 |
| | | Total | 84498 (10.94) | 85346 (11.07) | 1.00 |
| 5. | Sanitary Services | Current | 130593 (16.91) | 132998 (17.24) | 1.84 |
| | | Capital | 28102 (3.64) | 41475 (5.38) | 47.59 |
| | | Total | 158695 (20.55) | 174473 (22.62) | 9.94 |
| 6. | Water Supply | Current | 372 (0.05) | (-)1446 (-)(0.18) | (-)488.71 |
| | | Capital | 873 (0.11) | 344 (0.04) | (-)60.60 |
| | | Total | 1245 (0.16) | (-)1102 (-)(0.14) | (-)188.51 |
| Total Expenditure | | Current | 527200 (68.27) | 539558 (69.97) | 2.34 |
| | | Capital | 245048 (31.73) | 231603 (30.03) | (-)5.49 |
| GRAND TOTAL | | | 772248 (100.00) | 771161 (100.00) | (-)0.14 |

N.B.:— Figures in parenthesis indicate the percentages to the Grand Total expenditure.

AGENCY WISE EXPENDITURE OF LOCAL BODIES (Administrative Deptts):-

Agency wise further break up of each industry expenditure along with percentage distribution as well as change over previous year has been shown in the following statement 3.9

Statement: 3.9 Industry Activity wise Classification of Expenditure (₹ Lakh)

| Industry | L.B. | 2010-11 (₹lakh) | @@ | 2011-12 (₹lakh) | @@ | Increase/ Decrease (in %) |
|-------------------------------|--------------|--------------------|---------------|--------------------|----------------|---------------------------------|
| Public Administration | MCD | 233399 | 36.48 | 227067 | 35.59 | (-)2.71 |
| | NDMC | 73384 | 63.41 | 81891 | 69.69 | 11.59 |
| | DCB | 14403 | 86.61 | 10798 | 69.09 | (-)25.03 |
| | Total | 321186 | 41.59 | 319756 | 41.46 | (-)0.45 |
| Construction (R&M) | MCD | 29139 | 4.55 | 24199 | 3.79 | (-)16.95 |
| | NDMC | 6531 | 5.65 | 6955 | 5.92 | 6.49 |
| | DCB | 97 | 0.58 | 1538 | 9.84 | 1485.57 |
| | Total | 35767 | 4.63 | 32692 | 4.24 | (-)8.60 |
| Educational Services | MCD | 157652 | 24.64 | 146172 | 22.91 | (-)7.28 |
| | NDMC | 12456 | 10.76 | 12950 | 11.02 | 3.97 |
| | DCB | 749 | 4.50 | 874 | 5.59 | 16.69 |
| | Total | 170857 | 22.13 | 159996 | 20.75 | (-)6.36 |
| Health Services | MCD | 75836 | 11.85 | 75991 | 11.91 | 0.20 |
| | NDMC | 8207 | 7.09 | 8749 | 7.44 | 6.60 |
| | DCB | 455 | 2.74 | 606 | 3.88 | 33.19 |
| | Total | 84498 | 10.94 | 85346 | 11.07 | 1.00 |
| Sanitary Services | MCD | 143868 | 22.48 | 164590 | 25.80 | 14.40 |
| | NDMC | 14191 | 12.26 | 8416 | 7.16 | (-)40.69 |
| | DCB | 636 | 3.83 | 1467 | 9.39 | 130.66 |
| | Total | 158695 | 20.55 | 174473 | 22.62 | 9.94 |
| Water Supply | MCD | 0 | 0.00 | 0 | 0.00 | 0.00 |
| | NDMC | 955 | 0.83 | (-)1447 | (-)1.23 | (-)251.52 |
| | DCB | 290 | 1.74 | 345 | 2.21 | 18.97 |
| | Total | 1245 | 0.16 | (-)1102 | (-)0.14 | (-)188.51 |
| Total | MCD | 639894 | 100.00 | 638019 | 100.00 | (-)0.29 |
| | NDMC | 115724 | 100.00 | 117514 | 100.00 | (-)1.55 |
| | DCB | 16630 | 100.00 | 15628 | 100.00 | (-)6.03 |
| GRAND TOTAL | | 772248 | 100.00 | 771161 | 100.00 | (-)0.14 |

NB: @@ - Percentage to the total expenditure.

LOAN AND ADVANCES

During 2011-12 Local Bodies jointly had borrowed ₹ 27255 Lakh from State Govt. and repaid back ₹ 33542 Lakh as against ₹ 15693 lakh and ₹ 34596 Lakh respectively for the year 2010-11. Thus we may see that Local Bodies had borrowed 73.68% more from State Govt., However, repayment of loan by local bodies has decreased by 3.05%.

During 2010-11 Local Bodies had disbursed ₹132 Lakh as advances against recovery of ₹ 9 Lakh where as in 2011-12 disbursement of loan to their employees was to the tune of ₹ 2367 Lakh against recovery of ₹ 11 Lakh.

□□□

STATISTICAL TABLES

TABLE-1
BORROWING ACCOUNT OF LOCAL BODIES FOR THE YEAR 2011-12 (Actual)

STATE:DELHI

(₹ Lakh)

| S.No. | ITEMS | RECEIPTS | | | | EXPENDITURE | | | |
|-------|--|---------------|---------------|--------------|----------------|---------------|---------------|--------------|----------------|
| | | MCD | NDMC | DCB | Total | MCD | NDMC | DCB | Total |
| A | REVENUE + CAPITAL ACCOUNTS | 687322 | 213308 | 67073 | 967703 | 699498 | 220506 | 66594 | 986598 |
| B.I | Borrowing at Home | | | | | | | | |
| 1 | Internal Debt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Small Savings Provident Fund etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Other Debts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL (B.I) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | NET RECEIPTS | 0 | 0 | 0 | 0 | | | | |
| B.II | Borrowing from Abroad | | | | | | | | |
| 1 | External Debts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Other Debts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL (B.II) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | NET RECEIPTS | 0 | 0 | 0 | 0 | | | | |
| B.III | Extra Budgetary Receipts & Adjustment for Cash Balance | | | | | | | | |
| 1 | Loans from State Govt. | 27255 | 0 | 0 | 27255 | 33542 | 0 | 0 | 33542 |
| 2 | Loans & Advances | 0 | 0 | 11 | 11 | 0 | 2359 | 8 | 2367 |
| 3 | Suspense A/c (Advances & Deposits) | 0 | -15219 | 0 | -15219 | 0 | -1578 | 0 | -1578 |
| 4 | Settlements with other L.Bs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Contingency Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Reserve Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | Remittances | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Cash Balance | 0 | 380397 | 860 | 381257 | -18463 | 357199 | 1342 | 340078 |
| 9 | Funds | 54228 | 17361 | 328 | 71917 | 27648 | 17657 | 280 | 45585 |
| 10 | Funds Comm.A/c(Dep) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL (B.III) | 81483 | 382539 | 1199 | 465221 | 42727 | 375637 | 1630 | 419994 |
| | NET RECEIPTS | 38756 | 6902 | -431 | 45227 | | | | |
| | TOTAL | 714577 | 578486 | 67944 | 1361007 | 714577 | 578486 | 67944 | 1361007 |

TABLE -2
INCOME AND OUTLAY ACCOUNT FOR THE YEAR 2011-12(Actual)

STATE:DELHI

(₹ Lakh)

| S.No. | INCOME | MCD | NDMC | DCB | TOTAL |
|-------|--|---------------|---------------|--------------|---------------|
| 1 | Total Tax Revenue | 208377 | 34834 | 9924 | 253135 |
| 1.1 | Direct Taxes | 127752 | 32315 | 69 | 160136 |
| 1.2 | Indirect Taxes | 80625 | 2519 | 9855 | 92999 |
| 2 | Income from Enterprises & Property | 22774 | 67678 | 5630 | 96082 |
| 2.1 | Profit from Enterprises | 0 | 0 | 0 | 0 |
| 2.2 | Income from Property | 19693 | 29231 | 50 | 48974 |
| 2.3 | Interest Received | 3081 | 38447 | 5580 | 47108 |
| 3 | Miscellaneous Receipts | 11306 | 648 | 148 | 12102 |
| 4 | Revenue Grants from Govt. | 374970 | 9287 | 349 | 384606 |
| 4.1 | Centre | 0 | 144 | 0 | 144 |
| 4.2 | States | 374970 | 9143 | 349 | 384462 |
| 5 | Inter Local Body Transfer | 0 | 0 | 0 | 0 |
| 6 | Revenue Transfer from Non Govt. | 0 | 0 | 0 | 0 |
| | TOTAL | 617427 | 112447 | 16051 | 745925 |
| | OUTLAY | MCD | NDMC | DCB | TOTAL |
| 1 | Consumption Expenditure | 417012 | 70665 | 5776 | 493453 |
| 1.1 | Compensation of Employees | 372772 | 66265 | 3238 | 442275 |
| 1.1.1 | Salary & Wages | 326063 | 40771 | 2750 | 369584 |
| 1.1.2 | Benefits | 1313 | 9128 | 0 | 10441 |
| 1.1.3 | Pension | 45396 | 16366 | 488 | 62250 |
| 1.2 | Net Purchase of Commodities and Services | 44240 | 4400 | 2538 | 51178 |
| 1.2.1 | Purchase of Goods & Services | 57698 | 14319 | 1438 | 73455 |
| 1.2.2 | Repair & Maintenance | 2207 | 4156 | 2081 | 8444 |
| 1.2.3 | Less Outside sale of Goods & Services | 15665 | 14075 | 981 | 30721 |
| 2 | Interest Paid | 18164 | 0 | 0 | 18164 |
| 2.1 | To Public Authority | 0 | 0 | 0 | 0 |
| 2.1.1 | Centre | 0 | 0 | 0 | 0 |
| 2.1.2 | State | 0 | 0 | 0 | 0 |
| 2.1.3 | Local Authorities | 0 | 0 | 0 | 0 |
| 2.2 | To the World Bodies | 0 | 0 | 0 | 0 |
| 2.3 | To Others | 18164 | 0 | 0 | 18164 |
| 2.4 | (Less) Commercial interest | 0 | 0 | 0 | 0 |
| 3 | Subsidies | 0 | 18533 | 0 | 18533 |
| 4 | Current Transfer | 24420 | 3084 | 68 | 27572 |
| 4.1 | Inter Local Bodies | 0 | 0 | 0 | 0 |
| 4.2 | To Foreign/ World Bodies | 0 | 0 | 0 | 0 |
| 4.3 | To Others | 24420 | 3084 | 68 | 27572 |
| 5 | Surplus on Current Account | 157831 | 20165 | 10207 | 188203 |
| | TOTAL | 617427 | 112447 | 16051 | 745925 |

TABLE-3
CAPITAL FINANCE ACCOUNT FOR THE YEAR 2011-12(Actual)

STATE:DELHI

(₹ Lakh)

| S.No. | Item | MCD | NDMC | DCB | TOTAL |
|------------|--|---------------|--------------|-------------|---------------|
| I. | Expenditure Administration | | | | |
| 1 | Capital Outlay | 196462 | 22863 | 755 | 220080 |
| 2 | Net Purchase of Physical Assets | 39 | -1 | 0 | 38 |
| 2.1 | Second hand assets | 0 | -1 | 0 | -1 |
| 2.2 | Land | 39 | 0 | 0 | 39 |
| 3 | Change in stocks | 86 | 11 | 21 | 118 |
| 4 | Capital transfers | 0 | 0 | 0 | 0 |
| 4.1 | For Capital Formation | 0 | 0 | 0 | 0 |
| 4.2 | For Others | 0 | 0 | 0 | 0 |
| 5 | Total (1 to 4) | 196587 | 22873 | 776 | 220236 |
| II | Expenditure DCUs | | | | |
| 6 | Capital Outlay | 0 | 4191 | 0 | 4191 |
| 7 | Renewals & Replacements | 0 | 0 | 0 | 0 |
| 8 | Net Purchase of Physical Assets | 0 | 0 | 0 | 0 |
| 8.1 | Second hand assets | 0 | 0 | 0 | 0 |
| 8.2 | Land | 0 | 0 | 0 | 0 |
| 9 | Change in stocks | 0 | 3 | 0 | 3 |
| 10 | Total (6 to 9) | 0 | 4194 | 0 | 4194 |
| 11 | Total Expenditure (5+10) | 196587 | 27067 | 776 | 224430 |
| III | Receipts | | | | |
| 12 | Surplus on current accounts | 157831 | 20165 | 10207 | 188203 |
| 13 | Consumption of fixed capital(comm) | 0 | 0 | 0 | 0 |
| 14 | Foreign grants | 0 | 0 | 0 | 0 |
| 15 | Net budgetary borrowings | 0 | 0 | 0 | 0 |
| 15.1 | At home | 0 | 0 | 0 | 0 |
| 15.2 | From abroad | 0 | 0 | 0 | 0 |
| 16 | Other liabilities | 38756 | 6902 | -9431 | 36227 |
| 16.1 | Net Extra Budgetary Receipts | 38756 | 6902 | -431 | 45227 |
| 16.2 | Less net purchase of financial assets | 0 | 0 | 9000 | 9000 |
| 17 | Total receipts (12 to 16)=Total Expenditure | 196587 | 27067 | 776 | 224430 |

N.B.:- Positive N.E.B.R. is called Borrowing while Negative is Lending

TABLE-4
PRODUCTION ACCOUNT OF DCU (ELECTRICITY) OF N.D.M.C.
FOR THE YEAR 2011-12(Actual)

STATE:DELHI

| S.No. | I T E M | (₹ Lakh) |
|--------------|--|-----------------|
| | INPUT | |
| 1 | Compensation of Employees | 9621 |
| 1.1 | Salary, Allowances & Wages | 6584 |
| 1.2 | Benefits | 394 |
| 1.3 | Pension | 2643 |
| 2 | Purchase of Commodities & Services including Maintenance | 78326 |
| 3 | Operating Surplus | 0 |
| 3.1 | Interest | 0 |
| 3.2 | Rent | 0 |
| 3.3 | Profit | 0 |
| 4 | Consumption of Fixed Capital | 0 |
| | GROSS INPUT | 87947 |
| | OUTPUT | |
| 1 | Sales of Goods & Services (Commercial Receipts) | 69424 |
| 2 | Imputed Subsidy | 18523 |
| | GROSS OUTPUT | 87947 |

TABLE-5
COMPENSATION OF EMPLOYEES

(NDP of Administrative Departments) FOR THE YEAR 2011-12(Actual)

STATE:DELHI

(₹ Lakh)

| S.No. | Industry | Agency | Salary | Pension | Others | Total |
|-------|------------------------------------|--------------|---------------|--------------|--------------|---------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (4 to 6) |
| 1 | TOTAL | MCD | 325682 | 45396 | 1694 | 372772 |
| | | NDMC | 40772 | 16366 | 9127 | 66265 |
| | | DCB | 2750 | 488 | 0 | 3238 |
| | | Total | 369204 | 62250 | 10821 | 442275 |
| 2 | CONSTRUCTION (R&M) | MCD | 20188 | 2814 | 245 | 23247 |
| | | NDMC | 3508 | 1408 | 598 | 5514 |
| | | DCB | 90 | 16 | 0 | 106 |
| | | Total | 23786 | 4238 | 843 | 28867 |
| 3 | WATER SUPPLY | MCD | 0 | 0 | 0 | 0 |
| | | NDMC | 1868 | 750 | 301 | 2919 |
| | | DCB | 37 | 7 | 0 | 44 |
| | | Total | 1905 | 757 | 301 | 2963 |
| 4 | OTHER SERVICES | MCD | 259409 | 36158 | 182 | 295749 |
| | | NDMC | 17638 | 7079 | 1217 | 25934 |
| | | DCB | 995 | 176 | 0 | 1171 |
| | | Total | 278042 | 43413 | 1399 | 322854 |
| 4(a) | Educational Services | MCD | 99044 | 13805 | 20 | 112869 |
| | | NDMC | 5975 | 2398 | 469 | 8842 |
| | | DCB | 521 | 92 | 0 | 613 |
| | | Total | 105540 | 16295 | 489 | 122324 |
| 4(b) | Health Services | MCD | 52986 | 7386 | 29 | 60401 |
| | | NDMC | 5165 | 2073 | 522 | 7760 |
| | | DCB | 259 | 46 | 0 | 305 |
| | | Total | 58410 | 9505 | 551 | 68466 |
| 4(c) | Sanitation | MCD | 107379 | 14967 | 133 | 122479 |
| | | NDMC | 6498 | 2608 | 226 | 9332 |
| | | DCB | 215 | 38 | 0 | 253 |
| | | Total | 114092 | 17613 | 359 | 132064 |
| 5 | SUB TOTAL (2 TO 4) | MCD | 279597 | 38972 | 427 | 318996 |
| | | NDMC | 23014 | 9237 | 2116 | 34367 |
| | | DCB | 1122 | 199 | 0 | 1321 |
| | | Total | 303733 | 48408 | 2543 | 354684 |
| 6 | PUBLIC ADMINISTRATION (1-5) | MCD | 46085 | 6424 | 1267 | 53776 |
| | | NDMC | 17758 | 7129 | 7011 | 31898 |
| | | DCB | 1628 | 289 | 0 | 1917 |
| | | Total | 65471 | 13842 | 8278 | 87591 |

TABLE-6
INDUSTRY-WISE ECONOMIC CLASSIFICATION OF LOCAL BODIES FOR THE YEAR 2011-12(Actual)

STATE:DELHI

(₹ Lakh)

| Serial No. | Industry | Agency | ECONOMIC CLASSIFICATION | | | | | | | | |
|------------|-----------------------------|--------------|---------------------------|----------------------------------|----------------------|--------------------|-------------|------------------|--------------------|--------------|---------------------------|
| | | | CURRENT EXPENDITURE | | | | | | | | |
| | | | CONSUMPTION EXPENDITURE | | | | | Current Transfer | | Subsidy | Total Current Expenditure |
| | | | Compensation of Employees | Net Purchase of Goods & Services | Repair & Maintenance | | | Non-Govt. | Inter Local Bodies | | |
| | | | | | Buildings | Other Construction | Roads | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| 1 | Total | MCD | 372772 | 42033 | 1398 | 716 | 93 | 24420 | 0 | 0 | 441432 |
| | | NDMC | 66265 | 244 | 1202 | 2954 | 0 | 3084 | 0 | 18533 | 92282 |
| | | DCB | 3238 | 457 | 324 | 608 | 1149 | 68 | 0 | 0 | 5844 |
| | | Total | 442275 | 42734 | 2924 | 4278 | 1242 | 27572 | 0 | 18533 | 539558 |
| 2 | Construct ion (R&M) | MCD | 23247 | 708 | 0 | 0 | 87 | 0 | 0 | 0 | 24042 |
| | | NDMC | 5514 | 338 | 66 | 1037 | 0 | 0 | 0 | 0 | 6955 |
| | | DCB | 106 | 10 | 273 | 0 | 1149 | 0 | 0 | 0 | 1538 |
| | | Total | 28867 | 1056 | 339 | 1037 | 1236 | 0 | 0 | 0 | 32535 |
| 3 | Water Supply | MCD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | NDMC | 2919 | -4920 | 0 | 210 | 0 | 0 | 0 | 0 | -1791 |
| | | DCB | 44 | 97 | 0 | 204 | 0 | 0 | 0 | 0 | 345 |
| | | Total | 2963 | -4823 | 0 | 414 | 0 | 0 | 0 | 0 | -1446 |
| 4 | Other Services | MCD | 295749 | 21199 | 432 | 7 | 6 | 3090 | 0 | 0 | 320483 |
| | | NDMC | 25934 | 115 | 118 | 302 | 0 | 2818 | 0 | 0 | 29287 |
| | | DCB | 1171 | 594 | 51 | 404 | 0 | 68 | 0 | 0 | 2288 |
| | | Total | 322854 | 21908 | 601 | 713 | 6 | 5976 | 0 | 0 | 352058 |
| 4(a) | Education al Services | MCD | 112869 | 11351 | 246 | 0 | 0 | 3090 | 0 | 0 | 127556 |
| | | NDMC | 8842 | 946 | 90 | 0 | 0 | 2818 | 0 | 0 | 12696 |
| | | DCB | 613 | 180 | 13 | 0 | 0 | 68 | 0 | 0 | 874 |
| | | Total | 122324 | 12477 | 349 | 0 | 0 | 5976 | 0 | 0 | 141126 |
| 4(b) | Health Services | MCD | 60401 | 8235 | 186 | 0 | 6 | 0 | 0 | 0 | 68828 |
| | | NDMC | 7760 | 714 | 26 | 0 | 0 | 0 | 0 | 0 | 8500 |
| | | DCB | 305 | 263 | 38 | 0 | 0 | 0 | 0 | 0 | 606 |
| | | Total | 68466 | 9212 | 250 | 0 | 6 | 0 | 0 | 0 | 77934 |
| 4(c) | Sanitation | MCD | 122479 | 1613 | 0 | 7 | 0 | 0 | 0 | 0 | 124099 |
| | | NDMC | 9332 | -1545 | 2 | 302 | 0 | 0 | 0 | 0 | 8091 |
| | | DCB | 253 | 151 | 0 | 404 | 0 | 0 | 0 | 0 | 808 |
| | | Total | 132064 | 219 | 2 | 713 | 0 | 0 | 0 | 0 | 132998 |
| 5 | Sub Total (2 to 4) | MCD | 318996 | 21907 | 432 | 7 | 93 | 3090 | 0 | 0 | 344525 |
| | | NDMC | 34367 | -4467 | 184 | 1549 | 0 | 2818 | 0 | 0 | 34451 |
| | | DCB | 1321 | 701 | 324 | 608 | 1149 | 68 | 0 | 0 | 4171 |
| | | Total | 354684 | 18141 | 940 | 2164 | 1242 | 5976 | 0 | 0 | 383147 |
| 6 | Public Administration (1-5) | MCD | 53776 | 20126 | 966 | 709 | 0 | 21330 | 0 | 0 | 96907 |
| | | NDMC | 31898 | 4711 | 1018 | 1405 | 0 | 266 | 0 | 18533 | 57831 |
| | | DCB | 1917 | -244 | 0 | 0 | 0 | 0 | 0 | 0 | 1673 |
| | | Total | 87591 | 24593 | 1984 | 2114 | 0 | 21596 | 0 | 18533 | 156411 |

TABLE-6 Contd.
INDUSTRY-WISE ECONOMIC CLASSIFICATION OF LOCAL BODIES FOR THE YEAR 2011-12(Actual)

STATE:DELHI

(₹ Lakh)

| Sl. No. | Industry | Agency | ECONOMIC CLASSIFICATION | | | | | | | | | | | | | | | | Total Expen- diture (Current+ Capital) | |
|---------|-----------------------------------|--------|-------------------------|--------------------|-----------------------|-------------------------|-----------|----------------------|----------------------|-----------------|-----------------|------|------------------------|--------------------------|------|------|------------------------------|--------------------------|---|--------------------------------------|
| | | | CAPITAL EXPENDITURE | | | | | | | | | | | | | | | | | |
| | | | Outlay | | | | | | | | | | Net Purchase of Assets | | | | Cap.Transfer to Non Govt. | Advances to Non-Govt. | | Total Capital Expen- diture |
| | | | Buildings | Roads & Bridges | Other Construction | Transport equipments | Machinery | Computer Software | Cultivated Assets | Animal Stock | Physical Assets | | Change in Stock | Finan- cial Assets | | | | | | |
| Land | Second Hand | | | | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | | |
| 1 | Total | MCD | 28741 | 56109 | 106238 | 0 | 5163 | 131 | 80 | 0 | 39 | 0 | 86 | 0 | 0 | 0 | 196587 | 638019 | | |
| | | NDMC | 4198 | 6553 | 11102 | 91 | 825 | 94 | 0 | 0 | 0 | -1 | 11 | 0 | 0 | 2359 | 25232 | 117514 | | |
| | | DCB | 54 | 0 | 701 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21 | 9000 | 0 | 8 | 9784 | 15628 | | |
| | | Total | 32993 | 62662 | 118041 | 91 | 5988 | 225 | 80 | 0 | 39 | -1 | 118 | 9000 | 0 | 2367 | 231603 | 771161 | | |
| 2 | Construction (R&M) | MCD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 157 | 0 | 0 | 0 | 157 | 24199 | | |
| | | NDMC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6955 | | |
| | | DCB | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1538 | | |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 157 | 0 | 0 | 0 | 157 | 32692 | | |
| 3 | Water Supply | MCD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | NDMC | 0 | 0 | 290 | 8 | 46 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 344 | -1447 | |
| | | DCB | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 345 | |
| | | Total | 0 | 0 | 290 | 8 | 46 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 344 | -1102 | |
| 4 | Other Services | MCD | 20051 | 0 | 42926 | 0 | 3213 | 0 | 80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 66270 | 386753 | | |
| | | NDMC | 356 | 0 | 301 | 0 | 169 | 3 | 0 | 0 | 0 | -1 | 0 | 0 | 0 | 0 | 828 | 30115 | | |
| | | DCB | 0 | 0 | 638 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21 | 0 | 0 | 0 | 659 | 2947 | | |
| | | Total | 20407 | 0 | 43865 | 0 | 3382 | 3 | 80 | 0 | 0 | -1 | 21 | 0 | 0 | 0 | 67757 | 419815 | | |
| 4(a) | Educational Services | MCD | 18480 | 0 | 41 | 0 | 15 | 0 | 80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18616 | 146172 | | |
| | | NDMC | 240 | 0 | 0 | 0 | 12 | 3 | 0 | 0 | 0 | -1 | 0 | 0 | 0 | 0 | 254 | 12950 | | |
| | | DCB | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 874 | | |
| | | Total | 18720 | 0 | 41 | 0 | 27 | 3 | 80 | 0 | 0 | -1 | 0 | 0 | 0 | 0 | 18870 | 159996 | | |
| 4(b) | Health Services | MCD | 1571 | 0 | 2394 | 0 | 3198 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7163 | 75991 | | |
| | | NDMC | 116 | 0 | 0 | 0 | 133 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 249 | 8749 | | |
| | | DCB | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 606 | | |
| | | Total | 1687 | 0 | 2394 | 0 | 3331 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7412 | 85346 | | |
| 4(c) | Sanitation | MCD | 0 | 0 | 40491 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40491 | 164590 | | |
| | | NDMC | 0 | 0 | 301 | 0 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 325 | 8416 | | |
| | | DCB | 0 | 0 | 638 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21 | 0 | 0 | 0 | 659 | 1467 | | |
| | | Total | 0 | 0 | 41430 | 0 | 24 | 0 | 0 | 0 | 0 | 0 | 21 | 0 | 0 | 0 | 41475 | 174473 | | |
| 5 | Sub Total (2 to 4) | MCD | 20051 | 0 | 42926 | 0 | 3213 | 0 | 80 | 0 | 0 | 0 | 157 | 0 | 0 | 0 | 66427 | 410952 | | |
| | | NDMC | 356 | 0 | 591 | 8 | 215 | 3 | 0 | 0 | 0 | -1 | 0 | 0 | 0 | 0 | 1172 | 35623 | | |
| | | DCB | 0 | 0 | 638 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21 | 0 | 0 | 0 | 659 | 4830 | | |
| | | Total | 20407 | 0 | 44155 | 8 | 3428 | 3 | 80 | 0 | 0 | -1 | 178 | 0 | 0 | 0 | 68258 | 451405 | | |
| 6 | Public Administration (1-5) | MCD | 8690 | 56109 | 63312 | 0 | 1950 | 131 | 0 | 0 | 39 | 0 | -71 | 0 | 0 | 0 | 130160 | 227067 | | |
| | | NDMC | 3842 | 6553 | 10511 | 83 | 610 | 91 | 0 | 0 | 0 | 0 | 11 | 0 | 0 | 2359 | 24060 | 81891 | | |
| | | DCB | 54 | 0 | 63 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9000 | 0 | 8 | 9125 | 10798 | | |
| | | Total | 12586 | 62662 | 73886 | 83 | 2560 | 222 | 0 | 0 | 39 | 0 | -60 | 9000 | 0 | 2367 | 163345 | 319756 | | |

TABLE-7

GROSS CAPITAL FORMATION OF LOCAL BODIES (ADMINISTRATIVE DEPARTMENTS)BY TYPE OF ASSETS & INDUSTRY OF USE FOR THE YEAR 2011-12(Actual)

STATE:DELHI

(₹ Lakh)

| S.No. | INDUSTRY | Agency | NEW CAPITAL FORMATION (OUTLAY) | | | | | | | | | Net purchase of Second Hand Assets | Change in Stock | Gross Capital Formation |
|-------|----------------------|--------|--------------------------------|--------------------|-----------------------|-------------------------|-----------|----------------------|----------------------|-----------------|----------|--|--------------------|-------------------------------|
| | | | Buildings | Roads & Bridges | Other Construction | Transport Equipments | Machinery | Computer Software | Cultivated Assets | Animal Stock | Total | | | |
| | | | Bo | Ro | Co | Tro | Mo | So | Cao | Aso | (4 to11) | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| 1 | Total | MCD | 28741 | 56109 | 106238 | 0 | 5163 | 131 | 80 | 0 | 196462 | 0 | 86 | 196548 |
| | | NDMC | 4198 | 6553 | 11102 | 91 | 825 | 94 | 0 | 0 | 22863 | -1 | 11 | 22873 |
| | | DCB | 54 | 0 | 701 | 0 | 0 | 0 | 0 | 0 | 755 | 0 | 21 | 776 |
| | | Total | 32993 | 62662 | 118041 | 91 | 5988 | 225 | 80 | 0 | 220080 | -1 | 118 | 220197 |
| 2 | Construction (R&M) | MCD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 157 | 157 |
| | | NDMC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DCB | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 157 | 157 |
| 3 | Water Supply | MCD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | NDMC | 0 | 0 | 290 | 8 | 46 | 0 | 0 | 0 | 344 | 0 | 0 | 344 |
| | | DCB | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 290 | 8 | 46 | 0 | 0 | 0 | 344 | 0 | 0 | 344 |
| 4 | Other Services | MCD | 20051 | 0 | 42926 | 0 | 3213 | 0 | 80 | 0 | 66270 | 0 | 0 | 66270 |
| | | NDMC | 356 | 0 | 301 | 0 | 169 | 3 | 0 | 0 | 829 | 0 | 0 | 829 |
| | | DCB | 0 | 0 | 638 | 0 | 0 | 0 | 0 | 0 | 638 | 0 | 21 | 659 |
| | | Total | 20407 | 0 | 43865 | 0 | 3382 | 3 | 80 | 0 | 67737 | 0 | 21 | 67758 |
| 4(a) | Educational Services | MCD | 18480 | 0 | 41 | 0 | 15 | 0 | 80 | 0 | 18616 | 0 | 0 | 18616 |
| | | NDMC | 240 | 0 | 0 | 0 | 12 | 3 | 0 | 0 | 255 | 0 | 0 | 255 |
| | | DCB | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 18720 | 0 | 41 | 0 | 27 | 3 | 80 | 0 | 18871 | 0 | 0 | 18871 |

TABLE-7 Contd.

GROSS CAPITAL FORMATION OF LOCAL BODIES (ADMINISTRATIVE DEPARTMENTS) BY TYPE OF ASSETS & INDUSTRY OF USE FOR THE YEAR 2011-12(Actual)

STATE:DELHI

(₹ Lakh)

| S.No. | INDUSTRY | Agency | NEW CAPITAL FORMATION (OUTLAY) | | | | | | | | | Net purchase of Second Hand Assets | Change in Stock | Gross Capital Formation |
|-------|--------------------------------|--------|--------------------------------|--------------------|-----------------------|-------------------------|-----------|----------------------|----------------------|-----------------|----------|--|--------------------|-------------------------------|
| | | | Buildings | Roads & Bridges | Other Construction | Transport Equipments | Machinery | Computer Software | Cultivated Assets | Animal Stock | Total | | | |
| | | | Bo | Ro | Co | Tro | Mo | So | Cao | Aso | (4 to11) | Psh | Sto(fi) | (12 to14) |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| 4(b) | Health Services | MCD | 1571 | 0 | 2394 | 0 | 3198 | 0 | 0 | 0 | 7163 | 0 | 0 | 7163 |
| | | NDMC | 116 | 0 | 0 | 0 | 133 | 0 | 0 | 0 | 249 | 0 | 0 | 249 |
| | | DCB | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 1687 | 0 | 2394 | 0 | 3331 | 0 | 0 | 0 | 7412 | 0 | 0 | 7412 |
| 4(c) | Sanitation | MCD | 0 | 0 | 40491 | 0 | 0 | 0 | 0 | 0 | 40491 | 0 | 0 | 40491 |
| | | NDMC | 0 | 0 | 301 | 0 | 24 | 0 | 0 | 0 | 325 | 0 | 0 | 325 |
| | | DCB | 0 | 0 | 638 | 0 | 0 | 0 | 0 | 0 | 638 | 0 | 21 | 659 |
| | | Total | 0 | 0 | 41430 | 0 | 24 | 0 | 0 | 0 | 41454 | 0 | 21 | 41475 |
| 5 | Sub Total (2 to 4) | MCD | 20051 | 0 | 42926 | 0 | 3213 | 0 | 80 | 0 | 66270 | 0 | 157 | 66427 |
| | | NDMC | 356 | 0 | 591 | 8 | 215 | 3 | 0 | 0 | 1173 | 0 | 0 | 1173 |
| | | DCB | 0 | 0 | 638 | 0 | 0 | 0 | 0 | 0 | 638 | 0 | 21 | 659 |
| | | Total | 20407 | 0 | 44155 | 8 | 3428 | 3 | 80 | 0 | 68081 | 0 | 178 | 68259 |
| 6 | Public Administration (1-5) | MCD | 8690 | 56109 | 63312 | 0 | 1950 | 131 | 0 | 0 | 130192 | 0 | -71 | 130121 |
| | | NDMC | 3842 | 6553 | 10511 | 83 | 610 | 91 | 0 | 0 | 21690 | -1 | 11 | 21700 |
| | | DCB | 54 | 0 | 63 | 0 | 0 | 0 | 0 | 0 | 117 | 0 | 0 | 117 |
| | | Total | 12586 | 62662 | 73886 | 83 | 2560 | 222 | 0 | 0 | 151999 | -1 | -60 | 151938 |

TABLE-8
GROSS CAPITAL FORMATION OF LOCAL BODIES (D.C.U.s) FOR THE YEAR 2011-12(Actual)

STATE:DELHI

(₹ Lakh)

| S.No. | Agency | NEW CAPITAL FORMATION(Outlay) | | | | | | | | | Net purchase of Second Hand Assets | Change in Stock | Gross Capital Formation |
|-------|------------------------------|-------------------------------|-----------------------|----------------------------|------------------------|-------------|----------------------|----------------------|-----------------|-------------|---|--------------------|-------------------------------|
| | | Buildings | Roads & Bridges | Other Const- ruction | Transport equipment | Machinery | Computer Software | Cultivated Assets | Animal Stock | Total | | | |
| | | Bo | Ro | Co | Tro | Mo | So | Cao | Aso | (3 TO 10) | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| 1 | M.C.D. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | D.C.B. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | N.D.M.C.(Electricity) | 0 | 0 | 2716 | 0 | 1475 | 0 | 0 | 0 | 4191 | 0 | 3 | 4194 |
| | Total | 0 | 0 | 2716 | 0 | 1475 | 0 | 0 | 0 | 4191 | 0 | 3 | 4194 |

TABLE-9
DOMESTIC PRODUCT OF N.D.M.C's DCU (ELECTRICITY) FOR THE YEAR 2011-12(Actual)

STATE:DELHI

(₹ Lakh)

| Item | Current Expenditure | | | | | | | | | | | Commercial Receipts | | | Value added | |
|------|-------------------------|----------|---------|------------------------------------|-------------|--------------------|-----------------------|------|----------|--------------|--------|---------------------|--------------------|------------------|-------------|------|
| | Compensation (S+W+A) | Benefits | Pension | Purchase of Goods & Services | Maintenance | | | Rent | Interest | Depreciation | Profit | Sales | Imputed Subsidy | Total (13+14) | Gross | Net |
| | | | | | Buildings | Roads & Bridges | Other Construction | | | | | | | | GVA | NVA |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) |
| DCU | 6584 | 394 | 2643 | 78314 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 69424 | 18523 | 87947 | 9621 | 9621 |

ANNEXURE

ABBREVIATIONS USED FOR ANALYSING THE LOCAL BODY BUDGET

Receipts

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

Expenditure:

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

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