

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)		39.30			
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 (2016) (per 1000 live births) (All India Average**** = 34 per 1000 live births)		18			
7.	Life expectancy at birth***** (2011-15)(All India Average = 68.3 years)		NA			
8.	Human Development Index*****					
	a.	1999-2000 (All India = 0.387)	NA			
	b.	2007-2008 (All India = 0.467)	NA			
9.	Gini Coefficient*****					
	a.	Rural. (All India = 0.29)	0.25			
	b.	Urban. (All India = 0.38)	0.35			
10.	Gross State Domestic Product (GSDP) 2017-18 at current prices		₹ 6,86,017 crore			
11.	Per Capita GSDP***** CAGR (2008-09 to 2017-18)		NCT of Delhi	12.10 per cent		
			All India	11.50 per cent		
12.	GSDP CAGR***** (2008-09 to 2017-18)		NCT of Delhi	15.40 per cent		
			All India	12.90 per cent		
B Financial Data						
Sl. No.	Particulars		Figures (in per cent)			
1	CAGR		2008-09 to 2016-17	2008-09 to 2016-17	2016-17 to 2017-18	
			General Category States+	NCT of Delhi	General Category States+	NCT of Delhi
	a.	of Revenue Receipts.	15.10	9.72	11.30	12.58
	b.	of own Tax Revenue.	14.90	12.45	12.20	14.70
	c.	of Non Tax Revenue.	9.50	-20.14	5.90	101.23
	d.	of Total Expenditure.	15.80	7.49	4.70	10.21
	e.	of Capital Expenditure.	14.00	-0.78	1.00	-13.62
	f.	of Revenue Expenditure on Education.	14.50	13.20	6.20	17.70
	g.	of Revenue Expenditure on Health.	16.20	11.86	10.7	20.07

*Census Info India 2011 Final population Totals.

**Economic Survey 2017-18 (January 2018), Vol. II, page A 160-161

*** Economic Survey 2017-18 (January 2018), Vol. II, page A 155

**** Economic Survey 2017-18 (January 2018), Vol. II, page A 151

***** Economic Survey 2017-18 (January 2018), Vol. II, page A 151

***** Economic Survey 2017-18 (January 2018), Vol. II, page A 161

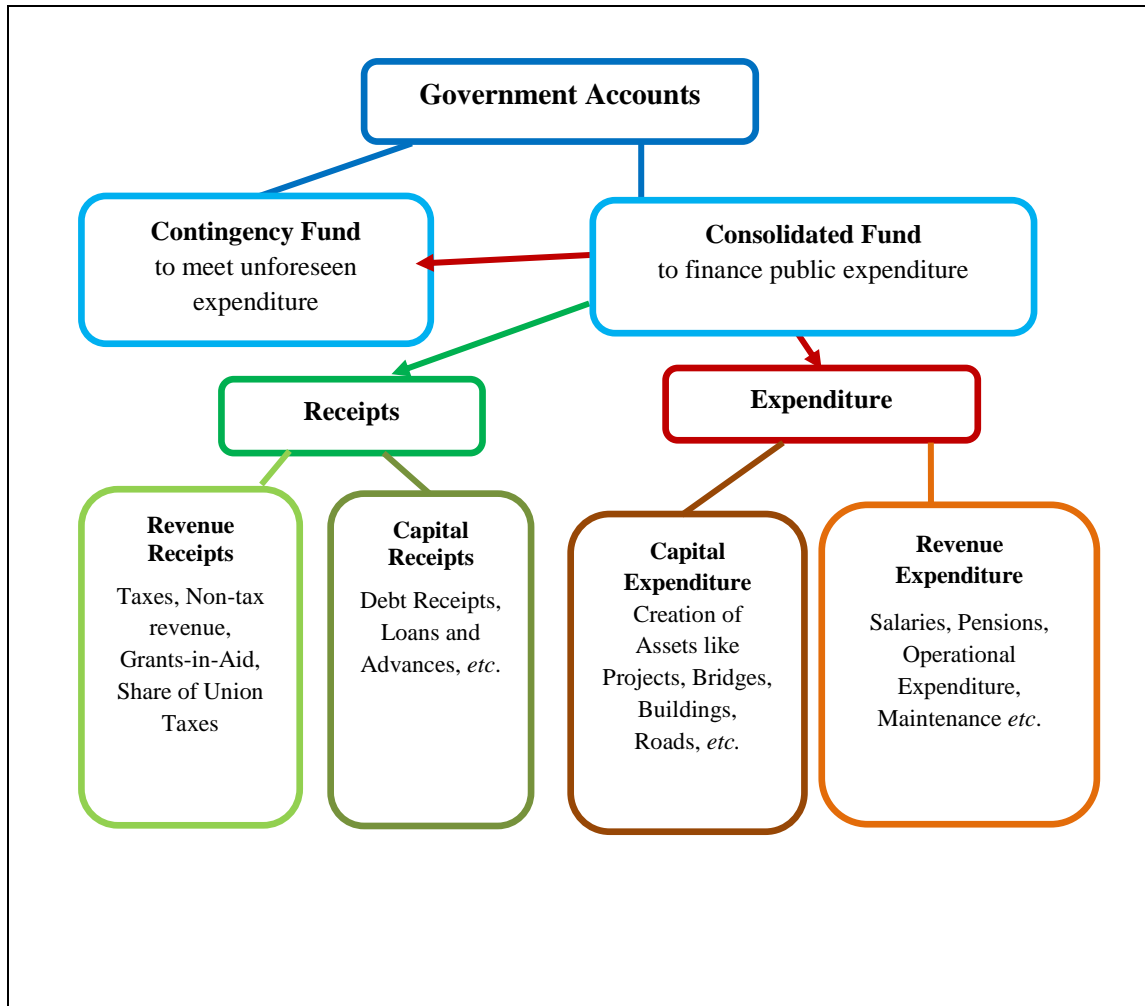
*****http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf

*****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 and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland and Tripura have been obtained from respective AGs.

+Exclude Goa

Appendix 1.2 (Referred to in Introduction) Part A: Structure and Form of Government Accounts	
<p>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 NCT of 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 (Ref. Chart at Page 45)</p> <p>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.</p> <p>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.</p>	
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 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 statement of debt of the Government.
Statement No.16	Detailed statement of loans and advances made by the Government, the amount of loans paid during the year and the balances at the end of the year.

Chart: Structure of Accounts of NCT of Delhi



Appendix 1.3

(Referred to in Introduction)

Methodology adopted for the assessment of fiscal position

GSDP is assumed to be a good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure etc. are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP) at current rates

	2013-14	2014-15	2015-16	2016-17	2017-18
Gross State Domestic Product (₹ in crore)	4,43,960	4,94,885	5,48,081	6,16,826	6,86,017
Growth rate of GSDP	13.43	11.47	10.75	12.54	11.22

Source: Directorate of Economic and Statistical Analysis, GNCTD and Central Statistics Office

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
Aggregate Expenditure	Revenue Expenditure + Capital Expenditure + Loans and Advances
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 spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
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

Appendix 1.4
Time series data on the Government of NCT of Delhi finances
(Referred to in Paragraph 1.1.1 and 1.3)

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
Part A. Receipts					
1. Revenue Receipts	27,981	29,585	34,999	34,346	38,667
(i) Tax Revenue	25,919	26,604	30,226	31,140	35,717
State Goods and Service Tax (SGST)	-	-	-	-	13,621
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	17,926	18,289	20,246	21,144	11,149
State Excise	3,152	3,422	4,238	4,251	4,453
Taxes on Vehicles	1,409	1,559	1,607	1,809	2,116
Stamps and Registration fees	2,969	2,780	3,433	3,144	4,117
Land Revenue	0	62	1	2	2
Taxes on Goods and Passengers	-	-	-	-	-
Other Taxes	463	492	701	790	259
(ii) Non Tax Revenue	659	633	515	381	766
(iii) State's share of Union taxes and duties	-	-	-	-	-
(iv) Grants in aid from Government of India	1,403	2,348	4,258	2,825	2,184
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	803	228	83	212	691
4. Total Revenue and Non debt capital receipts (1+2+3)	28,784	29,812	35,082	34,558	39,358
5. Public Debt Receipts	4,162	1,764	2,241	1,696	1,906
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	4,162	1,764	2,241	1,696	1,906
6. Total Receipts in Consolidated Fund (4+5)	32,946	31,577	37,323	36,254	41,264
7. Contingency Fund Receipts	-	-	10	-	2
8. Public Account Receipts	-	-	-	-	-
9. Total Receipts of the State (6+7+8)	32,946	31,577	37,333	36,254	41,266
Part B. Expenditure /Disbursement					
10. Revenue Expenditure	22,367	23,509	26,343	29,302	33,754
General Services (including interest payments)	5,597	5,983	6,427	6,590	7,196
Social Services	12,315	13,306	14,818	16,579	19,602
Economic Services	3,650	3,319	4,139	5,111	5,862
Grants-in-aid-and contributions	804	901	959	1,021	1,094
11. Capital Expenditure	4,707	4,404	4,723	3,754	3,243
General Services	265	371	378	350	228
Social Services	1,543	1,330	1,699	2,130	1,575
Economic Services	2,899	2,703	2,647	1,274	1,440
12. Disbursement of Loans and Advances	5,652	1,680	2,684	2,553	2,248
13. Total Expenditure (10+11+12)	32,726	29,593	33,750	35,609	39,245
14. Repayments of Public Debt	1,325	1,347	1,435	1,655	1,682
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	1,325	1,347	1,435	1,655	1,682
15. Appropriation to Contingency Fund	-	-	10	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	34,051	30,940	35,195	37,264	40,927

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17. Contingency Fund disbursements	-	-	-	-	2
18. Public Account disbursements	-	-	-	-	-
19. Total disbursement by the State (16+17+18)	34,051	30,940	35,195	37,264	40,929
Part C. Deficits					
20. Revenue Deficit(-)/ Revenue Surplus (+)(1-10)	(+)5,614	(+)6,076	(+)8,656	(+)5,044	(+)4,913
21. Fiscal Deficit(-)/Fiscal Surplus(+) (4-13)	(-)3,942	(+)219	(+)1,332	(-)1,051	(+)113
22. Primary Deficit (21+23)	(-)1,118	(+)2,993	(+)4,142	(+)1,832	(+)2,984
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	2,824	2,774	2,810	2,883	2,871
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) @	4,43,960	4,94,885	5,48,081	6,16,826	6,86,017
28. Outstanding fiscal liabilities	32,080	32,498	33,304	33,345	33,569
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	5.84	5.38	5.51	5.05	5.21
Own Non-Tax revenue/GSDP	0.15	0.13	0.09	0.06	0.11
II Expenditure Management					
Total Expenditure/GSDP	7.37	5.98	6.16	5.77	5.72
Total Expenditure/ Revenue Receipts	116.96	100.03	96.43	103.68	101.49
Revenue Expenditure /Total Expenditure	68.35	79.44	78.05	82.29	86.01
Expenditure on Social Services/ Total Expenditure	46.60	53.85	51.92	54.68	56.49
Expenditure on Economic Services/Total Expenditure	32.26	21.48	23.33	21.25	20.89
Capital Expenditure/Total Expenditure	14.38	14.88	13.99	10.54	8.26
Capital Expenditure on Social and Economic Services/ Total Expenditure	13.57	13.63	12.88	9.56	7.68
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(+)1.26	(+)1.23	(+)1.58	(+)0.82	(+)0.72
Fiscal deficit (surplus)/GSDP	(-)0.89	(+)0.04	(+)0.24	(-)0.17	(+)0.02
Primary Deficit(surplus) /GSDP	(-)0.25	(+)0.60	(+)0.76	(+)0.30	(+)0.43
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	7.23	6.57	6.08	5.41	4.89
Fiscal Liabilities/RR	114.65	109.85	95.16	97.09	86.82
Primary deficit vis-à-vis quantum spread	-82.59	319.82	562.99	141.13	337.09
Debt Redemption (Principal+Interest)/ Total Debt Receipts	-	-	-	-	-
V Other Fiscal Health Indicators					
Return on Investment	0.07	0.07	0.07	0.06	0.08
Financial Assets/Liabilities	99.14	98.60	96.90	97.85	97.68

@ GSDP figures communicated by the Government adopted.

Note-Figures have been rounded to the nearest

Appendix 1.5
Details of loans and advances with various bodies
(Referred to in Paragraph 1.7.2)

(₹ in crore)

Sector/head	Sub-head	Amount	Major agencies/local bodies to whom loan was given
Water Supply and Sanitation	Water supply- loans to urban and rural water supply programmes, local bodies municipalities and special component plan for SC	10,832.38	Delhi Jal Board and MCD
	Sewerage and sanitation- loans to local bodies municipalities	7,478.11	Delhi Jal Board and MCD
	Total	18,310.49	
Urban Development	Slum area development- loans to local bodies municipalities	62.48	MCD
	Other urban development schemes- loans to local bodies municipalities etc. and special component plan for SC	1,528.68	Delhi Urban Shelter Investment Board, North DMC, East DMC and South DMC and MCD
	Total	1,591.16	
Road Transport	Loans to public sector and other undertakings and other loans	15,385.64	DTC, DMRC, MRTS and East DMC
Power Projects	Loans to public sector and other undertakings, hydel generation, thermal power generation, diesel/gas generation, rural electrification, transmission and distribution schemes and other loans	11,556.31	IPGCL, PPCL, DTL and DPCL
Miscellaneous Loans	Miscellaneous loans	16,173.53	Delhi Urban Shelter Investment Board, North DMC, East DMC, South DMC and Delhi Jal Board and MCD

Appendix 1.6

Part A: Abstract of Receipts and Disbursements for the year 2017-18

(Referred to in paragraph 1.8.1)

(₹ in crore)

Section-A: Revenue			Disbursement		
Receipts			Disbursement		
2016-17		2017-18	2016-17		2017-18
34,345.74	I. Revenue receipts	38,667.27	29,301.92	I. Revenue expenditure	33,754.02
31,139.89	Tax revenue	35,717.02	6,590.28	General services	7,195.96
			16,578.89	Social Services-	19,602.11
380.69	-Non-tax revenue	766.06	7,679.96	-Education, Sports, Art and Culture	9,039.32
			3,654.06	-Health and Family Welfare	4,387.54
-	-State's share of Union Taxes	-	3,104.22	-Water Supply, Sanitation, Housing and Urban Development	3,241.29
			71.15	-Information and Broadcasting	122.23
1,118.71	-Non-Plan grants	0	102.56	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	236.78
550.17	-Grants for State/UT Plan Schemes	0	123.57	-Labour and labour Welfare	133.09
			1,832.46	-Social Welfare and Nutrition	2,430.79
1,156.28	-Grants for Centrally sponsored Plan Schemes	0	10.91	-Others	11.07
0	-Centrally sponsored Scheme	994.73	5,111.41	Economic Services-	5,862.01
0	-Other transfer/Grants to State/UT with Legislature	1,189.46	118.72	-Agriculture and Allied Activities	115.79
			10.45	-Rural Development	13.67
			-	-Special Areas Programmes	-
			167.14	-Irrigation and Flood control	167.80
			1,766.41	-Energy	1,694.58
			17.49	-Industry and Minerals	14.65
			2,841.56	-Transport	3,698.60
			10.99	-Science, Technology and Environment	10.50
			178.65	-General Economic Services	146.42
			1,021.34	Grants-in-aid and Contributions	1,093.94
			29,301.92	Total	33,754.02
	II. Revenue deficit carried over to Section B		5,043.82	II. Revenue Surplus carried over to Section B	4,913.25
34,345.74	Total	38,667.27	34,345.74	Total	38,667.27

Section-B: Capital and Others			Disbursement		
Receipts			Disbursement		
2016-17		2017-18	2016-17		2017-18
3,654.94	III. Opening balance including Permanent Advances and Cash Balance Investment	2,645.35		III. Opening Overdraft from Reserve Bank of India	
	IV. Miscellaneous capital receipts			IV. Capital Outlay	
			350.21	General Services-	228.28
			2,130.04	Social Services-	1,574.70
			1,339.27	-Education Sports, Art and Culture	848.22
			376.94	-Health and Family Welfare	345.67
			346.70	-Water Supply, Sanitation, Housing and Urban Development	240.41

			-	-Information and Broadcasting	-
			25.75	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	48.35
			27.90	-Social Welfare and Nutrition	25.40
			13.48	-Others	66.64
			1,274.05	Economic Services-	1,439.94
			17.31	-Agriculture and Allied Activities	19.96
			127.90	-Rural Development	102.50
			-	-Special Areas Programmes	-
			59.77	-Irrigation and Flood Control	64.97
			17.07	-Energy	2.85
			-	-Industry and Minerals	(-)0.10
			1,051.07	-Transport	1,249.61
			0.93	Science, Technology and Environment	0.15
			-	-General Economic Services	-
			3,754.30	Total	3,242.92
212.50	V. Recoveries of Loans and Advances-	690.42	2,552.52	V. Loans and Advances disbursed-	2,247.49
	-From Power Projects		469.98	-For Power Projects	465.80
	-From Government Servants		0.08	-To Government Servants	0.39
	-From Others		2,082.46	-To Others	1,781.30
	VI. Revenue Surplus brought down			VI. Revenue Deficit brought down	
1,695.53	VII. Public debt receipts-	1906.34	1,654.62	VII. Repayment of Public debt-	1,682.43
-	-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	-
1,695.53	-Loans and Advances from Central Government	1,906.34	1,654.62	-Repayment of Loans and Advances to Central Government	1,682.43
0	VIII. Appropriation to Contingency Fund	0	-	VIII. Appropriation to Contingency Fund	-
-	IX. Amount transferred to Contingency Fund	2.4	-	IX. Expenditure from Contingency Fund	2.4
-	X. 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	-
	XI. Closing Overdraft from Reserve Bank of India		2,645.35	XI. Closing Balance at the end	2,982.52
			-	-Cash in Treasuries and Local Remittances	-
			-	-Deposits with Reserve Bank	-
			-	-Departmental Cash Balance including permanent Advances	-
				-Cash Balance Investment	
39,908.71	Total	43,911.78	39,908.71	Total	43,911.78

Appendix 1.6 (continued)
(Referred to in paragraph 1.8.1)

(₹ in crore)

Part B			
Summarized financial position of the Government of NCT of Delhi as on 31 March 2018			
As on 31-03-2017	Liabilities		As on 31-03-2018
33,344.78	Loans and Advances from Central Government		33,568.69
-	Pre 1984-85 Loans	-	-
33,344.77	Non-Plan Loans		33,568.68
-	Loans for State Plan Schemes	-	-
-	Loans for Central Plan Schemes	-	-
0.01	Loans for Centrally Sponsored Plan Schemes	-	0.01
84,915.50	Revenue surplus		89,828.76
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
1,23,204.69	Total		1,28,341.86
	Assets		
58,304.21	Gross Capital Outlay on Fixed Assets-	(a)	61,547.14
18,933.05	Investments in Shares of Companies, Corporations, etc	(b)	19,173.05
39,371.16	Other Capital Outlay	(a-b)	42,374.09
62,255.13*	Loans and Advances	a	63,812.20
11,713.69	Loans for power Projects	b	11,556.31
34,736.85	Other Development Loans	c=a-(b+d)	36,092.40
15,804.59	Loans to Government servants and Miscellaneous loans	d	16,163.49
2,645.35	Closing balance merged with the general cash balance of Government of India		2,982.52
1,23,204.69	Total		1,28,341.86

*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/surplus on Government account, as shown in Appendix 1.6, 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 ₹ 58,304.21 crore and ₹ 61,547.14 crore as on 31 March 2017 and 31 March 2018 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 ₹ 62,130.55 crore and ₹ 63,812.20 crore as on 31 March 2017 and 31 March 2018 respectively including ₹ 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 1.7
Details of Centrally Sponsored Schemes where no grant was received during 2017-18
(Referred to in Paragraph 1.3.2)

(₹ in crore)

Sl. No.	Name of CSS Scheme	GIA receipts during 2016-17	GIA receipts during 2017-18
1.	National Emergency Response System (NERS)	24.00	Nil
2.	Urban Statistics for HR & Assessment (USHA)	0.16	Nil
3.	Strengthening of Civil Registration System	0.31	Nil
4.	DTU for Technical Quality Improvement Programme (TEQIP)	2.00	Nil
5.	Sub-Centres	0.35	Nil
6.	ICDS Training Programme	2.18	Nil
7.	Beti Bachao Beti Padhao	0.12	Nil
8.	Nutrition Improvement Project (ISSNIP)	0.05	Nil
9.	Implementation of Civil Rights Act, 1955 & the SC/ST Prevention of Atrocities Act, 1989	0.25	Nil
10.	Pre-Matric Scholarship to OBC Students	0.55	Nil
11.	Post Matric Scholarship to SC	4.74	Nil
12.	Model Career Centre at R.K. Puram (Dte. of Employment)	0.02	Nil
13.	Computerisation of TPDS	0.12	Nil
14.	Financial Support to States/UTs for conduct of State/UT/District Level Mock Exercises	0.11	Nil
15.	One time Grant-in-Aid as per the provision of CVCF for continued implementation of Victim Compensation Scheme	8.80	Nil
16.	GIA to NDMC for Smart City	194.00	Nil

Appendix 2.1
List of Grants with savings of ₹ 50 crore and above
(Referred to in Paragraph 2.3.1)

(₹ 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 Department								
1	2220.01.001.99 Public Relation Dte.	198.23	-1.61	196.62	122.23	74.39	37.83	Budget/ Expenditure earmarked for advertisement not incurred as matter was sub-judice
Grant No. 03: Administration of Justice								
2	2014.00.105.99 Session Court	967.29	-160.73	806.56	721.97	84.59	10.49	Non-payment of arrears of up-gradation of pay scales due to procedural incompleteness/ want of approval from the competent authority
Grant No. 05: Home								
3	2056.00.001.99 Jail Establishment	241.18	78.02	319.2	262.97	56.23	17.62	Low expenditure on professional services and non-finalisation of tenders
Grant No. 6: Education								
4	2202.02.109.96 Govt. Secondary Schools	1,648.92	-126.04	1,522.88	1,462.46	60.42	3.97	Accumulation of savings of 1000 DDOs under this head resulted in huge savings
5	2202.02.109.87 Additional schooling facilities	3,155.28	7.20	3,162.48	3,073.66	88.82	2.81	Non-clearance of certain bills for various administrative reasons and receipt of less number of bills
Capital-Voted								
Grant No. 4 Finance								
6	7615.00.200.76 Ways of means loan to Autonomous/ Local Bodies	700.00	-300.00	400.00	200.00	200.00	50.00	Release of less loan
Total		6,910.90	-503.16	6,407.74	5,843.29	564.45		

Appendix 2.2
Statement of various grants/appropriation where entire provision remained unutilised
(₹ One crore and above in each case)
(Referred to in Paragraph 2.3.3)

(₹ 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. 2 General Administration Department					
1	2055.00.116.98 GIA for setting up of Cyber Forensic Lab-cum Training Centre under the project Cyber Crime Prevention against Women and Children (CCPWC)	2.30	0.00	2.30	Administrative sanction for transfer of grant to Delhi Police not issued
Grant No.4 Finance					
2	3451.00.102.95 GIA to Bureau for investment and Enterprises in Delhi	1.00	0.00	1.00	Non receipt of demand from grantee institutions
Grant No.6 Education					
3	2202.80.789.97 Mensural hygiene in girls (SCSP)	1.00	0.00	1.00	Non supply of sanitary napkins
4	2203.00.112.48 Grant-in-aid to Delhi Technical University for Technical Education Quality improvement programme (TEQIP) (CSS)	1.00	0.00	1.00	Request to release of funds not received from the DTU
5	2202.03.001.00 Direction and Admn.	3.00	0.00	3.00	Delay in execution of work
Grant No. 7 Medical and Public Health					
6	2210.01.200.86 CT Scan/MRI in PPP	3.00	0.00	3.00	Non implementation of scheme
7	2211.00.101.76 Rural Family Welfare Services	2.00	0.00	2.00	Approval of the competent authority not received
8	2210.06.800.70.00.42 Introduction of Hospital Management Information system for Primary/ Secondary/Tertiary Health Care	1.00	0.00	1.00	Project not materialised due to administrative reasons
Grant No. 8 Social Welfare					
9	2235.02.103.31 Indira Gandhi Matritva SahyogYojna (IGMSY) (CSS)	2.00	0.00	2.00	Rechristening of the scheme from IGMSY to PMMY, new budget head has been opened in March 2018
10	2235.02.103.21 Pradhan Mantri Matri VandanaYojna (CSS)	3.90	0.00	3.90	Authorisation conveyed wrongly at the fag end of the year
11	2225.80.789.95 Implementation of prohibition of employment as manual scavenger and their rehabilitation (SCSP)	2.00	0.00	2.00	Pending clarification from the Govt. of India, Ministry of Social Justice
12	2225.80.800.65 Implementation of prohibition of employment as manual scavenger and their rehabilitation	2.30	0.00	2.30	Pending Clarification from the Govt. of India, Ministry of Social Justice

Grant No. 9 Industries					
13	3475.00.106.90.00.42 Strengthening of Legal Metrology Wing (CSS)	1.18	0.00	1.18	Non execution of work by PWD
Grant No. 10 Development					
14	2405.00.101.87 Blue Revolution Integrated Development and Management of Fisheries (CSS)	1.15	0.00	1.15	Technical Issues
15	2225.01.800.65 Multi-sectoral dev. prog. for minority concentration districts	5.00	0.00	5.00	Administrative Reasons
16	2225.03.277.77 Pre-Metric scholarship scheme for minority students (CCS)	6.00	0.00	6.00	Administrative reasons
17	2235.60.200.62 Exgratia Payment to Defence/Delhi Police/Para Military/Home Guard and Civil Defence Personal dying in operation/war	5.00	0.00	5.00	Incurring of Expenditure depends on occurrence of incidents
18	2235.60.200.61 Witness Protection Fund	2.00	0.00	2.00	Incurring of Expenditure depends on occurrence of incidents
19	2245.80.102.92 Disaster Contingence Plan/Disaster Response Fund	6.00	0.00	6.00	Non-finalisation of scheme
Capital Voted					
Grant No. 6 Education					
20	4202.03.800.98 Development of play grounds swimming pools and sports complexes	4.20	0.00	4.20	Administrative delay
21	4202.02.104.87 Setting up new Polytechnics (CSS)	4.00	0.00	4.00	Administrative delay
Grant No. 7 Medical and Public Health					
22	4210.01.110.75 Rao Tula Ram Hospital	1.52	0.00	1.52	Procurement proposals of Machinery and Equipment not materialised
Grant No. 8 Social Welfare					
23	4235.02.104.98 Old Age Home	3.74	0.00	3.74	Land could not be purchased
24	4235.02.102.98 CCTV in each Anganwadi Centre	1.00	0.00	1.00	Scheme introduced at the fag end
25	4235.02.800.93 Provision of additional facilities in the existing building (WCD)	1.50	0.00	1.50	Delay in execution of orders
26	5055.00.190.78 Installation of CCTV Cameras in DTC and Cluster Buses (State Share)	1.00	0.00	1.00	Non finalisation of Consultancy services for CCTV surveillances
Grant No. 9 Industries					
27	6851.00.101.98 Loan to DSIIDC for upgradation and improvement of civic services of industrial Estates/flatted factory complexes	1.00	0.00	1.00	Non acceptance of loan by DSIIDC with the request to convert it into grant
Grant No. 10 Development					
28	4070.00.800.86 Civil Defence	1.50	0.00	1.50	Spaces not allotted to 11 districts to install machinery and equipment /Not finalisation of procuring vehicle

29	4250.00.101.99 Disaster Contingency Plan/ Disaster Response Fund	1.00	0.00	1.00	Purchase proposal of machinery and equipment not approved
Revenue Charged					
Grant No. 3 Administration of Justice					
30	2015.00.102 Electoral Officers	1.50	0.00	1.50	Payment to vendor continued to be sub-judice
Total		72.79	0.00	72.79	

Appendix 2.3

**Unnecessary Supplementary Provision
(Referred to in Paragraph 2.3.4)**

(₹ in crore)

Sl. No.	Number and name of the Grant	Original provision	Actual expenditure	Saving out of original provision	Supplementary provision
Revenue Voted					
Grant No.08: Social Welfare					
1	2235.02.104.66 Senior Citizen Pension Scheme (Expansion of Old Age Assistance)	870.00	835.45	34.55	11.00
2	2235.02.102.31 Child Right Commission	2.00	1.83	0.17	0.34
3	2235.02.102.29 ICDS (General) – State Share	17.00	16.47	0.53	5.38
4	2235.02.102.36 Incentivised Anganwadi Upgradation Scheme	Nil	Nil	Nil	1.00
5	2235.02.103.45 Financial Assistance to Poor Widows for marriage of their daughters & orphan girls	10.00	7.74	2.26	0.50
6	2235.02.103.24 Shelter Home for Destitute, Pregnant	Nil	Nil	Nil	0.80
7	2235.02.103.23 Implementation of Swadhar Grah Scheme	Nil	Nil	Nil	0.50
8	2235.02.103.21 Pradhan Mantri Matri Vandana Yojna (CSS)	Nil	Nil	Nil	3.90
9	2235.02.200.89 Bhagidari-new Initiative in social development	5.00	3.94	1.06	10.00
10	2236.02.101.75 Rajiv Gandhi Scheme for Employment of Adolescent Girls for component other than Nutrition (State Share)	Nil	Nil	Nil	0.52
11	4235.02.102.98 CCTV in each Anganwadi Centre	Nil	Nil	Nil	1.00
Total		904	865.43	38.57	34.94

Appendix 2.4
Excess/unnecessary re-appropriation of funds
(where final savings were more than ₹ one crore)
(Referred to in Paragraph 2.3.5)

(₹ in crore)

Sl. No.	Number and Name of the Grant	Re-Appropriation	Final Savings	Reason for Savings
Revenue Voted				
Grant No. 2 General Administration Department				
1	2055.00.116.98 GIA for setting up of Cyber Forensic Lab-cum Training Centre under the project Cyber Crime Prevention against Women and Children (CCPWC)	2.29	2.30	Requisite administrative sanction for transfer of grant to Delhi Police not issued
2	2051.00.103.98 Service Selection Board for Delhi Government	9.88	11.67	Less number of exams conducted, less claims received and short payment in certain cases due to administrative reasons
Total		12.17	13.97	
Grant No. 3 Administration of Justice				
3	2014.00.102.93 Computerisation of High Court	4.00	5.72	Funds received late resulted in non-modernisation of process
4	2015.00.103.00.00.42 Preparation and Printing of Electoral Rolls	0.75	5.21	The printing work assigned to Govt. press not completed
Total		4.75	10.93	
Grant No. 4 Finance				
5	2054.00.095.95.98 Principal Accounts Office- EDP Cell	0.80	1.09	Non-finalisation of digitisation of GPF accounts and the non-procurement of hardware
6	2052.00.090.42 Dialogue and Development Commission of Delhi	0.01	1.47	Non-finalisation of redevelopment of official website and purchase of related equipment
Total		0.81	2.56	
Grant No. 5 Home				
7	2056.00.001.99 Jail Establishment	4.02	56.23	Curtailed bill received on account of professional services and non-materialisation of tenders
Total		4.02	56.23	
Grant No. 6 Education				
8	2202.02.109.87 Additional Schooling facilities	7.20	88.82	Non-clearance of certain bills for various reasons and receipt of less number of bills
9	2204.00.103.78 Cash incentive to outstanding players/sportsmen and Rajiv Gandhi Sports Award	4.99	7.84	Administrative delay
10	2203.00.112.43 Delhi Institute of Tool Engineering	2.99	4.20	Unspent balance of the previous year was adjusted in the grant released
11	2230.03.001.99 Directorate of Industrial Training	0.37	2.24	MACP cases not finalised and purchase proposals including four vehicles not finalised
Total		15.55	103.10	
Grant No. 7 Medical and Public Health				
12	2210.01.110.15 Deep Chand Bandhu Hospital	1.35	7.37	Non-filling of vacant posts and non finalisation of tenders
13	2210.06.101.37 Liver Transplantation unit	0.27	1.34	Pending purchase of Liver Transplant Unit.

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14	2210.01.110.89 Aruna Asaf Ali Govt. Hospital (Civil Hospital)	0.25	2.63	Non-filling of SR/JR posts, Anticipated claims not received
15	2210.01.110.23 Jag Prवेश Chandra Hospital	1.45	1.46	Anticipated contingency bills not received
16	2210.01.789.97 Lal Bahadur Shastri Hospital (SCSP)	1.66	3.95	Non-filling of vacant posts, non-finalisation of medical bills and non-conducting of conferences/training
17	2210.01.110.40 Rao Tula Ram Hospital at JaffarPur	0.70	3.86	Non-filling of vacant posts and non-release of HRA of 7 th Pay Commissions
18	2210.02.102.60.98 Homoeopathic Dispensaries units	1.09	1.78	Non-finalisation of MACP and NFSG to the employees and anticipated bills not received
Total		6.77	22.39	
Grant No. 8 Social Welfare				
19	2235.02.001.92 Security-internal and External and augmentation of sanitation (SWD)	2.00	2.80	Non-operationalization of few homes and requirement of less number of security and sanitation staff
20	2235.02.001.86 Directorate of Women and Child Development	0.20	2.03	Non-filling of vacant posts and receiving less proposal from the units
21	2235.02.102.29 ICDS (General)-State Share	5.38	5.91	Procurement proposals not materialised
22	2225.01.277.71 Reimbursement of tuition fee in public school	9.99	10.09	Receipt of less number of application online
23	2225.01.789.92 Reimbursement of tuition fee in public school (SCSP)	3.99	7.49	Receipt of less number of applications on e-district portal
24	2225.80.789.95 Implementation of pohibication of employments manual scavenger and their rehabilitation (SCSP)	1.99	2.00	Want of some clarification from the Govt. of India, Ministry of Social Justice, funds could not be utilised
25	2225.80.800.65 Implementation of pohibication of employments manual scavenger and their rehabilitation	2.29	2.30	Pending clarification from the Govt. of India, Ministry of Social Justice
Total		25.84	32.62	
Grant No. 10 Development				
26	2405.00.101.87 Blue Revolution Integrated Development and Management of Fisheries (CSS)	0.65	1.15	Technical Issues
27	2245.80.102.92 Disaster Contingence Plan/Disaster Response Fund	1.00	6.00	Non-finalisation of scheme
28	2235.01.200.88.98 Payment to Monthly Ad-hoc relief in respect of J&K Migrants	1.00	2.78	Technical reasons, payments were not fully made to the beneficiaries
29	2235.01.200.86.98 Payment of Monthly Ad-hoc relief in respect of J&K Migrants	0.50	2.61	Technical reasons, payments were not fully made to the beneficiaries
Total		3.15	12.54	
Capital Voted				
Grant No. 6 Education				
30	4202.02.104.88 Polytechnic Equipment	1.00	5.98	Supply orders for equipment/furniture's placed but supply received in 2018-19
31	4202.02.105.88 GB Pant Engineering College	1.00	1.46	Procurement of proposals of electronic devices not materialised
Total		2.00	7.44	

Grant No. 7 Medical and Public Health				
32	4210.01.110.96 G B Pant Hospital	3.93	4.08	Procurement of proposals of Machinery and Equipment not finalised
33	4210.01.110.75 Rao Tula Ram Hospital	1.49	1.52	Procurement of proposals of Machinery and Equipment not materialised
34	4210.01.110.73 Babu Jagjivan Ram Hospital	0.50	1.31	CPA could not finalised for the procurement of equipment proposals
Total		5.92	6.91	
Grant No. 8 Social Welfare				
35	4235.02.101.82 Scheme for implementation of person with disability act 1995 (SIPDA)(CSS)	10.70	10.70	Non-receipt of authorisation of competent authority
36	4235.02.104.95 Half way Home/Long stay Home	0.50	1.21	Utilisation certificate from the DSIIDC not received
37	4235.02.800.94 Provision of additional facilities in the existing building (SWD)	3.00	3.38	Construction proposal not finalised and slow progress in execution of work
Total		14.20	15.29	
Grand Total		95.18	283.98	

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 2.3.6)

(₹ 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. 6 Education	2202.02.108.99 Examination Reforms Branch for quality improvement	50.00	36.00	72.00	Non-procurement
2		2230.03.800.80 Skill Development initiative Scheme(CSS)	11.00	11.00	100.00	Less bills received
3		2202.03.112.87.00.42 RasthriyaUchatarShikshaAbhiyan(CSS)	18.00	17.40	96.66	Release of less grant
4		2202.03.112.86.00.42 RsthriyaUchatarShikshaAbhiyan(state share)	12.00	11.60	96.66	Release of less grant
5	Grant No. 7 Medical and Public Health	2210.80.800.57 GIA to Bureau of affordable meal for AamAdmi Canteen	17.00	17.00	100.00	Release of less grant
6	Grant No. 8 Social	3452.80.190.82 GIA to DT and TDC for Swadesh Darshan	30.00	29.99	99.97	Release of less grant
7		5055.00.190.78 Installation of CCTV Cameras in DTC and Cluster Buses (State Share)	90.00	89.00	98.88	Slow progress of work
8		5452.01.800.81 River Front Development of Yamuna	50.00	49.99	99.98	Non-implementation of Scheme
9	Grant No. 9 Industries	3456.00.103.93 Provision for market intervention to check the rising prices of Essential Commodity	11.00	10.99	99.90	Non-implementation of Scheme
10		6851.00.101.98 Loan to DSIIDC for upgradation and improvement of civic services of industrial state/flatted factory complexes	20.00	19.00	95.00	Release of less Loan
11	Grant No. 10 Development	2515.00.80077 IDRV Works including water Bodies through DRDB including 5% outlay for Repair of IDRV works (General)	22.00	19.50	88.63	Slow pace of work
12		2053.00.800.76 Grants to District Urban Development Agency (DUDA) District Central	35.35	32.32	91.42	Release of less grant
13		2053.00.800.75 Grants to District Urban Development Agency (DUDA) District New Delhi	30.30	29.46	97.22	Release of less grant
14		2053.00.800.74 Grants to District Urban Development Agency (DUDA) District South	25.25	25.12	99.48	Release of less grant
15		2053.00.800.73 Grants to District Urban Development Agency (DUDA) District South-West	35.35	35.22	99.63	Release of less grant
16		2053.00.800.72 Grants to District Urban Development Agency (DUDA) District East	30.30	30.17	99.57	Release of less grant
17		2053.00.800.71 Grants to District Urban Development Agency (DUDA) District West	35.35	35.21	99.60	Release of less grant

18		2053.00.800.70 Grants to District Urban Development Agency (DUDA) District North East	25.25	25.11	99.44	Release of less grant
19		2053.00.800.69 Grants to District Urban Development Agency (DUDA) District North West	35.35	35.21	99.60	Release of less grant
20		2053.00.800.68 Grants to District Urban Development Agency (DUDA) District North	40.40	37.29	92.30	Release of less grant
21		2053.00.800.67 Grants to District Urban Development Agency (DUDA) District Shahdara	25.25	25.11	99.44	Release of less grant
22		2053.00.800.66 Grants to District Urban Development Agency (DUDA) District South East	35.35	30.12	85.21	Release of less grant
23		4515.00.103.93.00.42 Rural Development Board for works to be carried out under IDRV(SCSP)	470.00	390.50	83.08	Slow progress of work
24		4515.00789.97.00.42 Rural Development board for works to be carried out under IDRV(SCSP)	103.00	85.50	83.80	Slow progress of work
25	Grant No. 13 Pensions	2071.01.117.99.00.04 Government Contribution	122.00	122.00	100.00	Non-finalition of Pension liability with GOI
	Total		1,379.50	1,249.81		

Appendix 2.6
Details of Savings of ₹ one crore and above not surrendered
(Referred to in Paragraph 2.3.7)

(₹ in crore)

Sl. No.	No. and Name of Grant/ Appropriation	Voted/ Charged	Savings	Surrender	Savings which remained to be surrendered
1	Grant No. 1 Legislative Assembly	Voted	3.37	0.32	3.05
2	Grant No. 2 General Administration Department	Voted	110.59	7.60	102.99
		Charged	6.77	1.67	5.10
3	Grant No. 3 Administration of Justice	Voted	342.34	199.59	142.75
		Charged	107.74	50.45	57.29
4	Grant No. 4 Finance	Voted	644.35	383.81	260.54
5	Grant No. 5 Home	Voted	142.51	34.39	108.12
6	Grant No. 6 Education	Voted	1,119.63	587.15	532.48
7	Grant No. 7 Medical and Public Health	Voted	649.07	306.87	342.20
8	Grant No. 8 Social Welfare	Voted	726.27	371.77	354.50
9	Grant No. 9 Industries	Voted	160.69	134.62	26.07
10	Grant No. 10 Development	Voted	1,547.65	1,276.70	270.95
Total			5,560.98	3,354.94	2,206.04

Appendix 2.7
Rush of expenditure at the end of the year 2017-18
(Referred to in Paragraph 2.3.8)

(₹ in crore)

Sl. No.	Head of Account	Total Budget	Original Provision	Total Exp.	Exp. incurred during last qtr. 2017-18		Exp. incurred in March 2018	
					Amount	Percentage	Amount	Percentage
	Grant No. 4 - Finance							
1	2040.00.800.76.00.32	20.00	20.00	16.52	16.52	100.00	16.52	100.00
	Grant No. 6 - Education							
2	2202.02.053.97.00.27	36.00	50.00	32.35	23.93	73.97	16.40	50.69
3	2202.03.102.88.00.35	14.42	96.00	14.00	14.00	100.00	14.00	100.00
4	2202.03.104.81.00.36	200.00	200.00	200.00	133.33	66.67	116.66	58.33
5	2203.00.112.51.00.36	16.00	15.00	16.00	12.25	76.56	12.25	76.56
6	4202.01.203.96.00.53	13.00	13.00	12.91	12.91	100.00	12.91	100.00
	Grant No. 7 - Medical and Public Health							
7	2210.01.110.13.00.31	17.00	20.00	17.00	12.00	70.59	12.00	70.59
8	2210.01.110.13.00.36	21.00	25.00	21.00	14.75	70.24	14.75	70.24
9	2210.01.110.14.00.36	11.00	15.00	11.00	11.00	100.00	11.00	100.00
10	2210.01.800.44.00.42	222.82	200.00	222.82	112.47	50.47	112.47	50.47
11	2210.06.800.82.00.31	50.00	50.00	37.50	25.00	66.67	25.00	66.67
12	4210.01.110.98.99.53	22.00	23.00	22.00	22.00	100.00	22.00	100.00
	Grant No. 8 - Social Welfare							
13	2225.01.277.60.00.32	57.00	70.00	55.59	37.66	67.75	37.66	67.75
14	2225.01.277.73.00.34	67.00	75.00	42.22	23.00	54.48	22.10	52.35
15	2225.01.789.93.00.34	44.00	48.00	31.89	19.41	60.88	18.96	59.45
16	2225.01.789.95.00.32	38.00	58.00	35.56	23.79	66.90	23.79	66.90
17	2235.02.103.20.00.50	11.03	11.03	11.03	11.03	100.00	11.03	100.00
18	2235.02.103.22.00.50	13.50	13.50	13.43	13.43	100.00	13.43	100.00
19	2236.02.101.82.00.50	65.50	80.00	41.70	28.74	68.93	22.46	53.86
20	3055.00.190.99.00.33	100.00	92.00	100.00	100.00	100.00	100.00	100.00
21	4225.01.789.98.00.53	50.00	50.00	47.87	31.93	66.69	28.43	59.38
	Grant No. 10 - Development Department							
22	4406.02.110.98.00.42	11.00	15.00	11.00	10.99	99.92	10.35	94.10
	Grant No. 11 - Urban Development Department							
23	2217.04.191.55.00.35	62.70	200.00	62.70	62.70	100.00	62.70	100.00
24	4059.60.051.80.90.42	34.58	50.00	12.62	12.62	100.00	11.88	94.11
25	6801.00.190.93.00.55	246.80	246.80	246.80	246.80	100.00	246.80	100.00
26	6801.00.203.91.00.55	69.00	69.00	69.00	69.00	100.00	69.00	100.00
			1,805.33	1,404.51	1,101.26		1,064.55	

Appendix 2.8
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
2015-16 (Revenue)				
1	2215.02.191.86	18.00	Nil	18.00
2	2216.80.190.92	8.00	Nil	8.00
3	2216.80.190.89	0.75	Nil	0.75
4	2216.80.789.98	2.00	Nil	2.00
5	2216.80.789.97	0.25	Nil	0.25
6	2217.05.800.89.00.42	5.00	Nil	5.00
7	2217.80.191.19.98	56.00	Nil	56.00
8	2217.80.191.13	404.38	Nil	404.38
9	2217.80.789.97.99	0.10	Nil	0.10
10	2217.80.789.97.98	0.10	Nil	0.10
11	2217.80.789.97.97	0.50	Nil	0.50
12	3054.04.800.87	10.00	Nil	10.00
13	3054.04.800.86	10.00	Nil	10.00
14	3054.04.800.85	10.00	Nil	10.00
15	3054.04.800.84	5.00	Nil	5.00
16	3054.04.800.83	10.00	Nil	10.00
17	3054.04.800.82	18.37	Nil	18.37
18	3054.04.800.81	5.00	Nil	5.00
19	3054.04.800.80	35.00	Nil	35.00
20	3475.00.108.95	9.35	Nil	9.35
21	2801.05.800.86	5.00	Nil	5.00
22	2801.05.800.81	200.00	Nil	200.00
2015-16 (Capital)				
23	4217.60.050.99.00.42	0.75	Nil	0.75
24	6215.01.191.80.00.55	10.00	Nil	10.00
25	7055.00.800.96.98.55	10.00	Nil	10.00
26	7055.00.800.96.96.55	10.00	Nil	10.00
27	4202.03.800.80.00.42	0.40	Nil	0.40
28	4210.01.110.99.50.42	0.50	Nil	0.50
29	4210.01.110.65	75.00	Nil	75.00
30	4210.03.105.99.96.53	0.10	Nil	0.10
31	4210.04.107.96.00.53	50.00	Nil	50.00
32	4225.01.789.97.00.53	0.75	Nil	0.75
33	4235.02.103.88.00.53	3.00	Nil	3.00
34	4250.00.201.99.00.53	0.45	Nil	0.45
35	4405.00.101.92.00.42	0.15	Nil	0.15
36	4851.00.101.70.00.42	0.10	Nil	0.10
37	5475.00.800.94.00.53	0.55	Nil	0.55
38	4801.05.190.91.00.32	9.99	Nil	9.99
39	4801.05.190.84.00.32	50.00	Nil	50.00
40	4810.00.102.95	2.00	Nil	2.00

2016-17 (Revenue)				
41	2215.01.191.72	5.00	Nil	5.00
42	2215.02.191.89	200.00	Nil	200.00
43	2215.02.191.86	10.00	Nil	10.00
44	2216.80.190.92	8.00	Nil	8.00
45	2216.80.190.87	3.00	Nil	3.00
46	2216.80.190.86	1.50	Nil	1.50
47	2216.80.789.98	2.00	Nil	2.00
48	2216.80.789.96	0.20	Nil	0.20
49	2217.05.800.89.00.42	5.00	Nil	5.00
50	2217.80.191.44.99	10.00	Nil	10.00
51	2217.80.191.19.98	20.00	Nil	20.00
52	2217.80.191.19.99	40.00	Nil	40.00
53	2217.80.191.06.00.42	1.00	Nil	1.00
54	2217.80.191.04.99	24.50	Nil	24.50
55	2217.80.191.04.97	1.00	Nil	1.00
56	2217.80.191.04.96	1.00	Nil	1.00
57	2217.80.191.04.94	1.00	Nil	1.00
58	2217.80.191.04.93	1.00	Nil	1.00
59	2217.80.191.04.92	1.00	Nil	1.00
60	2217.80.191.04.90	2.00	Nil	2.00
61	2217.80.191.04.89	1.90	Nil	1.90
62	2217.80.191.04.88	36.90	Nil	36.90
63	2217.80.191.04.87	25.50	Nil	25.50
64	2217.80.191.04.86	9.00	Nil	9.00
65	2217.80.191.04.85	11.00	Nil	11.00
66	2217.80.191.04.84	1.00	Nil	1.00
67	2217.80.191.04.83	1.00	Nil	1.00
68	2217.80.191.04.82	8.00	Nil	8.00
69	2217.80.191.04.81	8.00	Nil	8.00
70	2217.80.191.04.80	14.50	Nil	14.50
71	2217.80.191.04.79	3.00	Nil	3.00
72	2217.80.191.04.78	49.00	Nil	49.00
73	3054.04.800.87	10.00	Nil	10.00
74	3054.04.800.86	12.00	Nil	12.00
75	3054.04.800.85	10.00	Nil	10.00
76	3054.04.800.84	5.00	Nil	5.00
77	3054.04.800.83	25.00	Nil	25.00
78	3054.04.800.82	20.00	Nil	20.00
79	3054.04.800.81	15.00	Nil	15.00
80	3054.04.800.80	28.00	Nil	28.00
81	2251.00.090.84	0.50	Nil	0.50
82	2801.05.800.86	2.00	Nil	2.00
83	2801.05.800.81	60.00	Nil	60.00
84	2801.05.800.80	23.00	Nil	23.00
85	2801.02.800.90	1.00	Nil	1.00
2016-17 (Capital)				
86	4217.60.050.99.00.42	0.50	Nil	0.50
87	6215.01.191.81.00.55	20.00	Nil	20.00
88	6215.01.191.80.00.55	10.00	Nil	10.00
89	6215.02.191.85.00.55	2.00	Nil	2.00

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90	6217.60.191.91.97.55	25.00	Nil	25.00
91	6217.60.191.83.00.55	100.00	Nil	100.00
92	4059.01.051.88.00.53	0.35	Nil	0.35
93	4210.01.110.99.88.42	0.40	Nil	0.40
94	4210.01.110.99.83.53	0.41	Nil	0.41
95	4210.01.110.99.50.42	1.00	Nil	1.00
96	4210.03.101.99.98.42	0.50	Nil	0.50
97	4210.03.105.99.96.53	1.00	Nil	1.00
98	4210.04.107.97.00.53	0.20	Nil	0.20
99	4235.02.101.86.00.53	5.00	Nil	5.00
100	4235.02.101.85.00.53	5.00	Nil	5.00
101	4235.02.101.84.00.53	2.00	Nil	2.00
102	4235.02.103.88.00.53	1.00	Nil	1.00
103	4235.02.104.97.00.42	20.00	Nil	20.00
104	4250.00.201.99.00.53	0.20	Nil	0.20
105	5054.04.800.90.00.42	1.00	Nil	1.00
106	5054.04.800.83.00.53	100.00	Nil	100.00
107	5054.04.800.82.00.53	137.00	Nil	137.00
108	5054.04.800.81.00.53	200.00	Nil	200.00
109	5475.00.800.94.00.53	0.20	Nil	0.20
110	4801.05.190.91.00.32	5.00	Nil	5.00
111	4801.05.190.84.00.32	20.00	Nil	20.00
112	4801.05.800.88.00.42	1.00	Nil	1.00
2017-18 (Revenue)				
113	2215.02.191.86	60.00	Nil	60.00
114	2216.80.190.93	15.00	Nil	15.00
115	2216.80.190.92	8.00	Nil	8.00
116	2216.80.190.91	58.00	Nil	58.00
117	2216.80.190.89	8.00	Nil	8.00
118	2216.80.190.87	1.80	Nil	1.80
119	2216.80.789.99	5.00	Nil	5.00
120	2216.80.789.98	2.00	Nil	2.00
121	2217.04.191.57	98.00	Nil	98.00
122	2217.80.191.04.95	1.00	Nil	1.00
123	3054.04.800.86	1.00	Nil	1.00
124	3054.04.800.85	5.00	Nil	5.00
125	3054.04.800.84	1.00	Nil	1.00
126	3054.04.800.80	20.00	Nil	20.00
127	2059.80.053.95	0.30	Nil	0.30
128	2210.01.110.10.97.27	0.40	Nil	0.40
129	2210.01.110.10.96.27	0.10	Nil	0.10
130	2210.05.101.85.97.27	0.15	Nil	0.15
131	2210.05.102.96.97.27	1.30	Nil	1.30
132	2210.05.105.65.97.53	0.50	Nil	0.50
133	2210.06.107.96.00.27	0.10	Nil	0.10
134	2210.06.107.95.00.27	2.00	Nil	2.00
135	2217.05.191.99	5.00	Nil	5.00
136	2251.00.090.84	1.50	Nil	1.50
137	2801.05.800.86	2.00	Nil	2.00
138	2801.05.800.81	2.00	Nil	2.00
139	2801.05.800.80	23.00	Nil	23.00

140	2810.02.800.90	20.00	Nil	20.00
2017-18 (Capital)				
141	6215.01.191.81.00.55	80.00	Nil	80.00
142	6215.01.191.80.00.55	10.00	Nil	10.00
143	6215.02.191.86.00.55	10.00	Nil	10.00
144	6215.02.191.85.00.55	8.40	Nil	8.40
145	6217.60.191.96.99.55	0.20	Nil	0.20
146	6217.60.191.96.97.55	7.00	Nil	7.00
147	6217.60.191.91.97.55	5.00	Nil	5.00
148	6217.60.789.98.99.55	0.20	Nil	0.20
149	6217.60.789.98.97.55	2.00	Nil	2.00
150	4202.03.800.80.00.42	0.10	Nil	0.10
151	4210.03.102.98.00.42	1.50	Nil	1.50
152	4225.01.789.97.00.53	0.50	Nil	0.50
153	4235.02.101.84.00.53	10.00	Nil	10.00
154	4235.02.103.90.00.53	1.00	Nil	1.00
155	4250.00.201.99.00.53	2.10	Nil	2.10
156	5054.04.101.99.00.53	50.00	Nil	50.00
157	5054.04.101.97.00.53	35.00	Nil	35.00
158	5054.04.101.95.00.53	25.00	Nil	25.00
159	5054.04.337.98.00.53	5.00	Nil	5.00
160	5054.04.800.89.00.42	10.00	Nil	10.00
161	5054.04.800.82.00.53	25.00	Nil	25.00
162	5475.00.800.94.00.53	1.40	Nil	1.40
163	4801.05.190.91	1.00	Nil	1.00
164	4801.05.190.84	1.00	Nil	1.00
165	4801.05.800.91	50.00	Nil	50.00
166	4810.00.102.95	2.00	Nil	2.00

Appendix 3.1
Details of Utilisation Certificates due, received and outstanding as on 31 March 2018
(Reference to in Paragraph 3.2)

Sl. No.	Name of the Head	Year	Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount (₹ in lakh)	Items	Amount (₹ in lakh)	Items	Amount (₹ in lakh)
1	North DMC	2015-16	16	92,796.07	15	90,716.07	1	2,080.00
2	South DMC	2015-16	17	77,882.67	15	75,534.67	2	2,348.00
3	East DMC	2015-16	15	49,128.80	14	44,930.14	1	4,198.66
4	LSG TO NDMC	1993-94 to 2010-11	311	47,873.77	0	0.00	311	47,873.77
5	Delhi Cantonment Board	1994-95 to 2009-10	112	3,918.29	0	0.00	112	3,918.29
		2015-16	3	2,643.07	3	2,643.07	0	0.00
		2016-17	1	503.14	1	503.14	0	0.00
6	Delhi Vidyut Board & Power Sector	1999-2000 to 2007-08	49	1,17,426.66	0	0.00	49	1,17,426.66
7	Delhi Jal Board	1993-94 to 2012-13	103	1,21,572.28	0	0.00	103	1,21,572.28
		2013-14	10	44,770.00	9	25,650.00	1	19,120.00
		2015-16	18	1,05,212.00	18	94,212.00	0	11,000.00
8	Land & Bldg. Deptt. For DDA	1993-94 & 2007-08	2	1,955.80	0	0.00	2	1,955.80
9	Land & Bldg. Deptt. For MCD	1993-94 to 2000-01	232	68,307.35	0	0.00	232	68,307.35
10	NDMC	1993-94 to 2012-13	9	9,529.37	0	0.00	9	9,529.37
		2015-16	9	7,832.00	6	7,519.00	3	313.00
11	DUSIB	2011-12 to 2012-13	17	44,040.00	0	0.00	17	44,040.00
		2015-16	11	27,183.38	10	27,086.40	1	96.98
12	DSIIDC	2010-11 to 2012-13	4	90,314.67	0	0.00	4	90,314.67
13	DTTDC	2011-12 to 2012-13`	2	8,81.12	0	0.00	2	881.12
		2015-16	1	765.35	0	0.00	1	765.35
14	Tourism Department	1998-99 to 2016-17	25	10,267.93	0	0.00	25	10,267.93
15	U.D Deptt.	2002-03 to 2013-14	79	8,985.56	0	0.00	79	8,985.56
16	Environment Deptt.	2015- 16 to 2016-17	13	1,583.90	13	1,583.90	0	0.00
17	Art .Culture & Language Deptt.	2004-05 to 2013-14	536	25,335.19	536	25,335.19	0	0.00
		2016-17	-	7,108.81	-	7,108.81	-	0.00
18	Directorate for welfare of SC/ST/OBC	1995-96 to 1997-98	95	333.73	0	0.00	95	333.73
		2000-01	3	15.08	0	0.00	3	15.08
		2004-05 to 2016-17	41	5,406.02	0	0.00	41	5,406.02
19	G.A.D	2010-11 to 2011-12	0	232.28	0	47.56	0	184.72
20	IT Department	2006-07	0	0.00	0	0.00	0	0.00
		2008-09 to 2009-10	4	587.81	4	532.6	0	55.21
		2011-12 to 2012-13	2	5.01	2	5.01	0	0.00
21	LAW Department	2009-10 to 2016-17	8	1,852.50	8	1,706.48	0	146.02
21	Department of Power	2016-17	3	1,549.19	3	1,246.54	0	302.65
22	Planning Department	2016-17	1	8.80	1	8.80	0	0.00
23	Dy. Commissioner (New Delhi)	2011-12	2	9.67	0	0.00	2	9.67
24	C.P.O (D.S.W)	2015-16	2	114.68	2	114.68	0	0.00
25	Transport Department (DTC)	2016-17	2	1,55,000.00	2	1,55,000.00	0	0.00
26	SPCA (Animal Husbandry)	2016-17	2	2,257.00	2	2,257.00	0	0.00
27	DTE. of Family Welfare	2016-17	9	5,071.36	4	3,927.05	5	1,144.31
28	Road Safety Cell	2005-06	1	70.10.	0	19.50	1	50.60

29	Directorate of training and technical Education (DTTE)	2007-08 to 2013-14	89	64,657.36	78	61,733.76	11	2,923.6
		2016-17	41	19,672.06	39	19,624.50	2	47.56
30	DTE. of ISM&H	2002-03	1	0.75	0	0.00	1	0.75
		2005-06	1	1.70	0	0.00	1	1.70
		2016-17	9	1,814.33	8	1,753.33	1	61.00
31	DTE. of Social Welfare	1993-94 to 2016-17	1,724	4,088.80	304	361.85	1,420	3,726.95
32	D.L.S.A	2016-17	3	650.00	3	650.000	0	0.00
33	DTE. of Health Services	1998-99 to 2005-06	50	828.28	0	0.00	50	828.28
		2009-10 to 2016-17	713	3,97,002.39	634	2,81,985.56	79	1,15,016.83
34	Industries Deptt.	2010-11	4	8,529.50	4	8,529.50	0	0.00
		2012-13	13	1,332.72	13	1,332.72	0	0.00
		2014-15 to 2016-17	53	4,672.00	53	4,558.16	0	113.84
		Total	4,471	16,43,580.30	1,804	9,48,216.99	2,667	6,95,363.31

Appendix 3.2
Statement showing status of audit of the bodies/authorities
(Referred to in Paragraph 3.3)

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 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 to 2016-17	3
2	Guru Gobind Singh Indraprastha University (GGSIPU)	Audit under Section 19(3) of CAG's DPC Act.	2016-17	2015-16	Yet to be laid	-	-
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	Yet to be laid	2015-16 and 2016-17	2
4	Delhi Jal Board (DJB)	Audit under Section 19(3) of CAG's DPC Act.	2011-12	2011-12	Status awaited	2012-13 to 2016-17	5
5	Delhi Building other Construction Workers Welfare Board	Audit under Section 19(2) of CAG's DPC Act.	2014-16	2013-14	Yet to be laid	2016-17	1
6	Delhi Legal Services Authority (DLSA)	Audit under Section 19(3) of CAG's DPC Act.	2016-17	2015-16	Not placed	-	-
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 15.01.2018 for the FY 2016-17	-	-
8	Ambedkar University, Kashmiri Gate, Delhi	Audit under Section 19(3) of CAG's DPC Act.	2016-17	2016-17	Not placed	-	-
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.	2016-17	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	7