

Appendices

APPENDIX 1.1

Profile of NCT of Delhi							
A. General Data							
Sl.No.	Particulars					Figures	
1	Area					1483 sq. km	
2	Population						
	a.	As per 2001 Census.				1.39 crore	
	b.	As per 2011 Census				1.68 crore	
3.	a.	Density of Population (as per 2001) (All India Density = 325 persons per Sq.Km)				9340 person per Sq. Km.	
	b.	Density of Population (as per 2011) (All India Density = 382* persons per Sq.Km)				11320* person per Sq. km.	
4	Population below poverty line (BPL) (All India Average = 29.5** per cent)					15.60** per cent	
5.	a.	Literacy (as per 2001 Census) (All India Average= 64.8 per cent)				81.67 per cent	
	b.	Literacy (as per 2011 Census) (All India Average= 73.0* per cent)				86.21* per cent	
6.	Infant mortality (per 1000 live births) (All India Average*** =39 per 1000 live births)					20.0***	
7.	Life expectancy at birth (All India Average = 67.5 years)					NA	
8.	Gini Coefficient****						
	a.	Rural. (All India = 0.29)				0.25	
	b.	Urban. (All India = 0.38)				0.35	
9.	Gross State Domestic Product (GSDP) 2015-16 at current prices					₹ 5,58,745.26 crore	
10.	Per Capita GSDP CAGR (2006-07 to 2015-16)		Delhi			13.77 per cent	
			General category states			14.27 per cent	
11.	GSDP CAGR***** (2006-07 to 2015-16)		Delhi			17.04 per cent	
			General category states			15.75 per cent	
B. Financial Data							
Sl. No.	Particulars		Figures (in per cent)				
1	CAGR		2006-07 to 2014-15		2014-15 to 2015-16		
			General Category States+	Delhi	General Category States+	Delhi	
	a.	of Revenue Receipts.	14.74	10.35	15.00	18.30	
	b.	of own Tax Revenue.	15.08	11.29	13.28	13.61	
	c.	of Non Tax Revenue.	10.20	-8.90	6.00	-18.52	
	d.	of Total Expenditure.	16.71	9.73	16.42	14.05	
	e.	of Capital Expenditure.	13.21	10.57	25.80	7.26	
	f.	of Revenue Expenditure on Education.	17.08	14.40	12.17	3.21	
	g.	of Revenue Expenditure on Health.	18.70	14.17	13.44	3.74	

Source of General data:

*CensusInfo India 2011 Final population Totals,

**Report of the Expert Group (Rangarajan) to review the Methodology for Measurement of Poverty, Planning Commission (June 2014), page 66

***Sample Registration System Bulletin September 2014, volume 50, July 2016

****Planning Commission Data for 2009-10,

***** Compound annual growth rate

+ CSO (http://mospi.nic.in/Mospi_New/site/inner.aspx?staus=3&menu_id=82) (GSDP for Assam, Chhattisgarh, Goa, Himachal Pradesh, Kerala, Maharashtra, Mizoram, Nagaland, Rajasthan, Tripura and West Bengal have been obtained from respective PAGs/AGs)

Appendix 1.2 (Referred to in Paragraph 1.1) Part A: Structure and Form of Government Accounts:	
<p>The Structure of Government Accounts: The accounts of the Government of NCT of Delhi (GNCTD) are kept in two parts (i) Consolidated Fund and (ii) Contingency Fund. There is no Public account in Delhi. Transactions relating to debt (other than those relating to Small savings schemes), deposits, advances, remittances and suspense are merged in the Public Account of the Union Government.</p> <p>Part I: Consolidated Fund : All revenues received by the GNCTD, all loans of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled The Consolidated Fund of GNCTD established under Article 266(1) of the Constitution of India.</p> <p>Part II: Contingency Fund: Contingency Fund of GNCTD established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Lt.Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.</p>	
PART B: Layout of Finance Accounts	
Statement	Layout
Statement No.1	Summary of transactions of the GNCTD –receipts and expenditure, revenue and capital, public debt receipts and disbursements etc., in the Consolidated Fund of the Govt. of NCT of Delhi.
Statement No.2	Summarized statement of capital outlay showing progressive expenditure to the end of the year.
Statement No.3	Summary of debt position of the GNCTD, which includes borrowings from internal debt, Government of India, other obligations and servicing of debt.
Statement No.4	Summary of loans and advances given by the Government of NCT of Delhi during the year, repayments made and recoveries in the arrears, etc.
Statement No.5	Summary of guarantees given by the Government of India on behalf of Government of NCT of Delhi
Statement No.6	Summary of balances at the end of the year.
Statement No.7	Revenue and expenditure under different heads for the year as a percentage of total revenue receipts and expenditure.
Statement No.8	Distribution between the charged and voted expenditure incurred during the year.
Statement No.9	Detailed account of revenue by minor heads.
Statement No.10	Accounts of revenue expenditure by minor head under non-plan and plan separately and capital expenditure major head-wise for the year.
Statement No.11	Detailed capital expenditure incurred during and to the end of the year.
Statement No.12	Details of investment of the State Government in Government companies and cooperative institutions upto the end of the year.
Statement No.13	Capital and other expenditure (outside the revenue accounts) to end of the year and the principal sources from which the funds were provided for that expenditure.
Statement No.14	Detailed account of receipts, disbursements and balances under heads of account relating to Debt, Loans, Advances etc.
Statement No.15	Detailed account of debt of the Government.
Statement No.16	Detailed account of loans and advances given by the Government, the amount of loans paid during the year and the balances at the end of the year.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X)	Rate of Growth of parameter (X)/
With respect to another parameter(Y)	Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services+Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advance}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the Major Head 2048 – Appropriation for reduction of Avoidance of debt

Appendix 1.3

Time series data on the Government of NCT of Delhi finances

(Referred to in Paragraph 1.2 and 1.5)

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Part A. Receipts					
1. Revenue Receipts	22,393.17	25,560.97	27,980.69	29,584.59	34,998.85
(i) Tax Revenue	19,971.67	23,431.52	25,918.69	26,603.90	30,225.16
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	13,750.95	15,803.69	17,925.71	18,289.31	20,245.82
State Excise	2,533.72	2,869.74	3,151.63	3,422.39	4,237.69
Taxes on Vehicles	1,049.19	1,240.18	1,409.28	1,558.83	1,607.01
Stamps and Registration fees	2,240.25	3,098.06	2,969.07	2,779.88	3,433.60
Land Revenue	0.01	0.01	0.01	61.79	0.51
Taxes on Goods and Passengers	-	-	-	-	-
Other Taxes	397.54	419.84	463.00	491.70	700.53
(ii) Non Tax Revenue	460.87	626.93	659.14	632.54	515.40
(iii) State's share of Union taxes and duties		-	-	-	-
(iv) Grants in aid from Government of India	1,960.64	1,502.52	1,402.86	2,348.14	4,258.29
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	376.25	724.90	802.92	227.61	83.41
4. Total Revenue and Non debt capital receipts (1+2+3)	22,769.42	26,285.87	28,783.60	29,812.20	35,082.26
5. Public Debt Receipts	556.08	922.41	4,162.89	1,764.32	2,241.13
Internal Debt (excluding Ways and Means Advances and Overdrafts)	-	-	-	-	-
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	556.08	922.41	4,162.89	1,764.32	2,241.13
6. Total Receipts in Consolidated Fund (4+5)	23,325.50	27,208.28	32,946.49	31,576.52	37,323.39
7. Contingency Fund Receipts	-	-	-	-	10.00
8. Public Account Receipts	-	-	-	-	-
9. Total Receipts of the State (6+7+8)	23,325.50	27,208.28	32,946.49	31,576.52	37,333.39
Part B. Expenditure / Disbursement					
10. Revenue Expenditure	17,964.86	20,659.36	22,366.52	23,509.49	26,342.55
Plan	6,440.86	6,498.72	7,462.28	7,946.30	8,379.32
Non Plan	11,524.00	14,160.64	14,904.24	15,563.19	17,963.23
General Services (including interest payments)	4,347.23	5,738.57	5,597.48	5,983.40	6,427.12

	2011-12	2012-13	2013-14	2014-15	2015-16
Social Services	10,717.11	11,737.43	12,314.54	13,306.11	14,817.83
Economic Services	2,172.22	2,350.82	3,650.01	3,318.99	4,138.71
Grants-in-aid-and contributions	728.29	832.53	804.50	900.99	958.89
11. Capital Expenditure	4,004.27	4,176.63	4,707.42	4,403.94	4,723.47
Plan	3,999.96	4,171.74	4,702.93	4,399.12	4,712.43
Non Plan	4.31	4.90	4.49	4.82	11.04
General Services	188.82	196.88	265.48	371.10	377.66
Social Services	578.23	1,100.95	1,542.54	1,330.11	1,699.15
Economic Services	3,237.22	2,878.81	2,899.41	2,702.73	2,646.66
12. Disbursement of Loans and Advances	3,345.42	3,734.83	5,652.37	1,679.94	2,684.32
13. Total (10+11+12)	25,314.55	28,570.82	32,726.31	29,593.37	33,750.34
14. Repayments of Public Debt	1,087.88	1,287.99	1,325.29	1,346.72	1,435.17
Internal Debt (excluding Ways and Means Advances and Overdrafts)	-	-	-	-	-
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	1,087.88	1,287.99	1,325.29	1,346.72	1,435.17
15. Appropriation to Contingency Fund	-	-	-	-	10.00
16. Total disbursement out of Consolidated Fund (13+14+15)	26,402.42	29,858.81	34,051.60	30,940.10	35,195.51
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	-	-	-	-	-
19. Total disbursement by the State (16+17+18)	26,402.42	29,858.81	34,051.60	30,940.10	35,195.51
Part C. Deficits					
20. Revenue Deficit(-)/ Revenue Surplus (+)(1-10)	(+)4,428.31	(+) 4,901.61	(+)5,614.17	(+)6,075.10	(+)8,656.30
21. Fiscal Deficit(-)/Fiscal Surplus(+) (4-13)	(-)2,545.20	(-)2,284.95	(-)3,942.71	(+)218.83	(+)1,331.92
22. Primary Deficit (21+23)	(+)372.06	(+)577.93	(-)1,118.42	(+)2,992.83	(+)4,141.73
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	2,917.26	2,862.88	2,824.29	2,774.00	2,809.81
24. Financial Assistance to local bodies etc.,	-	-	-	-	-
25. Ways and Means Advances/ Overdraft availed (days)		-	-	-	-
Ways and Means Advances availed (days)	-	-	-	-	-
Overdraft availed (days)	-	-	-	-	-
26. Interest on ways and Means Advances/ Overdraft	-	-	-	-	-

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	2011-12	2012-13	2013-14	2014-15	2015-16
27. Gross State Domestic Product (GSDP)	3,43,260.41	3,91,071.36	4,46,806.82	4,94,460.34	5,58,745.26
28. Outstanding fiscal liabilities	29,608.29	29,242.71	32,080.32	32,497.91	33,303.87
29. Outstanding guarantees (year end) (including interest)	-	-	-	-	-
30. Maximum amount guaranteed (year end)	-	-	-	-	-
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	5.82	5.99	5.80	5.38	5.41
Own Non-Tax revenue/GSDP	0.13	0.16	0.15	0.13	0.09
II Expenditure Management					
Total Expenditure/GSDP	7.37	7.31	7.32	5.98	6.04
Total Expenditure/ Revenue Receipts	113.05	111.78	116.96	100.03	96.43
Revenue Expenditure /Total Expenditure	70.97	72.31	68.34	79.44	78.05
Expenditure on Social Services/ Total Expenditure	51.88	50.23	46.60	53.85	51.92
Expenditure on Economic Services/Total Expenditure	27.48	22.58	32.26	21.48	23.33
Capital Expenditure/Total Expenditure	15.82	14.62	14.38	14.88	14.00
Capital Expenditure on Social and Economic Services/ Total Expenditure	15.07	13.93	13.57	13.63	12.88
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(+) 1.29	(+)1.25	(+)1.26	(+)1.23	(+)1.55
Fiscal deficit/GSDP	(-) 0.74	(-)0.58	(-)0.88	(+)0.04	(+)0.24
Primary Deficit(surplus) /GSDP	(+) 0.11	(+) 0.15	(-)0.25	(+)0.61	(+)0.74
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	8.63	7.48	7.18	6.57	5.96
Fiscal Liabilities/RR	132.22	114.40	114.65	109.85	95.16
Primary deficit vis-a-vis quantum spread	4.74	46.47	(-)75.89	448.52	285.75
Debt Redemption (Principal+Interest)/ Total Debt Receipts	-	-	-	-	-
V Other Fiscal Health Indicators					
Return on Investment	0.23	0.16	0.07	0.07	0.07
Balance from Current Revenue (₹ in crore)	9,887.38	10,231.39	12,000.50	12,001.21	15,682.35
Financial Assets/Liabilities	94.79	97.88	99.14	98.60	96.90

Figures in brackets represent percentages (rounded) to total of each sub-heading @ GSDP figures communicated by the Government adopted.

Appendix 1.4
(Referred to in Paragraph 1.5)
Trends in Gross State Domestic Product (GSDP)

	2011-12 (P)	2012-13 (P)	2013-14 (P)	2014-15 (P)	2015-16 (A)
Gross State Domestic Product (₹ in crore)	3,43,260.41	3,91,071.36	4,46,806.82	4,94,460.34	5,58,745.26
Growth rate of GSDP (Per cent)	35.81	13.93	14.25	10.67	13.00

Source: O/o Directorate of Economics & Statistics, Government of NCT of Delhi
(R)-Revised, (P)-Provisional, (Q)-Quick Estimates, (A)-Advance Estimates

	2011-12 (P)	2012-13 (P)	2013-14 (P)	2014-15 (P)	2015-16 (A)
India's Gross Domestic Product (₹ in crore)	87,36,039	99,51,344	1,12,72,764	1,24,88,205	1,35,76,086
Growth rate of GDP (Percentage)	20.52	13.91	13.28	10.78	8.71

Source: CSO website as on 31th July 2015.
*excluding three states namely Goa, A & N Islands and Chandigarh.

Appendix 1.5

Part A: Abstract of Receipts and Disbursements for the year 2015-16

(Referred to in Paragraph 1.9.1)

(₹ in crore)

Section-A: Revenue							
Receipts			Disbursement				
2014-15		2015-16	2014-15		2015-16		
					Non-Plan	Plan	Total
29,584.59	I. Revenue receipts	34,998.85	23,509.49	I. Revenue expenditure	17,963.23	8,379.32	26,342.55
26,603.90	Tax revenue	30,225.16	5,983.40	General services	5,974.05	453.07	6,427.12
			13,306.11	Social Services-	7,374.67	7,443.16	14,817.83
632.54	Non-tax revenue	515.40	6,058.18	Education, Sports, Art and Culture	4,784.61	1,868.02	6,652.63
			3,131.56	Health and Family Welfare	1,645.23	1,603.39	3,248.62
-	State's share of Union Taxes	-	2,116.60	Water Supply, Sanitation, Housing and Urban Development	425.56	2,124.83	2,550.39
			14.50	Information and Broadcasting	85.92	0	85.92
327.95	Non-Plan grants	2,905.02	238.12	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	9.94	241.89	251.83
1,467.36	Grants for State Plan Schemes	486.72	100.73	Labour and labour Welfare	95.84	20.95	116.79
			1,637.14	Social Welfare and Nutrition	317.22	1,583.88	1,901.10
552.84	Grants for Central and Centrally sponsored Plan Schemes	866.55	9.28	-Others	10.35	0.20	10.55
			3,318.99	Economic Services-	3,655.62	483.09	4,138.71
			86.13	Agriculture and Allied Activities	85.74	7.29	93.03
			9.87	Rural Development	8.55	1.69	10.24
			-	Special Areas Programmes	-	-	-
			136.27	Irrigation and Flood control	151.09	0.16	151.25
			853.44	Energy	1,637.81	1.04	1,638.85
			30.60	Industry and Minerals	10.39	29.32	39.71
			2,034.79	Transport	1,632.47	409.74	2,042.21
			19.79	Science, Technology and Environment	1.89	10.03	11.92
			148.10	General Economic Services	127.68	23.82	151.50
			900.99	Grants-in-aid and Contributions	958.89	-	9,58.89
			23,509.49	Total	17,963.23	8,379.32	26,342.55
	II. Revenue deficit carried over to Section B		6,075.10	II. Revenue Surplus carried over to Section B	-	-	8,656.30
29,584.59	Total	34,998.85	29,584.59	Total			34,998.85

Section-B: Capital and Others							
Receipts			Disbursement				
2014-15		2015-16			Non-Plan	Plan	Total
880.65	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	1,517.07		III. Opening Overdraft from Reserve Bank of India			
	IV. Miscellaneous capital receipts			IV. Capital Outlay			
			371.10	General Services-	7.05	370.61	377.66
			1,330.11	Social Services-	0.19	1,698.96	1,699.15
			496.64	Education Sports, Art and Culture	0	1,013.26	1,013.26
			490.44	Health and Family Welfare	0.19	385.47	385.66
			258.38	Water Supply, Sanitation, Housing and Urban Development	0	231.36	231.36
				Information and Broadcasting	-	-	-
			38.54	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0	34.63	34.63
			32.54	Social Welfare and Nutrition	0	14.70	14.70
			13.57	Others	0	19.54	19.54
			2,702.73	Economic Services-	3.79	2,642.87	2,646.66
			17.33	Agriculture and Allied Activities	0	18.19	18.19
			116.36	Rural Development	0	103.60	103.60
			-	Special Areas Programmes	-	-	-
			86.31	Irrigation and Flood Control	3.79	48.40	52.19
			85.32	Energy	0	12.98	12.98
			27.27	Industry and Minerals	0	30.00	30.00
			2,363.75	Transport	0	2,428.75	2,428.75
			0.39	Science, Technology and Environment	0	0.95	0.95
			6.00	General Economic Services	0	0	0
			4,403.94	Total	11.04	4,712.43	4,723.47
227.61	V. Recoveries of Loans and Advances-	83.41	1,679.94	V. Loans and Advances disbursed-	-	-	2,684.32
	From Power Projects		295.00	For Power Projects	-	-	470.00
	From Government Servants		0.71	To Government Servants	-	-	0.47
	From Others		1,384.23	To Others	-	-	2,213.85
	VI. Revenue Surplus brought down			VI. Revenue Deficit brought down			

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Section-B: Capital and Others							
Receipts			Disbursement				
2014-15		2015-16			Non-Plan	Plan	Total
1,764.32	VII. Public debt receipts-	2,241.13	1,346.73	VII. Repayment of Public debt-	-	-	1,435.18
-	External debt	-	-	External debt	-	-	-
-	Internal debt other than Ways and Means Advances and overdrafts	-	-	Internal debt other than Ways and Means Advances and overdrafts	-	-	-
-	Net transactions under Ways and Means Advances	-	-	Net transactions under Ways and Means Advances	-	-	-
1,764.32	Loans and Advances from Central Government	2,241.13	1,346.73	Repayment of Loans and Advances to Central Government	-	-	1,435.18
-	Appropriation to Contingency Fund	10.00	-	VIII. Appropriation to Contingency Fund			10.00
-	Amount transferred to Contingency Fund	-	-	IX. Expenditure from Contingency Fund			-
-	Public Account receipts	-	-	X. Public Account disbursements			-
-	Small Savings and Provident Funds	-	-	Small Savings and Provident Funds			-
-	Reserve Funds	-	-	Reserve Funds			-
-	Suspense and Miscellaneous	-	-	Suspense and Miscellaneous			-
-	Remittance	-	-	Remittances			-
-	Deposits and Advances		-	Deposits and Advances			-
-	Closing Overdraft from Reserve Bank of India		1,517.07	XI Cash Balance at the end-			3,654.94
			-	Cash in Treasuries and Local Remittances			-
			-	Deposits with Reserve Bank			-
			-	Departmental Cash Balance including permanent Advances			-
				Cash Balance Investment			
32,457.17	Total	38,850.46	32,457.17	Total	-	-	38,850.46

Appendix 1.5 (Continued)
(Referred to in paragraph 1.9.1)

(₹ in crore)

Part B			
Summarized financial position of the Government of NCT Delhi as on 31 March 2016			
As on 31-03-2015	Liabilities		As on 31-3-2016
32,497.91	Loans and Advances from Central Government		33,303.87
-	Pre 1984-85 Loans	-	-
32,497.90	Non-Plan Loans		33,303.86
-	Loans for State Plan Schemes	-	-
-	Loans for Central Plan Schemes	-	-
0.01	Loans for Centrally Sponsored Plan Schemes	-	0.01
71,090.80	Revenue surplus		79,747.10
1,587.95	Balance of capital outlay adopted from CGA during 1994-95		1,587.95
3,356.46	Balance of loans and advances adopted from CGA during 1994-95		3,356.46
1,08,533.12	Total		1,17,995.38
	Assets		
49,826.44	Gross Capital Outlay on Fixed Assets-	<i>(a)</i>	54,549.92
17,660.35	Investments in Shares of Companies, Corporations, etc	<i>(b)</i>	18,492.15
32,166.09	Other Capital Outlay	<i>(a-b)</i>	36,057.77
57,189.61	Loans and Advances	<i>a</i>	59,790.52
10,450.52	Loans for power Projects	<i>b</i>	10,918.49
31,837.82	Other Development Loans	<i>c=a-(b+d)</i>	33,380.84
14,901.27	Loans to Government servants and Miscellaneous loans	<i>d</i>	15,491.19
1,517.07	Cash balance merged with that of Union Government		3,654.94
1,08,533.12	Total		1,17,995.38

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.5, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. The assets amounting to ₹ 49,826.44 crore and ₹ 54,549.92 crore as on 31 March 2015 and 31 March 2016 respectively under the head Gross outlay include an amount of ₹ 1,587.95 crore which were adopted during 1994-95 from the Controller General of Accounts. Similarly, Loans and Advances depicted on assets side amounting to ₹ 57,189.61 crore and ₹ 59,790.52 crore as on 31 March 2015 and 31 March 2016 respectively. But the corresponding figures to be shown on the liabilities side have not been depicted distinctly in the Finance Accounts for these years.

Appendix 2.1

**Excess expenditure over provision for the year
2015-16 requiring regularisation
(Referred to in Paragraph 2.3.2)**

(₹ in lakh)

Sl. No	No. and Name of the Grant	Total provision	Actual expenditure	Excess expenditure
	Grant No. 8: Social Welfare			
1	2225.01.800.98 Welfare of SC/ST & Backward Classes	24.07	25.14	1.07
2	2225..01.277.64.00.42 Hostel for Scheduled Caste Girls (SCSP)	17.09	19.57	2.48
3	2041.00.800.96 Road Safety Cell and Grant in aid to NGOs	3,611.34	3,626.59	15.25
4	4235.02.800.93.00.27 Provision of additional facilities in the building (WCD)	50.00	97.96	47.96
	Grant No.10: Development			
5	2250.00.800 Other Expenditure	66.93	75.03	8.10
6	2053.00.800.71 Grants to District Urban Development Agency (DUDA) West District	2,353	2,499.51	146.51
	Total	6,122.43	6,343.80	221.37

Appendix 2.2
List of Grants with savings of ₹ 10 crore and above
(Referred to in Paragraph 2.3.4)

(₹ in crore)

Sl. No	No. and Name of the Grant/ Appropriation	Original grant/ appropriation	Supplementary grant/ Re-appropriation	Total grant/ Appropriation	Actual expenditure	Saving	% age	Reasons for saving
Revenue-Voted								
Grant No. 2 General Administration								
1	2220.01.001.99- Information and Publicity	526.19	-399.56	126.63	85.42	41.21	32.54	Advertising campaign could not be launched.
Grant No. 03 Administration of Justice								
2	2014.00.105.99 Civil and Session Court	499.73	282.69	782.42	480.92	301.50	38.53	Non-receipt of approval of the Competent Authority.
3	2014.00.108.99 Criminal Courts	63.60	-1.19	62.41	47.12	15.29	24.50	Receipt of less claims / bills, less tours & less expenditure on electricity.
Grant No. 05: Home								
4	2056.00.001.99 Jails	197.15	-4.07	193.08	144.07	49.01	25.38	Less claims / bills, no foreign tour, less publication, less price of diesel, less maintenance work, less purchase of store items & vacant posts.
Grant No. 07: Medical and Public Health								
5	2210.01.110.33 Grants-in-aid to Delhi Cancer Institute	75.00	-58.00	17.00	0.00	17.00	100.00	Release of less grant & expenditure incurred out of unutilised GIA kept from previous years.
6	2210.01.800.84 Grants-in-aid to Centralised Accident and Trauma Services	69.00	-25.00	44.00	26.65	17.35	39.43	Release of less grant & anticipated purchase of vehicle not materialised.
7	2210.01.800.44.00.42 Delhi State Health Mission (CSS)	150.00	25.00	175.00	138.02	36.98	21.13	Actual grant received was less.
8	2210.80.800.59.00.32 Delhi ArogayaKosh	0.00	40.00	40.00	0.00	40.00	100.00	Project not been materialized/taken off.
9	2210.01.110.87 G B Pant Hospital	216.68	0.49	217.17	206.87	10.30	4.74	Vacant posts, purchases not undertaken by CPA & certain bills not finalised for payment.
10	2211.00.102.76.00.42 Expenditure on post-partum units in hospital	4.50	8.50	13.00	2.60	10.40	80.00	Non-receipt of approval of the Competent Authority.

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Sl. No	No. and Name of the Grant/ Appropriation	Original grant/ appropriation	Supplementary grant/ Re-appropriation	Total grant/ Appropriation	Actual expenditure	Saving	% age	Reasons for saving
Grant No. 08: Social Welfare								
11	2235.02.102.55.00.42 Integrated Child Development Services (CSS)	120.00	-10.00	110.00	93.07	16.93	15.39	Receipts of less funds from Govt. of India and procurement proposals not materialised.
12	2236.02.101.82.00.42 Supplementary Nutrition Program (CSS)	60.00	20.00	80.00	52.80	27.20	34.00	Non-receipt of approval of the Competent Authority.
13	2225.01.277.73.00.34 Scholarship/merit scholarship to SC/ST/OBC and minority students class 1 to 12 (SCSP)	60.00	0.00	60.00	49.42	10.58	17.63	Applications were not fully scrutinized for payment .
14	2225.01.789.95.00.42 Free supply of books & stationery to SC students in school	55.00	0.00	55.00	39.56	15.44	28.07	Applications were not fully scrutinized for payment
15	2225.01.789.93.00.34 Scholarship/merit scholarship to SC/ST/OBC and minority students class 1 to 12 (SCSP)	44.00	0.00	44.00	30.82	13.18	29.95	Applications were not fully scrutinized for payment.
Grant No. 10: Development								
16	2030.03.001.90.94 Grants-in-aid to SDMC in lieu of shares in taxes	600.00	-54.35	545.65	525.22	20.43	3.74	Less revenue on account of sale & purchase of properties and less transfer duty charges payment to MCD/ NDMC.
17	2030.03.001.90.93 Grant-in-aid to EDMC in lieu of shares in taxes	130.00	-5.00	125.00	109.08	15.92	12.74	Less revenue on account of sale & purchase of properties and less transfer duty charges payment to MCD/ NDMC
18	2235.01.200.94 Rehabilitation other relief measures	1.79	105.74	107.53	92.08	15.45	14.37	Beneficiaries not qualified for payment for want of requisite certificates.
Grant No. 11: Urban Development and Public Works Department								
19	2217.05.800.80.00.42 Strengthening and augmentation of infrastructure	225.00	24.00	249.00	225.00	24.00	9.64	Non-receipt of approval of the Competent Authority.
20	2217.80.191.13 Grants-in-aid for municipal reforms	404.38	-27.22	377.16	0.00	377.16	100.00	Release of less funds and non acceptance of proposal by the Competent Authority.

Sl. No	No. and Name of the Grant/ Appropriation	Original grant/ appropriation	Supplementary grant/ Re-appropriation	Total grant/ Appropriation	Actual expenditure	Saving	% age	Reasons for saving
21	2059.80.053 Maintenance and repair	350.00	0.00	350.00	322.76	27.24	7.78	Works awarded late due to restructuring of PWD.
22	2801.05.800.80 One time relief of electricity consumer on account of amnesty scheme	0.00	25.00	25.00	0.00	25.00	100.00	Non-receipt of approval of the Competent Authority.
Capital-Voted								
Grant No. 07: Medical and Public Health								
23	4210.01.110.64 Central procurement Agency and State Drug Authority	0.00	35.00	35.00	9.38	25.62	73.20	Non finalisation of tenders.
Grant No. 08: Social Welfare								
24	5055.00.800.97.00.42 Introduction of electronic trolley, busses alternative mode of transport	20.00	-9.00	11.00	0.00	11.00	100.00	Slow progress of work and PWD could not take into their account the funds of ₹ 10.98 crore given to them for dismantling BRT corridor.
Grant No. 11: Urban Development and Public Works Department								
25	4059.01.051.96.00.53 Court buildings	132.00	39.10	171.10	159.14	11.96	6.99	Modified outlay received late
26	4059.60.051.80.90.92 Infrastructural facilities for judiciary (CSS)	30.00	30.41	60.41	44.37	16.04	26.55	Reasons awaited
27	4070.00.800.89.00.42 Central Jail Building	60.00	10.00	70.00	52.28	17.72	25.31	Non-receipt of sanction of the Competent Authority.
28	4202.01.202.99.00.53 Construction of building for secondary schools	1,000.00	-559.00	441.00	379.08	61.92	14.04	Slow progress of work and works awarded at the fag end of the year.
29	4202.01.789.98.00.53 Construction of building for schools (SCSP)	180.55	-80.55	100.00	48.24	51.76	51.76	Slow progress of work and works awarded at the fag end of the year.
30	5054.04.800.99.00.42 Construction of Roads and Bridges	1,283.00	93.00	1,376.00	1,195.23	180.77	13.14	Work sanctioned at the fag end of the year could not be awarded.
Total		6,557.57	-494.01	6,063.56	4,559.20	1,504.36		

Appendix – 2.3

Statement of various grants/appropriation where entire provision remained unutilised

(₹ One crore and above in each case)

(Referred to in Paragraph 2.3.6)

(₹ in crore)

Sl. No.	No. and Name of Grant	Total Provision	Actual Expenditure	Saving out of Original Provision	Reasons for Savings
Revenue-Voted					
Grant No. 5: Home					
1	2070.00.108.78 Modernisation of fire and emergency services (CSS)	2.00	0.00	2.00	Authorisation of funds received at the fag end of the year and codal formalities for expenditure could not be met.
Grant No. 7: Medical and Public Health					
2	2210.01.110.33 Grant in aid to Delhi State Cancer Institute	17.00	0.00	17.00	Release of less grant and expenditure incurred out of unutilised GIA kept from previous years.
3	2210.01.200.97.00.42 Health Project Division	1.00	0.00	1.00	Project not materialised.
4	2210.80.800.59.00.32 Delhi ArogayaKosh	40.00	0.00	40.00	Project not materialised.
5	2211.00.101.76.00.42 Rural family welfare services	7.37	0.00	7.37	Non-receipt of approval of the Competent Authority
6	2211.00.102.78.00.42 Revamping of Urban Family welfare centres (CSS)	3.00	0.00	3.00	Non-receipt of approval of the Competent Authority.
Grant No. 8: Social Welfare					
7	2236.02.101.76.00.42 Rajiv Gandhi Scheme for empowerment of adolescent girls for component other than nutrition (CSS)	1.00	0.00	1.00	Non-receipt of funds, slow progress of scheme and authorisation of the Competent Authority only received at the fag end of the year.
8	2225.80.789.95.00.42 Implementation of prohibition of employment as manual scavenger and their rehabilitation (SCSP)	2.88	0.00	2.88	Slow progress of scheme.
9	2225.80.800.65.00.42 Implementation of prohibition of employment as manual scavenger and their rehabilitation	4.32	0.00	4.32	Slow progress of scheme and non receipt of proposal/ claim from local bodies through whom the scheme to be implemented.
10	3073.60.800.81.00.42 Studies/ consultancy services for other schemes	1.00	0.00	1.00	Reasons are awaited from the department
11	3452.01.190.98 Grant in aid to Delhi institute of Hotel Management & Catering Technology	4.00	0.00	4.00	Non-release of fund.
12	3452.80.190.93 GIA to DT&TDC for development of Chhawla and Kanganheri water sports (CSS)	1.10	0.00	1.10	Non-release of fund.
13	3452.80.190.90 GIA to DT&TDC for development of soft adventure part at Sanjay Lake (CSS)	3.02	0.00	3.02	Non-release of fund.

Sl. No.	No. and Name of Grant	Total Provision	Actual Expenditure	Saving out of Original Provision	Reasons for Savings
Grant No. 9: Industries					
14	2851.00.800.59.00.42 Integration of services with e-Biz portal (CSS)	1.72	0.00	1.72	Change in technology and purchase proposals in respect of e-Biz project not materialised.
Grant No. 10: Development					
15	2053.00.800.92.94.31 Grant in aid to Delhi e-District implementation Society - e-district project	1.00	0.00	1.00	Release of less grant and non-receipt of approval of the Competent Authority.
16	2015.00.102.89 Shahdara District	1.76	0.00	1.76	Provision kept in anticipation of creation of posts in the newly created election district.
17	2015.00.103.89.00.42 Shahdara District	1.00	0.00	1.00	Scheme not materialised.
Grant No. 11: Urban Development and Public Works Department					
18	2215.02.191.86 National River Conservation Programme (CSS)	5.00	0.00	5.00	Non-receipt of funds. Since funds were released directly to the Delhi Jal Board, funds were not separately released.
19	2217.05.800.89.00.42 S.P.V. for Development of Walled City	1.00	0.00	1.00	Slow progress of scheme and non-receipt of approval of the Competent Authority.
20	2217.80.191.13 Grant-in-aid for Municipal reforms	377.16	0.00	377.16	Release of less funds, as per provision made on the basis of net tax collection during the previous year & non acceptance of proposal by the Competent Authority.
21	3475.00.108.96.00.42 Swarnjayanti Sahari RozgarYojana (CSS)	7.00	0.00	7.00	Project not materialised.
22	2801.05.800.86 Grant-in-aid to IPGCL for VRS Benefits	5.00	0.00	5.00	Non-receipt of approval of the Competent Authority.
23	2801.05.800.80 one time relief to electricity consumers on account of amnesty scheme	25.00	0.00	25.00	Non-receipt of approval of the Competent Authority.
Grant No.13: Pensions					
24	2071.01.117.99.00.04 Govt. contribution	122.50	0.00	122.50	Non finalisation of scheme
Revenue-Charged					
Public debt					
25	2049.04.104.00.45 Interest on loans for non-plan schemes	300.00	0.00	300.00	Non finalisation of loans into grants
Capital-Voted					
Grant No. 7: Medical and Public Health					
26	4210.01.110.98.00.53 Construction of Building for Dispensary/Health Centre	8.00	0.00	8.00	Non-implementation of scheme and project not materialised.
Grant No. 8 : Social Welfare					
27	4235.02.104.95.00.42 Half way home/long stay home	5.63	0.00	5.63	Construction not completed and funds not released.
Grant No. 10: Development					
28	4059.80.800.96 Citizen local area development Central Zone	23.00	0.00	23.00	Non-implementation of scheme

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Sl. No.	No. and Name of Grant	Total Provision	Actual Expenditure	Saving out of Original Provision	Reasons for Savings
29	4059.80.800.95 Citizen local area development New Delhi Zone	23.00	0.00	23.00	Non-implementation of scheme
30	4059.80.800.94 Citizen local area development South Zone	23.00	0.00	23.00	Non-implementation of scheme
31	4059.80.800.93 Citizen local area development South West Zone	23.50	0.00	23.50	Non-implementation of scheme
32	4059.80.800.92 Citizen local area development East Zone	23.00	0.00	23.00	Non-implementation of scheme.
33	4059.80.800.91 Citizen local area development West Zone	23.50	0.00	23.50	Non-implementation of scheme.
34	4059.80.800.90 Citizen local area development North east Zone	23.50	0.00	23.50	Non-implementation of scheme.
35	4059.80.800.89 Citizen local area development North west Zone	23.50	0.00	23.50	Non-implementation of scheme.
36	4059.80.800.88 Citizen local area development North Zone	23.50	0.00	23.50	Non-implementation of scheme.
37	4059.80.800.87 Citizen local area development Shahdara Zone	20.00	0.00	20.00	Non-implementation of scheme.
38	4059.80.800.86 Citizen local area development South east Zone	20.00	0.00	20.00	Non-implementation of scheme.
Grant No. 11: Urban Development and Public Works Department					
39	4210.04.107.97.00.53 Construction of building for drug control	1.00	0.00	1.00	PEs submitted and sanction awaited
40	4210.04.107.96.00.53 Setting up of central laboratory	5.00	0.00	5.00	Slow progress of work and work still in planning stage.
41	5054.04.800.85.00.53 BRT Corridor	2.00	0.00	2.00	New BRT proposal not approved by the Competent Authority.
42	4801.05.190.84.00.32 Equity for integrated power development scheme	50.00	0.00	50.00	Non-release of fund.
Capital-Charged					
Public Debt					
43	6004.01.101 Loan to cover gap in resources	330.00	0.00	330.00	Non finalisation of loans into grants
Total		1,586.96	0.00	1,586.96	

Appendix 2.4
Excess/unnecessary re-appropriation of funds (where final savings were more than ₹ one crore)

(Referred to in Paragraph 2.3.8)

(₹ in crore)

Sl. No.	Number and name of the Grant	Re- appropriation	Final savings	Reasons for savings
Revenue Charged				
Grant No.2 General Administration Department				
1	2012.03.090 Administrator of UTs Secretariat	0.26	1.96	Non finalisation of arrears and mandatory austerity measures.
Revenue Voted				
Grant No.2 General Administration Department				
2	2013.00.800 Other Expenditure	0.68	1.48	Non finalisation of purchase proposals and less tours.
3	2052.00.090.55 Chief Secretariat	0.83	2.46	Bulk transfer of staff, promotion of class IV employees, non materialisation of arrears and foreign tours.
4	2055.00.113.95 Grants-in-aid to Delhi Computerisation of Police Service Society for crime and criminal tracking system (CSS)	2.73	9.51	Non-receipt of approval of the Competent Authority.
Grant No. 3: Administration of Justice				
5	2014.00.105.99 Session Court	4.31	301.50	Non-receipt of approval of the Competent Authority for payment of arrears of Shetty Pay Commission, other arrears in lieu of Hon'ble supreme court orders & also due to non-receipt of anticipated bills.
6	2014.00.106 Small causes courts	1.47	2.05	Non-receipt of approval of the Competent Authority for payment of arrears to Group 'C' employees - Shetty Pay Commission.
7	3454.02.800.74.00.42 I.T component for Samajik Suvridha Sangam	1.09	1.10	Reasons awaited.
Grant No.5: Home				
8	2070.00.108.78 Modernisation of fire & emergency services (CSS)	1.99	2.00	Authorisation of funds at the fag end of the year and codal formalities for expenditure could not be met.
Grant No.7: Medical and Public Health				
9	2210.01.800.44.00.42 Delhi State Health Mission (CSS)	24.99	36.98	Less receipt of grant.
10	2210.06.800.77.00.42 Financial Assistance to HIV/AIDS affected persons	0.77	1.06	Opening balance of ₹ 128.99 lakh with the actual grant received.

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Sl. No.	Number and name of the Grant	Re- appropriation	Final savings	Reasons for savings
11	2210.80.800.80 Central procurement agency & state drug authority	30.47	2.90	Non-receipt of approval of the Competent Authority.
12	2210.80.800.59.00.32 Delhi Arogayakosh	39.99	40.00	Project not materialised.
13	2210.01.110.86 Lok Nayak Hospital	10.79	8.46	Reasons awaited.
14	2210.01.110.87 G.B. Pant Hospital	0.50	10.30	Vacant posts, non finalisation of purchase proposals and bills.
15	2210.06.101.37.00.42 Liver transplantation unit	1.60	1.77	Liver Transplant Unit yet to start.
16	2210.01.110.89 Aruna Asaf Ali Govt. Hospital (Civil Hospital)	4.96	4.38	Non finalisation of purchase proposals and bills.
17	2210.01.110.91 Deen Dayal Upadhyay Hospital revamping of hospital admn.	10.68	3.74	Vacant posts, non finalisation of purchase proposals and bills.
18	2210.01.110.53 Guru Teg Bahadur Medical College & Hospital	15.98	2.70	Non finalisation of MACP cases and tenders.
19	2210.01.110.97 Guru Nanak Eye Centre	0.54	1.14	Vacant posts and non-receipt of anticipated bills.
20	2210.05.105.99.99 Maulana Azad Medical College	0.40	9.35	Vacant posts and less claims / bills.
21	2211.00.101.76.00.42 Rural family welfare services	5.86	7.37	Non-receipt of approval of the Competent Authority.
22	2211.00.102.80.00.42 Urban Family Welfare Centres (CSS)	7.36	8.71	Non-finalisation of bills.
23	2211.00.102.78.00.42 revamping Urban Family Welfare Centres (CSS)	1.23	3.00	Non-receipt of approval of the Competent Authority.
24	2211.00.102.76.00.42 Expenditure on post-mortem units in hospitals	8.49	10.40	Non-receipt of approval of the Competent Authority.
25	2211.00.103.80.00.42 Special Immunisation Programme MMR	2.50	6.25	Payment related to MMR vaccine procurement made by CPA.
26	2210.01.110.67 Dr. Baba Saheb Ambedkar Hospital	10.06	6.62	Anticipated bills not received and some bills under litigation.
Grant No.8: Social Welfare				
27	2235.02.001.92.00.42 Security- Internal & external and augmentation of sanitation (SWD)	0.29	1.78	Incomplete bills received could not be honored.
28	2235.02.104.66.00.42 Senior citizen pension scheme (Expansion of old age assistance)	8.78	5.42	LOC for funds release not received.
29	2235.02.001.86 Directorate of women and child development	0.44	1.36	Anticipated bills not received.
30	2235.02.102.60.00.42 ICDS Training Programme (CSS)	2.00	2.02	Non-receipt of approval of the Competent Authority.

Sl. No.	Number and name of the Grant	Re- appropriation	Final savings	Reasons for savings
31	2235.02.102.54.00.42 Implementation of Juvenile Justice (case and protection of children) Act, 2000	0.50	1.13	Funds of various offices of Child Welfare committees, Juvenile Justice Board and DWCD (HQ) etc. remained unspent.
32	2235.02.102.24.00.50 Other Charges	1.93	1.54	Approval of the competent authority received late.
33	2236.02.101.82.00.42 Supplementary Nutrition Programme (CSS)	19.99	27.20	Non-receipt of approval of the Competent Authority.
34	2225.01.789.99 Direction & Administration	2.16	2.07	Vacant posts
35	2225.01.789.92.00.42 Re-imbursment of tuition fee in public schools (SCSP)	1.99	3.67	Applications received were not fully scrutinised for payment.
36	2225.80.800.67.00.42 multi-sectorial development programme for minority concentration districts- state govt. share (Plan)	4.41	9.71	Scheme has been transferred to Revenue Department and codal formalities may not be complete.
37	2041.00.800.73.97.42 East Delhi Municipal Corporation	0.12	1.44	Parking charges collected were less than expected and hence less amount transferred to MCD.
38	3055.00.190.99.00.33 Subsidy to DTC in lieu of concessional passes	5.99	6.00	Non-receipt of approval of the Competent Authority.
Grant No.9: Industries				
39	3456.00.001 Direction & Admn.	0.55	1.46	Arrears not finalised for payment and advertisement & Publicity bills were directly paid by Shabdarth.
Grant No.10: Development				
40	2403.00.001.99 Headquarter Estt.	0.75	1.04	Late receipt of fund.
41	2403.00.101.97 Hospital & Dispensaries	0.89	1.06	Late receipt of fund.
42	2404.00.800.96 Shifting of Dairy Colonies	4.99	5.00	Late receipt of fund.
43	2711.01.001 Direction & Admn.	0.15	3.02	Vacant posts and less claims.
44	2711.03.052.98.00.27 Maintenance	10.00	3.95	Vacant posts and less claims.
45	2053.00.093.95 Secretary Revenue	5.67	9.02	Vacant posts and less claims.
46	2235.01.200.94 Secretary Revenue	105.73	15.45	Many beneficiaries didn't qualify for payment for want of requisite certificates.
47	2406.02.800.88.00.42 Creation & maintenance of urban forest	1.00	1.13	Late receipt of work estimates, approval of the Competent Authority could not be obtained.

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Sl. No.	Number and name of the Grant	Re- appropriation	Final savings	Reasons for savings
48	2015.00.106.88.99.42 Expenses on elections	6.60	2.54	Modified outlay received late and then therefore proposals were not cleared.
49	2015.00.102.89 Shahdara District	1.75	1.76	Provision kept in anticipation of creation of posts in the newly created election district.
50	2015.00.103.89.00.42 Shahdara District	0.99	1.00	No major activity under this scheme materialised.
51	2015.00.102.88 South-east District	1.11	1.09	Funds received at the fag end of the year.
Grant No.11: Urban Development and Public Works Department				
52	2217.05.800.80.00.42 Strengthening and augmentation of infrastructure i.e. roads, streets, localities street lights etc. in each assembly constituency	23.99	24.00	Non-receipt of approval of the Competent Authority.
53	3475.00.108.96.00.42 Swarn Jayanti Shahari Rojgar Yojna (CSS)	5.00	7.00	Project not materialised.
54	2059.80.051 construction	1.25	3.50	Works awarded late, little time left for execution due to restructuring of PWD.
55	2216.01.106.98 construction	0.25	3.81	Works awarded late little time left for execution due to restructuring of PWD.
56	2801.05.800.80 One time relief to electricity consumers on account of amnesty scheme	24.99	25.00	Non-receipt of approval of the Competent Authority.
Capital Voted				
Grant No.7: Medical and Public Health				
57	4210.01.110.64.00.52 Machinery & Equipment	34.99	25.62	Non finalisation of tenders.
58	4210.01.110.96 G.B. Pant Hospital	5.00	5.68	Due to administrative reasons payment could not be released.
59	4210.01.110.95 Aruna Asaf Ali Govt. Hospital	0.80	1.84	Non-receipt of approval of the Competent Authority.
60	4210.01.110.92 Guru Nanak Eye Centre	1.15	4.17	Tenders not finalised.
61	4210.01.110.91 Maulana Azad Medical College	2.91	3.03	Proposals not finalised.
Grant No.8: Social Welfare				
62	5055.00.050.88.00.42 Purchase of land for new bus terminal	24.99	1.50	Minor deviation with reference to the progress achieved.
Grant No.11: Urban Development and Public Works Department				
63	6215.01.191.81.00.55 Loans to DJB for Chandrawal WTP	4.99	7.00	Share of funds not received.
64	4059.01.051.98.00.53 UTCS Building	0.10	1.02	PEs sent, sanction awaited

Sl. No.	Number and name of the Grant	Re- appropriation	Final savings	Reasons for savings
65	4059.01.051.96.00.53 Court buildings	39.10	11.96	Modified outlay received late
66	4059.01.051.89.00.53 Delhi Institute of Pharmaceutical; Science and Research	22.99	3.47	Modified outlay received late
67	4059.60.051.80.90.42 Infrastructure facilities for judiciary (CSS)	30.41	16.04	Authorisation of funds received late.
68	4070..00.800.89.00.42 Central Jail building	10.00	17.72	Reasons awaited.
69	4202.01.203.97.00.42 Construction of Delhi Government sponsored college building	5.00	8.79	DDU College at Dwarka completed and more colleges in planning stage.
70	4202.03.800.89.00.42 Development of playground swimming pools, sport complex	1.70	2.57	PEs submitted and sanction awaited.
71	4210.01.110.99.81.42 Rajiv Gandhi Super Specialty Hospital at Tahirpur	1.00	1.25	Hospital completed and handing over stage.
72	4210.01.110.99.57.42 Acharya Bhikshu Hospital	0.95	1.01	PEs submitted and sanction awaited.
73	4210.01.110.99.54.42 BhagwanMahavir Hospital	0.93	1.05	PEs submitted and sanction awaited.
74	4210.04.107.97.00.53 Construction of building for drug control	0.80	1.00	PEs submitted and sanction awaited.
75	4216.01.106.00.00.53 General pool accommodation	15.00	7.54	New residential accommodation at a few places still in planning stage.
76	5054.04.800.99.00.42 Construction of roads and bridges	93.00	180.77	Work sanctioned at the fag end of the year could not be awarded with little time left for execution.
77	5054.04.800.85.00.53 BRT corridor	1.00	2.00	New BRT proposal not approved by the Competent Authority.
78	6801.00.190.94.00.55 Loan of Delhi Transco Ltd.	1.00	1.00	Due to paucity of time the proposal could not be completed.
Total		732.60	967.39	

Appendix 2.5

**Cases of surrender of funds in excess of ₹ one crore and 60 per cent of the original provision
(Referred to in Paragraph 2.3.9)**

(₹ in crore)

Sl. No.	Number and Name of Grant	Major Head/ Sub Head	Original provision	Amount of Surrender	Percentage of original provision	Reasons for surrender
1	Grant No.2 General Administration	2070.00.104.97 Directorate of Vigilance	133.83	120.62	90.13	Non-creation of posts
2		2220.01.001.99 Public Relation Department	526.19	400.00	76.02	Advt. campaign could not be launched
3		2052.00.090.72 New initiative and Administrative Reforms	10.00	7.00	70.00	Slow progress of scheme
4	Grant No. 4: Finance	2040.00.800.82.00.42 Publicity and awareness campaign through print and electronic media	1.50	1.30	86.67	Less advertisement campaign
5		2040.00.800.80 Computerisation System	44.31	27.00	60.93	Non implementation of scheme
6		3454.02.800..73 Wi-Fi facilities (Sub-head) other charges	50.00	49.00	98.00	Slow progress of work
7		4059.01.051.86.00.53 Trade and Taxes Annexes Bldgs.	2.00	1.50	75.00	Slow progress of work
8	Grant No.7: Medical and Public Health	2210.01.102.99 Contribution to the ESIC	10.00	10.00	100.00	Non implementation of scheme
9		2210.01.110.14 GIA to DDU Super Specialty Hospital	85.00	79.00	92.94	Release of less grant
10		2210.01.110.13 GIA to Rajiv Gandhi Super Specialty Hospital	150.00	135.00	90.00	Release of less grant
11		4210.01.110.94 DDU	12.50	9.50	76.00	Non finalisation of purchase
12	Grant No.8: Social Welfare	2235.02.101.61.00.42 National Programme for Rehabilitation of persons with disabilities	2.00	1.85	92.50	Slow progress of work
13		2235.02.101.50.00.42 Setting up of half way home/long stay homes	2.00	1.95	97.50	Non implementation of scheme
14		2235.02.200.81.00.42 Financial assistance to Trans gender	3.00	3.00	100.00	Non implementation of scheme
15		2235.02.800.70.00.42 Mass media and Education (SWD)	1.50	1.22	81.33	Slow progress of scheme
16		3075.60.800.87.00.42 Reimbursement of sales tax/ work contract cess to DMRC volunteers to DMRC	100.00	85.50	85.50	less reimbursement
17		3452.01.190.98 GIA to Delhi Institute of Hotel Management and Catering Technology	4.00	4.00	100.00	Non-release of funds

Sl. No.	Number and Name of Grant	Major Head/ Sub Head	Original provision	Amount of Surrender	Percentage of original provision	Reasons for surrender
18	Grant No. 9: Industries	5475.00.102.89.00.42 Streamlining of public distribution system	3.00	3.00	100.00	Non-implementation of scheme
19		5475.00.102.88.00.42 Providing accommodation to district forum and State Commission	2.00	2.00	100.00	Non-implementation of scheme
20	Grant No.10: Development	4059.80.800.96 Citizen local area development Central Zone	23.00	23.00	100.00	Non-implementation of scheme
21		4059.80.800.95 Citizen local area development New Delhi Zone	23.00	23.00	100.00	Non-implementation of scheme
22		4059.80.800.94 Citizen local area development South Zone	23.00	23.00	100.00	Non-implementation of scheme
23		4059.80.800.93 Citizen local area development South West Zone	23.50	23.50	100.00	Non-implementation of scheme
24		4059.80.800.92 Citizen local area development East Zone	23.00	23.00	100.00	Non-implementation of scheme
25		4059.80.800.91 Citizen local area development West Zone	23.50	23.50	100.00	Non-implementation of scheme
26		4059.80.800.90 Citizen local area development North east Zone	23.50	23.50	100.00	Non-implementation of scheme
27		4059.80.800.89 Citizen local area development North west Zone	23.50	23.50	100.00	Non-implementation of scheme
28		4059.80.800.88 Citizen local area development North Zone	23.50	23.50	100.00	Non-implementation of scheme
29		4059.80.800.87 Citizen local area development Shahdara Zone	20.00	20.00	100.00	Non-implementation of scheme
30		4059.80.800.86 Citizen local area development South east Zone	20.00	20.00	100.00	Non-implementation of scheme
31	Grant No.11: Urban Development and Public Works Department	2215.02.191.86 National River conservation programme (CSS)	18.00	11.22	62.33	Non release of funds
32		4202.02.104.90.00.53 Building	45.00	38.25	85.00	Slow progress of work
33		4210.01.110.99.99.53 Construction of building for hospital	438.00	271.80	62.05	Slow progress of work
34		4210.04.101.89.00.53 Construction of public health centre	75.00	67.00	89.33	Slow progress of work

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Sl. No.	Number and Name of Grant	Major Head/ Sub Head	Original provision	Amount of Surrender	Percentage of original provision	Reasons for surrender
35		4210.04.107.96.00.53 Setting up of central laboratory	50.00	45.00	90.00	Slow progress of work
36		4801.05.190.84.00.32 Equity for integrated power development scheme	50.00	50.00	100.00	Non release of equity
37		6801.00.203.91.00.55 Loan to Pragati Power Project-3 Bawana	130.00	110.00	84.62	Release of less loan
38	Grant No.13: Pensions	2071.01.117.99.00.04 Govt. contribution	122.50	122.50	100.00	Non finalisation of scheme
39	Public debt	2049.04.104.00.45 Interest on loans for non-plan schemes	300.00	300.00	100.00	Non finalisation of loans into grants
40		6004.01.101 Loan to cover gap in resources	330.00	330.00	100.00	Non finalisation of loans into grants
Total			2,950.83	2,537.71		

Appendix 2.6

Statement of various Grants/Appropriation in which saving occurred but no part of which has been surrendered

(Referred to in Paragraph 2.3.10)

(₹ in lakh)

Sl. No.	Grant No.	Name of Grant/Appropriation	Saving
1	2	General Administration-Charged	465.00
2	5	Home-Charged	22.00
3	8	Social Welfare- Revenue- Charged	2.29
4		Social Welfare- Capital- Voted	2,644.48
5	10	Development - Charged	4.95
Total			3,138.72

Appendix 2.7

Detail of savings of ₹ one crore and above not surrendered

(Referred to in Paragraph 2.3.10)

(₹ in crore)

Sl. No.	No. and Name of Grant/Appropriation	Saving		Surrender	Saving which remained to be surrendered
1	Grant No.1: Legislative Assembly	Voted	1.77	0.76	1.01
2	Grant No.2: General Administration	Voted	600.14	529.22	70.92
3	Grant No.3: Administration of Justice	Voted	338.04	7.21	330.83
		Charged	21.41	17.94	3.47
4	Grant No.4: Finance	Voted	125.43	103.28	22.15
5	Grant No.5: Home	Voted	105.62	45.39	60.23
6	Grant No.7: Medical and Public Health	Voted	633.62	307.79	325.83
7	Grant No.8: Social Welfare	Voted	361.52	120.33	241.19
8	Grant No.9: Industries	Voted	43.93	28.27	15.66
9	Grant No.10: Development	Voted	506.66	361.68	144.98
10	Grant No.11: Urban Development and Public Works Department	Voted	2,437.94	1,431.95	1,005.99
Total			5,176.08	2,953.82	2,222.26

Appendix 2.8

Unrealistic budgeting where entire provisions under CSS & SCSP scheme remained unutilised.

(Referred to in Paragraph 2.3.11)

(₹ in lakh)

Sl. No.	Number and Name of Grant	Total provision	Actual Expenditure	Savings
Revenue – Voted				
Grant No. 5: Home				
1	2070.00.108.98.00.42 Procurement of equipment for training (CSS)	4.11	0	4.11
2	2070.00.108.78 Modernisation of fire & energy services (CSS)	200	0	200
Grant No. 7: Medical and Public Health				
3	2211.00.101.78.00.42 Rural family welfare services sub-centre (CSS)	70	0	70
4	2211.00.102.78.00.42 Revamping of urban family welfare centres (CSS)	300	0	300
Grant No. 8 -Social Welfare				
5	2236.02.101.76.00.42 Rajiv Gandhi Scheme for empowerment of Adolescent girls for component other than nutrition (CSS)	100	0	100
6	2225.01.277.77.00.42 Coaching and allied scheme (Pre-examination training) (CSS)	5	0	5
7	2225.01.277.70.00.34 Post metric scholarship scheme (CSS)	2	0	2
8	2225.01.277.58.00.42 New centre for pre-examination coaching at Dilshad Garden (SCSP)	5	0	5
9	2225.01.789.84 GIA to DUSIB for financial assistance to SC slum dwellers under Rajiv Gandhi Ratan Awas Yojna (SCSP)	1	0	1
10	2225.01.789.83.00.42 Education hub for SC (SCSP)	10	0	10
11	2225.01.789.82 GIA to Delhi health mission for SC pregnant women under Matri Shishu Suraksha Yojna (SCSP)	45	0	45
12	2225.01.789.81 GIA to Delhi Health Mission for providing antenatal case institutional delivery for SC women (SCSP)	45	0	45
13	2225.01.800.74.00.42 Special central assistance for schedule caste component plan (CSS)	50	0	50
14	2225.80.789.97.00.42 Setting up of residential school for weaker section of SC/OBC/minorities & orphan at village Ishapur Delhi in collaboration with KISS society (SCSP)	160	0	160
15	2225.02.190.98 Society for protection of scheduled tribe (CSS)	100	0	100
16	2225.80.789.96.00.42 Financial assistance to DSCFDC for SC/ST (SCSP)	20	0	20
17	2225.80.789.95.00.42 Implementation of prohibition of employment as manual scavenger & their rehabilitation (SCSP)	288	0	288
18	3452.01.190.77 Tourist complex at Said-ud-azaib (CSS)	15	0	15

Sl. No.	Number and Name of Grant	Total provision	Actual Expenditure	Savings
19	3452.80.190.93 GIA to DT&TDC for development of Chhawala & Kanganheri water sports (CSS)	110	0	110
20	3452.80.190.90 GIA to DT&TDC for development of soft adventure park at Sanjay lake (CSS)	302	0	302
21	3452.80.190.87 GIA to DT&TDC for new facilities in Delhi Haat INA, New Delhi (CSS)	15	0	15
22	3452.80.190.86 GIA to DT&TDC for celebration of Engifest (CSS)	4	0	4
23	3452.80.190.84 GIA to DT&TDC for celebration of festival in Delhi (CSS)	50	0	50
24	3452.80.190.83 GIA to DT&TDC for celebration of incredible India festival (CSS)	15	0	15
Grant No. 9 -Industries				
25	2851.00.800.59.00.42 Integration of services with e-biz portal (CSS)	172	0	172
Grant No. 10 -Development				
26	2403.00.101.69 National project on rinderpest eradication general component (CSS)	5	0	5
27	2403.00.101.62.00.42 Livestock health & disease control (LH&DC) (CSS)	5	0	5
28	2403.00.113.96.00.42 Integrated sample survey for estimation of major livestock products (CSS)	30	0	30
29	2245.80.102.95.00.42 National programme for capacity building for earth quake risk management (CSS)	50	0	50
30	2245.80.102.93.00.21 Strengthening of SDMA & DDMA (CSS)	27	0	27
31	3435.03.789.99.00.42 Assistance to NGO in the promotion, conservation & preservation of environment (SCSP)	2	0	2
32	3435.60.789.99.00.42 Involvement of weaker sections of society in improvement & upgradation of environment (SCSP)	1	0	1
Grant No.11: Urban Development and Public Works Department				
33	2215.02.191.86 National river conservation programme (CSS)	500	0	500
34	2216.80.190.87 GIA to BUSIB for housing for all (PMAY) (CSS)	1	0	1
35	2217.80.191.04.95 Urban development department for capacity building & A&OE (CSS)	35.5	0	35.5
36	2217.80.191.04.91 Urban development for public awareness & IEC activities (CSS)	65	0	65
37	3475.00.108.96.00.42 Swarn Jayanti Sahri Rojgar Yojna (CSS)	700	0	700
Capital-Voted				
Grant No.8: Social Welfare				
38	5452.01.800.82.00.42 Development of Delhi Haat at Pitampura (CSS)	10	0	10
Total		3,519.61	0	3,519.61

Appendix 2.9
Rush of expenditure in the end of the year 2015-16
(Referred to in Paragraph 2.3.12)

(₹ in crore)

Sl. No.	Head of Account		Budget	Total Exp.	Exp. Incurred during the last qtr. of 2015-16		Exp. Incurred in March 2016	
					Amount	Percentage	Amount	Percentage
Grant No. 2 - General Administration								
1	222001001990026-Advertising and Publicity	NPV	100.00	59.90	59.21	98.85	54.88	91.62
Grant No. 6 - Education								
2	220300112510036-Grants-in-aid Salaries	PV	32.00	32.00	27.75	86.72	19.25	60.16
3	420201600940042-Outsourcing of work of school buildings	PV	410.00	400.40	257.20	64.24	205.29	51.27
4	620202105940055-Loan to Indraprastha Institute of Information Technology (IIIT), Delhi	PV	90.00	90.00	77.50	86.11	77.50	86.11
Grant No. 7 - Medical & Public Health								
5	221100800950036-Grants-in-aid Salaries	PV	20.00	20.00	12.50	62.50	12.50	62.50
Grant No. 8 - Social Welfare								
6	204100800960031-Grants-in-aid General	PV	36.11	36.27	22.45	61.90	22.40	61.76
7	223502789960004 Pension to Widows (SCSP)	PV	18.00	18.00	18.00	100.00	18.00	100.00
8	223502789990042-Senior Citizen Pension Scheme (Expansion of old Age Assistance) (SCSP)	PV	60.00	60.00	60.00	100.00	60.00	100.00
9	345280104700042-Tourism infrastructure	PV	12.25	11.58	11.58	100.00	11.58	100.00
10	505500050880042-Purchase of land for new Bus Terminal	PV	175.00	173.5	152.19	87.72	141.97	81.83
Grant No. 10 - Development								
11	205300800730035-Grants for creation of capital assets	PV	23.00	22.99	22.99	100.00	22.99	100.00
12	205300800740035-Grants for creation of capital assets	PV	22.00	22.00	22.00	100.00	22.00	100.00
13	205300800670035-Grants for creation of capital assets	PV	22.00	22.00	22.00	100.00	22.00	100.00
14	205300800700035-Grants for creation of capital assets	PV	22.00	22.00	22.00	100.00	22.00	100.00
15	205300800710035-Grants for creation of capital assets	PV	23.00	24.69	24.69	100.00	24.69	100.00

Sl. No.	Head of Account		Budget	Total Exp.	Exp. Incurred during the last qtr. of 2015-16		Exp. Incurred in March 2016	
					Amount	Percentage	Amount	Percentage
16	205300800750035- Grants for creation of capital assets	PV	22.50	22.50	22.50	100.00	22.50	100.00
Grant No. 11 - Urban Development Public Works								
17	220201103989936- Grants-in-aid Salaries	NPV	25.85	25.85	18.92	73.19	18.92	73.19
18	220202191989936- Grants-in-aid Salaries	NPV	32.18	32.18	23.56	73.21	23.56	73.21
19	221501191710035- Grants for creation of capital assets	PV	28.50	28.50	18.00	63.16	18	63.16
20	221501191980031- Grants-in-aid General	PV	134.00	134.00	111.50	83.21	111.50	83.21
21	221502191880035- Grants for creation of capital assets	PV	335.00	335.00	185.00	55.22	185.00	55.22
22	221502191890035- Grants for creation of capital assets	PV	191.00	190.07	190.07	100.00	190.07	100.00
23	221704191550035- Grants for creation of capital assets (CSS)	PV	45.00	44.61	44.61	100.00	44.61	100.00
24	280105800850031 Grants-in-aid General	NPV	182.18	182.18	182.18	100.00	182.18	100.00
25	360400200840050- Basic Tax Assignment to NDMC	NPV	30.10	30.10	22.03	73.20	22.03	73.20
26	405960051809042- Infrastructural facilities for Judiciary (CSS)	PV	60.41	44.37	30.55	68.86	30.55	68.86
27	420201789980053 Construction of buildings for schools (SCSP)	PV	100.00	48.24	33.44	69.33	31.02	64.30
28	421760050950042- Development of unauthorised Colonies	PV	189.40	179.53	107.31	59.77	100.12	55.77
29	480105800910042- Purchase of land	PV	14.00	13.97	13.97	100.00	13.97	100.00
30	621501191810055- Loan to DJB for Chandrawal WTP	PV	25.00	18.00	18.00	100.00	18.00	100.00
31	621502191860055- Loan to DJB for JNNURM project	PV	180.00	180.00	148.75	82.64	148.75	82.64
32	680100190930055- Loan to IPGCL / PPCL	NPV	250.00	250.00	250.00	100.00	250.00	100.00
33	680100190940055- Loan to Delhi Transco Limited	PV	201.00	200.00	200.00	100.00	200.00	100.00
34	680100203910055- Loan to Pragati Power Project - III Bawana	PV	20.00	20.00	20.00	100.00	20.00	100.00
Total			3,131.48	2,994.42	2,452.46		2,367.84	

Appendix 2.10
Savings not surrendered and lapsed
(Referred to in Paragraph 2.5(ii))

(₹ in crore)

Sl. No.	Year	Section	Amount of savings	Amount of savings surrendered	Amount of savings not surrendered
1	2013-14	Revenue Voted	454.47	234.34	220.13
2	2013-14	Revenue Charged	1.35	1.09	0.26
3	2013-14	Capital Voted	145.01	88.24	56.77
			600.83	323.67	277.16
4	2014-15	Revenue Voted	579.22	280.75	298.47
5	2014-15	Revenue Charged	0.16	Nil	0.16
6	2014-15	Capital Voted	185.56	138.70	46.86
			764.94	419.45	345.49
7	2015-16	Revenue Voted	1,131.84	850.18	281.66
8	2015-16	Revenue Charged	0.22	0.18	0.04
9	2015-16	Capital Voted	186.74	166.89	19.85
			1,318.80	1,017.25	301.55
Total			2,684.57	1,760.37	924.20

Appendix 2.11
Savings of entire provision due to unrealistic budgeting
(Referred to in Paragraph 2.5(vii))

(₹ in crore)

Sl. No.	Detailed Head	Original + Supplementary + Re-appropriation	Expenditure	Savings	Reasons
2013-14					
1	2202 A 1(2)(6) (1) (Charged)	0.135	Nil	0.135	Saving was mainly due to vacancies, non-finalization of MACP cases and non-clearance of bills.
2	2202 A1(2)(8) (1) (Charged)	0.0125	Nil	0.0125	Saving was mainly due to vacancies, non-finalization of MACP cases and non-clearance of bills.
3	2202 A 1(2)(8) (21)	0.10	Nil	0.10	No reason mentioned in the account.
4	2202 A 1(2)(8) (29)	0.01	Nil	0.01	Saving was mainly due to project not been finalized.
5	2202 A 1(2)(8) (31)	0.60	Nil	0.60	Saving was mainly due to unsuccessfully uploading of bids.
6	2202 A 1(2)(8) (32)	10.00	Nil	10.00	Saving was mainly due to tender process with TCIL not successfully completed
7	2203 B 1(5)(18)	0.33	Nil	0.33	Saving was mainly due to non-materialization of Project, therefore funds not released.
8	2203 B 1(5)(21)	0.12	Nil	0.12	No reason mentioned in the account.
9	2203 B 1(5)(22)	0.04	Nil	0.04	No reason mentioned in the account.
10	2230 B 2(1) (2)(3)	0.01	Nil	0.01	No reason mentioned in the account.
11	2230 B 2(1)(3) (1)(2)	0.10	Nil	0.10	No reason mentioned in the account.
12	2205 F 2(1)(21)	1.00	Nil	1.00	Entire provision remained unutilised due to non-receipt of grant.
13	2202 J 1(1) (1) (3)	0.20	Nil	0.20	No reason mentioned in the account.
Capital					
14	6202 BB 2(1) (1)(1)	10.00	Nil	10.00	Saving was mainly due to sufficient funds already available with IIIT, fresh release not approved by the competent authority.
15	4202 GG 1(1) (1)(2)	0.05	Nil	0.05	No reason mentioned in the account.
16	4202 GG 1(1) (1)(4)	0.10	Nil	0.10	No reason mentioned in the account.

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Sl. No.	Detailed Head	Original + Supplementary + Re-appropriation	Expenditure	Savings	Reasons
17	4202 JJ 1(1) (1)(2)	0.10	Nil	0.10	Saving was mainly due to non-finalization of proposal.
2014-15					
18	2202 A 1(2)(7) (18)	0.35	Nil	0.35	No reason mentioned in the account.
19	2202 A 1(2)(7) (25)	0.60	Nil	0.60	Saving was mainly due to Bids not been finalized.
20	2202 A 1(2)(7) (26)	10.50	Nil	10.50	Saving was mainly due to tender process not materialized.
21	2202 A 1(2)(7) (28)	0.20	Nil	0.20	No reason mentioned in the account.
22	2203 B 1(4)(3)	0.13	Nil	0.13	No reason mentioned in the account.
23	2203 B 1(5)(10)	1.00	Nil	1.00	Saving was mainly due to project non-finalisation.
24	2230 B 2(1) (3)(5)	10.17	Nil	10.17	Saving was mainly due to targets of training not achieved & funds from Govt. of India received very late.
25	2230 B 2(1) (5)(3)	0.1094	Nil	0.1094	No reason mentioned in the account.
26	2230 B 2(1) (5)(4)	0.05	Nil	0.05	No reason mentioned in the account.
Capital					
27	6202 BB 2(1) (1)(1)	25.00	Nil	25.00	Saving was mainly due to the loan amount sanctioned late & could not be transferred to IIT, Delhi.
2015-16					
28	2202 02 800 32 00 42	0.60	Nil	0.60	Reasons are awaited from the Department.
29	2203 00 112 48	1.00	Nil	1.00	Reasons are awaited from the Department.
30	2203 00 112 47	0.40	Nil	0.40	No reason mentioned in the account.
31	2202 03 001 00 00 27	3.00	Nil	3.00	Reasons are awaited from the Department.
32	2202 03 800 87 95 42	0.40	Nil	0.40	No reason mentioned in the account.
Capital					
33	4202 03 800 98 00 42	0.10	Nil	0.10	No reason mentioned in the account.
34	4202 02 105 83	0.10	Nil	0.10	No reason mentioned in the account.
35	4202 02 105 88	0.10	Nil	0.10	No reason mentioned in the account.
36	4202 02 105 87	0.06	Nil	0.06	No reason mentioned in the account.
Total		76.7769	Nil	76.7769	

Appendix 3.1
Statement showing status of audit of the bodies/authorities
(Referred to in paragraph 3.2)

Sl. No.	Name of Bodies/ authorities	Period of entrustment of audit of accounts to CAG	Year upto which accounts were rendered	Year upto which separate Audit Report (SAR) is issued	Placement of SAR in the Legislature	Year for which accounts due	Period of delay in submission of account (in years)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Delhi Kalyan Samiti (DKS)	Entrustment for the year 2014-15 under Section 20(1) of CAG's DPC Act is awaited	2013-14	2013-14	Not to be placed in Legislature	-	-
2.	Guru Gobind Singh IndraPrastha University (GGSIPU)	Audit under Section 19(3) of CAG's DPC Act.	2014-15	2013-14	Status awaited	-	-
3.	Netaji Subhash Institute of Technology (NSIT)	2012-13 to 2016-17, Audit Under Section 20(1) of CAG's DPC Act.	2012-13	2011-12	1999-2003	2013-14 and 2014-15	2
4.	Delhi Jal Board (DJB)	Audit under Section 19(3) of CAG's DPC Act.	2009-10	2007-08	2003-04	2010-11 to 2014-15	5
5.	Delhi Building other Construction Workers Welfare Board	Audit under Section 19(2) of CAG's DPC Act.	2013-14	2011-12	Status awaited	2014-15	1
6.	Delhi Legal Services Authority (DLSA)	Audit under Section 19(3) of CAG's DPC Act.	2013-14	2013-14	Status awaited	2014-15	1
7.	Delhi Electricity Regulatory Commission (DERC)	Audit under Section 19(3) of CAG's DPC Act.	2014-15	2014-15	2014-15 (03.12.2015)	-	-
8.	Ambedkar University, Kashmiri Gate, Delhi	Audit under Section 19(3) of CAG's DPC Act.	2013-14	2010-11	Status awaited	2014-15	1