



**Govt of NCT of Delhi**

**ECONOMIC CLASSIFICATION  
OF THE BUDGETARY  
TRANSACTIONS  
OF  
LOCAL BODIES  
2012-13**



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

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

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## PREFACE

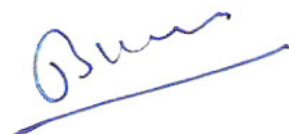
*The Report on “Economic Classification of the Budgetary Transactions of Local Bodies 2012-13” has been prepared by the Directorate of Economics and Statistics, Delhi as per the revised methodology of the National Accounts Division, Central Statistics Office, Ministry of Statistics & Programme Implementation,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

*In this report, the audited Budgetary transactions of Local Bodies viz. East, North & South Delhi Municipal Corporations, New Delhi Municipal Council & Delhi Cantonment Board for the year 2012-13 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  
NOVEMBER, 2014

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

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**WITH THE PREPARATION OF THE REPORT**

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# EXECUTIVE SUMMARY

**ECONOMIC CLASSIFICATION OF THE BUDGETARY TRANSACTIONS  
OF  
LOCAL BODIES  
2012-13**

**EXECUTIVE SUMMARY**

The following are the main highlights of the analysis of Budget Documents of Local Bodies viz. MCD (East, North and South), NDMC and DCB for the year 2012-13.

**A. CURRENT RECEIPTS**

✧ The aggregated current receipts of Local bodies for 2012-13 were to the tune of ₹ 8081.40 crore registering an increase of 8.34% over 2011-12 (₹ 7459.25 crore), out of this East MCD accounts for ₹ 776.99 crore (9.61%), North MCD ₹ 2668.09 crore (33.02%), South MCD ₹ 3100.78 crore (38.37%), NDMC ₹ 1360.01 crore (16.83%) & DCB ₹ 175.53 crore (2.17%).

✧ Taxes and revenue grants & contributions from Govt. taken together accounted for 83.06% 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 ₹ 8105.47 crore (excluding interest) during 2012-13 with 5.11% increase over the previous year 2011-12 (₹ 7711.61 Crore), out of which East MCD share was ₹ 1227.48 Crore (15.14%), North MCD ₹ 3166.46 crore (39.07%), South MCD ₹ 2529.98 crore (31.21%), NDMC ₹ 999.10 crore (12.33%) & DCB ₹ 182.45 crore (2.25%).

✧ The current expenditure of Local Bodies was ₹ 5813.45 Crore in 2012-13 with 4.24% increase over previous year. However, the share of current expenditure in the total expenditure (including interest) was

69.54% for the year 2012-13. On the other hand, corresponding ratio of capital expenditure in the total expenditure was 30.46%.

✧ During 2012-13 expenditure has been incurred on different heads such as towards compensation to employees (56.55%), Net Purchase of Goods & Services including Repair & maintenance (8.72%), Transfer payments including subsidy (3.32%), new capital formation (30.72%), Net Purchase of Financial assets (0.87%), Advances to staff (-)(0.26%) and Change in stock (0.10%).

✧ The component of Gross expenditure/outlay on compensation to employees has been ₹ 4422.75 crore and ₹ 4583.68 crore in the years 2011-12 and 2012-13 respectively, registered a Growth of 3.64% during 2012-13 over previous year.

✧ Expenditure/Outlay on Net Purchase of Goods and Services including Repairs & Maintenance has been ₹ 511.78 crore and ₹ 706.56 crore in the years 2011-12 and 2012-13 respectively.

✧ The component of Gross expenditure/outlay on new capital formation has been ₹ 2200.80 crore and ₹ 2489.70 crore in the years 2011-12 and 2012-13 respectively.

✧ The component of Gross expenditure/outlay on Net Purchase of Financial Assets has been ₹ 90.00 crore and ₹ 70.43 crore in the years 2011-12 and 2012-13 respectively.

### **C. GROSS SAVINGS**

✧ Local Bodies gross savings during 2012-13 has been estimated at ₹ 2267.95 Crore as compared to ₹ 1882.03 Crore during the year 2011-12. In terms of percentage, the increase during 2012-13 was noted at 20.51% over the previous year.



#### **D. OPERATING PROFIT / LOSS OF DCU's**

✧ Profit of the DCU (Electricity) for the year 2012-13 has been recorded at ₹ 97.44 Crore as against Loss of ₹ 185.23 Crore in 2011-12 showing an increase of 152.60% due to increase in the Commercial Receipts from ₹ 694.24 crore in 2011-12 to ₹ 918.47 Crore in 2012-13.

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

✧ Aggregated Gross Capital Formation (GCF) of the Local Bodies including DCU has been increased from ₹ 2243.91 Crore in 2011-12 to ₹ 2567.56 Crore during 2012-13 registering a growth of 14.42%. GCF of East MCD was ₹ 342.25 Crore (13.33%), North MCD was ₹ 879.82 Crore (34.27%), South MCD was ₹ 1043.70 Crore (40.65%), as against ₹ 282.75 Crore (11.01%) in NDMC while in DCB it was only ₹ 19.04 Crore (0.74%) during the year 2012-13.

#### **F. INDUSTRY / ACTIVITY WISE EXPENDITURE**

✧ As per Economic Classification of Local Bodies during 2012-13, 40.08% of the total expenditure was incurred on Public Administration, 5.07% on Construction (R&M), 21.67% on Educational Services, 11.22% on Health Services, 22.09% on Sanitary Services and remaining (-)0.13% on water supply.

#### **G. GENERATION OF AGGREGATED NET VALUE ADDED**

✧ Aggregated Net Value Added is expected to be ₹ 5400.73 crore during 2012-13 as compared to the amount of aggregated Net Value Added of ₹ 5113.55 crore during 2011-12.

✧ Aggregated NVA generated by Local Bodies, has increased. An annual Growth over previous year in 2012-13 was recorded as 5.62%.

**T**he 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 (East, North and South), NDMC and DCB for the year 2012-13 (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 annexed to the Chapter Three. Abbreviations pertaining to the report are kept at Annexure for the benefit of data users.



**B**udget 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 2012-13.

### 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 2012-13 is given in Table-2 of Statistical Tables.

**Statement: 3.1 Distribution of Gross Receipts (₹ Lakh)**

S. No.	Item	2011-12	2012-13	Increase/ Decrease (in %)
1.	Tax Receipts	253135 (33.94)	325530 (40.28)	28.60
1.1	Direct Taxes	160136 (21.47)	237102 (29.34)	48.06
1.2	Indirect Taxes	92999 (12.47)	88428 (10.94)	(-)4.92
2.	Income from Property and DCUs including Interest	96082 (12.88)	131061 (16.22)	36.41
3.	Misc. Receipts	12102 (1.62)	5854 (0.72)	(-)51.63
4.	Revenue Grants & Contribution from Govt.	384606 (51.56)	345695 (42.78)	(-)10.12
5.	Transfer from Non-Govt. including Inter Local Body Transfers	0 (0.00)	0 (0.00)	0.00
	<b>Total</b>	<b>745925</b> <b>(100.00)</b>	<b>808140</b> <b>(100.00)</b>	<b>8.34</b>

**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 increased from ₹ 745925 Lakh during 2011-12 to ₹ 808140 Lakh in 2012-13 by about 8.34%. Further analysis of receipts indicate that during 2011-12 major source of income of Local Bodies was Revenue grants & contribution from Govt. (51.56%) followed by tax receipts (33.94%). During 2012-13 also revenue grants from Govt. were the major source of income for local bodies (42.78%) followed by tax receipts (40.28%), property receipts (16.22%), Misc. receipts (0.72%).

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 increased from ₹ 160136 Lakh during 2011-12 to ₹ 237102 Lakh in 2012-13 by about 48.06%.

**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 decreased from ₹ 92999 Lakh during 2011-12 to ₹ 88428 Lakh in 2012-13 by about 4.92%.

**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 increased from ₹ 96082 Lakh during 2011-12 to ₹ 131061 Lakh in 2012-13 by about 36.41%.

**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 ₹ 12102 Lakh during 2011-12 to ₹ 5854 Lakh in 2012-13 by about 51.63%.

**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 decreased from ₹ 384606 Lakh during 2011-12 to ₹ 345695 Lakh in 2012-13 by about 10.12%.

**Transfer from Non-Govt. including Inter Local Body Transfers:** Receipts under this item has been recorded as Nil during 2011-12 and 2012-13.

## 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	2011-12	2012-13	Increase/ Decrease (in %)
1	Current Expenditure	557722	581345	4.24
1.1	Consumption Expenditure	493453	529024	7.21
1.2	Transfer payment including Subsidy	46105	26925	(-)41.60
1.3	Interest Paid	18164	25396	39.82
2	Capital Expenditure	231603	254598	9.93
2.1	Physical Assets	220236	249676	13.37
2.2	Financial Assets	9000	7043	(-)21.74
2.3	Advances to Non-Govt.(including Capital transfers)	2367	-2121	(-)189.61
3	Total Expenditure including Intt.(1+2)	789325	835943	5.91
4	<b>Total Expenditure excluding Intt.(3 -1.3)</b>	<b>771161</b>	<b>810547</b>	<b>5.11</b>

From the above it may be seen that aggregated expenditure (including interest paid) in 2012-13 was ₹ 835943 Lakh with an annual increase of 5.91% over the previous year. However total expenditure (excluding interest) was to the tune of ₹ 810547 Lakh for the same year with annual increase of 5.11%. The current expenditure of Local Bodies was ₹ 581345 Lakh in 2012-13 with 4.24% increase over previous year. However the share of current expenditure in the total expenditure (including interest) was 69.54% for the year 2012-13. On the other hand corresponding ratio of capital expenditure in the total expenditure was 30.46%.

## 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	2011-12	2012-13	Increase/ Decrease (%)
1.	Current Receipts	745925	808140	8.34
2.	Current Expenditure	557722	581345	4.24
3.	Surplus on Current Account(1-2)	188203	226795	20.51
4.	Depreciation	0	0	0
5.	<b>Gross Savings(3+4)</b>	<b>188203</b>	<b>226795</b>	<b>20.51</b>

Statement No.3.3 shows that gross savings of Local Bodies for the year 2011-12 was to the tune of ₹ 188203 Lakh which had increased to ₹ 226795 Lakh in 2012-13. In terms of percentage the increase was 20.51%.

### 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	2011-12	2012-13	Increase/ Decrease (%)
1.	Commercial Receipts	69424	91847	32.30
2.	Operating Expenditure	87947	82103	(-)6.64
3.	<b>Profit(+)/Loss(-)</b>	<b>(-)18523</b>	<b>9744</b>	<b>152.60</b>

Above statement reveals that Profit of the DCU (Electricity) for the year 2012-13 has been recorded at ₹ 9744 Lakh as against Loss of ₹ 18523 Lakh in 2011-12 showing an increase of 152.60% due to increase in the Commercial Receipts from ₹ 69424 Lakh in 2011-12 to ₹ 91847 in 2012-13.

**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	2011-12	2012-13	Increase/ Decrease (in %)
1.	Compensation of Employees (except Construction) of Admn. Deptt.	413408	427002	3.29
2.	NVA from DCU (Electricity NDMC)	9621	9662	0.43
3.	NVA Component of Construction activity	88326	103409	17.08
3.1	Administrative Deptt. of Local Bodies	87376	102047	16.79
3.2	DCU : Electricity (NDMC)	950	1362	43.37
	<b>Net Value Added (1+2+3)</b>	<b>511355</b>	<b>540073</b>	<b>5.62</b>

The statement 3.5 shows that over all NVA generated by Local Bodies, had increased. During 2012-13, growth of 5.62% 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 ₹ 810547 Lakh for 2012-2013 registering an increase of 5.11% over previous year. The share of compensation of employees in the total expenditure was to the tune of 56.55% during 2012-13.

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

S.No.	Item	2011-12	2012-13	Increase/ Decrease (in %)
1.	Compensation of Employees	442275 (57.35)	458368 (56.55)	3.64
2.	Net Purchase of Goods & Services including Repairs & Maintenance	51178 (6.64)	70656 (8.72)	38.06
3.	Transfer Payments including Subsidy	46105 (5.98)	26925 (3.32)	(-)41.60
4.	New Capital Formation	220080 (28.54)	248970 (30.72)	13.13
5.	Net Purchase of Second Hand Assets including Land	38 (0.00)	-131 (-)(0.02)	(-)444.74
6.	Net Purchase of Financial Assets	9000 (1.17)	7043 (0.87)	(-)21.74
7	Change in Stock	118 (0.01)	837 (0.10)	609.32
8.	Advances to Staff	2367 (0.31)	-2122 (-)(0.26)	(-)189.65
9.	Capital transfer to Non-Government	0 (0.00)	1 (0.00)	0.00
	<b>Total Expenditure</b>	<b>771161 (100.00)</b>	<b>810547 (100.00)</b>	<b>5.11</b>

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 increased from ₹ 442275 lakh during 2011-12 to ₹ 458368 lakh in 2012-13 by about 3.64%.

**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 ₹ 51178 Lakh during 2011-2012 to ₹ 70656 Lakh in 2012-13 by about 38.06%.

**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 old age pension payments etc. Expenditure on Transfer Payments including Subsidy has decreased from ₹ 46105 Lakh during 2011-12 to ₹ 26925 lakh in 2012-13 by about 41.60%.

**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 increased from ₹ 220080 Lakh during 2011-12 to ₹ 248970 Lakh in 2012-13 by about 13.13%.

**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 decreased from ₹ 38 Lakh during 2011-12 to ₹ (-) 131 Lakh in 2012-13 by about 444.74%.

**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 ₹ 9000 Lakh during 2011-12 to ₹ 7043 Lakh in 2012-13.

**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 ₹ 118 Lakh during 2011-12, while it was recorded as ₹ 837 Lakh in the 2012-13.

**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 ₹ 2367 Lakh during 2011-12, while it was recorded as ₹ (-) 2122 lakh in the 2012-13.

**Capital transfers to Non-Government:** It has been recorded ₹ 1 Lakh during 2012-13 while it was recorded as Nil in the year 2011-12.

## **GROSS CAPITAL FORMATION**

Gross capital formation refers to the aggregate of gross addition to fixed assets and increase in stock of inventories during a period of 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	2011-12	2012-13	Increase/ Decrease (in %)
<b>Administrative Departments</b>				
1.	New Capital Formation	220080	248970	13.13
1.1	Construction Works	213696	241925	13.21
1.2	Plant & Machinery	5988	6594	10.12
1.3	Transport Equipment	91	136	49.45
1.4	Computer Software	225	275	22.22
1.5	Cultivated Assets	80	40	(-)50.00
1.6	Animal Stock	0	0	0.00
2	Net Purchase of Second Hand Assets	(-)1	-131	(-)13000.00
3	Change in Stock	118	837	609.32
4	GCF (Admn.)(1+2+3)	220197	249676	13.39
<b>Departmental Commercial Undertakings</b>				
5	GCF(DCU - Electricity)	4194	7080	68.81
<b>Gross Capital Formation (4+5)</b>		<b>224391</b>	<b>256756</b>	<b>14.42</b>

From the statement 3.7 it may be observed that aggregated Gross Capital Formation of the local bodies including DCU had increased from ₹ 224391 Lakh in 2011-12 to ₹ 256756 lakh during 2012-13 registering a growth of 14.42%.

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

Activity wise expenditure of Local Bodies for 2011-12 & 2012-13 is shown in statement 3.8. During 2012-13 all three Local Bodies jointly incurred 40.08% of the total expenditure on Public Administration, 5.07% on Construction(R&M), 21.67% on Educational Services, 11.22% on Health Services, 22.09% on Sanitary Services, (-)0.13% on Water Supply, while the respective figures for 2011-12 were as 41.46%, 4.24%, 20.75%, 11.07%, 22.62% and (-)0.14%. Of the total expenditure 69.97% was current and 30.03% capital nature during 2011-12 and it became 68.59% for current and 31.41% for capital during 2012-13. When Industry wise expenditure for 2012-13 was compared with that of previous year, it was found that expenditure on Public Administration increased by 1.59%, expenditure on Construction increased by 25.75%, on Educational Services increased by 9.81%, on Health Services increased by 6.60%, on sanitation services increased by 2.60% while the expenditure has decreased by 1.00% on Water Supply.

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

S.No.	Industry	Expen- diture	2011-12	2012-13	Increase/ Decrease (in %)
1.	Public Administration	Current	156411 (20.28)	147061 (18.14)	(-)-5.98
		Capital	163345 (21.18)	177788 (21.94)	8.84
		Total	319756 (41.46)	324849 (40.08)	1.59
2.	Construction	Current	32535 (4.22)	40985 (5.05)	25.97
		Capital	157 (0.02)	124 (0.02)	(-)-21.02
		Total	32692 (4.24)	41109 (5.07)	25.75
3.	Educational Services	Current	141126 (18.30)	150882 (18.61)	6.91
		Capital	18870 (2.45)	24807 (3.06)	31.46
		Total	159996 (20.75)	175689 (21.67)	9.81
4.	Health Services	Current	77934 (10.11)	81375 (10.04)	4.42
		Capital	7412 (0.96)	9601 (1.18)	29.53
		Total	85346 (11.07)	90976 (11.22)	6.60
5.	Sanitary Services	Current	132998 (17.24)	137067 (16.91)	3.06
		Capital	41475 (5.38)	41948 (5.18)	1.14
		Total	174473 (22.62)	179015 (22.09)	2.60
6.	Water Supply	Current	(-)-1446 (-)(0.18)	(-)-1421 (-)(0.17)	(-)-1.73
		Capital	344 (0.04)	330 (0.04)	(-)-4.07
		Total	(-)-1102 (-)(0.14)	(-)-1091 (-)(0.13)	(-)-1.00
Total Expenditure		Current	539558 (69.97)	555949 (68.59)	3.04
		Capital	231603 (30.03)	254598 (31.41)	9.93
GRAND TOTAL			771161 (100.00)	810547 (100.00)	5.11

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.	2011-12 (₹lakh)	@@	2012-13 (₹lakh)	@@	Increase/ Decrease (in %)
<b>Public Administration</b>	MCD	227067	35.59	252785	36.51	11.33
	East MCD	NA		38291	31.19	
	North MCD	NA		104430	32.98	
	South MCD	NA		110064	43.50	
	NDMC	81891	69.69	60651	60.71	(-)25.94
	DCB	10798	69.09	11413	62.55	5.70
	<b>Total</b>	<b>319756</b>	<b>41.46</b>	<b>324849</b>	<b>40.08</b>	<b>1.59</b>
<b>Construction (R&amp;M)</b>	MCD	24199	3.79	31796	4.59	31.39
	East MCD	NA		3890	3.17	
	North MCD	NA		17689	5.59	
	South MCD	NA		10217	4.04	
	NDMC	6955	5.92	6964	6.97	0.13
	DCB	1538	9.84	2349	12.88	52.73
	<b>Total</b>	<b>32692</b>	<b>4.24</b>	<b>41109</b>	<b>5.07</b>	<b>25.75</b>
<b>Educational Services</b>	MCD	146172	22.91	159835	23.09	9.35
	East MCD	NA		33299	27.13	
	North MCD	NA		69317	21.89	
	South MCD	NA		57219	22.62	
	NDMC	12950	11.02	14168	14.18	9.41
	DCB	874	5.59	1686	9.24	92.91
	<b>Total</b>	<b>159996</b>	<b>20.75</b>	<b>175689</b>	<b>21.67</b>	<b>9.81</b>
<b>Health Services</b>	MCD	75991	11.91	80182	11.58	5.52
	East MCD	NA		10977	8.94	
	North MCD	NA		53598	16.93	
	South MCD	NA		15607	6.17	
	NDMC	8749	7.44	10020	10.03	14.53
	DCB	606	3.88	774	4.24	27.72
	<b>Total</b>	<b>85346</b>	<b>11.07</b>	<b>90976</b>	<b>11.22</b>	<b>6.60</b>

Sanitary Services	MCD	164590	25.80	167794	24.23	1.95
	East MCD	NA		36291	29.57	
	North MCD	NA		71612	22.61	
	South MCD	NA		59891	23.67	
	NDMC	8416	7.16	9534	9.54	13.28
	DCB	1467	9.39	1687	9.25	15.00
	<b>Total</b>	<b>174473</b>	<b>22.62</b>	<b>179015</b>	<b>22.09</b>	<b>2.60</b>
Water Supply	MCD	0	0.00	0	0	0.00
	East MCD	NA		0	0	
	North MCD	NA		0	0	
	South MCD	NA		0	0	
	NDMC	(-)1447	(-)1.23	(-)1427	(-)1.43	(-)1.38
	DCB	345	2.21	336	1.84	(-)2.61
	<b>Total</b>	<b>(-)1102</b>	<b>(-)0.14</b>	<b>(-)1091</b>	<b>(-)0.13</b>	<b>(-)1.00</b>
Total	MCD	638019	100.00	692392	100.00	8.52
	East MCD	NA		122748	100.00	
	North MCD	NA		316646	100.00	
	South MCD	NA		252998	100.00	
	NDMC	117514	100.00	99910	100.00	(-)14.98
	DCB	15628	100.00	18245	100.00	16.75
	<b>GRAND TOTAL</b>	<b>771161</b>	<b>100.00</b>	<b>810547</b>	<b>100.00</b>	<b>5.11</b>

NB: @@ - Percentage to the total expenditure.

## LOAN AND ADVANCES

During 2012-13 Local Bodies jointly had borrowed ₹ 7250 Lakh from State Govt. and repaid back ₹ 47495 Lakh as against ₹ 27255 lakh borrowings and ₹ 33542 Lakh repayments respectively for the year 2011-12. Thus we may see that Local Bodies had borrowed 73.40% less from State Govt. However, repayment of loan by local bodies has increased by 41.60%.

During 2011-12 Local Bodies had disbursed ₹ 2367 Lakh as advances against recovery of ₹ 11 Lakh where as in 2012-13 disbursement of loan to their employees was to the tune of ₹ (-) 2122 Lakh against recovery of ₹ 11 Lakh.

# STATISTICAL TABLES



**TABLE-1**  
**BORROWING ACCOUNT OF LOCAL BODIES FOR THE YEAR 2012-13 (Actual)**

STATE:DELHI

(₹ Lakh)

S.No.	ITEMS	RECEIPTS							EXPENDITURE						
		Total MCD (1+2+3)	East DMC (1)	North DMC (2)	South DMC (3)	NDMC (4)	DCB (5)	Total (1 to 5)	Total MCD (1+2+3)	East DMC (1)	North DMC (2)	South DMC (3)	NDMC (4)	DCB (5)	Total (1 to 5)
A	REVENUE + CAPITAL ACCOUNTS	730935	88890	297010	345035	238330	89638	1058903	740284	129888	335312	275084	211594	90339	1042217
B.I	Borrowing at Home														
1	Internal Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Small Savings Provident Fund etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Other Debts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL (B.I)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	NET RECEIPTS	0	0	0	0	0	0	0	0						
B.II	Borrowing from Abroad														
1	External Debts	0		0	0	0	0	0	0	0	0	0	0	0	0
2	Other Debts	0		0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL (B.II)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	NET RECEIPTS	0	0	0	0	0	0	0	0						
B.III	Extra Budgetary Receipts & Adjustment for Cash Balance														
1	Loan from State Govt.	7250	0	0	7250	0	0	7250	47495	8755	38740	0	0	0	47495
2	Loans & Advances	3	0	0	3	0	8	11	-1	0	-1	0	-2130	9	-2122
3	Inter-State Settlement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contingency Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Reserve Funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Deposits & Advances	97000	28900	62000	6100	-1816	0	95184	25293	0	0	25293	-37	0	25256
7	Suspence & Miscellaneous	3295	0	0	3295	6430	0	9725	5178	0	5178	0	0	0	5178
8	Remittances		0	0	0		0	0	0	0	0	0	0	0	0
9	Cash Balance	41072	20853	20219	0	357199	1343	399614	61306	0	0	61306	390716	641	452663
10	Funds Revenue A/c	61057	8957	22037	30063	4400	314	65771	7203	8	1494	5701	4545	332	12080
11	Funds Comm.A/c(Dep)	0	0	0	0		0	0	0	0	0	0	0	0	0
	TOTAL (B.III)	209677	58710	104256	46711	366213	1665	577555	146474	8763	45411	92300	393094	982	540550
	NET RECEIPTS	63203	49947	58845	-45589	-26881	683	37005							
	TOTAL	879555	138643	379229	361683	600143	90989	1570687	874377	138643	379229	361683	600143	90989	1570687

**TABLE -2**  
**INCOME AND OUTLAY ACCOUNT FOR THE YEAR 2012-13(Actual)**

STATE:DELHI

(₹ Lakh)

S.No.	INCOME	Total MCD (1+2+3)	East DMC (1)	North DMC (2)	South DMC (3)	NDMC (4)	DCB (5)	TOTAL (1 to 5)
1	Total Tax Revenue	269258	36164	86163	146931	46830	9442	325530
1.1	Direct Taxes	193873	22717	60277	110879	43129	100	237102
1.2	Indirect Taxes	75385	13447	25886	36052	3701	9342	88428
2	Income from Enterprises & Property	46261	3069	36504	6688	77559	7241	131061
2.1	Profit from Enterprises	0	0	0	0	9744	0	9744
2.2	Income from Property	43463	2299	35744	5420	25979	56	69498
2.3	Interest Received	2798	770	760	1268	41836	7185	51819
3	Fees & Miscellaneous Receipts	4921	760	2989	1172	766	167	5854
4	Revenue Grants from Govt.	334146	37706	141153	155287	10846	703	345695
4.1	Centre	0	0	0	0		0	0
4.2	States	334146	37706	141153	155287	10846	703	345695
5	Inter Local Body Transfer	0	0	0	0		0	0
6	Revenue Transfer from Non Govt.	0	0	0	0		0	0
	<b>TOTAL</b>	<b>654586</b>	<b>77699</b>	<b>266809</b>	<b>310078</b>	<b>136001</b>	<b>17553</b>	<b>808140</b>
	OUTLAY	Total MCD (1+2+3)	East DMC (1)	North DMC (2)	South DMC (3)	NDMC (4)	DCB (5)	TOTAL (1 to 5)
1	Consumption Expenditure	442264	84756	218531	138977	77548	9212	529024
1.1	Compensation of Employees	382684	72281	190760	119643	71475	4209	458368
1.1.1	Salary & Wages	315102	63622	152115	99365	44844	3703	363649
1.1.2	Benefits	345	7	324	14	10063	0	10408
1.1.3	Pension	67237	8652	38321	20264	16568	506	84311
1.2	Net Purchase of Commodities and Services	59580	12475	27771	19334	6073	5003	70656
1.2.1	Purchase of Goods & Services	63404	12128	29770	21506	16970	2218	82592
1.2.2	Repair & Maintenance	11468	2581	6165	2722	4796	3599	19863
1.2.3	Less Outside sale of Goods & Services	15292	2234	8164	4894	15693	814	31799
2	Interest Paid	25396	4898	9007	11491	0	0	25396
2.1	To Public Authority	0	0	0	0	0	0	0
2.1.1	Centre	0	0	0	0	0	0	0
2.1.2	State	0	0	0	0	0	0	0
2.1.3	Local Authorities	0	0	0	0	0	0	0
2.2	To the World Bodies	0	0	0	0	0	0	0
2.3	To Others	25396	4898	9007	11491	0	0	25396
2.4	(Less) Commercial interest	0	0	0	0	0	0	0
3	Subsidies	0	0	0	0	10	0	10
4	Current Transfer	23552	3767	10134	9651	3286	77	26915
4.1	Inter Local Bodies	0	0	0	0	0	0	0
4.2	To Foreign/ World Bodies	0	0	0	0	0	0	0
4.3	To Others	23552	3767	10134	9651	3286	77	26915
5	Surplus on Current Account	163374	-15722	29137	149959	55157	8264	226795
	<b>TOTAL</b>	<b>654586</b>	<b>77699</b>	<b>266809</b>	<b>310078</b>	<b>136001</b>	<b>17553</b>	<b>808140</b>

**TABLE-3**  
**CAPITAL FINANCE ACCOUNT FOR THE YEAR 2012-13(Actual)**

STATE:DELHI

(₹ Lakh)

S.No.	Item	Total MCD (1+2+3)	East DMC (1)	North DMC (2)	South DMC (3)	NDMC (4)	DCB (5)	TOTAL (1 to 5)
<b>I.</b>	<b>Expenditure Administration</b>							
1	Capital Outlay	226408	34221	87817	104370	20679	1883	248970
2	Net Purchase of Physical Assets	0	0	0	0	-131	0	-131
2.1	Second hand assets	0	0	0	0	-131	0	-131
2.2	Land	0	0	0	0	0	0	0
3	Change in stocks	169	4	165	0	647	21	837
4	Capital transfers	0	0	0	0	1	0	1
4.1	For Capital Formation	0	0	0	0	1	0	1
4.2	For Others	0	0	0	0	0	0	0
5	Total (1 to 4)	226577	34225	87982	104370	21196	1904	249677
<b>II</b>	<b>Expenditure DCUs</b>							
6	Capital Outlay	0	0	0	0	7080	0	7080
7	Renewals & Replacements	0	0	0	0	0	0	0
8	Net Purchase of Physical Assets	0	0	0	0	0	0	0
8.1	Second hand assets	0	0	0	0	0	0	0
8.2	Land	0	0	0	0	0	0	0
9	Change in stocks	0	0	0	0	0	0	0
10	Total (6 to 9)	0	0	0	0	7080	0	7080
11	<b>Total Expenditure (5+10)</b>	<b>226577</b>	<b>34225</b>	<b>87982</b>	<b>104370</b>	<b>28276</b>	<b>1904</b>	<b>256757</b>
<b>III</b>	<b>Receipts</b>							
12	Surplus on current accounts	163374	-15722	29137	149959	55157	8264	226795
13	Consumption of fixed capital(comm)	0	0	0	0	0	0	0
14	Foreign grants	0	0	0	0	0	0	0
15	Net budgetary borrowings	0	0	0	0	0	0	0
15.1	At home	0	0	0	0	0	0	0
15.2	From abroad	0	0	0	0	0	0	0
16	Other liabilities	63203	49947	58845	-45589	-26881	-6360	29962
16.1	<b>Net Extra Budgetary Receipts</b>	<b>63203</b>	<b>49947</b>	<b>58845</b>	<b>-45589</b>	<b>-26881</b>	<b>683</b>	<b>37005</b>
16.2	Less net purchase of financial assets	0	0	0	0	0	7043	7043
17	<b>Total receipts (12 to 16)=Total Expenditure</b>	<b>226577</b>	<b>34225</b>	<b>87982</b>	<b>104370</b>	<b>28276</b>	<b>1904</b>	<b>256757</b>

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

**TABLE-4**  
**COMPENSATION OF EMPLOYEES**  
**(NDP of Administrative Departments) FOR THE YEAR 2012-13(Actual)**

STATE:DELHI

(₹ Lakh)

S.No.	Industry	Agency	Salary	Pension	Others	Total
(1)	(2)	(3)	(4)	(5)	(6)	(4 to 6)
1	<b>TOTAL</b>	Total MCD	314828	67237	619	382684
		East DMC	63521	8652	108	72281
		North DMC	152024	38321	415	190760
		South DMC	99283	20264	96	119643
		NDMC	44844	16568	10063	71475
		DCB	3703	506	0	4209
		<b>Total</b>	<b>363375</b>	<b>84311</b>	<b>10682</b>	<b>458368</b>
2	<b>CONSTRUCTION (R&amp;M)</b>	Total MCD	21169	4612	257	26038
		East DMC	3316	452	100	3868
		North DMC	10762	2713	79	13554
		South DMC	7091	1447	78	8616
		NDMC	3642	1346	230	5218
		DCB	97	13	0	110
		<b>Total</b>	<b>24908</b>	<b>5971</b>	<b>487</b>	<b>31366</b>
3	<b>WATER SUPPLY</b>	Total MCD	0	0	0	0
		East DMC	0	0	0	0
		North DMC	0	0	0	0
		South DMC	0	0	0	0
		NDMC	1925	711	130	2766
		DCB	45	6	0	51
		<b>Total</b>	<b>1970</b>	<b>717</b>	<b>130</b>	<b>2817</b>
4	<b>OTHER SERVICES</b>	Total MCD	248802	52995	55	301852
		East DMC	51915	7071	5	58991
		North DMC	119652	30161	34	149847
		South DMC	77235	15763	16	93014
		NDMC	19174	7083	1607	27864
		DCB	1546	212	0	1758
		<b>Total</b>	<b>269522</b>	<b>60290</b>	<b>1662</b>	<b>331474</b>

TABLE-4 Continued

**COMPENSATION OF EMPLOYEES**  
**(NDP of Administrative Departments) FOR THE YEAR 2012-13(Actual)**

STATE:DELHI

(₹ Lakh)

S.No.	Industry	Agency	Salary	Pension	Others	Total
(1)	(2)	(3)	(4)	(5)	(6)	(4 to 6)
4(a)	<b>Educational Services</b>	Total MCD	<b>98144</b>	<b>20611</b>	<b>18</b>	<b>118773</b>
		East DMC	<b>20830</b>	<b>2837</b>	<b>0</b>	<b>23667</b>
		North DMC	<b>41576</b>	<b>10480</b>	<b>6</b>	<b>52062</b>
		South DMC	<b>35738</b>	<b>7294</b>	<b>12</b>	<b>43044</b>
		NDMC	<b>6435</b>	<b>2377</b>	<b>627</b>	<b>9439</b>
		DCB	<b>758</b>	<b>104</b>	<b>0</b>	<b>862</b>
		<b>Total</b>	<b>105337</b>	<b>23092</b>	<b>645</b>	<b>129074</b>
4(b)	<b>Health Services</b>	Total MCD	47171	10797	23	57991
		East DMC	5852	797	5	6654
		North DMC	32670	8235	18	40923
		South DMC	8649	1765	0	10414
		NDMC	5714	2111	675	8500
		DCB	365	50	0	415
		<b>Total</b>	<b>53250</b>	<b>12958</b>	<b>698</b>	<b>66906</b>
4(c)	<b>Sanitation Services</b>	Total MCD	103487	21587	14	125088
		East DMC	25233	3437	0	28670
		North DMC	45406	11446	10	56862
		South DMC	32848	6704	4	39556
		NDMC	7025	2595	305	9925
		DCB	423	58	0	481
		<b>Total</b>	<b>110935</b>	<b>24240</b>	<b>319</b>	<b>135494</b>
5	<b>SUB TOTAL (2 TO 4)</b>	<b>Total MCD</b>	<b>269971</b>	<b>57607</b>	<b>312</b>	<b>327890</b>
		<b>East DMC</b>	<b>55231</b>	<b>7523</b>	<b>105</b>	<b>62859</b>
		<b>North DMC</b>	<b>130414</b>	<b>32874</b>	<b>113</b>	<b>163401</b>
		<b>South DMC</b>	<b>84326</b>	<b>17210</b>	<b>94</b>	<b>101630</b>
		<b>NDMC</b>	<b>24741</b>	<b>9140</b>	<b>1967</b>	<b>35848</b>
		<b>DCB</b>	<b>1688</b>	<b>231</b>	<b>0</b>	<b>1919</b>
		<b>Total</b>	<b>296400</b>	<b>66978</b>	<b>2279</b>	<b>365657</b>
6	<b>PUBLIC ADMINISTRATION (1-5)</b>	Total MCD	44857	9630	307	54794
		East DMC	8290	1129	3	9422
		North DMC	21610	5447	302	27359
		South DMC	14957	3054	2	18013
		NDMC	20103	7428	8096	35627
		DCB	2015	275	0	2290
		<b>Total</b>	<b>66975</b>	<b>17333</b>	<b>8403</b>	<b>92711</b>

**TABLE-5**  
**INDUSTRY-WISE ECONOMIC CLASSIFICATION OF LOCAL BODIES FOR THE YEAR 2012-13(Actual)**

STATE:DELHI

(₹ Lakh)

S. 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		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Total	Total MCD	382684	48112	5802	5058	608	23552	0	0	465816
		East DMC	72281	9894	1655	923	3	3767	0	0	88523
		North DMC	190760	21606	2279	3650	236	10134	0	0	228665
		South DMC	119643	16612	1868	485	369	9651	0	0	148628
		NDMC	71475	1277	1318	3478	0	3286	0	10	80844
		DCB	4209	1404	336	1267	1996	77	0	0	9289
		Total	458368	50793	7456	9803	2604	26915	0	10	555949
2	Construction (R&M)	Total MCD	26038	5075	0	0	580	0	0	0	31693
		East DMC	3868	15	0	0	3	0	0	0	3886
		North DMC	13554	3825	0	0	211	0	0	0	17590
		South DMC	8616	1235	0	0	366	0	0	0	10217
		NDMC	5218	437	98	1211	0	0	0	0	6964
		DCB	110	10	212	0	1996	0	0	0	2328
		Total	31366	5522	310	1211	2576	0	0	0	40985
3	Water Supply	Total MCD	0	0	0	0	0	0	0	0	0
		East DMC	0	0	0	0	0	0	0	0	0
		North DMC	0	0	0	0	0	0	0	0	0
		South DMC	0	0	0	0	0	0	0	0	0
		NDMC	2766	-4882	0	359	0	0	0		-1757
		DCB	51	65	0	220	0	0	0	0	336
		Total	2817	-4817	0	579	0	0	0	0	-1421
4	Other Services	Total MCD	301852	26486	3168	4	12	1543	0	0	333065
		East DMC	58991	6221	698	0	0	379	0	0	66289
		North DMC	149847	11877	1211	4	9	1164	0	0	164112
		South DMC	93014	8388	1259	0	3	0	0	0	102664
		NDMC	27864	841	124	244	0	3111	0	0	32184
		DCB	1758	1069	124	1047	0	77	0	0	4075
		Total	331474	28396	3416	1295	12	4731	0	0	369324

**TABLE-5 Contd.**  
**INDUSTRY-WISE ECONOMIC CLASSIFICATION OF LOCAL BODIES FOR THE YEAR 2012-13(Actual)**

STATE:DELHI

(₹ Lakh)

S. 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		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
4(a)	Educational Services	Total MCD	118773	12590	2714	0	0	1539	0	0	135616
		East DMC	23667	3040	618	0	0	379	0	0	27704
		North DMC	52062	4529	933	0	0	1160	0	0	58684
		South DMC	43044	5021	1163	0	0	0	0	0	49228
		NDMC	9439	998	104	0	0	3111	0	0	13652
		DCB	862	638	37	0	0	77	0	0	1614
		<b>Total</b>	<b>129074</b>	<b>14226</b>	<b>2855</b>	<b>0</b>	<b>0</b>	<b>4727</b>	<b>0</b>	<b>0</b>	<b>150882</b>
4(b)	Health Services	Total MCD	57991	12571	454	4	12	4	0	0	71036
		East DMC	6654	2866	80	0	0	0	0	0	9600
		North DMC	40923	6460	278	4	9	4	0	0	47678
		South DMC	10414	3245	96	0	3	0	0	0	13758
		NDMC	8500	1045	20	0	0	0	0	0	9565
		DCB	415	272	87	0	0	0	0	0	774
		<b>Total</b>	<b>66906</b>	<b>13888</b>	<b>561</b>	<b>4</b>	<b>12</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>81375</b>
4(c)	Sanitation	Total MCD	125088	1325	0	0	0	0	0	0	126413
		East DMC	28670	315	0	0	0	0	0	0	28985
		North DMC	56862	888	0	0	0	0	0	0	57750
		South DMC	39556	122	0	0	0	0	0	0	39678
		NDMC	9925	-1202	0	244	0	0	0	0	8967
		DCB	481	159	0	1047	0	0	0	0	1687
		<b>Total</b>	<b>135494</b>	<b>282</b>	<b>0</b>	<b>1291</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>137067</b>
5	Sub Total (2 to 4)	Total MCD	327890	31561	3168	4	592	1543	0	0	364758
		East DMC	62859	6236	698	0	3	379	0	0	70175
		North DMC	163401	15702	1211	4	220	1164	0	0	181702
		South DMC	101630	9623	1259	0	369	0	0	0	112881
		NDMC	35848	-3604	222	1814	0	3111	0	0	37391
		DCB	1919	1144	336	1267	1996	77	0	0	6739
		<b>Total</b>	<b>365657</b>	<b>29101</b>	<b>3726</b>	<b>3085</b>	<b>2588</b>	<b>4731</b>	<b>0</b>	<b>0</b>	<b>408888</b>
6	Public Administration (1-5)	Total MCD	54794	16551	2634	5054	16	22009	0	0	101058
		East DMC	9422	3658	957	923	0	3388	0	0	18348
		North DMC	27359	5904	1068	3646	16	8970	0	0	46963
		South DMC	18013	6989	609	485	0	9651	0	0	35747
		NDMC	35627	4881	1096	1664	0	175	0	10	43453
		DCB	2290	260	0	0	0	0	0	0	2550
		<b>Total</b>	<b>92711</b>	<b>21692</b>	<b>3730</b>	<b>6718</b>	<b>16</b>	<b>22184</b>	<b>0</b>	<b>10</b>	<b>147061</b>

**TABLE-5 Contd.**  
**INDUSTRY-WISE ECONOMIC CLASSIFICATION OF LOCAL BODIES FOR THE YEAR 2012-13(Actual)**

STATE:DELHI

(₹ Lakh)

Sl. No.	Industry	Agency	ECONOMIC CLASSIFICATION															
			CAPITAL EXPENDITURE															
			Outlay								Net Purchase of Assets				Capital Transfer to Non Govt.	Advances to Non-Govt.	Total Capital Expenditure	Total Expenditure (Current+ Capital)
			Buildings	Roads & Bridges	Other Construction	Transport Equipments	Machinery	Computer Software	Cultivated Assets	Animal Stock	Physical Assets		Change in Stock	Financial Assets				
(1)	(2)	(3)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
1	Total	Total MCD	41239	51618	127277	0	5990	244	40	0	0	0	169	0	0	-1	226576	692392
		East DMC	7781	5399	19692	0	1318	23	8	0	0	0	4	0	0	0	34225	122748
		North DMC	18319	20493	45906	0	3073	14	12	0	0	0	165	0	0	-1	87981	316646
		South DMC	15139	25726	61679	0	1599	207	20	0	0	0	0	0	0	0	104370	252998
		NDMC	4717	7540	7651	136	604	31	0	0	0	-131	647	0	1	-2130	19066	99910
		DCB	321	122	1440	0	0	0	0	0	0	0	21	7043	0	9	8956	18245
		Total	46277	59280	136368	136	6594	275	40	0	0	-131	837	7043	1	-2122	254598	810547
2	Construction (R&M)	Total MCD	0	0	0	0	0	0	0	0	0	0	103	0	0	0	103	31796
		East DMC	0	0	0	0	0	0	0	0	0	0	4	0	0	0	4	3890
		North DMC	0	0	0	0	0	0	0	0	0	0	99	0	0	0	99	17689
		South DMC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10217
		NDMC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6964
		DCB	0	0	0	0	0	0	0	0	0	0	21	0	0	0	21	2349
		Total	0	0	0	0	0	0	0	0	0	0	124	0	0	0	124	41109
3	Water Supply	Total MCD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		East DMC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		North DMC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		South DMC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		NDMC	0	0	303	0	27	0	0	0	0	0	0	0	0	0	330	-1427
		DCB	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	336
		Total	0	0	303	0	27	0	0	0	0	0	0	0	0	0	330	-1091
4	Other Services	Total MCD	25610	0	45249	0	3867	0	20	0	0	0	0	0	0	0	74746	407811
		East DMC	5729	0	7306	0	1235	0	8	0	0	0	0	0	0	0	14278	80567
		North DMC	10589	0	17371	0	2443	0	12	0	0	0	0	0	0	0	30415	194527
		South DMC	9292	0	20572	0	189	0	0	0	0	0	0	0	0	0	30053	132717
		NDMC	913	0	537	26	56	6	0	0	0	0	0	0	0	0	1538	33722
		DCB	72	0	0	0	0	0	0	0	0	0	0	0	0	0	72	4147
		Total	26595	0	45786	26	3923	6	20	0	0	0	0	0	0	0	76356	445680



**TABLE-5 Contd.**  
**INDUSTRY-WISE ECONOMIC CLASSIFICATION OF LOCAL BODIES FOR THE YEAR 2012-13(Actual)**

STATE:DELHI

(₹ Lakh)

Sl. No.	Industry	Agency	ECONOMIC CLASSIFICATION																
			CAPITAL EXPENDITURE															Total Expenditure (Current+ Capital)	
			Outlay									Net Purchase of Assets				Capital Transfer to Non Govt.	Advances to Non-Govt.		Total Capital Expenditure
			Buildings	Roads & Bridges	Other Construction	Transport Equipments	Machinery	Computer Software	Cultivated Assets	Animal Stock	Physical Assets		Change in Stock	Financial Assets					
										Land	Second Hand								
(1)	(2)	(3)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
4(a)	Educational Services	Total MCD	24129	0	46	0	24	0	20	0	0	0	0	0	0	0	24219	159835	
		East DMC	5587	0	0	0	0	0	8	0	0	0	0	0	0	0	5595	33299	
		North DMC	10560	0	40	0	21	0	12	0	0	0	0	0	0	0	10633	69317	
		South DMC	7982	0	6	0	3	0	0	0	0	0	0	0	0	0	7991	57219	
		NDMC	485	0	2	0	23	6	0	0	0	0	0	0	0	0	516	14168	
		DCB	72	0	0	0	0	0	0	0	0	0	0	0	0	0	72	1686	
		Total	24686	0	48	0	47	6	20	0	0	0	0	0	0	0	24807	175689	
4(b)	Health Services	Total MCD	1481	0	3822	0	3843	0	0	0	0	0	0	0	0	0	9146	80182	
		East DMC	142	0	0	0	1235	0	0	0	0	0	0	0	0	0	1377	10977	
		North DMC	29	0	3469	0	2422	0	0	0	0	0	0	0	0	0	5920	53598	
		South DMC	1310	0	353	0	186	0	0	0	0	0	0	0	0	0	1849	15607	
		NDMC	428	0	0	8	19	0	0	0	0	0	0	0	0	0	455	10020	
		DCB	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	774	
		Total	1909	0	3822	8	3862	0	0	0	0	0	0	0	0	0	9601	90976	
4(c)	Sanitation	Total MCD	0	0	41381	0	0	0	0	0	0	0	0	0	0	0	41381	167794	
		East DMC	0	0	7306	0	0	0	0	0	0	0	0	0	0	0	7306	36291	
		North DMC	0	0	13862	0	0	0	0	0	0	0	0	0	0	0	13862	71612	
		South DMC	0	0	20213	0	0	0	0	0	0	0	0	0	0	0	20213	59891	
		NDMC	0	0	535	18	14	0	0	0	0	0	0	0	0	0	567	9534	
		DCB	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1687	
		Total	0	0	41916	18	14	0	0	0	0	0	0	0	0	0	41948	179015	
5	Sub Total (2 to 4)	Total MCD	25610	0	45249	0	3867	0	20	0	0	0	103	0	0	0	74849	439607	
		East DMC	5729	0	7306	0	1235	0	8	0	0	0	4	0	0	0	14282	84457	
		North DMC	10589	0	17371	0	2443	0	12	0	0	0	99	0	0	0	30514	212216	
		South DMC	9292	0	20572	0	189	0	0	0	0	0	0	0	0	0	30053	142934	
		NDMC	913	0	840	26	83	6	0	0	0	0	0	0	0	0	1868	39259	
		DCB	72	0	0	0	0	0	0	0	0	0	21	0	0	0	93	6832	
		Total	26595	0	46089	26	3950	6	20	0	0	0	124	0	0	0	76810	485698	
6	Public Administration (1-5)	Total MCD	15629	51618	82028	0	2123	244	20	0	0	0	66	0	0	-1	151727	252785	
		East DMC	2052	5399	12386	0	83	23	0	0	0	0	0	0	0	0	19943	38291	
		North DMC	7730	20493	28535	0	630	14	0	0	0	0	66	0	0	-1	57467	104430	
		South DMC	5847	25726	41107	0	1410	207	20	0	0	0	0	0	0	0	74317	110064	
		NDMC	3804	7540	6811	110	521	25	0	0	0	-131	647	0	1	-2130	17198	60651	
		DCB	249	122	1440	0	0	0	0	0	0	0	0	7043	0	9	8863	11413	
		Total	19682	59280	90279	110	2644	269	20	0	0	0	-131	713	7043	1	-2122	177788	324849

TABLE-6

## GROSS CAPITAL FORMATION OF LOCAL BODIES (ADMINISTRATIVE DEPARTMENTS) BY TYPE OF ASSETS &amp; INDUSTRY OF USE FOR THE YEAR 2012-13(Actual)

STATE: DELHI

(₹ Lakh)

S.No.	INDUSTRY	Agency	NEW CAPITAL FORMATION (OUTLAY)									Net purchase of Second Hand	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 to 11)	Psh	Sto(fi)	(12 to 14)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	Total	Total MCD	41239	51618	127277	0	5990	244	40	0	226408	0	169	226577
		East DMC	7781	5399	19692	0	1318	23	8	0	34221	0	4	34225
		North DMC	18319	20493	45906	0	3073	14	12	0	87817	0	165	87982
		South DMC	15139	25726	61679	0	1599	207	20	0	104370	0	0	104370
		NDMC	4717	7540	7651	136	604	31	0	0	20679	-131	647	21195
		DCB	321	122	1440	0	0	0	0	0	1883	0	21	1904
		Total	46277	59280	136368	136	6594	275	40	0	248970	-131	837	249676
2	Construction (R&M)	Total MCD	0	0	0	0	0	0	0	0	0	0	103	103
		East DMC	0	0	0	0	0	0	0	0	0	0	4	4
		North DMC	0	0	0	0	0	0	0	0	0	0	99	99
		South DMC	0	0	0	0	0	0	0	0	0	0	0	0
		NDMC	0	0	0	0	0	0	0	0	0	0	0	0
		DCB	0	0	0	0	0	0	0	0	0	0	21	21
		Total	0	0	0	0	0	0	0	0	0	0	124	124
3	Water Supply	Total MCD	0	0	0	0	0	0	0	0	0	0	0	0
		East DMC	0	0	0	0	0	0	0	0	0	0	0	0
		North DMC	0	0	0	0	0	0	0	0	0	0	0	0
		South DMC	0	0	0	0	0	0	0	0	0	0	0	0
		NDMC	0	0	303	0	27	0	0	0	330	0	0	330
		DCB	0	0	0	0	0	0	0	0	0	0	0	0
		Total	0	0	303	0	27	0	0	0	330	0	0	330
4	Other Services	Total MCD	25610	0	45249	0	3867	0	40	0	74766	0	0	74766
		East DMC	5729	0	7306	0	1235	0	8	0	14278	0	0	14278
		North DMC	10589	0	17371	0	2443	0	12	0	30415	0	0	30415
		South DMC	9292	0	20572	0	189	0	20	0	30073	0	0	30073
		NDMC	913	0	537	26	56	6	0	0	1538	0	0	1538
		DCB	72	0	0	0	0	0	0	0	72	0	0	72
		Total	26595	0	45786	26	3923	6	40	0	76376	0	0	76376
4(a)	Educational Services	Total MCD	24129	0	46	0	24	0	40	0	24239	0	0	24239
		East DMC	5587	0	0	0	0	0	8	0	5595	0	0	5595
		North DMC	10560	0	40	0	21	0	12	0	10633	0	0	10633
		South DMC	7982	0	6	0	3	0	20	0	8011	0	0	8011
		NDMC	485	0	2	0	23	6	0	0	516	0	0	516
		DCB	72	0	0	0	0	0	0	0	72	0	0	72
		Total	24686	0	48	0	47	6	40	0	24827	0	0	24827

TABLE-6 Contd.

## GROSS CAPITAL FORMATION OF LOCAL BODIES (ADMINISTRATIVE DEPARTMENTS) BY TYPE OF ASSETS &amp; INDUSTRY OF USE FOR THE YEAR 2012-13(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	Total MCD	1481	0	3822	0	3843	0	0	0	9146	0	0	9146
		East DMC	142	0	0	0	1235	0	0	0	1377	0	0	1377
		North DMC	29	0	3469	0	2422	0	0	0	5920	0	0	5920
		South DMC	1310	0	353	0	186	0	0	0	1849	0	0	1849
		NDMC	428	0	0	8	19	0	0	0	455	0	0	455
		DCB	0	0	0	0	0	0	0	0	0	0	0	0
		Total	1909	0	3822	8	3862	0	0	0	9601	0	0	9601
4(c)	Sanitation	Total MCD	0	0	41381	0	0	0	0	0	41381	0	0	41381
		East DMC	0	0	7306	0	0	0	0	0	7306	0	0	7306
		North DMC	0	0	13862	0	0	0	0	0	13862	0	0	13862
		South DMC	0	0	20213	0	0	0	0	0	20213	0	0	20213
		NDMC	0	0	535	18	14	0	0	0	567	0	0	567
		DCB	0	0	0	0	0	0	0	0	0	0	0	0
		Total	0	0	41916	18	14	0	0	0	41948	0	0	41948
5	Sub Total (2 to 4)	Total MCD	25610	0	45249	0	3867	0	40	0	74766	0	103	74869
		East DMC	5729	0	7306	0	1235	0	8	0	14278	0	4	14282
		North DMC	10589	0	17371	0	2443	0	12	0	30415	0	99	30514
		South DMC	9292	0	20572	0	189	0	20	0	30073	0	0	30073
		NDMC	913	0	840	26	83	6	0	0	1868	0	0	1868
		DCB	72	0	0	0	0	0	0	0	72	0	21	93
		Total	26595	0	46089	26	3950	6	40	0	76706	0	124	76830
6	Public Administration (1-5)	Total MCD	15629	51618	82028	0	2123	244	0	0	151642	0	66	151708
		East DMC	2052	5399	12386	0	83	23	0	0	19943	0	0	19943
		North DMC	7730	20493	28535	0	630	14	0	0	57402	0	66	57468
		South DMC	5847	25726	41107	0	1410	207	0	0	74297	0	0	74297
		NDMC	3804	7540	6811	110	521	25	0	0	18811	-131	647	19327
		DCB	249	122	1440	0	0	0	0	0	1811	0	0	1811
		Total	19682	59280	90279	110	2644	269	0	0	172264	-131	713	172846

**TABLE-7**  
**GROSS CAPITAL FORMATION OF LOCAL BODIES (D.C.U.s) FOR THE YEAR 2012-13(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	<b>Total MCD</b>	0	0	0	0	0	0	0	0	0	0	0	0
1.1	<b>East DMC</b>									0			0
1.2	<b>North DMC</b>									0			0
1.3	<b>South DMC</b>									0			0
2	<b>D.C.B.</b>									0			0
3	<b>N.D.M.C.(Electricity)</b>	0	0	3883	9	3188	0	0	0	7080	0	0	7080
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>3883</b>	<b>9</b>	<b>3188</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7080</b>	<b>0</b>	<b>0</b>	<b>7080</b>

**TABLE-8**  
**DOMESTIC PRODUCT OF N.D.M.C's DCU (ELECTRICITY) FOR THE YEAR 2012-13(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	9240	422	0	72411	30	0	0	0	0	0	9744	91847	0	91847	19406	19406

**TABLE-9**  
**PRODUCTION ACCOUNT OF DCU (ELECTRICITY) OF N.D.M.C.**  
**FOR THE YEAR 2012-13(Actual)**

STATE:DELHI

S.No.	I T E M	(₹ Lakh)
	<b>INPUT</b>	
1	Compensation of Employees	9662
1.1	Salary, Allowances & Wages	6747
1.2	Benefits	422
1.3	Pension	2493
2	Purchase of Commodities & Services including Maintenance	72441
3	Operating Surplus	9744
3.1	Interest	0
3.2	Rent	0
3.3	Profit	9744
4	Consumption of Fixed Capital	0
	<b>GROSS INPUT</b>	<b>91847</b>
	<b>OUTPUT</b>	
1	Sales of Goods & Services (Commercial Receipts)	91847
2	Imputed Subsidy	0
	<b>GROSS OUTPUT</b>	<b>91847</b>

# 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

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