



GOVERNMENT OF
NATIONAL CAPITAL TERRITORY OF DELHI

ECONOMIC CLASSIFICATION OF
THE BUDGETARY TRANSACTIONS
OF DELHI JAL BOARD
2019-20

DIRECTORATE OF ECONOMICS & STATISTICS
VIKAS BHAWAN-II, 3rd FLOOR, 'B' WING,
UPPER BELA ROAD, NEAR METCALFE HOUSE,
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PREFACE

The Report on “Economic Classification of the Budgetary Transactions of Delhi Jal Board 2019-20” has been prepared by the Directorate of Economics and Statistics, Delhi, as per the revised methodology of the National Accounts Division, Central Statistics Office, Ministry of Statistics & Programme Implementation, Govt. of India, with the new base year 2011-12.

In this report, the actual expenditure for the year 2017-18, revised estimates of expenditure for 2018-19 and budget provisions for 2019-20 of Delhi Jal Board have been reclassified according to meaningful economic as well as purpose categories so as to cull out the extent of Capital Formation, Savings, Final Consumption Expenditure thereof and its overall contribution to the State Domestic Product of Delhi.

The strenuous efforts put in by the officers / officials of the State Accounts Division of the Directorate of Economics & Statistics, Delhi in analyzing the budget documents, computer applications while processing the data on the software specially devised by the CSO for Budget Analysis and publishing the report, are highly appreciated.

I hope, this report will be of immense help to the Policy Makers, Planners and Research Scholars interested in the study of Budgetary Transactions of Delhi Jal Board. It is our constant endeavor to improve the utility of the publication.

Constructive comments and suggestions, if any, for improving the future publications are welcome.

Delhi
March, 2020

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EXECUTIVE SUMMARY

**ANALYSIS OF THE BUDGETARY TRANSACTIONS
OF
DELHI JAL BOARD
2019-20**

EXECUTIVE SUMMARY

The following are the main highlights of the Analysis of Budget of Delhi Jal Board for the year 2019-20.

A. BUDGETARY RECEIPTS

- ❖ The Gross receipts of Delhi Jal Board estimated to increase from Rs. 4268.77 crore in 2017-18 (Actual) to Rs. 5213.24 crore in 2018-19 (RE) and thereafter further increase to Rs. 5424.89 crore in 2019-20 (BE). Gross receipts during 2018-19 (RE) and 2019-20 (BE) were projected to increase by 4.06%.
- ❖ The Revenue receipts of Delhi Jal Board estimated to Rs. 3139.55 crore in 2017-18 (Actual) to Rs. 3936.49 crore by 2019-20 while they were expected to increase by 3.00% between 2018-19 and 2019-20.
- ❖ Transfers from State Govt. is estimated to Rs. 800.78 crore, Rs. 1044.52 crore and Rs. 968.60 crore during the years 2017-18 (Actual), 2018-19 (RE) and 2019-20 (BE) respectively. Further, Transfers from Central Govt. is estimated to Rs. 36.37 crore, Rs. 190.00 crore and Rs. 119.00 crore during the years 2017-18 (Actual), 2018-19 (RE) and 2019-20 (BE) respectively
- ❖ Receipts from sale of goods and services is estimated to Rs. 2057.71 crore, Rs. 2168.50 crore and Rs. 2427.30 crore during the years 2017-18 (Actual), 2018-19 (RE) and 2019-20 (BE) respectively.
- ❖ Loans from State/HUDCO, Central Share of Yamuna Action Plan-II and recovery of loans and Advances is estimated to Rs. 1129.22 crore, Rs. 1391.48 crore and Rs. 1488.40 crore during the years 2017-18 (Actual), 2018-19 (RE) and 2019-20 (BE) respectively.

B. BUDGETARY EXPENDITURE/OUTLAYS

- ❖ Total disbursement of Delhi Jal Board was Rs. 8486.55 crore in 2017-18 (Actual) while the total outlays for 2018-19 (RE) and 2019-20 (BE) were to the tune of Rs. 10368.24 crore and Rs. 10860.10 crore respectively.
- ❖ During 2017-18, expenditure has been incurred on different heads such as purchase of Goods & Services including maintenance (14.06%), interest payment (36.77%), Compensation to employees (19.60%), New Construction (14.67%) and Creation of Fund Reserves (13.12%).
- ❖ The component of Gross expenditure/outlay on compensation to employees has been Rs. 1663.57crore, Rs. 1931.02 crore and Rs. 2083.10 crore in the years 2017-18 (Actual), 2018-19 (RE) and 2019-20 (BE) respectively.
- ❖ The component of Compensation to employees on Water Supply Services was found to be Rs. 996.07 crore, Rs. 1234.50 crore and Rs. 1331.16 crore in the years 2017-18 (Actual), 2018-19 (RE) and 2019-20 (BE) respectively.
- ❖ The component of Compensation to employees on Sanitation Services was found to be Rs. 667.50 crore, Rs. 696.52 crore and Rs. 751.94 crore in the years 2017-18 (Actual), 2018-19 (RE) and 2019-20 (BE) respectively.
- ❖ Expenditure/Outlay on Purchase of Goods and Services including Maintenance has been Rs. 1193.33 crore, Rs. 1830.89 crore and Rs. 1941.59 crore in the years 2017-18 (Actual), 2018-19 (RE) and 2019-20 (BE) respectively.
- ❖ The component of Gross expenditure/outlay on new construction has been Rs. 1245.28 crore, Rs. 2115.50 crore and Rs. 2139.65 crore in the years 2017-18 (Actual), 2018-19 (RE) and 2019-20 (BE) respectively. New construction work covers all activities connected with addition & alteration, and construction of residential and office buildings, water treatment plants, sewerage facilities in rural areas, sewerage treatment plants & pumping stations, Trunk peripherals, sewer & gravity duct and other construction works.
- ❖ The component of Gross expenditure/outlay on Machinery and Equipments, including Transport and Software has been Rs. 55.20 crore, Rs. 87.62 crore and Rs. 94.25 crore in the years 2017-18 (Actual), 2018-19 (RE) and 2019-20 (BE) respectively.

❖ The component of Gross expenditure/outlay on creation of funds has been Rs. 1113.7 crore, Rs. 1169.36 crore and Rs. 1234.90 crore in the years 2017-18 (Actual), 2018-19 (RE) and 2019-20 (BE) respectively.

❖ The component of Gross expenditure/outlay on Interest Payments has been Rs. 3120.91 crore, Rs. 3233.85 crore and Rs. 3366.61 crore in the years 2017-18 (Actual), 2018-19 (RE) and 2019-20 (BE) respectively. It comprises expenditure/outlay towards the interest payment to the State Govt. because of loans and advances from the State Govt.

C. GROSS SAVINGS

❖ Delhi Jal Board's Gross Savings during 2017-18 were Rs. (-) 3150.33 crore and the same is expected to decline to Rs. (-) 3557.19 crore by the end of 2018-19 as per revised estimates. It may further decrease to Rs. (-) 3839.74 crore in 2019-20 as per Budget estimates.

D. PURPOSE-WISE CLASSIFICATION OF EXPENDITURE

❖ Percentage wise distribution of expenditure during 2017-18 (Actual) Delhi Jal Board incurred 73.19% of the total expenditure on Sanitary Services and 26.81% on Water Supply, while the respective figures for 2018-19 (RE) were observed as 61.66% and 38.34% and the respective figures for 2019-20 (BE) is expected to be 56.80% and 43.20%.

❖ Of the total expenditure during 2017-18 (Actual), 40.73% was current expenditure while 59.27% was capital expenditure. During the year 2018-19 (RE), it was observed that 41.97% as current and 58.03% as capital expenditure, whereas during the year 2019-20 (BE) it is expected to be 41.69% and 58.31% respectively.

E. GROSS CAPITAL FORMATION

❖ Gross Capital Formation (GCF) is expected to be Rs. 2203.12 crore during 2018-19(RE) as compared to the amount of actual gross capital formation of Rs. 1300.48 crore during 2017-18(Actual). GCF is likely to touch the figure of Rs. 2233.90 crore by 2019-20(BE).

F. GENERATION OF NET VALUE ADDED

- ❖ Net Value Added is expected to be Rs. 1931.02 crore during 2018-19 (RE) as compared to the amount of actual Net Value Added of Rs. 1663.57 crore during 2017-18 (Actual). NVA is likely to touch the figure of Rs. 2083.10 crore by 2019-20(BE).
- ❖ Aggregated NVA generated by Delhi Jal Board, had increased. Annual growth over previous year in 2018-19 (RE) was 16.08% and in 2019-20 (BE) it is expected to attain a growth of 7.88%.



CHAPTER 1: INTRODUCTION

The Delhi Jal Board was constituted on 6th April, 1998 through an Act of the Delhi Legislative Assembly incorporating the previous Delhi Water Supply and Sewage Disposal Undertaking. The Delhi Jal Board is responsible for the Production and Distribution of potable water after treating raw water from various sources like river Yamuna, Bhakhra Storage, Upper Ganga Canal & Groundwater and also provides treatment and disposal of waste water. The Delhi Jal Board provides water in bulk to the NDMC and Cantonment areas. Sewage from these areas is also collected for treatment and disposal by the Delhi Jal Board.

The budget of a Government Autonomous Body like Delhi Jal Board is a summary or plan of the intended revenues and expenditures of that Government Body for the ensuing fiscal year. In modern industrial economies, the budget is considered as the key instrument for the execution of economic policies of Government. It also serves as an effective tool for ensuring administrative accountability & legislative control and above all a source for social audit in the present age of information and public awareness. Because Government budgets aims at economic growth in different sectors of the economy, it is a source of rich information for Economists, Researchers and State Income Compilers. Therefore, budget analysis has come to occupy the centre stage in the process of estimation of State Income of the State.

OBJECTIVE, SCOPE & COVERAGE

Budget Analysis is perceived as a powerful tool to measure and monitor its impact on State Domestic Product. It is a process through which aggregates of income and expenditure are culled out by reclassifying data available from budgetary transactions and there after correlate them to the major sectors of the economy. At the outset, the reclassified budgetary information of State Government will be integrated with the similar data from other sources on respective sectors for coming out with necessary outputs for use under the State Income Accounting. The scope of the present report is confined to the analysis of Budget of Delhi Jal Board viz. 2017-18 Actual Expenditure, 2018-19 Revised Estimates and 2019-20 Budget Estimates.

CLASSIFICATION OF DELHI JAL BOARD EXPENDITURE

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

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

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

Drinking Water Supply:

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

Sanitary affairs services:

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

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

SCHEME OF THE REPORT:

The report is presented in three sections. Conceptual issues have been discussed in Chapter Two, Chapter Three deals with actual analysis part, along with purpose-wise classification and with Gross Capital Formation. Detailed Statistical Tables are annexed at the end of the report.



CHAPTER 2: CONCEPTUAL FRAMEWORK

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

INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS:

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

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

The current income that accrues to the Delhi Jal Board's exchequer through proceeds from sale of water, sale of goods & services, miscellaneous fees, etc., constitutes receipts to the administration. In addition, Delhi Jal Board has an investment income from property and entrepreneurship and also receives revenue grants, contributions and recoveries from the Delhi Government and rest of the economy. This current income is appropriated to meet the current expenditure of administrative departments and the excess of current receipts over current expenditure therefore denotes the saving of the Delhi Jal Board administration and at the outset becomes available for Capital Formation.

CAPITAL FINANCE ACCOUNT OF DELHI JAL BOARD:

This account is concerned with the total capital formation in Delhi Jal Board administration. It also includes capital transfer payments as they assist in capital formation in the rest of the economy. The Delhi Jal Board is providing Drinking Water Supply and Sanitation / Sewage Services only, so therefore, no Departmental Enterprise is carried out within the Delhi Jal Board.

PRODUCTION ACCOUNT OF DELHI JAL BOARD'S SERVICES:

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

DETAILS OF COMPONENTS OF ECONOMIC CLASSIFICATION:

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

Goods and Services: This item includes all expenditure under contingency such as office supplies, rent, rates and taxes, fuel and light, printing, travel expenses, telephone and

telegraph charges, and other items for current operations less sales by general government of goods and services to enterprises and households. Whole of the expenditure on current repairs and maintenance is included here. Also included are all payments / charges for services rendered for other agencies/departments. Strictly speaking, rent paid is one of the factor payments and should be classified accordingly. But the same is not being done due to non-availability of data.

Subsidies: Subsidies include all grants on current account which private industries receive from the Government. These may take the form of direct payments to producers or differentials between the buying and selling prices of government trading organizations. Thus, subsidies are transfers which in the light of the basis of making the grants, are addition to the income of the producers from current production. Under certain circumstances, subsidies include the grant made by government to public corporation in the compensation for losses, i.e., negative operating surplus, in connection with the losses of Departmental Enterprise'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 enterprises 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 enterprises. The interest received from departmental enterprises appears as a payment item in Production Account of departmental enterprises. This item, therefore, is deducted from both interest received and interest paid so that there is no double counting.

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

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

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

Production Taxes and Subsidies: Production tax or production subsidy is paid / received on the factors of production - land, labour or capital, irrespective of the volume of production.

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

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

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

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

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

GROSS FIXED CAPITAL FORMATION:

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

DWELLINGS, OTHER BUILDINGS & STRUCTURES:

Dwelling (BOR): Dwellings are buildings, or designated parts of buildings, that are used entirely or primarily as residences, including any associated structures, such as garages, and all permanent fixtures customarily installed in residences. Examples of Dwelling: Residential buildings for communities, Retirement Homes (Old Age Home), Hostels, Orphanage, Houseboats, Mobile Homes and Carvans (used as principal residences of households not for commercial purpose).

Buildings other than Dwelling (BONR): It includes whole buildings or parts of buildings not designated as dwellings. Fixtures, facilities and equipment that are integral parts of the structures are included. For new buildings, costs of site clearance and preparation are included. Examples of Buildings other than Dwelling: Warehouse, Commercial Buildings, Hotel, Restaurants, School, Hospitals, Prison, Industrial Building, Library, Rest House etc.

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

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

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

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

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

CULTIVATED BIOLOGICAL RESOURCES:

ANIMAL RESOURCES YIELDING REPEAT PRODUCTS (ASO): It covers animals whose natural growth and regeneration are under the direct control, responsibility and management of institutional units. They include breeding stocks, dairy cattle, sheep or other animals used for wool production and animals used for transportation, racing or entertainment. Animals raised for slaughter, including poultry, are not fixed assets but inventories.

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

INTELLECTUAL PROPERTY PRODUCTS:

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

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

sales / withdrawals during the year, as given in the detailed demands for Grants is taken as change in stock.

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

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

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

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

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

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



CHAPTER 3: BUDGET ANALYSIS OF DELHI JAL BOARD

This section is devoted to the presentation of results of budget analysis of Delhi Jal Board budget for the years 2017-18, 2018-19 and 2019-20. It is essential to note that whenever reference is made to 2017-18, it may mean actual / final where as it denotes revised estimates for 2018-19 while for the year 2019-20, the figures are simply budget estimates. In other words, data of 2018-19 and 2019-20 are purely provisional and they will get concretized in the coming years.

A. TOTAL BUDGETARY RECEIPTS:

Monetary receipts displayed in Statement 3.1 includes current income accrued / estimated to accrue to the Delhi Jal Board on different accounts like interest, revenue grants, sale of goods and services etc., in the year under reference. The extra budgetary funds that flow into Delhi Jal Board account either in the form of borrowings from State Govt. or mobilized from public debt and recoveries made by Govt. or loans / advances extended in the past, are also clubbed to the revenue receipts to arrive at the gross receipts as such funds are available for spending in the hands of Delhi Jal Board for that year.

The study of pattern of receipts revealed that Transfer from State Govt., withdrawals from Funds and Sale of Goods & Services occupy the dominant position as all of them taken together accounted for approximately 97.98% of revenue receipts during 2017-18. Loans and advances usually help in the balancing act between current revenues and current outlays. Statement 3.1 reveals that revenue receipts of Delhi Jal Board estimated to Rs. 3139.55 lakh in 2017-18 to Rs. 3936.49 lakh by 2019-20 while they were expected to increase by 3.00% between 2018-19 and 2019-20.

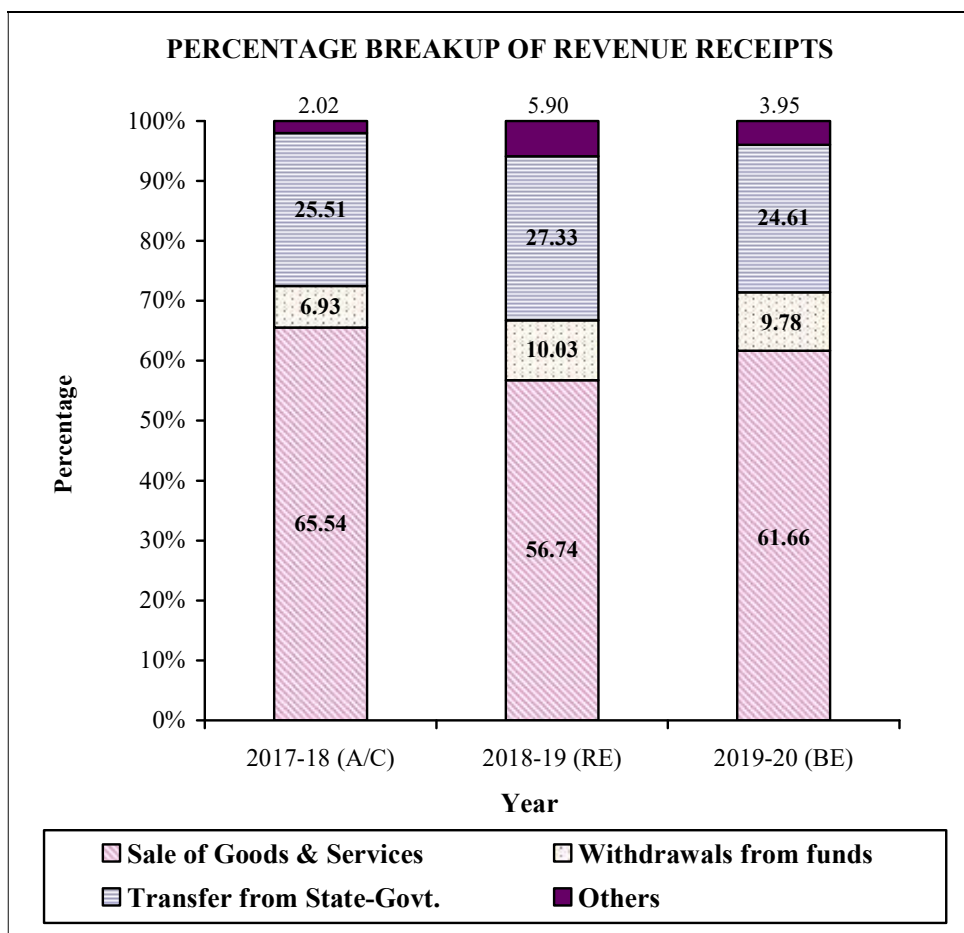
Analysis of budgetary revenues will not be completed without the reference to the expenditure / outlay commitments during the respective years under different heads and the foregoing analysis will focus on this aspect.

Statement: 3.1 - Distribution of Gross Receipts

S. No.	ITEMS	2017-18 (A/C)	2018-19 (R/E)	2019-20 (B/E)
A.	REVENUE RECEIPTS	(Rs. lakh)	(Rs. lakh)	(Rs. lakh)
1	Taxes Revenue	0 (0.00)	0 (0.00)	0 (0.00)
1.1	Production Taxes	0 (0.00)	0 (0.00)	0 (0.00)
1.2	Product Taxes	0 (0.00)	0 (0.00)	0 (0.00)
1.3	Other Taxes	0 (0.00)	0 (0.00)	0 (0.00)
2	Misc. Receipts (Fine, Fees & Forfeitures)	831 (0.26)	462 (0.12)	550 (0.14)
3	Interest	363 (0.12)	1466 (0.38)	1432 (0.36)
4	Property Receipts	1524 (0.48)	1627 (0.43)	1684 (0.43)
5	Revenue Grants from GOI	3637 (1.16)	19000 (4.97)	11900 (3.02)
6	Transfer from State-Govt.	80078 (25.51)	104452 (27.33)	96860 (24.61)
7	Withdrawals from funds	21751 (6.93)	38319 (10.03)	38493 (9.78)
8	Sale of Assets and change in stock	0 (0.00)	0 (0.00)	0 (0.00)
9	Sale of Goods & Services	205771 (65.54)	216850 (56.74)	242730 (61.66)
	Sub Total (A)	313955	382176	393649
B.	LOAN & ADVANCES			
10	Loan from Delhi Govt. / HUDCO / Central Share YAP-II	112922	139148	148840
11	Recovery of Loan & Advances	0	0	0
	Sub Total (B)	112922	139148	148840
	GROSS RECEIPTS (A+B)	426877	521324	542489

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

The overall view of Distribution of Gross receipts of Delhi Jal Board for the year 2017-18 (Actual), 2018-19 (RE) and 2019-20 (BE) have been depicted in the following graphic representation:-



B. TOTAL DISBURSEMENTS / OUTLAYS:

The theme or the focus of the budget is visible from the funds allocated or expenditure incurred, as the case may be, under different economic activities. The unveiling of scheme of budgetary spending outlines the broad policy framework of the Delhi Jal Board. Statement 3.2 provides the break-up of expenditure / outlays for the years 2017-18, 2018-19 and 2019-20.

During 2017-18, expenditure has been incurred on different heads such as purchase of Goods & Services including Maintenance (14.06%), Interest Payment (36.78%), Compensation to Employees (19.60%), New Construction (14.68%) and Creation of Fund Reserves (13.12%).

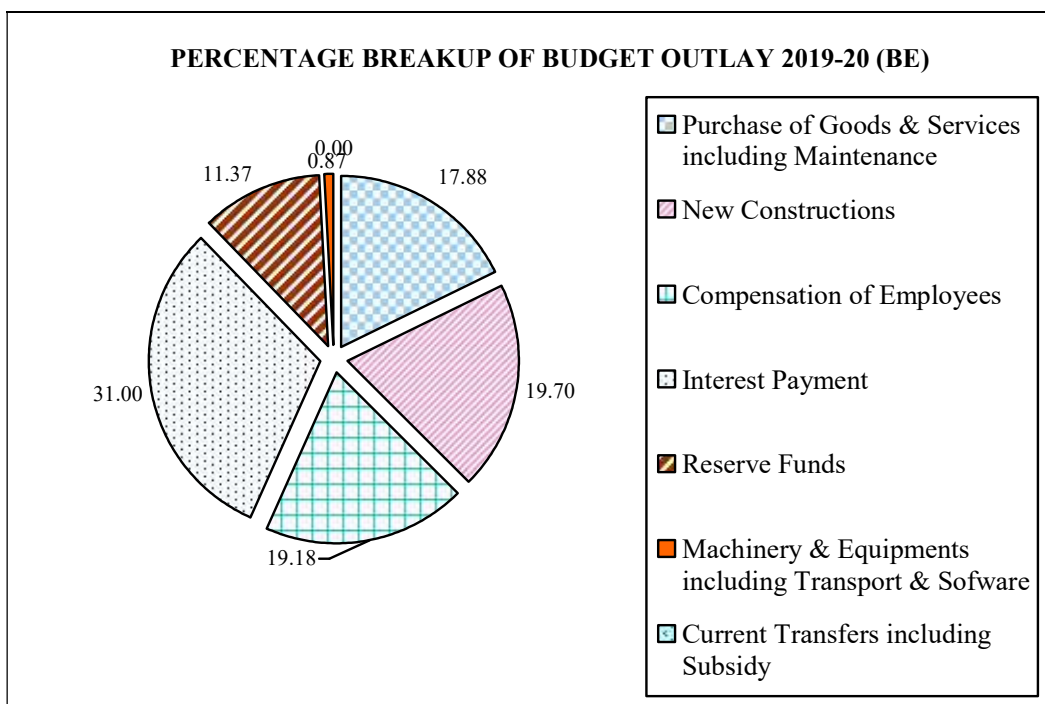
More details on classification of expenditure are available in the next paragraphs.

Statement: 3.2 - Distribution of Gross Expenditure / Outlays

(Rs. lakh)

S. No.	Items	2017-18 (A/C)	2018-19 (R/E)	2019-20 (B/E)
1	Compensation of Employees	166357 (19.60)	193102 (18.62)	208310 (19.18)
2	Purchase of Goods & Services including Maintenance	119333 (14.06)	183089 (17.66)	194159 (17.88)
3	Current transfers including Subsidy	9456 (1.11)	0 (0.00)	0 (0.00)
4	New Construction	124528 (14.68)	211550 (20.40)	213965 (19.70)
5	Machinery & Equipments including Transport & Software	5520 (0.65)	8762 (0.85)	9425 (0.87)
6	Cultivated Assets	0 (0.00)	0 (0.00)	0 (0.00)
7	Financial Assets	0 (0.00)	0 (0.00)	0 (0.00)
8	Second Hand Assets, land & Change in stock	0 (0.00)	0 (0.00)	0 (0.00)
9	Capital Transfers	0 (0.00)	0 (0.00)	0 (0.00)
10	Creation of Funds (Reserve)	111370 (13.12)	116936 (11.28)	123490 (11.37)
11	Interest payment	312091 (36.78)	323385 (31.19)	336661 (31.00)
12	Advances to Local Bodies and Others	0 (0.00)	0 (0.00)	0 (0.00)
13	Repayment of Loan to State Government	0 (0.00)	0 (0.00)	0 (0.00)
	TOTAL OUTLAY	848655 (100.00)	1036824 (100.00)	1086010 (100.00)

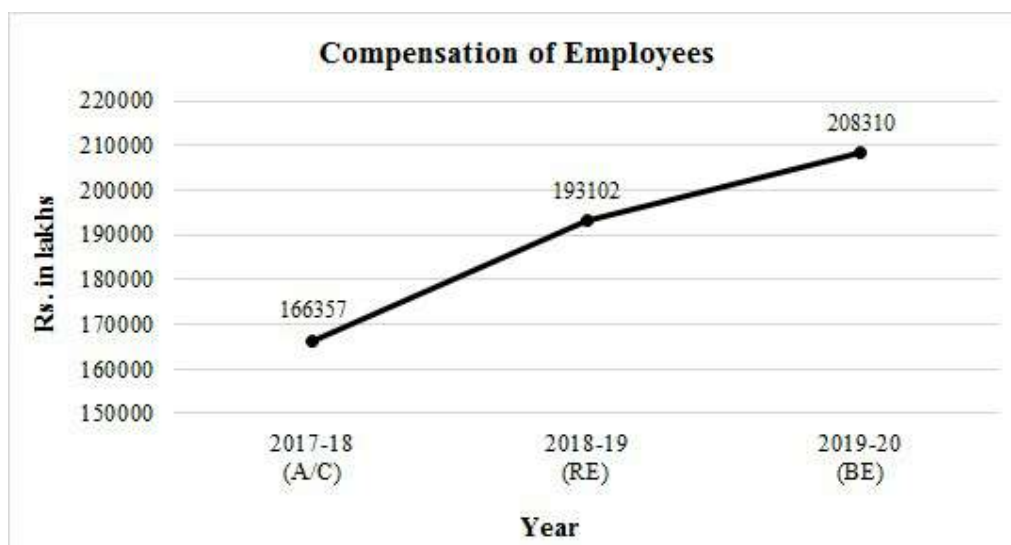
N.B.:- Figures in parenthesis indicate percentage to the Total Outlay.



1. Compensation of Employees

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

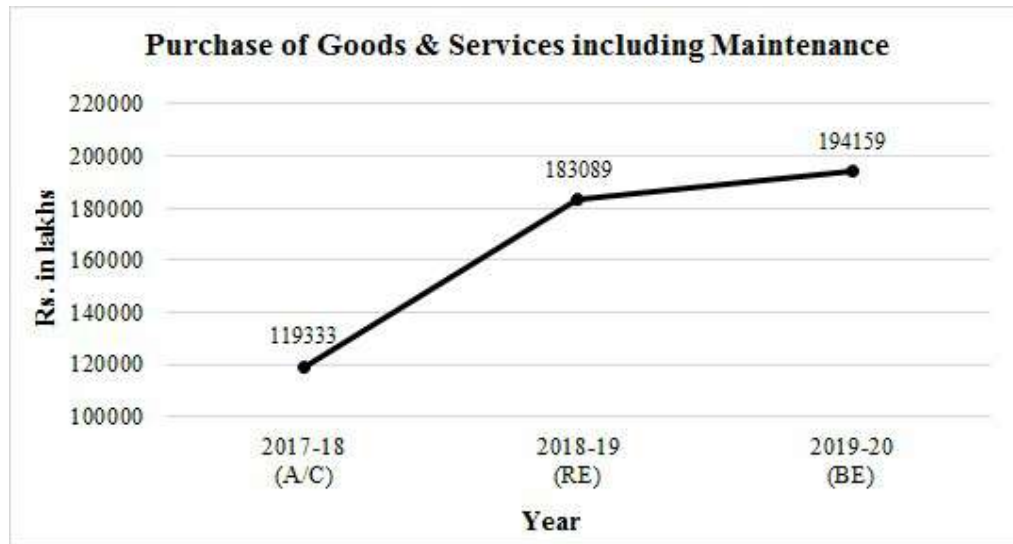
The component of Gross expenditure has been Rs. 166357 lakh, Rs. 193102 lakh and Rs. 208310 lakh in the years 2017-18 (Actual), 2018-19 (RE) and 2019-20 (BE) respectively. It is also to be noticed here that the growth over previous year have been 16.08% in 2018-19 and 7.88% in 2019-20.



2. Purchase of Goods and Services including Maintenance

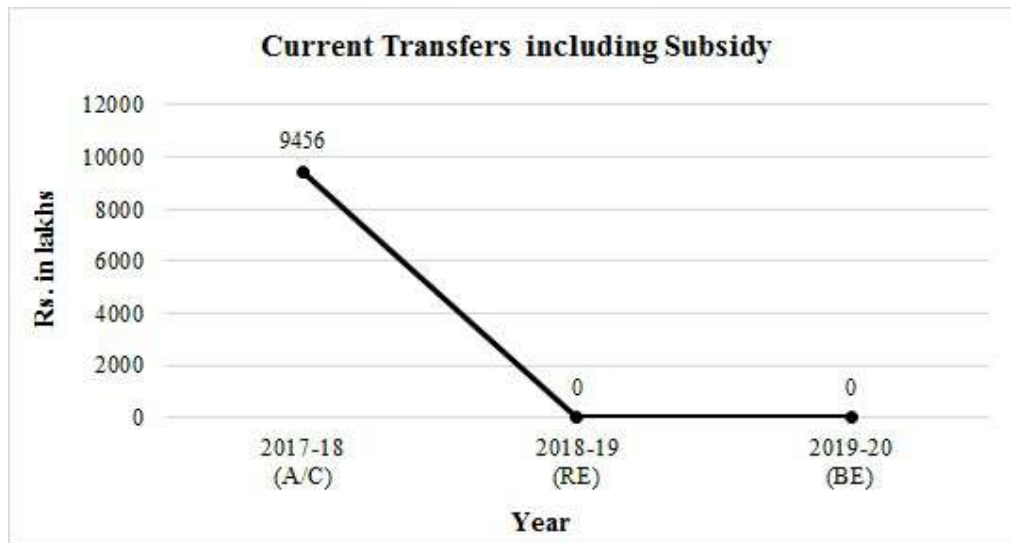
This includes all contingent expenditure mainly on items such as cost of raw water and raw water arrangement. It also includes expenditure on office supplies, rent, rates & taxes, fuel and light, printing, travel expenses, telephone and telegraph charges and other items for current operations including the expenditure on current repairs and maintenance. Maintenance covers expenditure towards building, roads, machinery etc.

Expenditure / Outlay on Purchase of Goods and Services including Maintenance has been Rs. 119333 lakh, Rs. 183089 lakh and Rs. 194158 lakh in the years 2017-18 (Actual), 2018-19 (RE) and 2019-20 (BE) respectively. It is also to be noticed here that the growth over previous year have been 53.43% in 2018-19 and 6.05% in 2019-20.



3. Current Transfers including Subsidy

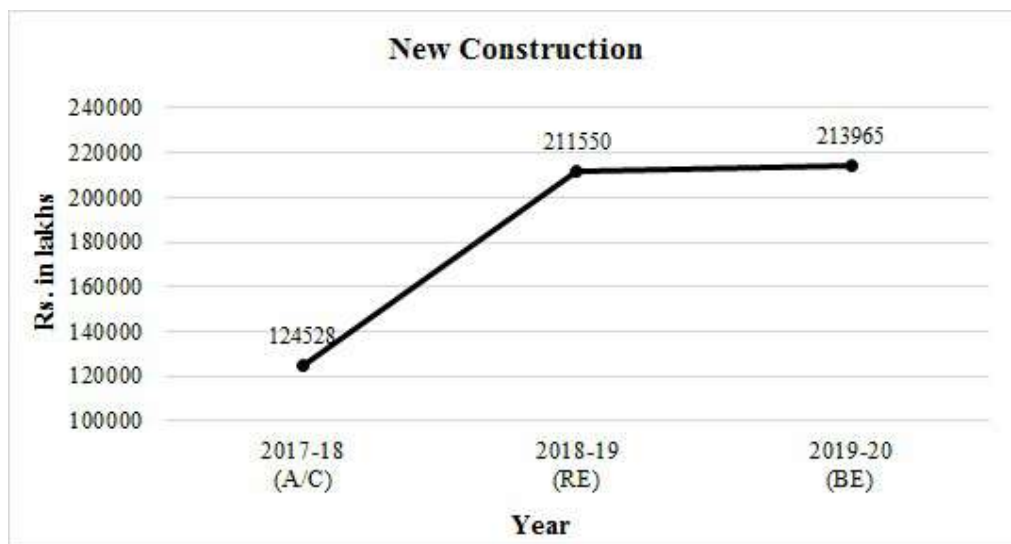
This item includes Subsidies to customers for 20KL free water and rebate on arrear bills to consumers from the Government. The component of Gross expenditure / outlay has been Rs. 9456 lakh in the year 2017-18 (Actual) and Nil in the years 2018-19 (RE) and 2019-20 (BE) respectively. It is also to be noticed here that there has been a decline of 100% over previous year in 2018-19 and subsequently no growth in the year 2019-20.



4. New Constructions

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

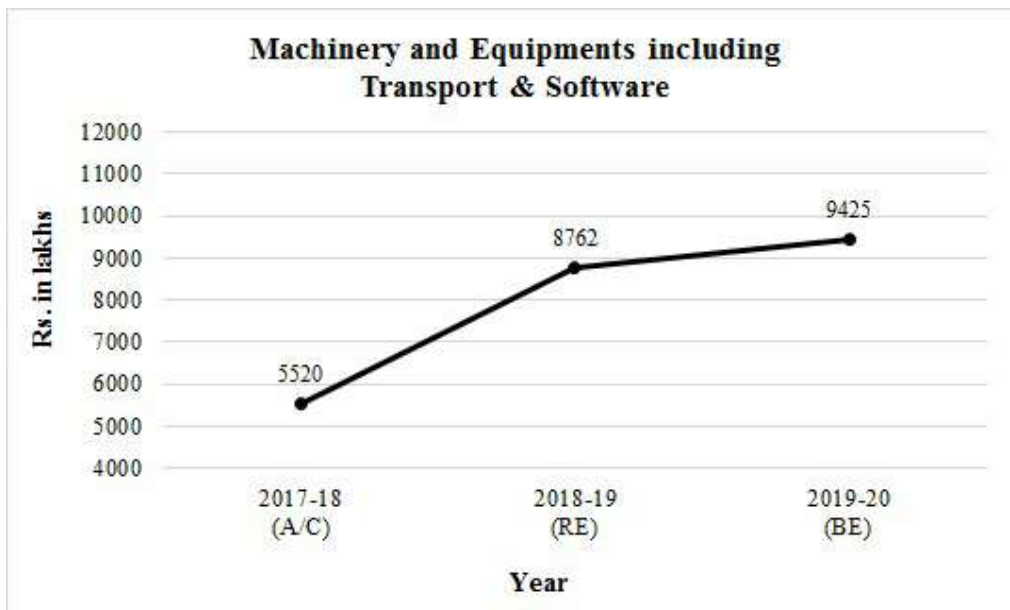
The component of Gross expenditure / outlay has been Rs. 124528 lakh, Rs. 211550 lakh and Rs. 213965 lakh in the years 2017-18 (Actual), 2018-19 (RE) and 2019-20 (BE) respectively. It is also to be noticed here that the growth over previous year has 69.88% in 2018-19 and 1.14% in 2019-20.



5. Machinery and Equipments, including Transport and Software

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

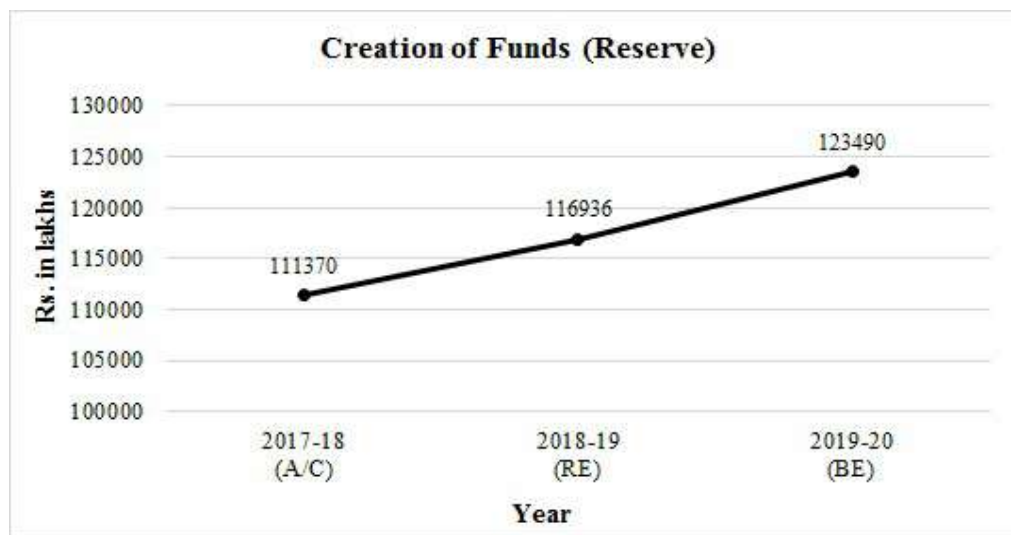
The component of Gross expenditure/outlay has been Rs. 5520 lakh, Rs. 8762 lakh and Rs. 9425 lakh in the years 2017-18 (Actual), 2018-19 (RE) and 2019-20 (BE) respectively and the growth over previous year has been 58.73% in 2018-19 and 7.57% in 2019-20.



6. Creation of Funds (Reserve)

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

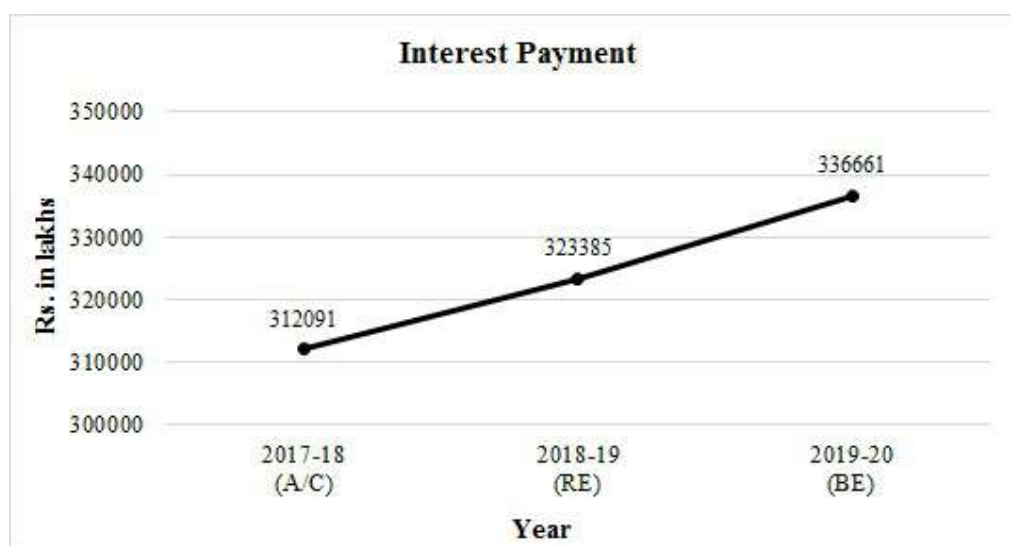
The component of Gross expenditure / outlay has been Rs. 111370 lakh, Rs. 116936 lakh and Rs. 123490 lakh in the years 2017-18 (Actual), 2018-19 (RE) and 2019-20 (BE) respectively. It is also to be noticed here that the slight increase over previous year has been 5.00% in 2018-19 and a marginal increase of 5.60% has been noticed in 2019-20.



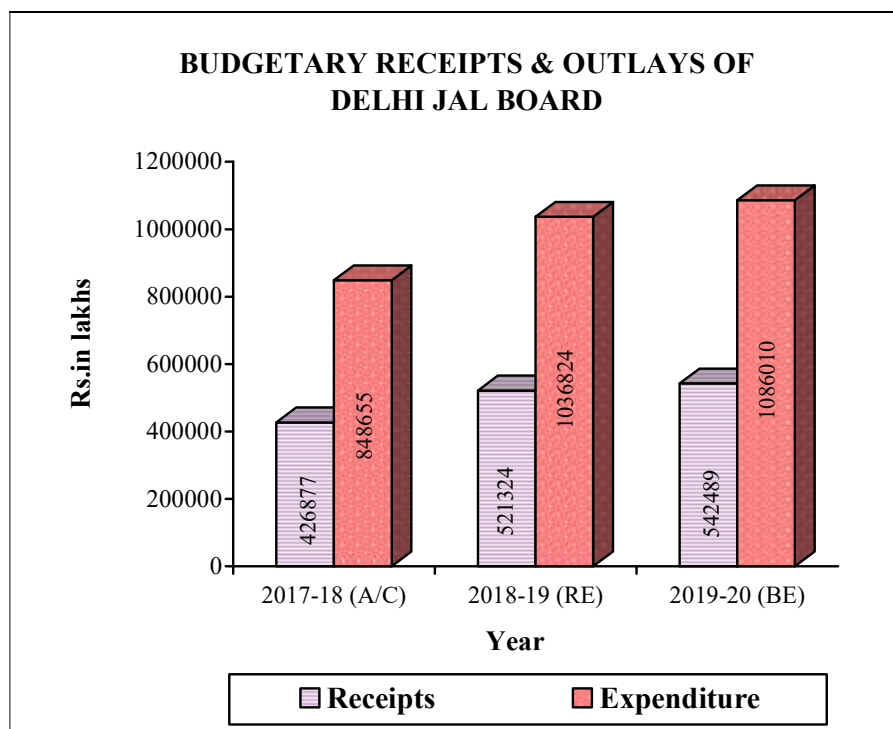
7. Interest Payment

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

The component of Gross expenditure / outlay has been Rs. 312091 lakh, Rs. 323385 lakh and Rs. 336661 lakh in the years 2017-18 (Actual), 2018-19 (RE) and 2019-20 (BE) respectively. It is also to be noticed here that the slight growth over previous year have been 3.62% in 2018-19 and 4.11% in 2019-20.



The overall view of the Budgetary Receipts & Outlays of Delhi Jal Board for the year 2017-18 (Actual), 2018-19 (RE), and 2019-20 (BE) has been depicted in the following graphic representation:-



C. GROSS SAVINGS:-

Gross Savings of Delhi Jal Board comprises of the surplus on current account and provision for consumption of fixed capital may be seen in Statement 3.3.

Statement: 3.3 - Distribution of Gross Savings

		(Rs. lakh)		
S. No.	Item	2017-18 (A/C)	2018-19 (RE)	2019-20 (BE)
1	Current Receipts	86433	127007	112426
2	Current Expenditure	401466	482726	496400
3	Surplus on Current A/c (1-2)	(-) 315033	(-) 355719	(-) 383974
4	Depreciation (CFC)	0	0	0
5	Gross Savings (3+4)	(-) 315033	(-) 355719	(-) 383974

Delhi Jal Board's Gross Savings during 2017-18 were Rs. (-) 315033 lakh and the same is expected to decline to Rs. (-) 355719 lakh by the end of 2018-19 as per revised estimates. It is expected to decrease to Rs. (-) 383974 lakh in 2019-20 as per budget estimates.

D. PRODUCTION OF GOODS & SERVICES BY DELHI JAL BOARD:-

Statement 3.4 gives a detailed account of gross input / output of Delhi Jal Board services. The gross output is comprised of (i) services produced for own use of Delhi Jal Board and (ii) sale of goods & services, while gross input is inclusive of (i) purchase of commodities & services including maintenance, (ii) compensation of employees and (iii) consumption of fixed capital.

Statement: 3.4 - Distribution of Gross Input / Output of Delhi Jal Board

(Rs. lakh)				
S. No.	ITEMS	2017-18 (A/C)	2018-19 (RE)	2019-20 (BE)
1	Purchase of Commodities & Services including maintenance	119333 (41.77)	183089 (48.67)	194159 (48.24)
2	Compensation of Employees	166357 (58.23)	193102 (51.33)	208310 (51.76)
2.1	Salary & Wages including benefits	120332 (42.12)	137448 (36.54)	149276 (37.09)
2.2	Pension	46025 (16.11)	55654 (14.79)	59034 (14.67)
3	Consumption of fixed Capital	0 (0.00)	0 (0.00)	0 (0.00)
4	Gross Input (1 to 3)	285690 (100.00)	376191 (100.00)	402469 (100.00)
5	Production of Goods & Services	285690	376191	402469
5.1	Services Produced for own use	79919 (27.97)	159341 (42.36)	159739 (39.69)
5.2	Sale of Goods & Services	205771 (72.03)	216850 (57.64)	242730 (60.31)
6	Gross Output (5)	285690 (100.00)	376191 (100.00)	402469 (100.00)

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

It is evident from Statement 3.4 that in 2017-18, expenditure on account of compensation to employees forms 58.23% of the gross input, and purchase of commodities and services including maintenance is 41.77%. During 2017-18, compensation to employees

including benefits, were to the tune of Rs. 166357 lakh, in 2018-19 it was Rs. 193102 lakh and in 2019-20 it is expected to be Rs. 208310 lakh.

E. NET VALUE ADDED :-

Net Value Added is expected to be Rs.193102 lakh during 2018-19 (RE) as compared to the amount of actual Net Value Added of Rs. 166357 lakh during 2017-18. NVA is likely to touch the figure of Rs. 208310 lakh by 2019-20 (BE).

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

(Rs. Lakh)				
S. No.	Industry	2017-18 (A/C)	2018-19 (RE)	2019-20 (BE)
1	Water Supply	99607	123450	133116
2	Sanitation	66750	69652	75194
Net Value Added (1+2)		166357	193102	208310

The Statement 3.5 shows that over all NVA generated by Delhi Jal Board, had increased. Annual growth over previous year in 2018-19 was 16.08% and in 2019-20, it is expected to attain a growth of 7.88%.

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

Activity wise net expenditure of Delhi Jal Board for 2017-18, 2018-19 and 2019-20 may be seen in Statement 3.6. Total net expenditure during the years 2017-18, 2018-19 and 2019-20 has been observed as Rs. 219423 lakh, Rs. 379653 lakh and Rs. 383129 lakh respectively. Growth of 0.92% has been observed in the year 2019-20 over the previous year.

Statement 3.6: Industry Activity wise Classification of Expenditure

(Rs. lakh)					
S. No.	Industry	Expenditure	2017-18 (A/C)	2018-19 (RE)	2019-20 (BE)
1.	Sanitary Services	Current	98566	101239	109470
		Capital	62026	132849	108150
		Total	160592	234088	217620
2.	Water Supply	Current	(-) 9191	58102	50269
		Capital	68022	87463	115240
		Total	58831	145565	165509
Total Expenditure		Current	89375	159341	159739
		Capital	130048	220312	223390
		Total	219423	379653	383129

During 2017-18, Delhi Jal Board incurred 73.19% of the total expenditure on Sanitary Services and 26.81% on Water Supply, while the respective figures for 2018-19 were as 61.66% and 38.34% and the respective figures for 2019-20 were observed as 56.80% and 43.20%. Of the total expenditure during 2017-18, 40.73% was current expenditure while 59.27% was capital expenditure. During the year 2018-19, 41.97% and 58.03% were observed as current and capital expenditure respectively, whereas during the year 2019-20 it is expected to be 41.69% and 58.31% respectively.

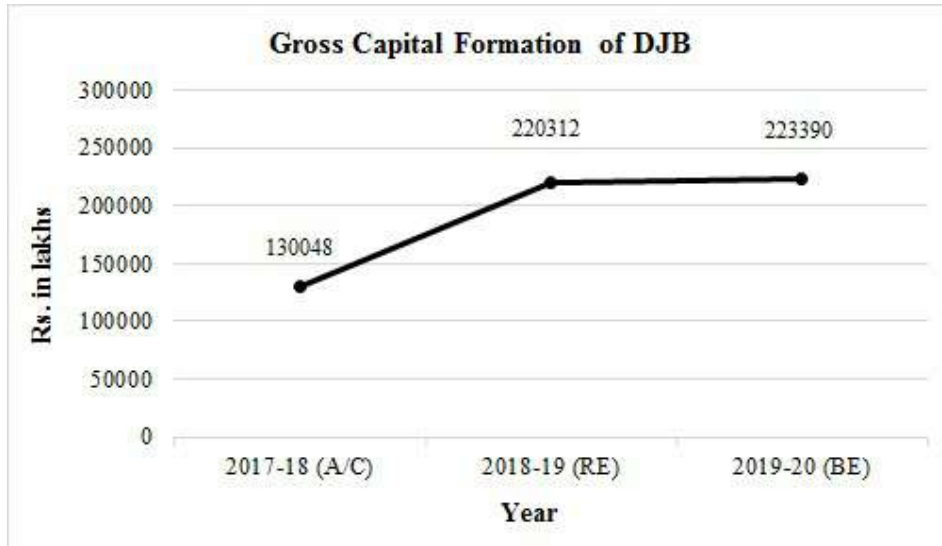
G. GROSS CAPITAL FORMATION:

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

As per revised budget estimates for 2018-19, Gross Capital Formation is expected to be Rs. 220312 lakh as compared to the amount of actual gross capital formation of Rs. 130048 lakh during 2017-18. Keeping budget provisions in view for 2019-20, there is likelihood that GCF will be Rs. 223390 lakh.

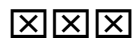
Statement: 3.7 - Gross Capital Formation

(Rs. lakh)				
S. No	Item	2017-18 (A/C)	2018-19 (RE)	2019-20 (BE)
1.	Dwellings, Other Building and Structures	124528	211550	213965
2.	Machinery and Equipment	5520	8762	9425
3.	Cultivated Biological Resources	0	0	0
4.	Intellectual Property Products	0	0	
5.	Net Purchase of Second Hand Assets	0	0	0
6.	Change in Stock	0	0	0
7.	Gross Capital Formation	130048	220312	223390



H. INDUSTRY-WISE GROSS CAPITAL FORMATION:-

Out of the total Gross Capital Formation of Delhi Jal Board of Rs. 130048 lakh in the year 2017-18 (Actuals), Rs. 68022 lakh and Rs. 62026 lakh has been spent on Water Supply and Sanitation Services respectively. During the year 2018-19 (RE), industry-wise expenditure has been Rs. 87463 lakh and Rs. 132849 lakh on Water Supply and Sanitation Services respectively out of total Gross Capital Formation of Rs. 220312 lakh. Like-wise, during the year 2019-20 (BE) the expenditure is likely to reach at Rs. 115240 lakh and Rs. 108150 lakh on Water Supply and Sanitation Services respectively out of total Gross Capital Formation of Rs. 223390 lakh.



STATISTICAL TABLES

Table - 1

Borrowing Account of Delhi Jal Board for the year 2017-18 (Actual)

Figures in Rs. Lacs

Items		Receipt	Expenditure
A. Revenue and Capital Account		313955	848655
I. Borrowing at Home			
	1. Internal Debt	0	0
	2. Small Savings, Provident Fund etc.	0	0
	3. Other Debt		
	Total	0	0
	Net Receipts (I)	0	
II. Borrowing Abroad			
	1. External Debt	0	0
	2. Other Debt		
	Total	0	0
	Net Receipts (II)	0	
III. Extra Budgetary Receipts & Adjustments			
	1. Loans from Government of India	0	0
	2. Loans and Advances from States Government	112922	0
	3. InterState Settlement	0	0
	4. Contingency Fund	0	0
	5. Reserve Funds	0	0
	6. Deposits & Advances	0	0
	7. Suspense and Miscellaneous	0	0
	8. Remittances	0	0
	9. Cash Balance	421778	0
	10. Funds Revenue Account	21751	111370
	11. Funds Commercial Account		0
	Total	556451	111370
	Net Receipts (III)	445081	
Check	Total excluding Funds	848655	848655
	Difference (Receipt - Expenditure)		0

Table - 2

**Income Outlay Account of Delhi Jal Board (Administrative Departments) for the year
2017-18 (Actual)**

Figures in Rs. Lacs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	1887	1. Government Final Consumption Expenditure (GFCE)	79919
1.1 Profits	0	1.1 Compensation of Employees	166357
1.2 Income from Property	1887	a) Wages & Salaries	120332
1.2.1 Net Interest Received	363	b) Pension	46025
a) Public Authorities	0	1.2 Net Purchases of Goods & Services	-86438
i) Centre		a) Purchases	97445
ii) States	0	b) Maintenance	21888
iii) Local Authorities	0	c) Less Sales	205771
b) Foreign	0	1.3 Transfers in kind	0
c) From other Sectors	363	1.4 CFC	
1.2.2 Other Property Receipts	1524	2. Net Interest Paid to	312091
2. Total Tax Revenue	0	2.1 Public Authorities	312091
2.1 Import Duty	0	a) Centre	
2.2 Export Duty	0	b) States	312091
2.3 Production Taxes	0	c) Local Authorities	0
2.4 Product Taxes	0	2.2 Foreign Agencies	0
2.5 Other Transfers	0	2.3 Others	0
3. Fees & Miscellaneous Receipts	831	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	83715	3. Total Subsidies	9456
4.1 Centre	3637	3.1 Production Subsidies	0
4.2 States	80078	3.2 Product Subsidies	9456
4.3 Local Authorities	0	4. Total Current Transfers to (Other than Inter-Government)	0
Total Receipts (1+2+3+4)	86433	4.1 Other Sectors	0
		4.2 Foreign	0
		5. Total Inter-Government Transfers	0
		5.1 Current to	0
		a) Centre	
		b) States	0
		c) Local Authorities	0
		5.2 Capital to	0
		a) Centre	
		b) States	0
		c) Local Authorities	0
		6. Total Current Expenditure (1+2+3+4+5)	401466
		8. Surplus on Current Account	-315033

Table - 3

**Capital Finance Account of Delhi Jal Board Administration
and Enterprises for the year 2017-18 (Actual)**

Figures in Rs. Lacs

I. Expenditure	
Administration	
1. Capital Outlay	130048
2. Net Purchase of Physical Assets	0
2.1 Second Hand Assets	0
2.2 Land	0
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	0
4.1 for Capital Formation	0
4.2 for Others	
5. Total (1 to 4)	130048
Enterprises	
6. Capital Outlay	0
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
9. Total (6 to 8)	0
Total Expenditure (5 + 9)	130048
II. Receipts	
11. Surplus on Current Account	-315033
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	0
14.1 At Home	0
14.2 From Abroad	0
15. Other Liabilities	445081
15.1 Net Extra Budgetary Borrowing	445081
15.2 less Net Purchase of Financial Assets	0
16. Total Receipts (11 to 15)	130048

Table - 4

Net Product by Industry of Use of Delhi Jal Board (Administrative Departments) for the year 2017-18 (Actual)

Figures in Rs. Lacs

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1. Total	107178	46025	13154	166357		166357	119333	285690
2. Construction (Repaire & Maintenance)	0	0	0	0		0	0	0
3. Water Supply	64218	27577	7812	99607		99607	83971	183578
4. Other Services	42960	18448	5342	66750	0	66750	35362	102112
I. (a) Education (3.2)	0	0	0	0		0	0	0
(b) Medical & Public Health (4.2)	0	0	0	0		0	0	0
(c) Sanitaion	42960	18448	5342	66750		66750	35362	102112
5. Sub Total (2 to 4)	107178	46025	13154	166357	0	166357	119333	285690
6. Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0

Table - 5

Capital Formation by type of Asset and Industry of Delhi Jal Board (Administration) for the year 2017-18 (Actual)

Figures in Rs. Lacs

Sl. No.	Items	4.3 Water Supply	4.4 Remediation & other utility services (Sanitation)	5 Construction	10. Public Administration & Defence	11.1 Education	11.2 Health	Total
(I)	Construction (P1+P2)	66447	58081	0	0	0	0	124528
P1	Dwelling	197	0		0	0	0	197
P2	Other Building and Sturcture (P2.1+P2.2+P2.3)	66250	58081	0	0	0	0	124331
P2.1	Non-Residential Building	197	0		0	0	0	197
P2.2	Other Structures	66053	58081		0	0	0	124134
P2.3	Land Improvement	0	0		0	0	0	0
P2.4	Roads & Bridges	0	0		0	0	0	0
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	1575	3945	0	0	0	0	5520
P3.1	Transport Equipment	0	0		0	0	0	0
P3.2	ICT Equipment	1359	0	0	0	0	0	1359
P3.3	Other Machinery and Equipment	216	3945	0	0	0	0	4161
P4	Weapons Systems	0	0	0	0	0	0	0
(III)	Cultivated Biological Resources (P5.1+P5.2)	0	0	0	0	0	0	0
P5.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
P5.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
(IV)	Intellectual Property Products (sum of P7.1 to P7.5)	0	0	0	0	0	0	0
P7.1	Research and Development	0	0	0	0	0	0	0
P7.2	Mineral Exploration and Evaluation				0			
P7.3	Computer Software and Databases	0	0	0	0	0	0	0
P7.4	Entertainment, Literary of Artistic Originals				0			
P7.5	Other Intellectual Property Products	0	0	0	0	0	0	0
	Total New Outlay	68022	62026	0	0	0	0	130048
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	0	0	0	0	0	0	0
	Gross Capital Formation	68022	62026	0	0	0	0	130048

Table - 6

Industry-Wise Economic Classification of Delhi Jal Board for the year 2017-18 (Actual)

Figures in Rs. Lacs

Serial No.	Industry	ECONOMIC CLASSIFICATION									
		CURRENT EXPENDITURE									
		CONSUMPTION EXPENDITURE					Current Transfer		Subsidy		Total Current Expenditure
		Total Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Non-Govt.	Inter Local Bodies	Subt	Subn	
Buildings	Other Construction			Roads							
	Administrative Deptts.	COE	G	Bm	Cm	Rm	T	TI	Subt	Subn	(3 to 11)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Total	166357	-108326	803	20989	96	0	0	9456	0	89375
2	Construction (Repair & Maintenance)	0	0	0	0	0	0	0	0	0	0
3	Water Supply	99607	-125746	749	10285	51	0	0	5863	0	-9191
4	Other Services	66750	17420	54	10704	45	0	0	3593	0	98566
4(a)	Educational Services (3.2)	0	0	0	0	0	0	0	0	0	0
4(b)	Health Services (4.2)	0	0	0	0	0	0	0	0	0	0
4(c)	Sanitation (6.2)	66750	17420	54	10704	45	0	0	3593	0	98566
5	Sub Total (2 to 4)	166357	-108326	803	20989	96	0	0	9456	0	89375
6	Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0	0	0

Table - 6 (Contd.)

Industry-Wise Economic Classification of Delhi Jal Board for the year 2017-18 (Actual)

Figures in Rs. Lacs

Serial No.	Industry	ECONOMIC CLASSIFICATION																		
		CAPITAL EXPENDITURE																		
		Outlay										Net Purchase of Assets							Total Capital Expenditure (13 to 28)	Total Expenditure (Current+ Capital) (12+29)
		Buildings		Roads & Bridges	Other Construction	Transport equipment	Machinery	Computer Software	Information Technology	Cultivated Assets	Animal Stock	Physical Assets		Change in Stock	Financial Assets	Cap. Transfer to Non- Govt.	Advances to Non- Govt.			
Land	Second Hand																			
	Administrative Deptts.	BOR	BONR	Ro	Co	Tro	Mo	So	ICT	Cao	Aso	Pl	Psh	Sto(fi)	Pfa	CapT	Ang	(13 to 28)	(12+29)	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
1	Total	197	197	0	124134	0	4161	0	1359	0	0	0	0	0	0	0	0	0	130048	219423
2	Construction (Repair & Maintenance)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Water Supply	197	197	0	66053	0	216	0	1359	0	0	0	0	0	0	0	0	0	68022	58831
4	Other Services	0	0	0	58081	0	3945	0	0	0	0	0	0	0	0	0	0	0	62026	160592
4(a)	Educational Services (3.2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4(b)	Health Services (4.2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4(c)	Sanitation	0	0	0	58081	0	3945	0	0	0	0	0	0	0	0	0	0	0	62026	160592
5	Sub Total (2 to 4)	197	197	0	124134	0	4161	0	1359	0	0	0	0	0	0	0	0	0	130048	219423
6	Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Table - 7

Borrowing Account of Delhi Jal Board for the year 2018-19 (RE)

Figures in Rs. Lacs

Items		Receipt	Expenditure
A. Revenue and Capital Account		382176	1036824
I. Borrowing at Home			
	1. Internal Debt	0	0
	2. Small Savings, Provident Fund etc.	0	0
	3. Other Debt		
	Total	0	0
	Net Receipts (I)	0	
II. Borrowing Abroad			
	1. External Debt	0	0
	2. Other Debt		
	Total	0	0
	Net Receipts (II)	0	
III. Extra Budgetary Receipts & Adjustments			
	1. Loans from Government of India	0	0
	2. Loans and Advances from States Government	139148	0
	3. InterState Settlement	0	0
	4. Contingency Fund	0	0
	5. Reserve Funds	0	0
	6. Deposits & Advances	0	0
	7. Suspense and Miscellaneous	0	0
	8. Remittances	0	0
	9. Cash Balance	515500	0
	10. Funds Revenue Account	38319	116936
	11. Funds Commercial Account		0
	Total	692967	116936
	Net Receipts (III)	576031	
Check	Total excluding Funds	1036824	1036824
	Difference (Receipt - Expenditure)		0

Table - 8

Income Outlay Account of Delhi Jal Board (Administrative Departments) for the year 2018-19 (RE)

Figures in Rs. Lacs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	3093	1. Government Final Consumption Expenditure (GFCE)	159341
1.1 Profits	0	1.1 Compensation of Employees	193102
1.2 Income from Property	3093	a) Wages & Salaries	137448
1.2.1 Net Interest Received	1466	b) Pension	55654
a) Public Authorities	0	1.2 Net Purchases of Goods & Services	-33761
i) Centre		a) Purchases	156594
ii) States	0	b) Maintenance	26495
iii) Local Authorities	0	c) Less Sales	216850
b) Foreign	0	1.3 Transfers in kind	0
c) From other Sectors	1466	1.4 CFC	
1.2.2 Other Property Receipts	1627	2. Net Interest Paid to	323385
2. Total Tax Revenue	0	2.1 Public Authorities	323385
2.1 Import Duty	0	a) Centre	
2.2 Export Duty	0	b) States	323385
2.3 Production Taxes	0	c) Local Authorities	0
2.4 Product Taxes	0	2.2 Foreign Agencies	0
2.5 Other Transfers	0	2.3 Others	0
3. Fees & Miscellaneous Receipts	462	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	123452	3. Total Subsidies	0
4.1 Centre	19000	3.1 Production Subsidies	0
4.2 States	104452	3.2 Product Subsidies	0
4.3 Local Authorities	0	4. Total Current Transfers to (Other than Inter-Government)	0
Total Receipts (1+2+3+4)	127007	4.1 Other Sectors	0
		4.2 Foreign	0
		5. Total Inter-Government Transfers	0
		5.1 Current to	0
		a) Centre	
		b) States	0
		c) Local Authorities	0
		5.2 Capital to	0
		a) Centre	
		b) States	0
		c) Local Authorities	0
		6. Total Current Expenditure (1+2+3+4+5)	482726
		8. Surplus on Current Account	-355719

Table - 9

**Capital Finance Account of Delhi Jal Board Administration
and Enterprises for the year 2018-19 (RE)**

Figures in Rs. Lacs

I. Expenditure	
Administration	
1. Capital Outlay	220312
2. Net Purchase of Physical Assets	0
2.1 Second Hand Assets	0
2.2 Land	0
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	0
4.1 for Capital Formation	0
4.2 for Others	
5. Total (1 to 4)	220312
Enterprises	
6. Capital Outlay	0
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
9. Total (6 to 8)	0
Total Expenditure (5 + 9)	220312
II. Receipts	
11. Surplus on Current Account	-355719
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	0
14.1 At Home	0
14.2 From Abroad	0
15 Other Liabilities	576031
15.1 Net Extra Budgetary Borrowing	576031
15.2 less Net Purchase of Financial Assets	0
16. Total Receipts (11 to 15)	220312

Table - 10

Net Product by Industry of Use of Delhi Jal Board (Administrative Departments) for the year 2018-19 (RE)

Figures in Rs. Lacs

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1. Total	121240	55654	16208	193102		193102	183089	376191
2. Construction (Repaire & Maintenance)	0	0	0	0		0	0	0
3. Water Supply	77699	35667	10084	123450		123450	146201	269651
4. Other Services	43541	19987	6124	69652	0	69652	36888	106540
I. (a) Education (3.2)	0	0	0	0		0	0	0
(b) Medical & Public Health (4.2)	0	0	0	0		0	0	0
(c) Sanitaion	43541	19987	6124	69652		69652	36888	106540
5. Sub Total (2 to 4)	121240	55654	16208	193102	0	193102	183089	376191
6. Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0

Table - 11

Capital Formation by type of Asset and Industry of Delhi Jal Board (Administration) for the year 2018-19 (RE)

Figures in Rs. Lacs

Sl. No.	Items	4.3 Water Supply	4.4 Remediation & other utility services (Sanitation)	5 Construction	10. Public Administration & Defence	11.1 Education	11.2 Health	Total
(I)	Construction (P1+P2)	85513	126037	0	0	0	0	211550
P1	Dwelling	500	0		0	0	0	500
P2	Other Building and Sturcture (P2.1+P2.2+P2.3)	85013	126037	0	0	0	0	211050
P2.1	Non-Residential Building	500	0		0	0	0	500
P2.2	Other Structures	84513	126037		0	0	0	210550
P2.3	Land Improvement	0	0		0	0	0	0
P2.4	Roads & Bridges	0	0		0	0	0	0
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	1950	6812	0	0	0	0	8762
P3.1	Transport Equipment	0	0		0	0	0	0
P3.2	ICT Equipment	1545	0	0	0	0	0	1545
P3.3	Other Machinery and Equipment	405	6812	0	0	0	0	7217
P4	Weapons Systems	0	0	0	0	0	0	0
(III)	Cultivated Biological Resources (P5.1+P5.2)	0	0	0	0	0	0	0
P5.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
P5.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
(IV)	Intellectual Property Products (sum of P7.1 to P7.5)	0	0	0	0	0	0	0
P7.1	Research and Development	0	0	0	0	0	0	0
P7.2	Mineral Exploration and Evaluation				0			
P7.3	Computer Software and Databases	0	0	0	0	0	0	0
P7.4	Entertainment, Literary or Artistic Originals				0			
P7.5	Other Intellectual Property Products	0	0	0	0	0	0	0
	Total New Outlay	87463	132849	0	0	0	0	220312
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	0	0	0	0	0	0	0
	Gross Capital Formation	87463	132849	0	0	0	0	220312

Table - 12

Industry-Wise Economic Classification of Delhi Jal Board for the year 2018-19 (RE)

Figures in Rs. Lacs

Serial No.	Industry	ECONOMIC CLASSIFICATION									
		CURRENT EXPENDITURE									
		CONSUMPTION EXPENDITURE					Current Transfer		Subsidy		Total Current Expenditure
		Total Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Non-Govt.	Inter Local Bodies	Subt	Subn	
Buildings	Other Construction			Roads							
	Administrative Deptts.	COE	G	Bm	Cm	Rm	T	TI	Subt	Subn	(3 to 11)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Total	193102	-60256	1246	25069	180	0	0	0	0	159341
2	Construction (Repair & Maintenance)	0	0	0	0	0	0	0	0	0	0
3	Water Supply	123450	-79401	1135	12822	96	0	0	0	0	58102
4	Other Services	69652	19145	111	12247	84	0	0	0	0	101239
4(a)	Educational Services (3.2)	0	0	0	0	0	0	0	0	0	0
4(b)	Health Services (4.2)	0	0	0	0	0	0	0	0	0	0
4(c)	Sanitation (6.2)	69652	19145	111	12247	84	0	0	0	0	101239
5	Sub Total (2 to 4)	193102	-60256	1246	25069	180	0	0	0	0	159341
6	Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0	0	0

Table - 12 (Contd.)

Industry-Wise Economic Classification of Delhi Jal Board for the year 2018-19 (RE)

Figures in Rs. Lacs

Serial No.	Industry	ECONOMIC CLASSIFICATION																		
		CAPITAL EXPENDITURE																		
		Outlay										Net Purchase of Assets								Total Expenditure (Current+ Capital)
		Buildings		Roads & Bridges	Other Construction	Transport equipment	Machinery	Computer Software	Information Technology	Cultivated Assets	Animal Stock	Physical Assets		Change in Stock	Financial Assets	Cap. Transfer to Non-Govt.	Advances to Non- Govt.	Total Capital Expen- diture		
BOR	BONR	Ro	Co	Tro	Mo	So	ICT	Cao	Aso	Land	Second Hand	Sto(fi)	Pfa	CapT	Ang	(13 to 28)				
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
	Administrative Deptts.	BOR	BONR	Ro	Co	Tro	Mo	So	ICT	Cao	Aso	PI	Psh	Sto(fi)	Pfa	CapT	Ang	(13 to 28)	(12+29)	
1	Total	500	500	0	210550	0	7217	0	1545	0	0	0	0	0	0	0	0	0	220312	379653
2	Construction (Repair & Maintenance)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Water Supply	500	500	0	84513	0	405	0	1545	0	0	0	0	0	0	0	0	0	87463	145565
4	Other Services	0	0	0	126037	0	6812	0	0	0	0	0	0	0	0	0	0	0	132849	234088
4(a)	Educational Services (3.2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4(b)	Health Services (4.2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4(c)	Sanitation	0	0	0	126037	0	6812	0	0	0	0	0	0	0	0	0	0	0	132849	234088
5	Sub Total (2 to 4)	500	500	0	210550	0	7217	0	1545	0	0	0	0	0	0	0	0	0	220312	379653
6	Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Table - 13

Borrowing Account of Delhi Jal Board for the year 2019-20 (BE)

Figures in Rs. Lacs

Items		Receipt	Expenditure
A. Revenue and Capital Account		393649	1086010
I. Borrowing at Home			
	1. Internal Debt	0	0
	2. Small Savings, Provident Fund etc.	0	0
	3. Other Debt		
	Total	0	0
	Net Receipts (I)	0	
II. Borrowing Abroad			
	1. External Debt	0	0
	2. Other Debt		
	Total	0	0
	Net Receipts (II)	0	
III. Extra Budgetary Receipts & Adjustments			
	1. Loans from Government of India	0	0
	2. Loans and Advances from States Government	148840	0
	3. InterState Settlement	0	0
	4. Contingency Fund	0	0
	5. Reserve Funds	0	0
	6. Deposits & Advances	0	0
	7. Suspense and Miscellaneous	0	0
	8. Remittances	0	0
	9. Cash Balance	543521	0
	10. Funds Revenue Account	38493	123490
	11. Funds Commercial Account		0
	Total	730854	123490
	Net Receipts (III)	607364	
Check	Total excluding Funds	1086010	1086010
	Difference (Receipt - Expenditure)		0

Table - 14

**Income Outlay Account of Delhi Jal Board (Administrative Departments) for the year
2019-20 (BE)**

Figures in Rs. Lacs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	3116	1. Government Final Consumption Expenditure (GFCE)	159739
1.1 Profits	0	1.1 Compensation of Employees	208310
1.2 Income from Property	3116	a) Wages & Salaries	149276
1.2.1 Net Interest Received	1432	b) Pension	59034
a) Public Authorities	0	1.2 Net Purchases of Goods & Services	-48571
i) Centre		a) Purchases	164212
ii) States	0	b) Maintenance	29947
iii) Local Authorities	0	c) Less Sales	242730
b) Foreign	0	1.3 Transfers in kind	0
c) From other Sectors	1432	1.4 CFC	
1.2.2 Other Property Receipts	1684	2. Net Interest Paid to	336661
2. Total Tax Revenue	0	2.1 Public Authorities	336661
2.1 Import Duty	0	a) Centre	
2.2 Export Duty	0	b) States	336661
2.3 Production Taxes	0	c) Local Authorities	0
2.4 Product Taxes	0	2.2 Foreign Agencies	0
2.5 Other Transfers	0	2.3 Others	0
3. Fees & Miscellaneous Receipts	550	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	108760	3. Total Subsidies	0
4.1 Centre	11900	3.1 Production Subsidies	0
4.2 States	96860	3.2 Product Subsidies	0
4.3 Local Authorities	0	4. Total Current Transfers to (Other than Inter-Government)	0
Total Receipts (1+2+3+4)	112426	4.1 Other Sectors	0
		4.2 Foreign	0
		5. Total Inter-Government Transfers	0
		5.1 Current to	0
		a) Centre	
		b) States	0
		c) Local Authorities	0
		5.2 Capital to	0
		a) Centre	
		b) States	0
		c) Local Authorities	0
		6. Total Current Expenditure (1+2+3+4+5)	496400
		8. Surplus on Current Account	-383974

Table - 15

Capital Finance Account of Delhi Jal Board Administration and Enterprises for the year 2019-20 (BE)

Figures in Rs. Lacs

I. Expenditure	
Administration	
1. Capital Outlay	223390
2. Net Purchase of Physical Assets	0
2.1 Second Hand Assets	0
2.2 Land	0
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	0
4.1 for Capital Formation	0
4.2 for Others	
5. Total (1 to 4)	223390
Enterprises	
6. Capital Outlay	0
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
9. Total (6 to 8)	0
Total Expenditure (5 + 9)	223390
II. Receipts	
11. Surplus on Current Account	-383974
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	0
14.1 At Home	0
14.2 From Abroad	0
15 Other Liabilities	607364
15.1 Net Extra Budgetary Borrowing	607364
15.2 less Net Purchase of Financial Assets	0
16. Total Receipts (11 to 15)	223390

Table - 16

Net Product by Industry of Use of Delhi Jal Board (Administrative Departments) for the year 2019-20 (BE)

Figures in Rs. Lacs

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1. Total	130626	59034	18650	208310		208310	194159	402469
2. Construction (Repaire & Maintenance)	0	0	0	0		0	0	0
3. Water Supply	83702	37828	11586	133116		133116	152492	285608
4. Other Services	46924	21206	7064	75194	0	75194	41667	116861
I. (a) Education (3.2)	0	0	0	0		0	0	0
(b) Medical & Public Health (4.2)	0	0	0	0		0	0	0
(c) Sanitaion	46924	21206	7064	75194		75194	41667	116861
5. Sub Total (2 to 4)	130626	59034	18650	208310	0	208310	194159	402469
6. Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0

Table - 17

Capital Formation by type of Asset and Industry of Delhi Jal Board (Administration) for the year 2019-20 (BE)

Figures in Rs. Lacs

Sl. No.	Items	4.3 Water Supply	4.4 Remediation & other utility services (Sanitation)	5 Construction	10. Public Administration & Defence	11.1 Education	11.2 Health	Total
(I)	Construction (P1+P2)	111815	102150	0	0	0	0	213965
P1	Dwelling	500	0		0	0	0	500
P2	Other Building and Structure (P2.1+P2.2+P2.3)	111315	102150	0	0	0	0	213465
P2.1	Non-Residential Building	500	0		0	0	0	500
P2.2	Other Structures	110815	102150		0	0	0	212965
P2.3	Land Improvement	0	0		0	0	0	0
P2.4	Roads & Bridges	0	0		0	0	0	0
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	3425	6000	0	0	0	0	9425
P3.1	Transport Equipment	0	0		0	0	0	0
P3.2	ICT Equipment	3020	0	0	0	0	0	3020
P3.3	Other Machinery and Equipment	405	6000	0	0	0	0	6405
P4	Weapons Systems	0	0	0	0	0	0	0
(III)	Cultivated Biological Resources (P5.1+P5.2)	0	0	0	0	0	0	0
P5.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
P5.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
(IV)	Intellectual Property Products (sum of P7.1 to P7.5)	0	0	0	0	0	0	0
P7.1	Research and Development	0	0	0	0	0	0	0
P7.2	Mineral Exploration and Evaluation				0			
P7.3	Computer Software and Databases	0	0	0	0	0	0	0
P7.4	Entertainment, Literary or Artistic Originals				0			
P7.5	Other Intellectual Property Products	0	0	0	0	0	0	0
	Total New Outlay	115240	108150	0	0	0	0	223390
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	0	0	0	0	0	0	0
	Gross Capital Formation	115240	108150	0	0	0	0	223390

Table - 18

Industry-Wise Economic Classification of Delhi Jal Board for the year 2019-20 (BE)

Figures in Rs. Lacs

Serial No.	Industry	ECONOMIC CLASSIFICATION									
		CURRENT EXPENDITURE									
		CONSUMPTION EXPENDITURE					Current Transfer		Subsidy		Total Current Expenditure
		Total Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Non-Govt.	Inter Local Bodies	Subt	Subn	
Buildings	Other Construction			Roads							
	Administrative Deptts.	COE	G	Bm	Cm	Rm	T	TI	Subt	Subn	(3 to 11)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Total	208310	-78518	1416	28297	234	0	0	0	0	159739
2	Construction (Repair & Maintenance)	0	0	0	0	0	0	0	0	0	0
3	Water Supply	133116	-98097	1243	13874	133	0	0	0	0	50269
4	Other Services	75194	19579	173	14423	101	0	0	0	0	109470
4(a)	Educational Services (3.2)	0	0	0	0	0	0	0	0	0	0
4(b)	Health Services (4.2)	0	0	0	0	0	0	0	0	0	0
4(c)	Sanitation (6.2)	75194	19579	173	14423	101	0	0	0	0	109470
5	Sub Total (2 to 4)	208310	-78518	1416	28297	234	0	0	0	0	159739
6	Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0	0	0

Table - 18 (Contd.)

Industry-Wise Economic Classification of Delhi Jal Board for the year 2019-20 (BE)

Figures in Rs. Lacs

Serial No.	Industry	ECONOMIC CLASSIFICATION																	
		CAPITAL EXPENDITURE																	
		Outlay										Net Purchase of Assets							
		Buildings		Roads & Bridges	Other Construction	Transport equipment	Machinery	Computer Software	Information Technology	Cultivated Assets	Animal Stock	Physical Assets		Change in Stock	Financial Assets	Cap.Transfer to Non-Govt.	Advances to Non-Govt.	Total Capital Expenditure	Total Expenditure (Current+ Capital)
BOR	BONR	Ro	Co	Tro	Mo	So	ICT	Cao	Aso	Pl	Psh	Sto(fi)	Pfa	CapT	Ang	(13 to 28)	(12+29)		
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
1	Total	500	500	0	212965	0	6405	0	3020	0	0	0	0	0	0	0	0	223390	383129
2	Construction (Repair & Maintenance)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Water Supply	500	500	0	110815	0	405	0	3020	0	0	0	0	0	0	0	0	115240	165509
4	Other Services	0	0	0	102150	0	6000	0	0	0	0	0	0	0	0	0	0	108150	217620
4(a)	Educational Services (3.2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4(b)	Health Services (4.2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4(c)	Sanitation	0	0	0	102150	0	6000	0	0	0	0	0	0	0	0	0	0	108150	217620
5	Sub Total (2 to 4)	500	500	0	212965	0	6405	0	3020	0	0	0	0	0	0	0	0	223390	383129
6	Public Administration & Defence (1-5)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

ANNEXURE

Abbreviations for Economic Classification of Budget Documents

(Base Year 2011-12)

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

S. No.	SNA Description	Economic Code	Definition
45		Tk	Transfers in kind
46		Tc	Transfer to Centre
47		Ts	Transfer to State
48		Tl	Transfer to Local Bodies
49		Tf	Transfer to Foreign
50	Financial Assets	Pfa	Purchase of Financial Assets
51		Psh	Purchase of Second Hand Assets
52	Gross Capital Formation	Pl	Purchase of Land
53		Stof	Change in stock of Food
54		Stoi	Change in stock of Inventory
55		Bo	Expenditure on Construction of Buildings
56		Bor	Dwellings
57		Bonr	Non-Residential Building & Structure
58		Ro	Expenditure on Construction of Road
59		Co	Expenditure on Construction of Other Capital
60	Gross Fixed Capital Formation	Li	Land Improvement
61		Tro	Expenditure on Purchase of Transport
62		Mo	Expenditure on Purchase of Machinery
63		So	Expenditure on Purchase of Software
64		ICT	Information & Communication Technology Equipment
65		Cao	Expenditure on acquiring Cultivated Assets
66		Aso	Expenditure on acquiring Animal Stock
67		RnD	Research and Development
68		OIPP	Other Intellectual Property Product
69		G	Purchase of Goods & Services
70	Intermediate Consumption	Bm	Maintenance of Buildings
71		Rm	Maintenance of Roads
72		Cm	Maintenance of Other Construction
73		Intl	Interest to Local Authorities
74		Into	Interests to Non-Government Bodies
75	Property Income	Intf	Interest to Foreign Government/Organisations
76		Intc	Interest to Central Government
77		Ints	Interests to State Governments
78	Subsidies	Sub	Subsidies
79		Subt	Product Subsidies
80		Subn	Production Subsidies

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

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

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

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

2. **Direct Taxes:** Direct taxes in the SNA include two components, viz. direct taxes on income and other direct taxes. Direct taxes cover levies by public authorities on income from employment, property, capital gains or any other source except for social security contributions. Other direct taxes include levies by public authorities at regular intervals on the financial assets or total net worth of enterprises, private non-profit institutions or households. Non-recurrent or occasional levies on these items are excluded and treated as capital transfers. It would be noted that levies on the possession and use of goods, for example, motor vehicle licenses are included here only when paid by household. When paid by producers, they are classified as indirect taxes.
 - ❖ Corporate tax
 - ❖ Taxes on income other than Corporation tax (e.g. Income Tax)
 - ❖ Hotels receipts tax
 - ❖ Other taxes on income and expenditure (e.g. Profession Tax)
 - ❖ Land revenue
 - ❖ Estate Duty
 - ❖ Taxes on wealth
 - ❖ Gift Tax

3. **Indirect taxes:** Indirect taxes are defined as taxes assessed on producers that are chargeable to the cost of goods and services produced or sold. They include import and export duties, excise, sales, entertainment and turnover taxes, real estate and land taxes unless they are merely administrative devise for collecting income tax), levies on value added and the employment of labour, motor vehicle driving license, airport and passport fees when paid by producers.
 - Stamps & Registration fees
 - Customs
 - Union & State Excise
 - Sales Tax/ Value Added Tax
 - Service Tax
 - Taxes on Vehicles
 - Taxes on goods & passengers
 - Taxes and duties on electricity
 - Entertainment tax
 - Foreign Travel tax
 - Fees under factories & Mines acts
 - Import & Export license application
 - Patent fees
 - Registration of Trade Marks fees
 - Registration of Joint Stock companies
 - Fees for stamping Weights & Measures.

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

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

4. **Miscellaneous receipts:** These receipts are in the nature of fees, fines and forfeitures.
5. **Revenue Transfer:** Revenue grants, contributions are mostly from other public authorities viz. transaction from centre to state or interstate transactions.
6. **Compensation of Employees:** This item comprises the remuneration of general government employees such as salaries, wages, allowances and honorarium other than traveling and daily allowance, contributions to provident fund by the government as well as all pension payments to government employees are included.
 - 6.1 **Salary, Wages & Allowances:** This includes pay of officers and establishment, honorarium and allowances other than traveling and daily allowances, wages to different contractual employees.
 - 6.2 **Pension:** This includes pension payments to government employees as well as employer's contributions to the Pension Fund.
 - 6.3 **Benefits:** Besides payment in cash, there are some items of expenditure, which are clearly in the nature of payments in kind e.g. cost of liveries and uniforms, rations supplied to police and defence personnel, etc. Leave encashment, gratuity payment, contributions to provident fund, leave travel concessions, reimbursement of medical expenditure, cost of text books to the children of low-paid govt. employees are also treated as benefits.
7. **Goods and Services:** This includes all contingent expenditure on contingency such as office supplies, rent, rates and taxes, fuel and light, printing, travel expenses,

telephone and telegraph charges and other items for current operations less sales by general government of goods and services to enterprises and households. Whole of the expenditure on current repairs and maintenance is also included here. Also included are all payments / charges for services rendered for other agencies / departments. Strictly speaking, rent paid is one of the factor payments and should be classified accordingly. But the same is not being done due to non-availability of data.

8. **Maintenance** is the expenses towards maintenance of buildings, roads, machinery etc.
9. **Benefits:** expenditure on social benefits viz., medical and educational e.g. medical charges and reimbursement of medical expenditure, cost of textbooks to the children of law-paid govt. employees: Other benefits (Leave Travel Concessions) in cash;. The items like Compassionate allowance, family pension, leave encashment, gratuities, commuted value of pension and other retirement benefits currently given under the account head 2071 are also covered under this category. Payments in kind e.g., cost of liveries and uniforms: rations supplied to police and defence personnel etc. are to be treated as Benefits in kind.
10. **Interest:** Interest payments comprise interest on public debt and other obligations other than on commercial debt. The interest paid to or received from other public authorities are to be shown separately. The interest received from departmental commercial undertakings appears as a payment item in 'Production Account of Departmental Enterprises'. This item, therefore, is deducted from both interest received and interest paid so that there is no double counting.
11. **Subsidies:** "Subsidies are current unrequited payments that government units, including non-resident government units, make to enterprises on the basis of the levels of their production activities or the quantities or values of the goods or services which they produce, sell or import. They are receivable by resident producers or importers. In the case of resident producers, they may be designed to influence their levels of production, the prices at which their outputs are sold or the remuneration of the institutional units engaged in production. Subsidies have the same impact as negative taxes on production in so far as their impact on the operating surplus is in the opposite direction to that of taxes on production." (Para 7.98, SNA 2008)

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

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

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

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

Distinction between subsidies and current transfers is given below:

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

12. **Current Transfers:** Current transfers or grants paid may be classified under three main categories. Firstly, these can be to other Governments like Central Government, State Governments and Local Authorities, secondly to the rest of the world (Foreign) and thirdly to other sectors including households (grants to aided schools, scholarships and stipends, welfare of the weaker sections of the society), private institutions and autonomous bodies.
13. **Capital Transfers:** Capital transfers cover grants to finance the construction of buildings, purchase of machinery and equipment and for public works, water supply and sewage disposal schemes etc. Capital transfers are intended to assist capital formation in other sectors of economy.
14. **Saving on Current Account** is derived as the balancing item on the current account of government administration, i.e. surplus of current receipts over current expenditure.
15. **Gross Fixed Capital Formation** represents the gross value of the goods, which are added to the domestic capital stocks during a year. It comprises the expenditure on the acquisition as well as own account production of fixed assets. This also includes 'renewals and replacements' as well. The gross fixed capital formation has been classified into:

15.1 **Buildings:** Buildings include all expenditure on new construction and major alternations to residential and non-residential buildings during the year. It includes

construction costs of the buildings together with cost of external and internal fixtures during the year.

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

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

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

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

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

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

15.7 Software: This includes all the software purchased or generated with in the government for the improvement in day to day work. However, the software which is inseparable with the computer such as Operating System has to be included in the machinery itself.

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

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

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

17. **Loans & Advances** being given to provincial local governments, foreign countries / organizations, government servants and others.
18. **Receipts on Capital account:** This part deals with the financing of the capital formation and the sources for the same are described here under:-
- (a.) **Savings:** The savings on current account is directly taken from Income and Outlay Account.
- (b.) **Net Borrowings:** Items like internal debt, small savings, provident fund etc. are included here.
- (c.) **Other Liabilities:** All investments in the share capitals or statutory corporations, cooperative societies are classified as financial assets and are shown against other liabilities as a negative figure. Also included are the extra- budgetary receipts like loans from Government of India, inter state debt settlements, contingency fund, deposits and advances, suspense remittances and cash balances etc. Besides like famine relief fund, road fund etc. maintained by State Govt. are also covered here.

□ □ □

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

Expenditure on general administration is of two types viz.

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

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

Expenditure on education can be split into three groups :

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

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

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

Hospital and dispensaries are grouped under category 'health' but the hospitals attached to medical colleges are considered as integral part of medical education and therefore they are grouped under 'education' rather than 'health'. Expenditure incurred

on registration of births, deaths, diseases etc., are considered as expenditure on health research and, therefore, classified under 'health'. Family planning activities are treated as those relating to welfare services and classified accordingly.

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

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

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

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

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

BRIEF COVERAGE UNDER VARIOUS PURPOSE CATEGORIES

1. GENERAL PUBLIC SERVICES

General Administration, External Affairs, Public Order and Safety

1.1.1 Public Order & Safety: Organs to maintain internal order viz., expenditure on Ministry of Home Affairs, Police Department including Traffic Police, Fire Protection. This includes expenditure on prisons, jails, lockups and other places of detention and correction/ reformatory schools, Intelligence department, district and sub-divisional establishments, Judicial system viz.: expenditure on Ministry of Law, Law Courts, administrative tribunals registration of legal titles of properties. This includes expenditure on general legal tribunals, transfer payments for legal aid to households and private non-profit institutions. Operation of regular and auxiliary police forces, of port, border and Coast guards.

1.1.2 Planning & Statistical Activities: Planning Commission, Central Statistical Organization, State Statistical Bureaus, etc. including Administration and operation of overall economic and social planning. But excludes services connected with a specific function (to be classified according to function).

1.1.3 General Administration, External Affairs, Public Order and Safety n.e.c.: Organs of government viz., expenditure on President, Governors including their staff, library research and other facilities, District and Sub-divisional establishments, Parliament and state Legislature including expenditure for Ministries (pay, allowances, TA, expenditure on elections).

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

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

Permanent and ad-hoc commissions on behalf of General Administration viz., expenditure on Pay Commission, Inter-State water disputes, etc.

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

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

1.2 General Research

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

2. CIVIL DEFENCE / DEFENCE

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

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

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

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

3. EDUCATION AFFAIRS AND SERVICES

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

3.1 Administration, regulation and research

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

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

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

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

3.2 Schools, Universities & Institutions including subsidiary services

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

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

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

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

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

4. HEALTH AFFAIRS AND SERVICES

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

4.1 Administration, Regulation and Research

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

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

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

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

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

- 4.1.1 Allopathic**
- 4.1.2 Homeopathic**
- 4.1.3 Ayurvedic**
- 4.1.4 Unani**
- 4.1.5 Other Medical Services**

4.2 Hospitals, clinics and other health services

Hospitals and dispensaries, all expenditure on hospitals, dispensaries, health clinics including insane asylums and care of mentally defective persons. These include expenditure on drugs supplied, provisions of appliances, cost of construction and maintenance of hospitals, dispensaries and their development. Expenditure on CGHS and ESI are also included here. Veterinary hospitals were also covered here till the base year 2004-05. However, Veterinary Hospitals are now covered within purpose code 8.2 i.e.

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

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

- 4.2.1 Allopathic**
- 4.2.2 Homeopathic**
- 4.2.3 Ayurvedic**
- 4.2.4 Unani**
- 4.2.5 Other Medical Services**

5. WELFARE AFFAIRS AND SERVICES

5.1 Social welfare services include

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

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

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

Care of aged, disabled persons i.e., expenditure and grants to institutions for care of aged and other helpless persons blind, dumb and deaf, women home etc. Family Welfare Services, i.e., expenditure on family planning family guardians and widows allowances, applied nutrition programme.

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

5.2 Social Security Affairs and Services

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

6. HOUSING AND COMMUNITY AMENITIES AFFAIRS AND SERVICES

6.1 Housing and community services

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

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

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

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

6.2 Sanitary affairs services

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

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

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

7. CULTURAL, RECREATIONAL AND RELIGIOUS AFFAIRS AND SERVICES

7.1 Art & Cultural Affairs Services

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

7.2 Recreational and Sporting Services

Directorate of Physical Education and Sports, Ministry of Information and Broadcasting, Recreational organs i.e. expenditure on All India Radio (excluding

news division) film production, film censor departments, T.V. Programme, Songs and Drama Division, organization in film festival, grants/ loans to organization of Institution engaged in research and production of film, drama like National School of Drama, film production training centres, art exhibitions etc. Recreational places i.e. expenditure or maintenance and improvement of botanical and zoological gardens (excluding botanical and zoological surveys and research), parks, playgrounds, beaches, swimming pools, expenditure for camps, hostel and other lodging places (excluding student hostels) uplift of youth welfare NCC, physical education and sports.

7.3 Tourism affairs and services

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

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

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

8. ECONOMIC AFFAIRS AND SERVICES

8.1 General administration, regulation and research includes

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

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

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

Research on technological engineering market, labour and similar other research not allocable to any specific kind of industry. Expenditure on market

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

8.2 Agriculture, forestry, fishing and hunting

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

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

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

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

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

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

8.3 Mining, Manufacturing and Construction

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

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

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

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

8.4 Electricity, gas, steam and Atomic Energy

8.4.1 Electricity, Gas and Steam

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

8.4.2 Atomic Energy

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

8.4.3 Non-conventional Sources of Energy

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

8.5 Drinking Water Supply

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

8.6 Transportation and Communication

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

8.6.2 Water Transport Waterways and other navigation, i.e., expenditure including assistance, loans, etc. to commercial enterprises for promoting, providing for and

maintaining facilities for inland and coastal waterways, regulation and control of waterways. This includes expenditure for dredging of canals, rivers, lakes including construction and operation of light houses, buoys and other navigational aids, construction, maintenance and operation of docks, harbours and port facilities, expenditure for protection of sea coast, river coast and canal banks. (Canals, harbors and ports which are operated by commercial enterprises are excluded).

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

8.6.4 Transport & Communication n.e.c.

8.7 Other Economic Services

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

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

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

9. ENVIRONMENTAL PROTECTION

9.1 Waste Management

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

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

9.2 Waste Water Management

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

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

9.3 Prevention and Control of Pollution

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

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

9.4 Environmental Research & Education

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

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

9.5 Environmental Protection n.e.c.

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

10. OTHER SERVICES

10.1 Relief on calamities

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

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

10.2 Other Miscellaneous Services

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