

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 = 21.9** per cent)		NA		
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**** = 37 per 1000 live births)		21.35****		
7.	Life expectancy at birth***** (2011-15) (All India Average = 68.3 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) 2016-17 at current prices		₹ 6,22,384.64 crore		
10.	Per Capita GSDP***** CAGR (2007-08 to 2016-17)		Delhi	14.03 per cent	
			General category states	13.20 per cent	
11.	GSDP CAGR***** (2007-08 to 2016-17)		Delhi	16.46 per cent	
			General category states	14.60 per cent	
B. Financial Data					
Particulars		Figures (in per cent)			
CAGR		2007-08 to 2015-16	2007-08 to 2016-17	2015-16 to 2016-17	
		General Category States	Delhi	General Category States	Delhi
a.	of Revenue Receipts.	14.58	9.71	11.52	-1.87
b.	of own Tax Revenue.	14.80	11.40	13.50	3.03
c.	of Non Tax Revenue	9.45	-15.94	12.10	-26.14
d.	of Total Expenditure.	15.84	8.43	15.31	5.51
e.	of Capital Expenditure.	14.53	-0.03	17.91	-20.52
f.	of Revenue Expenditure on Education.	16.86	15.17	9.86	15.44
g.	of Revenue Expenditure on Health.	18.43	13.66	14.92	12.48

*CensusInfo India 2011 Final population Totals,

**Economic Survey 2016-17 (August 2017), Vol. II, page A 154

***Economic Survey 2016-17 (August 2017), Vol. II, page A 149

****Economic Survey 2016-17 (August 2017), Vol. II, page A 156

*****Economic Survey 2016-17 (August 2017), Vol. II, page A 146

*****http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf.

*****Population Projections for India and States 2001-2026 (Revised December 2006) report of the technical group on population projections constituted by the National Commission on population Table-14

*****GSDP statement released by MoSPI on August 1, 2017 for the year 2016-17. GSDP figures for the states of Gujarat, Kerala, Maharashtra, Rajasthan, West Bengal, Arunachal Pradesh, Assam, Jammu & Kashmir, Manipur, Meghalaya, Mizoram, Nagaland and Tripura have been obtained from respective AGs.

Appendix 1.2
(Referred to in Paragraph 1.1)

Part A: Structure and Form of Government Accounts:

Structure of Government Accounts: The accounts of the State Government 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.

Part I: Consolidated Fund: All revenues received by the State Government, 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 State established under Article 266(1) of the Constitution of India.

Part II: Contingency Fund: Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the 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.

Part B: Layout of Finance Accounts

Statement	Layout
Statement No.1	Summary of transactions of the State Government –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 State, which includes borrowings from 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) With respect to another parameter(Y)	Rate of Growth of parameter (X)/ 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)

	2012-13	2013-14	2014-15	2015-16	2016-17
Part A. Receipts					
1. Revenue Receipts	25,560.97	27,980.69	29,584.59	34,998.85	34,345.74
(i) Tax Revenue	23,431.52	25,918.69	26,603.90	30,225.16	31,139.89
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	15,803.69	17,925.71	18,289.31	20,245.82	21,144.24
State Excise	2,869.74	3,151.63	3,422.39	4,237.69	4,251.40
Taxes on Vehicles	1,240.18	1,409.28	1,558.83	1,607.01	1,808.78
Stamps and Registration fees	3,098.06	2,969.07	2,779.88	3,433.60	3,143.93
Land Revenue	0.01	0.01	61.79	0.51	2.01
Taxes on Goods and Passengers	-	-	-	-	-
Other Taxes	419.84	463.00	491.70	700.53	789.53
(ii) Non Tax Revenue	626.93	659.14	632.54	515.40	380.69
(iii) State's share of Union taxes and duties	-	-	-	-	-
(iv) Grants in aid from Government of India	1,502.52	1,402.86	2,348.14	4,258.29	2,825.16
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	724.90	802.92	227.61	83.41	212.50
4. Total Revenue and Non debt capital receipts (1+2+3)	26,285.87	28,783.60	29,812.20	35,082.26	34,558.24
5. Public Debt Receipts	922.41	4,162.89	1,764.32	2,241.13	1,695.53
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	922.41	4,162.89	1,764.32	2,241.13	1,695.53
6. Total Receipts in Consolidated Fund (4+5)	27,208.28	32,946.49	31,576.52	37,323.39	36,253.77
7. Contingency Fund Receipts	-	-	-	10.00	-
8. Public Account Receipts	-	-	-	-	-
9. Total Receipts of the State (6+7+8)	27,208.28	32,946.49	31,576.52	37,333.39	36,253.77
Part B. Expenditure /Disbursement					
10. Revenue Expenditure	20,659.36	22,366.52	23,509.49	26,342.55	29,301.92
Plan	6,498.72	7,462.28	7,946.30	8,379.32	8,716.59
Non Plan	14,160.64	14,904.24	15,563.19	17,963.23	20,585.33
General Services (including interest payments)	5,738.57	5,597.48	5,983.40	6,427.12	6,590.28
Social Services	11,737.43	12,314.54	13,306.11	14,817.83	16,578.89
Economic Services	2,350.82	3,650.01	3,318.99	4,138.71	5,111.41
Grants-in-aid-and contributions	832.53	804.50	900.99	958.89	1,021.34
11. Capital Expenditure	4,176.63	4,707.42	4,403.94	4,723.47	3,754.30
Plan	4,171.74	4,702.93	4,399.12	4,712.43	3,745.52
Non Plan	4.90	4.49	4.82	11.04	8.78

General Services	196.88	265.48	371.10	377.66	350.21
Social Services	1,100.95	1,542.54	1,330.11	1,699.15	2,130.04
Economic Services	2,878.81	2,899.41	2,702.73	2,646.66	1,274.05
12. Disbursement of Loans and Advances	3,734.83	5,652.37	1,679.94	2,684.32	2,552.52
13. Total Expenditure (10+11+12)	28,570.82	32,726.31	29,593.37	33,750.34	35,608.74
14. Repayments of Public Debt	1,287.99	1,325.29	1,346.72	1,435.17	1,654.62
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	1,287.99	1,325.29	1,346.72	1,435.17	1,654.62
15. Appropriation to Contingency Fund	-	-	-	10.00	-
16. Total disbursement out of Consolidated Fund (13+14+15)	29,858.81	34,051.60	30,940.10	35,195.51	37,263.36
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	-	-	-	-	-
19. Total disbursement by the State (16+17+18)	29,858.81	34,051.60	30,940.10	35,195.51	37,263.36
Part C. Deficits					
20. Revenue Deficit(-)/ Revenue Surplus (+)(1-10)	(+)4,901.61	(+)5,614.17	(+)6,075.10	(+)8,656.30	(+)5,043.82
21. Fiscal Deficit(-)/Fiscal Surplus(+) (4-13)	(-)2,284.95	(-)3,942.71	(+)218.83	(+)1,331.92	(-)1,050.50
22. Primary Deficit (-)/Primary Surplus (+) (21+23)	(+)577.93	(-)1,118.42	(+)2,992.83	(+)4,141.73	(+)1,832.02
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	2,862.88	2,824.29	2,774.00	2,809.81	2,882.52
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	-	-	-	-	-
27. Gross State Domestic Product (GSDP) @	3,91,238.43	4,43,782.79	4,92,424.22	5,51,963.41	6,22,384.64
28. Outstanding fiscal liabilities	29,242.71	32,080.32	32,497.91	33,303.87	33,344.78
29. Outstanding guarantees (year end) (including interest)	-	-	-	-	-
30. Maximum amount guaranteed (year end)	-	-	-	-	-
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP	5.99	5.84	5.40	5.48	5.00
Own Non-Tax revenue/GSDP	0.16	0.15	0.13	0.09	0.06

II Expenditure Management					
Total Expenditure/GSDP	7.30	7.37	6.01	6.11	5.72
Total Expenditure/ Revenue Receipts	111.78	116.96	100.03	96.43	103.68
Revenue Expenditure /Total Expenditure	72.31	68.34	79.44	78.05	82.29
Expenditure on Social Services/ Total Expenditure	50.23	46.60	53.85	51.92	54.68
Expenditure on Economic Services/Total Expenditure	22.58	32.26	21.48	23.33	21.25
Capital Expenditure/Total Expenditure	14.62	14.38	14.88	14.00	10.54
Capital Expenditure on Social and Economic Services/ Total Expenditure	13.93	13.57	13.63	12.88	9.56
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(+)1.25	(+)1.27	(+)1.23	(+)1.57	(+)0.81
Fiscal deficit (surplus)/GSDP	(-)0.58	(-)0.89	(+)0.04	(+)0.24	(-)0.17
Primary Deficit (surplus) /GSDP	(+) 0.15	(-)0.25	(+)0.61	(+)0.75	(+)0.29
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	7.47	7.23	6.60	6.03	5.36
Fiscal Liabilities/RR	114.40	114.65	109.85	95.16	97.09
Primary deficit vis-a-vis quantum spread	47.84	-90.65	393.72	358.92	133.89
Debt Redemption (Principal+Interest)/ Total Debt Receipts	-	-	-	-	-
V Other Fiscal Health Indicators					
Return on Investment	0.16	0.07	0.07	0.07	0.06
Balance from Current Revenue (₹ in crore)	10,231.39	12,000.50	12,001.21	15,682.35	12,053.98
Financial Assets/Liabilities	97.88	99.14	98.60	96.90	97.85

@ GSDP figures communicated by the Government adopted.

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

Year	2012-13 (R)	2013-14 (R)	2014-15 (1 st RE)	2015-16 (1 st RE)	2016-17 (AE)
Gross State Domestic Product (₹ in crore)	3,91,238.43	4,43,782.79	4,92,424.22	5,51,963.41	6,22,384.64
Growth rate of GSDP (per cent)	13.81	13.43	10.96	12.09	12.76

Source: O/o Directorate of Economics & Statistics, Government of NCT of Delhi
(R)-Revised Estimates, (1st RE)-First Revised Estimates, (AE)-Advance Estimates

Year	2012-13 (R)	2013-14 (R)	2014-15 (1 st RE)	2015-16 (1 st RE)	2016-17 (AE)
India's Gross Domestic Product (₹ in crore)	99,46,636	1,12,36,635	1,24,33,749	1,36,75,331	1,52,51,028
Growth rate of GDP (per cent)	13.86	12.97	10.65	9.99	11.52

Source: CSO website as on 8th August 2017

Appendix 1.5
Part A: Abstract of Receipts and Disbursements for the year 2016-17
(Referred to in Paragraph 1.9.1)

(₹ in crore)

Section-A: Revenue			Disbursement				
Receipts			Disbursement				
2015-16		2016-17	2015-16		2016-17		
					Non-Plan	Plan	Total
34,998.85	I. Revenue receipts	34,345.74	26,342.55	I. Revenue expenditure	20,585.32	8,716.60	29,301.92
30,225.16	Tax revenue	31,139.89	6,427.12	General services	6,327.40	262.88	6,590.28
			14,817.83	Social Services-	8,915.57	7,663.32	16,578.89
515.40	Non-tax revenue	380.69	6,652.63	Education, Sports, Art and Culture	5,627.52	2,052.44	7,679.96
			3,248.62	Health and Family Welfare	1,956.33	1,697.73	3,654.06
-	State's share of Union Taxes	-	2,550.39	Water Supply, Sanitation, Housing and Urban Development	942.79	2,161.43	3,104.22
			85.92	Information and Broadcasting	71.15	0	71.15
2,905.02	Non-Plan grants	1,118.71	251.83	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	14.38	88.18	102.56
486.72	Grants for State Plan Schemes	550.17	116.79	Labour and labour Welfare	112.15	11.42	123.57
			1,901.10	Social Welfare and Nutrition	180.72	1,651.74	1,832.46
866.55	Grants for Central and Centrally sponsored Plan Schemes	1156.28	10.55	Others	10.53	0.38	10.91
			4,138.71	Economic Services-	4,321.01	790.40	5,111.41
			93.03	Agriculture and Allied Activities	110.22	8.50	118.72
			10.24	Rural Development	8.09	2.36	10.45
			-	Special Areas Programmes	-	-	-
			151.25	Irrigation and Flood control	166.84	0.30	167.14
			1,638.85	Energy	1,765.80	0.61	1,766.41
			39.71	Industry and Minerals	10.79	6.70	17.49
			2,042.21	Transport	2,096.57	744.99	2,841.56
			11.92	Science, Technology and Environment	2.16	8.83	10.99
			151.50	General Economic Services	160.54	18.11	178.65
			958.89	Grants-in-aid and Contributions	1,021.34	-	1,021.34
			26,342.55	Total	20,585.32	8,716.60	29,301.92
	II. Revenue deficit carried over to Section B		8,656.30	II. Revenue Surplus carried over to Section B	-	-	5,043.82
34,998.85	Total	34,345.74	34,998.85	Total			34,345.74

Section-B: Capital and Others							
Receipts			Disbursements				
2015-16		2016-17	2015-16		2016-17		
					Non-Plan	Plan	Total
1,517.07	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	3,654.94		III. Opening Overdraft from Reserve Bank of India			
	IV. Miscellaneous capital receipts			IV. Capital Outlay			
			377.66	General Services-	7.88	342.33	350.21
			1,699.15	Social Services-	0.13	2,129.91	2,130.04
			1013.26	Education Sports, Art and Culture	0	1339.27	1339.27
			385.66	Health and Family Welfare	0.13	376.81	376.94
			231.36	Water Supply, Sanitation, Housing and Urban Development	0	346.70	346.70
				Information and Broadcasting	-	-	-
			34.63	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0	25.75	25.75
			14.70	Social Welfare and Nutrition	0	27.90	27.90
			19.54	Others	0	13.48	13.48
			2,646.66	Economic Services-	0.77	1,273.28	1,274.05
			18.19	Agriculture and Allied Activities	0	17.31	17.31
			103.60	Rural Development	0	127.90	127.90
			-	Special Areas Programmes	-	-	-
			52.19	Irrigation and Flood Control	0.77	59.00	59.77
			12.98	Energy	0	17.07	17.07
			30.00	Industry and Minerals	-	-	-
			2,428.75	Transport	0	1,051.07	1,051.07
			0.95	Science, Technology and Environment	0	0.93	0.93
			-	General Economic Services	-	-	-
			4,723.47	Total	8.78	3,745.52	3,754.30
83.41	V. Recoveries of Loans and Advances-	212.50	2,684.32	V. Loans and Advances disbursed-	-	-	2,552.52
	From Power Projects		470.00	For Power Projects	-	-	469.98
	From Government Servants		0.47	To Government Servants	-	-	0.08
	From Others		2,213.85	To Others	-	-	2,082.46
	VI. Revenue Surplus brought down			VI. Revenue Deficit brought down			

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2,241.13	VII. Public debt receipts-	1,695.53	1,435.18	VII. Repayment of Public debt-	-	-	1,654.62
-	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	-	-	-
2,241.13	Loans and Advances from Central Government	1,695.53	1,435.18	Repayment of Loans and Advances to Central Government	-	-	1,654.62
10.00	Appropriation to Contingency Fund	-	10.00	VIII. Appropriation to Contingency Fund			-
-	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		3,654.94	XI Cash Balance at the end-			2,645.35
			-	Cash in Treasuries and Local Remittances			-
			-	Deposits with Reserve Bank			-
			-	Departmental Cash Balance including permanent Advances			-
				Cash Balance Investment			
38,850.46	Total	39,908.71	38,850.46	Total	-	-	39,908.71

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

(₹ in crore)

Part B			
Summarised financial position of the Government of NCT Delhi as on 31 March 2017			
As on 31-03-2016	Liabilities		As on 31-3-2017
33,303.87	Loans and Advances from Central Government		33,344.78
-	Pre 1984-85 Loans	-	-
33,303.86	Non-Plan Loans		33,344.77
-	Loans for State Plan Schemes	-	-
-	Loans for Central Plan Schemes	-	-
0.01	Loans for Centrally Sponsored Plan Schemes	-	0.01
79,871.68	Revenue surplus		84,915.50
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
1,18,119.96	Total		1,23,204.69
	Assets		
54,549.92	Gross Capital Outlay on Fixed Assets-	(a)	58,304.21
18,492.15	Investments in Shares of Companies, Corporations, etc	(b)	18,933.05
36,057.77	Other Capital Outlay	(a-b)	39,371.16
59,915.10*	Loans and Advances	c	62,255.13*
10,918.49	Loans for power Projects	d	11,713.69
33,380.84	Other Development Loans	f=c-(d+e)	34,736.85
15,491.19	Loans to Government servants and Miscellaneous loans	e	15,804.59
3,654.94	Cash balance merged with that of Union Government		2,645.35
1,18,119.96	Total		1,23,204.69

* The amount includes ₹ 124.58 crore which represents prior period adjustment to rectify the misclassification of previous years.

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 ₹ 54,549.92 crore and ₹ 58,304.21 crore as on 31 March 2016 and 31 March 2017 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 ₹ 59,790.52 crore and ₹ 62,130.55 crore as on 31 March 2016 and 31 March 2017 includes ₹ 3,356.46 crore. 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 2016-17
requiring regularisation
(Referred to in Paragraph 2.3.2)

(₹ in crore)

Sl. No	No. and Name of Grant	Total provision	Actual expenditure	Excess expenditure
Grant No.6: Education				
1	2202.80.800.41.00.42 Integrated education of the disabled at secondary (IEDSS) State Share	0.50	0.52	0.02
Grant No.7: Medical and Public Health				
2	2211.00.001.90.00.42 Directorate of family welfare (CSS)	4.65	4.83	0.18
Grant No.8: Social Welfare				
3	2235.02.103.45 Financial assistance to poor widows for marriage of their daughters and orphan girls	9.00	9.52	0.52
Grant No.10: Development				
4	2225.01.800.65.00.42 Multi sectoral development program for minority concentration districts (CSS)	1.00	1.14	0.14
Grant No.11: Urban Development and Public Works				
5	4202.03.800.99.00.53 Construction of buildings for N.C.C.	10.45	14.64	4.19
6	4210.01.110.99.78.42 Directorate of ISM and Homeopathy	0.00	0.12	0.12
Grant No.13: Pensions				
7	2071.01.111.89.00.04 Pensions to Ex. MLAs	2.70	2.87	0.17
Total		28.30	33.64	5.34

Appendix 2.2
List of Grants with savings of ₹ 50 crore and above
(Referred to in Paragraph 2.3.3)

(₹ 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	207.68	-26.25	181.43	71.65	109.78	60.51	Less claims/bills, non-filling of vacant posts, non-finalisation of purchase proposals of computers and non-finalisation of bills of advertisement.
Grant No. 03: Administration of Justice								
2	2014.00.105.99 - Session Courts	820.13	-2.70	817.43	696.53	120.90	14.74	Vacant posts, less claims and approval of the Competent Authority not received .
Grant No. 6: Education								
3	2202.02.109- Govt. Secondary Schools	1537.86	-84.86	1453.00	1392.71	60.29	4.15	Vacant posts, less claims and non finalisation of MACP cases.
4	2202.02.800.98- Additional Schooling facilities	2968.14	-144.87	2823.27	2586.72	236.55	8.38	Vacant posts, less claims, non finalisation of MACP cases and stepping up cases.
Grant No. 07: Medical and Public Health								
5	2210.01.800.44.00.42- Delhi State Health Mission (CSS)	200.00	57.00	257.00	175.68	81.32	31.64	Reasons are awaited from the Department
Grant No. 10: Development								
6	2030.03.001.90.94- Grants-in-aid to SDMC in lieu of shares in taxes	700.00	-150.00	550.00	493.12	56.88	10.34	Release of less grant and less transaction of sale- purchase.
7	2030.03.001.90.95- Grant-in-aid to SDMC in lieu of shares in taxes	550.00	-100.00	450.00	354.82	95.18	21.15	Less transaction of sale- purchase of property.
Grant No. 11: Urban Development and Public Works								
8	2059.80.053- Maintenance & repairs	400.00	0.00	400.00	348.47	51.53	12.88	Expenditure was incurred as per actual requirement.
9	3054.04.105.98- Comprehensive maintenance of PWD roads	0.00	100.00	100.00	28.68	71.32	71.32	Works of comprehensive maintenance were not awarded.

Audit Report No. 1- State Finances for the year ended 31 March 2017

Capital-Voted								
Grant No. 04: Finance								
10	7615.00.200.76.00.55-ways & means loan to autonomous/local bodies	700.00	0.0	700	531.00	169.00	24.14	Release of less loan.
Grant No. 6: Education								
11	4202.01.600.94.00.42-Outsourcing of work for school building	580.00	-300.00	280.00	201.95	78.05	27.88	Slow progress of work
Grant No. 11: Urban Development and Public Works								
12	5054.04.800.99.00.42-Construction of roads and bridges	1031.00	-259.00	772.00	662.19	109.81	14.22	Slow progress of scheme and new sanctions not received.
Total		9694.81	(-)910.68	8784.13	7543.52	1240.61		

Appendix 2.3

Statement of various grants/appropriation where entire provision remained unutilised

(₹ One crore and above in each case)

(Referred to in Paragraph 2.3.5)

(₹ 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.4- Finance					
1	3454.02.800.73.00.50 Other Charges	25.00	0.00	25.00	Non-implementation of scheme
2	4059.01.051.86.00.53 Trade & Taxes Annexes building	2.00	0.00	2.00	Slow progress of scheme and approval of building plan not received from MCD
Grant No.6 -Education					
3	2202.01.107.85.96 GIA-to SCERT (state share)	7.00	0.00	7.00	Release of less grant and Govt. of India revised funding pattern from 75:25 to 100%
4	2202.02.800.31.00.42 State share under information & comm. Technology	12.00	0.00	12.00	Slow progress of scheme and bills not finalised for payment.
5	2202.02.800.30.00.42 Central Share under information & communication Technology (ICT), in Govt/Govt. aided schools (CSS)	38.00	0.00	38.00	Slow progress of scheme and bills not finalised for payment.
6	2236.02.102.99.00.42 Mid-day-Meal for children	21.37	0.00	21.37	Less claim of bills and Govt. of India revised funding pattern from 75:25 to 100%
7	2236.02.102.89 GIA to aided schools for Mid-day-meal programme	2.10	0.00	2.10	Govt. of India revised funding pattern from 75:25 to 100%
8	2236.02.102.80 Grant to North Delhi Municipal Corporation for Mid-day meals programme	7.05	0.00	7.05	Govt. of India revised funding pattern from 75:25 to 100%
9	2236.02.102.78 Grant to East Delhi Municipal Corporation for mid-day meals programme	3.95	0.00	3.95	Govt. of India revised funding pattern from 75:25 to 100%
10	2236.02.789.99.00.42 Special Component plan for scheduled castes mid-day meals for children (SCSP)	5.00	0.00	5.00	Govt. of India revised funding pattern from 75:25 to 100%
11	2236.02.789.90. Grants to North Delhi Municipal Corporation for mid-day meals programme (SCSP)	1.55	0.00	1.55	Govt. of India revised funding pattern from 75:25 to 100%
12	2236.02.789.89. Grants to South Delhi Municipal Corporation for mid-day meals programme (SCSP)	1.35	0.00	1.35	Govt. of India revised funding pattern from 75:25 to 100%
13	2203.00.112.45 GIA to Delhi skill/vocational university	20.00	0.00	20.00	Release of less grant and claim not received for GIA since project still at the initial stage.

14	2230.03.800.79.00.42 Skill Development initiative scheme	50.00	0.00	50.00	Slow progress of scheme and scheme could not be started.
15	2202.03.104.76 GIA to colleges for construction of Hostels for college going girls students	2.15	0.00	2.15	Release of less grant
16	2202.03.112.87.00.42 Rashtriya Uchatar Shiksha Abhiyan (CSS)	18.00	0.00	18.00	Non-receipt of funds from Govt. of India and the mandatory body i.e. State Higher Education Council was formed only after end of 2016-17
17	4202.02.104.87 setting up new polytechnics (CSS)	4.00	0.00	4.00	Claims not received.
18	4202.02.105.88 G.B pant Engineering College	3.50	0.00	3.50	Non-finalisation of purchase
	Grant No.7- Medical and Public Health				
19	2210.01.102.99 Contribution to the ESIC	10.00	0.00	10.00	Non-receipt of claims and non-finalisation of proposals.
20	2210.01.110.14 GIA to DDU super Speciality Hospital	52.00	0.00	52.00	Release of less grant
21	2210.01.110.11.00.42 Establishment of Dwarka Hospital	2.00	0.00	2.00	Non-Implementation of scheme
22	2210.01.800.71.00.05 State award to service doctors working in Delhi	1.10	0.00	1.10	Administrative reasons.
23	2210.05.105.99.81.42 Medical Education	2.00	0.00	2.00	Slow progress of scheme.
24	2210.06.800.89.00.42 Medical facilities for Govt. employees and pensioners	3.00	0.00	3.00	Slow progress of scheme
25	2210.06.800.68 GIA to society for Universal health care in Delhi	5.00	0.00	5.00	Administrative reasons.
26	2210.06.101.48.00.42 24 hours emergency services including C.T. Scan and MRI unit	1.20	0.00	1.20	Non-implementation of scheme
27	2210.06.101.32.00.42 Tele Machine Facility	6.50	0.00	6.50	Non-implementation of scheme
28	2210.05.105.67 Establishment of DDU Medical College	2.00	0.00	2.00	Non-implementation of scheme
29	2211.00.101.78.00.42 Rural family welfare services: Sub Centres (CSS)	1.55	0.00	1.55	Release proposals of GIA not finalised.
30	2211.00.103.80.00.42 Special Immunisation Programme MMR	5.10	0.00	5.10	Slow progress of scheme
31	4210.80.190.96.00.54 Investment in public sector and other undertakings: Equity capital to Delhi health care corporation: investment	5.00	0.00	5.00	Tenders not finalised, approval of the Competent Authority not received.
32	4210.01.110.87 Dr. Baba Saheb Ambedkar College	2.50	0.00	2.50	Procurement of M&E through CPA.
33	4210.01.110.67 Baba Saheb Ambedkar Medical College & Hospital	2.00	0.00	2.00	Procurement of M&E through CPA and tenders not finalised.

34	4210.01.110.86 Shri Dada Matri Avum Shishu Chikitsalaya	1.00	0.00	1.00	Approval of Competent Authority not received for payment.
35	4210.01.110.79 Acharya Bhikshu Hospital	1.50	0.00	1.50	Procurement of M&E through CPA
36	4210.01.110.70 A & U Tibbia College	1.00	0.00	1.00	Procurement of M&E through CPA
Grant No. 8- Social Welfare					
37	2235.02.200.81.00.42 Financial Assistance to Transgender	1.00	0.00	1.00	Non-implementation of scheme
38	2235.02.800.70.00.42 Mass Media & Education (SWD)	1.00	0.00	1.00	Non-implementation of scheme
39	2225.01.277.51.00.34 Post matric scholarship for OBC students (CSS)	1.00	0.00	1.00	Funds received late from the Govt. of India.
40	2225.01.789.81 GIA to Delhi Health Mission for providing Antenatal case institutional delivery for SC women (SCSP)	1.00	0.00	1.00	Scheme not finalised.
41	2225.02.190.98 Society for protection of scheduled tribes (CSS)	1.00	0.00	1.00	Scheme not finalised.
42	2225.80.789.95.00.42 Implementation of prohibition of employment as manual scavenger & their rehabilitation (SCSP)	4.00	0.00	4.00	Slow progress of scheme and no funds sought by the local bodies.
43	2225.80.800.65.00.42 Implementation of prohibition of employment as manual scavenger & their rehabilitation	6.00	0.00	6.00	Slow progress of scheme and no funds sought by the local bodies.
44	3055.00.001.89 Pollution automatic number plate recognition	1.00	0.00	1.00	Slow progress of scheme
45	3055.00.001.88 Car free day	1.00	0.00	1.00	Slow progress of scheme
46	3055.00.001.87 Feeder bus service/Electric vehicles	1.00	0.00	1.00	Slow progress of scheme
47	3452.80.190.85 GIA to DT&TDC for Development of Delhi Haat Janakpuri (CSS)	7.00	0.00	7.00	Sufficient funds not released by the ministry.
48	4235.02.101.82 Scheme for implementation of Persons with disabilities Act, 1995 (SIPDA) (CSS)	3.00	0.00	3.00	Authorisation of the Competent Authority not received.
49	5055.00.190.99.00.54 Equity capital to DTC for purchase of buses	150.00	0.00	150.00	Non-release of equity capital
50	5055.00.190.78.00.54 Installation of CCTV camera in DTC and Cluster buses (State Share)	90.00	0.00	90.00	Non-implementation of scheme.
51	5055.00.190.77.00.54 Installation of CCTV camera in DTC and Cluster buses (CSS)	10.00	0.00	10.00	Non-implementation of scheme.
52	5055.00.800.89.00.42 Mono Rail	1.00	0.00	1.00	Non-implementation of scheme.
53	5055.00.800.88.00.42 Encouragement of pedestrian and non-motorised vehicles	1.00	0.00	1.00	Non-implementation of scheme.

Grant No. 9- Industries					
54	3456.00.103.93.00.42 Provision for market intervention to check the rising prices of essential commodity	11.00	0.00	11.00	Non-implementation of scheme.
55	4851.00.101.72.00.42 Up gradation improvement handling over of civic services of industrial estate flatted factories complex	20.00	0.00	20.00	Transfer of funds from capital to loan
56	6851.00.101.98.00.55 Loan to DSIIDC for up gradation and improvement of civic services of industries estates/flatted factory complexes	20.00	0.00	20.00	Non-finalisation of proposals to convert into grant.
Grant No. 10- Development					
57	2030.01.101.99.00.42 Cost of Stamps	1.22	0.00	1.22	Non-receipt of approval of the Competent Authority.
58	2030.02.101.99.00.42 Secretary revenue	3.00	0.00	3.00	e-stamping
59	2070.00.800.61 Mohalla Raksha dal	200.00	0.00	200.00	Non-implementation of scheme.
60	2235.02.200.80.00.42 Financial assistance/scholarship and other social security scheme for welfare of minorities	10.00	0.00	10.00	Slow progress of scheme and non- receipt of proposals from the beneficiary department.
61	2053.00.800.73 Grants to DUDA district south west	35.00	0.00	35.00	Release of less grant and Grant in aid not released.
62	2053.00.800.71 Grants to DUDA district west	35.00	0.00	35.00	Release of less grant and fund could not utilised
63	2053.00.800.70 Grants to DUDA district North East	25.00	0.00	25.00	Release of less grant and non-execution of fresh work.
64	2053.00.800.69 Grants to DUDA district North West	35.00	0.00	35.00	Release of less grant and anticipated expenditure not took place.
65	2053.00.800.68 Grants to DUDA district North	40.00	0.00	40.00	Release of less grant and non-extension of the scheme of the year 2016-17.
66	2053.00.800.67 Grants to DUDA district Shahdara	25.00	0.00	25.00	Release of less grant and non-receipt of approval to conduct Mohalla Sabha
67	2053.00.800.66 Grants to DUDA district South East	35.00	0.00	35.00	Release of less grant and non-receipt of approval to conduct Mohalla Sabha.
68	4250.00.101.99 Disaster contingency plan/ disaster response fund	3.00	0.00	3.00	Non-finalisation of proposal
Grant No. 11- Urban Development and Public Works					
69	2215.02.191.89 GIA to DJB for intersector sewer along the major drains under JNNURM projects	200.00	0.00	200.00	Release of less grant and proposals not materialised.
70	2215.02.191.86 National River conservation programme (CSS)	10.00	0.00	10.00	Non-receipt of funds from Govt. of India.

71	2217.80.191.44.99 Grant to East Delhi Municipal Corporation for execution of various development works in trans Yamuna area	10.00	0.00	10.00	Release of less grant and formalities not completed.
72	2217.80.191.19.98 Grant to South Delhi Municipal Corporation for Essential services in unauthorized colonies	20.00	0.00	20.00	Release of less grant
73	2217.80.191.19.99 Grant to North Delhi Municipal Corporation for Essential services in unauthorized colonies	40.00	0.00	40.00	Release of less grant
74	2217.80.191.06.00.42 Beautification of entry point	1.00	0.00	1.00	Slow progress of scheme
75	2217.80.191.05 GIA to DUSIB for Estt. Charges	1.00	0.00	1.00	Grant in aid not released.
76	2217.80.191.04.99 GIA to East DMC for construction of solid waste management (CSS)	24.50	0.00	24.50	Non receipt of funds from Govt. of India
77	2217.80.191.04.97 GIA to South DMC for capacity building and A&OE (CSS)	1.00	0.00	1.00	Non-receipt of funds from the Govt. of India.
78	2217.80.191.04.96 GIA to North DMC for capacity building and A&OE (CSS)	1.00	0.00	1.00	Non-receipt of funds from the Govt. of India.
79	2217.80.191.04.94 GIA to East DMC for public awareness and IEC activities (CSS)	1.00	0.00	1.00	Non-receipt of funds from the Govt. of India.
80	2217.80.191.04.93 GIA to South DMC for public awareness and IEC activities (CSS)	1.00	0.00	1.00	Non-receipt of funds from the Govt. of India.
81	2217.80.191.04.92 GIA to North DMC for public awareness and IEC activities (CSS)	1.00	0.00	1.00	Non-receipt of funds from the Govt. of India.
82	2217.80.191.04.90 GIA to DUSIB for construction of individuals household toilets (CSS)	2.00	0.00	2.00	Non-receipt of funds from the Govt. of India.
83	2217.80.191.04.89 GIA to East DMC for construction of community toilets (CSS)	1.90	0.00	1.90	Non-receipt of funds from the Govt. of India.
84	2217.80.191.04.88 GIA to North DMC for construction of solid waste management	36.90	0.00	36.90	Non-receipt of funds from the Govt. of India.
85	2217.80.191.04.87 GIA to South DMC for construction of solid waste management (CSS)	25.50	0.00	25.50	Non-receipt of funds from the Govt. of India.
86	2217.80.191.04.86 GIA to New Delhi Municipal council for construction of solid waste management (CSS)	9.00	0.00	9.00	Non-receipt of funds from the Govt. of India.
87	2217.80.191.04.85 GIA to Delhi cantonment board for construction of solid waste management (CSS)	11.00	0.00	11.00	Non-receipt of funds from the Govt. of India.

88	2217.80.191.04.84 GIA to NDMC for public awareness and IEC activities (CSS)	1.00	0.00	1.00	Non-receipt of funds from the Govt. of India.
89	2217.80.191.04.83 GIA to Delhi cantonment board for public awareness and IEC activities (CSS)	1.00	0.00	1.00	Non-receipt of funds from the Govt. of India.
90	2217.80.191.04.82 GIA to North DMC for construction of individual house hold toilets (CSS)	8.00	0.00	8.00	Non-receipt of funds from the Govt. of India.
91	2217.80.191.04.81 GIA to South DMC for construction of individual house hold toilets (CSS)	8.00	0.00	8.00	Non-receipt of funds from the Govt. of India.
92	2217.80.191.04.80 GIA to East DMC for construction of individual house hold toilets (CSS)	14.50	0.00	14.50	Non-receipt of funds from the Govt. of India.
93	2217.80.191.04.79 GIA to Delhi Cantonment board for construction of individual house hold toilets (CSS)	3.00	0.00	3.00	Non-receipt of funds from the Govt. of India.
94	2217.80.191.04.78 GIA to DUSIB for construction of community toilets (CSS)	49.00	0.00	49.00	Non-receipt of funds from the Govt. of India.
95	2217.80.191.03.78 GIA to DUSIB for construction of community toilets (State share)	12.00	0.00	12.00	Scheme not fully implemented.
96	3054.04.800.87 GIA to EDMC for urban roads	10.00	0.00	10.00	Release of less grant and unspent balance of available funds not released.
97	3054.04.800.86 GIA to NDMC for urban roads-CRF scheme	12.00	0.00	12.00	Release of less grant.
98	3054.04.800.85 GIA to SDMC for urban roads-CRF scheme	10.00	0.00	10.00	Release of less grant.
99	3054.04.800.84 GIA to EDMC for urban roads-CRF scheme	5.00	0.00	5.00	Release of less grant.
100	3054.04.800.83 GIA to NDMC for JNNURM	25.00	0.00	25.00	Release of less grant.
101	3054.04.800.82 GIA to SDMC for JNNURM	20.00	0.00	20.00	Release of less grant and closure of scheme by Govt. of India.
102	3054.04.800.81 GIA to EDMC for JNNURM	15.00	0.00	15.00	Release of less grant and closure of scheme by Govt. of India.
103	3054.04.800.80 GIA to NDMC for JNNURM	28.00	0.00	28.00	Release of less grant.
104	2801.05.800.86 GIA to IPGCL for VRS benefits	2.00	0.00	2.00	Approval of the Competent Authority not received.
105	2801.05.800.80 One time relief to electricity consumers on accounts of amnesty schemes	23.00	0.00	23.00	Approval of the Competent Authority not received.
106	6215.01.191.80.00.55 Loans to DJB for Wazirabaad WTP	3.75	0.00	3.75	Release of less loan and non-receipt of loan share of ADB.

107	6215.02.191.85.00.55 Loans to DJB for Rehabilitation of Sewerage under Yamuna actin plan-III Delhi Govt. share	2.00	0.00	2.00	Release of less loan.
108	6217.60.191.91.97.55 Loans to EDMC for development work in approved colonies	25.00	0.00	25.00	Release of less loan, unspent balance available and slow pace in the work.
109	6217.60.191.83.00.55 Loans to DUSIB for in-situ slum rehabilitation plan	100.00	0.00	100.00	Release of less loan and project not finalised.
110	4210.03.105.99.96.53 Expansion of M.A.M College	1.00	0.00	1.00	Slow progress of scheme
111	4235.02.101.86.00.53 Construction of hospital for college going blind students (boys) at sewakutir complex Kingsway Camp Phase II	5.00	0.00	5.00	Slow progress of scheme and non-receipt of fresh sanctions.
112	4235.02.101.85.00.53 Construction of hospital for college going blind students (girls) at Timarpur	5.00	0.00	5.00	Slow progress of scheme and non-receipt of fresh sanctions.
113	4235.02.101.84.00.53 Construction of home for mentally challenged persons at Narela	2.00	0.00	2.00	Slow progress of scheme and work not sanctioned.
114	4235.02.103.88.00.53 Construction of Working women hostel	1.00	0.00	1.00	Non receipt of fresh sanctions
115	5054.04.800.83.00.53 Comprehensive maintenance of roads	100.00	0.00	100.00	Slow progress of scheme
116	5054.04.800.82.00.53 Provision of LED Screens	137.00	0.00	137.00	Non-implementation of scheme & non-receipt of new sanctions
117	5054.04.800.81.00.53 Installation of CCTV Cameras	200.00	0.00	200.00	Non-implementation of scheme and non-receipt of new sanctions
118	4810.00.102.95 State Energy conservation	2.00	0.00	2.00	Reasons are awaited from the department
Grant No. 12- Loans to Government Servants					
119	7610.00.201.00.55 House building advance	1.06	0.00	1.06	Receipt of less applications from Govt. employees
Total		2,335.80	0.00	2,335.80	

Appendix 2.4
Excess/unnecessary re-appropriation of funds
(where final savings were more than ₹ one crore)
(Referred to in Paragraph 2.3.7)

(₹ in crore)

Sl. No.	Number and name of the Grant	Re-appropriation	Final savings	Reasons for savings
Revenue Voted				
Grant No.2: General Administration				
1	2052.00.090.79.00.42 Strengthening of A.R. Department	0.84	1.00	Proposals not materialised.
Total		0.84	1.00	
Grant No. 3: Administration of Justice				
2	2052.00.090.76 Secretariat: Law Department	0.48	2.42	Late receipt of funds for payment to SDMC
3	2015.00.102 Electoral Officers	1.81	2.25	Vacant posts and anticipated bills not received.
Total		2.29	4.67	
Grant No. 4: Finance				
4	4059.01.051.85.00.27 Renovation/Maintenance building	1.00	6.10	Approval of estimates not received from the Competent Authority.
Total		1.00	6.10	
Grant No.5: Home				
5	4070.00.800.88 Central Jail	1.15	2.08	Late receipt of funds, could not be utilised.
Total		1.15	2.08	
Grant No.6: Education				
6	2202.01.107.85.99 GIA to SCERT (CSS)	1.00	1.00	Less release of funds by the Govt. of India.
7	2202.80.800.38 Sarva Shiksha Abhiyan (CSS)	49.99	54.22	Less release of funds by the Govt. of India.
8	2236.02.102.87 Management monitoring and evaluation of mid-day meal scheme (CSS)	4.99	45.92	Less release of funds by the Govt. of India.
9	2203.00.001.99 Dte. of Technical Education	0.04	1.58	Anticipated bills not received, ACP/MACP cases/purchase proposals not finalised.
10	2205.00.102.91 Grants to Urdu Academy	0.54	1.44	Model code conduct in view of MCD Elections, hence programme not organised
11	2205.00.102.90 Grant to Punjabi Academy	0.79	1.62	Vacant post and anticipated bills not received
12	2202.03.112.89 Delhi institute of heritage, research & management	0.38	1.05	Approval of the Competent Authority not received for funds released.
Total		57.73	106.83	
Grant No.7: Medical and Public Health				
13	2210.01.110.63 GIA to IHBAS	14.99	24.00	Administrative reasons.

14	2210.01.110.33 GIA to Delhi state cancer institute	4.99	21.25	Administrative reasons.
15	2210.01.110.12 GIA to Chacha Nehru Bal Chikitsalaya	9.99	11.50	Administrative reasons.
16	2210.80.800.71.00.05 State award to service doctors working in Delhi	0.60	1.10	Administrative reasons.
17	2210.01.800.44.00.42 Delhi state health mission (CSS)	56.99	81.32	Administrative reasons.
18	2210.06.800.68 GIA to society for University health care in Delhi	4.97	5.00	Administrative reasons.
19	2211.00.101.78.00.42 Rural family welfare services: sub-centres (CSS)	0.85	1.55	Release proposals of GIA not finalised.
20	2211.00.102.80.00.42 Urban Family Welfare Centres (CSS)	9.25	17.76	Release proposals of GIA not finalised.
21	2211.00.102.78.00.42 Revamping Urban Family Welfare Centres (CSS)	1.15	1.56	Funds remained unspent since the case continued sub-judice.
22	2210.02.101.60 GIA to Delhi Ayurvedic Charak Sansthan at Khera Dabur	5.27	11.78	Formalities for procurement of assets could not be completed.
23	2210.01.110.17 Shri dada dev Matri Avum Shishu Chikitsalaya	3.00	4.10	Anticipated bills not received for payment
24	2210.01.789.97 Lal Bahadur Shashtri Hospital (SCSP)	1.31	5.23	Non filling of vacant posts and non-receipt of anticipated bills.
	Total	113.36	186.15	
	Grant No.8: Social Welfare			
25	2235.02.102.54.00.42 Implementation of juvenile justice (case and protection of children) Act 2000	0.50	1.34	Less authorisation of funds received.
26	2235.02.103.31.00.42 Indira Gandhi Matritva Sahyog Yojna (IGMSY) (CSS)	2.00	2.39	Less number of eligible beneficiaries.
27	2235.02.103.29.00.42 Indira Gandhi Matritva Sahyog Yojna (IGMSY) (CMB)(CSS)(SCSP)	1.00	1.85	Less number of eligible beneficiaries.
28	2235.02.103.28.00.42 Indira Gandhi Matritva Sahyog Yojna (IGMSY) (CMB) state share	1.00	2.25	Less number of eligible beneficiaries.
29	2235.02.200.89 Bhagidari new initiative in social development	4.07	13.72	Approval of the Competent Authority received for less utilisation of funds.
30	2236.02.101.78.00.42 Rajiv Gandhi Scheme for Empowerment of Adolescent Girls for (SNP)(CSS)	2.17	7.02	Approval of Competent Authority received for less amount.

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31	2225.01.277.71.00.42 Reimbursement of tuition fees to public school	4.99	25.63	Slow progress in the scrutiny of forms due to shortage of staff.
32	2225.80.800.77.00.34 Scholarship for colleges and university students for SC/ST (SCSP)	0.54	2.96	Less number of applications received.
Total		16.27	57.16	
Grant No.10: Development				
33	2403.00.101.97 Hospital and Dispensaries	1.00	1.37	MACP cases not materialised for payment.
34	2415.03.120.99 GIA to SPCA	2.46	2.54	Collection of feeding charges from the owner of seized animals led to non utilisation of funds.
35	2075.00.800.89.00.42 Petrol supply scheme	2.80	2.85	Inward claim due not received for payment.
36	2030.01.101.99.00.42 Cost of stamps Secretary revenue	0.97	1.22	Non-receipt of approval of the Competent Authority.
37	2053.00.093.95 District establishment: Secretary Revenue	3.29	7.35	Work of scanning/digitisation not executed.
38	2245.02.101.90.99.42 Other items	2.00	2.04	Major portion of funds received at the fag end of the financial year.
39	2501.04.105.96 GIA to MGICCC	0.40	1.65	Payment of 7th CPC arrears not materialised and adjustment of grant against utilised grant resulted in saving.
Total		12.92	19.02	
Grant No.11: Urban Development and Public Works				
40	2217.80.191.04.98 GIA to EDMC for Capacity building and A&OE (CSS)	0.89	1.00	Non-receipt of funds from the Govt. of India.
41	2217.80.191.04.96 GIA to NDMC for Capacity building and A&OE (CSS)	0.89	1.00	Non-receipt of funds from the Govt. of India.
42	2217.80.191.04.95 Grant to UDD Capacity building and A&OE (CSS)	1.99	2.90	Non-receipt of funds from the Govt. of India.
43	2217.80.191.04.91 Urban Development for public awareness and IEC activities (CSS)	0.99	2.98	Non-receipt of funds from the Govt. of India.
44	2217.80.191.03.78 GIA DUSIB for Construction of community toilet (state share)	11.99	12.00	Scheme not fully implemented.
Total		16.75	19.88	
Capital Voted				
Grant No.10: Development				
45	4515.00.101.98.00.42 Modernisation panchayat unit and its functions	2.00	3.57	Projects not completed.
Total		2.00	3.57	

Grant No.8: Social Welfare				
46	5055.00.800.97.00.42 Introduction of electronic Trolley buses alternative mode of transport	0.50	11.73	Administrative delay by the executing agency.
Total		0.50	11.73	
Grant No.9: Industries				
47	6851.00.101.98.00.55 Loan to DSIIDC for up gradation and improvement of civic services in industrial estates	19.99	20.00	Non-finalisation of proposals.
Total		19.99	20.00	
Grant No.11: Urban Development and Public Works				
48	4059.60.051.80.90.42 Infrastructural Facilities for Judiciary (CSS)	30.00	30.19	CSS work, the balance fund can be utilised next year.
49	4235.02.102.99.00.53 Implementation of Juvenile justice Act 2000	3.09	5.01	Non-receipt of new sanctions.
50	4810.00.102.95 State Energy conservation	1.00	2.00	Award of work was still pending.
Total		34.09	37.20	
Grand Total		278.89	475.39	

Appendix 2.5

Cases of Surrender of funds in excess of ₹ 10 crore and 70 per cent of the original provision
(Referred to in Paragraph 2.3.8)

(₹ in crore)

SL No.	Number and Name of Grant	Major Head/Sub Head	Original provision	Amount of Surrender	Percentage of original provision	Reasons of Surrender
1	Grant No. 05: Home	4055.00.800.99 FSL	19.08	13.50	70.75	Non-finalization of proposal
2	Grant No. 06: Education	2202.01.800.44.00.42 SSA	70.00	60.10	85.86	Slow progress of work
3		2202.02.105.95 GIA-to SCERT	102.00	76.50	75.00	Release of less grant
4	Grant No. 07 : Medical and Public Health	2210.01.104.99 Logistic supply & chain Management	20.00	19.95	99.75	Non-implementation of scheme
5		2210.01.110.14 GIA to DDU super speciality Hospital	52.00	52.00	100.00	Release of less grant
6		2210.01.200.89.99 Payment to insurance companies	55.00	54.95	99.91	Non-implementation of scheme
7		2210.01.200.88 Lab facilities through PPP	70.00	69.99	99.99	Non-implementation of scheme
8		4210.01.110.64.00.52 M&E	150.00	124.00	82.67	Non-finalization of tender
9	Grant No. 08: Social Welfare	2235.02.102.29.00.42 ICDS (General) state share	20.00	14.13	70.65	Slow progress of work
10	Grant No. 10: Development	2053.00.800.76 GIA to DUDA districts central	35.00	34.02	97.20	Release of less grant
11		2053.00.800.75 GIA to DUDA districts New Delhi	30.00	29.16	97.20	Release of less grant
12		2053.00.800.74 GIA to DUDA districts South	25.00	24.30	97.20	Release of less grant
13		2053.00.800.73 GIA to DUDA districts South West	35.00	34.02	97.20	Release of less grant
14		2053.00.800.72 GIA to DUDA districts East	30.00	29.16	97.20	Release of less grant
15		2053.00.800.71 GIA to DUDA districts West	35.00	34.17	97.63	Release of less grant
16		2053.00.800.70 GIA to DUDA districts North east	25.00	24.50	98.00	Release of less grant
17		2053.00.800.69 GIA to DUDA districts North West	35.00	34.30	98.00	Release of less grant
18		2053.00.800.68 GIA to DUDA districts North	40.00	39.20	98.00	Release of less grant
19		2053.00.800.67 GIA to DUDA districts Shahdara	25.00	24.50	98.00	Release of less grant
20		2053.00.800.66 GIA to DUDA districts South East	35.00	34.30	98.00	Release of less grant

21	Grant No. 11: Urban Development and Public Works	2215.01.191.69 GIA to DJB for Jan Jal Prabandhan Yojna	15.00	11.25	75.00	Release of less grant
22		2215.01.191.68 GIA to DJB for water supply in squatter resettlement colonies	15.00	11.25	75.00	Release of less grant
23		2215.02.191.89 GIA to DJB for interceptor sewer along the major drains under JNNURM Projects	200.00	189.00	94.50	Release of less grant
24		2217.04.191.55 GIA to MCD for AMRUT (CSS)	200.00	145.00	72.50	Non-receipt of funds from GoI.
25		2217.80.191.04.99 GIA to EDMC for construction of solid waste management (CSS)	24.50	24.50	100.00	Non-receipt of fund from GOI
26		2217.80.191.04.88 GIA to NDMC for construction of solid waste management (CSS)	36.90	36.90	100.00	Non-receipt of fund from GOI
27		2217.80.191.04.87 GIA to SDMC for construction of solid waste management (CSS)	25.50	25.50	100.00	Non-receipt of fund from GOI
28		2217.80.191.04.85 GIA to DCB for construction of solid waste management (CSS)	11.00	11.00	100.00	Non-receipt of fund from GOI
29		2217.80.191.04.80 GIA to EDMC for construction of individual house hold toilets(CSS)	14.50	14.50	100.00	Non-receipt of fund from GOI
30		3054.04.800.86 GIA to NDMC for Urban roads CRF scheme	12.00	12.00	100.00	Release of less grant
31		3054.04.800.85 GIA to SDMC for Urban roads CRF scheme	10.00	10.00	100.00	Release of less grant
32		3054.04.800.83 GIA to NDMC for JNNURM	25.00	25.00	100.00	Release of less grant
33		3054.04.800.82 GIA to SDMC for JNNURM	20.00	15.00	75.00	Release of less grant
34		3054.04.800.80 GIA to NDMC Construction of ROB/RUB	28.00	28.00	100.00	Release of less grant
35		2801.05.800.81 GIA to Delhi Transco Ltd. for integrated power development scheme	60.00	59.50	99.17	Release of less grant
36		4055.00.212.90.00.42 DFSL	25.00	24.00	96.00	Slow progress of work

37		4210.04.101.89.00.53 Construction of PHC	100.00	79.00	79.00	Slow progress of work
38		4235.02.104.97.00.42 Const. of sewa kutir	20.00	20.00	100.00	Non-implementation of scheme
39		4250.00.203.96.00.53 Const. Of ITIs	65.00	55.00	84.62	Slow progress of work
40		5054.04.800.84.00.53 Streetscaping of PWD roads	59.00	57.00	96.61	Slow progress of work
41		5054.04.800.83.00.53 Comprehensive maintenance of roads	100.00	100.00	100.00	Slow progress of work
42		5054.04.800.82.00.53 Provision of LED Screens	137.00	136.00	99.27	Non-implementation of scheme
43		5054.04.800.81.00.53 Installation of CCTV cameras	200.00	190.00	95.00	Non-implementation of scheme
44		5054.04.800.80.00.53 Installation of Street lights on dark spots	114.00	100.00	87.72	Slow progress of work
		Total	2,425.48	2,206.15		

Appendix 2.6
Detail of Savings of ₹ one crore and above not surrendered
(Referred to in Paragraph 2.3.9)

(₹ in crore)

Sl. No.	No. and Name of Grant/Appropriation	Saving		Surrender	Saving which remained to be surrendered
1	Grant No.2: General Administration	Voted	171.38	48.28	123.10
		Charged	5.11	0.00	5.11
2	Grant No.3: Administration of Justice	Voted	174.32	27.69	146.63
		Charged	87.30	86.08	1.22
3	Grant No.4: Finance	Voted	301.45	76.77	224.68
4	Grant No.5: Home	Voted	76.38	39.81	36.57
5	Grant No.6: Education	Voted	1,804.47	992.59	811.88
6	Grant No.7: Medical and Public Health	Voted	958.54	570.97	387.57
7	Grant No.8: Social Welfare	Voted	561.88	53.04	508.84
8	Grant No.9: Industries	Voted	120.30	87.66	32.64
9	Grant No.10: Development	Voted	1,244.04	863.77	380.27
10	Grant No.11: Urban Development and Public Works	Voted	3,330.25	2,413.01	917.24
Total			8,835.42	5,259.67	3,575.75

Appendix 2.7
Rush of expenditure at the end of the year 2016-17
(Referred to in Paragraph 2.3.10)

(₹ in crore)

Sl. No.	Head of Account	Budget	Total Exp.	Exp. incurred during last qtr. of 2016-17		Exp. incurred in March 2017	
				Amount	Percentage	Amount	Percentage
Grant No. 2 – General Administration							
1	205500113940031- GIA - General	12.00	12.00	12.00	100.00	12.00	100.00
2	205500113940035- Grants for creation of capital assets	12.00	12.00	12.00	100.00	12.00	100.00
Grant No. 4 – Finance							
3	761500200760055- Ways & Means Loan to Autonomous / local bodies	700.00	531.00	531.00	100.00	331.00	62.34
Grant No. 6 – Education							
4	220202800690050- Other Charges	47.00	29.33	18.83	64.22	16.24	55.36
5	220400103780005- Cash Incentive to o/s players/sports men & Rajiv Gandhi Sports Award	18.00	17.61	10.53	59.81	10.53	59.81
6	420201600940042- Outsourcing of work of school buildings	280.00	201.95	136.86	67.77	136.23	67.46
Grant No. 7 – Medical and Public Health							
7	620202105940055- Loan to Indraprastha Institute of Information Technology (IIIT), Delhi	100.00	100.00	70.00	70.00	70.00	70.00
8	221001110330031- Grants-in-aid-General	25.00	17.25	12.50	72.46	12.48	72.32
9	221001110330036- Grants-in-aid-Salaries	35.00	25.25	17.50	69.31	17.50	69.31
10	221001800520035- Grants for creation of capital assets	24.05	24.05	20.45	85.03	20.45	85.03
11	221001800840036- Grants-in-aid-Salaries	25.00	25.00	15.00	60.00	15.00	60.00
12	221006800820035- Grants for creation of capital assets	70.00	70.00	52.50	75.00	52.50	75.00
13	221100800950036- Grants-in-aid-Salaries	39.00	39.00	24.00	61.54	24.00	61.54
Grant No. 8 – Social Welfare							
14	222501277600042- Free Supply of Books and Stationary to Scheduled Caste Students in schools	70.00	25.62	25.06	97.81	25.06	97.81
15	222501277730034- Scholarship/Merit Scholarship to SC/ST/OBC and Minority students - Class I to XII	68.00	20.62	20.62	100.00	20.62	100.00

16	222501789930034- Scholarship/Merit Scholarship to SC/ST/OBC and Minority students - Class I to XII (SCSP)	47.00	12.64	12.32	97.50	12.32	97.50
17	222501789950042- Free Supply of Books and Stationary to Scheduled Caste Students in schools (SCSP)	58.00	17.18	16.98	98.86	16.98	98.86
18	223602101900042- Supplementary Nutrition Programme	65.00	58.72	45.18	76.95	32.42	55.21
19	305500190990033- Subsidy to DTC for concessional Passes	92.00	92.00	92.00	100.00	92.00	100.00
20	423502103980053- Construction of working women hostel	14.70	12.93	12.53	96.89	12.53	96.89
21	505500050880042- Purchase of land for new Bus Terminal	60.49	54.64	37.08	67.86	33.26	60.89
22	705500190940055- Loan to MRTS for reimbursement of Central Taxes	671.00	671.00	671.00	100.00	571.00	85.10
Grant No. 10 – Development							
23	240400800960031- Grants-in-aid-General	25.00	19.95	17.20	86.21	14.45	72.43
Grant No. 11 – Urban Development and Public Works							
24	221502191880035- Grants for creation of capital assets	200.00	200.00	107.50	53.75	107.50	53.75
25	221704191550035- Grants for creation of capital assets	55.00	53.15	53.15	100.00	53.15	100.00
26	221704191719731- Grants-in-aid-General	14.00	14.00	12.65	90.36	12.65	90.36
27	221704191719935- Grants for creation of capital assets	14.75	14.75	14.75	100.00	14.75	100.00
28	221780191539835- Grants for creation of capital assets	23.00	23.00	22.26	96.77	22.26	96.77
29	221780191539935- Grants for creation of capital assets	18.00	18.00	17.88	99.32	17.88	99.32
30	505404800890042- CRF Scheme	46.00	15.00	14.00	93.33	14.00	93.33
31	621502191860055- Loan to DJB for JNNURM project	24.00	24.00	24.00	100.00	24.00	100.00
32	680100203910055- Loan to Pragati Power Project - III Bawana	69.98	69.98	69.98	100.00	69.98	100.00
Total		3,022.97	2,521.62	2,219.31		1,896.74	

Appendix 2.8
Misclassification of revenue expenditure as capital expenditure
(Referred to in Paragraph 2.3.11(b))

(₹ in thousands)

Sl. No.	Account Head	Grant No.	Scheme Name	Excess Amount
1	4202.01.600.95.00.42	6	Construction of school building (sub head)	4,00,000
2	4202.01.600.94.00.42	6	Outsourcing of work of schools building (sub head)	58,00,000
3	4202.04.800.90.00.42	6	Conservation of monuments (SH)	51,000
4	4202.04.800.89.00.42	6	Museum and Art-Gallery (SH)	5,000
5	4202.01.203.96.00.42	6	Allotment of land and deconstruction of building of Indraprasath vishwavidayala (SH)	50,000
6	4235.02.104.98.00.42	8	Old age Home (SH)	20,000
7	4235.02.800.94.00.27	8	Provision of additional facilities in the existing buildings (SWD) SH	20,000
8	4235.02.800.93.00.27	8	Provisions of additional facilities in the existing buildings (WCD) (SH)	15,000
9	4225.01.789.98.00.42	8	Improvement of SC Basties (SCSP) (SH)	5,00,000
10	4403.00.101.90.00.42	10	Veterinary services and control of contagious diseases in hospitals/dispensaries (SH)	30,000
11	4515.00.103.93.00.42	10	Rural development board for works to be carried out under IDR V (SH)	13,85,800
12	4515.00.789.97.00.42	10	Rural development board for works to be carried out under IDR V (SCSP) (SH)	3,04,200
13	4515.00.101.98.00.42	10	Modernization of panchayat units and its functions (SH)	1,00,000
14	4406.02.110.98.00.42	10	Development of wild life sanctuary wild life section (SH)	1,10,000
15	4406.02.112.99.00.42	10	Development of forest including consolidations (SH)	80,000
16	5425.00.208.84.00.42	10	Horticulture / floriculture works(SH)	10,000
17	5425.00.208.88.00.42	10	Integrated waste management (SH)	5,000
18	4217.60.050.99.00.42	11	Construction of Socio Cultural Centres (SH)	5,000
19	4217.60.050.98.00.42	11	Development of when village (SH)	100,000
20	4217.60.050.95.00.42	11	Development of unauthorized colonies (SH)	37,95,000
21	4055.00.212.90.00.42	11	Delhi forensic science laboratory (SH)	2,50,000
22	4059.60.051.80.90.42	11	Infrastructural facilities for judiciary (CSS)	2,00,000
23	4070.00.800.89.00.42	11	Central jail building (SH)	4,00,000
24	4202.01.203.97.00.42	11	Construction of Delhi Govt. sponsored college buildings (SH)	12,10,000
25	4202.01.800.97.00.42	11	Additional facilities/renovation work in existing buildings of education deptt. (SH)	70,000
26	4202.01.105.88.00.42	11	G.B Pant Engineering College (SH)	15,000
27	4202.01.105.87.00.42	11	Govt. Engineering College Jaffarpur (SH)	10,000
28	4202.01.105.85.00.42	11	Engineering college and Geeta colony (SH)	20,000
29	4202.03.800.89.00.42	11	Development of play grounds sports complexes and swimming pools etc. (SH)	90,000
30	4202.03.800.80.00.42	11	Delhi School of sports (SH)	2,000
31	4202.04.101.99.00.42	11	College of Arts (SH)	30,000
32	4202.04.104.96.00.42	11	Archive Deptt. (SH)	5,000

33	4210.01.110.99.88.42	11	State drug authority & procurement agency	4,000
34	4210.01.110.99.81.42	11	RGSSH Tahirpur (SH)	50,000
35	4210.01.110.99.78.42	11	Dir. of ISM Homeopathy	17,000
36	4210.01.110.99.75.42	11	A.S Jain Eye hospital at Lawrence road.	5,000
37	4210.01.110.99.69.42	11	DHAS at Karkardooma	46,000
38	4210.01.110.99.68.42	11	SRHH at Narela	25,000
39	4210.01.110.99.67.42	11	DDU Super Speciality Hospital Janakpuri	30,000
40	4210.01.110.99.66.42	11	Shri Dada Dev Matri Avum Shishu Chikitsalaya	20,000
41	4210.01.110.99.65.42	11	Dr. Baba Saheb Ambedkar Hospital	1,00,000
42	4210.01.110.99.64.42	11	G.B Pant hospital	90,000
43	4210.01.110.99.63.42	11	Lok Nayak hospital	2,00,000
44	4210.01.110.99.62.42	11	Guru Nanak eye hospital	30,000
45	4210.01.110.99.61.42	11	G.T.B medical college & hospital	2,00,000
46	4210.01.110.99.60.42	11	DDUH	80,000
47	4210.01.110.99.59.42	11	SBBPH	10,000
48	4210.01.110.99.58.42	11	Malviya Nagar Colony Hospital	20,000
49	4210.01.110.99.57.42	11	Acharya bhikshu hospital	15,000
50	4210.01.110.99.56.42	11	Maharishi balmiki Hospital	1,20,000
51	4210.01.110.99.55.42	11	Shastri park colony Hospital	30,000
52	4210.01.110.99.54.42	11	Bhagwan Mahavir Hospital	50,000
53	4210.01.110.99.53.42	11	Rao Tula ram hospital	60,000
54	4210.01.110.99.52.42	11	Dr. N.C Joshi memorial hospital	10,000
55	4210.01.110.99.50.42	11	Health cum maternity Centre Kanti Nagar	10,000
56	4210.01.110.99.49.42	11	Aruna Asaf Ali hospital	4,000
57	4210.01.789.99.00.42	11	SGMH (SCSP)(SH)	1,00,000
58	4210.01.789.98.00.42	11	LBSH (SCSP)(SH)	40,000
59	4210.01.789.97.00.42	11	BJJH (SCSP)(SH)	30,000
60	4210.01.789.95.00.42	11	GGSH (SCSP)(SH)	1,00,000
61	4210.03.101.99.99.42	11	Renovation of Ayurvedic, Unani & Tibbiya College	25,000
62	4210.03.101.99.98.42	11	Development strengthening of ISM	5,000
63	4210.03.102.98.00.42	11	Development health care services of Homeopathy (SH)	10,000
64	4235.02.101.87.00.42	11	Development of home for mentally retarded (SH)	1,00,000
65	4235.02.104.97.00.42	11	Construction of Sewa Kutir (SH)	2,00,000
66	4235.02.800.90.00.42	11	provision and additional facilities in the existing buildings (PWD) (SH)	1,00,000
67	5054.04.800.99.00.42	11	Construction of road and bridges (SH)	1,03,10,000
68	5054.04.800.90.00.42	11	Construction of road and bridges in trans Yamuna area (SH)	10,000
69	5054.04.800.89.00.42	11	CRF scheme (SH)	10,000
70	4801.05.190.91.00.32	11	Equity contribution to JVC power plant at Jhajjar Haryana (SH)	50,000
71	4801.05.190.84.00.32	11	Equity for integrated power development scheme (SH)	2,00,000
72	4801.05.800.91.00.42	11	Purchase of land (SH)	4,80,000
73	4801.05.800.88.00.42	11	Development of mara-II mahan coal block (SH)	10,000
74	4810.00.102.96.00.42	11	Renewable Energy (SH)	50,000
			Total	2,81,44,000

Appendix 2.9
Incorrect classification of expenditure in detailed head 99 which is reserved for
Information Technology
(Referred to in Paragraph 2.3.11(c))

(₹ in thousands)

Sl. No.	Account Head	Grant No.	Scheme name	Excess amount
1	2202.01.107.85.99.31	6	GIA-General	30,000
2	2202.01.107.85.99.36	6	GIA-Salaries	1,70,000
3	2202.04.800.37.99.50	6	Other Charges	40,000
4	2230.03.101.94.99.42	6	World Bank share	18,500
5	2205.00.101.99.99.01	6	Salaries	1,23,000
6	2205.00.101.99.99.03	6	O.T.A.	10
7	2205.00.101.99.99.06	6	Medical Treatment	1,700
8	2205.00.101.99.99.11	6	Domestic travel expenses	500
9	2205.00.101.99.99.13	6	Office Expenses	11,390
10	2205.00.101.99.99.21	6	Supplies & Materials	1,200
11	2205.00.101.99.99.28	6	Professional Service	100
12	2205.00.101.99.99.34	6	Scholarship & Stipend	500
13	2205.00.101.99.99.50	6	Other Charges	2,300
14	2205.00.789.99.99.42	6	Academic Development of SC/ST student (SCSP)(SH)	200
15	2203.00.112.65.99.01	6	Salaries	78,480
16	2203.00.112.65.99.06	6	Medical Treatment	1,000
17	2203.00.112.65.99.11	6	Domestic travel expenses	120
18	2203.00.112.65.99.13	6	Office Expenses	18,000
19	2203.00.112.65.99.21	6	Supplies & Materials	700
20	2203.00.112.65.99.28	6	Professional Service	4,000
21	2203.00.112.65.99.34	6	Scholarship & Stipend	3,000
22	2203.00.112.65.99.50	6	Other Charges	10,000
23	2202.03.800.87.99.42	6	Directorate of higher education	25,000
24	2210.01.200.89.99.50	7	Other Charges	5,50,000
25	2210.06.101.50.99.31	7	GIA-General (MCD) for Malaria	1,59,700
26	2210.06.101.50.99.35	7	Grant for creation-capital assets (MCD) for Malaria	42,500
27	2210.06.101.50.99.36	7	GIA-Salaries (MCD) for Malaria	1,90,800
28	2210.05.105.99.99.01	7	Maulana Azad medical college-Salaries	17,77,450
29	2210.05.105.99.99.03	7	O.T.A	200
30	2210.05.105.99.99.06	7	Medical Treatment	10,300
31	2210.05.105.99.99.11	7	Domestic travel expenses	3,300
32	2210.05.105.99.99.12	7	foreign travel expenses	500
33	2210.05.105.99.99.13	7	Office Expenses	1,80,900
34	2210.05.105.99.99.14	7	Rents Rates and taxes	250
35	2210.05.105.99.99.21	7	Supplies & Materials	17,500
36	2210.05.105.99.99.34	7	Scholarship & Stipend	1,500
37	2210.05.105.99.99.50	7	Other Charges	2,100

38	2210.02.102.60.99.01	7	Homeopathic Dispensaries /Units (SH) - Salaries	1,07,740
39	2210.02.102.60.99.03	7	O.T.A	10
40	2210.02.102.60.99.06	7	Medical Treatment	1,640
41	2210.02.102.60.99.11	7	Domestic travel expenses	110
42	2210.02.102.60.99.13	7	Office Expenses	7,450
43	2210.02.102.60.99.16	7	publication	200
44	2210.02.102.60.99.21	7	Supplies & Materials	650
45	2210.02.102.60.99.26	7	Advertisement & Publicity	600
46	2210.02.102.60.99.50	7	Other Charges	2,000
47	2041.00.800.73.99.42	8	North Delhi Municipal Corporation	4,08,700
48	2403.00.101.91.99.42	10	Foot and mount disease control programme (CSS)	1,000
49	2053.00.094.98.99.28	10	Professional Service	500
50	2070.00.800.64.99.01	10	Salaries	23,800
51	2070.00.800.64.99.03	10	O.T.A	60
52	2070.00.800.64.99.06	10	Medical Treatment	1,300
53	2070.00.800.64.99.11	10	Domestic travel expenses	40
54	2070.00.800.64.99.13	10	Office Expenses	9,000
55	2070.00.800.64.99.26	10	Advertisement & Publicity	1,000
56	2070.00.800.64.99.28	10	Professional Service	500
57	2070.00.800.64.99.50	10	Other Charges	45,000
58	2015.00.106.97.99.42	10	Expenses on Election	10,000
59	2245.02.101.94.99.42	10	South Zone - Other items	1,500
60	2015.00.106.88.99.42	10	South West - Expenses on Election	20,000
61	2245.02.101.93.99.42	10	South West Zone - Other items	2,000
62	2015.00.106.98.99.42	10	East Districts -Expenses on Election	5,000
63	2245.02.101.88.99.42	10	East Zone - Other items	10,000
64	2245.02.101.92.99.42	10	West Zone - Other items	5,000
65	2015.00.800.93.99.01	10	North East zone - tenancy legislature - Salaries	4,000
66	2015.00.800.93.99.06	10	Medical Treatment	70
67	2245.02.101.91.99.42	10	North East zone - Other items	4,000
68	2015.00.106.95.99.42	10	North West District - Expenses on Election	15,000
69	2245.02.101.90.99.42	10	North West Zone - Other items	7,000
70	2245.02.101.89.99.42	10	North zone - Other items	5,000
71	2245.02.101.49.99.42	10	Shahdara zone - Other Items	12,000
72	2245.02.101.48.99.42	10	South East Zone - Other Items	6,500
73	2401.00.119.99.99.01	10	Incentive Vegetable crash prog. - Salaries	27,000
74	2401.00.119.99.99.03	10	O.T.A.	30
75	2401.00.119.99.99.06	10	Medical Treatment	1,500
76	2401.00.119.99.99.11	10	Domestic travel expenses	15
77	2401.00.119.99.99.13	10	Office Expenses	30
78	2202.01.103.98.99.31	11	New Delhi Municipal Council - GIA- General	71,080

79	2202.01.103.98.99.36	11	New Delhi Municipal Council - GIA-Salaries	2,84,320
80	2202.01.103.97.99.31	11	Delhi cantt. Board - GIA-General	48,400
81	2202.02.191.98.99.31	11	NDMC for Secondary education - GIA-General	88,506
82	2202.02.191.98.99.36	11	NDMC for Secondary education - GIA-Salaries	3,53,994
83	2217.04.191.98.99.31	11	grant to North Delhi Municipal corporation - GIA-General	44,060
84	2217.04.191.98.99.36	11	grant to North Delhi Municipal corporation - GIA-Salaries	3,96,540
85	2217.04.191.71.99.36	11	Grant to NDMC for provision of additional facilities in JJR Colony - GIA-salaries	10,000
86	2217.04.789.97.99.36	11	Grant to NDMC for provision of additional facilities in JJR Colony - (SCSP) GIA-salaries	10,000
87	2217.80.191.53.99.35	11	Grant to NDMC for construction of community Centre Grant for creation of capital assets	4,900
88	2217.80.191.44.99.35	11	Grants for creation of capital assets	1,00,000
89	2217.80.191.31.99.31	11	GIA-General	5,000
90	2217.80.191.22.99.31	11	GIA-General	15,00,000
91	2217.80.191.22.99.35	11	Grants for creation of capital assets	4,50,000
92	2217.80.191.22.99.36	11	GIA-Salaries	1,90,000
93	2217.80.191.19.99.35	11	Grants for creation of capital assets	4,00,000
94	2217.80.191.04.99.35	11	NDMC Waste management - Grants for creation of capital assets	2,45,000
95	2217.80.789.97.99.35	11	Grants for creation of capital assets	100
96	3604.00.200.85.99.50	11	NDMC	34,15,657
97	6217.60.191.96.99.55	11	Loan to NDMC for development of regularized unauthorised colonies	20,000
98	6217.60.191.91.99.55	11	Loan to NDMC for development works in approved colonies	1,50,000
99	6217.60.789.98.99.55	11	Loan to NDMC for development of regularized/Unauthorised colonies (SCSP)	10,000
100	3054.04.800.94.99.27	11	District road - Maintenance	50,04,200
101	4210.03.101.99.99.42	11	Renovation of ayurvedic & tibbiya college	25,000
			Total	1,70,50,402

Appendix 2.10
Savings of entire provision due to unrealistic budgeting
(Referred to in Paragraph 2.5(v))

(₹ in crore)

Sl. No.	Detailed Head	Original + Supplementary+ Re-appropriation	Expenditure	Savings
2014-15				
1	2401B1(2)(1) (charged)	0.01	Nil	0.01
2	2401B 1(10)(2)	0.10	Nil	0.10
3	2402B2(1)(2)	0.03	Nil	0.03
4	2402B2(2)(1)	0.01	Nil	0.01
5	2403B3(2)(6)(1)	0.05	Nil	0.05
6	2403B3(2)(7)(1)	0.05	Nil	0.05
7	2403B3(2)(10)	0.05	Nil	0.05
8	2403B3(4)(1)	0.01	Nil	0.01
9	2711D3 (2)(2)(1)	0.41	Nil	0.41
10	2711D3 (2)(2)(2)	0.01	Nil	0.01
11	2053E3(1)(1) (Charged)	0.02	Nil	0.02
12	2235E 6 (1)(3)(1)(1)	0.06	Nil	0.06
13	2245 E 7 (2)(1)(2)	0.50	Nil	0.50
14	2245 E 7 (2)(1)(3)	1.00	Nil	1.00
15	2070 E 15 (1)(1)(1) (Charged)	0.02	Nil	0.02
16	2070 E 15 (1)(1)(2)	0.50	Nil	0.50
17	2406 F 2 (1)(2)(1)(1) (Charged)	0.01	Nil	0.01
18	2406 F 2 (2)(1)(4)	0.02	Nil	0.02
19	2406 F 2 (2)(1)(5)	0.05	Nil	0.05
20	2053 G 2 (3)(1)(2)	0.30	Nil	0.30
21	2053 H 3 (3)(1)(1)	0.60	Nil	0.60
22	2053 K 3 (3)(1)(1)	0.40	Nil	0.40
23	2053 M 3 (3)(1)(2)	5.00	Nil	5.00
24	2053 O 3 (3) (1)(1)	0.40	Nil	0.40
25	2053 P 3 (3)(1)(1)	0.30	Nil	0.30
26	2053 P 3 (3)(1)(2)	5.00	Nil	5.00
27	3435 R 1 (2)(1)(3)	0.10	Nil	0.10
28	3435 R 1 (2)(2)(1)	0.01	Nil	0.01
29	3435 R 1 (3)(1)(4)	0.20	Nil	0.20

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30	3435 R 1 (3)(2)(1)	0.04	Nil	0.04
31	2810 R 4 (1)(1)(2)	4.50	Nil	4.50
32	2401 R 6 (1)(1)	0.10	Nil	0.10
33	2401 R 6 (2)(2)	2.00	Nil	2.00
Capital				
34	4402 BB 1 (1)(1)	0.50	Nil	0.50
35	4711 DD 2 (2)(1)(2) (Charged)	0.16	Nil	0.16
36	5425RR 1 (1) (2)	0.50	Nil	0.50
2015-16				
37	2401.00.103.89 (Charged)	0.01	Nil	0.01
38	2401.00.800.89.00.42	0.02	Nil	0.02
39	2402.00.102.69.00.42	0.01	Nil	0.01
40	2402.00.789.99.00.42	0.01	Nil	0.01
41	2403.00.101.85.00.42	0.01	Nil	0.01
42	2403.00.101.69	0.05	Nil	0.05
43	2403.00.101.62.00.42	0.05	Nil	0.05
44	2403.00.101.61.00.42	0.50	Nil	0.50
45	2403.00.113.96.00.42	0.50	Nil	0.50
46	2403.00.800.60	0.10	Nil	0.10
47	2405.00.01	0.04	Nil	0.04
48	2030.01.101.99.00.42	0.10	Nil	0.10
49	2053.00.093.95 (Charged)	0.06	Nil	0.06
50	2053.00.800.92.98.42	0.01	Nil	0.01
51	2053.00.800.92.94.31	3.00	Nil	3.00
52	2070.00.800.64.99 (Charged)	0.02	Nil	0.02
53	2235.01.202.98.98.42	0.01	Nil	0.01
54	2235.60.200.63.00.42	0.50	Nil	0.50
55	2245.02.101.97.99.42 (Charged)	0.10	Nil	0.10
56	2245.80.102.95.00.42	0.50	Nil	0.50
57	2515.00.001.00.42	0.12	Nil	0.12
58	2406.01.102.99.98 (Charged)	0.01	Nil	0.01
59	2015.00.105.89.99.42	0.25	Nil	0.25
60	2053.00.800.87	0.30	Nil	0.30

61	2245.02.101.96.99.42	0.50	Nil	0.50
62	2053.00.800.86	0.30	Nil	0.30
63	2053.00.800.85	0.30	Nil	0.30
64	2053.00.800.84	0.30	Nil	0.30
65	2053.00.800.83	0.30	Nil	0.30
66	2235.01.200.89 (Charged)	0.10	Nil	0.10
67	2053.00.800.81	0.30	Nil	0.30
68	2053.00.800.80	0.30	Nil	0.30
69	2053.00.800.79	0.30	Nil	0.30
70	2015.00.103.88.00.42	0.50	Nil	0.50
71	2053.00.800.77	0.30	Nil	0.30
72	2401.00.001.93	0.10	Nil	0.10
73	2401.00.119.75.00.42	0.50	Nil	0.50
74	3435.03.103.84.00.42	0.20	Nil	0.20
75	3435.03.789.99.00.42	0.02	Nil	0.02
76	3435.60.800.86.00.42	0.10	Nil	0.10
Capital				
77	4702.00.800.99.00.42	0.05	Nil	0.05
78	4711.01.052.99.00.42	0.03	Nil	0.03
79	4711.03.052.99.00.42	0.02	Nil	0.02
80	4059.80.800.96	23.00	Nil	23.00
81	4059.80.800.95	23.00	Nil	23.00
82	4059.80.800.94	23.00	Nil	23.00
83	4059.80.800.93	23.50	Nil	23.50
84	4059.80.800.92	23.00	Nil	23.00
85	4059.80.800.91	23.50	Nil	23.50
86	4059.80.800.90	23.50	Nil	23.50
87	4059.80.800.89	23.50	Nil	23.50
88	4059.80.800.88	23.50	Nil	23.50
89	4059.80.800.87	20.00	Nil	20.00
90	4059.80.800.86	20.00	Nil	20.00
91	5425.00.208.88.00.42	0.30	Nil	0.30
2016-17				
92	2401.00.103.89	0.02	Nil	0.02
93	2401.00.111.68.00.42	0.40	Nil	0.40
94	2401.00.789.99.00.42	0.05	Nil	0.05
95	2402.00.102.69.00.42	0.02	Nil	0.02
96	2403.00.101.69.99.42	0.10	Nil	0.10

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97	2403.00.101.64.00.42	0.30	Nil	0.30
98	2403.00.101.62.00.42	0.15	Nil	0.15
99	2403.00.101.61.00.42	0.20	Nil	0.20
100	2403.00.101.60.00.50	0.21	Nil	0.21
101	2403.00.113.96.00.42	0.20	Nil	0.20
102	2403.00.789.97	0.05	Nil	0.05
103	2403.00.800.60	0.10	Nil	0.10
104	2405.00.001.	0.04	Nil	0.04
105	2405.00.101.87	0.50	Nil	0.50
106	2030.02.101.99.00.42	3.00	Nil	3.00
107	2053.00.093.95 (Charged)	0.06	Nil	0.06
108	2053.00.800.92.94.31	2.00	Nil	2.00
109	2070.00.800.61	200.00	Nil	200.00
110	2070.00.800.64.98.	0.50	Nil	0.50
111	2225.03.277.78.00.34	0.02	Nil	0.02
112	2225.03.277.77.00.34	0.06	Nil	0.06
113	2225.03.277.76.00.34	0.07	Nil	0.07
114	2235.01.200.94 (Charged)	0.02	Nil	0.02
115	2235.02.200.80.00.42	10.00	Nil	10.00
116	2235.60.200.63.00.42	0.50	Nil	0.50
117	2235.60.200.61	2.00	Nil	2.00
118	2245.02.101.97.99.42 (Charged)	0.10	Nil	0.10
119	2245.80.102.92	4.00	Nil	4.00
120	2515.00.001.00.42	0.06	Nil	0.06
121	2406.01.102.99.98 (Charged)	0.01	Nil	0.01
122	2406.02.800.87.00.42	3.10	Nil	3.10
123	2053.00.800.76.	35.00	Nil	35.00
124	2053.00.800.75	30.00	Nil	30.00
125	2245.02.101.95.00.42	0.40	Nil	0.40
126	2053.00.800.74	25.00	Nil	25.00
127	2053.00.800.73	35.00	Nil	35.00
128	2235.01.200.89 (Charged)	0.10	Nil	0.10
129	2030.03.001.96	0.05	Nil	0.05
130	2053.00.800.71	35.00	Nil	35.00

131	2053.00.800.70	25.00	Nil	25.00
132	2029.00.104.92	0.08	Nil	0.08
133	2053.00.800.69	35.00	Nil	35.00
134	2053.00.800.68	40.00	Nil	40.00
135	2053.00.800.67	25.00	Nil	25.00
136	2053.00.800.66	35.00	Nil	35.00
137	2401.00.001.93	0.12	Nil	0.12
138	2401.00.119.74.00.42	0.31	Nil	0.31
139	2401.00.119.73.00.42	0.31	Nil	0.31
140	2401.00.789.97.00.42	0.09	Nil	0.09
141	2401.00.789.96.00.42	0.09	Nil	0.09
142	3435.03.103.84.00.42	0.10	Nil	0.10
143	3435.03.789.99.00.42	0.02	Nil	0.02
144	3435.60.800.86.00.42	0.10	Nil	0.10
145	3435.60.800.84.00.42	0.10	Nil	0.10
Capital				
146	4403.00.101.93	0.02	Nil	0.02
147	4250.00.101.99	3.00	Nil	3.00
148	5425.00.208.88.00.42	0.50	Nil	0.50
Total		803.05	Nil	803.05

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 KalyanSamiti (DKS)	Entrustment from the year 2013-14 to 2022-23 under Section 20(1) of CAG's DPC Act.	2013-14	2013-14	Not to be placed in Legislature	2014-15 and 2015-16	2
2.	Guru Gobind Singh IndraPrastha University (GGSIPU)	Audit under Section 19(3) of CAG's DPC Act.	2015-16	2015-16	Status awaited	-	-
3.	Netaji Subhash Institute of Technology (NSIT)	2012-13 to 2016-17, Audit Under Section 20(1) of CAG's DPC Act.	2014-15	2014-15	Status awaited	2015-16	1
4.	Delhi Jal Board (DJB)	Audit under Section 19(3) of CAG's DPC Act.	2011-12	2011-12	Status awaited	2012-13 to 2015-16	4
5.	Delhi Building other Construction Workers Welfare Board	Audit under Section 19(2) of CAG's DPC Act.	2013-14	2013-14	Status awaited	2014-15 and 2015-16	2
6.	Delhi Legal Services Authority (DLSA)	Audit under Section 19(3) of CAG's DPC Act.	2015-16	2014-15	Status awaited	-	-
7.	Delhi Electricity Regulatory Commission (DERC)	Audit under Section 19(3) of CAG's DPC Act.	2016-17	2016-17	Placed in State legislature on 17.01.2017 for the FY 2015-16 ()	-	-
8.	Ambedkar University, Kashmiri Gate, Delhi	Audit under Section 19(3) of CAG's DPC Act.	2016-17	2015-16	Status awaited	-	-
9.	Indraprastha Institute of Information Technology Delhi	Entrustment for the year 2013-14 to 2017-18 under Section 20(3) of CAG's DPC Act.	2015-16	2015-16	Placed in State Legislature on 08.08.2017 for FYs 2008-09 to 2015-16	-	-
10.	Delhi Urban Shelter Improvement Board	Audit under Section 19(3) of CAG's DPC Act.	-	-	-	Since inception w.e.f. 2010-11	6