

Chapter – 14 : Review of Urban Finance



CHAPTER - 14

REVIEW OF URBAN FINANCE

14.1 TOWARDS A CITY DEVELOPMENT PLAN - FINANCIAL ASPECTS

The financial aspects of the City Development Plan (CDP) of Delhi is anchored onto the primary goal of the Jawaharlal Nehru National Urban Renewal Mission (JNNURM), of creating economically productive, efficient, equitable and responsive cities.

This chapter details the municipal finances of the Municipal Corporation and other entities involved in the provision of services and outline the receipts and expenditure over the last five years, which would form the base for the preparation of Financial & Operating Plan (FOP).

14.2 REVIEW OF THE EXISTING FISCAL AND FINANCIAL SITUATION

The purpose of this section is to review and analyze the existing financial situation in terms of trends in revenues and expenditures by authorities concerned with the development of the city. The entities, which have been studied, are:

- Municipal Corporation of Delhi (Annex. 14-1)
- New Delhi Municipal Council (Annex. 14-2)
- Delhi Jal Board (Annex. 14-3)

14.3 OVERVIEW OF MCD FINANCES

MCD income and expenditure are maintained on cash basis. However MCD has shifted to accrual accounting system from FY 2002-03, but it is maintaining the accounts on cash system also as the accrual system has not been fully adopted due to lack of correct information on all assets and liabilities particularly property tax arrears.

Municipal finances of Municipal Corporation of Delhi (MCD) have been reviewed for the last five years, commencing from the financial year (FY) 2000-01. Revenue income of MCD has grown to a level of Rs. 2258.47 crores in the FY 2004-05 from Rs. 1372.85 crores in FY 2000-01; the revenue income had registered an average annual growth rate of 11.47 percent whereas the revenue expenditure increased at an average annual rate of 7.68 percent, thus indicating a surplus position during this period.

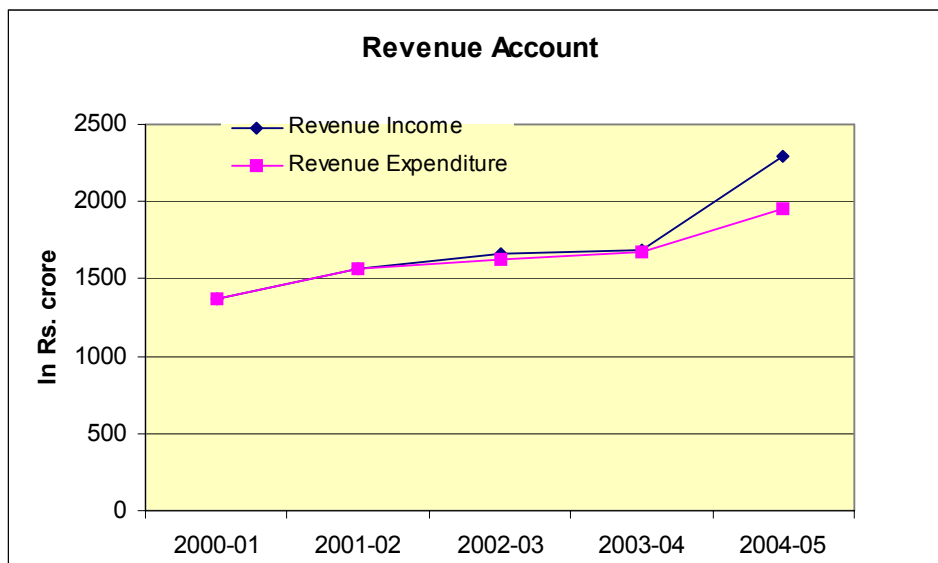
Capital income of MCD comprises of loans and grants, in the form of loan for infrastructure development and grants for improvement of basic services. A major share of capital income is in the form of grants. As observed in Table 14.1, the capital expenditure has been relatively consistent during the review period. During FY 2004-05, capital expenditure had increased to Rs. 727.11 crore from Rs. 596.29 crore in the FY 2000-01. The highest percentage of expenditure was on providing infrastructure for colonies.

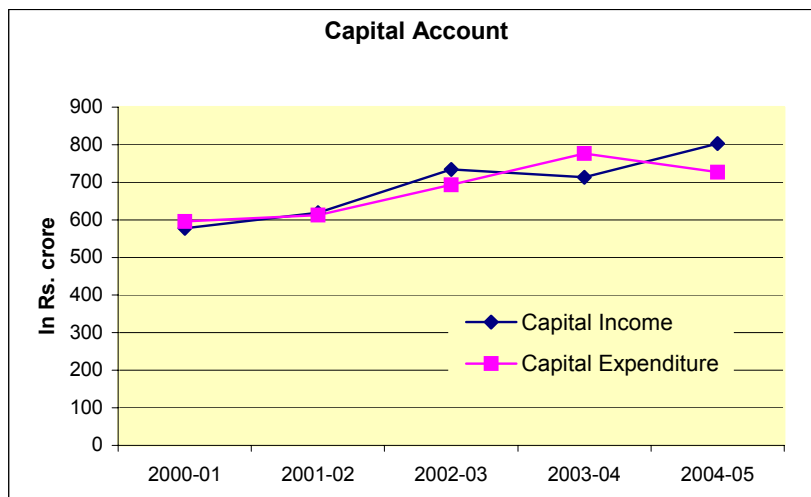
Table 14.1: Financial Status of MCD (in Rs. crore)

Item	2000-01	2001-02	2002-03	2003-04	2004-05
A. Revenue Account					
Opening balance	0.12	0.16	0.17	35.60	9.98
Income	1372.85	1570.66	1659.50	1652.11	2258.48
Expenditure	1372.80	1570.65	1624.07	1677.73	1950.47
<i>Surplus</i>	<i>0.16</i>	<i>0.17</i>	<i>35.60</i>	<i>9.98</i>	<i>317.99</i>
B. Capital Account					
Opening balance	139.50	121.15	127.87	168.86	105.64
Income	577.94	619.35	734.24	713.21	803.29
Expenditure	596.29	612.62	693.26	776.42	727.11
<i>Surplus</i>	<i>121.15</i>	<i>127.88</i>	<i>168.86</i>	<i>105.65</i>	<i>181.83</i>

Source: Non-Plan Income & Expenditure Budget 2001-02 to 2005-06, MCD
Plan & Resettlement Colonies Budget, 2001-02 to 2005-06, MCD

The above table shows that the capital account has witnessed a surplus, implying that capital receipts are not being fully utilised. Further review of the revenue and capital accounts indicates that surplus has increased over period of 2000-01 to 2004-05. The sharp rise in the surplus of the revenue account in 2004-05 has been attributed to an abnormal rise in the Ways and Means advance.





14.3.1 Revenue Account

The revenue account comprises of two components, revenue income and revenue expenditure. Revenue income comprises of internal/own resources in the form of tax and non-tax items and external resources in the form of shared taxes/transfers and revenue grants from the State Government. Revenue expenditure comprises of expenditure incurred on salaries, operation & maintenance expenditure and debt servicing.

Revenue Income

The source wise revenue income is given in Table 14.2. Own sources comprises 68 percent of the income whereas, external source contributes 32 percent of the revenue income. Table 14.3 presents major head wise revenue income for 5-year review period.

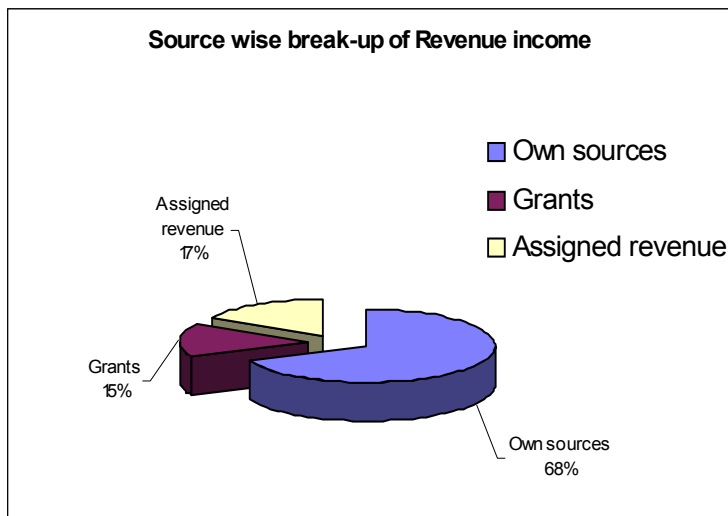
Table 14.2: Source-wise Revenue income (in Rs. crore)

Item	2000-01	2001-02	2002-03	2003-04	2004-05
Own sources	971.35	1161.21	1185.53	1237.09	1243.05
Grants (Including Ways & Means Advance)	173.95	161.51	177.17	119.73	668.42
Assigned revenue	227.55	247.94	296.80	295.29	347.01
Total	1372.85	1570.66	1659.50	1652.11	2258.48

Source: Non-Plan Income & Expenditure Budget 2001-02 to 2005-06, MCD

Own Sources

Own-source income includes income from resource mobilisation activities of MCD in the form of taxes, user fees, fines, trade licences, etc. Own revenue sources are further classified as tax and non-tax sources that are generated by various sections of the MCD.



- **Tax Sources:** About 56 percent of the revenue is contributed by tax sources, which includes Property Tax, Tax on Consumption and Sale of Electricity and Animal & Toll Tax.

Some of the main features of this head of revenue income are listed below:

- Income from own sources accounts to about 70 percent of revenue income
- Income from tax sources has shown an average annual growth rate of 8.07 percent over the 5 year period, compounded annual growth rate of 7.52 percent and income from fines and fees increased at an average annual growth rate of 30 percent over the same period.
- Major items of own-source income, contributing towards revenue income, include property tax (41%) and other income (6%) which includes income from commercial ventures, development charges etc.

Table 14.3: Major head-wise break-up of Revenue Income (in Rs. Crore)

S. No.	Item	2000-01	2001-02	2002-03	2003-04	2004-05
1	Municipal Taxes and Rates	803.56	900.41	958.52	1080.25	1074.13
2	Rents and Fees	21.62	20.57	27.71	31.74	60.53
3	Others	146.16	240.23	199.30	125.10	108.39
4	Global Sharing of Taxes- Assigned	227.55	247.94	296.80	295.29	347.01
5	Education Grant- Reimbursement Grant	93.95	101.51	117.17	119.73	358.42
6	Ways and Means Advance	80.00	60.00	60.00	0.00	310.00
	Total Revenue Income	1372.85	1570.66	1659.50	1652.11	2258.48

Source: Non-Plan Income & Expenditure Budget 2001-02 to 2005-06, MCD

Income through own-source heads that contribute substantially towards revenue income include:

Property Tax

Income from property tax is the single largest and most elastic source of revenue, contributing about 40-45 percent to the total revenue.

Income through Property Tax up till 31-3-2004 was based on the Annual Rental Value of the property. From 1-4-2004 a new system for assessing properties has been introduced called the Unit Area Method of property tax.

Unit Area Assessment								
The Unit Area Method of Assessment is based on fixing a unit area value per square meter of covered space for calculation of property tax. The tax for a particular property is based on the annual value of the property arrived at, by multiplying unit area value assigned to the colonies/localities with the covered area of the property and the multiplicative factors for occupancy, age, structure and use.								
The Unit Area Values category wise is given in the table below:								
Category	A	B	C	D	E	F	G	H
Value: (in Rs. Per square meter)	630	500	400	320	270	230	200	100
The above values are valid up till Assessment Year 2006 -2007								
The Unit Area Value for vacant land in excess of 75 % of the total plot area would be computed at a factor of 0.3 of the base unit value of the colony.								
The Multiplicative factors are given below:								
A. Structure Factor (SF)								
Structure Type	Pucca		Semi Pucca		Kucha			
Factor (SF)	1.0		0.7		0.5			
B. Age Factor								
Year of completion	Prior to April 1960	April 1960 to March 1969	April 1970 to March 1979	April 1980 to March 1989	April 1990 to March 1999	April 2000 Onwards		
Factor (AF)	0.5	0.6	0.7	0.8	0.9	1.0		
C. Occupancy Factor (OF) - For Residential Properties								
Category	A	B	C	D	E	F	G	H
Factor (OF)	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
D. Use Factor (UF) For Non Residential Uses:								
Use	I	II	III	IV	V			
Factor (UF)	1	2	3	4	10			
Where: (I) Public Purpose (II) Public Utility/Telecom towers (III) Industry, Entertainment, Recreation and Clubs (IV) Business, restaurants, Hotels up to 2 star (V) 3 Star and above Hotels/Towers/ Hoardings.								
Self-Assessment and Calculation of Tax Under Unit Area Method:								
In the old system of property taxation the onus for raising demand rested with the corporation, whereas in the current system of property taxation, concept of self-assessment has been introduced for the first time whereby, the onus for filing returns and paying taxes is that of the owner/occupier. The method of calculating Self-assessment tax is as follows:								

Step 1: Measure the covered area of property;
 Step 2: Take the unit area value of the locality /category notified by the corporation;
 Step 3: Calculate the annual value by using the following formula:

$$\text{Annual Value} = \text{Unit Area Value} \times \text{Covered Area} \times \text{Multiplicative Factors}$$

Step 4: Where different portions of property are put to different uses or other parameters like concessions/rebates applicable are different, the annual value will be calculated for each portion separately.

Step 5: Calculate tax by multiplying the above value by the respective rate of tax as notified by the corporation from year to year.

Duty on transfer of properties

Any property transaction in MCD limits attracts duty on transfer of properties at rate 5% of the stamp duty amount.

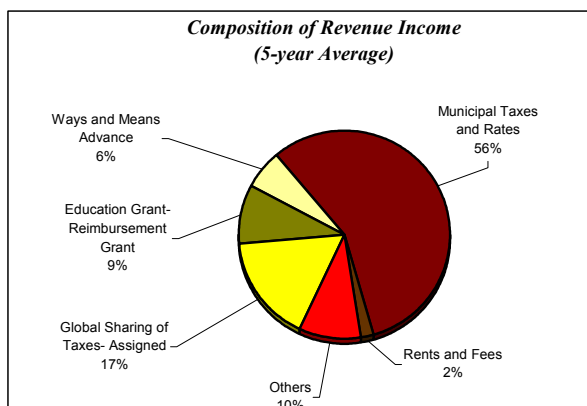
Toll Tax

Toll tax is payable on all vehicles entering National capital Territory of Delhi and ranges from Rs. 25 - Rs. 500 per day for various categories of vehicles, MCD also offers monthly and quarterly passes also for toll tax.

Tax on Consumption and sale of Electricity

Any consumer in MCD is liable to pay tax to MCD on electricity consumption; currently it is at 5% of billing amount. If consumers have captive power plants than the rate payable is 10 paise for KWH and tax on electricity suppliers is also 10 paise for KWH.

- **Non-Tax Sources:** Non-tax sources include all non-tax revenues such as fees and charges levied by the MCD. Such revenue sources include income from education fee, fines for cattle pounds, fees from hospitals, fees from vehicles licenses, special registration for trades, rents on land, buildings and car parking etc.



The income from non-tax revenue receipts has increased marginally from Rs 167.78 crores in FY 2000-01 to Rs. 168.92 crores in FY 2004-05.

External Sources

The external sources of MCD include income from global sharing of taxes from Government of Delhi, education grant and ways and means advances. Government of Delhi transfers about 5.5% of its income to MCD under the head of as global sharing of taxes as per SFC recommendation, this source contributes only 17% of municipal revenue income and have registered an average annual growth rate of about 12%.

In addition MCD receives grant towards reimbursement of education expenditure and for improvements in resettlement colonies, though 60% of education expenditure and 100% of plan expenditure for resettlement colonies is reimbursable, however MCD gets 30% of education expenditure and for resettlement colonies the receipt is almost nil and this grant is limited to maximum of 5% of Government of Delhi income. These grants contribute only 9% of municipal revenue income and have registered an average annual growth rate of about 3.76%.

In addition to SFC and education grants MCD receives some advances towards ways and means to meet the expenditure. The ways and means advance is inconsistent and on an average it accounts for about 6% of municipal revenue income.

Revenue Expenditure

Revenue expenditure of MCD has been analyzed department wise, which includes both establishment and operations & maintenance expenditure; the MCD doesn't classify establishment expenditure separately.

Thus the expenditure analysis is discussed on each department basis, which is General Supervision, Collection of Revenues, Education, Public Health and Medical Relief, Conservancy Scavenging and Street Cleaning, Roads and Public Lighting and Others.

Revenue expenditure grew from Rs.1372.80 crores in the year FY 2000-'01 to Rs.1950.47 crores in FY 2004-'05 at an average annual growth rate of 7.68 percent. The major items of expenditure include Education (23%), Conservancy and Street Cleaning (20%) and Others (33%). The head "Others" comprises of expenses on garden & open spaces, libraries, licensing and miscellaneous items. Table 14.4 gives a major head wise break-up of revenue expenditure for 5-year review period.

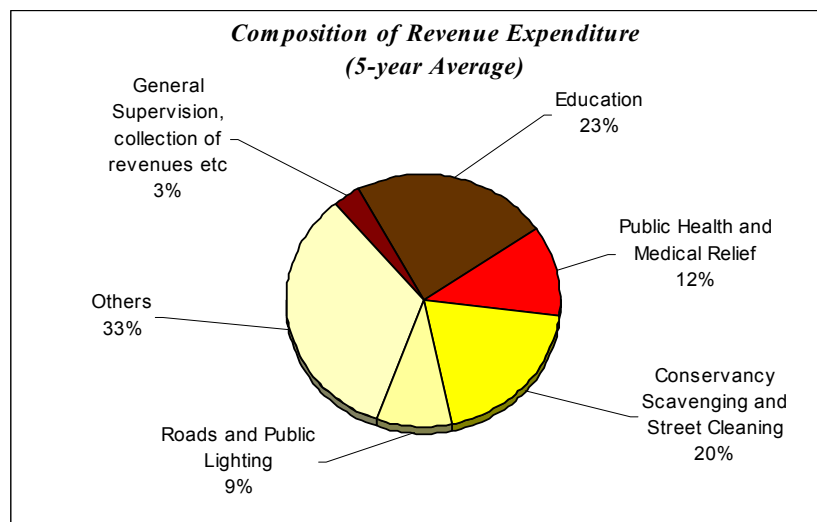


Table 14.4: Major head wise break-up of Revenue Expenditure (in Rs. Crore)

No.	Item	2000-01	2001-02	2002-03	2003-04	2004-05
1	General Supervision, collection of revenues etc	48.00	53.20	53.12	56.14	65.75
2	Social Welfare & Development Services					
i	Education	338.94	333.25	369.41	390.83	455.88
ii	Public Health	37.42	37.74	39.22	40.92	48.38
iii	Conservancy and Street Cleaning	263.40	275.98	298.98	334.82	378.60
iv	Scavenging, Drains and Sewers	11.13	8.83	11.40	11.22	11.60
v	Medical Relief	124.45	127.52	147.10	166.18	190.28
3	Recreational Activity					
i	Gardens and Open Spaces	61.87	65.07	63.90	69.82	82.69
ii	Libraries	0.66	0.66	0.66	0.97	1.31
4	Public Works & Safety					
i	Roads and Public Lighting	107.65	154.71	132.04	152.27	192.61
ii	Fire Fighting	-	-	-	-	-
5	Land Development	26.49	24.44	23.96	28.95	33.21
6	Misc. including New Works	352.78	489.26	484.27	425.61	490.15
	TOTAL	1,372.80	1,570.65	1,624.07	1,677.73	1,950.47

Source: Non-Plan Income & Expenditure Budget 2001-02 to 2005-06, MCD

Debt Servicing

A review of the loan statement of MCD reveals that as on 31-03-2005 MCD had a total outstanding debt of Rs. 755.66 crores and during the FY 2005-2006 it had done a debt servicing of Rs. 64.20 crores.

14.3.2 Capital Account

Income and expenditure items under this account are primarily nonrecurring in nature. Income items include loans, contributions by Government of National Capital Territory of Delhi, other agencies and capital grants under various State and Central Government programmes. Expenditure items include expenses booked under developmental works and purchase of capital assets.

Capital Income

Analysis of this account indicates that 19 percent of capital income is in the form of loans and 81 percent by way of grants.

Table 14.5: Source wise break-up of Capital income (in Rs. crore)

Item	2000-01	2001-02	2002-03	2003-04	2004-05
Grants	515.00	549.45	629.18	600.46	651.46
Loans	62.94	69.90	105.06	112.75	151.84
Total	577.94	619.35	734.24	713.21	803.29

Source: Plan & Resettlement Colonies Budget, 2001-02 to 2005-06, MCD

Capital Expenditure

Capital expenditure has been directed towards new parks, water supply, sewerage and works for improvement of slums. The highest percentage has been expended on infrastructure for colonies (27%) and roads (17%). The amount of expenditure has increased from Rs.596.29 crore in FY 2000-01 to Rs.727.11 crore in FY 2004-05.

Table 14.6: Major head wise break-up of Capital Expenditure (in Rs. Crore)

Items	2000-01	2001-02	2002-03	2003-04	2004-05
Education Related Items	119.31	NA	99.42	101.19	141.96
Public Health and Medical	105.88	NA	136.45	127.00	122.05
Roads	97.32	NA	114.18	104.37	124.91
Infrastructure Facilities in Colonies	150.25	NA	177.24	177.40	198.29
Environmental Improvement	3.53	NA	9.95	16.75	15.77
MLA and MP LAD Schemes	81.44	NA	112.29	179.94	58.55
Trans- Yamuna	23.84	NA	30.79	48.85	44.09
Others	14.73	NA	12.94	20.93	21.47
Total Expenditure	596.29	612.62	693.26	776.42	727.11

Source: Plan & Resettlement Colonies Budget, 2001-02 to 2005-06, MCD

There is an overall surplus in the capital account indicating a capital utilization ratio of less than 1.

14.3.3 Key Issues and Conclusions

Table 14.7: Key Indicators

Sl.	Item	2000-01	2001-02	2002-03	2003-04	2004-05
1	Operating Ratio	1.00	1.00	0.98	1.02	0.86
2	Share of Property Tax	44.66%	43.74%	42.43%	46.54%	28.60%
3	Share of Internal Revenues	70.75%	73.93%	71.44%	74.88%	55.04%
4	Share of Assigned Revenues	16.57%	15.79%	17.88%	17.87%	15.36%
5	Share of Grants	6.84%	6.46%	7.06%	7.25%	15.87%
6	Ways & Means advance	5.83%	3.82%	3.62%	0.00%	13.73%
7	Capital Utilization ratio	0.83	0.83	0.80	0.88	0.79

The following issues emerge from the above analysis carried out on the finances of MCD:

Revenue Account Status

The revenue account of MCD from the year 2002-03 has shown a healthy surplus. The operating ratio over the period of analysis has hovered around unity indicating that revenue income is being wholly utilized to meet revenue expenditure.

Revenue Income

MCD has generated over 68 percent of its revenue through its own sources. Dependency on the grants is to the extent of 15 percent.

Though Property tax is the largest own source revenue income, there is still a scope for improvement by expanding the base by way of covering un-assessed properties. The average collection on current demand is around 55 percent whereas average collection against recovery of arrears is just about 6% giving an overall collection performance of 19 percent.

Revenue Expenditure

It is observed that about 60-65% of the total revenue income is being spent on the salaries and other related costs which is well above the average when compared to other local bodies - the range being 30-40 percent of revenue income.

Capital Account status

The capital account has consistently given a surplus indicating that there is an underutilization of funds available for carrying out the development work.

14.4 OVERVIEW OF NDMC FINANCES

This section covers the details of financial performance of New Delhi Municipal Council (NDMC) during the last five years. NDMC performs the same functions as MCD. The difference being, NDMC covers a much smaller area. NDMC generates its revenue mostly through provision of electricity; water supply etc. and its major expenditure heads are education, water supply & sanitation, social welfare etc. Revenue income of NDMC has grown to a level of Rs. 1078.98 crores in the FY 2004-05 from the level of Rs. 749.52 crores in the FY 2000-01. The revenue income has grown at an average annual growth rate of 10.04 percent against an annual average rate of increase of 6.57 percent in case of revenue expenditure thus indicating a surplus position during this period.

Table 14.8: Final Status of NDMC (in Rs. Crores)

Item	2000-01	2001-02	2002-03	2003-04	2004-05
A. Revenue Account					
Income	749.52	770.87	883.38	863.35	1078.98
Expenditure	747.22	743.68	775.72	801.48	954.84
<i>Surplus</i>	2.3	27.19	107.66	61.87	124.14
B. Capital Account					
Income	11.21	11.71	10.18	15.08	13.74
Expenditure	14.99	19.61	9.8	15.8	11.64

Item	2000-01	2001-02	2002-03	2003-04	2004-05
Surplus/(Deficit)	(-3.78)	(-7.9)	0.38	(-0.72)	2.1

Source: Budgets 2002-03 to 2006-07, NDMC

The capital account consists of grants & loans for activities relating to infrastructure development & improvement of basic services such as medical, education etc.

14.4.1 Revenue Account

The revenue account comprises of two components, revenue income and revenue expenditure. Revenue income comprises of internal/own resources in the form of tax and non-tax items. External resources are in the form of shared taxes/transfers and revenue grants from the State Government. Revenue expenditure comprises of expenditure incurred on salaries, operation & maintenance expenditure and debt servicing.

Revenue Income

Revenue income comprises receipts generated through Own Sources as well as receipts in the form of Assigned Revenues and Grants.

Own sources

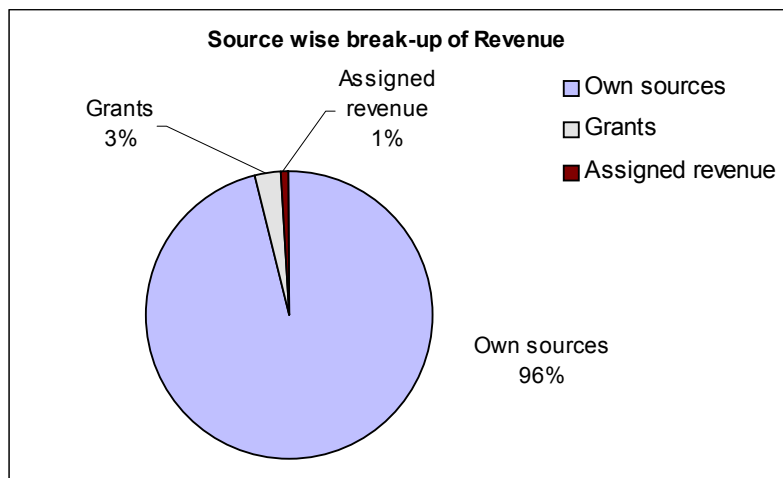
Own source of revenue income includes income in the form of taxes, fees & fines, supply of electricity, supply of water etc. Own sources are further classified into tax and non-tax sources.

- **Tax Sources:** About 19 percent of the total revenues are derived from the Tax sources which include House Tax, Duty on Transfer of Property, Advertisement Tax and other taxes.
- **Non-Tax Sources:** NDMC's major earnings are through non-tax sources, which include income, generated through supply of electricity, which forms 60 percent of the total revenue. The revenue income has increased from Rs. 749.51 crore in FY 2000-01 to Rs.1078.97 crore in FY 2004-05.

Table 14.9: Source wise break-up of Revenue income (in Rs. Crore)

Item	2000-01	2001-02	2002-03	2003-04	2004-05
Own sources	726.79	743.06	853.30	827.79	1022.90
Grants	19.37	23.54	23.81	29.17	44.79
Assigned revenue	3.36	4.28	6.28	6.39	11.29
Total	749.51	770.88	883.40	863.35	1078.97

Source: Budgets 2002-03 to 2006-07, NDMC



External Assistance

This head comprises receipts in the form of Assigned Revenue and Grants, which form 4 percent of the total revenue.

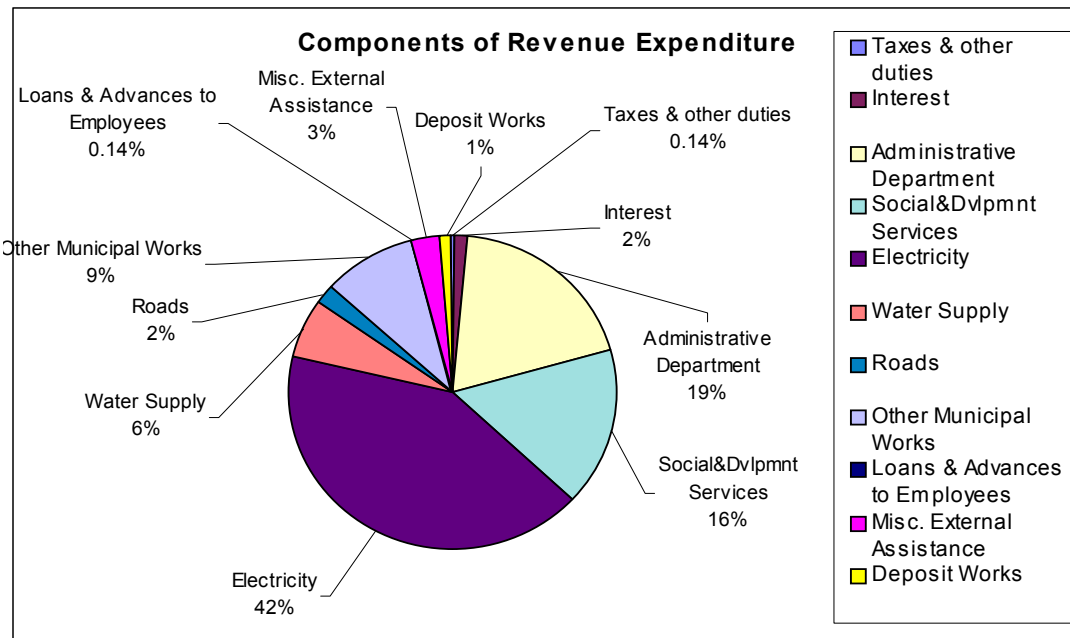
Main Features of Revenue account (Receipts) are as follows:

- Income from own sources accounts for about 96 percent of the total revenue.
- Revenue from sale of electricity accounts for about 59 percent of the total revenue and has shown an average annual growth rate of 3.47 percent
- Income from tax sources has shown an average annual growth rate of 15 percent.

Table 14.10: Major head wise break-up of revenue Income (in Rs. Crore)

Item	2000-01	2001-02	2002-03	2003-04	2004-05	Average	% of total revenue
Taxes & other duties	102.83	123.95	152.17	145.92	176.53	140.28	16.14%
Interest	30.28	24.55	32.53	27.43	178.94	58.75	6.76%
Administrative Department	6.83	0.41	5.32	0.46	1.28	2.86	0.33%
Social & Development Services	4.24	3.43	3.31	3.43	4.17	3.72	0.43%
Electricity	470.32	483.71	534.14	534.70	537.34	512.04	58.91%
Water Supply	0.00	2.02	0.00	15.02	14.46	6.30	0.72%
Roads	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Municipal Works	94.23	97.14	112.40	97.92	109.75	102.29	11.77%
Loans & Advances to Employees	1.56	1.46	1.29	1.38	1.06	1.35	0.16%
Misc. External Assistance	19.37	23.54	23.81	29.17	44.79	28.14	3.24%
Deposit Works	19.86	10.66	18.41	7.92	10.66	13.50	1.55%
TOTAL	749.52	770.87	883.38	863.35	1078.98	869.22	100%

Source: Budgets 2002-03 to 2006-07, NDMC



Revenue Expenditure

Revenue expenditure has been analysed based on expenditure heads broadly classified under the following heads: Taxes & other Duties, Interest, Administrative Department, Social & Development Services, Electricity, Water Supply, Roads and Other Municipal Works etc.

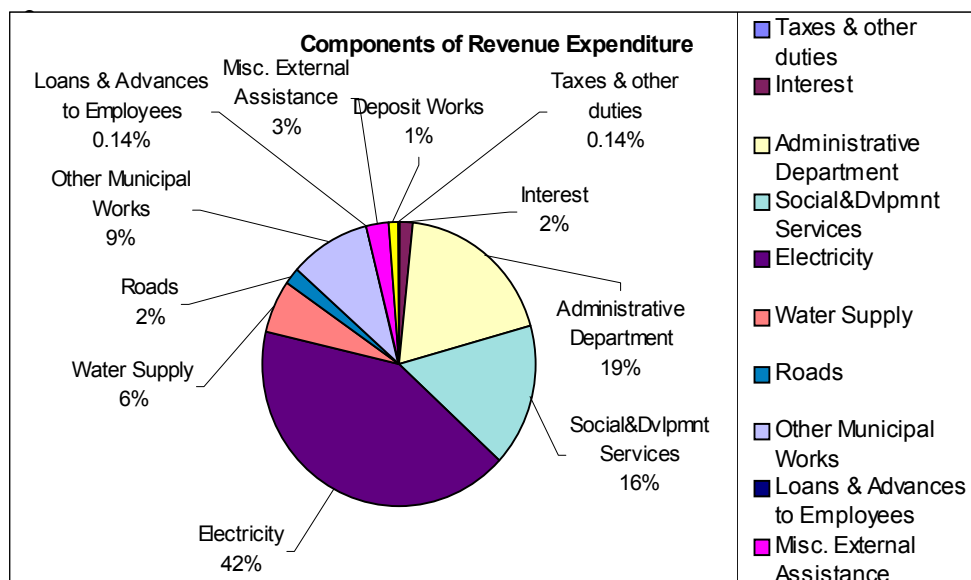
Revenue expenditure grew from Rs.747.22 crores in the FY 2000-01 to Rs. 954.84 crores in FY 2004-05 at an average annual growth rate of 6.57 percent. The major items of expenditure include Electricity (41%), Social & Development Services (16%), Water Supply (6%) and Administrative Department (19%).

Table 14.11: Major Head wise break-up of Revenue Expenditure (in Rs. Crore)

Item	2000-01	2001-02	2002-03	2003-04	2004-05	Average	% of total revenue
Taxes & other duties	0.92	0.95	1.20	1.27	1.33	1.13	0.14
Interest	42.85	7.11	5.44	4.83	1.89	12.42	1.54
Administrative Department	110.59	125.26	168.02	139.42	228.36	154.33	19.18
Social & Development Services	123.01	124.21	121.65	136.24	144.62	129.95	16.15
Electricity	272.62	334.86	335.46	354.49	370.49	333.58	41.46
Water Supply	55.61	47.20	39.57	47.85	61.53	50.35	6.26

Item	2000-01	2001-02	2002-03	2003-04	2004-05	Average	% of total revenue
Roads	12.23	15.05	16.43	25.84	13.30	16.57	2.06
Other Municipal Works	72.12	63.20	68.42	77.15	93.13	74.80	9.30
Loans & Advances to Employees	1.44	1.43	1.04	0.94	0.62	1.09	0.14
Misc. External Assistance	40.23	12.25	10.46	7.34	33.83	20.82	2.59
Deposit Works	15.60	12.16	8.03	6.11	5.74	9.53	1.18
TOTAL	747.22	743.68	775.72	801.48	954.84	804.59	100

S



Debt Servicing

A review of the loan statement of NDMC reveals that as on 31.3.2004 NDMC had Rs.32.01 crores as outstanding loan. During the FY 2004-2005 it repaid the whole of this amount together with an outflow on account of interest of Rs.1.88 crores. NDMC has become a zero debt corporation since then.

Establishment Expenditure

Establishment expenditure (inclusive of Bonus, Gratuity, Pension & other employee benefits) of all sections accounts for just about 36 percent of the total revenue expenditure. The growth in this component has been at an overall average annual growth rate of 6.04 percent.

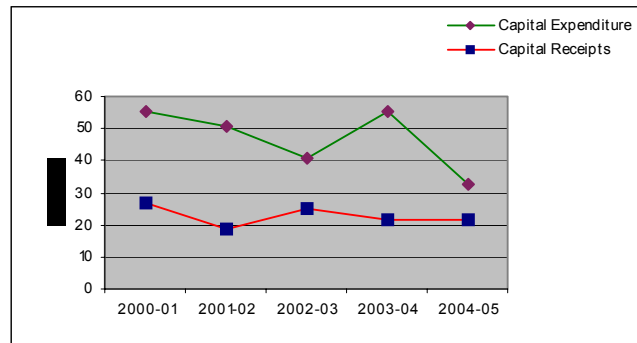
Table 14.12: Establishment Expenditure

Items	2000-01	2001-02	2002-03	2003-04	2004-05	Average
Salary & Allowance	208.58	221.01	231.59	254.40	265.91	236.30
Other Employee Cost	47.25	44.02	47.51	56.86	56.99	50.52
Total	255.83	265.03	279.10	311.26	322.89	286.82
% of Revenue Expenditure	34.24	35.64	35.98	38.84	33.82	35.70
% of Revenue Income	34.13	34.38	31.59	36.05	29.93	33.22

Source: Budgets 2002-03 to 2006-07, NDMC

14.4.2 Capital Account

Capital Income : Capital income is basically the plan funding received from various agencies for carrying out work under the various heads. A major portion of the receipts received under this head is allocated for Roads & Bridges. MLA Constituency Fund gets the second largest share. The figure for the five-year period is as given below:

**Table 14.13: Plan funding for 5 Years (in Rs. Crore)**

Items	2000-01	2001-02	2002-03	2003-04	2004-05
Roads & Bridges	1.68	3.00	1.75	7.42	5.75
Water Supply & Sanitation	1.50	0.50	0.63	1.25	0.63
Housing	-	-	-	-	-
Urban development	2.01	1.68	1.50	0.32	0.60
Education	1.73	1.58	1.08	0.63	0.50
Welfare of SC/ST/OBC	0.15	-	-	-	-
Medical	0.31	0.50	0.50	0.50	1.00
Public Health	0.00	0.00	0.13	0.30	0.21
Agriculture & Allied Services	-	-	-	-	-
Power	-	-	-	-	-
Economic Services	-	-	-	-	-
Nutrition	0.27	0.30	0.25	0.30	0.75
Labour & Labour Welfare	0.05	0.01	-	0.01	-
Social Welfare	0.53	-	-	-	-
Sports & Youth Services	0.04	-	-	-	-
MLA Constituency Fund	2.94	4.14	4.35	4.35	4.30
TOTAL	11.21	11.71	10.18	15.08	13.74

Source: Budgets 2002-03 to 2006-07, NDMC

Capital Expenditure

The trend for capital expenditure has been varying over the five-year period. It saw a sharp fall in the year 2002-03. The major heads of capital expenditure include Roads & Bridges, Water Supply & Sanitation, and Social Welfare etc. The break up for major heads has been presented in a table below.

Table 14.14: Plan expenditure for 5 Years (In Rs. Crore)

Items	2000-01	2001-02	2002-03	2003-04	2004-05
Roads & Bridges	3.40	4.46	2.48	6.30	5.75
Water Supply & Sanitation	1.93	1.66	0.68	0.82	0.77
Housing	-	-	-	-	-
Urban development	1.19	0.70	0.20	0.41	0.68
Education	2.52	1.68	0.87	1.32	0.58
Welfare of SC/ST/OBC	0.10	0.10	-	0.19	-
Medical	0.40	0.21	0.08	0.45	1.47
Public Health	0.08	0.07	0.23	0.39	0.29
Agriculture & Allied Services	0.32	0.02	0.14	0.12	-
Power	2.89	6.70	-	-	-
Economic Services	-	0.00	-	-	-
Nutrition	0.25	0.39	0.21	0.22	0.42
Labour & Labour Welfare	0.02	0.01	0.01	0.09	-
Social Welfare	0.47	0.50	0.22	0.15	(0.00)
Sports & Youth Services	0.06	-	0.02	-	-
MLA Constituency Fund	1.35	3.12	4.64	5.33	1.68
TOTAL	14.99	19.61	9.80	15.80	11.64

Source: Budgets 2002-03 to 2006-07, NDMC

14.4.3 Key Issues and Conclusions

Table 14.15: Key Indicators

Item	2000-01	2001-02	2002-03	2003-04	2004-05
Operating Ratio	1.00	0.96	0.88	0.93	0.88
Share of assigned revenue (%)	0.45	0.56	0.71	0.74	1.05
Share of grants (%)	2.58	3.05	2.70	3.38	4.15
Share of internal sources (%)	96.97	96.39	96.59	95.88	94.80
Share of Establishment Expenditure to Revenue Expenditure (%)	34.24	35.64	35.98	38.84	33.82
Share of Establishment Expenditure to Revenue Income (%)	34.13	34.38	31.59	36.05	29.93

The following issues emerge from the above analysis carried out on the finances of NDMC.

Revenue Account Status

The revenue account of NDMC from the year 2002-03 has shown a healthy surplus. The operating ratio over the period of analysis has hovered around unity indicating that revenue income is being wholly utilized to meet expenditure.

Revenue Income

NDMC is generating about 96% of income through its own sources which clearly indicates that it is able to self sustain and the reliance on the grants is minimal. The surplus in the account implies that the funds are available to meet the deficiency in the Capital account as and when it arises

Revenue Expenditure

It is observed that about 30-35% of the total revenue income is being spent on the salaries and other related costs which is well below the average when compared to other local bodies.

14.5 OVERVIEW OF DJB FINANCES

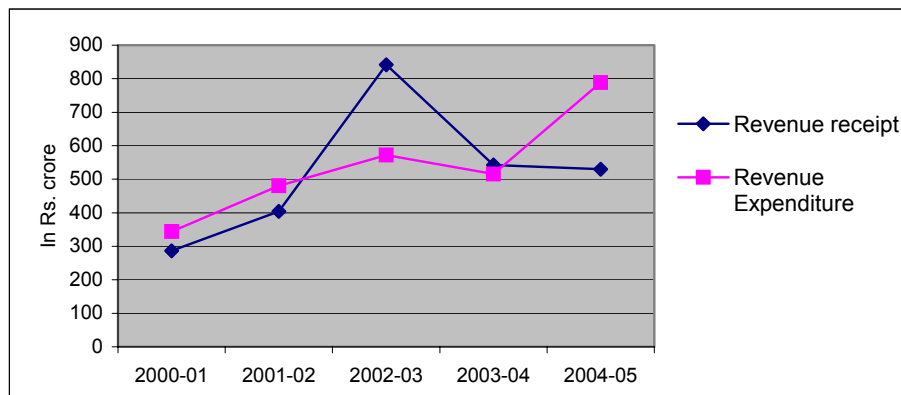
This section briefly covers the financial status of the Delhi Jal Board (DJB). DJB is committed for augmentation of water supply in Delhi and has taken several steps in this direction. The main sources of revenue for DJB are water charges, gas charges, scavenging tax, and development charges. On carrying out the analysis from the limited data made available, it can be seen that DJB finances are not in good condition, since, in five years under review, there was a deficient balance on revenue account on year to year basis without considering previous year balances. On the other hand the capital account has consistently shown a surplus thereby implying that capital income is being utilized to fund revenue expenditure.

14.5.1 Revenue Account

Table 14.16: Revenue Account status of DJB (in Rs. Crore)

Items	2000-01	2001-02	2002-03	2003-04	2004-05
A. Revenue Account					
Income	286.18	403.84	841.45	542.87	530.20
Expenditure (inclusive of Loan & Interest repayment)	700.77	891.64	1071.28	1025.26	1344.05
Surplus/(Deficit)	(414.59)	(487.80)	(229.83)	(482.39)	(813.85)

Source: Information supplied by DJB, 2006



Revenue Income

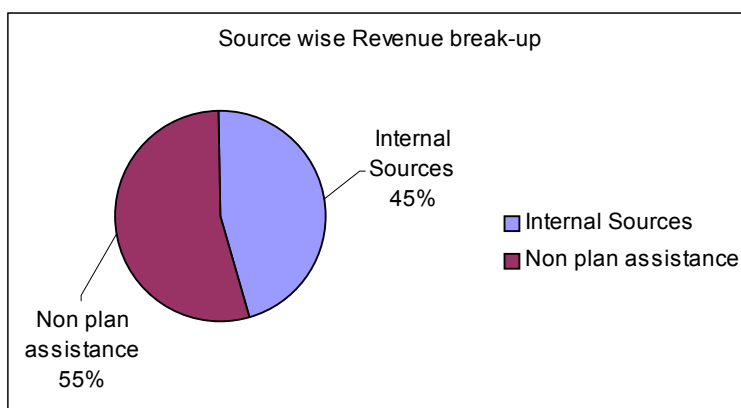
Revenue Income is primarily categorized into two sources - internal sources and non-plan assistance. The variations in the level of income are on account of the high degree of fluctuation in the quantum of Non-Plan assistance. The income generated from internal sources has more or less stayed stable and has increased at annual average growth rate of 7.65 percent.

Table 14.17: Source wise break-up of Revenue income

Item	2000-01	2001-02	2002-03	2003-04	2004-05	Average
Internal Sources	211.18	213.84	230.82	241.87	280.20	235.58
Non plan assistance	75.00	190.00	610.63	301.00	250.00	285.33
Total	286.18	403.84	841.45	542.87	530.20	520.91

Source: Information supplied by DJB, 2006

As depicted in the figure below, around 45 percent of revenue income comes from internal sources and 55 percent comes from non-plan assistance.



Revenue Expenditure

The revenue expenditure has increased at an annual average growth rate of 18.5 percent. A major part of revenue expenditure is attributable to debt repayment. Since revenue account has deficient balance it can be implied that

not just the operational costs but also the repayments of Principal amount of loans is being funded through the Capital account. The operational expenses have increased at an average annual growth rate of 25.5 percent.

Table 14.18: Revenue Expenditure

Year	Expenditure		
	Total expense	Repayment of loan and interest	Net Operational expenses
2000-01	700.77	357.15	343.62
2001-02	891.64	410.97	480.67
2002-03	1071.28	499.14	572.14
2003-04	1025.26	509.88	515.38
2004-05	1344.05	555.52	788.53

Source: Information supplied by DJB, 2006

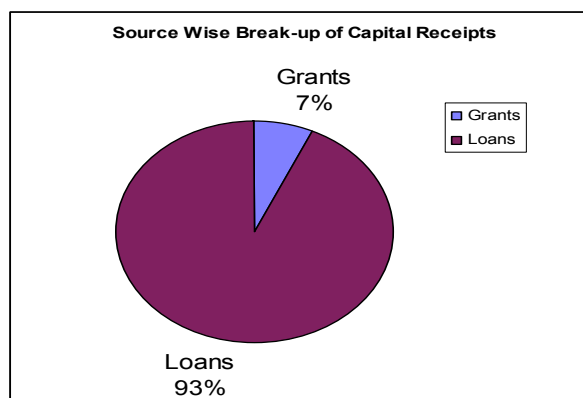
14.5.2 Capital Account

Capital Income : The capital income comprises of grants & loans received from Government of NCT of Delhi. It is paid to DJB on submission of request to Delhi Government. The grants are primarily utilized for providing water supply to weaker sections supply of water through tankers to unauthorized colonies. The receipts on capital account are mainly under heads: Water & Sewerage. Loans account for 93 percent of the total capital receipts and the balance is received in the form of Grants.

Table 14.19: Source-wise Breakup of Capital Receipts

Item	2000-01	2001-02	2002-03	2003-04	2004-05
Grants	64.1	60.02	58.15	7.50	7.80
Loans	381.43	439.45	570.45	601.23	686.96
Total	445.53	499.47	628.60	608.73	694.76

Source: Information supplied by DJB, 2006



Capital Expenditure : Capital expenditure is directed towards development of fixed assets under the broad classification of Water & Sewerage. The analysis of last five years shows that capital expenditure varies between Rs. 375.75 crores to Rs. 674.89 crores.

Table 14.20: Capital income and expenditure of DJB (in Rs. Crore)

Year	Receipt			Expenditure		
	Water	Sewerage	Total	Water	Sewerage	Total
2000-01	259.3	186.23	445.53	239.56	136.19	375.75
2001-02	317.3	182.17	499.47	393.56	176.85	570.41
2002-03	454.49	174.11	628.6	456.64	137.8	594.44
2003-04	446.55	162.18	608.73	453.43	140.19	593.62
2004-05	492.74	202.02	694.76	473.49	201.4	674.89

Source: Information supplied by DJB, 2006

14.5.3 Key Issues & Conclusions

The revenue and capital balances indicate that DJB is not quite able to meet its recurrent expenditure out of its own sources. As explained above the capital receipts generate maximum revenues. The operating ratio has been more than unity indicating a trend of going beyond means. The authority has been servicing its debts by utilizing capital receipts thus implying that instead of asset creation the capital receipts are being diverted towards meeting recurring expenses.

Annexure 14-1- Municipal Corporation of Delhi- Detailed Finances									
		<i>Actuals</i>							
Head of Account		1999-00	2000-01	2001-02	2002-03	2003-04	2004-05		
		<i>Rs. Crores</i>							
Part I: Non Plan Income and Expenditure									
OPENING BALANCE		0.20	139.61	145.96	128.04	204.45	115.62		
Revenue Receipts									
A	Internal Revenues								
A1	Municipal Taxes and Rates								
1	General Tax from Urban and Rural Areas	558.94	613.11	687.00	704.15	768.94	645.88		
2	Taxes on Vehicles and Animals	0.40	0.43	0.49	0.63	0.87	1.10		
3	Theater Tax	0.66	0.73	0.82	0.09	0.13	0.09		
4	Tax on Advertisement	6.92	7.59	8.51	10.38	11.59	17.51		
5	Tax on Building Permission	0.47	0.51	0.57	0.39	2.88	1.10		
6	Toll tax	46.26	50.74	56.85	53.98	68.03	78.06		
7	Duty on Transfer of Property	64.28	70.51	79.01	112.98	143.37	167.94		
8	Tax on consumption and Sale of Electricity	54.63	59.93	67.15	75.92	84.44	162.46		
	Sub Total- A1	732.57	803.56	900.41	958.52	1,080.25	1,074.13		
A2	Rents and Fees								
1	Fines and Process Fee	3.16	3.47	3.29	3.65	6.70	8.89		
2	Education Fee	0.23	0.47	0.51	0.25	0.24	0.26		
3	Fines for Cattle Pounds	0.00	0.00	0.00	0.18	0.19	0.13		
4	Fees from Hospitals	0.99	1.09	1.27	1.13	1.16	1.22		
5	Fees from Vehicles Licenses	0.00	0.00	0.00	0.74	1.25	0.27		
6	Tehbazari fee etc	0.00	0.00	0.00	3.94	3.79	28.23		
7	Rents on Land, Buildings and Car Parkings	3.83	4.20	4.10	8.00	8.27	11.40		
8	Special Registration for Trades	3.39	3.72	4.01	4.28	3.99	3.80		
9	Public Health, Conservancy & Street Cleaning	3.12	4.78	3.21	4.23	4.89	5.03		
10	Miscellaneous	3.75	3.90	4.19	1.31	1.27	1.28		
	Sub Total- A2	18.47	21.62	20.57	27.71	31.74	60.53		
A3	Others								
1	Development Charges	13.69	15.02	13.93	3.78	6.03	5.99		
2	Road Restoration Charges	38.46	42.19	64.45	41.72	17.11	5.57		
3	Reimbursement of Cost from diff schemes	0.00	0.00	3.14	24.76	62.61	9.81		

Annexure 14-1- Municipal Corporation of Delhi- Detailed Finances							
		Actuals					
Head of Account		1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
		Rs. Crores					
4	Others	82.34	88.96	158.70	129.04	39.36	87.02
	Sub Total- A3	134.49	146.16	240.23	199.30	125.10	108.39
	Grand Total A (A1, A2 and A3)	885.53	971.35	1,161.21	1,185.53	1,237.09	1,243.05
B	External Revenues						
1	Global Sharing of Taxes- Assigned	190.04	227.55	247.94	296.80	295.29	347.01
2	Education Grant- Reimbursement Grant	103.29	93.95	101.51	117.17	119.73	358.42
3	Ways and Means Advance	180.00	80.00	60.00	60.00	0.00	310.00
	Sub Total- B	473.33	401.50	409.45	473.97	415.02	1,015.42
	Grand Total Receipts	1,358.86	1,372.85	1,570.66	1,659.50	1,652.11	2,258.48
	Revenue Expenditure						
1	General Supervision, collection of revenues etc	38.22	48.00	53.20	53.12	56.14	65.75
2	Education	371.97	338.94	333.25	369.41	390.83	455.88
3	Libraries	1.21	0.66	0.66	0.66	0.97	1.31
4	Public Health	39.01	37.42	37.74	39.22	40.92	48.38
5	Medical Relief	125.37	124.45	127.52	147.10	166.18	190.28
6	Conservancy and Street Cleaning	260.24	263.40	275.98	298.98	334.82	378.60
7	Scavenging, Drains and Sewers	73.41	11.13	8.83	11.40	11.22	11.60
8	Roads and Public Lighting	121.33	107.65	154.71	132.04	152.27	192.61
9	Markets and Slaughter Houses	3.21	3.28	2.66	4.91	4.46	3.32
10	Licensing, removal of Encroachments	2.05	2.38	2.19	2.17	2.14	2.35
11	Gardens and Open Spaces	58.16	61.87	65.07	63.90	69.82	82.69
12	Development Charges	3.12	4.38	3.85	2.73	2.07	6.10
13	Miscellaneous	239.70	337.55	478.97	443.08	396.65	405.41
14	Building Lan Acquisition and Management	21.94	24.11	22.25	21.80	26.81	30.86
15	Reserves for unforeseen	0.00	7.57	3.78	33.55	22.43	75.32
	Grand Total Expenditure	1,358.94	1,372.80	1,570.65	1,624.07	1,677.73	1,950.47
	REVENUE ACCOUNT STATUS (SURPLUS/DEFICIT)	-0.09	0.04	0.01	35.43	-25.62	308.01
	Part II: Plan Schemes and Resettlement Colonies						
	Receipts						
A	Grants						

Annexure 14-1- Municipal Corporation of Delhi- Detailed Finances							
		<i>Actuals</i>					
Head of Account		1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
		<i>Rs. Crores</i>					
1	Education Related Items	0.00	89.57	0.00	117.35	85.48	144.74
2	Public Health and Medical		19.52	0.00	38.20	36.00	19.52
3	Roads- Urban		76.00	0.00	85.50	93.46	100.00
4	Roads-Rural		17.90	0.00	20.00	12.28	19.85
6	Slaughter House		0.38	0.00	0.19	0.51	0.13
10	Development of Urban Villages		12.00	0.00	12.00	14.27	0.00
11	Conservancies Schemes		90.00	0.00	92.00	97.61	91.51
12	Veternity Hospitals		0.00	0.00	0.00	0.00	0.00
13	Environmental Improvement		6.11	0.00	10.00	9.94	7.72
14	Community Infrastructure		5.50	0.00	6.50	7.63	7.83
15	Resettlement Colonies		63.47	0.00	48.50	22.69	25.62
16	Provision of Sanitation Services		0.00	0.00	0.00	17.14	9.20
17	Computerization		0.25	0.00	2.00	0.93	0.51
18	Trans- Yamuna		26.76	0.00	40.00	40.00	48.79
19	MLA and MP LAD Schemes		102.60	0.00	136.94	136.42	121.18
20	Others		4.94	0.00	20.00	26.08	54.89
	Total- Grants	0.00	515.00	549.45	629.18	600.46	651.46

Annexure 14-1- Municipal Corporation of Delhi- Detailed Finances									
		Actuals							
Head of Account		1999-00	2000-01	2001-02	2002-03	2003-04	2004-05		
		Rs. Crores							
B	Loans								
1	Housing		0.00	0.00	2.00	2.00	0.00		
2	Infrastructure		0.00	0.00	0.00	0.00	0.00		
3	Deve.of authorised & unauthorised Colonies		44.77	0.00	103.00	75.59	83.59		
4	Others		0.13	0.00	0.06	2.52	4.29		
5	Development of Rural Villages		18.04	0.00	0.00	32.65	44.70		
6	Development of Urban Villages			0.00		0.00	19.25		
	Total- Loans	0.00	62.94	69.90	105.06	112.75	151.84		
	Total Plan Income	0.00	577.94	619.35	734.24	713.21	803.29		
Expenditure									
	Revenue								
	Miscellaneous Schemes		0.24	0.00	0.98	1.92	0.61		
	Education Related Items		56.21	0.00	38.13	48.97	52.97		
	Public Health and Medical		92.71	0.00	112.48	107.81	102.72		
	Medical		7.51	0.00	11.36	8.62	12.25		
	Capital								
	Education Related Items		63.10	0.00	61.29	52.22	88.98		
	Public Health and Medical		5.66	0.00	12.61	10.57	7.09		
	Roads		97.32	0.00	114.18	104.37	124.91		
	Infrastructure Facilities in Colonies		150.25	0.00	177.24	177.40	198.29		
	Environmental Improvement		3.53	0.00	9.95	16.75	15.77		
	MLA and MP LAD Schemes		81.44	0.00	112.29	179.94	58.55		
	Trans- Yamuna		23.84	0.00	30.79	48.85	44.09		
	Others		14.49	0.00	11.96	19.00	20.86		
	Total Expenditure	0.00	596.29	612.62	693.26	776.42	727.11		
CAPITALACCOUNT STATUS (SURPLUS/DEFICIT)		0.00	-18.35	6.73	40.98	-63.21	76.19		
OVERALL ACCOUNT STATUS-CURRENT YEAR		-0.09	-18.31	6.74	76.41	-88.83	384.20		
CLOSING BALANCE		0.12	121.31	152.70	204.45	115.62	499.82		
Summary of Municipal Accounts									

Annexure 14-1- Municipal Corporation of Delhi- Detailed Finances							
		Actuals					
Head of Account		1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
		Rs. Crores					
Opening Balance		0.20	139.61	145.96	128.04	204.45	115.62
Receipts							
1	Revenue Account	1,358.86	1,372.85	1,570.66	1,659.50	1,652.11	2,258.48
2	Capital Account	0.00	577.94	619.35	734.24	713.21	803.29
3	Advances and Deposits	0.00	0.00	0.00	0.00	0.00	0.00
Grand Municipal Income		1,358.86	1,950.79	2,190.00	2,393.74	2,365.32	3,061.77
Expenditure							
1	Revenue Account	1,358.94	1,372.80	1,570.65	1,624.07	1,677.73	1,950.47
2	Capital Account	0.00	596.29	612.62	693.26	776.42	727.11
3	Advances and Deposits	0.00	0.00	0.00	0.00	0.00	0.00
Grand Municipal Expenditure		1,358.94	1,969.10	2,183.27	2,317.33	2,454.15	2,677.57
Municipal Account Status							
Closing Balance		0.12	121.31	152.70	204.45	115.62	499.82
Summary of Financial Indicators							
1	Operating Ratio	1.00	1.00	1.00	0.98	1.02	0.86
2	Capital Utilisation Ratio	-	1.03	0.99	0.94	1.09	0.91
3	% Establishment cost in Total Rev.Exp.						
4	% of Revenue Income on Establishment						
5	Debt Servicing Cost as % of Rev.Inc.						

Annexure 14-1- Municipal Corporation of Delt								
		Sectoral Contribution						
Head of Account		1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	Average
		Percentage						
Part I: Non Plan Income and Expenditure								
OPENING BALANCE								
Revenue Receipts								
A	Internal Revenues							
A1	Municipal Taxes and Rates							
1	General Tax from Urban and Rural Areas	41.13	44.66	43.74	42.43	46.54	28.60	41.19
2	Taxes on Vehicles and Animals	0.03	0.03	0.03	0.04	0.05	0.05	0.04
3	Theater Tax	0.05	0.05	0.05	0.01	0.01	0.00	0.02
4	Tax on Advertisement	0.51	0.55	0.54	0.63	0.70	0.78	0.64
5	Tax on Building Permission	0.03	0.04	0.04	0.02	0.17	0.05	0.06
6	Toll tax	3.40	3.70	3.62	3.25	4.12	3.46	3.63
7	Duty on Transfer of Property	4.73	5.14	5.03	6.81	8.68	7.44	6.62
8	Tax on consumption and Sale of Electricity	4.02	4.37	4.28	4.58	5.11	7.19	5.10
	Sub Total- A1	53.91	58.53	57.33	57.76	65.39	47.56	57.31
A2	Rents and Fees							
1	Fines and Process Fee	0.23	0.25	0.21	0.22	0.41	0.39	0.30
2	Education Fee	0.02	0.03	0.03	0.02	0.01	0.01	0.02
3	Fines for Cattle Pounds	0.00	0.00	0.00	0.01	0.01	0.01	0.01
4	Fees from Hospitals	0.07	0.08	0.08	0.07	0.07	0.05	0.07
5	Fees from Vehicles Licenses	0.00	0.00	0.00	0.04	0.08	0.01	0.03
6	Tehbazari fee etc	0.00	0.00	0.00	0.24	0.23	1.25	0.34
7	Rents on Land, Buildings and Car Parkings	0.28	0.31	0.26	0.48	0.50	0.50	0.41
8	Special Registration for Trades	0.25	0.27	0.26	0.26	0.24	0.17	0.24
9	Public Health, Conservancy & Street Cleaning	0.23	0.35	0.20	0.25	0.30	0.22	0.27
10	Miscellaneous	0.28	0.28	0.27	0.08	0.08	0.06	0.15
	Sub Total- A2	1.36	1.57	1.31	1.67	1.92	2.68	1.83
A3	Others							
1	Development Charges	1.01	1.09	0.89	0.23	0.36	0.27	0.57
2	Road Restoration Charges	2.83	3.07	4.10	2.51	1.04	0.25	2.19
3	Reimbursement of Cost from diff schemes	0.00	0.00	0.20	1.49	3.79	0.43	1.18

Annexure 14-1- Municipal Corporation of Delf								
		<i>Sectoral Contribution</i>						
Head of Account		1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	Average
		<i>Percentage</i>						
4	Others	6.06	6.48	10.10	7.78	2.38	3.85	6.12
	Sub Total- A3	9.90	10.65	15.30	12.01	7.57	4.80	10.06
	Grand Total A (A1, A2 and A3)	65.17	70.75	73.93	71.44	74.88	55.04	69.21
B	External Revenues							
1	Global Sharing of Taxes- Assigned	13.99	16.57	15.79	17.88	17.87	15.36	16.70
2	Education Grant- Reimbursement Grant	7.60	6.84	6.46	7.06	7.25	15.87	8.70
3	Ways and Means Advance	13.25	5.83	3.82	3.62	0.00	13.73	5.40
	Sub Total- B	34.83	29.25	26.07	28.56	25.12	44.96	30.79
	Grand Total Receipts	100.00	100.00	100.00	100.00	100.00	100.00	100.00
	Revenue Expenditure							
1	General Supervision, collection of revenues etc	2.81	3.50	3.39	3.27	3.35	3.37	3.37
2	Education	27.37	24.69	21.22	22.75	23.30	23.37	23.06
3	Libraries	0.09	0.05	0.04	0.04	0.06	0.07	0.05
4	Public Health	2.87	2.73	2.40	2.41	2.44	2.48	2.49
5	Medical Relief	9.23	9.07	8.12	9.06	9.91	9.76	9.18
6	Conservancy and Street Cleaning	19.15	19.19	17.57	18.41	19.96	19.41	18.91
7	Scavenging, Drains and Sewers	5.40	0.81	0.56	0.70	0.67	0.59	0.67
8	Roads and Public Lighting	8.93	7.84	9.85	8.13	9.08	9.88	8.95
9	Markets and Slaughter Houses	0.24	0.24	0.17	0.30	0.27	0.17	0.23
10	Licensing, removal of Encroachments	0.15	0.17	0.14	0.13	0.13	0.12	0.14
11	Gardens and Open Spaces	4.28	4.51	4.14	3.93	4.16	4.24	4.20
12	Development Charges	0.23	0.32	0.24	0.17	0.12	0.31	0.23
13	Miscellaneous	17.64	24.59	30.50	27.28	23.64	20.79	25.36
14	Building Lan Acquisition and Management	1.61	1.76	1.42	1.34	1.60	1.58	1.54
15	Reserves for unforeseen	0.00	0.55	0.24	2.07	1.34	3.86	1.61
	Grand Total Expenditure	100.00	100.00	100.00	100.00	100.00	100.00	100.00
	REVENUE ACCOUNT STATUS (SURPLUS/DEFICIT)							
	Part II: Plan Schemes and Resettlement Colonies							
	Receipts							
A	Grants							

Annexure 14-1- Municipal Corporation of Delt								
		<i>Sectoral Contribution</i>						
Head of Account		1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	Average
		<i>Percentage</i>						
1	Education Related Items		15.50	0.00	15.98	11.99	18.02	12.30
2	Public Health and Medical		3.38	0.00	5.20	5.05	2.43	3.21
3	Roads- Urban		13.15	0.00	11.64	13.10	12.45	10.07
4	Roads-Rural		3.10	0.00	2.72	1.72	2.47	2.00
6	Slaughter House		0.06	0.00	0.03	0.07	0.02	0.04
10	Development of Urban Villages		2.08	0.00	1.63	2.00	0.00	1.14
11	Conservancies Schemes		15.57	0.00	12.53	13.69	11.39	10.64
12	Veternity Hospitals		0.00	0.00	0.00	0.00	0.00	0.00
13	Environmental Improvement		1.06	0.00	1.36	1.39	0.96	0.95
14	Community Infrastructure		0.95	0.00	0.89	1.07	0.97	0.78
15	Resettlement Colonies		10.98	0.00	6.61	3.18	3.19	4.79
16	Provision of Sanitation Services		0.00	0.00	0.00	2.40	1.15	0.71
17	Computerization		0.04	0.00	0.27	0.13	0.06	0.10
18	Trans- Yamuna		4.63	0.00	5.45	5.61	6.07	4.35
19	MLA and MP LAD Schemes		17.75	0.00	18.65	19.13	15.09	14.12
20	Others		0.85	0.00	2.72	3.66	6.83	2.81
	Total- Grants		89.11	88.71	85.69	84.19	81.10	85.76

Annexure 14-1- Municipal Corporation of Delt								
		Sectoral Contribution						
Head of Account		1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	Average
		Percentage						
B	Loans							
1	Housing	0.00	0.00	0.27	0.28	0.00	0.11	
2	Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	
3	Deve.of authorised & unauthroised Colonies	7.75	0.00	14.03	10.60	10.41	8.56	
4	Others	0.02	0.00	0.01	0.35	0.53	0.18	
5	Development of Rural Villages	3.12	0.00	0.00	4.58	5.57	2.65	
6	Development of Urban Villages							
	Total- Loans	10.89	11.29	14.31	15.81	18.90	14.24	
	Total Plan Income	100.00	100.00	100.00	100.00	100.00	100.00	
Expenditure								
	Revenue							
	Miscellaneous Schemes	0.04	0.00	0.14	0.25	0.08	0.10	
	Education Related Items	9.43	0.00	5.50	6.31	7.29	5.70	
	Public Health and Medical	15.55	0.00	16.23	13.89	14.13	11.96	
	Medical	1.26	0.00	1.64	1.11	1.68	1.14	
	Capital		0.00	0.00	0.00	0.00		
	Education Related Items	10.58	0.00	8.84	6.73	12.24	7.68	
	Public Health and Medical	0.95	0.00	1.82	1.36	0.98	1.02	
	Roads	16.32	0.00	16.47	13.44	17.18	12.68	
	Infrastructure Facilities in Colonies	25.20	0.00	25.57	22.85	27.27	20.18	
	Environmental Improvement	0.59	0.00	1.43	2.16	2.17	1.27	
	MLA and MP LAD Schemes	13.66	0.00	16.20	23.18	8.05	12.22	
	Trans- Yamuna	4.00	0.00	4.44	6.29	6.06	4.16	
	Others	2.43	0.00	1.73	2.45	2.87	1.89	
	Total Expenditure	100.00	100.00	100.00	100.00	100.00	100.00	
CAPITALACCOUNT STATUS (SURPLUS/DEFICIT)								
OVERALL ACCOUNT STATUS-CURRENT YEAR								
CLOSING BALANCE								
Summary of Municipal Accounts								

Annexure 14-1- Municipal Corporation of Delt							
		<i>Sectoral Contribution</i>					
Head of Account	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	Average
		<i>Percentage</i>					
Opening Balance							
Receipts							
1	Revenue Account						
2	Capital Account						
3	Advances and Deposits						
Grand Municipal Income							
Expenditure							
1	Revenue Account						
2	Capital Account						
3	Advances and Deposits						
Grand Municipal Expenditure							
Municipal Account Status							
Closing Balance							
Summary of Financial Indicators							
1	Operating Ratio						
2	Capital Utilisation Ratio						
3	% Establishment cost in Total Rev.Exp.						
4	% of Revenue Income on Establishment						
5	Debt Servicing Cost as % of Rev.Inc.						

Annexure 14-1- Municipal Corporation of Delt									
		Growth over Previous Year							
Head of Account		1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	Average	CAGR
		Percentage							
Part I: Non Plan Income and Expenditure									
OPENING BALANCE									
Revenue Receipts									
A	Internal Revenues		3.49						
A1	Municipal Taxes and Rates								
1	General Tax from Urban and Rural Areas	--	9.69	12.05	2.50	9.20	-16.00	3.49	1.31
2	Taxes on Vehicles and Animals	--	9.69	12.05	29.48	38.61	26.41	23.25	26.27
3	Theater Tax	--	9.69	12.05	-89.50	49.59	-28.63	-9.36	-40.47
4	Tax on Advertisement	--	9.69	12.05	21.97	11.66	51.04	21.28	23.21
5	Tax on Building Permission	--	9.69	12.05	-32.15	638.15	-61.76	113.20	21.03
6	Toll tax	--	9.69	12.05	-5.06	26.04	14.75	11.49	11.37
7	Duty on Transfer of Property	--	9.69	12.05	43.00	26.90	17.13	21.75	24.23
8	Tax on consumption and Sale of Electricity	--	9.69	12.05	13.07	11.22	92.39	27.68	28.32
	Sub Total- A1	--	9.69	12.05	6.45	12.70	-0.57	8.07	7.52
A2	Rents and Fees	--							
1	Fines and Process Fee	--	9.69	-5.05	10.74	83.86	32.71	26.39	26.56
2	Education Fee	--	106.93	8.42	-50.00	-5.58	10.99	14.15	-13.18
3	Fines for Cattle Pounds	--				1.75	-27.40	-12.82	NA
4	Fees from Hospitals	--	9.69	16.93	-11.32	3.00	4.89	4.64	2.88
5	Fees from Vehicles Licenses	--				67.52	-78.08	-5.28	NA
6	Tehbazari fee etc	--				-3.81	645.52	320.86	NA
7	Rents on Land, Buildings and Car Parkings	--	9.69	-2.50	95.26	3.38	37.87	28.74	28.35
8	Special Registration for Trades	--	9.69	7.86	6.81	-6.85	-4.72	2.56	0.56
9	Public Health, Conservancy & Street Cleaning	--	53.27	-32.87	31.84	15.63	2.81	14.14	1.28
10	Miscellaneous	--	3.86	7.36	-68.68	-3.39	1.11	-11.95	-24.30
	Sub Total- A2	--	17.05	-4.85	34.72	14.52	90.72	30.43	29.35
A3	Others								
1	Development Charges	--	9.69	-7.22	-72.86	59.30	-0.60	-2.34	-20.53
2	Road Restoration Charges	--	9.69	52.78	-35.28	-58.98	-67.45	-19.85	-39.72
3	Reimbursement of Cost from diff schemes	--			688.02	152.88	-84.33	252.19	NA

Annexure 14-1- Municipal Corporation of Delf									
		<i>Growth over Previous Year</i>							
Head of Account		1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	Average	CAGR
		<i>Percentage</i>							
4	Others	--	8.04	78.40	-18.69	-69.50	121.11	23.87	-0.55
	Sub Total- A3	--	8.68	64.36	-17.04	-37.23	-13.36	1.08	-7.20
	Grand Total A (A1, A2 and A3)	--	9.69	19.55	2.09	4.35	0.48	7.23	6.36
B	External Revenues	--							
1	Global Sharing of Taxes- Assigned	--	19.74	8.96	19.71	-0.51	17.51	13.08	11.13
2	Education Grant- Reimbursement Grant	--	-9.04	8.04	15.43	2.18	199.36	43.19	39.76
3	Ways and Means Advance	--	-55.56	-25.00	0.00	-100.00		-45.14	40.30
	Sub Total- B	--	-15.18	1.98	15.76	-12.44	144.67	26.96	26.11
	Grand Total Receipts	--	1.03	14.41	5.66	-0.45	36.70	11.47	13.25
Revenue Expenditure									
1	General Supervision, collection of revenues etc	--	25.58	10.83	-0.15	5.68	17.11	11.81	8.18
2	Education	--	-8.88	-1.68	10.85	5.80	16.64	4.55	7.69
3	Libraries	--	-45.75	-0.02	0.64	47.43	35.07	7.47	18.98
4	Public Health	--	-4.07	0.85	3.92	4.33	18.25	4.66	6.63
5	Medical Relief	--	-0.73	2.46	15.36	12.97	14.50	8.91	11.20
6	Conservancy and Street Cleaning	--	1.21	4.77	8.34	11.99	13.08	7.88	9.49
7	Scavenging, Drains and Sewers	--	-84.84	-20.66	29.09	-1.62	3.46	-14.91	1.04
8	Roads and Public Lighting	--	-11.27	43.71	-14.65	15.32	26.50	11.92	15.65
9	Markets and Slaughter Houses	--	1.97	-18.72	84.49	-9.27	-25.45	6.60	0.35
10	Licensing, removal of Encroachments	--	16.17	-7.94	-1.02	-1.10	9.52	3.13	-0.33
11	Gardens and Open Spaces	--	6.39	5.16	-1.79	9.27	18.43	7.49	7.52
12	Development Charges	--	40.30	-12.19	-29.04	-24.24	194.77	33.92	8.61
13	Miscellaneous	--	40.82	41.90	-7.49	-10.48	2.21	13.39	4.69
14	Building Lan Acquisition and Management	--	9.88	-7.71	-2.05	23.00	15.12	7.65	6.37
15	Reserves for unforeseen	--		-50.07	787.47	-33.14	235.77	235.01	77.60
	Grand Total Expenditure	--	1.02	14.41	3.40	3.30	16.26	7.68	9.18
REVENUE ACCOUNT STATUS (SURPLUS/DEFICIT)									
Part II: Plan Schemes and Resettlement Colonies									
Receipts									
A	Grants								

Annexure 14-1- Municipal Corporation of Delt									
		Growth over Previous Year							
Head of Account		1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	Average	CAGR
		Percentage							
1	Education Related Items	--		-100.00		-27.16	69.32	-19.28	12.75
2	Public Health and Medical	--		-100.00		-5.75	-45.79	-50.51	-0.01
3	Roads- Urban	--		-100.00		9.31	6.99	-27.90	7.10
4	Roads-Rural	--		-100.00		-38.59	61.62	-25.66	2.61
6	Slaughter House	--		-100.00		176.13	-75.61	0.17	-24.02
10	Development of Urban Villages	--		-100.00		18.95	-100.00	-60.35	-100.00
11	Conservancies Schemes	--		-100.00		6.09	-6.25	-33.38	0.42
12	Veternity Hospitals	--							NA
13	Environmental Improvement	--		-100.00		-0.57	-22.37	-40.98	6.00
14	Community Infrastructure	--		-100.00		17.41	2.54	-26.68	9.22
15	Resettlement Colonies	--		-100.00		-53.22	12.92	-46.77	-20.29
16	Provision of Sanitation Services	--					-46.34	-46.34	NA
17	Computerization	--		-100.00		-53.43	-45.64	-66.36	19.29
18	Trans- Yamuna	--		-100.00		0.00	21.97	-26.01	16.20
19	MLA and MP LAD Schemes	--		-100.00		-0.38	-11.17	-37.18	4.25
20	Others	--		-100.00		30.40	110.45	13.62	82.57
	Total- Grants	--		6.69		-4.56	8.49	3.54	6.05

Annexure 14-1- Municipal Corporation of Delt									
		Growth over Previous Year							
Head of Account		1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	Average	CAGR
		Percentage							
B	Loans								
1	Housing	--				0.00	-100.00	-50.00	NA
2	Infrastructure	--							NA
3	Deve.of authorised & unauthroised Colonies	--		-100.00		-26.62	10.60	-38.67	16.89
4	Others	--		-100.00		3931.84	70.13	1300.66	142.00
5	Development of Rural Villages	--		-100.00			36.93	-31.53	25.46
6	Development of Urban Villages	--							
	Total- Loans	--		11.06		7.32	34.67	17.68	24.63
	Total Plan Income	--		7.16		-2.86	12.63	5.64	8.58
Expenditure									
	Revenue								
	Miscellaneous Schemes	--		-100.00		96.08	-68.26	-24.06	25.91
	Education Related Items	--		-100.00		28.42	8.17	-21.14	-1.47
	Public Health and Medical	--		-100.00		-4.15	-4.72	-36.29	2.60
	Medical	--		-100.00		-24.18	42.12	-27.35	13.00
	Capital								
	Education Related Items	--		-100.00		-14.79	70.40	-14.80	8.98
	Public Health and Medical	--		-100.00		-16.15	-32.93	-49.69	5.80
	Roads	--		-100.00		-8.59	19.68	-29.64	6.44
	Infrastructure Facilities in Colonies	--		-100.00		0.09	11.78	-29.38	7.18
	Environmental Improvement	--		-100.00		68.37	-5.81	-12.48	45.36
	MLA and MP LAD Schemes	--		-100.00		60.25	-67.46	-35.74	-7.92
	Trans- Yamuna	--		-100.00		58.63	-9.74	-17.04	16.62
	Others	--		-100.00		58.89	9.79	-10.44	9.55
	Total Expenditure	--		2.74		12.00	-6.35	2.79	5.08
CAPITALACCOUNT STATUS (SURPLUS/DEFICIT)									
OVERALL ACCOUNT STATUS-CURRENT YEAR									
CLOSING BALANCE									
Summary of Municipal Accounts									

Annexure 14-1- Municipal Corporation of Delt									
		<i>Growth over Previous Year</i>							
Head of Account		1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	Average	CAGR
		<i>Percentage</i>							
Opening Balance									
Receipts									
1 Revenue Account									
2 Capital Account									
3 Advances and Deposits									
Grand Municipal Income									
Expenditure									
1 Revenue Account									
2 Capital Account									
3 Advances and Deposits									
Grand Municipal Expenditure									
Municipal Account Status									
Closing Balance									
Summary of Financial Indicators									
1 Operating Ratio									
2 Capital Utilisation Ratio									
3 % Establishment cost in Total Rev.Exp.									
4 % of Revenue Income on Establishment									
5 Debt Servicing Cost as % of Rev.Inc.									

Annexure 14-2- New Delhi Municipal Corporation- Detailed Finances

HEADS OF ACCOUNT	Actuals				
	2000-01	2001-02	2002-03	2003-04	2004-05
	In Rs. Crore				
PART I: REVENUE INCOME & EXPENDITURE					
<i>Receipts</i>					
<i>Opening Balance</i>		30.89	59.37	123.61	95.48
A. TAXES, DUTIES & OTHER PRINCIPAL REVENUE					
Taxes:					
House tax					
Govt property	7.17	9.24	15.76	16.14	17.28
Private property	82.29	101.02	117.05	111.74	130.32
Theater Tax	0.01	0.01	0.00	0.01	0.01
Tax on Advertisement	0.03	0.05	0.04	0.08	0.10
Duty on Transfer of Property	7.10	6.10	5.58	7.95	13.28
Other Taxes	0.00	0.02	0.02	0.02	0.03
Building related receipts	1.32	1.18	1.40	0.84	2.02
Fees & Fines:					
Fines	0.14	0.07	0.26	0.21	0.16
Composition Fee	1.12	1.41	5.04	1.58	1.59
Sewer Connection fee	0.11	0.15	0.14	0.17	0.01
Compounding Fee	0.13	0.20	0.21	0.12	0.13
Inspection Fee	0.01	0.17	0.00	0.61	0.25
Others	0.06	0.06	0.40	0.06	0.07
<i>Sub-Total (A)</i>	99.47	119.67	145.89	139.54	165.24
B. OTHERS					
Interest	30.28	24.55	32.53	27.43	178.94
Administrative Dept.	6.83	0.41	5.32	0.46	1.28
Social Services	4.24	3.43	3.31	3.43	4.17
Electricity	470.32	483.71	534.14	534.70	537.34

	HEADS OF ACCOUNT	Actuals				
		2000-01	2001-02	2002-03	2003-04	2004-05
		In Rs. Crore				
	Water Supply	0.00	2.02	0.00	15.02	14.46
	Other Municipal works	94.23	97.14	112.40	97.92	109.75
	<i>Sub-Total (B)</i>	605.89	611.26	687.71	678.96	845.93
	C. EXTERNAL REVENUE					
	Advances to Employees	1.56	1.46	1.29	1.38	1.06
	External Assistance	12.39	15.53	17.10	15.60	34.05
	Assigned Taxes	3.36	4.28	6.28	6.39	11.29
	<i>Sub-Total (C)</i>	17.32	21.27	24.67	23.36	46.40
	TOTAL RECEIPTS (A+B+C)	722.68	752.20	858.27	841.86	1057.57
	Expenditure					
	Collection of Taxes & Duties	0.92	0.95	1.20	1.27	1.33
	Interest	42.85	7.11	5.44	4.83	1.89
	Administrative Dept	110.58	125.15	167.92	139.38	228.33
	Education	38.88	37.74	39.38	43.53	45.72
	Medical & Public Health	51.05	51.69	51.08	63.60	73.51
	Animal Husbandry	0.38	0.40	0.46	0.40	0.35
	Other social services	17.86	22.04	18.75	19.20	20.57
	Palika Parking	0.88	0.87	0.68	0.57	0.55
	Indoor Stadium	0.62	0.80	0.73	0.64	0.86
	Night Shelters	0.43	0.31	0.35	0.39	0.08
	Contribution to NDF	2.98	0.00	0.00	0.00	1.00
	Electricity Supply	268.66	326.44	330.80	344.49	367.27
	Water Supply	54.40	45.05	37.96	46.87	61.13
	Roads	4.25	8.41	10.35	11.32	9.44
	Other Municipal Works	55.36	52.18	58.09	61.59	87.16
	Advances to Employees	1.44	1.43	1.04	0.94	0.62
	External Assistance	40.23	12.25	10.46	7.34	33.83
	TOTAL EXPENDITURE	691.79	692.83	734.66	746.38	933.65
	<i>Closing Balance</i>	30.89	59.37	123.61	95.48	123.93

	HEADS OF ACCOUNT	Actuals				
		2000-01	2001-02	2002-03	2003-04	2004-05
		In Rs. Crore				
	PART II : CAPITAL INCOME & EXPENDITURE					
Receipts						
	External Assistance	6.98	8.02	6.72	13.57	10.74
	Deposit Works	19.86	10.66	18.41	7.92	10.66
	TOTAL	26.83	18.68	25.13	21.49	21.40
Expenditure						
	Administrative Dept.	0.01	0.10	0.10	0.03	0.03
	Education	1.27	1.27	1.16	1.24	0.76
	Medical & Public Health	4.44	5.23	5.13	3.40	3.34
	Animal Husbandry	0.02	0.00	0.08	0.00	0.00
	Other Social Sevices	4.19	3.86	3.86	3.27	1.95
	Electricity Supply	3.96	8.42	4.66	9.99	3.22
	Water Supply	1.21	2.15	1.60	0.98	0.40
	Roads	7.98	6.64	6.09	14.52	9.61
	Other Municipal Works	16.76	11.02	10.33	15.56	7.80
	Deposit Works	15.60	12.16	8.03	6.11	5.74
	TOTAL	55.44	50.84	41.04	55.10	32.84

Annexure 14-2- New Delhi Municipal Cor

HEADS OF ACCOUNT	Sectoral Contribution					
	2000-01	2001-02	2002-03	2003-04	2004-05	Average
PART I: REVENUE INCOME & EXPENDITURE						
<i>Receipts</i>						
<i>Opening Balance</i>						
A. TAXES, DUTIES & OTHER PRINCIPAL REVENUE						
Taxes:						
House tax						
Govt property	0.99	1.23	1.84	1.92	1.63	1.52
Private property	11.39	13.43	13.64	13.27	12.32	12.81
Theater Tax	0.00	0.00	0.00	0.00	0.00	0.00
Tax on Advertisement	0.00	0.01	0.00	0.01	0.01	0.01
Duty on Transfer of Property	0.98	0.81	0.65	0.94	1.26	0.93
Other Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Building related receipts	0.18	0.16	0.16	0.10	0.19	0.16
Fees & Fines:						
Fines	0.02	0.01	0.03	0.03	0.02	0.02
Composition Fee	0.15	0.19	0.59	0.19	0.15	0.25
Sewer Connection fee	0.02	0.02	0.02	0.02	0.00	0.01
Compounding Fee	0.02	0.03	0.02	0.01	0.01	0.02
Inspection Fee	0.0015	0.0224	0.00	0.07	0.02	0.02
Others	0.01	0.01	0.05	0.01	0.01	0.02
<i>Sub-Total (A)</i>						
B. OTHERS						
Interest	4.19	3.26	3.79	3.26	16.92	6.28
Administrative Dept.	0.94	0.05	0.62	0.06	0.12	0.36
Social Services	0.59	0.46	0.39	0.41	0.39	0.45
Electricity	65.08	64.31	62.23	63.51	50.81	61.19

	HEADS OF ACCOUNT	Sectoral Contribution					Average
		2000-01	2001-02	2002-03	2003-04	2004-05	
	Water Supply	0.00	0.27	0.00	1.78	1.37	0.68
	Other Municipal works	13.04	12.91	13.10	11.63	10.38	12.21
	<i>Sub-Total (B)</i>						
	C. EXTERNAL REVENUE						
	Advances to Employees	0.22	0.19	0.15	0.16	0.10	0.17
	External Assistance	1.71	2.06	1.99	1.85	3.22	2.17
	Assigned Taxes	0.47	0.57	0.73	0.76	1.07	0.72
	<i>Sub-Total (C)</i>						
	TOTAL RECEIPTS (A+B+C)	100.00	100.00	100.00	100.00	100.00	100.00
	Expenditure						
	Collection of Taxes & Duties	0.13	0.14	0.16	0.17	0.14	0.15
	Interest	6.19	1.03	0.74	0.65	0.20	1.76
	Administrative Dept	15.99	18.06	22.86	18.67	24.46	20.01
	Education	5.62	5.45	5.36	5.83	4.90	5.43
	Medical & Public Health	7.38	7.46	6.95	8.52	7.87	7.64
	Animal Husbandry	0.05	0.06	0.06	0.05	0.04	0.05
	Other social services	2.58	3.18	2.55	2.57	2.20	2.62
	Palika Parking	0.13	0.13	0.09	0.08	0.06	0.10
	Indoor Stadium	0.09	0.12	0.10	0.09	0.09	0.10
	Night Shelters	0.06	0.05	0.05	0.05	0.01	0.04
	Contribution to NDF	0.43	0.00	0.00	0.00	0.11	0.11
	Electricity Supply	38.84	47.12	45.03	46.16	39.34	43.29
	Water Supply	7.86	6.50	5.17	6.28	6.55	6.47
	Roads	0.61	1.21	1.41	1.52	1.01	1.15
	Other Municipal Works	8.00	7.53	7.91	8.25	9.34	8.21
	Advances to Employees	0.21	0.21	0.14	0.13	0.07	0.15
	External Assistance	5.82	1.77	1.42	0.98	3.62	2.72
	TOTAL EXPENDITURE	100.00	100.00	100.00	100.00	100.00	100.00
	<i>Closing Balance</i>						

	HEADS OF ACCOUNT	Sectoral Contribution					
		2000-01	2001-02	2002-03	2003-04	2004-05	Average
	PART II : CAPITAL INCOME & EXPENDITURE						
Receipts							
	External Assistance	25.99	42.92	26.73	63.16	50.18	41.80
	Deposit Works	74.01	57.08	73.27	36.84	49.82	58.20
	TOTAL	100.00	100.00	100.00	100.00	100.00	100.00
Expenditure							
	Administrative Dept.	0.01	0.20	0.25	0.06	0.09	0.12
	Education	2.29	2.49	2.82	2.24	2.32	2.43
	Medical & Public Health	8.01	10.28	12.50	6.18	10.18	9.43
	Animal Husbandry	0.03	0.00	0.19	0.00	0.00	0.04
	Other Social Sevices	7.56	7.59	9.42	5.93	5.92	7.28
	Electricity Supply	7.13	16.57	11.36	18.14	9.80	12.60
	Water Supply	2.18	4.22	3.90	1.78	1.23	2.66
	Roads	14.40	13.06	14.83	26.34	29.26	19.58
	Other Municipal Works	30.24	21.67	25.17	28.24	23.74	25.81
	Deposit Works	28.15	23.92	19.57	11.08	17.46	20.04
	TOTAL	100.00	100.00	100.00	100.00	100.00	100.00

Annexure 14-2- New Delhi Municipal Cor						
HEADS OF ACCOUNT	Growth rate					
	2000-01	2001-02	2002-03	2003-04	2004-05	Average
PART I: REVENUE INCOME & EXPENDITURE						
<i>Receipts</i>						
<i>Opening Balance</i>						
A. TAXES, DUTIES & OTHER PRINCIPAL REVENUE						
Taxes:						
House tax						
Govt property		23.84	49.56	4.40	-14.80	15.75
Private property		17.94	1.54	-2.67	-7.16	2.41
Theater Tax		-13.16	-66.44	285.14	-56.69	37.21
Tax on Advertisement		47.88	-31.99	123.12	2.26	35.32
Duty on Transfer of Property		-17.46	-19.75	45.09	33.03	10.23
Other Taxes		247.51	8.26	14.09	11.78	70.41
Building related receipts		-13.86	3.95	-38.54	90.83	10.59
Fees & Fines:						
Fines		-48.34	210.66	-15.81	-40.48	26.51
Composition Fee		21.01	213.60	-68.11	-19.58	36.73
Sewer Connection fee		33.61	-22.23	28.96	-94.10	-13.44
Compounding Fee		48.16	-9.19	-40.64	-17.02	-4.67
Inspection Fee		14.44	-100.00		-68.19	-51.25
Others		1.28	498.93	-85.92	1.42	103.93
<i>Sub-Total (A)</i>						
B. OTHERS						
Interest		-22.11	16.16	-14.03	419.23	99.81
Administrative Dept.		-94.27	1045.58	-91.13	119.32	244.87
Social Services		-22.15	-15.40	5.64	-3.32	-8.81
Electricity		-1.19	-3.22	2.06	-20.00	-5.59

	HEADS OF ACCOUNT	Growth rate					Average
		2000-01	2001-02	2002-03	2003-04	2004-05	
	Water Supply		161851.75	-99.96	1531171.58	-23.36	423225.00
	Other Municipal works		-0.95	1.41	-11.19	-10.78	-5.38
	<i>Sub-Total (B)</i>						
	C. EXTERNAL REVENUE						
	Advances to Employees		-10.10	-22.58	8.54	-38.42	-15.64
	External Assistance		20.36	-3.50	-6.96	73.73	20.91
	Assigned Taxes		22.44	28.59	3.59	40.68	23.83
	<i>Sub-Total (C)</i>						
	TOTAL RECEIPTS (A+B+C)		0.00	0.00	0.00	0.00	0.00
	Expenditure						
	Collection of Taxes & Duties		2.76	18.91	4.19	-16.09	2.44
	Interest		-83.43	-27.88	-12.59	-68.77	-48.17
	Administrative Dept		13.00	26.53	-18.29	30.96	13.05
	Education		-3.09	-1.60	8.82	-16.05	-2.98
	Medical & Public Health		1.09	-6.80	22.55	-7.60	2.31
	Animal Husbandry		5.78	7.61	-14.52	-29.43	-7.64
	Other social services		23.22	-19.79	0.82	-14.35	-2.53
	Palika Parking		-1.28	-27.08	-17.21	-22.83	-17.10
	Indoor Stadium		29.67	-14.64	-13.42	7.99	2.40
	Night Shelters		-27.25	7.05	8.54	-83.33	-23.75
	Contribution to NDF		-100.00				-100.00
	Electricity Supply		21.32	-4.43	2.51	-14.77	1.16
	Water Supply		-17.31	-20.53	21.53	4.26	-3.01
	Roads		97.91	15.97	7.72	-33.33	22.07
	Other Municipal Works		-5.88	4.98	4.37	13.13	4.15
	Advances to Employees		-1.21	-31.44	-10.87	-47.11	-22.66
	External Assistance		-69.60	-19.46	-30.90	268.28	37.08
	TOTAL EXPENDITURE		0.00	0.00	0.00	0.00	0.00
	<i>Closing Balance</i>						

	HEADS OF ACCOUNT	Growth rate					Average
		2000-01	2001-02	2002-03	2003-04	2004-05	
	PART II : CAPITAL INCOME & EXPENDITURE						
Receipts							
	External Assistance		65.12	-37.73	136.31	-20.56	35.79
	Deposit Works		-22.87	28.37	-49.72	35.24	-2.25
	TOTAL		0.00	0.00	0.00	0.00	0.00
Expenditure							
	Administrative Dept.		1981.94	20.89	-74.83	45.07	493.27
	Education		8.78	13.01	-20.38	3.36	1.19
	Medical & Public Health		28.35	21.66	-50.59	64.69	16.03
	Animal Husbandry		-100.00		-100.00		-100.00
	Other Social Seviles		0.41	24.10	-37.03	-0.13	-3.16
	Electricity Supply		132.17	-31.42	59.65	-45.99	28.60
	Water Supply		93.29	-7.51	-54.32	-31.17	0.07
	Roads		-9.34	13.60	77.62	11.09	23.24
	Other Municipal Works		-28.32	16.13	12.20	-15.92	-3.98
	Deposit Works		-15.00	-18.22	-43.35	57.56	-4.75
	TOTAL		0.00	0.00	0.00	0.00	0.00

Annexure 14-3- Delhi Jal Board- Detailed Finances

Head of Account	Actual				Sectoral Contribution					
	2001-02	2002-03	2003-04	2004-05	2001-02	2002-03	2003-04	2004-05	Average	
	Rs in Crore				Percentage					
Opening Balance	-3088.42	-3646.58	-3842.26	-4309.54						
Revenue Account										
Revenue Receipts										
A Water Supply										
1 Water charges	160.85	178.30	166.59	206.45	39.77	21.19	30.69	36.55	32.05	
a NDMC	15.92	18.04	16.06	20.82	3.94	2.14	2.96	3.69	3.18	
b MES	4.66	3.43	4.69	6.19	1.15	0.41	0.86	1.10	0.88	
2 Water charges (Transfer entry from Plants and offices of DJB)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3 Misc. Income	1.11	1.12	3.10	10.74	0.27	0.13	0.57	1.90	0.72	
B Sewerage										
1 Sewerage Charges (MCD)	16.85	11.80	0.00	0.00	4.17	1.40	0.00	0.00	1.39	
a NDMC	10.20	12.27	9.84	13.83	2.52	1.46	1.81	2.45	2.06	
b MES	2.99	3.65	2.87	4.11	0.74	0.43	0.53	0.73	0.61	
2 Non-Plan Assistance	190.00	610.64	301.00	284.00	46.98	72.57	55.45	50.27	56.32	
3 Misc. Income	1.83	2.19	38.72	18.77	0.45	0.26	7.13	3.32	2.79	
TOTAL REVENUE INCOME	404.41	841.44	542.87	564.91	100.00	100.00	100.00	100.00	100.00	
Revenue Expenditure										
1 Establishment	161.57	177.66	192.49	238.07	18.12	16.58	18.77	21.22	18.67	
2 Other administrative Expenses			10.80	29.49	0.00	0.00	1.05	2.63	0.92	
3 Power	222.41	271.14	224.36	236.00	24.94	25.31	21.88	21.04	23.29	
4 Repair & Maintenance	26.85	22.09	21.71	15.76	3.01	2.06	2.12	1.40	2.15	
5 General Stores and Chemicals	14.99	14.21	15.84	17.08	1.68	1.33	1.55	1.52	1.52	
6 Cost of Raw Water	5.69	7.38	22.94	22.00	0.64	0.69	2.24	1.96	1.38	
7 Property Tax	45.62	75.87	27.23	5.00	5.12	7.08	2.66	0.45	3.82	
8 Repayment of loan and Interest	410.97	499.14	509.88	555.52	46.09	46.59	49.73	49.51	47.98	
10 Cess	3.54	3.78		3.02	0.40	0.35	0.00	0.27	0.25	
TOTAL REVENUE EXPENDITURE	891.64	1071.28	1025.26	1121.94						
Status- Surplus/Deficit	-487.22	-229.84	-482.39	-557.03						
Capital Account										

Annexure 14-3- Delhi Jal Board- Detailed Finances										
Head of Account		<i>Actual</i>				<i>Sectoral Contribution</i>				
		2001-02	2002-03	2003-04	2004-05	2001-02	2002-03	2003-04	2004-05	Average
Capital Receipts										
1	Water									
	Loan	265.30	399.84	439.05	484.94	53.12	63.61	72.13	69.80	64.66
	Grant	52.00	54.65	7.50	7.80	10.41	8.69	1.23	1.12	5.36
2	Sewerage									
	Loan	174.15	170.61	162.18	202.02	34.87	27.14	26.64	29.08	29.43
	Grant	8.02	3.50	0.00	0.00	1.61	0.56	0.00	0.00	0.54
Total Capital Receipts		499.47	628.60	608.73	694.76	100.00	100.00	100.00	100.00	100.00
Capital Expenditure										
1	Water	393.56	456.64	453.43	473.49	69.00	76.82	76.38	70.16	73.09
2	Sewerage	176.85	137.80	140.19	201.40	31.00	23.18	23.62	29.84	26.91
Total Capital Expenditure		570.41	594.44	593.62	674.89	100.00	100.00	100.00	100.00	100.00
Status- Surplus/Deficit		-70.94	34.16	15.11	19.87					
OVERALL ACCOUNT STATUS		-558.16	-195.68	-467.28	-537.16					
Closing Balance		-3646.58	-3842.26	-4309.54	-4846.70					

Annexure 14-3- Delhi Jal Board- D						
Head of Account		Growth rate				
		2001-02	2002-03	2003-04	2004-05	CAGR
		Percentage				
Opening Balance						
Revenue Account						
Revenue Receipts						
A Water Supply						
1	Water charges	--	10.85	-6.57	23.93	8.68%
a	NDMC	--	13.32	-10.99	29.64	9.35%
b	MES	--	-26.39	36.73	31.98	9.93%
2	Water charges (Transfer entry from Plants and offices of DJB)	--				
3	Misc. Income		1.03	176.69		113.15%
B Sewerage						
1	Sewerage Charges (MCD)	--	-29.97	-100.00		-100.00%
a	NDMC	--	20.29	-19.80	40.55	10.68%
b	MES	--	22.07	-21.37	43.21	11.19%
2	Non-Plan Assistance	--	221.39	-50.71	-5.65	14.34%
3	Misc. Income	--	19.44	1668.04	-51.52	117.13%
TOTAL REVENUE INCOME		--				
Revenue Expenditure						
1	Establishment	--	9.96	8.35	23.68	13.79%
2	Other administrative Expenses	--			172.95	172.95%
3	Power	--	21.91	-17.25	5.19	2.00%
4	Repair & Maintenance	--	-17.73	-1.74	-27.40	-16.28%
5	General Stores and Chemicals	--	-5.21	11.49	7.80	4.44%
6	Cost of Raw Water	--	29.80	210.69	-4.10	56.97%
7	Property Tax	--	66.32	-64.11	-81.64	-52.14%
8	Repayment of loan and Interest	--	21.46	2.15	8.95	10.57%
10	Cess	--	6.81	-100.00		-5.16%
TOTAL REVENUE EXPENDITURE						
Status- Surplus/Deficit						
Capital Account						

Annexure 14-3- Delhi Jal Board- D						
Head of Account		Growth rate				
		2001-02	2002-03	2003-04	2004-05	CAGR
Capital Receipts						
1	Water					
	Loan		19.75	13.39	-3.22	22.27%
	Grant		-16.49	-85.83	-8.88	-46.87%
2	Sewerage					
	Loan		-22.16	-1.84	9.14	5.07%
	Grant		-65.32	-100.00		-49.35%
Total Capital Receipts		--				
Capital Expenditure						
1	Water	--	11.34	-0.57	-8.15	6.36%
2	Sewerage	--	-25.23	1.87	26.36	4.43%
Total Capital Expenditure		--				
Status- Surplus/Deficit						
OVERALL ACCOUNT STATUS						
Closing Balance						