

MOBILISATION OF PROPERTY TAX IN DELHI

Realities and Prospects

A STUDY SPONSORED BY DELHI FINANCE COMMISSION

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EXECUTIVE SUMMARY

Recent years have witnessed growing attention in India towards Property Tax (PT) as an instrument to finance municipal services. The municipal dependence on Property Tax is increasing constantly. At the same time, it is also observed that the full potential of Property Tax is not utilised anywhere in the country and its base is considerably eroded by administrative, legal and procedural inadequacies. Against these considerations, this study, conducted on behalf of Delhi Finance Commission (DFC) has examined the fiscal role and efficiency and potential of Property Tax in Delhi and has also suggested a 'Revenue Enhancement Action Plan (REAP)' to mobilise additional revenue within the existing framework as well as an alternate Property Tax structure.

FISCAL ROLE OF PROPERTY TAX IN DELHI

This study reaffirms that Property Tax (PT) is the single largest and most dependable source of municipal finance in Delhi. Nearly half of the expenditure on municipal services, pooling together the MCD and NDMC, is financed by Property Tax. The Municipal Corporation of Delhi (MCD) has the distinction of the highest amount of Property Tax collected by any municipal government in India. During the last financial year (1995-96) Property Tax proceeds at MCD were as high as Rs. 329 crores (Annexure IV). Property Tax is the fastest growing source in Delhi and is maintaining its growth at constant prices as well. It is also elastic in relation to other instruments of municipal income, population and prices.

MOBILISATION PERFORMANCE OF PROPERTY TAX

The mobilisation of Property Tax in Delhi is, however, not as good as it appears from the collection figures. It is rather discouraging to note that only 31 per cent of the Current Demand is collected by the MCD. Out of a Current Demand of Rs. 367.5 crores (Table 6.1), the MCD collected only 114 crores in 1995-96. Similarly, the Property Tax is paid only for one out of four properties assessed under the Property Tax net. Nearly 2,14,000 (Table 5.12) assessees are estimated to be "tax payers" as against a total assessment of 7,76,000 (Table 4.4) properties in 1995-96 at the MCD.

The collection of arrears is equally discouraging. Only 10 per cent arrears are collected whereas the magnitude of arrears is abnormally high being over Rs.2000 crores or five times the Current Demand of Property Tax at MCD (Table 6.8). This study also examines the realisable potential of arrears and suggests that arrears of nearly Rs.1400 crores (Table 6.12) are such that can be collected with special persuasion. However, these arrears can be collected only gradually. There are 30,000-35,000 properties which account for 92 per cent of arrears due on key properties. These include Government and PSU properties (31 per cent of total arrears), Industrial Area Properties (13 per cent), Commercial Complexes (5 per cent), DDA Flats (5 per cent) (middle and high income), Group Housing Societies (4 per cent), Farm Houses (2 per cent) and Cinema Theatres (4 per cent). Payment behaviour on these properties is extremely low being 4-8 per cent of tax demand (Table 6.11).

The mobilisation performance of NDMC is no better. Only one-tenth of Property Tax demand is converted as Property Tax revenue. NDMC has collected 7.4 crores (approximately) against the Current Demand of Rs. 67 crores in 1994-95 (Table 6.7). Two-third of Current Demand, at NDMC is confined to 5-star hotels (Rs. 41 crores), whose payment ratio is extremely poor, being 3 per cent only (Table 3.16).

POTENTIAL OF PROPERTY TAX BASED ON MARKET RENT

This study places on record that there is enormous scope for horizontal and vertical growth of Property Tax provided political and administrative willingness and actions are initiated in this direction. MCD is collecting only Rs.114 crores as against a Property Tax potential of Rs.540 crores (Table 6.5).

The expansion in the coverage of Property Tax at MCD, if the properties are assessed on market rate, can increase the current demand from Rs. 367 crores to Rs. 540 crores. If the underassessment is also removed and properties are assessed at market rent, the CD may reach to a staggering figure of Rs. 1632 crores. (On a liberal assumption that properties are assessed at 33 per cent of market rate, although Gujarat Finance Commission has recently indicated that properties at Ahmedabad are assessed at 10 per cent of market rates). The HSMI survey also finds that the properties for most of the sample areas are assessed in a

range of 6 to 32 per cent of market rate. It is also important to note from the HSMI survey that the properties in the areas that are currently being developed are assessed at 41 per cent of market rate only (Table 5.6). It is important to note that within the current system of valuation it is not legally possible to assess all the owner occupied and rented (upto a rent of Rs.3,500 per month) properties at the current market rent.

The Property Tax potential of NDMC is also fairly high. The expansion of coverage from a current level of two-third properties to full coverage will increase the current demand from Rs. 47 crores (deducting Rs. 20 crores which are locked up under litigations on account of 5-star hotels) to Rs. 62 crores. If the under assessment is also removed CD at NDMC would be nearly Rs. 186 crores (Table 6.6 and 6.7). NDMC is collecting only Rs. 7.4 crores against the current year's demand (Table 6.7).

REALISABLE POTENTIAL

Owing to the fact that collection efficiency against arrears and current demand was fairly low in 1995-96 at MCD (being 11.5 per cent and 31 per cent respectively), it is suggested to initiate a gradual increase in the collection ratio to achieve an efficiency norm of 40 per cent towards arrears and 60 per cent towards current demand by the year 2000, or during the next three years. It will take up the PT collection from Rs. 275 crores in 1995-96 to Rs 866 crores in the year 1999-2000 (Table 6.12A).

This study also suggests certain actions that are immediately adaptable and feasible within the existing framework. These relate to the listing of properties, revision of demand for owner-occupied properties as stipulated in the Act, and development of rental data from a cross-section of sources and cross-checks in the valuation. These steps will increase the PT demand substantially in a range of nearly 200 to 300 crores (Tables 5.2 and 6.12A).

PROPERTY TAX BASE AND UTILISATION

The Property Tax Base is highly underutilised and there is substantial scope for horizontal and vertical expansion of the Property Tax base. A large number of properties (nearly 10 lakhs out of over 25 lakhs) are either not assessed or are exempted under the general

exemption limit of Rs. 1000 Ratable Value (RV) per annum. These also include the properties whose RV is frozen at a historical value as a result of standard rent, although the RV for such properties computed at market rate is substantially high. The HSMI survey of properties reaffirms that the annual rental value of properties across the settlement types very well exceeds the general exemption limit of Rs.1000 RV. Hence, if prevailing rent is applied as base, all the properties (except for squatters) deserve to be brought under the Property Tax net. Squatters also pay a reasonable amount of money towards illegal access to services.

Another factor contributing to the low coverage relates to the information gap on the property market i.e. number of properties, tenancy status, rents and land prices. Although there exists in Delhi a powerful pirate property market, its details are not available for formal use. A complete list of properties is not maintained by any of the two agencies, MCD and NDMC.

INCIDENCE OF TAX

It is not only the inadequate coverage but underassessment is another factor which is affecting the vertical growth of the Property Tax base in Delhi. The legal interpretation of Rent Control Laws, the Delhi Rent Control Act (DRCA) in particular, has frozen the RV at a historical value for most properties except for those having a minimum rental income of Rs. 3500 per month and those constructed after 1988. Most Owner-occupied properties (particularly constructed before 1988) which constitute at least 60 to 65 per cent of properties in Delhi are subjected to standard rent and pay an abnormally low level of Property Tax as compared to the market potential, on other hand Property Tax demand on any addition/alteration of such properties exceeds the market potential and repayment capacity in many of the areas.

The HSMI survey reaffirms the wide gap in the incidence of tax from one sample area to another. Properties with exceptionally high rental and land values in the sampled area of Chandni Chowk pay almost an insignificant amount of tax.. One more factor that erodes the Property Tax base is the difference between notified land rates and market rates. The

- HISMI survey reveals that land rates as notified by DDA are fairly depressed as compared to the market rate of land in the selected areas.

■ DISCRETIONARY AND AD HOC ASSESSMENT

- Another factor that encourages underassessment is the discretionary and ad hoc nature of valuation. The assessment done by MCD/NDMC is not based on necessary cross-referencing and sample check in relation to number of properties, use, tenancy status, market rate of land, and rents, and so on. The assessee interaction with the assessment process is also extremely poor. Nearly one-third of tax demand at the MCD is locked up under ex-parte assessment which has been done on the grounds that nearly one-fifth of assessees at the MCD (1,21,000 out of 7,76,000 assessees) did not turn up for presenting necessary details. This also indicates that MCD failed to establish a "formal" contact line with such a large number (16 per cent) of assessees (Table 5.4).

PROPERTY TAX ADMINISTRATION

- Yet another factor for underassessment is the heavy workload or inadequacy of manpower deployment. The assessing officer, i.e., the competent authority to finalise assessment has to handle exceptionally large number of properties such as 54,000 properties by Director (Taxes) at NDMC, 17,000 properties by Assistant Assessor and Collector (A&C) and 4,000 by Deputy A/C at the MCD (Table 5.2).

- The deployment of Inspectors whose role is crucial in the assessment and collection is no better. Each Inspector at MCD has to, on an average, cover 4,675 properties whereas each inspector at NDMC has to cover 4,500 properties. It is by any standard, not possible, for a single person to record, report and revise the demand for additional/alteration/tenancy change, change of hands as well as mobilise collections for 4,500 to 5,000 properties in one year where 220 working days are available. The short fall at a reasonable coverage of 2,000 properties per inspector at MCD is as high as 214 inspectors as against the current deployment of 166 inspectors. The short fall of inspectors NDMC is also 15 as against the deployment of 12 inspectors (Table 5.3).

The staff deployed on Property Tax administration is also not competent enough to carry out the requisite tasks. The technical skill of assessing staff is rather conventional and the cadre is exchangeable with clerks. Sometimes inspectors work as clerks and at other times as inspectors. They are neither technically qualified personnel nor is there provision for suitable training at both the agencies.

The deployment of senior staff is no better. The key positions are filled by officials on deputation and the agencies have not developed their own cadre to handle such a sensitive wing and promote accountability and transparency in the Property Tax system.

INITIATION AND FOLLOW-UP OF REFORMS

It is particularly noted by the study that a series of reforms have been introduced over a period of time to remove the hurdles in the mobilisation of Property Tax. It is equally important to note that the impact of these reforms is rather limited.

The two reforms that have particular significance in the current context are (a) DRCA Amendment of 1988, and (b) recommendation of High Power Committee 1992. The DRCA amendment of 1988 included the exclusion of properties fetching more than Rs.3500 rent per month from RCA, periodical revision for owner-occupied properties at the rate of 10 per cent every three years, increase in standard rent from 8.5 per cent to 10 per cent and exclusion of properties constructed after 1988 (from the date of construction) for 10 years from RCA. The high power committee suggested a series of reforms comprising one general tax, revision of rates, increase in deduction for maintenance, prevailing market rate norms, setting up of a panel of assessors, creation of appellate authority, and imposition of community levy.

Implementation of reforms is rather slow. Exemptions of properties fetching monthly rent higher than Rs.3,500 could bring only 2 per cent of rented properties for assessment at actual rent; the periodical revision has not been done and the process of revising the tax demand at the rate of 10 per cent of standard rent took almost four to five years whereby 5,34,000 notices were sent. The impact of these initiatives is particularly visible during

1992-93, 1993-94 and 1994-95, whereby Property Tax collections are recorded as Rs.166 crores, Rs.235 crores and Rs.278 crores, respectively. Similarly the panel of assessors, deletion of "reasonable" from DRCA, implementation of community levy could not be implemented as suggested by the High Power Committee.

The most recent initiative which is already cleared by parliament is the Rent Control Bill of 1995. The Bill has provided various ways for the horizontal and vertical growth of Property Tax. The Bill provides for exclusion of newly constructed properties and properties let out after a gap of seven years; 20 year-old registered tenancy from RCA; and enhancement of rent at a prescribed rate. This Bill will make a substantial impact on the vertical growth of Property Tax from rented properties. It will increase Property Tax for about 37 per cent of assessed properties, i.e., nearly 2,81,000 properties. It will also ensure constant growth in tax demand for rented properties in accordance with the inflation rate. As a result of Socio-Political resistance, however, the Bill is still awaiting final clearance and the future of the Bill is rather uncertain.

TAX COMPLIANCE

Evidence from MCD/NDMC data reaffirm that incentives yield better tax compliance. The per-holding collections at MCD are lower than per holding collections at NDMC whose tax rate being 15 per cent is lower than the 20.8 per cent average rate of tax at MCD. Within MCD also residential properties (15 per cent average rate of tax) are paying better than non-residential properties (28 per cent average rate of tax). This also indicates possibilities and scope for rate-reduction. However, as a "prerequisite" to rate reduction one has to liberate the Property Tax base from any horizontal and vertical constraints (Table 6.4).

UNIT AREA METHOD (UAM) AS AN ALTERNATIVE TO EXISTING BASE

This study also recognises that UAM is emerging as an alternative to annual rent for computing Ratable Value. Some cities in India, Patna and Hyderabad in particular, have already adopted UAM. It has been proved positive on account of "Reasonableness"

Removal of Discretion in Assessment and Revenue Increase. UAM has to still qualify, however, the test on Rent Control Laws.

It is recommended that Delhi should prepare itself for UAM which is based on rental data developed from a reasonable sample of properties taking into account use, structure and location. It has to be done in a gradual manner. To begin with UAM as a means of mass-appraisal should be applied at low-income areas such as unauthorised colonies, Resettlement Colonies, LIG/EWS (Low Income Group and Economically Weaker Sections) flats/plots and other areas up to a size of 75 sq m. The existing bye laws of the MCD of 24-10-94 already provide for application of UAM. This will also provide feedback for application of UAM to other areas of Delhi. In the meantime, efforts should be made to develop a network of massive amount of requisite data on properties and political and social (pressure groups) acceptability. The role of media is particularly important to generate the acceptability of UAM in a larger context of taxes vis-à-vis efficiency of services.

OTHER LAND-BASED TOOLS

Owing to the fact that Property Tax is a source of regular nature and does not fully tap the value-added role of municipal services, the other land-based tools of municipal finance such as valorisation, Impact Fee, Betterment Levy and Exactions should also be applied in Delhi. These tools are particularly important in view of capital requirements to ensure a safe environment through the provision of safe water, treatment facilities, flyovers, Expressways, preventive and curative health measures, and so on. In view of the huge backlog in services, the application of other land-based tools will bring substantial money in the consolidated fund of MCD/NDMC.

COLLECTION MECHANISM AND FOLLOW-UP

The Collection mechanism at both the agencies is rather conventional, although MCD has initiated computerisation of some of the Property Tax zones. On the whole, detailed information of collections as against demand as per use, RV slabs, litigation, current year and arrears are not maintained. This leads to an ad hoc nature of administration and the

agencies fail to measure collectable demand, compute realistic arrears, identify the key group of defaulters and set the actual targets for collection. The linkage with the general finance wing and the Property Tax wing are fairly loose. Budgets do not reflect the actual potential of Property Tax. Thus fiscal discipline is largely missing in administering Property Tax at both the places.

Collections are centralised at NDMC whereas MCD has a decentralised collection network. The Lok Adalat and Sampattikar Adalat at MCD handle a small number of cases and the settlement of cases through mutual understanding which was taken up by the MCD in the mid eighties in a big way has become a low key activity over the period of time.

The follow-up of assessment and collection is rather poor. The interdepartmental coordination between the General Accounts, Building, Law, Administration and Property Tax wing of the two agencies is fairly loose. Similarly, links with other sources/departments for necessary cross-referencing are also not established. The political wing is not involved in the Property Tax administration to operate as an intermediary link between the assessee and Property Tax wing. These factors lead to a lack of transparency, efficiency and accountability in the Property Tax administration. Inadequacies of the collection mechanism and follow-up are clearly demonstrated in the single-digit collection of Property Tax against the total demand at MCD and NDMC.

REVENUE ENHANCEMENT ACTION PLAN (REAP)

The single most important concern that requires immediate attention in Delhi to mobilise additional revenue from Property Tax is the search for actions that encourage a horizontal and vertical expansion of the Property Tax base. In this sense specific actions are identified as REAP which should be taken in the form of legal and administrative initiatives.

The REAP suggested under this study is guided by four major considerations:

1. Optimum potential is exploited,
2. Inequities in the tax burden are minimised,
3. Discretionary valuation is removed, and
4. Collection efficiency is improved.

The study suggests a full coverage of Property Tax in Delhi including a community levy at slums. It is also suggested that Delhi will have to finally go for the Unit Area Method (UAM). However in the mean time, as long as legal (standard rent) and administrative (information network) hurdles are removed, UAM should be taken up as a pilot project for low income housing on a mass appraisal basis. The study also suggests a series of actions that can be taken internally to have a larger coverage, minimise discretionary assessment and ensure collection efficiency within the existing framework. Besides this, a range of legal actions are also suggested to ensure optimum utilisation of potential within the existing system as long as the 1995 Rent Control Bill is not enforced and UAM is not fully introduced.

REAP is suggested under two main consideration: (a) the steps that are feasible and adaptable within the existing framework provided that administrative and political willingness is generated, and (b) the actions that involve legal changes/ intervention. At least the first one should be taken up immediately and efforts should be made to initiate processing of legal changes.

REVENUE ENHANCEMENT ACTION PLAN (REAP)

A. IMMEDIATELY ADAPTABLE AND FEASIBLE ACTIONS

1. Development of Basic Information on Properties

- Listing of all properties
- Obtain list from Delhi Development Authority
- Introduction of Property Registration Card with the help of ration/gas dealers
- Organise Cadastral Survey with the help of engineers/overseers and teachers surveyor from DDA, MCD, NCTD

2. Widening of PT Base

- Assess non residential properties separately
- Introduce mass appraisal for other low income areas such as urban villages, unauthorised colonies EWS/LIG flats/plots and resettlement colonies
- Build information and support for UAM among political wing, press and social pressure groups
- Develop Information Network as per 1 and 3 above which may be used for UAM
- Initiate a pilot project in the low income areas as per MCD bye-laws of 24.10.94

3. Minimise Discretionary/Ad hoc Assessment

- Develop rental data on govt./PSU let properties in retrospect from a cut-off point, preferably 1994
- Also develop parallel rental data from property market
- Inspection report should include evidence from assessee
- Cross-referencing on rent, use, tenancy change, land prices and transactions
- Dispute settlement cell to resolve ex-parte cases
- Examine under reporting (verify with rental data)
- Obtain list from income tax on Rs. < 3500 + p.m. tenancy including self-lease and verify assessment
- Create a valuation cell within Property Tax wing of MCD/NDMC

4. Revision of Tax Demand

- Revise Tax Demand as per DRCA Amendment of 1988
- Transfer Tax Burden on occupier as per section 121 of MCD Act and section 67 of NDMC act

5. Development of Property Tax Cadre

- Prescribe minimum qualifications for positions under the Property Tax wing as per nature of work
- Revise sanctioned posts as per requirements
- Provide adequate promotion avenues
- Contain the practice of deputation for senior officials
- No exchange of clerks with inspectors
- Promote network of training and demonstration projects

6. Reorganise Property Tax Administration

- Reorganise Property Tax zones as per MCD zones
- Decentralise position of competent authority to finalise assessment
- Set-up Property Tax Management Coordination Committee
- Set-up zonal (PT) coordination committee (as per MD zones)
- Involve political wing, business, industry, trade NGOs and CBOs with the coordination committees
- Computerise Information on properties, property tax (Assessment/ Demand/ Collection)
- Promote CBOs at squatter level to collect Property Tax and maintain services from Property Tax revenue and matching contribution

7. Rationalisation of Collection Mechanism

- Ensure Timely Delivery of Demand Notice
- Decentralise collection centres at NDMC
- Create Dispute Settlement Cell (DSC) to handle disputed cases
- Decentralise DSC as per MCD zones

- DSC should function in the weekends also
- Create a special cell at NDMC to handle cases of 50,000 plus RV
- Access to government subsidy (ration, gas) on production of previous year's Property Tax receipt
- Effective use of attachment of rent

B. ACTIONS INVOLVING LEGAL INTERVENTION

1. Introduce Universal Levy of Property Tax and Liberation of Property Tax Base

- Remove General Exemption Limit of Rs. 1000 RV
- Delete term "Reasonably" from section 116 of DMC Act and 63 of NDMC Act and use non-obstante clause to introduce market/actual rent.
- Introduce community levy for squatters
- Extend exemption on 1988 (constructed) properties for 10 more years
- Exempt all non-residential properties from DRCA
- Reduce "Ex parte" timing from three years to three months (modify section 126 (4B) of MCD Act and 72 of NDMC Act
- Assess employee housing including govt. properties on the basis of rent received and not the cost method

2. Rationalisation of Collection Mechanism

- Scrap the provision of Sampattikar Adalat and Lok Adalat
- Setup Property Tax Tribunal to take up second appeal
- For second appeal deposit old tax plus 50 per cent new tax with 18 per cent interest on losing party

3. Apply Additional Instruments to Fetch Land Value Increase

- Betterment levy
- Valuation
- Impact fee
- Exactions

**Extract from Minutes of the 19th Meeting of the
Delhi Finance Commission held on 10th April, 1996**

"Property Tax

Disagreeing with the Audit Report figure of 12% collection of PT, the Commissioner, MCD stated that annual PT collection against the demand raised is around 60% to 70%. The PT arrears are to the tune of about Rs.1900 crores due to various reasons like vacant houses, court cases, assessment set aside by courts, double posting of demand for the Group Housing Societies.

The Chairman suggested that against the huge arrears, MCD should do complete census of arrears. Category-wise cases could be examined and realistic figures worked out. Unrealistic assessments ex-parte were, in most cases, challenged in Courts and the revenue thus got stalled or blocked.

In reply to a query by Shri Tandon, the Commissioner was informed that 30% of PT could be earmarked for sanitation and that among the non-obligatory functions only cattle ponds and staff housing functions were undertaken in the Plan sector. Non-Plan expenditure on discretionary functions was negligible.

Having heard the Commissioner, the Chairman urged them to give in writing a paper by Monday next, delineating their inter-face problems with DDA, DESU, NDMC including recovery of arrears and the operational bottlenecks.

The Chairman also asked the Economic Advisor, the Secretary, and the Dy. Economic Advisor to prepare a check list of points/items for discussion for the proposed visit to see the innovations tried elsewhere by the MCD. He suggested that a member of Economic Group of DFC should also join the study team."

**Extract from Minutes of the Meeting between
the Chairman, Delhi Finance Commission
and Commissioner, MCD held on 1.8.96**

"Property Tax (PT)

4. On PT collections MCD's figures in their one-page note did not help the Commission. With huge PT arrears piled up over the last ten years, Chairman expressed the Commission's anguish over non-furnishing of details of the arrears of PT to the Commission. Even conceding arrears of Rs.456 crores from Railways, Rs.300 crores from other Govt. Offices, PT arrears still work out to over Rs. 1200 crores from private parties.

5. The Commissioner and the Additional Commissioner (Taxes) regretted that during last ten years or so detailed records of arrears of Property Tax were not being kept. They have to cull out the information from individual files and this may take some time. The process had already started, and they hope to complete the job by 30.9.96 and supply the required details to the Commission as follows:-

- 1) Yearwise precise demand raised/assessed
- 2) Yearwise amount or recovery
- 3) Yearwise amount of arrears
- 4) Yearwise total amount of arrears carried forward
- 5) Number of court cases pending
- 6) Number of cases where courts stayed the recovery either in whole or in part or with a rider to reassess the demand raised, with justification on MCD's part to pursue these cases assiduously
- 7) Number of cases settled outside the courts, justifying such settlement
- 8) Number of govt. Offices (with names like, Railways, DDA, DESU, NDMC etc.) wherein attachment orders were served or are on the anvil to recover the arrears.
- 9) Number of commercial establishment served with attachment orders
- 10) Number of house holders served with attachment orders
- 11) Complete census of arrears with category wise cases giving number of householders who have not yet opened their account (i)Group housing, (ii)DDA colonies, (iii)Regularised colonies, (iv)Unauthorised colonies & (v) Urban villages.
- 12) Other categories like vacant houses or double posting of demand, etc.

6. Reiterating his earlier advice, Chairman exhorted the MCD not to resort to unrealistic assessments ex-parte which were, in most cases, challenged in courts and the revenue thus got stalled or blocked.

7. On a suggestion made by MCD, the Commission agreed that huge arrears could be recovered in phases providing for such anticipated recoveries being reflected in the MCD's five-year projections."

Statewise share of revenue from Professions Tax in (a) State's Own Revenue
and (b) State Domestic Product: 1996-97*

(Rs crore)

States	Professions Tax	State's Tax Revenue	SDP#	Col 2 as % of Col 3	Col 2 as % of Col 4
1	2	3	4	5	6
Andhra Pradesh	122.3	5349	50679	2.29	0.24
Assam	20.5	844	14538	3.61	0.21
HCT Delhi		2544	18231	0	0
Gujarat	45.3	5779	46588	0.84	0.1
Karnataka	130.4	6247	38421	2.09	0.34
Madhya Pradesh	2.6	3923	41571	0.07	0.01
Maharashtra	336	12351	111028	2.71	0.3
Manipur	4.7	31		15.06	
Meghalaya	1.1	77	1206	1.41	0.09
Mizoram	1.3	6		22.41	
Nagaland	2.1	27		11.61	
Tripura	5.5	60		9.73	
Uttar Pradesh	3.8	6070	79024	0.06	0
West Bengal	140	4567	49780	3.07	0.25
Total	829.9	72416	451066	1.15	0.18

Per Capita Estimated Revenue for Profession Tax Delhi

States	Pop. 1991 Cr.	SDP(net) '94-95 (Rs.Crore)	Per Capita SDP'94-95 Rs	Prof. Tax '96-97(BE) Rs. Crore	Prof Tax as% of SDP	Per Capita Prof Tax Rs	Col of
1	2	3	4	5	6	7	
1.Maharashtra	7.28	111028	15213.28	336	0.30	42.11	
2.Karnataka	4.54	38421	8462.78	130	0.34	25.63	
3.Combined	12.52	149449	11936.82	466	0.31	37.22	
Delhi	0.89	18231	20484.27				

Estimated Profession Tax for Delhi

	Total (Rs.Crores)
1.By applying Maharashtra's % of Prof Tax to SDP	55.17
2.By applying Karnataka's % of Prof Tax to SDP	61.69
3.By applying Combined % of Prof Tax to SDP	56.35

*TLE

Sources: 1 Reserve Bank Of India, Report on Currency and Finance, 1995-96, Vol II

2 Government of India, Economic Survey, 1996-97, for GDP

MUNICIPAL BONDS

Potential and Relevance for India

presentation made at

DELHI FINANCE COMMISSION

November 26, 1997

New Delhi

Community Consulting International (CCI)

in association with

Technical Support Services (TSS)

INDO-US FINANCIAL INSTITUTIONS REFORM

AND EXPANSION PROJECT (FIRE)

STRUCTURE OF PRESENTATION

1. OVERVIEW OF URBAN INFRASTRUCTURE

2. US MUNICIPAL BOND EXPERIENCE

3. MUNICIPAL BOND EXPERIENCE - INDIA

4. POLICY ISSUES

OVERVIEW OF URBAN INFRASTRUCTURE I

Water Supply

- Access to safe drinking sources 82%
- Access to tapped water 65%
- Access to tapped water within premises 42%
- Average per capita supply 54 to 160 lpcd
- Unreliable, inadequate, unknown quality of water

Sanitation

- Access to toilets 63%
- Access to toilets within premises 33% (est)
- Connections to sewerage 28% (est)
- Only 70 out of 289 Class I cities have sewerage facilities

OVERVIEW - II (FINANCE)

• Investment Short Falls - Ninth Plan Period

For water and sewerage services

(at 1996-97 prices in crores)

Annual Requirements

10,000 to 30,000

Resource Flow Estimates

1800 to 3000

(Central, State, Local and Institutional Finance)

Requirements are 5 to 10 times the likely resources

OVERVIEW - III

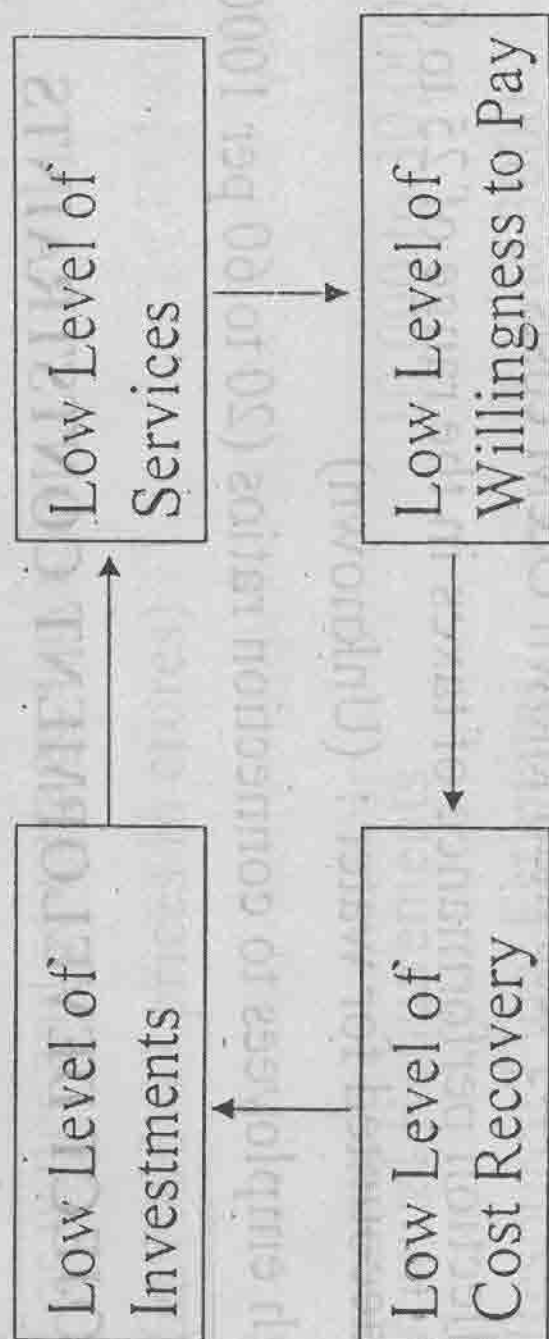
- **SYSTEM INEFFICIENCIES**

- Cost recovery less than known O&M costs
- Collection performance of taxes in the range of 25 to 60 %
- Unaccounted for water : (Unknown)
- High employees to connection ratios (20 to 60 per 1000)

- **PROJECT DEVELOPMENT CONSTRAINTS**

- Projects developed largely on technical designs with inadequate concerns for financial viability
- Inadequate technical capability to develop projects in a commercial format

LOW LEVEL EQUILIBRIUM TRAP



Can this Vicious Circle be Broken ?

- Decentralization Participation (PSP) in the Sector
 - Globalization
- Capitalist market-economy policies
 - Economic liberalization

EMERGING DEVELOPMENT PARADIGM

- Economic liberalization
 - Liberal macro-economic policies
 - Globalization
- Decentralization
 - 74th Constitutional Amendment to empower local governments
 - State finance commissions
- Partnerships
 - Among stakeholders -government, private sector and civil society

BREAKING THE LOW LEVEL EQUILIBRIUM TRAP

- Enhancing the Resource Flows for Sector

Capital Markets, Municipal Bonds, Financial Intermediaries
(Such as HUDCO, IL&FS, State Level Funds)

- Private Sector Participation (PSP) in the Sector

Capital, Technology and Efficiency Gains

- Reforms at Local Level

Tariff Reforms, Need to develop projects on commercial basis (within urban finance framework), Fiscal Autonomy, Innovative Project Management

A NEW PARADIGM

Enhancing Resources for Urban Infrastructure Through Access to Capital Markets

EMERGING OPPORTUNITIES

NEW PARADIGM

- Development of Capital Market

New Capital Issues in the Market

1988 - 89	55	Rs Billion
1993 - 94	323	Rs Billion

- Policy Recognition of Need to Access the Capital Market
- Potential for Private Sector Entry in Urban Infrastructure

US MUNICIPAL BOND EXPERIENCE - I

- Over a century old system
- Size of the market : Between 1970 and 1985, the dollar value of municipal debt issued was twice the value of corporate debt
- Total outstanding municipal debt is 1 trillion US\$ (Rs 36000 lakh crores)
- Of about 83,000 local entities, over 50,000 have issued
- Tax exemption on income from bonds
- A large proportion of issues are rated
- 40 percent are insured (bond insurance)

US MUNICIPAL BOND EXPERIENCE - II

- Issued by Municipal and State Governments, Statutory Service Authorities
- **Type of Bonds**
 - General Obligation Bonds (30 percent of Volume)
Full faith and credit of the government (requires voter referendum, limits on municipal debt)
 - Revenue Bonds (70 percent of Volume)
Backed by revenue streams like user charges, etc
- State Support : Bond Banks, Revolving Funds (to facilitate the market access for medium/small cities)

MUNICIPAL BONDS RELEVANCE FOR INDIA

BENEFITS

- Enhanced Resources for Urban Infrastructure
- Encourage Project Development on Commercial Principles
- Bring in Efficiency in Service Delivery and Finance due to Market Rigor
- Will Provide Incentives for the Needed Financial and Accounting Reforms at the Local Level
- Greater Flexibility for Local Governments in Timing of Investments

EMERGING OPTIONS FOR CAPITAL MARKET ACCESS

- DIRECT ACCESS

- Municipal Bonds
- Private/Joint Sector SPVs

- FINANCIAL INTERMEDIARIES

- National Level
- State Level
- Specialized Infrastructure Funds

CREDIT RATING OF MUNICIPAL BONDS

- All Three Indian Rating Agencies Have Been Involved in Rating of Municipal Bonds in India

Declared Ratings

City	Agency	Rating	Date	Amount
- Ahmedabad	CRISIL	A+	Feb 96	Rs 100 crore
		AA-(SO)		
- Mumbai	CRISIL	AA-	Jan 97	Rs 25 crores
- Pune	CARE	AA	Feb 97	Rs 200 crores
- Vijayawada	CRISIL	A-(SO)	Nov 97	Rs 30 crores

On-Going Ratings

Municipal Authorities : Calcutta, Coimbatore, Surat, Madhurai, Sholapur, Bangalore, Baroda, Ludhiana. **Utility Boards** : Madras Metro, Bangalore Metro, Punjab Water, Kerala Water

AHMEDABAD EXPERIENCE - I

- Population of 3.2 million in 1991. Financial revival in 1994 with the improvement in collections in octroi
- Water and Sewerage Project of Rs 489 crores
(positioned within urban finance framework))
- Financing Plan for Water and Sewerage Project
 - Rs 100 crore from municipal bond
 - Rs 90 crore from FIRE project
 - Rs 152 crore from institutional finance
 - Rs 147 crore from internal resources
- Project to be implemented by AMC with the help of Project Management Consultants

AHMEDABAD EXPERIENCE - II

municipal bond

- AMC received the first rating in Feb 1996. Appointed a merchant banker in April 96. Received state permission in June 97
- Municipal bond will be issued in December 1997
 - Rs 75 crores of private placement
 - Rs 25 crores of public issue (approved by SEBI)
- Public issue is to generate public awareness
- Structured Arrangement : The revenues from octroi will be escrowed. Bond Carries No State Govt Guarantee.
- **Rating improved from A+ to AA(SO)**
- Tax exemption is being sought. Tax concessions possible under Sections 88 and 54 of Income Tax Act

AHMEDABAD EXPERIENCE - III

municipal bond

- General Obligation to Structured Obligation
 - Earmarked revenues (Octroi) to service municipal bonds
 - Escrow account with independent trustee monitoring
- Credit Enhancement through Bond Structure
 - Overcollateralization with a minimum debt service coverage ratio of 1.5
 - Covenants for additional bonds/borrowing
- Market Making Facility (proposed)

- Population of 1.6 million as of 1991 census
- First city in Maharashtra to prepare Annual Environmental Status Report (ESR) with FIRE project support, which reaffirmed the need for improvements in water supply and sewerage sectors.

Financial Status

- AA Credit Rating for proposed Rs 200 crore bond issue
- Revenue surplus of 25 to 35 percent of income.
- Low level of debt at Rs 36 crores.
- Separate accounting for water and sewerage (Surplus account)

PUNE - II

municipal bond

- Pune Municipal Corporation (PMC) Proposes to Invest Rs 700 crores in Water and Sewerage Sectors
- Municipal Bond : Proposed to be Rs 200 crore
 - PMC Proposes to Use Rs 100 crore from Municipal Bond for Water and Sewerage Project and another Rs 100 crores for Roads and Other Sectors
 - Permissions from the State Government Already Obtained
 - Investment Bankers Appointed to Develop a Structured Debt Instrument with Overcollateralization, escrow account and additional debt covenants
 - Revised Rating on Structured Debt Obligations Planned

VIJAYAWADA EXPERIENCE - I

Non-Contract

- Population of 7.5 lakhs in 1991
- Technical assistance under FIRE project : for identification of city infrastructure priorities and rating by CRISIL
- Proposed Investments of Rs 45 crores (affordable)
- Water and sewerage project of Rs 30 crores
- Financing plan for total investments
 - 10 crores of market borrowing
 - 10 crores from FIRE project (by HUDCO)
 - 10 crores from HUDCO
 - and the rest from internal resources
- Project to be implemented by VMC

VIJAYAWADA EXPERIENCE - II

municipal bond

Designed with technical assistance from the FIRE project

- Two type of securities
 - Class I (for 10 crores) - Superior Debt
 - Class II (for 20 crores - privately placed with Hudco) - Sub-ordinate (Mezzanine)
- Structured Arrangement for Class I: with revenues from commercial properties and property tax to be captured in Escrow account to be operated by a trustee
- HUDCO is expected to purchase the Class II securities initially and off-load at an appropriate time

CONSTRAINTS IN ACCESSING THE MARKETS

- **Municipal Finance**
 - Poor financial health of most ULBs
 - Low level of tariffs & cost recovery
 - Ad-hoc inter-governmental relations
- **Low Capacity for Service Delivery**
 - High system inefficiencies - leakages, collection performance
 - Lack of project dev./management capacity
 - Lack of competition
- **Poor Market Image**
 - Perception of 'problem' & 'weak' ULBs
 - "Social sector" image of urban services
 - Inadequate info/awareness on ULBs

THE WAY FORWARD - I

System Development

- Regulatory Framework for Permission for Bond Issuance and Disclosure Norms (State Governments and Securities and Exchange Board of India)
- Removing Impediments to Debt Market
- Liberalizing Investment Guidelines for Long-Term and Other Funds
- Development of Bankruptcy Legislation for Local Bodies and Other Issuers
- Tax and Fiscal Incentives

THE WAY FORWARD - II

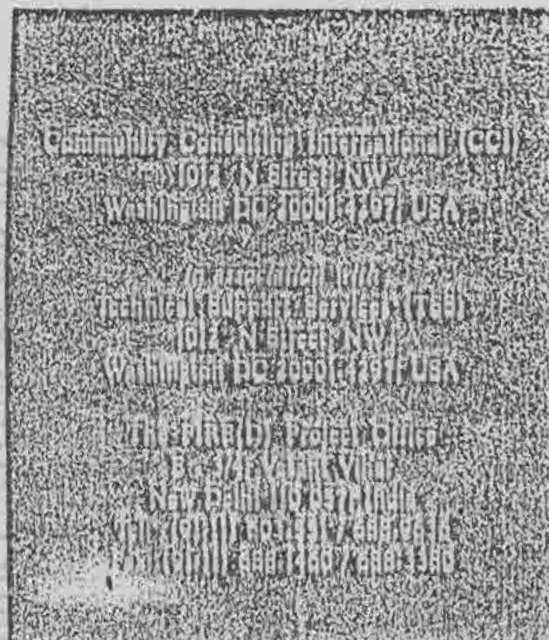
Capacity Building of Issuers and Advisors

- Project Development and Management to Ensure Timely and Efficient Utilization of Bond Proceeds
- Local Reforms for Accounting and Financial Management to Meet Rigorous Disclosure Norms
- Improving Service Delivery Performance
- Tariff Reforms to Improve Financial Viability
- Information and Experience Sharing Among Rating Agencies, Lenders, Investment Bankers, Financial Advisors, etc

THE WAY FORWARD - III

Support to Instrument Development

- Credit Enhancement Support through Sustainable and Commercially Viable Mechanisms
- Comparative Information on Performance of Potential Issuers to Evolve Industry Norms and Benchmarks
- Development of New Structured Finance Arrangements within an Urban Finance Framework
- Development of Pooling Arrangements for Small Issuers



THE FIRE (D) PROJECT

The objective of the Indo-US Financial Institutions Reform and Expansion (FIRE) project, funded by the U.S. Agency for International Development (USAID), is to support the Government of India in its efforts to strengthen domestic capital markets to enable them to serve as efficient sources of development finance. One of the components of the FIRE project seeks to expand the debt market through the financing of commercially viable urban environmental infrastructure projects, defined as those which result in the provision of affordable urban services on a full cost-recovery basis by their sponsoring municipal corporations and authorities. This Debt Market/Infrastructure component, (FIRE-D), is under the auspices of the Union Ministry of Urban Affairs and Employment with USAID support targeted to the National Institute of Urban Affairs (NIUA), the Housing and Urban Development Corporation Limited (HUDCO) and the Infrastructure Leasing and Financial Services Limited (IL&FS) as well as to selected local entities.

The FIRE-D Project is designed to foster the development of a commercially viable infrastructure finance system by channelling USAID Housing Guaranty (IG) funds to selected demonstration cities and states to assist in the financing of urban environmental infrastructure projects. HUDCO and IL&FS, acting as financial intermediaries, make loans to selected municipal corporations, state boards and authorities and private enterprises which have formed partnerships with municipal entities. Eligible projects include water supply, sanitation, solid waste management, and integrated area development schemes. NIUA acts as the advocate for policy change and the coordinator for delivery of technical assistance and training directed at the development of local government capacity in the areas of identification, development and management of commercially viable urban environmental infrastructure projects; pricing and cost recovery for urban services; and financial management systems to support accessing of capital markets. It is expected that the participating institutions will be able to replicate the policy changes and project development initiatives beyond the demonstration states and municipalities to other areas throughout India.

This USAID-funded program will make available up to \$125 million from US capital markets in loans, combined with grant funds for management support, technical assistance and training. Loan guarantees must be matched with capital investment raised in the Indian debt market through FIRE's creation of innovative financial instruments.

Technical assistance, training and research support is provided by a consortium of US firms led by Community Consulting International (CCI) in association with Technical Support Services (TSS). Principal partners in the consortium include the Wall Street investment banking firm of Grigsby Branford and Company (GB&C) and the Government Finance Officers Association (GFOA) of the USA and Canada.

For more information on the FIRE(D) Project, contact the project office at the address mentioned

Annexure 13.2: Loan Profile of Municipal Corporation of Dehli including its inherited Liabilities of Erstwhile Local Bodies: 1949-50 to 2010-11

Year	Operating balance as on 1-Apr	Loans received during the Year	Quotienting				Closing balance as on 31-Mar	Interest Due for Payment		Total Balance of Principal & Interest (1+10)	
			Total	Installments for payment during the current year				Due	Paid		
				Due	Paid	Balance					
1	2	3	4	5	6	7	8	9	10	11	
Erstwhile Local Bodies											
1949-50	0.00	5.50	5.50	0.00	0.00	0.00	5.50	0.00	0.00	0.00	5.50
1950-51	5.50	0.00	5.50	0.17	0.00	0.17	5.33	0.17	0.00	0.17	5.50
1951-52	5.33	0.00	5.33	0.17	0.00	0.17	5.16	0.17	0.00	0.17	5.33
1952-53	5.16	0.00	5.16	0.17	0.00	0.17	4.99	0.17	0.00	0.17	5.16
1953-54	4.99	0.00	4.99	0.17	0.00	0.17	4.82	0.17	0.00	0.17	4.99
1954-55	4.82	0.00	4.82	0.17	0.00	0.17	4.65	0.17	0.00	0.17	4.82
1955-56	4.65	0.00	4.65	0.17	0.00	0.17	4.48	0.17	0.00	0.17	4.65
1956-57	4.48	0.00	4.48	0.17	0.00	0.17	4.31	0.17	0.00	0.17	4.48
1957-58	4.31	0.00	4.31	0.17	0.00	0.17	4.14	0.17	0.00	0.17	4.31
1958-59	4.14	0.00	4.14	0.17	0.00	0.17	3.97	0.17	0.00	0.17	4.14
1959-60	3.97	0.00	3.97	0.17	0.00	0.17	3.80	0.17	0.00	0.17	3.97
1960-61	3.80	0.00	3.80	0.17	0.00	0.17	3.63	0.17	0.00	0.17	3.80
1961-62	3.63	0.00	3.63	0.17	0.00	0.17	3.46	0.17	0.00	0.17	3.63
1962-63	3.46	0.00	3.46	0.17	0.00	0.17	3.29	0.17	0.00	0.17	3.46
1963-64	3.29	0.00	3.29	0.17	0.00	0.17	3.12	0.17	0.00	0.17	3.29
1964-65	3.12	0.00	3.12	0.17	0.00	0.17	2.95	0.17	0.00	0.17	3.12
1965-66	2.95	0.00	2.95	0.17	0.00	0.17	2.78	0.17	0.00	0.17	2.95
1966-67	2.78	0.00	2.78	0.17	0.00	0.17	2.61	0.17	0.00	0.17	2.78
1967-68	2.61	0.00	2.61	0.17	0.00	0.17	2.44	0.17	0.00	0.17	2.61
1968-69	2.44	0.00	2.44	0.17	0.00	0.17	2.27	0.17	0.00	0.17	2.44
1969-70	2.27	0.00	2.27	0.17	0.00	0.17	2.10	0.17	0.00	0.17	2.27
1970-71	2.10	0.00	2.10	0.17	0.00	0.17	1.93	0.17	0.00	0.17	2.10
1971-72	1.93	0.00	1.93	0.17	0.00	0.17	1.76	0.17	0.00	0.17	1.93
1972-73	1.76	0.00	1.76	0.17	0.00	0.17	1.59	0.17	0.00	0.17	1.76
1973-74	1.59	0.00	1.59	0.17	0.00	0.17	1.42	0.17	0.00	0.17	1.59
1974-75	1.42	0.00	1.42	0.17	0.00	0.17	1.25	0.17	0.00	0.17	1.42
1975-76	1.25	0.00	1.25	0.17	0.00	0.17	1.08	0.17	0.00	0.17	1.25
1976-77	1.08	0.00	1.08	0.17	0.00	0.17	0.91	0.17	0.00	0.17	1.08
1977-78	0.91	0.00	0.91	0.17	0.00	0.17	0.74	0.17	0.00	0.17	0.91
1978-79	0.74	0.00	0.74	0.17	0.00	0.17	0.57	0.17	0.00	0.17	0.74
1979-80	0.57	0.00	0.57	0.17	0.00	0.17	0.40	0.17	0.00	0.17	0.57
1980-81	0.40	0.00	0.40	0.17	0.00	0.17	0.23	0.17	0.00	0.17	0.40
1981-82	0.23	0.00	0.23	0.17	0.00	0.17	0.06	0.17	0.00	0.17	0.23
1982-83	0.06	0.00	0.06	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.06
1983-84	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
1984-85	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
1985-86	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
1986-87	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
1987-88	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
1988-89	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
1989-90	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
1990-91	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
1991-92	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
1992-93	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
1993-94	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
1994-95	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
1995-96	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
1996-97	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
1997-98	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
1998-99	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
1999-00	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
2000-01	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
2001-02	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
2002-03	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
2003-04	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
2004-05	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
2005-06	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
2006-07	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
2007-08	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
2008-09	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
2009-10	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
2010-11	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
2011-12	0.00	0.00	0.00	0.17	0.00	0.17	0.00	0.17	0.00	0.17	0.00
Consolidated figures			10.00								
TOTAL											
1950-50 to		43.861	255.950	18.164	6.427	11.736	247.423	17.520	3.204	14.316	31.044

Annexure 13.3: Purpose-wise Classification of Loans Obtained by MCD: 1958-59 to 1995-96
(Rs in crores)

Details 1	Amount		Balance as on April 1, 1996		Actual		Actual	
	Actual	%	Actual	%				
	2	3	4	5	6	7	8	9
Non-Remunerative Loans								
Development of Regularised Unauthorised Colonies	165.78	37.82%	164.30	42.25%	1.48	3.00%	17.66	41.62%
Ways & Means Advance	48.94	11.16%	7.35	1.89%	41.59	84.02%	0.71	1.67%
Development of Rural Villages	87.12	19.67%	86.61	22.27%	0.51	1.03%	9.94	23.42%
Development of urban Villages	0.70	0.16%	0.70	0.18%	0.00	0.00%	0.06	0.13%
Sanitation & Conservancy	6.10	1.39%	6.09	1.57%	0.01	0.02%	0.68	1.59%
Office Building & Civic Centre	33.35	7.61%	33.35	8.58%	0.00	0.00%	3.69	8.69%
Miscellaneous Activities	0.75	0.17%	0.51	0.13%	0.24	0.49%	0.03	0.06%
General Purposes	0.91	0.21%	0.62	0.16%	0.28	0.57%	0.03	0.07%
Plan Developmental Activities	4.93	1.12%	2.70	0.69%	2.23	4.51%	0.14	0.32%
Flood Relief	2.10	0.48%	0.00	0.00%	2.10	4.24%	0.00	0.00%
Sub-Total Non-Remunerative Loans	350.68	80.00%	302.23	77.72%	48.45	97.88%	32.92	77.57%
Remunerative Loans								
Shopping Complex	0.16	0.04%	0.16	0.04%	0.00	0.00%	0.01	0.03%
Land Development	0.11	0.03%	0.00	0.00%	0.11	0.22%	0.00	0.00%
Compost Plant	1.02	0.23%	0.51	0.13%	0.51	1.02%	0.04	0.11%
Slaughter House	1.52	0.35%	1.51	0.38%	0.01	0.02%	0.17	0.41%
Chobi Ghats	0.71	0.16%	0.67	0.17%	0.03	0.06%	0.07	0.16%
Quarters for SKs	16.95	3.87%	16.95	4.36%	0.00	0.00%	2.00	4.72%
Staff Quarters	63.36	14.45%	63.07	16.22%	0.29	0.58%	6.94	16.35%
Low Income Housing Scheme	0.46	0.10%	0.36	0.09%	0.10	0.21%	0.02	0.04%
Dony Colonies	3.35	0.76%	3.35	0.86%	0.00	0.00%	0.25	0.59%
Tourist Spots Facilities	0.05	0.01%	0.04	0.01%	0.00	0.00%	0.01	0.01%
Sub-Total Remunerative Loans	87.67	20.00%	86.63	22.28%	1.05	2.11%	9.51	22.39%
Grand Total	438.35	100.00%	388.85	100.00%	49.50	100.00%	42.44	100.00%

ANNEXURE 14.1 - ASSIGNED TAXES AND COMPENSATION TO LOCAL BODIES

(in crores)

HEAD	ACTUALS												FORECAST PERIOD					TOTAL	
	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	Budgetary Coeff	1996-97	1997-98	1998-99	1999-2000	2000-01	1996-2001	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Entertainment Tax																			
MCD	8.70	8.71	8.71	8.71	8.71	12.68	22.55	15.65	18.26	20.27	22.20		26.08	39.32	52.97	37.06	41.57	167.10	
NDMC	0.97	0.97	0.97	0.97	0.97	1.09	0.92	1.34	1.94	2.08	2.32		2.81	3.19	3.58	4.03	4.53	18.15	
DCB	0.02	0.02	0.02	0.02	0.02	0.18	0.17	0.03	0.04	0.03	0.04		0.04	0.05	0.05	0.06	0.07	0.29	
Total	9.69	9.70	9.70	9.70	9.70	13.95	24.35	17.22	20.24	22.38	24.56		29.96	42.56	56.60	41.15	46.25	185.54	
Hoteling Tax																			
MCD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
NDMC	0.18	0.18	0.18	0.18	0.18	1.04	3.25	1.27	1.37	1.43	2.39		3.20	4.29	5.75	7.71	10.33	31.29	
DCB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
Total	0.18	0.18	0.18	0.18	0.18	1.04	3.25	1.27	1.37	1.43	2.39		3.20	4.29	5.75	7.71	10.33	31.29	
Taxes on vehicles																			
MCD	6.64	7.25	7.97	9.41	10.03	13.34	28.20	19.20	19.17	19.86	25.01		32.37	37.88	44.04	51.21	49.56	225.27	
NDMC	1.15	1.25	1.38	1.63	1.74	2.70	4.86	3.33	3.32	3.41	4.85		5.64	6.56	7.63	8.87	10.31	39.21	
DCB	0.23	0.23	0.23	0.23	0.23	0.41	0.57	0.59	0.59	0.62	0.87		1.01	1.18	1.37	1.54	1.85	7.20	
Total	8.02	8.74	9.58	11.27	12.00	16.44	33.63	23.12	23.08	23.89	30.73		39.02	45.61	53.04	61.62	61.72	271.67	
Terminal Tax/Compensation in lieu thereof																			
MCD	20.13	23.36	31.99	31.31	31.88	30.86	32.14	27.91	48.04	45.93	50.57		55.57	61.13	67.24	73.97	81.34	339.27	
NDMC	0.97	1.22	1.36	1.46	1.46	0.95	1.07	0.92	1.57	1.56	1.65		1.82	2.00	2.20	2.42	2.66	11.08	
DCB	0.29	0.35	0.43	0.45	0.44	0.43	0.45	0.20	0.31	0.48	0.45		0.58	0.64	0.71	0.78	0.85	3.56	
Total	21.39	24.94	33.78	33.22	33.78	32.24	33.66	29.12	50.12	47.97	52.73		57.97	63.77	70.14	77.16	84.85	353.91	
Others - SDC	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.01	0.01	0.01		0.01	0.01	0.01	0.01	0.01	0.01	
GRAND TOTAL	49.23	43.99	53.27	54.41	55.20	63.17	94.73	70.73	94.82	95.65	114.59		129.37	146.24	165.53	187.71	213.20	842.06	
MCD	35.17	39.33	48.67	49.13	50.62	56.78	82.94	62.76	85.47	86.06	101.72		114.23	128.33	144.25	162.25	182.59	731.64	
NDMC	3.24	3.64	3.90	4.25	3.90	5.37	5.97	7.06	8.21	8.16	11.42		13.50	16.04	19.17	23.03	27.84	99.57	
DCB	0.82	0.62	0.70	0.76	0.78	1.02	1.82	0.91	1.14	1.13	1.41		1.64	1.87	2.13	2.43	2.78	10.84	
Tax Revenue	491.85	569.67	653.38	792.50	859.76	990.99	1137.00	1331.67	1424.36	1467.47	2114.05		2411.93	2936.51	3462.85	3914.33	4372.87	17331.39	
Assumed Rates as Percentage																			
MCD	7.21	6.90	7.45	6.23	5.89	5.73	7.25	4.64	6.00	4.81	4.82		4.62	4.37	4.24	4.11	3.59	4.22	
NDMC	0.66	0.64	0.60	0.54	0.45	0.54	0.88	0.52	0.58	0.47	0.52		0.55	0.55	0.56	0.58	0.51	0.57	
DCB	0.11	0.11	0.11	0.10	0.09	0.10	0.16	0.07	0.08	0.06	0.07		0.07	0.06	0.06	0.06	0.06	0.06	
Total	7.98	7.65	8.15	6.87	6.43	6.37	8.33	5.23	6.66	5.35	5.43		5.23	4.98	4.87	4.76	4.16	4.85	
Non Profit Grants	17.01	22.37	24.78	50.2	57.28	69.3	66.25	69.18	71.85	76.87	83.83		92.30	101.79	112.43	124.36	137.73	568.62	
as percentage of Tax Revenue	3.5	3.9	3.79	6.3	6.6	6.99	5.82	5.12	5.04	5.30	3.97		3.72	3.47	3.30	3.15	3.01	3.28	
Assumed Tax plus NP Grants as percentage of Tax Revenue	11.24	11.26	11.95	13.29	13.94	13.07	14.16	10.35	11.20	9.65	8.40		8.96	8.45	8.17	7.91	7.07	8.13	

Annexure 13.5: Loans Received by New Delhi Municipal Council on Non Plan and Plan Account: 1984-85 to 1995-96

Details	(Rs in crores)														
	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	Total	Growth Rate	
	1	2	3	4	5	6	7	8	9	10	11	12	13	Rate	Rsqr
Receipts	2.36	4.49	11.28	14.06	17.61	13.48	11.07	9.78	11.95	11.12	3.68	8.54	119.42	14.01%	0.94
A. Non-Plan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.06	0.00	0.00	0.00	0.00	0.06		
B Plan	2.36	4.49	11.28	14.06	17.61	13.48	11.07	9.71	11.95	11.12	3.68	8.54	119.36	14.01%	0.95
1. Electricity Supply	0.25	2.05	5.30	7.70	11.19	7.12	7.50	6.75	6.00	7.30	2.25	5.70	71.12	21.60%	0.74
2. Housing	0.15	0.92	1.83	2.14	1.84	2.65	1.30	1.40	1.70	1.30	0.83	0.40	16.29	14.99%	0.65
3. Water Supply & Sewerage	1.72	1.52	3.90	3.93	4.45	3.44	2.00	1.41	2.10	2.40	0.80	2.30	29.68	9.04%	0.62
4. Compost Plant	0.20	0.00	0.20	0.10	0.08	0.27	0.27	0.15	0.15	0.12	0.00	0.14	1.68		
5. Public Works	0.00	0.00	0.05	0.50	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.59		
Expenditure	2.30	2.41	2.65	3.26	4.20	15.07	9.69	11.46	9.23	8.65	8.39	9.69	87.01	4.17%	0.07
A. Non Plan	2.30	2.41	2.65	3.26	4.20	15.07	7.75	11.46	9.23	8.65	8.39	9.69	85.07	4.06%	0.07
i. Repayment of Loans to Govt.	2.10	2.05	2.24	2.54	3.77	4.68	6.42	7.43	6.69	7.30	7.95	8.03	61.63	2.07%	0.03
a) Electricity Supply	1.34	1.12	1.16	1.42	1.99	2.62	3.14	3.46	3.93	4.33	4.80	4.82	33.95	0.77%	0
b) Water Supply	0.47	0.54	0.72	0.98	1.22	1.51	1.75	1.81	1.90	2.03	2.17	2.21	17.27	4.17%	0.11
c) Other purposes	0.30	0.40	0.36	0.45	0.57	0.75	1.53	2.19	1.44	0.93	1.00	0.99	10.61	3.13%	0.05
ii. Transfer to Sinking Funds	0.00	0.00	0.00	0.00	0.00	5.50	0.21	3.27	1.83	0.37	0.01	1.20	16.98		
B. Plan	0.00	0.00	0.00	0.00	0.00	0.00	1.94	0.00	0.00	0.00	0.00	0.00	1.94		
Transfer to Sinking Funds	0.00	0.00	0.00	0.00	0.00	0.00	1.94	0.00	0.00	0.00	0.00	0.00	1.94		
Balance = (Receipts - Repayments)	0.06	2.08	2.63	10.80	13.41	-1.59	1.38	-1.68	2.72	2.47	-4.72	-1.16	32.42		

**Annexure 13.4: Cost of Loans to the Municipal Corporation of Delhi
on Loans Received: 1949-50 to 1995-96**

Year	Amount	Period	(Amounts in Rupees Lakhs)					
			Int. @ (%)	Principal	Interest	Total	Cost (%)	Cost (%)
						Debt Charges	(5/4)	(6/5)
	1	2	3	4	5	6	7	8
1972-73	120.00	3.00	4.75	120.00	5.70	125.70	4.75%	4.53%
1972-73	26.00	15.00	5.75	26.00	10.49	36.49	40.33%	28.74%
1976-77	234.54	15.00	7.50	234.54	123.10	357.64	52.49%	34.42%
1976-77	25.00	25.00	8.00	25.00	24.00	49.00	96.00%	40.98%
1977-78	20.88	25.00	8.00	20.88	37.21	76.09	96.70%	48.90%
1977-78	156.25	15.00	7.50	156.25	82.01	238.26	52.49%	34.42%
1978-79	200.00	2.00	6.75	200.00	6.75	206.75	3.38%	3.26%
1978-79	3.05	25.00	7.75	3.05	2.89	5.94	94.05%	40.63%
1978-79	31.25	15.00	7.75	31.25	16.98	48.23	54.35%	35.21%
1979-80	70.00	25.00	8.00	70.00	67.20	137.20	96.00%	48.98%
1979-80	30.00	15.00	7.75	30.00	16.28	46.28	54.25%	35.17%
1980-81	42.25	15.00	7.75	42.25	22.89	65.14	54.19%	35.14%
1980-81	2.00	15.00	10.50	2.00	1.51	3.51	75.00%	43.05%
1981-82	60.75	15.00	7.75	60.75	32.93	93.71	54.25%	35.17%
1981-82	45.75	15.00	8.25	45.75	20.42	72.17	57.75%	36.61%
1981-82	1.50	15.00	12.50	1.50	1.31	2.81	87.50%	45.67%
1982-83	24.52	15.00	8.25	24.52	14.21	38.80	57.94%	36.62%
1982-83	153.58	15.00	8.75	153.58	94.03	247.66	61.24%	37.99%
1982-83	10.00	25.00	8.00	10.00	9.60	19.60	96.00%	48.98%
1983-84	1.00	15.00	12.00	1.00	0.80	1.85	79.80%	43.18%
1983-84	826.00	15.00	8.75	826.00	503.26	1329.26	61.25%	37.99%
1983-84	4.00	15.00	8.25	4.00	2.28	6.28	57.03%	36.03%
1984-85	469.40	15.00	8.75	469.40	207.53	726.93	61.26%	37.99%
1984-85	2551.23	15.00	9.75	2551.23	1741.23	4292.43	60.25%	40.57%
1985-86	75.00	15.00	9.75	75.00	51.18	126.18	68.25%	40.56%
1985-86	1421.26	15.00	10.25	1421.26	1019.76	2441.01	71.75%	41.78%
1986-87	1930.75	15.00	10.25	1930.75	1395.20	3326.00	71.75%	41.77%
1987-88	2024.00	15.00	10.25	2024.00	2029.18	4053.23	71.75%	41.77%
1988-89	2575.50	15.00	10.25	2575.50	1847.92	4423.42	71.75%	41.78%
1989-90	4714.72	15.00	10.25	4714.72	3392.88	8097.51	71.75%	41.78%
1990-91	2964.67	15.00	10.25	2964.67	2127.20	5091.80	71.75%	41.78%
1991-92	5029.00	15.00	10.25	5029.00	3648.27	8677.27	71.75%	41.78%
1992-93	525.00	15.00	10.25	525.00	376.89	901.89	71.75%	41.78%
1992-93	222.50	15.00	10.75	222.50	167.47	389.97	75.27%	42.86%
1992-93	3281.82	15.00	12.50	3281.82	2871.57	6153.42	87.50%	48.67%
1993-94	3000.00	15.00	12.50	3000.00	2000.00	5000.00	87.50%	48.67%
1994-95	3000.00	15.00	12.50	3000.00	2000.00	5000.00	87.50%	48.67%
1995-96	4105.75	15.00	12.50	4105.75	3055.91	7161.66	87.50%	48.67%
Min	0.50	2.00	3.50					
Max	234.54	30.00	10.50					
1949-96	43912.41			43912.41	33178.75	77091.16	75.56%	43.04%
1949-96	286.74			286.74	204.90	491.64	71.46%	41.68%
1958-96	43625.67			43625.67	32973.85	76599.52	75.55%	43.03%

Note: Cost = (Total Interest Accrued / Loan Amount) * 100; alternatively

Annexure 14.2

Board to Administer Property Tax

In spite of its many short-comings property tax constitutes the single largest source of MCD's revenue and is the pivot around which the local taxation revolves. However, presently, it is not being tapped to its full potential notwithstanding streamlining of recovery methods, granting of rebates for timely payment of tax, compounding of future tax liability on the same rateable value by payment of 10 times the current tax demand. In the context of steadily increasing importance of internal sources in MCD finances - of which property tax is the prime component - and possible shrinkage of external fiscal assistance, the matter has assumed added significance. The various loopholes and its consequences on levy, assessment and collection of property tax have already been discussed. Suffice it will to add here that the current system suffers from the same infirmities inherent in any arrangement which provides such a large scope to 'subjectivity' in decision taking.

The present base for this tax is "rateable value" derived from "notional rental income." The latter signifies the annual rent at which such land and buildings might reasonably be expected to be let from year to year. However, there is no definition of 'reasonable rent', presumption being that the rent actually paid by the tenant could ordinarily be taken as "reasonable". In the present scheme of things assessing authority's discretion - which is the same thing as his subjective judgement plays an important role in determining what rent the owner may 'reasonably' expect to get if the premises were let out to a hypothetical tenant after taking into consideration the size, situation, locality and conditions of the premises and the amenities provided. The state of affairs has been best described by Prof. Amarendra Bagchi in his paper Property Tax Reforms - the case of Delhi when he states "In application, however, the property tax system suffered all kinds of distortions reflecting pulls and pressures from various sources and more particularly, the

compulsions of the legal framework of the country that has evolved through uncoordinated legislations and court rulings. Departures were made from the principle of "notional market rent" in several directions with consequences which are best described as "bizarre". Distortions started surfacing even before judicial rulings bearing on the base started flowing in."

Undoubtedly, the form and structure of rent control legislation will have an important bearing on the management of this tax. But equally important is reforming property tax assessment by methods internal to the administration. To be meaningful, such reforms besides mitigating the existing anomalies and inequalities should also be transparent with minimum potential for bias. In the totality of circumstances, the Commission is of the view that administration of property tax should be devolved on a separate Board which should be constituted within the aegis of MCD (primarily) on the lines of Central Board of Direct Taxes, an offspring of the apex body - The Central Board of Revenues - which came into existence as a result of Central Board of Revenue Act, 1924 and was charged with the administration of various central taxes. The officials of this Board in their ex-officio capacity also function as a division of the Ministry of Finance dealing with matters relating to levy and collection of direct taxes. Analogous to the Central Board of Direct Taxes, the proposed Board can, to start with, be entrusted with the administration of property tax covering, inter-alia, matters relating to valuation of land and building, levy, assessment, collection and all other allied matters relating to this tax. The scope and functions of such a Board will be much wider and more comprehensive than that of the Central Valuation Board functioning in West Bengal since 1979. The proposed Board should be accountable to the MCD, and like CBDT its officials may also function in ex-officio capacity in MCD, which may make rules for the purpose of regulating the transactions of business by this Board. Every order made or not done in accordance with such rules could be deemed to be the order of the Board. The Commission felt that constituting such a Board will go a long way in augmentation of municipal income and at the same time ensure that the discrimination in valuation of property and its rental value, often caused by extraneous factors, will be eliminated and

1 be a uniform pattern of valuation of lands and buildings. In making this
 2 foundation, the Commission have been guided by the fact that resource
 3 valuation is too important a matter to be left to chance or to the conscience of the
 4 The need for a professional body with sufficient autonomy to assist the MCD
 5 matter cannot be over emphasised.

Functions of MCD & NDMC

Under

DMC Act, 1957 & NDMC Act, 1994

Obligatory Functions u/s 42 of the DMC Act, and u/s 11 of the NDMC Act: [Subject to the provisions of this Act and any other law for the time being in force, it shall be incumbent] on the Corporation/Council to make adequate provision by any means or measures which it may lawfully use or take, for each of the following matters, namely:-

- a. the construction, maintenance and cleaning of drains and drainage works and of public latrines, urinals and similar conveniences;
- b. the construction and maintenance of works and means for providing supply of water for public and private purposes;
- c. the scavenging, removal and disposal of filth, rubbish and other obnoxious or pollution matters;
- d. Only in case of NDMC the construction or purchase, maintenance, extension management for -
 - i. supply and distribution of electricity to the public; and
 - ii. providing a sufficient supply of pure and wholesome water.
- e. the reclamation of unhealthy localities, the removal of noxious vegetation and generally the abatement of all nuisances;
- f. the regulation of places for the disposal of the land and the provision and maintenance of places for the said purpose;
- g. the registration of births and deaths;
- h. public vaccination and inoculation;
- i. measures for preventing and checking the spread of dangerous diseases;
- j. the establishment and maintenance of hospitals, dispensaries and maternity and child welfare centres and the carrying out of other measures necessary for public Medical relief;
- jj. the maintenance including the expansion and upgradation of facilities of the hospitals existing on the date of the commencement of the Delhi Municipal Corporation (Amendment) Act, 1993. For NDMC hospitals are not included.
- k. the construction and maintenance of municipal markets and regulation of all markets and slaughter houses (provision of Slaughter house is not in the NDMC Act)
- l. the regulation and abatement of offensive or dangerous trade or practices;
- m. the securing or removal of dangerous buildings and places;
- n. the construction, maintenance, alteration and improvements of public streets, bridges, culverts, causeways and the like;
- o. the lighting, watering and cleaning of public streets and other public places;

- p. the removal of obstructions and projections in or upon streets, bridges and other public places;
- q. the naming and numbering of streets and premises;
- r. the establishment, maintenance of, and aid to, schools for primary education subject to such grants as may be determined by the Central Government from time to time;
- s. the maintenance of municipal offices;
- t. the laying out or the maintenance of public parks, gardens or recreation grounds;
- u. the maintenance of fire-bridge and the protection of life and property in the case of fire;
- v. the maintenance of monuments and memorials vested in any local authority in Delhi immediately before the commencement of this Act or which may be vested in the Corporation after such commencement;
- w. the maintenance and development of the value of all properties vested in or entrusted to the management of the Corporation; and
- wa. the preparation of plans for economic development and social justice.
- x. the fulfilment of any other obligation imposed by or under this Act or any other law for the time being in force.

Discretionary Functions u/s 43 of the DMC Act, and u/s 12 of the NDMC Act: [Subject to any general or special order of the Government from time to time,] the Corporation may [in its discretion] provide either wholly or in part for all or any of the following matters, namely;

- a. the furtherance of education including cultural and physical education, by measures other than the establishment and maintenance of, and aid to, schools for primary education;
- b. the establishment and maintenance of, and aid to libraries, museums, art galleries, botanical and zoological collections;
- c. the establishment and maintenance of, and aid to stadia, gymnasia, *akharas* and places for sports and games;
- d. the planting and care of trees on road sides and elsewhere;
- e. the surveys of buildings and lands;
- f. the registration of marriage;
- g. the taking of a census of population;
- h. the civic reception to persons of distinction;
- i. the providing of music or other entertainment in public places or place of public resort and the establishment of theatres and cinemas;
- j. the organisation and management of fairs and exhibitions;
- k. the acquisition of movable or immovable property for any of the purposes before mentioned, including payment of the cost of investigation, surveys or examinations in relation to thereto for the construction or adoption of buildings necessary for such purposes;
- l. the construction and maintenance of -
 - i. rest-houses, ii. poor-houses, iii. infirmaries, iv. children's homes, v. houses for the deaf and dumb and for disabled and handicapped children, vi. shelters for destitute and disabled persons, vii. asylums for persons of unsound minds;
- m. the construction or purchase and maintenance of dwelling houses for municipal officers and other municipal employees;
- n. the construction and maintenance of cattle pounds;

- o. any measures for the welfare of the municipal officers and other municipal employees or any class of them including the sanctioning of loans to such officers and employees or any class of them for construction of houses and purchase of vehicles;
- p. the organisation or management of chemical or bacteriological laboratories for the examination or analysis of water, food and drugs for the detection of diseases or research connected with the public health or medical relief;
- q. the provision for relief to destitute and disabled persons;
- r. the establishment and maintenance of veterinary hospitals;
- s. the organisation, construction, maintenance and management of swimming pools, public wash houses, bathing places and other institutions designed for the improvement of public health;
- t. the organisation and management of farms and dairies within or without Delhi/New Delhi for the supply, distribution and processing of milk and milk products for the benefit of the residents of Delhi/New Delhi;
- u. the organisation and management of cottage industries, handicrafts centres, and sales emporia;
- v. the construction and maintenance of warehouses and godowns;
- w. the construction and maintenance of garages, sheds and stands for vehicles and cattle biers;
- x. the provision for unfiltered water supply;
- y. the improvement of Delhi in accordance with improvement schemes approved by the Corporation;
- z. the provision of housing accommodation for the inhabitants of any area or for any class of inhabitants; and
- za. any measure not herein before specifically mentioned, likely to promote public safety, health, convenience or general welfare.

*Sources of Finance Under
DMC Act, 1957
(As Amended -Act 67 of 1993)
And
NDMC Act, 1994*

Taxes to be imposed u/s 113 of the DMC Act and u/s 60 of the NDMC Act.

a. The Corporation/Council shall, for the purpose of this Act, levy the following taxes, namely:-

- i. property taxes;
- ii. a tax on vehicles and animals;
- iii. a theatre tax;
- iv. a tax on advertisements other than advertisements published in the newspapers;
- v. a duty on the transfer of property; and
- vi. a tax on buildings payable along with the application for sanction of the building plan.

b. In addition to the taxes mentioned above the Corporation/Council may, for the purposes of this Act, levy any of the following taxes, namely:-

- i. an education cess;
- ii. a local rate on land revenues;
- iii. a tax on professions, trade and callings and employment;
- iv. a tax on the consumption [sale or supply] of electricity;
- v. a betterment tax on the increase in urban land values caused by the execution of any development or improvement work;
- vi. a tax on boats; and
- vii. toll.

c. The taxes above shall be levied, assessed and collection in accordance with the provision of this Act and the bye laws made thereunder.

Exemptions: Exemptions are allowed in general tax to land and buildings of which the rateable value does not exceeds Rs 1,000, places of worship and of charitable character. Similarly, tax on vehicle and animals are not levied in respect of

- (a) vehicles and animals belonging to the Central Government or to the Corporation/Council used or intended to be used solely for public purposes;
- (b) vehicles intended exclusively for the conveyance free of charge, of the injured, the sick or the dead;
- (c) children's perambulators or tricycles;
- (d) a cow or a she-buffaloes kept for milking for domestic use if the cow or the she-buffaloes is the only cow or she-buffaloes kept by the owner or the person having possession or control thereof for such milking and is registered in accordance with by-laws made in this behalf, so, however, that -
 - (i) where more cows or, as the case may be, more she-buffaloes than one are kept by several such owners or persons constituting a family, the tax under this section shall be levied in respect of all such cows or all such she buffaloes;
 - (ii) where a cow and also a she-buffaloes are kept by the owners or the person having the possession or control thereof or by several such owners or persons constituting family, the tax under this sections shall be levied in respect of the cow and the she-buffalo.

Theatre tax shall not be levied in respect of any performance or show if the commissioner is satisfied

- (a) that the entire receipts from such performance or show will be devoted to philanthropic, religious or charitable purposes; or
- (b) that the performance or show is of wholly educational character, or
- (c) that the performance or show is provided for partly educational or partly scientific purposes by a society not conducted or established for profit.

No tax on advertisements shall be levied on any advertisement which

- (a) relates to a public meetings, or to any election to Parliament or the Corporation/Council or to candidatures in respect of such election; or
- (b) is exhibited within the window of any building if the advertisement relates to trade, profession or business carried on in that building; or
- (c) relates to the trade, profession or business carried on within the land or building upon or over which such advertisement is exhibited or to any sale or letting of such land or building or any effects therein or to any sale, entertainment or meeting to be held on or upon in the same; or
- (d) relates to the name of the land or building upon or over which the advertisement is exhibited, or to the name of the owner or occupier of such land or building; or
- (e) relates to the business of a railway administration and is exhibited within any railway station or upon any wall or other property of a railway administration; or

(f) relates to any activity of the Central Government or the Corporation.

B. Non-Tax Sources

Non-tax revenues accrue from fees, rent and fines from various activities and ventures. These are fines for offences against law, process fees, education fees, fines from cattle pounds, fees from hospitals, fees from vehicles licences *tehbazari* fees, rent of lands and buildings, car parking, fees for *chabutaras*, projections, etc., fines for offences concerning buildings, licence fee for offensive trade, articles of food and drinks, licence for hawking carts, rent of markets and slaughter fee, receipts from removal of encroachments, non-hazardous factories and shops and establishment, sale of land, interest on investment commercial ventures, development and deficiency charges, road restoration charges, reimbursement of expenditure for fire services rendered to the NDMC, etc.

C. Grants for Centrally Sponsored Schemes

Slum Clearance and Improvement Scheme: This scheme envisages provision of *pucca* tenements and open developed plots for the rehabilitation of the erstwhile slum dwellers. All the local bodies including municipal government who are the implementing agencies of this scheme get from the Government of India 37.5 per cent as loan and 37.5 per cent as grant. The remaining 25 per cent of the cost of the project is borne either by the State Government or by the implementing agency as a matching subsidy.

D. Power of Corporation/Council to Borrow Under Section 185 and of NDMC u/s 126.

- a. The Corporation/Council may, in pursuance of any resolution passed by it, borrow by way of debenture or otherwise on the security of all or any of the taxes, rates, cesses, fees and charges authorised by or under this Act any sums of money which may be required:
 - i. for acquiring any land which it has power to acquire;
 - ii. for erecting any building which it has power to erect;
 - iii. for execution of any permanent work, the provision of any plant, or the doing of any other thing which it has power to execute, provide or do, if the cost of carrying out the purpose in question ought to be spread over a term of years;
 - iv. to pay off any debt due to the Government;
 - v. to repay a loan previously raised under this Act or any other Act previously in force; or
 - vi. for any other purpose for which the Corporation/Council is, by virtue of this Act or any other law for the time being in force, authorised to borrow.

Provided that -

- i. no loan shall be raised without the previous sanction of the Central Government or without previous publication of the application for sanction under the local authorities loan Act, 1914 (9 of 1914), and the rules made thereunder; and

- ii. the amount of loan, the rate of interest and the terms including the date of floatation, the time and method of the repayment and the like shall be subject to the approval of the Central Government.

- b. When any sum of money has been borrowed under sub-section (1) no portion of any sum of money borrowed for any of the purposes referred to in clause (c) of sub-section (1) shall be applied to the payment of salaries and allowance to any municipal officers or other municipal employees other than those exclusively employed in connection with the carrying out of that purpose.

E. — Capital Account Receipts: Capital receipt is raised through loans and advances and capital grants from the Government. The loans/grants are either general or specific purpose for improvement and development of areas.

APPENDIX: C

Guidelines/Pattern/Norms Of Grant-in-aid to the Local Bodies Within the Union Territory of Delhi Rule, 1990

1. Title	These Guide Lines/ Pattern/ Norms may be called "Grant-in-Aid to Local Bodies within the Union Territory of Delhi Rule, 1990".	
2. Date of Enforcement	These shall come into force on the date of their Notification.	
3. Applicability	These will apply to the following Local Bodies who were imparting Education to the Children Studying in Primary / Middle / Secondary/ Senior Secondary standard of the Schools under their respective Administrative control.	
	i) MCD	For Primary Education.
	ii) NDMC	For Primary/ Middle/ Secondary/ Senior Secondary Education in their own schools as well as recognised aided schools situated within its area.
	iii) DCB.	For Primary Education in their own schools as well as Private schools situated within its area.
4. Quantum of Grant	i) MCD	60 percent of the net Expenditure (NP) incurred by the MCD for Educational purpose.
	ii) NDMC	60 percent during the preceding year of net approved Expenditure (NP) incurred for the schools during the preceding year.
	iii) DCB	66 percent of the net approved Expenditure (NP) incurred by the Delhi Cantonment Board during the preceding year.
NOTE:	"Net expenditure means the actual expenditure incurred on Education after deducting the grant from other sources, Income from Fees & fines and such other items as are not included as approved Expenditure by the Directorate of Education."	
5. Type of Grants	Grant for procuring items of expenditure which will comprise as under:	
	a) Expenditure on salary and allowances of the existing/ additional staff. Additional cost of upward revision of Pay And Allowances.	
	b) Contribution towards the Provident Fund, if any.	

	c) Medical inspection of school. d) Grant-in-Aid to Recognised/ Aided Schools. e) Physical Education. D Supply of nutritious items to under-nourished school-going children. g) Improvement in Science Teaching. h) Any other unseen items, the expenditure on which is incurred, with the prior approval of the Administrator/ Finance Department of Delhi Administration, Delhi/ Govt. of India.
6. Audit of Accounts	The grant shall be subject to the General Financial Rule 1963 as amended from time to time and the accounts of the grants shall be audited by Examiner, Local Funds Accounts, Delhi Administration, Delhi as well as statutory audit by Directorate of Audit, Central Revenue, New Delhi. The Director of Education or any other Officer so authorised reserve the right of Inspection of accounts of the Local Bodies as and when deem fit.
7. Condition of Grant-in-aid	1. The Local Bodies shall not introduce any new Educational measures of importance without the previous permission of Director of Education, Delhi who, if disapproving, shall refer the order of the Lt. Governor, Delhi. 2. The accounts and statistics of the school shall be kept in accordance with the requirements prescribed by Directorate of Education, Delhi. 3. No teacher/ staff will be appointed without the approval of the Competent Authority. 4. The Revised Budget Estimates as well as the Budget Estimates will be submitted to the Director of Education by the 30th of June every year. 5. The Local Bodies receiving the grant under these Rule, shall maintain proper and separate accounts for the grant as received and submit the same as and when required by the Director of Education or by an Officer so authorised. 6. When the Director of Education has reasons to believe that the sanctioned money is not being utilised for approved purposes, the payment of grant may be stopped and the unutilised amount is also recoverable as Land Revenue subject to provision of GFR. 7. Due reservation shall be given in appointment to SC/ST candidates. 8. The Administrator of Union Territory of Delhi reserves to itself the right to reduce, refuse or withdraw the grants at his entire discretion without assigning any reasons thereto. 9. Should any dispute arises as to the interpretation of these Rules, the decision of the Lt. Governor, Delhi will be final.

	10. The Local Bodies will be required to submit utilisation certificate previous grant, sanctioned in the prescribed Form GFR 19-A as per requirement of GD II decision No. 1 below Rule, 150 of GFR, 1963 duly authenticated by the Chartered Accountant /Audit Officer of the Local Bodies and the Head of the Department 11. Receipt, from whatever sources, it may/ will be treated as income for the purpose of Grant-in-Aid.
8. Manner of Payment	Grants-in-Aid under these Rules will be released in four instalments each year, i.e. June, September, December and March.
9. Procedure for Release	1. Application for grants shall be submitted by the Local Bodies duly supported by the following documents/ information to the Director of Education, Delhi by 3rd of June, December and March of the year for I, II, III and IV Quarterly Instalments, respectively - Utilisation Certificate of the grant-in-aid released earlier in the prescribed Form GFR 19-A. - Supporting documents/ statistical data justifying the claim of Grants-in-aid applied for. - Audited statement of accounts for the previous financial year while submitting the request for the release of III instalment of Grants-in-Aid duly audited by Examiner, Local Funds Accounts, Delhi Administration, Delhi
10. Method of Payment	- On receipt of the request for release of grants-in-aid the claim will be scrutinised by the Directorate of Education or the officer so deputed for the purpose. - The Director of Education will obtain the concurrence of the Lt. Governor, Delhi through Associate Finance Department, Delhi Administration, Delhi for the claim of Grant-in-Aid submitted by the Local Bodies. - The Director of Education on receiving the concurrence of FD will convey the necessary sanction to the Accounts Officer (Cash) Directorate of Education, Delhi who will submit the bill to the concerned PAO. - The concerned Pay & Accounts Officer after exercising the necessary check will issue the Accounts Payee Cheque in favour of concerned Local Bodies. - The Accounts Officer (Cash), Directorate of Education, Delhi will deliver the cheque after satisfying the authenticity of the claimant against a proper receipt.

Budgetary Classification And Methodology for Fiscal Analysis Of MCD & NDMC

Fiscal Analysis of both MCD and NDMC has been made on aggregated and disaggregated series. In case of MCD, first aggregated series of all the Accounts have been arrived at by merging all the Accounts into one series and for desegregation purposes it has been classified into plan and non-plan and also revenue and capital as well as Account-wise series have also been retained. Another way of desegregation is based on the expenditure discretionary and obligatory functions. Further desegregation is made on the basis of economic and functional classification separately. For functional classification the data have been separately first classified into functions the manner in which main budget, i.e. Account 1(A) of MCD is presented then other Accounts have also been desegregated. Though all these categories are not applicable to all Accounts:

(A). Classification of Expenditure

Expenditure series have been classified in several ways. Each basis has its own implications. These bases are as follows:

- (1) By Functional Classification
- (2) By Economic Classification
- (3) By Nature of Accounts
- (4) By Statutory Provisions
- (5) By Accounts in which Budgets are Maintained

(I) **Expenditure by Functional Classification:** The expenditure in all the Accounts have been classified on functional basis following the pattern of keeping accounts in Account I (A):

- i. General Administration
- ii. Education
- iii. Libraries
- iv. Public health
- v. Medical relief

- vi. *Conservancy and street cleansing*
- vii. *Scavenging, drains and sewers*
- viii. *Roads and public lighting*
- ix. *Buildings, land acquisition and management*
- x. *Fire brigade*
- xi. *Licensing, removal of encroachment etc.*
- xii. *Gardens and open spaces*
- xiii. *Markets and slaughter houses*
- xiv. *Miscellaneous activities*
- xv. *Reserve for unseen charges, and*
- xvi. *Development charges and others.*

The Account Head (XVI) Miscellaneous is a major head, contains host of items including those which have already been identified. The details are as follows:

A. (i) Provident Fund

(ii) Gratuity

(a) Gratuity (P.F.)

(iii) Contribution towards special funds

(iv) General amenities to Municipal employees

- a) Monetary assistance in prolonged illness
- b) Award of scholarship to children
- c) Aid to Clubs of Municipal employees and provision of welfare facilities.
- d) Lumpsum provision for payment of enhanced Dearness Allow. & Bonus & implementation of 4th Pay Commission Report.
- e) Benevolent fund for Employees
- f) Uniforms and text books to children of class IV employees
- g) Opening of Staff Canteen
- h) Recreational facilities for Staff
- i) Award prizes to employees
- j) Lumpsum provision for Regularisation of Muster Roll Staff.
- k) Provision for nurseries for children of working women in Sweeper Colonies
- l) Removal of stagnation and opening of avenues of promotion for staff
- m) Increase in stitching charges of Class IV employees getting Special Uniforms
- n) Increase in the wages of part-time employees

(vi) Contribution to Pension Fund

B. Grants-in-aid

- i. Grants in aid to public institutions

- ii. Stipends to the poor (old age pension) handicapped, mentally retarded and widows
- iii. For promotion of sports and cultural activities
- iv. Sports equipment to registered societies in constituencies

- C. Expenditure on Terminal Tax Collection
- D. Municipal Press
- E. General Workshop
- F. Motor Workshop
- II. Stationary
- I Debt Charges

- (i) Repayment of principle ways-and-means advance
- (ii) Interest charges of ways and means advance
- (iii) Adhoc provision for repayment of other loans

J. New Works

- I. Roads and lighting works
- II. Building Works : School, Physical education centre, Fire station, staff quarters, S.K. quarters, community hall, tourist camp, guest houses etc.
- III. Sanitation works : construction & improvement of dalaos and dustbins, C&I of urinals and laterins, dhobi ghats etc.
- IV. Misc. works : C&I of markets and stalls, slaughter houses, swimming pool, stadium, auditorim, works in unauthorised colonies etc.
- V. Loan/Plan balances transfer to revenue account.
- VI. Additional civic amenities (Roads/footpaths, street lighting etc.)

- M. Salary equilisation Fund
- K. Losses written off

The expenditures on those functions have been clubbed with those respective functions. And the residual has further been classified into:

- xvi. *Expenditure on Terminal Tax Authority*
- xvii. *Grants to Institutions, Stipends and Cultural activities*
- xviii. *Special funds*
- xix. *Debt charges*
- xx. *Salary Equalisation Fund, and*
- xxi. *Transfer to Plan deficit.*

(2) **Expenditure by Economic Classification:** Aggregate expenditure has also been classified on economic criterion into

- 1) Establishment,
- 2) Contingencies,

- 3) Repairs and maintenance,
- 4) New work, and
- 5) Others.

which have further been classified into non-plan and plan schemes.

(3) **Expenditure by Account:** It is done on the basis of maintenance or recurring nature called revenue and of capital nature further bifurcated on non-plan and plan schemes.

(4) **Expenditure by Statutory Provisions:** The Act has classified all the functions into obligatory and discretionary functions. The expenditure has been classified into:

- | | |
|-----------------|------------------------------|
| (1) Aggregate : | Obligatory and Discretionary |
| (2) Non-plan : | Obligatory and Discretionary |
| (3) Plan : | Obligatory and Discretionary |

(5) **Expenditure by Accounts in which Budgets are Maintained:** The Budgets of MCD are kept in five Accounts. The expenditure has been classified into these Accounts as follows:

- i **Account I (A):** It covers budgetary transactions of non-plan nature and is the main account. Other part of the Account I, i.e. B & C covers Suspense Account.
- ii **Account II:** Covers plan schemes.
- iii **Account III:** Covers transactions on maintenance of 44 Resettlement Colonies transferred by DDA in 1987-88.
- iv **Account IV:** Covers the transactions financed through loans.
- v **Account V:** Covers the transactions financed special government grants.

Further this functions have also been classified into non-plan and plan schemes and also on revenue and capital account basis. Similarly by economic classification basis they have been desegregated into four groups, i.e. establishment, operation and maintenance, contingency and others. Functionally classified series have further been classified by economic nature of the expenditure. Similarly, as detailed in the text, the receipts have been grouped.

(A). Classification of Receipts

Receipts have been classified as

1. Internal Receipts

a. Domestic Taxes

- i. **Property-related Taxes:** General tax from urban and rural areas, Fire tax, and Education cess.

- ii. *Other Taxes:* Tax on vehicles and animals, Milch tax and Dog tax, Theatre tax, Tax on advertisement, Duty on transfer of property, Tax on building applications, and Tax on consumption, sale or supply of electricity.

b. Non-tax receipts from rents, fees and fines.

2. External Receipts

- *Revenue-sharing* as share in net proceeds of assigned taxes which are
 - i. *Terminal Tax* till January 1993 and since then compensation in lieu of its abolition at the rate of 10 percent increment over previous year,
 - ii. *Entertainment Tax*, and
 - iii. *Tax on Motor Vehicles*,
 - iv. *Betting Tax (In case of NDMC)*
- *Grants-in-aid* for non-plan and plan schemes.
- *Loans from Government* for non-plan and plan purposes.

(1) Non-plan grants-in-aid are provided to meet expenditure on

Primary education, Malaria eradication, Maintenance of 44 resettlement colonies transferred from DDA in 1987-88, Civic reception, and Reimbursement of pension of transferred employees.

(2) Plan grants are given to cover following sectors

Education, Nutrition & Physical Education, Medical and Public Health, Roads, Slaughter House, Compost Plant, Other Misc. Grants, Development of Urban Village, Conservancy Schemes, Veterinary Hospitals, Environmental Improvement through Horticulture Development, Improvement of Infrastructure 36 Slum Tenements, Construction of Community Centers, Development of Unauthorised Colonies, Stationery and Printing, Fire Services, Additional Facilities in 44 Resettlement Colonies, Provision of Sanitation Services in JJ Clusters, Environmental improvement in JJ Clusters, Computerization of the Assessor & Collector's Department, Strengthening/ Augmentation of Infrastructure including Roads/ Streets/ Local Parks/ etc., Beautification of areas around Railway Station, Dairy Colonies, Implementation of MP's Local Area Development Schemes, Development of Musical Gardens, Development Works in Trans-Yamuna Area,

(3) Non-plan loans are provided to meet expenditure on

Ways & Means Advance, Commercial Development Projects - to Develop Residential-cum-Shopping Complex, Land Development, Transport Nagar, etc.

(4) Plan loans are provided to meet expenditure on

Staff Quarters, Compost Plant, Dairy Colonies, Shopping Complex, Slaughter House, Construction of Houses for SKs, Development of Regularised Unauthorised Colonies, Slum Clearance, Development of Rural Village, Tourist Spots Facilities, Development of Dholi Ghats, Construction of Office Building Civic Centers, Desilting of Nallas and Sewers, and Construction of Houses for SKs (on hire purchase basis)

(B). Receipts have been desegregated as follows:

1. Internal Receipts

- a. Domestic Taxes (i). Property Taxes and (ii). Other Taxes
- b. Non-tax receipts

2. External Receipts

a. Share in Assigned Taxes in

- i. Terminal Tax (Compensation in lieu of abolition of Terminal Tax since 1993-94),
- ii. Entertainment Tax, and
- iii. Tax on Motor Vehicles.

b. Grants-in-aid for education and maintenance of Resettlement Colonies.

2. The expenditure series have been neutralised for the inflationary effect also to convert them into real terms. The base year has been selected as 1984-85. Therefore relevant price indices have been applied at 1984-85. While revenue expenditure have been deflated by using Consumer Price Index for non manual urban workers (CPIN), the capital expenditure has been deflated by applying two indices. The construction work is deflated by using Implicit Price Index of GSDP (Construction) of Delhi. The choice of this deflator is based also on the assumption that price variation may not be much on inter-state basis.

The receipts have not been distinguished by their use. But on the other hand they originate according to source. Therefore they have been deflated by employing a general deflator, i.e. implicit price index of GSDP for Delhi.

3. For conversion of these series into per capita level, the data on estimated population for MCD has been independently estimated by using 1981 and 1991 Census

data for MCD and NDMC both. First by using per month growth these figures have been adjusted for mid-year, i.e. as on October 1, of that year while annual growth rate have been used to interpolate and extrapolate the series on the basis of these mid-year population.

4. Analysis of shares and per capita level has been made on the basis of simple conventional statistics, averages, minimum value during the period and also maximum value. Coefficient of variation (C.V) in percentage terms which is ratio of standard deviation and average, has also been calculated as a ratio of standard deviation average. As the value of CV is approaching towards infinity, the series is with fluctuations. Implicitly, the zero value of C is associated with no variation in the series.

5. Further, trend value has been estimated by hypothesising that share is dependent on time. Regression estimation of normal equation which is used for growth rate yield some value of estimated β coefficient which can be interpreted as equivalent of marginal change per year and associated sign shows that if it is negative, there is a fall during the period on an average to the extent of the trend value and if it is positive, there is an upward trend. The trend coefficients are also associated with estimated value of R-squared to support whether or not the series is consistent or not.

DESCRIPTION / YEAR	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
	1	2	3	4	5	6	7	8	9	10	11	12
AGGREGATE INCOME	231.18	203.85	234.99	342.29	359.31	454.01	532.30	526.11	539.38	575.03	865.65	924.00
A/c I (A): Revenue Account	138.82	141.14	139.51	314.01	321.77	276.18	334.80	342.32	327.49	433.16	604.05	591.16
1. General Taxes, Indirect Taxation & Misc. Revenues	35.82	16.47	151.44	155.55	179.60	192.22	221.49	270.43	362.71	337.86	403.40	475.82
A. Domestic Taxes	51.32	52.85	108.27	103.25	116.00	126.97	152.50	171.14	127.12	267.81	213.85	316.71
(1). Obligatory Taxes	43.44	52.37	101.32	91.79	100.59	126.47	146.25	153.79	162.12	241.57	283.75	338.21
Property Related Taxes	38.10	44.76	87.53	77.85	84.23	102.12	127.83	123.17	131.54	205.82	234.37	287.23
Other Taxes	33.29	43.10	20.70	22.41	32.25	27.85	30.67	33.97	49.59	62.09	79.43	103.43
ii. General Property Tax from Urban Area	35.82	45.20	85.05	76.15	82.08	105.63	127.01	137.16	205.59	234.12	277.64	317.64
(a). Current Dues	20.23	35.74	37.82	47.51	47.51	62.03	67.44	91.43	93.91	150.97	190.17	219.54
i. Government Department	3.92	6.12	7.53	7.53	7.53	10.65	12.28	16.03	27.23	33.55	32.35	14.55
ii. Private Properties	16.37	22.51	31.70	40.13	40.42	51.37	73.62	81.59	71.02	117.10	157.82	182.73
(b). Arrears	16.54	15.06	48.24	28.49	24.53	44.89	39.64	32.63	38.25	54.62	43.25	55.25
i. Government Department	3.17	6.23	14.15	1.29	1.51	9.75	17.24	0.59	6.23	0.00	1.33	2.00
ii. Private Properties	13.35	14.17	34.05	27.19	33.03	34.91	21.80	38.98	32.02	54.62	42.85	51.23
iii. General Property Tax from Rural Areas	0.04	0.07	0.25	0.16	0.09	0.11	0.14	0.37	0.06	0.12	0.13	0.10
iv. Fire Tax	0.61	0.44	0.55	0.81	1.19	1.45	0.22	0.76	0.01	0.05	0.01	0.04
(3). Horse Drawn Vehicles/Other Vehicles	0.02	0.04	0.05	0.02	0.03	0.04	0.03	0.03	0.04	0.04	0.04	0.12
(4). Motor Tax	0.02	0.02	0.02	0.01	0.01	0.01	0.02	0.02	0.02	0.03	0.03	0.04
(5). Dog Tax	0.00	0.02	0.03	0.01	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.02
(6). Stamp Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(7). Tax on Advertisement	0.10	0.11	0.14	0.11	0.12	0.11	0.11	0.14	0.12	0.17	0.11	0.11
viii. Tax on Building Applications	1.45	2.46	3.37	3.18	3.24	3.27	3.59	5.39	5.14	7.99	11.59	11.72
(9). Tax on Consumption & Sale of Electricity	4.21	6.43	11.32	11.02	14.07	14.55	14.95	16.15	23.38	27.40	38.09	58.26
(10). Education Cess	0.13	0.12	0.08	0.31	0.12	0.13	0.14	0.23	0.21	0.23	0.16	0.20
(11). Tax on Building Applications	7.91	7.39	6.48	2.47	15.63	10.59	12.24	17.35	20.60	26.35	30.11	32.49
(12). Discretionary Taxes	7.35	6.35	5.74	7.76	14.67	9.63	11.25	17.11	19.59	25.28	30.00	32.45
B. Contribution from Government:	0.60	0.41	0.72	0.71	0.50	0.37	0.32	0.24	0.01	0.07	0.11	0.04
a. Assigned Taxes	40.24	37.72	42.08	51.46	52.97	54.35	60.19	57.77	65.00	81.47	86.33	101.72
i. Terminal Tax	40.83	37.72	42.06	51.45	52.97	54.33	60.19	57.77	65.00	81.47	86.05	101.72
(a). Share of MCO	21.73	22.37	25.08	34.77	34.85	35.49	34.27	35.91	31.15	47.04	45.93	59.52
(b). Reimbursement of Expenditure on ITA	19.63	20.12	23.38	31.93	31.31	31.85	30.26	32.08	27.91	47.04	45.93	59.52
ii. Entertainment Tax	2.10	2.25	2.72	2.78	3.53	3.60	3.41	4.83	3.24	0.00	0.00	0.00
iii. Tax on Motor Vehicles	12.79	0.70	8.72	8.72	8.72	8.72	12.68	22.68	14.65	16.26	20.27	23.20
b. Grants-in-Aid	5.31	6.64	7.26	7.97	9.41	10.03	12.24	23.20	19.20	19.17	19.89	28.09
c. Civic reception	0.11	0.00	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00	0.00	0.00
ii. Reimbursement of Pension of Transferred Employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. Other Receipts	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
i. Fines for Offences against the Law	0.73	4.82	1.11	3.84	1.15	1.31	6.34	1.23	1.18	1.28	1.44	1.21
2. Interest on Investment	0.20	0.25	0.32	0.23	0.32	0.25	0.33	0.25	0.43	0.00	0.45	0.00
0.04	0.09	0.09	0.09	0.10	0.21	0.03	0.03	0.06	0.00	0.00	0.00	0.00

APPENDIX E: Account-wise Budgetary Income of Municipal Corporation of Delhi: (1984-85 to 1995-96)

DESCRIPTION / YEAR	(Rs in crores)											
	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
3. Diet Money	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
4. Process Fees	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
5. Cost in Law Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Miscellaneous Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Proceeds on a/c of sale of land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Appellate Tribunal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. Recovery of Audit & Suppl. Charges from Sister Units	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(a) Audit Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(b) Superintendent Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Education	18.12	17.51	21.02	23.75	31.02	35.00	40.09	45.82	51.15	56.00	60.00	64.00
A. Contribution from Government	18.12	17.51	21.02	23.75	31.02	35.00	40.09	45.82	51.15	56.00	60.00	64.00
B. For Primary Education	16.73	16.25	21.02	23.75	31.02	35.00	40.09	45.82	51.15	56.00	60.00	64.00
C. Affairs Due from Government	1.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. Other Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
i. Fees and Fines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ii. Miscellaneous Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Public Health	0.57	0.50	0.72	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81
A. Contribution from Government	0.57	0.50	0.72	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81
iii. Maternal Education	0.02	0.02	0.01	0.00	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
C. Miscellaneous Receipts	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. Public Analyst Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. Cattle Pounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
i. Feeding Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ii. Fines & sale proceeds of unclaimed cattle	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. Cremation Grounds	0.42	0.35	0.39	0.57	0.58	0.51	0.61	0.61	0.61	0.61	0.61	0.61
ii. Fuel Stalls	0.40	0.37	0.37	0.55	0.55	0.51	0.57	0.57	0.57	0.57	0.57	0.57
iii. Funeral Van	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
v. Electric Crematorium	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Medical Relief	0.16	0.13	0.10	0.14	0.23	0.25	0.33	0.44	0.55	0.63	0.72	0.81
A. Fees	0.03	0.03	0.03	0.04	0.03	0.04	0.10	0.12	0.11	0.24	0.27	0.28
i. From Hospitals	0.03	0.03	0.03	0.04	0.03	0.04	0.10	0.12	0.11	0.24	0.27	0.28
D. Miscellaneous Receipts	0.13	0.10	0.07	0.10	0.20	0.21	0.23	0.34	0.44	0.41	0.45	0.53
7. Conservancy, St. Cleaning & Roads Watering	0.05	0.11	0.07	0.14	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16
A. Miscellaneous Receipts	0.05	0.11	0.07	0.14	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16
i. Private Removal Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ii. Other Receipts	0.05	0.11	0.07	0.14	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16
iii. Sales of Compost	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Roads & Public Lighting	3.22	4.31	5.21	5.05	6.41	8.31	10.28	11.93	13.71	15.41	17.11	18.81
A. Fees for Vehicles Licenses	0.05	0.22	0.24	0.25	0.07	0.14	0.19	0.20	0.25	0.41	0.41	0.37
i. Motor Driven Vehicle	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ii. Other Vehicles	0.05	0.22	0.24	0.25	0.07	0.14	0.19	0.20	0.25	0.41	0.41	0.37

DESCRIPTION / YEAR	1984-85											1996-97										
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4	5	6	7	8	9	10	11
C. Tenthacari Fees	0.32	1.07	1.69	1.12	1.22	1.13	1.19	1.33	1.34	1.36	2.13	0.32	1.07	1.69	1.12	1.22	1.13	1.19	1.33	1.34	1.36	2.13
D. Miscellaneous Receipts	2.24	3.53	4.11	4.89	5.12	7.00	8.91	5.46	-1.15	-0.68	-0.21	2.24	3.53	4.11	4.89	5.12	7.00	8.91	5.46	-1.15	-0.68	-0.21
I. Road Restoration Charges	2.24	3.53	4.11	4.89	5.12	9.21	12.34	2.37	0.12	1.11	0.88	2.24	3.53	4.11	4.89	5.12	9.21	12.34	2.37	0.12	1.11	0.88
Deficit	0.11	0.00	0.03	0.00	0.00	-2.21	-3.43	-5.32	-1.52	-1.79	-0.76	0.11	0.00	0.03	0.00	0.00	-2.21	-3.43	-5.32	-1.52	-1.79	-0.76
10. Building, Land Acquisition & Management	1.31	1.53	2.45	1.92	2.29	4.41	3.13	3.64	2.36	4.59	5.33	1.31	1.53	2.45	1.92	2.29	4.41	3.13	3.64	2.36	4.59	5.33
A. Sale of Land	0.11	0.00	0.03	0.00	0.00	0.74	0.07	0.00	0.00	0.00	0.00	0.11	0.00	0.03	0.00	0.00	0.74	0.07	0.00	0.00	0.00	0.00
B. Other Receipts	0.33	0.46	0.52	0.40	0.33	0.75	0.82	0.85	0.60	1.12	1.68	0.33	0.46	0.52	0.40	0.33	0.75	0.82	0.85	0.60	1.12	1.68
a. Rent	0.29	0.32	0.41	0.32	0.41	0.69	0.60	0.52	0.53	1.01	1.58	0.29	0.32	0.41	0.32	0.41	0.69	0.60	0.52	0.53	1.01	1.58
i. Rent of Building and Lands	0.29	0.32	0.41	0.32	0.41	0.69	0.60	0.52	0.53	1.01	1.58	0.29	0.32	0.41	0.32	0.41	0.69	0.60	0.52	0.53	1.01	1.58
ii. Receipts from Car Parking	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Fees for	0.02	0.07	0.11	0.07	0.12	0.10	0.05	0.07	0.07	0.12	0.05	0.02	0.07	0.11	0.07	0.12	0.10	0.05	0.07	0.07	0.12	0.05
i. Projections	0.01	0.00	0.01	0.00	0.01	0.01	0.00	0.01	0.00	0.01	0.00	0.01	0.00	0.01	0.00	0.01	0.01	0.00	0.01	0.00	0.01	0.00
ii. Petrol Pumps	0.02	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
iii. Taxies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
iv. Chaparras	0.07	0.08	0.09	0.05	0.10	0.00	0.05	0.05	0.07	0.09	0.07	0.07	0.08	0.09	0.05	0.10	0.00	0.05	0.07	0.09	0.07	0.05
v. Carriages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
vi. Swimming Pool	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
D. Fines for Offences Concerning Building	0.44	0.23	0.37	0.43	0.45	0.89	0.55	1.13	0.84	1.18	1.71	0.44	0.23	0.37	0.43	0.45	0.89	0.55	1.13	0.84	1.18	1.71
E. Miscellaneous Receipts	0.35	0.71	0.75	0.83	1.33	2.00	1.77	1.72	1.62	2.28	2.17	0.35	0.71	0.75	0.83	1.33	2.00	1.77	1.72	1.62	2.28	2.17
11. Fire Brigade	0.02	0.02	0.02	0.03	0.15	0.05	0.05	0.00	0.11	0.44	0.00	0.02	0.02	0.02	0.03	0.15	0.05	0.05	0.00	0.11	0.44	0.00
Miscellaneous Receipts	0.01	0.02	0.02	0.03	0.03	0.05	0.05	0.00	0.11	0.44	0.00	0.01	0.02	0.02	0.03	0.03	0.05	0.05	0.00	0.11	0.44	0.00
12. Licenses: Removal of Encroachments from Public Streets	1.76	1.93	1.79	1.74	1.83	2.02	3.31	2.12	2.31	2.41	9.45	1.76	1.93	1.79	1.74	1.83	2.02	3.31	2.12	2.31	2.41	9.45
A. Licenses	1.65	1.81	1.88	1.85	1.87	1.83	1.86	1.46	1.77	1.74	3.32	1.65	1.81	1.88	1.85	1.87	1.83	1.86	1.46	1.77	1.74	3.32
i. Licenses for Dangerous & Offensive Trades	1.51	1.70	1.79	1.55	1.54	1.72	1.72	1.33	1.59	1.59	3.85	1.51	1.70	1.79	1.55	1.54	1.72	1.72	1.33	1.59	1.59	3.85
(a) Hawky	1.52	1.80	1.84	1.42	1.40	1.65	1.26	0.71	1.33	1.38	2.97	1.52	1.80	1.84	1.42	1.40	1.65	1.26	0.71	1.33	1.38	2.97
(b) Other Trades	0.19	0.20	0.15	0.13	0.14	0.16	0.40	0.52	0.25	0.22	0.38	0.19	0.20	0.15	0.13	0.14	0.16	0.40	0.52	0.25	0.22	0.38
ii. Licenses for Manufacture	0.11	0.12	0.10	0.10	0.12	0.11	0.14	0.23	0.18	0.14	0.30	0.11	0.12	0.10	0.10	0.12	0.11	0.14	0.23	0.18	0.14	0.30
iii. Removal of Encroachments from Public Streets	0.03	0.11	0.11	0.09	0.15	0.18	0.18	0.25	0.29	0.33	0.41	0.03	0.11	0.11	0.09	0.15	0.18	0.18	0.25	0.29	0.33	0.41
i. Licenses for Hawkers	0.01	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.00	0.01	0.01	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.00	0.01
ii. Receipts from Encroachments	0.02	0.09	0.09	0.03	0.15	0.18	0.17	0.25	0.29	0.33	0.41	0.02	0.09	0.09	0.03	0.15	0.18	0.17	0.25	0.29	0.33	0.41
C. Special Registration Schemes	0.00	0.00	0.00	0.00	0.00	0.00	1.28	0.41	0.25	0.34	5.81	0.00	0.00	0.00	0.00	0.00	1.28	0.41	0.25	0.34	5.81	2.45
i. Non Hazardous Facilities	0.00	0.00	0.00	0.00	0.00	0.00	1.28	0.37	0.14	0.31	5.42	0.00	0.00	0.00	0.00	0.00	1.28	0.37	0.14	0.31	5.42	2.03
ii. Shops & Other Establishment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.04	0.11	0.03	0.39	0.00	0.00	0.00	0.00	0.00	0.00	0.04	0.11	0.03	0.39	0.41
13. Gardens & Open Spaces	0.41	0.16	0.11	0.14	0.44	0.25	0.35	0.80	0.85	0.67	1.18	0.41	0.16	0.11	0.14	0.44	0.25	0.35	0.80	0.85	0.67	1.18
A. Garden & Roadside Trees	0.11	0.15	0.11	0.15	0.44	0.25	0.35	0.80	0.85	0.67	1.18	0.11	0.15	0.11	0.15	0.44	0.25	0.35	0.80	0.85	0.67	1.18
14. Market & Slaughter Houses	2.91	4.07	4.50	9.10	3.29	5.04	0.95	1.34	1.85	0.37	0.50	2.91	4.07	4.50	9.10	3.29	5.04	0.95	1.34	1.85	0.37	0.50
A. Miscellaneous	2.91	4.07	4.50	9.10	3.29	5.04	0.95	1.34	1.85	0.37	0.50	2.91	4.07	4.50	9.10	3.29	5.04	0.95	1.34	1.85	0.37	0.50
1. Rent of Markets	0.05	0.07	0.08	0.02	0.02	0.05	0.05	0.05	0.09	0.09	0.07	0.05	0.07	0.08	0.02	0.02	0.05	0.05	0.05	0.09	0.09	0.07
2. Temporary Stalls	0.04	0.03	0.07	0.03	0.12	0.09	0.10	0.10	0.11	0.10	0.11	0.04	0.03	0.07	0.03	0.12	0.09	0.10	0.10	0.11	0.10	0.11
3. Slaughter Fees	0.20	0.24	0.35	0.43	0.42	0.42	0.39	0.45	0.52	0.87	0.41	0.20	0.24	0.35	0.43	0.42	0.42	0.39	0.45	0.52	0.87	0.41
4. Commercial Ventures	2.62	3.71	4.00	8.60	2.63	4.45	0.40	0.73	0.50	0.00	0.00	2.62	3.71	4.00	8.60	2.63	4.45	0.40	0.73	0.50	0.00	0.00

APPENDIX E: Account-wise Budgetary Income of Municipal Corporation of Delhi: (1984-85 to 1995-96)

DESCRIPTION / YEAR	(Rs in crores)											
	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
1. Expenditure on animals for export	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.74	1.32	0.00	0.00
15. Reimbursement of Cost of Adm. Charges from Different Schemes	0.00	0.00	0.00	16.00	0.00	8.92	9.90	9.93	12.05	5.30	11.00	10.00
17. Unforeseen Charges	15.00	0.00	0.00	0.00	0.00	16.00	0.00	12.74	0.00	0.00	2.00	0.00
18. Grants & Loans Advances and Other Taxes	13.00	0.00	0.00	0.00	0.00	16.00	0.00	12.74	0.00	0.00	2.00	0.00
(b) Transfer from suspense Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22. Development Charges	2.00	5.74	2.20	0.37	12.95	0.61	5.03	1.21	5.70	5.71	16.12	19.50
B. Development Charges Received from Private Parties	0.00	0.72	1.48	0.25	0.40	0.61	1.02	1.32	1.78	1.99	1.95	2.73
C. Deficiency Charges from DDA in Respect of Colonies including slum colonies	1.80	4.42	0.72	0.62	15.55	0.00	4.05	0.15	3.91	5.72	14.16	15.72
A/C-II: Plan Schemes	82.94	64.83	64.12	111.31	125.31	143.99	173.25	212.40	223.70	223.75	286.99	303.79
I. Miscellaneous Schemes (Revenue)	53.22	83.72	83.88	110.89	125.26	142.84	175.75	210.43	226.73	222.33	274.46	379.95
a. Miscellaneous Schemes Under Government Grant	22.45	48.79	64.55	82.94	99.75	112.09	147.31	172.92	187.13	183.77	237.44	335.85
1. Education, Nutrition & Physical Education	8.49	7.74	8.56	12.13	12.28	15.58	18.64	28.09	33.07	33.21	39.52	50.86
2. Medical and Public Health	7.28	6.59	9.26	9.56	11.46	13.35	17.00	13.80	14.32	15.35	13.58	15.36
3. Roads	15.29	30.35	40.80	48.42	42.35	45.83	55.34	63.05	55.55	65.47	60.00	85.25
5. Slaughter House	0.14	0.10	0.19	0.07	0.00	0.28	0.20	0.20	3.65	2.23	0.23	0.22
6. Compost Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Other Misc. Grants	0.01	0.05	0.03	0.03	0.03	0.02	0.05	0.02	0.03	0.04	0.04	0.12
9. Development of Urban Village	1.00	0.75	1.00	3.55	3.00	4.50	4.50	5.03	6.44	5.47	5.25	6.28
10. Conservancy Schemes	1.70	2.55	3.71	8.90	4.00	5.64	12.67	10.99	15.50	13.67	9.00	20.00
11. Veterinary Hospitals	0.00	0.05	0.05	-0.01	0.08	0.03	-0.01	0.00	0.02	0.00	0.00	0.00
12. Environmental Improvement through Horticulture Dev.	0.00	0.50	0.58	0.28	0.13	0.64	1.65	2.74	3.75	3.60	3.00	2.82
13. Imp. of Infrastructure 35 Slum Tenements	0.00	0.00	0.00	0.00	0.00	0.00	0.25	0.70	0.70	0.51	0.70	0.75
14. Construction of Community Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.50	1.00	0.50	0.91	1.00	2.25
15. Development of Unauthorised Colonies	0.00	0.00	0.00	0.00	0.00	0.00	0.25	1.50	2.00	1.29	0.75	1.00
16. Stationery and Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.18	0.10	0.21	0.03	0.02	0.00
17. Fire Services	0.00	0.00	0.00	0.00	0.00	0.00	0.80	8.97	10.40	5.89	5.00	8.30
18. Additional Facilities in 44 Resettlement Colonies	0.00	0.00	0.00	0.00	26.36	29.88	29.00	30.00	27.00	27.31	20.99	23.00
19. Provision of Sanitation Services in JJ Clusters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.83	7.00	8.50	8.25	15.01
20. Environmental Improvement in JJ Clusters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	-2.92	0.00	0.00
21. Computerization of the A&C Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.20	-0.01	0.25
22. Sig/Augmentation of Infrastructure Inc. Roads/Streets/Local Parks etc.	0.00	0.00	0.00	0.00	-0.00	0.00	0.00	0.00	0.00	0.00	50.00	70.00
23. Beautification of areas around Rly. Station	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.46
24. Dairy Colonies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.16
25. Implementation of MP's Local Area Development Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.45	9.00
26. Development of Musical Gardens	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.55	2.52
27. Development Works in Trans Yamuna Area	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.00	19.77
b. Under Plan Loan (Capital)	14.77	14.95	19.31	27.51	25.29	20.95	29.44	37.51	39.59	38.36	37.02	44.01
1. Slum	2.45	2.31	4.04	4.64	4.93	4.84	3.77	6.00	5.91	5.20	5.00	5.55
2. Compost Plant	0.00	0.00	0.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Slaughter House	0.05	0.03	0.08	0.02	0.03	0.09	0.10	0.10	0.32	0.08	0.09	0.07
6. Construction of Houses for B&K	0.00	0.59	0.00	0.00	0.00	0.00	1.47	3.40	3.63	0.00	3.50	4.30

DESCRIPTION / YEAR	(Rs in crores)											
	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
7. Development of Reg-anised Unauthorised Colonies	7.75	7.72	9.50	17.00	14.00	15.45	13.99	15.00	14.35	14.53	15.00	16.43
8. Slum Clearance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Development of Rural Village	2.68	2.12	3.00	2.75	3.50	5.24	6.23	9.00	11.22	11.54	10.60	15.97
10. Development of Dhot Ghats	0.01	0.04	0.04	0.00	0.02	0.00	0.10	0.14	0.03	0.10	0.05	0.30
11. Construction of Office Building	1.82	2.00	1.97	3.00	2.75	3.82	2.50	3.00	2.75	3.01	3.00	3.50
12. Deslting of Nallahs and Sewers	0.00	0.25	0.50	0.50	0.02	0.50	0.65	0.27	0.32	0.40	0.33	0.53
II. Family Welfare (Grants-Revenue)	0.73	1.00	0.00	0.31	0.27	0.62	0.32	1.14	1.35	0.00	2.13	0.99
V. ICJS Programme (Grants-Revenue)	0.18	0.18	0.22	0.31	0.55	0.52	0.54	0.67	0.53	0.59	0.61	0.84
VI. Child-to-Child Programme (Grants-Revenue)	0.00	0.01	0.01	0.03	0.05	0.01	0.13	0.15	0.03	0.00	0.14	0.07
VIII. T.B Programme under WHO (Grants-Revenue)	0.00	0.00	0.00	0.00	0.00	0.03	0.13	0.00	0.03	0.04	0.00	0.13
IX. Primary Health Care for J.J. Clusters (Grants-Revenue)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
X. Social Participation (Grants-Revenue)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XI. RTEB (Grants-Revenue)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XII. DCA (Grants-Revenue)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/c. III: Resettlement Costs Transferred from DDA: (Grants-Revenue)	0.00	0.00	0.00	0.00	17.50	19.25	17.08	15.73	18.55	18.00	21.00	47.89
A/c. IV: Capital Account (NCH tax)	4.67	3.54	0.39	1.34	1.73	-1.58	2.29	-0.27	1.53	2.58	3.14	3.23
G. Commercial Projects Development Account	4.66	3.53	0.39	1.34	1.73	-1.75	2.17	-0.34	1.52	2.35	3.04	2.88
1. Licenses Fee of Kiosks Continued in MCD School Bus	0.18	0.24	0.26	0.38	0.28	0.33	0.33	0.32	0.33	0.37	0.67	0.51
2. District Centre at Naniwala Bagh	0.57	0.67	0.72	1.42	0.49	0.02	0.11	0.30	0.03	0.00	0.00	0.52
3. Shops at Football Stadium Delhi Gate	0.00	0.00	0.00	0.00	0.02	0.04	0.02	0.03	0.03	0.03	0.04	0.03
4. Construction of Gup and Saucer Type	0.00	0.00	0.00	0.00	0.01	0.05	0.02	0.05	0.00	0.04	0.04	0.07
5. Construction of Parks/Offices at Ghatia Market	0.13	0.09	0.09	0.07	0.11	0.11	0.11	0.11	0.03	0.09	0.07	0.08
6. Car Parking Sites	0.23	0.24	0.29	0.25	0.45	0.51	0.57	0.86	1.32	1.36	1.89	1.85
7. Tourist Camping Site at J.L.N. Marg	0.06	0.09	0.09	0.07	0.09	0.11	0.10	0.21	0.03	0.19	0.19	0.19
8. Transport Nagar Badli	0.51	4.74	0.59	6.11	3.05	0.17	0.86	0.26	0.03	0.20	0.14	0.13
9. Misc. Receipts	2.94	0.45	2.36	8.14	0.23	0.28	0.06	0.22	0.03	0.08	0.00	0.02
10. New Commercial Venture	0.00	0.00	0.00	0.00	0.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Development of Plots	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Three Commercial Plots at Roop Nagar	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Shop Plots at Ranjit Nagar	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Shops Plots at Nimm	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. District Centre at Nasaigarh	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
- To be credited to Rev. Account	0.35	2.99	4.00	8.50	3.88	3.35	0.00	2.70	0.03	0.00	0.00	0.00
D. Housing Schemes	0.00	0.01	0.01	0.01	0.00	0.16	0.13	0.07	0.03	0.22	0.10	0.35
1. Allotment of Quarters to SKs on Hire Purchase Basis	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.12	0.10	0.35
2. Disposal of Quarters at Nimm	0.00	0.01	0.01	0.01	0.00	0.16	0.13	0.07	0.03	0.10	0.00	0.00
A/c. V: Special Govt Grant A/c	0.51	0.04	5.44	7.84	0.93	0.91	1.59	0.80	0.87	4.30	11.54	2.18
a. Director of Social Welfare Delhi Adm. Mid Days Meals	0.00	0.00	0.00	0.00	0.00	0.00	1.44	0.80	0.87	0.30	1.20	1.35
b. Scheme Financed out of Central Road Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	8.35	0.00
c. Construction of 30 Recreation Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.99	0.56

APPENDIX E: Account-wise Budgetary Income of Municipal Corporation of Delhi: (1984-85 to 1995-96)

DESCRIPTION / YEAR	(Rs in crores)											
	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
a. Regional Transfusion Centre	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10
b. Pulse Polio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.05
c. Development Works in MLA Constituencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Medical Facility	0.00	0.00	0.00	0.00	0.00	0.00	0.11	0.00	0.00	0.00	0.00	0.00
e. Night Soil Biogas Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.04	0.00	0.00	0.00	0.00	0.00
f. Setting up a Refuse Plant at Timarpur	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
g. Eradication of Bird	0.00	0.00	0.00	0.00	0.00	0.10	0.00	0.00	0.00	0.00	0.00	0.00
h. Construction of Hospital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
i. Improvement and Expansion of Fire Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
j. Sanitary Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
k. Tree Plantation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
l. Slum Deptt. (DDA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C #1: B. SUSPENSE ACCOUNT												
9. GENERAL	3.42	-0.79	5.53	5.59	11.35	16.13	28.79	50.37	73.50	-5.76	-4.33	-84.24
Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. Slum Wing												
Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. JJ Schemes												
Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Aggregate SUSPENSE ACCOUNT												
Receipts	3.42	-0.79	5.53	5.59	11.35	16.13	28.79	50.37	73.50	-5.76	-4.33	-84.24
Suspense Account: Receipts												
Account I: Revenue Account	22.12	20.73	38.23	61.72	90.15	75.40	82.94	130.94	27.61	142.93	197.24	174.90
I. Securities	5.41	8.58	11.70	14.38	13.57	13.37	14.61	17.50	0.00	17.24	41.18	46.21
II. Provident Fund	5.41	6.89	8.34	12.50	16.51	18.57	24.30	24.40	27.61	32.23	31.40	34.10
III. Deposit Work	0.20	0.20	1.40	1.03	4.27	1.43	2.66	0.61	0.00	0.70	5.61	12.37
IV. Fine Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
V. Income received on behalf of WS&SDU	1.53	2.21	2.59	2.82	3.17	2.79	3.96	1.90	0.00	0.22	0.28	0.31
VI. National Defense Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VII. Other Deposits	7.28	1.45	7.83	27.73	49.67	37.34	29.35	55.43	0.00	53.54	39.10	9.31
VIII. Compulsory Deposit Scheme	1.51	0.70	0.13	0.01	0.00	0.01	0.06	0.00	0.00	0.01	0.00	0.00
IX. Terminal Tax by various Department / Importers	0.00	0.00	0.00	0.18	0.01	0.00	0.00	0.00	0.00	0.01	0.00	0.00
X. Employees Subscription under MCD Employees' GIS 1980	0.75	0.78	0.82	0.85	0.90	0.97	1.05	1.08	0.00	1.21	1.17	1.22
XI. Special Capital Reserve fund	0.00	0.00	1.10	1.03	1.94	0.47	0.14	0.01	0.00	0.00	0.01	0.01
XII. Salary Equalisation fund	0.00	0.00	4.25	0.00	0.00	0.44	0.00	0.00	0.00	0.00	20.00	25.00
XIII. Draught Relief fund	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XIV. Temporary transfer to Revenue Account	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00
XV. Road Restoration Revolving Account	0.00	0.00	0.00	0.00	0.00	0.00	7.78	30.00	0.00	30.59	58.48	45.87

APPENDIX F : Account-wise Budgetary Expenditure of Municipal Corporation of Delhi: (1984-85 to 1995-96)

(Rs in crores)

HEAD OF ACCOUNT / YEAR	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
	1	2	3	4	5	6	7	8	9	10	11	12
Total Expenditure (including suspense account)	215.00	240.64	316.09	406.18	476.08	521.25	570.89	685.25	738.49	815.25	951.11	1253.19
Total Expenditure (Excluding suspense account)	165.07	218.78	282.45	313.21	358.51	437.39	537.01	572.07	618.93	659.10	787.72	1002.54
Suspense Account Expenditure	19.43	21.85	33.64	72.97	79.47	83.86	63.88	113.18	119.56	146.15	163.39	271.41
ACCOUNT I (A) Total Expenditure	133.05	145.71	189.40	214.83	243.21	263.88	305.85	342.39	357.24	417.21	487.75	585.05
ACCOUNT I (A) Revenue Expenditure	123.05	139.74	174.33	199.62	229.02	251.31	293.33	330.17	352.43	403.21	481.83	574.11
GENERAL SUPERVISION, ETC.	5.04	5.45	8.02	9.72	9.05	11.53	13.52	14.17	13.98	17.40	21.38	22.07
A. General Superintendence	3.03	3.83	5.55	5.97	4.53	6.23	8.24	7.40	7.13	9.00	12.25	12.57
(a) Corporation and Sanctioning Committee	0.65	0.85	0.72	0.82	1.00	0.95	0.93	0.69	0.63	0.83	0.89	0.77
(b) Municipal Chief Auditor's Estb. (Gross)	0.35	0.40	0.45	0.64	0.52	0.53	0.77	0.82	0.92	0.83	1.14	1.14
Deduct Amount Recoverable from Undr/Dept.	0.65	0.63	0.16	0.16	0.53	0.12	0.09	0.00	0.00	0.00	0.00	0.00
Net Municipal Chief Auditor's Estb.	0.28	0.32	0.35	0.47	0.07	0.52	0.68	0.82	0.92	0.83	1.02	1.14
(c) Commissioner's Personal & Gen. Office	0.50	0.74	2.37	1.89	0.25	1.59	3.13	2.29	1.41	2.27	5.21	4.88
(d) Asst. & Account Establishment	0.23	1.00	1.05	1.51	1.51	1.66	1.83	1.75	2.05	2.41	2.45	2.24
(e) Labour Officer's Establishment	0.15	0.17	0.17	0.23	0.22	0.27	0.27	0.29	0.33	0.35	0.39	0.46
(f) Community Services	0.53	0.71	0.72	0.93	1.07	1.18	1.19	1.25	1.21	1.82	1.85	1.95
1. Community Services	0.50	0.61	0.62	0.85	0.54	1.05	0.78	1.08	1.04	1.55	1.70	1.75
2. Press & Information Office	0.10	0.10	0.10	0.14	0.13	0.13	0.14	0.18	0.17	0.18	0.20	0.19
(g) Vigilance Department	0.22	0.22	0.24	0.35	0.31	0.31	0.37	0.40	0.43	0.48	0.50	0.52
(h) Service Training to Municipal Offices/Employees	0.00	0.00	0.00	0.01	0.00	0.00	0.02	0.00	0.00	0.00	0.00	0.00
(i) Compensation in M.C.D.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.15	0.00	0.00	0.00
B. Collection of Taxes	1.71	1.80	2.48	3.56	3.63	4.86	4.22	5.29	5.18	5.65	6.05	6.37
(a) Property Tax	1.51	1.73	2.20	3.24	3.48	3.78	4.12	4.37	4.60	5.43	5.68	6.74
(b) Tax on vehicles and animals	0.02	0.02	0.03	0.03	0.03	0.03	0.04	0.06	0.06	0.13	0.07	0.11
1. Vehicles	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.03	0.02	0.04	0.03	0.05
II. Milch Tax	0.01	0.02	0.02	0.01	0.03	0.02	0.02	0.03	0.03	0.09	0.04	0.04
(c) Theatre Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(d) Advertisement Tax	0.03	0.04	0.04	0.05	0.05	0.05	0.05	0.05	0.07	0.09	0.09	0.12
(e) Tax on Sale and Consumption of Electricity	0.15	0.00	0.23	0.24	0.06	0.80	0.00	0.80	0.45	0.00	0.00	0.00
1. Collection Charges payable to DESU	0.15	0.00	0.23	0.24	6.27	0.80	0.00	0.00	0.45	0.00	0.00	0.00
(C) Upkeep and guarding of Municipal offices	0.35	0.38	0.48	0.64	0.70	0.86	0.74	0.81	0.83	1.08	0.82	1.16
(D) Central Purchase Organisation	0.02	0.02	0.02	0.03	0.03	0.03	0.04	0.04	0.05	0.05	0.05	0.07
(E) Election Office	0.04	0.02	0.02	0.01	0.00	0.01	-0.01	0.03	0.02	0.84	1.29	0.25
(F) Miscellaneous charges	0.31	0.32	0.39	0.44	0.48	0.53	0.50	0.60	0.73	0.78	0.79	1.04
a. General Law Charges	0.26	0.29	0.33	0.41	0.44	0.50	0.59	0.16	0.18	0.76	0.77	1.01
b. Other charges	0.05	0.03	0.03	0.02	0.04	0.03	0.01	0.02	0.07	0.03	0.02	0.02
b.1 Civil Reception and Hospitality	0.05	0.03	0.03	0.02	0.04	0.02	0.01	0.01	0.06	0.02	0.01	0.01
(G) Losses/Written off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

APPENDIX F : Account-wise Budgetary Expenditure of Municipal Corporation of Delhi: (1984-85 to 1995-96)

(Rs in crores)

HEAD OF ACCOUNT / YEAR	1984-85 1985-86 1986-87 1987-88 1988-89 1989-90 1990-91 1991-92 1992-93 1993-94 1994-95 1995-96											
	1	2	3	4	5	6	7	8	9	10	11	12
III : EDUCATION												
(H) Capital Amount	0.43	0.90	0.52	0.91	0.69	1.04	0.52	0.82	0.00	0.00	0.00	0.00
A Gen. Supervision and Administration	0.23	0.82	0.82	0.44	0.43	0.45	0.51	0.23	0.54	0.25	0.70	0.74
B. Municipal Primary Schools	30.32	37.44	40.27	55.83	63.34	63.75	74.39	81.23	84.14	89.08	108.57	116.45
iii. Supply of Free Books to poor students	0.45	0.33	0.32	0.45	0.49	0.52	0.18	0.15	0.35	0.00	0.20	0.20
iv. Supply of uniform to children	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
x. Scholarship to school children	0.00	0.03	0.02	0.00	0.01	0.02	0.01	0.02	0.02	0.01	0.00	0.01
xiii. Greenery & Plantation in MPL Schools	0.11	0.12	0.09	0.00	0.11	0.10	0.09	0.09	0.11	0.10	0.04	0.08
D Medical Inspection of Schools	0.41	0.35	0.72	0.97	1.25	1.42	1.48	1.46	1.59	1.56	1.62	1.77
E Grants-in-aid to private schools	1.14	1.23	1.43	1.76	2.16	2.14	2.25	2.35	2.45	3.15	3.28	3.90
F Repairs & Maintenance	0.50	0.80	1.03	0.74	0.32	0.72	0.74	0.20	0.37	1.15	0.55	1.00
H. Physical Education	0.15	0.24	0.24	0.35	0.39	0.31	0.33	0.35	0.35	0.41	0.45	0.41
I. Supply of Milk in Mpi Schools	0.01	0.01	0.01	0.35	0.23	0.85	0.57	0.13	0.85	0.47	0.28	0.13
iv. Supply of mid-day meals to children	0.00	0.00	0.00	0.32	0.27	0.85	0.55	0.12	0.85	0.45	0.27	0.00
J. Miscellaneous	1.35	1.84	1.85	1.90	1.47	6.05	0.66	4.25	4.43	5.79	3.30	3.34
a. Municipal contribution to PF	0.19	0.28	0.20	0.12	0.13	0.09	0.00	0.01	0.00	0.00	0.00	0.14
b. Gratuity	0.02	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Contribution of Pension Fund	1.17	1.55	1.66	1.78	1.33	5.97	0.05	4.35	4.43	5.79	3.30	3.30
K. Spl. Rep & Conv of dry latrines in rented schools	0.01	0.01	0.01	0.02	0.02	0.01	0.02	0.02	0.00	0.01	0.01	0.01
M. Improvement in Science Teaching	0.07	0.10	0.15	0.17	0.19	0.19	0.20	0.27	0.28	0.29	0.32	0.34
N Losses Written Off	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
O. Teaching of History of Freedom Movement	0.02	0.01	0.00	0.00	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
P Acquisition of buildings of named schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IV : LIBRARIES												
A. Estt., Cong. & Others	0.05	0.14	0.13	0.19	0.18	0.32	0.39	0.26	0.30	0.33	0.33	0.34
iii. Books & Furniture	0.01	0.02	0.01	0.07	0.02	0.03	0.03	0.03	0.04	0.05	0.05	0.07
B Grant-in-aid to Libraries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. Repairs & Maintenance	0.05	0.13	0.12	0.12	0.16	0.29	0.25	0.22	0.26	0.28	0.22	0.27
D. Losses written off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
V : PUBLIC HEALTH												
A. General Supervision	2.99	3.10	3.54	4.48	4.55	4.75	9.85	11.05	12.15	13.50	14.65	16.09
B Epidemics	0.35	0.40	0.40	0.55	0.63	0.73	0.78	0.99	1.09	1.18	1.26	1.26
L. General	0.11	0.10	0.13	0.11	0.14	0.12	0.11	0.12	0.11	0.17	0.21	0.21
ii. Disinfection	0.05	0.03	0.02	0.02	0.04	0.02	0.03	0.02	0.02	0.05	0.07	0.07
iii Destruction of Unwholesome food	0.00	0.01	0.00	0.01	0.01	0.01	0.00	0.00	0.01	0.01	0.01	0.01
IV Epidemic Investigation Bureau	0.03	0.04	0.08	0.04	0.05	0.05	0.04	0.09	0.04	0.07	0.07	0.07
C. Vaccination	0.02	0.02	0.02	0.03	0.04	0.03	0.03	0.04	0.04	0.05	0.05	0.05
	0.20	0.34	0.39	0.49	0.55	0.56	0.53	0.70	0.90	0.89	0.94	1.11

APPENDIX F : Account-wise Budgetary Expenditure of Municipal Corporation of Delhi: (1984-85 to 1995-96)

(Rs in crores)

HEAD OF ACCOUNT / YEAR	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
	1	2	3	4	5	6	7	8	9	10	11	12
D. Malaria and Insecticides	1.21	1.33	1.44	1.44	1.50	1.50	6.49	7.20	7.95	8.70	9.43	11.20
E. Miscellaneous	1.04	0.97	1.18	1.87	1.72	1.74	1.85	2.04	2.10	2.56	2.80	2.94
i. Laboratory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ii. Destruction of Dogs	0.04	0.04	0.05	0.07	0.07	0.08	0.10	0.11	0.11	0.13	0.14	0.15
iii. Destruction of Rats	0.05	0.08	0.10	0.12	0.15	0.13	0.13	0.15	0.17	0.19	0.20	0.21
iv. Preventing Nuisance from Stray Cattle	0.13	0.14	0.28	0.31	0.23	0.44	0.43	0.38	0.43	0.54	0.70	0.57
v. Vital Statistics	0.09	0.07	0.09	0.10	0.12	0.10	0.13	0.15	0.16	0.17	0.19	0.22
vi. Crematorium Grounds	0.72	0.63	0.65	1.25	1.09	0.98	1.04	1.24	1.22	1.52	1.55	1.76
vii. Prevention of Nuisance from Stray Monkeys	0.00	0.00	0.00	0.01	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
i. R&M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
J. Losses/Volunt. Off.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VII. MEDICAL RELIEF	14.85	16.56	19.36	24.52	30.55	34.83	38.00	39.68	42.31	47.69	51.66	57.47
A. General	0.20	0.19	0.23	0.23	0.26	0.17	0.15	0.15	0.15	0.16	0.20	0.22
B. Hospitals, Maternity Homes and Clinics	12.14	13.47	15.49	19.93	24.89	27.86	30.54	32.53	34.62	38.92	42.44	47.84
a. Hindu Rao Hospital	3.31	3.72	4.32	5.40	7.11	7.43	8.34	9.04	9.54	11.00	12.17	13.81
b. Rajan Babu TB Hospital	1.80	2.03	2.30	3.11	3.62	3.81	4.01	4.21	4.39	5.06	5.05	6.02
c. Kasturba Hospital	2.21	2.05	2.33	3.10	3.87	4.12	4.34	4.79	5.03	5.69	6.22	6.90
I. Hospitals at Lajpat Nagar, Moti Nagar, Tikas Nagar etc.	0.80	0.85	0.87	1.16	1.45	2.03	1.89	1.94	1.98	2.28	2.51	2.80
g. Mrs. G.L. Maternity Hospital	0.45	0.94	0.59	0.77	0.80	0.80	0.91	0.95	1.01	1.06	1.20	0.00
h. Infectious Diseases Hospital	0.33	0.34	0.35	0.50	0.61	0.65	0.66	0.66	0.80	0.84	1.36	1.34
i. Ayurvedic Hospital, Balimaran	0.15	0.16	0.21	0.31	0.43	0.73	0.72	0.71	0.75	0.80	0.80	0.83
j. Veterinary Hospital	0.11	0.11	0.12	0.16	0.16	0.17	0.24	0.21	0.18	0.00	0.00	0.00
k. Tuberculosis Clinics	0.84	0.89	0.98	1.24	1.41	1.58	1.85	1.64	1.75	2.04	2.15	2.44
l. T.B. Control Programme	0.37	0.35	0.43	0.45	0.50	0.63	0.58	0.58	0.53	0.70	0.71	0.79
a. Tuberculosis Clinics	0.47	0.53	0.54	0.76	0.91	0.95	1.09	1.07	1.21	1.34	1.44	1.85
l. Leprosy Home and Clinics	0.12	0.14	0.16	0.15	0.16	0.20	0.19	0.22	0.21	0.23	0.22	0.26
m. Anti Rabid Centers	0.02	0.01	0.03	0.02	0.02	0.06	0.06	0.05	0.06	0.06	0.15	0.15
n. Family Planning Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
o. Maternity and Child Welfare Centers	0.94	1.32	1.35	1.69	2.09	2.29	3.32	3.61	4.19	4.59	5.04	5.71
p. Swami Daya Nand Hospital, Shahdara	0.50	1.05	1.25	1.68	2.19	2.54	2.70	2.98	3.19	3.51	3.80	4.31
q. A.V. Hospital at Haider Pur	0.17	0.20	0.37	0.43	0.63	1.14	1.21	1.20	1.22	1.37	1.50	1.45
r. Security Staff for Medical Institutions	0.00	0.03	0.17	0.22	0.24	0.29	0.29	0.32	0.35	0.39	0.28	0.35
C. Dispensaries	1.92	2.44	3.13	3.78	4.88	6.24	6.24	6.38	7.09	7.92	8.37	8.75
a. Allopathic Dispensaries	1.15	1.16	1.42	1.45	2.06	2.77	2.66	2.39	2.91	3.40	3.63	3.85
b. Ayurvedic, Homoeopathic and Unani Dispensaries	0.75	1.28	1.67	2.28	2.77	3.40	4.11	3.92	4.11	4.45	4.67	4.81
c. Venereal Diseases Dispensaries	0.02	0.02	0.03	0.04	0.04	0.06	0.04	0.05	0.05	0.06	0.05	0.07
d. Epidemiology Unit	0.01	0.01	0.01	0.01	0.02	0.02	0.03	0.02	0.01	0.01	0.02	0.01

APPENDIX F : Account-wise Budgetary Expenditure of Municipal Corporation of Delhi: (1984-85 to 1995-96)

(Rs in crores)

HEAD OF ACCOUNT / YEAR	1984-85 1985-86 1986-87 1987-88 1988-89 1989-90 1990-91 1991-92 1992-93 1993-94 1994-95 1995-96											
	1	2	3	4	5	6	7	8	9	10	11	12
D. Medical Treatment of M.C. Employees	0.25	0.10	0.12	0.15	0.05	0.09	0.06	0.07	0.05	0.09	0.11	0.15
i. Allotment system	0.14	0.01	0.00	0.01	0.00	0.00	0.01	0.01	0.01	0.01	0.02	0.03
ii. Indigenous system	0.11	0.10	0.11	0.14	0.04	0.09	0.05	0.06	0.07	0.08	0.09	0.15
E. R&M	0.04	0.37	0.39	0.43	0.53	0.47	0.38	0.54	0.36	0.55	0.53	0.48
G. Losses Written Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VII: CONSERVANCY, STREET CLEANSING & ROADS WATERING	22.01	23.79	29.31	35.90	46.01	53.06	61.63	63.92	70.68	88.53	102.42	117.54
A. Conservancy and Street Cleansing	22.09	21.53	27.07	33.76	42.13	47.50	54.79	58.84	63.61	82.20	102.42	117.54
a. Street Cleansing	17.04	19.28	23.93	30.19	37.26	41.84	47.74	52.45	56.92	74.51	83.40	95.50
1. Establishment	15.72	18.35	23.85	29.21	36.18	40.99	47.05	51.54	56.02	73.57	82.47	93.54
2. Contingency	0.52	0.43	0.28	0.98	1.03	0.65	0.70	0.90	0.90	0.94	0.94	0.55
b. Removal of Refuse	0.74	0.71	0.92	1.14	1.71	1.45	1.38	1.47	1.06	1.70	1.87	1.90
1. Establishment	0.64	0.54	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64
2. Contingencies	0.05	0.21	0.02	0.02	0.00	0.00	0.01	0.03	0.01	0.02	0.01	0.01
3. Stores	0.07	0.27	0.12	0.09	0.12	0.11	0.05	0.03	0.00	0.03	0.00	0.00
c. Motor Transport	1.50	1.53	1.93	2.10	2.75	3.98	5.22	4.34	6.30	5.59	9.88	7.37
1. Establishment	0.35	0.37	0.42	0.82	0.82	1.25	1.68	1.18	1.64	0.97	0.93	1.12
2. Contingencies	0.01	0.00	0.01	0.01	0.00	0.00	0.02	0.05	0.03	0.02	0.02	0.04
3. Repairs and Maintenance	0.85	0.95	0.75	0.65	0.58	1.90	1.51	2.05	1.59	2.20	5.97	2.37
4. Hiring of Trucks and other Vehicles	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Petrol and Oil	0.68	0.22	0.60	0.63	0.72	0.83	1.61	1.03	2.64	2.40	2.96	3.85
d. Deduct Chargeable to Different Service Heads	0.08	0.05	0.06	0.05	0.01	0.00	0.00	0.00	1.00	0.00	0.00	0.00
e. Disposal of Refuse	0.06	0.07	0.09	0.10	0.11	0.11	0.11	0.27	0.13	0.13	0.14	0.17
1. Establishment	0.05	0.07	0.09	0.10	0.11	0.11	0.10	0.27	0.13	0.13	0.14	0.17
2. Contingencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
f. Compost Plant	0.14	0.15	0.20	0.27	0.31	0.33	0.36	0.33	0.20	0.27	0.25	0.31
1. Establishment	0.07	0.10	0.12	0.19	0.20	0.19	0.22	0.24	0.18	0.20	0.19	0.26
2. Contingencies	0.00	0.03	0.01	0.01	0.01	0.02	0.02	0.02	0.02	0.02	0.02	0.02
3. Repairs and Maintenance	0.04	0.14	0.08	0.05	0.08	0.10	0.12	0.05	0.00	0.04	0.04	0.03
4. Stores	0.02	0.02	0.02	0.02	0.02	0.02	0.01	0.02	0.00	0.01	0.00	0.00
B. Repairs and Maintenance to Building	0.01	0.01	0.01	0.01	0.01	0.01	0.00	0.03	0.00	0.01	0.00	0.01
C. Purchase of Trucks and tempos	0.20	0.14	0.05	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. Adhoc Provision for Improvement, Sanitary Landfills	0.24	0.20	0.22	0.31	0.73	2.04	3.05	1.10	2.50	1.55	0.59	1.43
1. Improvement Schemes	0.24	0.19	0.22	0.31	0.62	0.65	0.43	0.46	0.48	0.70	0.63	1.18
2. Additional Civic Amenities	0.00	0.01	0.00	0.00	0.00	1.36	0.03	0.00	0.00	0.00	0.00	0.01
3. Adhoc Provision for start from DDA	0.00	0.00	0.00	0.00	0.12	0.00	2.60	0.64	2.01	0.84	0.35	0.24
E. Adhoc Provision for Repairs of Wheel Barrows	0.03	0.05	0.08	0.07	0.07	0.05	0.03	0.11	0.03	0.01	0.01	0.06
F. Supervision & Control	1.43	1.35	1.87	2.72	3.07	3.42	3.75	3.84	4.54	4.88	5.88	6.87

APPENDIX F : Account-wise Budgetary Expenditure of Municipal Corporation of Delhi: (1984-85 to 1995-96)

(Rs in crores)

HEAD OF ACCOUNT / YEAR	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
	1	2	3	4	5	6	7	8	9	10	11	12
VIII: SCAVENGING, DRAINS & SEWERS												
1. Establishment	1.41	1.25	1.85	2.70	3.05	3.33	3.54	3.77	4.44	4.77	5.75	5.72
2. Contingencies	0.02	0.02	0.02	0.02	0.03	0.04	0.11	0.05	0.10	0.10	0.03	0.03
	2.81	2.65	11.30	2.54	2.90	5.84	7.84	7.50	8.19	6.89	8.82	9.78
A. Latrines, Urinals and Dalaoos												
1. Establishment	2.02	2.05	10.45	1.49	1.70	5.02	5.55	5.45	5.51	4.38	5.35	5.41
2. Contingencies	0.21	0.22	0.26	0.28	0.25	0.24	0.25	0.25	0.34	0.40	0.40	0.44
	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.01	0.01
3. Stores	0.11	0.10	0.14	0.00	0.11	0.07	0.12	0.03	0.00	0.08	0.00	0.00
4. Repairs and Maintenance	0.21	0.22	0.15	0.20	0.33	0.22	0.19	0.17	0.18	0.14	0.02	0.02
5. Visitor Charges	1.50	1.32	9.89	1.00	1.00	4.49	4.98	5.00	5.00	3.75	5.75	5.75
B. Bullock Traction												
1. Establishment	0.10	0.09	0.10	0.14	0.15	0.23	0.31	0.35	0.42	0.39	0.51	1.02
2. Contingencies	0.00	0.00	0.00	0.00	0.00	0.18	0.28	0.29	0.35	0.33	0.53	0.52
3. Purchase of Carts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Repairs and Maintenance	0.00	0.00	0.01	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Payment to Contractors for Removal of Refuse	0.05	0.05	0.05	0.04	0.01	0.04	0.04	0.05	0.05	0.05	0.05	0.10
C. Desilting and improvement of storm water, drains & nallahs												
D. Coverage of storm water drains	0.43	0.37	0.67	0.88	1.00	1.55	1.95	2.08	2.22	2.10	2.94	2.30
	0.05	0.05	0.09	0.04	0.05	0.03	0.04	0.02	0.05	0.02	0.03	0.04
IX: ROADS & PUBLIC LIGHTING												
B. Maintenance of Roads	14.22	16.28	18.31	19.57	23.16	21.92	23.28	25.37	25.07	29.82	32.71	33.02
I. Establishment	5.15	7.55	8.08	9.83	11.71	12.36	14.66	16.12	17.85	20.04	22.21	23.50
II. Contingencies	0.11	0.09	0.16	0.31	0.24	0.39	0.10	0.50	0.27	0.24	0.48	0.25
III. Repairs & Maintenance	7.12	7.54	8.32	7.69	8.42	8.50	8.44	8.66	7.13	9.49	9.99	12.21
a. Roads	6.22	6.85	6.91	6.42	6.55	6.59	6.67	7.12	6.20	7.53	7.93	9.59
b. Repairs & Maintenance of Rural Roads	0.22	0.55	1.01	0.53	0.60	0.63	0.56	0.39	0.00	0.39	0.28	0.37
c. Miscellaneous	0.13	0.05	0.09	0.13	0.10	0.11	0.06	0.10	0.00	0.02	0.05	0.02
I. Tools and Plants	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00
II. Traffic amenities	0.03	0.07	0.07	0.10	0.07	0.09	0.04	0.08	0.00	0.02	0.04	0.02
III. Roads Side Benches	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IV. Maintenance of Statues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
V. Street Name Boards & Direction Sign	0.02	0.01	0.01	0.01	0.01	0.02	0.01	0.02	0.00	0.00	0.01	0.00
d. Hot Mix Plant (Gross)	0.73	0.85	0.73	0.81	1.40	1.60	1.34	1.36	1.55	1.58	1.75	2.22
Deduct	0.22	0.21	0.43	0.20	0.23	0.44	0.18	0.30	0.62	0.03	0.03	0.00
Net Hot Mix Plant (Gross)	0.51	0.45	0.30	0.61	1.17	1.16	1.15	1.05	0.93	1.55	1.72	2.22
IV Restoration of Road Cut	2.31	1.24	1.62	1.65	2.70	0.00	0.05	0.00	0.00	0.00	0.00	0.00
V Removal of Unclaimed Malaba	0.07	0.05	0.07	0.08	0.08	0.06	0.04	0.07	0.02	0.05	0.05	0.07
C. Vehicles	0.07	0.15	0.07	0.09	0.05	0.11	0.13	0.15	0.17	0.15	0.21	0.24
II. Licensing	0.07	0.15	0.07	0.03	0.02	0.11	0.13	0.15	0.17	0.15	0.21	0.24

APPENDIX F: Account-wise Budgetary Expenditure of Municipal Corporation of Delhi: (1984-85 to 1995-96)

(Rs in crores)

HEAD OF ACCOUNT / YEAR	1984-85 1985-86 1986-87 1987-88 1988-89 1989-90 1990-91 1991-92 1992-93 1993-94 1994-95 1995-96											
	1	2	3	4	5	6	7	8	9	10	11	12
D. Lighting	1.28	3.47	9.16	6.54	9.45	9.58	9.65	19.15	23.50	28.07	32.05	34.45
III. Electric lighting	1.22	2.94	8.57	5.71	8.47	7.72	7.63	17.42	21.40	26.08	29.72	31.64
F. Losses written off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
X: BUILDING, LAND ACQUISITION & MGT	3.10	3.20	3.51	4.77	4.89	5.41	5.97	6.19	6.85	7.72	8.38	10.70
A. Municipal Engineers office	2.12	2.30	2.59	3.50	3.52	3.80	4.35	4.57	5.02	5.44	5.73	6.77
1 (a) Salary and allowances of the Mpl. Engineers	0.00	0.01	0.00	0.01	0.00	0.01	0.01	0.02	0.01	0.01	0.02	0.05
B. Inspection and Supervision of Pvt. Buildings	0.72	0.62	0.72	0.54	0.97	1.19	1.21	1.22	1.34	1.69	1.76	1.85
D. Land Acquisition & Management	0.15	0.19	0.21	0.23	0.24	0.27	0.27	0.27	0.30	0.39	0.73	0.51
(i) Manager Land & Estates Office	0.15	0.19	0.21	0.23	0.23	0.25	0.27	0.27	0.29	0.38	0.72	0.52
(iii) Swimming Pools	0.00	0.00	0.00	0.01	0.00	0.01	0.01	0.00	0.01	0.01	0.01	0.02
E. Repairs & Maintenance	0.11	0.03	0.09	0.13	0.16	0.15	0.12	0.13	0.14	0.22	0.14	1.14
G. Losses written off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XI: FIRE BRIGADE	3.03	2.77	3.09	2.63	3.49	3.87	4.08	5.30	5.51	6.29	6.37	8.00
A. Maintenance	3.03	2.77	3.09	2.63	3.49	3.87	4.08	5.30	5.51	6.29	6.37	8.00
C. Losses written off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XII: LICENCING REMOVAL OF ENCROACHMENT ON PUBLIC ST	0.34	0.41	0.42	0.81	0.65	0.70	0.67	0.71	0.89	1.09	1.18	1.23
A. Licensing Estd.	0.17	0.21	0.21	0.34	0.38	0.40	0.40	0.42	0.54	0.64	0.72	0.72
(i) Trade Licensing	0.09	0.12	0.12	0.21	0.20	0.23	0.23	0.24	0.35	0.41	0.46	0.53
(ii) Factory Licensing	0.08	0.09	0.09	0.13	0.13	0.17	0.17	0.18	0.19	0.23	0.27	0.22
B. Removal of encroachment on public streets	0.17	0.21	0.21	0.27	0.32	0.31	0.27	0.29	0.35	0.45	0.46	0.54
C. Losses written off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XIII: GARDEN & OPEN SPACES	4.62	5.48	6.00	7.25	9.14	10.68	13.98	16.81	18.45	21.69	24.10	27.12
A. Gardens & Parks	2.55	2.93	3.48	4.35	5.00	6.30	10.41	12.79	15.17	18.14	20.41	23.21
in Up-keep of Lanes	0.02	0.02	0.02	0.04	0.03	0.04	0.04	0.12	0.06	0.10	0.15	0.10
C. Roadside Trees	0.33	0.23	0.22	0.29	0.24	0.29	0.26	0.39	0.36	0.31	0.32	0.32
D.R.M.	1.75	2.32	2.30	2.62	3.89	4.09	3.30	3.63	2.92	3.23	3.37	3.00
F. Losses written off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XIV: MARKETS & SLAUGHTER HOUSES	0.23	0.23	0.27	0.36	0.42	0.53	0.65	0.76	0.82	1.30	1.39	1.64
A. Markets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. Slaughter Houses	0.23	0.23	0.26	0.36	0.42	0.53	0.65	0.75	0.82	1.30	1.39	1.64
D. Losses written off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XV: MISCELLANEOUS FUNCTIONS	11.48	10.35	14.32	15.83	11.42	9.05	20.77	25.46	28.53	30.80	58.45	95.17
A. Total	2.29	2.75	2.77	5.95	4.00	0.89	6.75	9.09	10.30	15.97	22.84	22.25
(i) Provident Fund	0.27	0.15	0.09	0.46	0.08	0.02	0.00	0.00	0.00	0.01	0.00	0.00
(ii) Gratuity	0.14	0.13	0.10	0.12	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00

APPENDIX F : Account-wise Budgetary Expenditure of Municipal Corporation of Delhi: (1984-85 to 1995-96)
(Rs in crores)

HEAD OF ACCOUNT / YEAR	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
	1	2	3	4	5	6	7	8	9	10	11	12
A. Monetary Assistance in Proximate lines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Scholarship to Children	0.02	0.02	0.01	0.04	0.03	0.03	0.02	0.03	0.03	0.03	0.03	0.03
c. Aid to Municipal Employees	0.01	0.04	0.01	0.11	0.05	0.04	0.05	0.02	0.03	0.02	0.04	0.02
e. Benevolent fund for employees	0.10	0.03	0.12	0.05	0.09	0.19	0.13	0.22	0.20	0.65	0.35	0.32
g. Opening of Staff Canteen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
h. Recreational Facilities for Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.00
L. 5th Pay Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
J. Regularisation of Muster Roll Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(vi). Contribution Pension Fund	1.73	2.35	2.42	5.17	3.71	0.39	6.43	8.81	10.04	15.24	22.05	27.82
B. Total	0.55	0.94	0.81	1.33	1.85	2.55	2.75	2.50	2.49	2.23	2.03	2.17
(i) Grant-in-aid to public institutions	0.22	0.52	0.39	0.53	0.70	0.51	0.59	0.57	0.51	0.49	0.55	0.55
(ii) Stipends to the poor & old age cans on	0.32	0.42	0.52	0.82	1.15	2.04	2.16	2.02	1.98	1.77	1.75	1.62
(iii) For promotion of sports and cultural activities	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. Expenditure on Terminal Tax collection:	1.72	1.92	1.97	2.97	2.95	3.45	3.45	3.47	3.52	1.55	1.41	1.14
D. Municipal Press: Gross	0.30	0.38	0.46	0.47	0.80	0.93	0.50	0.52	0.58	0.43	0.60	0.70
Deduct cost chargeable to different Service Heads	0.34	0.31	0.32	0.35	0.63	0.81	0.40	-0.39	0.59	0.53	0.45	0.26
Municipal Press: Net	-0.01	0.07	0.13	0.12	-0.03	-0.08	0.10	0.13	-0.01	0.13	0.13	0.44
E. General Workshop:	0.05	0.06	0.06	0.07	0.08	0.07	0.06	0.07	0.06	0.05	0.05	0.07
F. Motor Workshop: Gross	1.86	1.65	1.91	2.07	1.11	0.23	0.95	0.65	4.13	4.22	5.16	5.59
Deduct Recoveries	1.16	1.30	1.07	1.39	0.69	0.00	0.71	0.00	2.27	3.53	7.36	0.50
Motor Workshop: Net	0.50	0.35	0.84	0.68	0.43	0.23	0.23	0.65	1.87	0.69	-2.20	4.70
H. Stationery Gross	0.37	0.33	0.50	0.48	0.49	0.71	0.65	0.72	0.77	0.70	0.69	0.89
Deduct Recoveries	0.41	0.34	0.37	0.43	0.54	0.64	0.60	0.55	0.83	0.60	0.61	0.21
Stationery Net	-0.04	-0.01	0.13	0.05	-0.04	0.07	0.05	0.17	-0.06	0.10	0.07	0.58
1. Debt charges:	2.42	4.73	5.11	3.52	2.14	2.06	7.36	9.28	10.34	9.60	13.83	7.43
(i) Repayment of Principal Ways & Means Advance	1.35	2.97	2.45	2.69	1.00	1.37	4.61	4.91	7.15	7.15	9.15	5.55
(ii) Interest charges of Ways & Means Advance	1.05	1.75	2.66	0.82	1.14	0.70	2.75	4.37	3.19	2.45	4.68	1.89
M. Salary equalization Fund	4.00	0.00	2.50	1.00	0.00	0.00	0.00	0.00	0.00	0.00	20.00	25.00
K. Losses written off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XXVII : UNFORESEEN CHARGES	0.01	0.01	0.00	0.00	0.10	0.01	0.00	0.00	0.00	0.02	0.00	0.00
B. Grants to the families of military personnels killed in action	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. Contribution to PM's Relief Fund	0.00	0.00	0.00	0.00	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. (i) Ad hoc provision for reorgan schemes at the disposal of the Commr	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00
E. Unforeseen charges	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(i) Miscellaneous	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(a) Transfer to surplus account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XXVIII : DEVELOPMENT CHARGES	0.93	1.46	0.95	1.02	2.71	2.19	2.37	1.71	0.57	4.24	4.98	10.62

APPENDIX F : Account-wise Budgetary Expenditure of Municipal Corporation of Delhi: (1984-85 to 1995-96)

(Rs in crores)

HEAD OF ACCOUNT / YEAR	1984-85 1985-86 1986-87 1987-88 1988-89 1989-90 1990-91 1991-92 1992-93 1993-94 1994-95 1995-96											
	1	2	3	4	5	6	7	8	9	10	11	12
A. Development of unauthorised regularized colonies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. Development of other colonies	0.00	0.00	0.00	0.01	0.09	0.15	0.20	0.31	0.07	0.00	0.00	0.00
C. Adhoc prov. for intro. of deficiencies in co's created by DDA	0.93	1.46	0.63	1.01	1.71	2.03	2.17	1.40	0.50	4.24	4.98	10.62
ACCOUNT I (A) Capital Expenditure	10.05	6.97	15.02	15.27	14.18	12.67	12.32	12.21	3.81	9.00	6.17	7.93
XIII: GARDEN & OPEN SPACES	0.92	0.44	0.26	0.52	0.63	1.07	0.57	0.84	0.66	0.59	0.72	0.79
E. New Works	0.92	0.44	0.26	0.52	0.63	1.07	0.57	0.84	0.66	0.59	0.72	0.79
(a)	0.44	0.29	0.24	0.46	0.65	1.00	0.50	0.75	0.55	0.53	0.61	0.69
(i) Horti. dev & land scaping projects	0.25	0.11	0.09	0.15	0.14	0.17	0.15	0.34	0.39	0.27	0.26	0.27
(ii) New engineering works	0.12	0.10	0.11	0.21	0.33	0.22	0.18	0.21	0.02	0.14	0.22	0.29
(iii) Development parks	0.06	0.08	0.03	0.09	0.16	0.61	0.17	0.20	0.14	0.13	0.13	0.13
Urban	0.03	0.01	0.01	0.05	0.12	0.19	0.09	0.09	0.05	0.06	0.05	0.03
Rural	0.01	0.03	0.01	0.03	0.05	0.34	0.06	0.07	0.06	0.01	0.03	0.03
Qudsia & Rashidana Garden	0.02	0.01	0.01	0.01	0.01	0.09	0.02	0.04	0.03	0.05	0.04	0.02
(b) Addl. Civic amenities (Hort & Land Scaping)	0.49	0.15	0.02	0.06	0.04	0.04	0.05	0.07	0.04	0.04	0.05	0.05
(c) Dev. of fruit and flower Gdn Trans-Yamuna	0.00	0.00	0.00	0.00	0.00	0.02	0.02	0.02	0.07	0.02	0.07	0.05
XVI: MISCELLANEOUS FUNCTIONS	9.12	6.53	14.76	14.75	13.49	11.60	11.75	11.37	3.15	8.41	5.45	7.14
J. New Works	9.12	6.53	14.76	14.75	13.49	11.60	11.75	11.37	3.15	8.41	5.45	7.14
I. Roads & Lighting Works	3.37	2.05	4.10	2.79	3.39	2.26	3.21	1.89	0.35	0.00	0.00	0.00
(a) Construction and Improvement of Roads in Urban areas	1.54	1.19	2.10	1.06	1.00	0.98	1.02	1.10	0.20	0.00	0.00	0.00
(b) Construction & Improvement of roads in rural areas	0.58	0.39	0.55	0.45	0.50	0.42	0.41	0.36	0.01	0.00	0.00	0.00
(c) Construction & Improvement of footpaths and intersections	0.24	0.13	0.20	0.18	0.17	0.11	0.12	0.15	0.01	0.00	0.00	0.00
(d) Construction & Improvement of drains and channels	0.39	0.34	0.23	0.30	0.28	0.30	0.18	0.25	0.10	0.00	0.00	0.00
(e) Provision & Improvement of Street lighting	0.51	0.03	1.02	0.51	0.32	0.04	0.89	0.04	0.02	0.00	0.00	0.00
(f) Electricity Works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(g) Street lighting in ur's regularized & non-regularized colonies	0.00	0.00	0.00	0.00	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(h) Improvement of Road Indicators (Elect.)	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(i) Street lighting in Rural areas	0.10	0.00	0.00	0.30	0.30	0.00	0.15	0.00	0.00	0.00	0.00	0.00
(j) Street lighting in urbanized villages Harijan Basties	0.00	0.00	0.00	0.00	0.00	0.40	0.44	0.00	0.00	0.00	0.00	0.00
(k) Street lighting in resettlement colonies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II. Building Works	1.36	1.23	2.03	2.28	2.62	2.50	1.83	2.57	0.63	0.00	0.00	0.00
(a) Const. & Imp. of school buildings	0.20	0.18	0.23	0.26	0.19	0.29	0.16	0.43	0.13	0.00	0.00	0.00
(b) Const. & Imp. of school buildings and physical education centres	0.49	0.39	0.93	0.94	0.91	0.85	0.70	0.98	0.14	0.00	0.00	0.00
(c) Const. & Imp. of Fire Stations and Static Tanks	0.12	0.09	0.02	0.08	0.05	0.06	0.04	0.05	0.02	0.00	0.00	0.00
(d) Const. & Imp. of staff quarters	0.15	0.13	0.16	0.16	0.21	0.21	0.12	0.33	0.08	0.00	0.00	0.00
(e) Const. & Imp. of Sahai Karamcharan quarters	0.09	0.03	0.02	0.13	0.09	0.12	0.08	0.09	0.01	0.00	0.00	0.00
(f) Const. & Imp. of Community Hall etc in Urban areas	0.05	0.17	0.51	0.52	0.93	0.71	0.52	0.23	0.21	0.00	0.00	0.00
(g) Const. & Imp. of Hospitals etc	0.22	0.15	0.17	0.18	0.23	0.25	0.20	0.45	0.06	0.00	0.00	0.00

APPENDIX F: Account-wise Budgetary Expenditure of Municipal Corporation of Delhi: (1984-85 to 1995-96)

in Rs. in crores

HEAD OF ACCOUNT / YEAR	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
(h) Const. & Imp. of Tourist Camps/Guest House/Restaurants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(i) Construction of Community Halls in Rural Areas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(j) Construction of Community Halls in resettlement colonies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(k) Advice provision for providing houses to accredited Press Reps.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(l) Construction of Cottage Halls	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(m) Completion and Const. of Community Hall, Ward from C.D.A. in Urban VI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
III. Sanitation Works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(a) Construction & improvement of Ducts & duct lines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(b) Construction & improvement of Urinals and Latrines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(c) Construction & improvement of Floor Closets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(d) Improvement of various Closets including cleanliness	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(e) Construction of villages carrying station etc.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IV. Miscellaneous Works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(a) Construction & improvement of Markets/Stalls	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(b) Construction & improvement of Slaughter Houses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(c) Const. & Imp. of Cattle pens etc.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(d) Construction & Imp. of Swimming Pools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(e) Const. & Imp. of Stadium/Auditorium, Ice-Skating Rink, Sports Club	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(f) Erection of Statues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(g) For meeting unpaid liability of Slum Department	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(h) Works in unauthorised colonies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(i) Improvement Works in Ram Lila Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvement Works in Panchayat Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(j) Works in Unauthorised Colonies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(k) Urban	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(l) Rural	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements in Rural Areas including provision of Public Latrines in villages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(a) Development of Public Latrines in villages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(b) Development of Public Latrines in resettlement colonies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(c) Development of Public Latrines in Panchayat Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(d) Development of Public Latrines in Ram Lila Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(e) Development of Public Latrines in Panchayat Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(f) Development of Public Latrines in Ram Lila Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(g) Development of Public Latrines in Panchayat Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(h) Development of Public Latrines in Ram Lila Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(i) Development of Public Latrines in Panchayat Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(j) Development of Public Latrines in Ram Lila Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(k) Development of Public Latrines in Panchayat Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(l) Development of Public Latrines in Ram Lila Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(m) Development of Public Latrines in Panchayat Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(n) Development of Public Latrines in Ram Lila Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(o) Development of Public Latrines in Panchayat Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(p) Development of Public Latrines in Ram Lila Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(q) Development of Public Latrines in Panchayat Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(r) Development of Public Latrines in Ram Lila Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(s) Development of Public Latrines in Panchayat Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(t) Development of Public Latrines in Ram Lila Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(u) Development of Public Latrines in Panchayat Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(v) Development of Public Latrines in Ram Lila Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(w) Development of Public Latrines in Panchayat Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(x) Development of Public Latrines in Ram Lila Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(y) Development of Public Latrines in Panchayat Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(z) Development of Public Latrines in Ram Lila Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

APPENDIX F : Account-wise Budgetary Expenditure of Municipal Corporation of Delhi: (1984-85 to 1995-96)

(Rs in crores)

HEAD OF ACCOUNT / YEAR	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
	1	2	3	4	5	6	7	8	9	10	11	12
(w) Devel. of sports in Urban Areas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(x) Fencing of Vacant Land	0.00	0.00	0.03	0.00	0.02	0.01	0.01	0.02	0.07	0.00	0.00	0.00
(y) Devel. of new Dairy Colonies including electrification work	0.00	0.00	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(z) Provision of civic amenities in the existing dairy Colonies	0.00	0.00	0.00	0.07	0.05	0.02	0.02	0.00	0.03	0.00	0.00	0.00
V. Loan/Fund Balances transferred to Rev. Account	0.00	0.00	0.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.29
VI(a) Additional civic Amenities (Roads/Foot-paths etc.)	0.70	0.37	3.00	5.05	2.45	2.02	3.06	2.98	1.41	0.00	0.00	0.00
(b) Addl. Civic amenities (Street lighting)	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.13	0.00	0.00	0.00	0.00

APPENDIX F : Account-wise Budgetary Expenditure of Municipal Corporation of Delhi: (1984-85 to 1995-96)

(Rs in crores)

HEAD OF ACCOUNT / YEAR		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
ACCOUNT - II Plan Schemes		1	2	3	4	5	6	7	8	9	10	11	12
A. Revenue Account		1.96	10.75	15.46	18.82	45.33	23.44	17.16	20.87	49.54	47.26	45.27	55.03
1 Misc. Schemes(XLII-A, XLII-B)		0.04	0.53	0.02	0.04	18.70	0.21	0.19	0.12	0.10	0.09	0.05	0.23
XLII-A General Supervision Collection of Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A General Superintendence		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I Plan Coordination Cell		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I Establishment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II Contingencies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deduct Recoverable from various Plan Heads		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ii Payment of Salary to works Division under Plan Heads		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I Establishment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II Contingencies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
iii Municipal Contribution P.F		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deduct Recoverable from various Plan Heads		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XLII-B Setting up of Information & Publicity Units		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I Setting up of Information & Publicity Units		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I Establishment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II Contingencies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
iii Monitoring and Planning Unit		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I Establishment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II Contingencies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
iv Providing of Urban Basic Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I Establishment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II Contingencies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
v Stationary and Printing		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I Establishment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II Contingencies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
vi Stores		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
vii Machinery		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
viii Compensation of AEC		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I Establishment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II Contingencies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		5.10	1.37	5.07	6.68	7.83	10.33	8.14	8.61	14.60	20.83	20.22	29.37
2 Education (XLII)		3.18	0.08	2.17	3.21	9.18	7.07	2.59	2.25	8.57	12.66	13.27	14.73
A Expansion of Primary Education Free & Compulsory SCP		2.53	0.00	1.58	3.32	4.96	6.56	2.33	2.14	7.41	11.98	13.02	14.45
I Establishment		0.25	0.00	0.61	0.43	0.22	0.12	0.26	0.14	1.16	0.48	0.25	0.34
II Contingencies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

APPENDIX F : Account-wise Budgetary Expenditure of Municipal Corporation of Delhi, (1984-85 to 1995-96)

(Rs in crores)

HEAD OF ACCOUNT / YEAR		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
		1	2	3	4	5	6	7	8	9	10	11	12
C	Improvement of Primary Education	0.10	0.09	0.07	0.08	0.07	0.06	0.05	0.07	0.14	0.29	0.03	0.12
I	Orientation Courses/Refresher Courses and Workshop Courses	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.02	0.05	0.05	0.02	0.03
II	Library Books and Equipment	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
III	Provision for Research Studies	0.01	0.01	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.01	0.01
IV	Award to Teacher	0.04	0.03	0.03	0.01	0.01	0.01	0.01	0.02	0.02	0.01	0.02	0.02
V	Creative of Art Centers	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00
D	Extension and Improvement of Physical Education	0.08	0.03	0.04	0.05	0.03	0.03	0.03	0.10	0.10	0.12	0.09	0.04
I	Establishment	0.04	0.03	0.00	0.00	0.00	0.00	0.00	0.01	0.03	0.02	0.03	0.02
II	Contingencies	0.05	0.01	0.04	0.05	0.03	0.03	0.03	0.01	0.00	0.00	0.00	0.00
III	Development of Play Grounds	0.02	0.01	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IV	Purchase of Sports Material for School	0.01	0.01	0.03	0.01	0.03	0.03	0.03	0.07	0.07	0.09	0.03	0.03
V	Purchase of Band Equipment for Primary School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E	Extension and Improvement of Science Teaching in Primary School	0.11	0.05	0.05	0.07	0.05	0.05	0.05	0.19	0.17	0.27	0.15	0.25
I	Establishment	0.02	0.01	0.00	0.01	0.01	0.01	0.01	0.02	0.01	0.04	0.02	0.01
II	Contingencies	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.02	0.05	0.03	0.04
III	Stationary Central Science Fair Science Club	0.02	0.02	0.03	0.03	0.03	0.01	0.02	0.07	0.07	0.09	0.03	0.04
IV	Purchase of Science Equipment	0.03	0.03	0.04	0.02	0.02	0.02	0.03	0.04	0.01	0.05	0.03	0.01
V	Service Training for Teacher and Supervisor	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.04	0.05	0.05	0.04	0.05
F	Stg. of Exst. Inspectorate Staff in Education Dept	0.03	0.00	0.00	0.00	0.02	0.02	0.06	0.04	0.05	0.14	0.07	0.06
I	Establishment	0.08	0.00	0.00	0.00	0.01	0.02	0.03	0.02	0.05	0.05	0.05	0.00
II	Contingencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
G	Welfare Schemes for Children and Teacher	1.23	0.89	2.55	2.19	1.94	2.43	3.14	3.82	5.23	6.09	5.70	0.00
F	Distribution of Free Text Books for Poor	0.16	0.12	0.75	0.40	0.43	0.80	2.60	2.10	2.23	2.37	2.52	0.00
H	School Uniforms	0.07	0.09	0.15	0.13	0.10	0.10	0.01	0.44	1.09	0.26	1.65	0.00
III	Education Tours	0.01	0.01	0.00	0.01	0.01	0.01	0.02	0.04	0.03	0.03	0.02	0.02
IV	Free Spectacles to Needy Student	0.00	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.02	0.02	0.02
V	Merit Scholarship	0.04	0.04	0.04	0.03	0.04	0.04	0.04	0.10	0.12	0.12	0.07	0.02
VI	Mid Meals Programme	0.76	0.83	1.60	1.82	1.34	1.52	1.00	1.30	2.75	3.20	1.48	0.00
H	Pre Primary Education Age Group 3-5 Years	0.40	0.03	0.16	0.49	0.53	0.55	0.07	0.32	0.74	0.70	0.65	0.00
I	Establishment	0.43	0.01	0.13	0.43	0.52	0.57	0.07	0.32	0.68	0.68	0.65	0.00
II	Contingencies	0.01	0.02	0.00	0.00	0.01	0.01	0.00	0.00	0.01	0.00	0.00	0.00
III	Equipment	0.00	0.00	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00
J	Municipal Contribution to P.F.	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.03	0.00
3.XIII	Public Health, Conservancy, Slaughter Houses, & Vet Hospitals	5.16	5.27	7.63	7.08	17.81	11.03	18.93	11.98	23.51	47.00	45.01	22.24
(a)	Public Health	3.40	3.62	3.93	5.02	6.55	6.17	8.51	3.83	4.07	2.97	3.03	4.59
i	Control of Communicable Diseases	3.40	3.62	3.93	5.02	6.55	6.17	8.51	3.83	4.07	2.97	3.03	4.59
a	Synchronizing of Malaria Control Programme	3.40	3.62	3.93	5.02	6.55	6.17	8.51	3.83	4.07	2.97	3.03	4.59

APPENDIX F: Account-wise Budgetary Expenditure of Municipal Corporation of Delhi: (1984-85 to 1995-95)
(Rs in crores)

HEAD OF ACCOUNT / YEAR		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
		1	2	3	4	5	6	7	8	9	10	11	12
I	Establishment	1.31	2.29	2.64	4.20	4.90	5.08	0.90	1.19	1.37	1.61	1.79	2.00
II	Contingencies	1.35	1.28	1.25	0.75	1.59	1.13	1.63	2.40	1.92	0.91	0.73	1.86
B	East of Production cum Distribution Center for Utilization of Organic Waste	0.02	0.00	0.00	0.01	0.01	0.01	0.00	0.09	0.00	0.00	0.00	0.00
I	Establishment	0.00	0.00	0.00	0.01	0.01	0.01	0.00	0.09	0.00	0.00	0.00	0.00
II	Contingencies	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C	Development & Improvement of Existing Cremation Grounds	0.11	0.04	0.05	0.07	0.34	0.27	0.01	0.03	0.31	0.07	0.01	0.03
I	Establishment	0.05	0.04	0.04	0.07	0.33	0.11	0.01	0.00	0.00	0.00	0.00	0.01
II	Contingencies	0.06	0.00	0.00	0.00	0.01	0.16	0.00	0.03	0.31	0.07	0.01	0.02
D	Strengthening of Health Planning & Intelligence Network	0.00	0.00	0.00	0.00	0.00	0.03	0.01	0.07	0.01	0.02	0.04	0.02
I	Establishment	0.00	0.00	0.00	0.00	0.00	0.02	0.01	0.02	0.00	0.00	0.00	0.00
II	Contingencies	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.09	0.01	0.02	0.04	0.02
E	Strengthening of Health Education Bureau & Epidemiological Services	0.02	0.01	0.00	0.00	0.00	0.00	0.07	0.14	0.11	0.31	0.38	0.18
I	Establishment	0.00	0.01	0.00	0.00	0.00	0.00	0.06	0.00	0.00	0.00	0.01	0.00
II	Contingencies	0.02	0.00	0.00	0.00	0.00	0.00	0.02	0.14	0.11	0.31	0.37	0.18
F	Strengthening, Expansion of Food Hygiene Work	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.35	0.15	0.06	0.00
I	Establishment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.04	0.07
II	Contingencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.35	0.15	0.02	0.00
G	Strengthening of Rabies Control	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I	Establishment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II	Contingencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H	Conservancy and Sanitation (SCP)	1.68	2.64	3.65	2.04	10.37	4.51	12.55	8.05	19.43	13.93	12.57	19.78
I	Establishment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II	Contingencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I	Establishment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II	Contingencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
III	Machinery	1.11	1.95	2.41	1.24	10.16	1.40	8.12	2.95	9.36	2.25	2.20	0.07
IV	Civil Works	0.56	0.67	1.14	0.79	0.31	3.10	4.81	4.05	10.02	11.38	10.32	19.82
(C)	Veterinary Hospital	0.00	0.01	0.00	0.02	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00
(D)	Slaughter House	0.00	0.00	0.04	0.00	0.00	0.00	0.15	0.00	0.00	0.00	0.00	0.00
4	Medical (XIV)	2.52	1.05	1.77	1.80	2.22	3.41	9.05	4.54	6.53	7.44	6.24	7.36
A	Hindu Rao Hospital	1.41	0.22	0.48	0.23	0.35	0.75	3.97	1.11	1.41	2.30	1.73	2.15
I	Continued Schemes	1.41	0.22	0.48	0.23	0.35	0.75	0.59	0.27	1.23	1.16	1.05	1.73
I	Establishment	0.01	0.00	0.00	0.00	0.01	0.25	0.01	0.07	0.22	0.67	0.87	1.28
II	Contingencies	0.01	0.00	0.00	0.00	0.00	0.38	0.00	0.01	0.00	0.00	0.00	0.01
III	Equipment	1.40	0.22	0.47	0.23	0.34	0.12	0.58	0.19	1.01	0.49	0.19	0.44
4	New Schemes	0.00	0.00	0.00	0.00	0.00	0.00	3.38	0.04	0.18	1.20	0.67	0.42
I	Establishment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.11	0.11
II	Contingencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
III	Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.12	1.15	0.58	0.31

APPENDIX F : Account-wise Budgetary Expenditure of Municipal Corporation of Delhi: (1984-85 to 1995-96)

(Rs in crores)

HEAD OF ACCOUNT / YEAR		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
		1	2	3	4	5	6	7	8	9	10	11	12
B. S.D Hospital		0.00	0.00	0.00	0.00	0.01	0.03	1.25	1.32	1.47	0.95	0.74	0.60
I. Continued Schemes		0.00	0.00	0.00	0.00	0.01	0.00	0.19	0.37	0.45	0.56	0.54	0.50
II. Establishment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.04	0.07	0.10	0.09	0.12
III. Contingencies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IV. Equipment		0.00	0.00	0.00	0.00	0.01	0.00	0.15	0.22	0.28	0.46	0.45	0.39
V. New Schemes		0.00	0.00	0.00	0.00	0.00	0.03	3.43	0.55	1.02	0.39	0.20	0.09
VI. Establishment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.04	0.05	0.05	0.03
VII. Contingencies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VIII. Equipment		0.00	0.00	0.00	0.00	0.00	0.00	3.43	0.55	0.99	0.34	0.14	0.00
C. Kasturba Hospital		0.10	0.07	0.04	0.01	0.00	0.02	0.00	0.02	0.30	0.14	0.12	0.00
I. Continued Schemes		0.10	0.07	0.04	0.01	0.00	0.02	0.00	0.00	0.00	0.00	0.00	0.00
II. Establishment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
III. Contingencies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IV. Equipment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. G.L. Maternity Hospital		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I. Continued Schemes		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II. Establishment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
III. Contingencies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IV. Equipment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. R.B.T.B Hospital		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I. Continued Schemes		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II. Establishment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
III. Contingencies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IV. Equipment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. I.D Hospital		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

APPENDIX F : Account-wise Budgetary Expenditure of Municipal Corporation of Delhi: (1984-85 to 1995-96)

(Rs. in crores)

HEAD OF ACCOUNT / YEAR

	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
I Continued Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I Establishment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II Contingencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
III Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II New Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I Establishment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II Contingencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
III Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
G. T.B. Control Programme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I Continued Schemes	0.12	0.00	0.00	0.00	0.13	0.17	0.13	0.12	0.12	0.25	0.08	0.23
I Establishment	0.12	0.00	0.00	0.00	0.13	0.17	0.13	0.12	0.12	0.25	0.14	0.23
II Contingencies	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.00
III Equipment	0.01	0.00	0.00	0.00	0.07	0.11	0.00	0.00	0.00	0.00	0.00	0.00
II Contingencies	0.03	0.00	0.00	0.00	0.00	0.00	0.13	0.11	0.04	0.10	0.07	0.00
III Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II New Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I Establishment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II Contingencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
III Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. Indigenous System of Medicine	0.64	0.21	0.72	0.68	0.65	0.83	0.14	0.24	0.37	0.57	0.78	1.43
I Continued Schemes	0.64	0.21	0.72	0.69	0.69	0.83	0.00	0.00	0.00	0.00	0.00	0.00
I Establishment	0.16	0.01	0.06	0.12	0.15	0.17	0.00	0.00	0.00	0.00	0.00	0.00
II Contingencies	0.08	0.03	0.01	0.01	0.07	0.01	0.00	0.00	0.00	0.00	0.00	0.00
III Equipment	0.40	0.18	0.65	0.56	0.47	0.65	0.00	0.00	0.00	0.00	0.00	0.00
II New Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.14	0.24	0.37	0.57	0.78	1.43
I Establishment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II Contingencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
III Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I Ayurvedic Hospital	0.00	0.00	0.00	0.00	0.00	0.00	0.14	0.24	0.37	0.57	0.78	1.43
I Continued Schemes	0.00	0.34	0.00	0.00	0.00	0.32	0.00	0.00	0.00	0.00	0.00	0.00
I Establishment	0.00	0.34	0.00	0.00	0.00	0.32	0.00	0.00	0.00	0.00	0.00	0.00
II Contingencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
III Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II New Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.14	0.24	0.37	0.57	0.78	1.43
I Establishment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II Contingencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
III Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II School Health Service	0.16	0.03	0.01	0.01	0.03	0.05	0.14	0.23	0.20	0.53	0.59	0.53
I Continued Schemes	0.16	0.03	0.01	0.01	0.03	0.05	0.07	0.23	0.01	0.53	0.01	0.00

APPENDIX F: Account-wise Budgetary Expenditure of Municipal Corporation of Delhi: (1984-85 to 1995-96)

(Rs in crores)

HEAD OF ACCOUNT / YEAR		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
		1	2	3	4	5	6	7	8	9	10	11	12
II	Contingencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
III	Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II	New Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I	Establishment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II	Contingencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
III	Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B: Capital Account		42.01	54.55	70.06	89.51	79.24	125.23	145.02	181.20	186.98	181.38	221.42	312.03
(i)	Education, Nutrition & Physical Education (XLVIII&XLVIII-A)	3.40	4.74	5.17	6.51	5.50	5.99	12.02	19.25	18.27	18.08	19.29	23.01
a	Construction of School Building & Class Room in Urban and Rural Areas	3.40	4.74	5.17	6.51	5.50	5.99	12.01	19.23	18.13	17.93	19.08	22.73
b	Construction of Sports Complex with Mini Stadium	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.02	0.14	0.15	0.18	0.23
(ii)	Public Health, Medical and Slaughter House & Veterinary Hospital (XLIX)	2.21	2.22	3.64	2.95	2.74	2.97	5.16	4.60	10.18	5.50	4.85	4.92
XLIX-A: Medical Relief		1.99	1.87	3.21	2.73	2.43	2.55	4.24	3.32	3.83	4.06	3.27	3.52
I	Hindu Rao Hospital	1.72	0.73	2.06	1.37	1.10	1.09	1.73	1.28	2.22	3.16	2.60	0.85
II	Continued Schemes	1.72	0.75	2.96	1.37	1.10	1.09	1.73	1.28	2.22	2.43	2.25	0.41
II	New Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.73	0.25	0.23
I	S.D. Hospital	0.12	0.03	0.27	0.25	0.27	0.41	0.50	0.62	0.52	0.39	0.11	0.63
II	Continued Schemes	0.12	0.03	0.27	0.25	0.27	0.41	0.50	0.60	0.50	0.39	0.11	0.20
II	New Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.02	0.00	0.00	0.43
I	Kasturba Hospital	0.00	0.00	0.00	0.27	0.00	0.00	0.26	0.05	0.09	0.07	0.05	0.00
II	Continued Schemes	0.00	0.00	0.00	0.27	0.00	0.00	0.26	0.05	0.03	0.07	0.04	0.04
II	New Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.02	0.06	0.01	0.02	0.00
I	G.L. Marimay Hospital	0.01	0.02	0.20	0.03	0.24	0.05	0.05	0.19	0.51	0.05	0.02	0.00
II	Continued Schemes	0.01	0.02	0.20	0.03	0.24	0.08	0.08	0.17	0.04	0.04	0.02	0.00
II	New Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.47	0.01	0.00	0.01
I	R.B.T. Hospital	0.04	0.37	0.08	0.07	0.15	0.23	0.14	0.10	0.01	0.00	0.04	0.00
II	Continued Schemes	0.04	0.37	0.08	0.07	0.15	0.23	0.14	0.10	0.01	0.00	0.04	0.00
II	New Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I	I.D. Hospital	0.00	0.00	0.01	0.00	0.00	0.01	0.01	0.01	0.01	0.08	0.00	0.00
II	Continued Schemes	0.00	0.00	0.01	0.00	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.00
II	New Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.03	0.00	0.00
I	T.B. Control Programme	0.00	0.00	0.04	0.01	0.07	0.02	0.00	0.23	0.00	0.24	0.24	0.00
II	Continued Schemes	0.00	0.04	0.04	0.01	0.07	0.02	0.00	0.23	0.00	0.17	0.24	0.00
II	New Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.00	0.00
I	Indigenous System of Medicine	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00
II	Continued Schemes	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00
II	New Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00
I	AYURVEDIC Hospital	0.00	0.13	0.30	0.01	0.02	0.02	1.14	0.00	0.05	0.04	0.00	0.00

APPENDIX F : Account-wise Budgetary Expenditure of Municipal Corporation of Delhi: (1984-85 to 1995-96)

(Rs in crores)

HEAD OF ACCOUNT / YEAR		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
		1	2	3	4	5	6	7	8	9	10	11	12
I	Continued Schemes	0.00	0.13	0.30	0.01	0.02	0.02	1.14	0.01	0.01	0.04	0.00	0.00
II	New Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
III	School Health Service	0.02	0.01	0.01	0.00	0.13	0.17	0.10	0.06	0.00	0.00	0.00	0.00
IV	Continued Schemes	0.02	0.01	0.01	0.00	0.13	0.17	0.10	0.06	0.00	0.00	0.00	0.00
V	New Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VI	Maternity & Child Welfare services	0.07	0.49	0.23	0.84	0.44	0.54	0.24	0.70	0.33	0.02	0.03	0.00
VI	Continued Schemes	0.07	0.49	0.23	0.84	0.44	0.54	0.24	0.70	0.33	0.02	0.03	0.00
VII	New Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VIII	Colony Hospital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IX	Continued Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
X	New Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XI	Leprosy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II	Continued Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
III	New Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IV	Central Ambulance Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
V	Continued Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VI	New Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VII	Malaria Control	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VIII	Development & Improvement of Existing Cremation Ground	0.08	0.16	0.21	0.15	0.17	0.19	0.47	0.71	2.37	1.13	1.14	1.12
IX	Veterinary Hospital	0.00	0.04	0.03	0.00	0.03	0.02	0.04	0.07	0.02	0.00	0.00	0.28
X	Modernisation of the Existing Slaughter House	0.13	0.15	0.15	0.05	0.11	0.20	0.40	0.40	3.97	0.29	0.45	0.00
XI	Roads (L.A. Roads)	19.82	32.57	40.75	48.20	42.34	46.01	55.35	63.34	58.55	55.47	60.12	25.07
II	Urban and Rural Roads	9.01	13.91	29.02	39.40	33.59	40.81	43.24	58.71	47.02	54.55	49.91	68.97
III	Urban Roads	5.35	9.87	20.30	23.01	21.81	3.25	24.15	32.30	9.73	29.60	37.82	49.13
IV	Continuing Schemes	2.12	3.23	6.73	6.32	4.88	3.25	24.05	29.95	3.47	17.71	31.98	39.97
V	New Schemes	3.23	6.75	13.67	21.69	16.83	0.00	0.09	2.35	8.25	11.89	5.91	9.16
VI	Rural Roads	3.66	4.04	8.72	11.39	11.79	37.56	19.09	24.41	37.28	24.95	12.02	19.84
VII	Continuing Schemes	0.17	0.37	0.25	0.84	0.55	37.56	19.01	19.03	30.57	18.57	11.35	16.83
VIII	New Schemes	3.49	3.68	8.47	10.75	11.23	0.00	0.09	5.38	6.32	6.33	0.63	2.69
IX	Bridges/RUB/Grade Separators	10.81	15.65	11.74	9.10	8.75	5.21	13.09	11.63	9.15	10.33	4.25	10.02
X	Continuing Schemes	4.55	5.15	0.22	2.52	3.44	5.21	13.01	11.49	7.80	8.74	4.76	7.10
XI	New Schemes	6.25	11.50	11.52	6.58	5.31	0.00	0.03	0.14	1.37	1.64	0.05	2.92
II	Sub-ways/Walk Ways/FOB	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.37	0.54	1.02	1.25
III	Continuing Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IV	New Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00
V	Elevated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VI	Development of Parking	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.35	5.53

APPENDIX F : Account-wise Budgetary Expenditure of Municipal Corporation of Delhi: (1984-85 to 1995-96)

(Rs in crores)

	HEAD OF ACCOUNT / YEAR											
	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
(i) Staff Quarters (XLVIII-A&XLVIII-B)	2.63	2.63	3.08	4.72	4.82	5.00	5.30	5.81	6.00	5.20	5.01	5.50
(ii) Dairy Colonies (XLIX-A&XLIX-B)	0.01	0.00	0.00	0.00	0.00	0.45	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Compost Plant (XLIX-B)	0.01	0.00	0.10	0.01	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Construction of Houses for SK (XLVIII-B-1, SCP)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.18	3.90	3.50	3.59	4.11
(vii) Development of Urbanised Villages (XLVIII-C)	1.04	0.76	0.97	3.56	3.00	4.52	4.50	5.94	6.51	5.47	5.21	6.33
(ix) Development of Regularised Unauthorised Colonies (XLVIII-D)	7.83	7.53	9.63	16.83	14.00	15.45	14.03	14.55	14.98	14.54	14.98	16.55
(ix) Slum Works Financed out Govt. Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(x) Development of Rural Villages (XLVIII-E)	3.01	2.73	2.75	3.00	3.49	5.22	7.00	9.00	11.24	11.55	9.97	16.12
(xii) Tourist Soot Facilities (XLVIII-F)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(xiii) Development of Dholi Ghats (XLVIII-G, SCP)	0.06	0.07	0.04	0.02	0.02	0.04	0.10	0.11	0.11	0.05	0.13	0.30
(xiv) Construction of Office Building (XLVIII-H)	1.83	2.00	1.94	3.00	2.75	3.80	2.50	3.00	2.79	3.00	3.04	3.30
(iv) Desilting of Nallahs and Sewers (XLVIII-I)	0.00	0.25	0.52	0.05	0.47	0.50	0.64	0.00	1.70	0.41	0.38	0.93
(xvi) Environmental Improvement through Horticulture Dev. (XLVIII-K)	0.00	0.43	0.56	0.38	0.12	0.39	1.85	3.04	3.76	3.60	2.92	3.06
(xvii) Slag, of Infrastructure 35 Slum Tenements (Rehabilitation Colonies)	0.00	0.00	0.00	0.00	0.00	0.00	0.25	0.79	0.73	0.53	0.81	0.85
(xviii) Construction of Community Centers (XLVIII-M)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.94	0.75	0.91	1.03	2.27
(xix) Development of Unauthorised Colonies (XLVIII-N)	0.00	0.00	0.00	0.00	0.00	0.00	0.25	1.50	1.99	1.30	0.80	1.71
(xci) Fire Services (XLVIII-O)	0.00	0.00	0.00	0.00	0.00	0.00	5.77	9.19	10.39	5.90	4.82	6.02
(xvi) Additional Facilities in 44 Resettlement Colonies (XLI-B-V)	0.00	0.00	0.00	0.00	0.00	34.86	28.00	30.02	28.96	27.34	21.04	23.11
I Establishment	0.00	0.00	0.00	0.00	0.00	0.00	1.01	0.98	1.96	7.85	3.53	3.27
II Contingencies	0.00	0.00	0.00	0.00	0.00	0.00	0.14	0.14	0.73	0.04	0.18	0.08
III New Works	0.00	0.00	0.00	0.00	0.00	0.00	16.66	14.73	16.10	10.99	12.17	13.93
a Roads	0.00	0.00	0.00	0.00	0.00	0.00	5.98	6.83	8.53	4.40	6.29	7.60
b Building	0.00	0.00	0.00	0.00	0.00	0.00	0.11	0.57	0.27	0.24	0.24	0.14
c Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	7.02	5.94	7.07	6.14	5.24	6.19
d Misc. Works	0.00	0.00	0.00	0.00	0.00	0.00	3.74	1.40	0.23	0.20	0.40	0.00
V Development of Works Horticulture	0.00	0.00	0.00	0.00	0.00	0.00	2.48	4.00	3.13	2.85	2.13	1.74
Improvement Works W & S D U	0.00	0.00	0.00	0.00	0.00	0.00	8.52	10.17	5.04	5.62	3.04	4.09
(xci) Provision of Sanitation Services in JJ Clusters (XLVIII-P)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.63	7.05	9.02	9.89	15.03
(xvi) Environmental Improvement in JJ Cluster (XLVIII-Q)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.08	0.00	0.00	0.00
(xvi) Slag/Augmentation of Infrastructure Inc. Rds/St etc. (XLVIII-S)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.07	65.70
(xvi) Beautification of areas around Rly. Station (XLVIII-T)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.45
(xvi) Strengthening of Dairy Colonies by MCO (XLVIII-U)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.16
(xvi) Implementation of MP's LA Devt Schemes (XLVIII-V)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.17	7.85
(xvi) Development of Musical Gardens (XLVIII-W)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.46	0.97
(xvi) Development Works in Traps Yamuna Area (XLVIII-X)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.65	16.50
(xvi) Devt of Unauthorised Cdt in respective Assembly (XLVIII-Z)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C: Delhi Administration Schemes (Revenue)	0.05	0.02	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

APPENDIX F : Account-wise Budgetary Expenditure of Municipal Corporation of Delhi: (1984-85 to 1995-96)

(Rs in crores)

HEAD OF ACCOUNT / YEAR	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
	1	2	3	4	5	6	7	8	9	10	11	12
II : Family Welfare Schemes (Revenue)	0.71	0.73	0.70	0.87	1.15	1.10	1.21	1.41	1.54	1.70	1.72	2.04
III : Small Pox Eradication (Revenue)	0.00	0.00	-0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
V, LIC Sponsored ICDS Programme (Revenue)	0.18	0.20	0.29	0.41	0.49	0.53	0.58	0.57	0.67	0.71	0.76	0.96
VI, Child to Child Programme (Revenue)	0.00	0.00	0.01	0.03	0.03	-0.02	0.05	0.04	0.09	0.10	0.12	0.10
a Child to Child Programme	0.00	0.00	0.01	0.03	0.03	0.02	0.08	0.00	0.00	0.00	0.00	0.00
b Donation from UNECEF for ORS Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c Grants from UNECEF for	0.00	0.00	0.00	0.00	0.00	0.00	-0.02	0.04	0.09	0.10	0.12	0.09
1 Grants from UNECEF for Handicapped Children	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.00	0.01	0.00	0.00
2 Grants from Ministry of Human Resources Development	0.00	0.00	0.00	0.00	0.00	0.00	-0.02	0.02	0.02	0.05	0.00	0.00
3 Education for all under UNECEF and NCERT Programme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.04	0.12	0.09
VII, Rabies Control Programme (Revenue)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VIII, Pilot Project of Revised T.B. Programme (Revenue)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.02	0.04
IX, Primary Health Care for A.J. Cluster (Revenue)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.43	1.02
X, Sehat Parivartna (Revenue)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.04	0.04
XI, Pilot Project Phase II of RNTB Programme (Revenue)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XII, DCM (Revenue)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deduct Expenditure Transferred to Revenue Account	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

APPENDIX F : Account-wise Budgetary Expenditure of Municipal Corporation of Delhi: (1984-85 to 1985-86)

(Rs in crores)

HEAD OF ACCOUNT / YEAR		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
Account III: Resettlement Colonies (Revenue Expenditure)		0.00	0.00	-0.19	0.06	17.48	18.37	18.59	20.10	19.72	23.94	27.66	32.67
L. Slum Wing		0.00	0.00	-0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II. Resettlement Colonies Transferred from DDA		0.00	0.00	0.00	0.00	17.48	18.37	18.59	20.10	19.72	23.94	27.66	32.67
A. Engineering Establishments		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I. Staff Transferred from DDA		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II. Establishments (Non-Plan)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. Repairs & Maintenance		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I. Community Halls & Libraries/T.V. Centers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II. Municipal Building		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
III. Street Lighting		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IV. Road and Footpaths		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
V. Markers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VI. Other Misc. Works		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. Horticulture Staff		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I. Staff Transferred from DDA		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II. Establishment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
III. Contingencies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IV. Municipal Staff		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
V. Repairs & Maintenance		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VI. Water Charges		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. Conservancy & Sanitation		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I. Staff Transferred from DDA		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II. Establishment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
III. Contingencies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IV. Municipal Staff		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
V. Establishment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VI. Contingencies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VII. Street Maintenance		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VIII. Cleaning of Lamps		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IX. Lubrication		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
X. Vehicles and Drivers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XI. Conservancy and Street Cleaning		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XII. Drainage		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XIII. Water Charges		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XIV. Audit and Accounts		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XV. Establishment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

APPENDIX F : Account-wise Budgetary Expenditure of Municipal Corporation of Delhi: (1984-85 to 1995-96)

(Rs. in crores)

HEAD OF ACCOUNT / YEAR	1984-85 1985-86 1986-87 1987-88 1988-89 1989-90 1990-91 1991-92 1992-93 1993-94 1994-95 1995-96											
	1	2	3	4	5	6	7	8	9	10	11	12
II Contingencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H Community Services	0.00	0.00	0.00	0.00	2.13	0.27	0.45	0.52	0.48	0.61	0.69	0.77
I Staff Transferred from DDA	0.00	0.00	0.00	0.00	2.13	0.27	0.38	0.48	0.48	0.61	0.69	0.77
II Establishment	0.00	0.00	0.00	0.00	2.13	0.15	0.25	0.35	0.44	0.53	0.63	0.77
III Contingencies	0.00	0.00	0.00	0.00	0.00	0.12	0.13	0.11	0.04	0.07	0.00	0.00
IV Municipal Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.04	0.00	0.00	0.00	0.00
V Public Health	0.00	0.00	0.00	0.00	0.76	0.19	0.23	0.13	0.04	0.16	0.24	0.23
I Establishment	0.00	0.00	0.00	0.00	0.76	0.03	0.00	0.00	0.00	0.00	0.00	0.00
II Contingencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
III Stores/Machinery	0.00	0.00	0.00	0.00	0.00	0.14	0.22	0.13	0.04	0.16	0.24	0.23

APPENDIX F : Account-wise Budgetary Expenditure of Municipal Corporation of Delhi (1984-85 to 1995-96)

(Rs in crore)

HEAD OF ACCOUNT / YEAR												
	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
Account IV: Capital Account												
C Commercial Project Development A/C	5.72	7.04	4.03	10.37	5.93	1.44	2.40	1.68	5.34	-0.69	1.62	2.07
a Ventures taken by Engineering Dept.	6.70	7.04	4.03	10.37	6.31	1.44	2.40	1.68	5.34	-0.69	1.62	2.07
b Ventures taken by Slum Dept.	2.78	2.23	3.00	2.43	1.21	0.92	3.32	1.59	0.00	1.14	1.55	1.55
c Repayment of Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d Remuneration Cell Office Establishment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I Establishment	0.05	0.03	0.04	0.03	0.03	0.05	0.05	0.07	0.00	0.00	0.07	0.11
II Contingencies	0.03	0.02	0.04	0.03	0.03	0.05	0.05	0.07	0.00	0.05	0.05	0.05
III Advertisement	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.00	0.01	0.01	0.01
IV Pension Contribution	0.02	0.05	0.00	0.00	0.00	0.04	0.04	0.01	-0.00	0.02	0.02	0.03
a Investment of Surplus Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b Credited to Revenue Account	3.91	1.72	-2.97	-4.81	1.65	-2.93	0.00	0.00	0.00	-1.92	0.00	0.00
c Housing Scheme	-6.72	-7.00	0.00	-10.27	-5.85	-1.44	-2.40	-1.68	-5.34	0.69	-1.62	-2.07
1 Repayment of Loans	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A Transfer towards Instalments already made out of RIA	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B Repayment of Loan Instalments	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

APPENDIX F : Account-wise Budgetary Expenditure of Municipal Corporation of Delhi: (1984-85 to 1995-96)

(Rs in crores)

HEAD OF ACCOUNT / YEAR	1984-85											
	1	2	3	4	5	6	7	8	9	10	11	12
Account V: Special Government Grant (Capital Expenditure)	0.13	0.10	3.68	1.62	3.53	1.83	2.19	0.03	1.11	0.00	3.96	8.29
(i) Equipments	0.00	0.00	2.68	0.58	1.51	0.40	0.54	0.07	1.11	0.00	0.00	0.00
(ii) Construction of fire station	0.00	0.00	0.59	0.94	1.42	0.97	0.02	0.00	0.00	0.00	0.00	0.00
(vi) Renovation in Ambedkar stadium	0.03	0.02	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ix) Augmentation of sanitary services	0.04	0.03	0.04	0.03	0.02	0.00	0.00	-0.04	0.00	0.00	0.00	0.00
(xi) Setting up of maternity centre at Naraina village	0.00	0.01	0.00	0.00	0.00	0.19	0.00	0.00	0.00	0.00	0.00	0.00
(xii) Construction of hospital in Sadar Bazar out of lottery fund	0.00	0.00	0.00	0.00	0.00	0.00	0.19	0.00	0.00	0.00	0.00	0.00
(xiii) Project on recovery of energy from sanitary landfills	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(xiv) Setting up a refuse incineration plant of Timarpur	0.00	0.00	0.35	0.08	0.01	-0.03	0.00	0.00	0.00	0.00	0.00	0.00
(xv) Tree plantation work by MCD	0.00	0.00	0.00	0.02	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(xvi) Medical facilities to the leprosy home - patients	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00
(xvii) Director of Social Welfare Delhi Admn.-Mid Day-Meals	0.00	0.00	0.00	0.00	0.00	0.00	1.43	0.00	0.00	0.00	1.33	0.00
(xviii) Eradication of bird menaces at IGI airport	0.00	0.00	0.00	0.00	0.00	0.30	0.00	0.00	0.00	0.00	0.00	0.00
(xix) Scheme Financed out of Central Road Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(xx) Development Works in MLAs Constituencies out of Lottery Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.80	0.00

APPENDIX F: Account-wise Budgetary Expenditure of Municipal Corporation of Delhi: (1984-85 to 1995-96)

(Rs in crores)

HEAD OF ACCOUNT / YEAR		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
		1	2	3	4	5	6	7	8	9	10	11	12
AGGREGATE A/C # I: REVENUE NON-PLAN													
Receipts		142.04	140.35	195.03	220.70	243.13	292.31	333.59	393.39	401.28	427.39	548.38	488.93
A. From Internal Sources		94.82	86.24	128.42	140.55	147.79	169.05	197.95	201.88	226.25	301.66	385.50	429.42
1. Domestic Taxes		51.29	82.88	109.27	100.26	116.48	138.97	158.50	177.14	187.12	287.91	315.85	370.71
2. Rents and Fees		13.83	23.36	18.14	40.30	31.31	32.08	39.48	24.72	39.13	33.74	52.65	54.72
B. From External Sources		74.50	54.80	63.09	74.25	83.39	107.13	106.82	140.46	101.23	131.49	137.55	155.74
1. Grants-in-Aids		18.17	17.17	21.03	22.79	31.02	34.90	46.64	39.95	36.23	47.02	49.50	54.02
2. Revenue-Sharing		40.83	37.72	42.06	51.46	52.97	54.23	60.19	87.77	65.00	84.47	86.05	101.72
3. Ways & Means Loans		15.00	0.00	0.00	0.00	0.00	18.00	0.00	12.74	0.00	0.00	2.00	0.00
C. Suspense Account		3.42	-0.77	5.53	5.89	11.38	16.13	28.79	51.07	73.80	-5.76	44.33	-94.23
Expenditure		133.07	145.40	180.74	232.03	243.58	285.49	317.39	375.59	390.50	419.06	455.11	478.33
AGGREGATE A/C # II: PLAN													
Receipts		53.94	64.93	84.12	111.81	125.81	143.99	178.25	212.40	228.70	223.75	280.59	383.78
a. Grants		39.17	49.94	64.81	83.90	100.62	114.05	148.81	174.89	189.11	185.41	243.97	339.78
b. Loans		14.77	14.99	19.31	27.91	25.29	29.95	29.44	37.51	39.59	38.35	37.62	44.01
Expenditure		55.97	64.93	85.52	106.42	127.48	151.53	178.18	207.87	235.51	228.64	288.88	377.06
(i) Revenue		13.96	10.28	15.45	16.91	48.24	26.43	33.16	26.67	48.53	47.26	45.25	65.03
(ii) Capital		42.01	54.65	70.06	89.51	79.24	125.23	145.02	181.20	186.98	181.38	221.42	312.03
AGGREGATE A/C # III: NON-PLAN													
Receipts (Grants)		0.00	0.00	0.00	0.00	17.50	19.28	17.08	19.79	18.00	18.00	21.80	47.89
Expenditure (Revenue)		0.00	0.00	-0.19	0.00	17.48	18.97	18.59	20.10	19.72	23.94	27.66	32.57
A/C # IV: CAPITAL ACCOUNT (NON-PLAN)													
Receipts		4.67	3.54	0.39	1.94	1.73	-1.58	2.29	-0.27	1.53	2.58	3.14	3.23
a. Non-tax		4.66	3.53	0.39	1.94	1.73	-1.75	2.17	-0.34	1.52	2.36	3.04	2.83
b. Loans		0.00	0.01	0.01	0.01	0.00	0.16	0.13	0.07	0.01	0.22	0.10	0.35
Expenditure (Capital)		6.73	7.04	4.05	10.27	6.92	1.44	2.40	1.66	5.34	-0.69	1.62	2.07
AGGREGATE A/C # V: SPECIAL GOVERNMENT GRANTS													
Receipts Grants		0.53	0.04	5.44	7.84	0.03	0.01	1.59	0.80	0.87	4.30	11.54	2.18
Expenditure (Capital)		0.13	0.10	3.65	1.62	3.53	1.83	2.19	0.03	1.11	0.00	3.56	8.29
AGGREGATE OF ALL ACCOUNTS													
Consolidated O/B													
Total Consolidated Receipts		201.17	208.86	284.98	342.29	388.31	454.01	532.81	625.11	650.38	876.03	865.65	924.00
1. External Sources		128.47	119.87	152.65	193.91	227.43	270.58	303.87	373.52	348.81	377.77	451.78	589.94
a. Grants		57.87	67.19	91.28	114.52	149.17	168.23	214.11	235.43	244.21	254.73	326.62	443.85
b. Revenue-sharing		40.83	37.72	42.06	51.46	52.97	54.23	60.19	87.77	65.00	84.47	86.05	101.72
c. Loans		29.77	14.96	19.31	27.92	25.30	48.11	29.57	50.32	39.60	36.57	39.11	44.36
2. Internal Sources		69.28	69.77	126.80	142.50	149.52	167.30	200.14	201.52	227.77	304.02	369.54	428.30

APPENDIX F: Account-wise Budgetary Expenditure of Municipal Corporation of Delhi: (1984-85 to 1995-96)

(Rs in crores)

HEAD OF ACCOUNT / YEAR	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
	1	2	3	4	5	6	7	8	9	10	11	12
a. Own Taxes	51.35	62.86	108.27	100.26	116.48	136.97	158.50	177.14	187.12	267.91	313.85	370.71
b. Non-Taxes	17.85	26.92	16.53	42.23	33.04	30.33	41.85	24.35	40.65	36.10	55.63	57.60
3. Suspense Account	3.42	-0.79	5.53	5.69	11.36	16.13	28.79	51.07	73.80	-5.76	44.35	-54.24
Total Receipts Incldg O/B	209.58	222.54	290.15	358.65	398.62	451.65	524.16	631.51	676.52	700.37	895.08	1024.03
Total Consolidated Expenditure	195.85	217.47	273.60	350.34	396.98	450.29	518.76	605.37	652.18	670.95	795.04	899.32
a. Revenue expenditure	147.01	155.59	204.67	231.30	308.93	309.33	357.40	369.15	425.46	488.42	550.72	679.75
b. Capital expenditure	40.87	51.39	77.78	101.40	89.69	128.49	149.62	182.91	193.44	180.69	327.00	322.39
c. Suspense expenditure	0.02	-1.31	-8.65	17.14	0.27	22.43	11.74	33.31	33.28	1.85	7.32	-102.82
Consolidated C/B	13.78	5.17	16.35	8.31	-2.36	-8.65	5.40	26.14	34.34	29.41	100.03	124.72
AGGREGATE OF NON-PLAN												
Total Consolidated Receipts	9.77	17.09	8.47	21.07	7.02	-1.49	-0.10	13.87	30.08	35.09	45.05	101.36
1. External Sources	147.23	119.87	152.65	193.81	227.43	270.58	303.57	373.52	343.81	377.77	451.78	539.64
a. Grants	74.53	58.60	89.05	81.25	146.74	135.73	171.31	208.37	155.91	189.48	261.73	276.13
b. Revenue-sharing	18.70	17.21	26.47	30.63	48.55	54.19	65.31	60.55	55.10	69.33	82.64	104.03
c. Loans	40.83	37.72	42.06	51.45	52.97	54.23	60.19	87.77	65.00	84.47	86.05	101.72
2. Internal Sources	15.00	0.01	0.01	0.01	0.00	15.16	0.13	12.81	0.01	0.22	2.10	0.35
a. Own Taxes	89.28	85.77	126.80	142.50	149.52	167.30	206.14	201.52	227.77	304.02	369.54	428.30
b. Non-Taxes	51.39	62.86	108.27	100.26	116.48	136.97	158.50	177.14	187.12	267.91	313.85	370.71
3. Suspense Account	17.89	26.92	16.53	42.23	33.04	30.33	41.85	24.35	40.65	36.10	55.63	57.60
Total Receipts Incldg O/B	3.42	-0.79	5.53	5.69	11.36	16.13	28.79	51.07	73.80	-5.76	44.35	-54.24
Total Consolidated Expenditure	157.01	161.01	209.34	251.55	270.02	308.53	354.45	427.59	451.76	487.37	629.72	641.58
a. Revenue expenditure	133.05	146.71	189.21	214.89	260.69	282.95	324.25	362.45	376.96	441.15	515.45	614.72
b. Capital expenditure	6.85	7.14	7.73	11.69	10.45	3.26	4.60	1.71	6.45	-0.69	5.58	10.36
c. Suspense expenditure	0.02	-1.31	-8.68	17.14	0.37	22.43	11.74	33.31	33.26	1.85	7.32	-102.82
Consolidated C/B	17.09	8.47	21.07	7.62	-1.49	-0.10	13.87	30.08	35.09	45.05	101.35	119.33
AGGREGATE OF PLAN												
Opening Balance	-1.27	-3.30	-3.31	-4.71	0.68	-0.89	-8.54	-8.47	-3.95	-10.75	-15.64	-1.33
a. Grants	53.94	64.93	84.12	111.81	125.91	143.99	178.25	212.40	228.70	223.75	280.55	383.79
b. Loans	39.17	45.96	64.81	83.90	100.62	114.05	148.81	174.89	199.11	185.41	243.97	339.78
Total Receipts including O/B	14.77	14.95	19.31	27.91	25.29	29.85	29.44	37.51	39.59	38.35	37.02	44.01
Expenditure	52.67	61.63	80.81	107.10	126.60	143.12	169.71	203.93	224.78	213.00	265.35	382.45
(i) Revenue	55.97	64.93	85.52	105.42	127.48	151.66	178.18	207.87	235.51	228.64	286.63	377.06
(ii) Capital	13.95	10.28	15.46	16.91	48.24	26.43	33.16	29.67	48.53	47.26	45.26	65.03
Closing Balance	42.01	54.65	70.66	89.51	79.24	125.23	145.02	181.20	193.98	181.38	221.42	312.03
	-3.30	-3.31	-4.71	0.68	-0.88	-8.54	-8.47	-3.95	-10.75	-15.64	-1.33	5.39

Appendix G : Finances of Municipal Corporation of Delhi: Aggregates (Including Suspense Account) from 1984-85 to 1997-98

Current Prices

Details of Accounting Head	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
	1	2	3	4	5	6	7	8	9	10	11	12
A/C #1: A: REVENUE ACCOUNT												
Receipts												
Opening Balance	0.16	5.72	0.15	0.26	0.17	-11.27	0.93	-0.08	0.01	-29.75	-13.81	2.45
A. From External Sources	59.00	54.90	63.09	74.25	83.98	89.13	106.82	127.72	101.23	131.49	135.55	155.74
1. Grants-in-Aids	18.17	17.17	21.03	22.79	31.02	34.90	46.64	59.95	36.23	47.02	49.50	54.02
2. Revenue-Sharing	40.83	37.72	42.06	51.46	52.97	54.23	60.19	87.77	65.00	84.47	86.05	101.72
B. From Internal Sources	64.82	86.24	126.42	140.56	147.79	169.05	197.98	201.86	226.25	301.66	366.50	425.42
a. Property Related Taxes	51.39	62.86	108.27	100.26	116.48	136.97	159.50	177.14	187.12	267.91	313.85	370.71
b. Other Taxes	38.10	46.75	87.58	77.85	84.23	109.12	127.83	138.17	137.24	205.82	234.37	267.23
2. Firms and Fees	13.29	16.10	20.70	22.41	32.25	27.85	30.67	38.97	49.29	62.02	79.49	103.48
3. Others	4.30	4.50	5.59	5.01	5.37	6.38	7.51	6.88	7.49	9.55	16.60	13.75
C. Ways & Means Loans	8.94	18.48	12.55	35.29	25.54	25.70	31.97	17.84	31.04	24.18	36.05	40.55
Total	15.00	0.00	0.00	0.00	0.00	18.00	0.00	12.74	0.00	0.00	2.00	0.00
Total Receipts Including O/B	138.62	141.14	189.51	214.81	231.77	276.18	304.80	342.32	327.48	433.15	504.05	581.16
	138.78	146.86	189.65	215.06	231.94	264.91	305.73	342.40	327.49	403.40	490.24	583.62
Expenditure												
By Economic Classification												
1. Establishment	4.83	5.59	6.15	8.68	9.12	10.03	10.57	11.10	12.22	14.28	15.14	17.39
1. General Administration	30.53	37.93	40.29	56.63	63.53	64.21	75.20	82.24	84.96	89.97	101.77	117.98
2. Education	0.01	0.01	0.01	0.07	0.02	0.03	0.03	0.03	0.04	0.05	0.05	0.07
3. Libraries	2.13	2.35	2.65	2.98	3.32	3.48	3.61	3.76	10.91	11.85	12.87	15.06
4. Public Health	8.32	10.26	11.23	15.53	18.95	20.24	23.79	24.84	27.78	30.02	32.73	37.63
5. Medical relief	19.25	21.70	26.90	34.04	41.95	47.25	53.99	58.37	63.45	81.24	91.38	108.75
6. Conservancy, street cleansing	0.23	0.26	0.30	0.37	0.39	0.43	0.51	0.54	0.70	0.73	0.94	1.36
7. Scavenging, drains and sewers	5.82	8.28	8.83	11.06	12.93	15.16	16.92	18.23	20.67	22.55	25.08	29.94
8. Roads and public lighting	2.59	2.83	3.13	4.24	4.31	4.73	5.41	5.61	6.27	6.93	7.40	8.71
9. Buildings, land acquisition & management	1.63	1.80	2.07	2.15	3.04	3.11	3.31	4.14	4.41	4.68	4.92	0.00
10. Fire brigade	0.29	0.25	0.37	0.53	0.55	0.61	0.59	0.64	0.80	0.95	1.00	1.12
11. Licensing, removal of encroachment etc.	2.49	2.53	3.34	4.22	4.85	6.11	10.24	12.49	14.84	17.75	19.93	23.21
12. Garden and open spaces	0.14	0.15	0.19	0.27	0.34	0.38	0.47	0.51	0.56	0.75	0.91	0.98
13. Market and slaughter houses	5.72	6.93	7.12	11.29	9.12	10.95	11.16	17.96	19.62	25.03	29.37	34.98
14. Miscellaneous	83.98	101.28	112.57	152.06	172.42	186.72	220.81	246.44	267.22	306.78	343.48	397.17
Total Expenditure on Establishment	20.74	19.60	33.50	26.95	31.68	40.27	43.55	41.04	44.82	49.61	61.73	84.47
2. Medical	22.17	21.55	35.99	32.17	37.10	30.80	30.56	40.34	32.88	49.52	50.74	62.61

Appendix G : Finances of Municipal Corporation of Delhi: Aggregates (Including Suspence Account) from 1984-85 to 1997-98

Current Prices

Details of Accounting Head	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
	1	2	3	4	5	6	7	8	9	10	11	12
4. Grants Contribution	1.77	2.34	2.36	3.21	4.18	4.98	5.25	5.17	5.21	5.72	5.85	5.30
5. Debt Charges	2.42	4.73	5.11	3.67	2.14	2.60	7.35	9.28	10.34	9.60	13.83	7.43
6. Unforeseen Charges	0.02	0.02	0.01	0.01	0.11	0.01	0.02	0.01	0.01	0.01	0.01	0.01
7. Collection Charges Payable to DESU	0.15	0.00	0.23	0.24	0.05	0.80	0.57	0.80	0.45	0.00	0.00	0.00
8. Salary Equalisation Fund	4.00	0.00	2.50	1.00	0.00	0.00	0.00	0.00	0.00	0.00	20.00	25.00
	51.26	48.24	79.71	57.26	75.27	79.47	87.72	96.54	93.50	114.46	152.17	186.03
TOTAL EXPENDITURE	135.24	149.51	192.28	219.31	247.59	265.18	308.53	343.08	350.72	421.24	495.64	583.20
9. Deduct Recoveries	2.20	2.80	2.88	4.43	4.48	2.21	2.3	0.59	3.48	4.02	7.85	1.16
NET TOTAL EXPENDITURE (Total - Recoveries)	133.05	146.71	189.40	214.89	243.21	263.98	305.65	342.39	357.24	417.21	487.79	582.05
<i>By Functional Classification</i>												
1. General Administration	5.04	5.46	8.02	9.72	9.06	11.53	13.62	14.17	13.98	17.40	21.35	22.07
2. Education	35.04	43.19	46.54	52.59	70.27	75.96	80.54	91.58	95.05	102.58	111.53	128.68
3. Libraries	0.09	0.14	0.13	0.19	0.18	0.32	0.29	0.26	0.30	0.33	0.33	0.34
4. Public Health	2.99	3.10	3.54	4.46	4.53	4.75	9.85	11.06	12.15	13.50	14.65	16.89
5. Medical relief	14.85	16.56	19.26	24.52	30.55	34.83	38.00	39.68	42.31	47.69	51.66	57.47
6. Conservancy, street cleansing	22.01	23.79	29.31	36.90	46.01	53.05	61.63	63.92	70.68	88.53	102.42	117.64
7. Scavenging, drains and sewers	2.61	2.55	11.30	2.54	2.90	6.84	7.84	7.90	8.19	6.89	9.82	9.76
8. Roads and public lighting	16.57	20.51	27.54	26.20	32.69	31.80	33.07	44.69	49.14	58.04	64.99	73.72
9. Buildings, land acquisition & management	3.10	3.20	3.61	4.77	4.89	5.41	5.97	6.19	6.85	7.72	8.38	10.70
10. Fire brigade	3.08	2.77	3.09	2.63	3.49	3.87	4.08	5.30	5.51	6.28	6.37	0.00
11. Licensing, removal of encroachment etc.	0.34	0.41	0.42	0.61	0.65	0.70	0.67	0.71	0.89	1.09	1.18	1.23
12. Garden and open spaces	4.63	5.48	6.00	7.26	9.14	10.68	13.96	16.82	18.45	21.69	24.10	27.18
13. Market and slaughter houses	0.23	0.23	0.27	0.36	0.42	0.53	0.65	0.76	0.82	1.30	1.39	1.64
14. Miscellaneous	11.49	10.87	14.32	15.83	11.42	9.05	20.77	25.46	28.53	30.80	58.45	96.17
15. Reserve for unforeseen charges	0.01	0.01	0.00	0.00	0.10	0.01	0.00	0.00	0.00	0.02	0.00	0.00
16. Development charges	0.93	1.45	0.95	1.02	2.71	2.19	2.37	1.71	0.57	4.24	4.99	10.82
TOTAL EXPENDITURE	123.01	139.74	174.38	199.62	229.03	251.31	293.33	330.18	353.43	408.21	481.62	574.12
AGGREGATE A/C # 1: REVENUE NON-PLAN												
<i>Opening Balance</i>												
Receipts	0.16	5.72	0.15	0.26	0.17	-11.27	0.93	0.08	0.01	-29.75	-13.81	2.46
A. From Internal Sources	138.62	141.14	189.51	214.81	231.77	276.18	304.80	342.32	327.43	433.15	504.05	581.16
1. Domestic Taxes	64.62	86.24	126.42	140.56	147.79	169.05	197.98	201.86	226.25	301.66	366.50	426.42
a. Property Related Taxes	51.39	62.86	108.27	100.26	116.48	126.97	158.50	177.14	187.12	267.91	313.85	370.71
b. Other Taxes	38.10	46.76	87.58	77.85	84.23	109.12	127.83	138.17	137.24	205.82	234.37	257.23
2. Rents and Fees	13.29	16.10	20.70	22.41	32.25	27.85	30.67	38.97	49.89	62.09	79.48	103.48
	13.23	23.38	18.14	40.30	31.31	32.00	39.48	24.72	39.13	33.74	52.65	54.72

Appendix G : Finances of Municipal Corporation of Delhi: Aggregates (Including Suspense Account) from 1984-85 to 1997-98

Current Prices

Details of Accounting Head		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
		1	2	3	4	5	6	7	8	9	10	11	12
B. From External Sources		74.00	54.90	63.09	74.25	81.98	107.13	106.82	140.46	101.23	131.49	137.55	155.74
1. Grants-in-Aids		18.17	17.17	21.03	22.79	31.02	34.90	46.64	39.95	36.23	47.02	49.50	54.02
2. Revenue-Sharing		40.83	37.72	42.06	51.46	52.97	54.23	60.19	87.77	65.00	84.47	85.05	101.72
3. Ways & Means Loans		15.00	0.00	0.00	0.00	0.00	18.00	0.00	12.74	0.00	0.00	2.00	0.00
Total Receipts including O/B		138.73	146.86	189.65	215.06	231.94	264.91	305.73	342.40	327.49	403.40	490.24	583.52
Expenditure		133.06	146.71	189.40	214.89	243.21	263.98	305.55	342.39	357.24	417.21	487.79	582.05
(i) Expenditure (Revenue)		123.01	139.74	174.35	199.62	229.03	251.31	293.33	330.18	353.43	408.21	431.62	574.12
(ii) Expenditure (Capital)		10.05	6.97	15.02	15.27	14.18	12.67	12.32	12.21	3.81	9.00	6.17	7.93
A/C # II: PLAN SCHEMES													
(i) Misc. Schemes													
Receipts													
Opening Balance		-0.64	-2.49	-2.75	-3.42	2.31	1.56	-5.62	-5.19	-0.61	-7.00	-10.99	-0.12
1. Grants		53.22	63.74	83.88	110.85	125.06	142.84	176.75	210.43	226.73	222.12	274.46	379.94
2. Loans		38.45	48.79	64.58	82.94	99.76	112.89	147.31	172.92	187.13	183.77	237.44	335.93
Total Receipts including O/B		147.77	149.55	193.31	279.91	252.29	299.95	294.44	379.51	399.59	383.35	379.02	440.01
Expenditure		52.59	61.25	81.13	107.43	127.37	144.40	171.13	205.24	226.12	215.12	253.47	379.81
(i) Expenditure (Revenue)		55.08	64.01	84.56	105.12	125.81	150.02	175.32	205.85	233.11	226.11	263.59	372.87
(ii) Expenditure (Capital)		13.06	9.35	14.50	15.61	46.57	24.79	31.30	24.85	46.13	44.73	42.18	60.85
Closing Balance		42.01	54.65	70.06	89.51	79.24	125.23	145.02	181.20	186.98	181.38	221.42	312.03
(ii) Family Welfare		-2.49	-2.75	-3.42	2.31	1.56	-5.62	-5.19	-0.61	-7.00	-10.99	-0.12	6.94
Receipts (Grants)		-0.44	-0.63	-0.35	-1.05	-1.31	-2.20	-2.67	-3.05	-3.32	-3.61	-5.31	-4.59
Total Receipts including O/B		0.53	1.00	0.00	0.61	0.27	0.62	0.82	1.14	1.35	0.00	2.43	0.99
Expenditure (Revenue)		0.09	0.37	-0.35	-0.44	-1.04	-1.58	-1.85	-1.92	-1.97	-3.61	-2.88	-3.60
Closing Balance		0.71	0.73	0.70	-0.87	1.15	1.10	1.21	1.41	1.64	1.70	1.72	2.04
(iii) Small Pox Eradication Schemes		-0.63	-0.35	-1.05	-1.31	-2.20	-2.67	-3.05	-3.32	-3.61	-5.31	-4.59	-5.65
Receipts (Grants)		-0.03	-0.03	-0.03	0.00	0.00	0.00	0.00	0.03	0.00	0.00	0.00	0.00
Total Receipts including O/B		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure (Revenue)		-0.03	-0.03	-0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Closing Balance		0.00	0.00	-0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Integrated Child Programmes (ICDS)		-0.03	-0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts (Grants)		-0.03	-0.03	-0.03	0.00	0.00	0.00	0.00	0.03	0.00	0.00	0.00	0.00
Total Receipts including O/B		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure (Revenue)		-0.03	-0.03	-0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Closing Balance		0.00	0.00	-0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(v) Integrated Child Programmes (ICDS)		-0.16	-0.15	-0.18	-0.24	-0.33	-0.27	-0.27	-0.31	-0.22	-0.35	-0.48	-0.64
Receipts (Grants)		0.19	0.18	0.22	0.31	0.55	0.52	0.54	0.57	0.53	0.58	0.61	0.84
Total Receipts including O/B		0.03	0.03	0.05	0.07	0.21	0.25	0.27	0.26	0.31	0.23	0.12	0.21

Appendix G : Finances of Municipal Corporation of Delhi: Aggregates (Including Suspense Account) from 1984-85 to 1997-98

Current Prices

Details of Accounting Head		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
		1	2	3	4	5	6	7	8	9	10	11	12
Expenditure (Revenue)		0.18	0.20	0.29	0.41	0.49	0.53	0.58	0.57	0.67	0.71	0.76	0.95
	Closing Balance	-0.15	-0.18	-0.24	-0.33	-0.27	-0.27	-0.31	-0.22	-0.35	-0.48	-0.54	-0.75
(vi) Child to Child Programmes													
Receipts (Grants)	Opening Balance	0.00	0.00	0.01	0.01	0.02	0.03	0.03	0.10	0.21	0.21	0.11	0.12
		0.00	0.01	0.01	0.03	0.05	0.01	0.13	0.15	0.09	0.00	0.14	0.08
Expenditure (Revenue)	Total Receipts Including O/B	0.00	0.01	0.02	0.05	0.06	0.05	0.16	0.25	0.30	0.21	0.24	0.20
		0.00	0.00	0.01	0.03	0.03	0.02	0.06	0.04	0.09	0.10	0.12	0.09
	Closing Balance (129-130)	0.00	0.01	0.01	0.02	0.03	0.03	0.10	0.21	0.21	0.11	0.12	0.11
(vii) Rabies Control Unit													
Receipts (Grants)	Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00
Expenditure (Revenue)	Total Receipts Including O/B	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.01
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Closing Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.01
(viii) TB Programme under WHO													
Receipts (Grants)	Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.04	0.00	0.13
Expenditure (Revenue)	Total Receipts Including O/B	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.04	0.02	0.13
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.02	0.04
	Closing Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.00	0.10
(ix) Primary Health Care in JJ Cluster													
Receipts (Grants)	Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.99	3.88
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.99	3.33	1.68
Expenditure (Revenue)	Total Receipts Including O/B	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.99	4.31	5.56
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.43	1.02
	Closing Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.99	3.88	4.54
(x) Sehat Parivojana													
Receipts (Grants)	Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.03	0.05
Expenditure (Revenue)	Total Receipts Including O/B	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.04	0.06
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.04	0.04
	Closing Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.02
(xi) RVTA Programme													
Receipts (Grants)	Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure (Revenue)	Total Receipts Including O/B	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Closing Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts (Grants)	Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Appendix G : Finances of Municipal Corporation of Delhi: Aggregates (Including Suspense Account) from 1984-85 to 1997-98

Current Prices

Details of Accounting Head		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
		1	2	3	4	5	6	7	8	9	10	11	12
Expenditure (Revenue)	Total Receipts including O/B	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08
	Closing Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08
(xii) DCM													
Receipts (Grants)	Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Receipts including O/B	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Closing Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AGGREGATE A/C # II: PLAN													
Receipts	Opening Balance	-1.27	-3.30	-3.31	-4.71	0.68	-0.88	-8.54	-8.47	-3.95	-10.75	-15.54	-1.33
	a. Grants	53.94	64.93	84.12	111.81	125.91	143.99	178.25	212.40	228.70	223.75	280.99	383.79
	b. Loans	39.17	49.98	64.81	83.90	100.52	114.05	148.81	174.89	199.11	185.41	243.97	339.78
Expenditure	Total Receipts including O/B	14.77	14.95	19.31	27.91	25.29	29.95	29.44	37.51	39.59	38.35	37.02	44.01
	(i) Revenue	52.67	61.63	80.81	107.10	126.60	143.12	169.71	203.93	224.76	213.00	265.35	382.45
	(ii) Capital	55.97	64.93	85.52	106.42	127.48	151.66	178.18	207.87	235.51	228.64	266.68	377.06
AGGREGATE A/C # III: FINANCED FROM GRANTS (NON-PLAN)													
Receipts (Grants)	Opening Balance	-0.19	-0.19	-0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Receipts including O/B	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Closing Balance	-0.19	-0.19	-0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Slum Wfing													
Receipts (Grants)	Opening Balance	-0.19	-0.19	-0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Receipts including O/B	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Closing Balance	-0.19	-0.19	-0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Resettlement Colonies Transferred From DDA													
Receipts (Grants)	Opening Balance	0.00	0.00	0.00	0.00	0.00	0.02	0.33	-1.19	-1.49	-3.22	-9.16	-15.22
	Total Receipts including O/B	0.00	0.00	0.00	0.00	0.00	17.50	17.08	19.79	18.00	18.00	21.60	47.59
	Closing Balance	0.00	0.00	0.00	0.00	0.00	17.50	17.41	18.61	16.51	14.78	12.44	32.67
Expenditure (Revenue)	Total Receipts including O/B	0.00	0.00	0.00	0.00	0.00	17.48	18.59	20.10	19.72	23.54	27.56	32.67
	Closing Balance	0.00	0.00	0.00	0.00	0.02	0.33	-1.19	-1.49	-3.22	-9.16	-15.22	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AGGREGATE A/C # III: NON-PLAN													
Receipts (Grants)	Opening Balance	-0.19	-0.19	-0.19	0.00	0.00	0.02	0.33	-1.19	-1.49	-3.22	-9.15	-15.22
	Total Receipts including O/B	0.00	0.00	0.00	0.00	0.00	17.50	17.08	19.79	18.00	18.00	21.60	47.59
	Closing Balance	-0.19	-0.19	-0.19	0.00	0.00	17.50	17.41	18.61	16.51	14.78	12.44	32.67
Expenditure (Revenue)	Total Receipts including O/B	0.00	0.00	0.00	0.00	0.00	17.48	18.59	20.10	19.72	23.54	27.56	32.67
	Closing Balance	0.00	0.00	0.00	0.00	0.02	0.33	-1.19	-1.49	-3.22	-9.16	-15.22	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AGGREGATE A/C # III: NON-PLAN													
Receipts (Grants)	Opening Balance	-0.19	-0.19	-0.19	0.00	0.00	0.02	0.33	-1.19	-1.49	-3.22	-9.15	-15.22
	Total Receipts including O/B	0.00	0.00	0.00	0.00	0.00	17.50	17.08	19.79	18.00	18.00	21.60	47.59
	Closing Balance	-0.19	-0.19	-0.19	0.00	0.00	17.50	17.41	18.61	16.51	14.78	12.44	32.67

Appendix G : Finances of Municipal Corporation of Delhi: Aggregates (Including Suspense Account) from 1984-85 to 1997-98

Details of Accounting Head	Current Prices											
	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
<i>Expenditure (Revenue)</i>	1	2	3	4	5	6	7	8	9	10	11	12
A/C # IV: CAPITAL ACCOUNT (NON-PLAN)	0.00	0.00	-0.19	0.00	17.48	18.97	18.59	20.10	19.72	23.94	27.66	32.67
<i>(i) Special Loans</i>												
Opening Balance	-0.04	-0.04	-0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts (loans)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Receipts including O/B	-0.04	-0.04	-0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Expenditure (Capital)</i>	0.00	0.00	-0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Closing Balance	-0.04	-0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>(ii) Commercial Project Development Account</i>												
Opening Balance	2.98	1.30	0.78	1.07	1.23	0.03	0.19	-0.05	-2.06	-5.39	-2.34	-0.92
Receipts (Non-Tax)	5.01	6.52	4.29	10.44	6.71	1.60	2.17	-0.24	2.02	2.26	3.04	2.88
Total Receipts including O/B	7.99	7.82	5.17	11.50	6.94	1.63	2.36	-0.29	-0.04	-3.03	0.71	1.97
<i>Expenditure (Capital)</i>	6.34	4.05	0.10	1.77	2.94	-1.91	2.40	1.68	4.84	-0.69	1.62	2.07
Credited to Revenue Account	0.35	2.99	4.00	8.50	3.98	3.35	0.00	0.00	0.50	0.00	0.00	0.00
Total Expenditure	6.69	7.04	4.10	10.27	6.92	1.44	2.40	1.68	5.34	-0.69	1.62	2.07
Closing Balance	1.30	0.78	1.07	1.23	0.03	0.19	-0.05	-2.05	-5.39	-2.34	-0.92	-0.10
<i>(iii) Housing Schemes</i>												
Opening Balance	0.02	0.00	0.01	0.01	0.02	0.02	0.19	0.31	0.38	0.39	0.61	0.70
Receipts (Loans)	0.00	0.01	0.01	0.01	0.00	0.16	0.13	0.07	0.01	0.22	0.10	0.35
Total Receipts including O/B	0.03	0.01	0.01	0.02	0.02	0.19	0.31	0.38	0.39	0.61	0.70	1.05
<i>Expenditure (Capital)</i>	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Closing Balance	0.00	0.01	0.01	0.02	0.02	0.19	0.31	0.38	0.39	0.61	0.70	1.05
AGGREGATE A/C # IV: CAPITAL ACCOUNT (NON-PLAN)												
Opening Balance	2.96	1.26	0.75	1.08	1.25	0.05	0.38	0.27	-1.68	-5.00	-1.73	-0.21
Receipts	5.02	6.53	4.29	10.44	5.71	1.77	2.29	-0.27	2.03	2.58	3.14	3.23
a. Non-tax	5.02	6.53	4.29	10.44	5.71	1.77	2.29	-0.27	2.03	2.58	3.14	3.23
b. Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Receipts including O/B	7.97	7.79	5.14	11.52	6.97	1.82	2.67	0.00	0.35	-2.42	1.41	3.02
<i>Expenditure (Capital)</i>	6.72	7.04	4.08	10.27	6.92	1.44	2.40	1.68	5.34	-0.69	1.62	2.07
AGGREGATE A/C # V: SPL GOVT GRANTS												
Opening Balance	0.62	1.01	0.95	2.73	8.95	5.44	3.63	3.03	3.79	3.55	7.86	15.44
Receipts Grants	0.53	0.04	5.44	7.84	0.03	0.01	1.59	0.20	0.87	4.30	11.54	2.18
Total Receipts including O/B	1.14	1.05	8.39	10.57	8.98	5.45	5.22	3.23	4.66	7.85	19.40	17.62
<i>Expenditure (Capital)</i>	0.13	0.10	3.65	1.62	3.53	1.63	2.19	0.03	1.11	0.00	3.95	6.29
A/C # I : B. SUSPENSE ACCOUNT												

Appendix G: Finances of Municipal Corporation of Delhi: Aggregates (Including Suspense Account) from 1984-85 to 1997-98

Current Prices

Details of Accounting Head		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
		1	2	3	4	5	6	7	8	9	10	11	12
B. GENERAL													
Receipts	Opening Balance	6.23	9.88	10.20	24.38	13.13	24.12	17.83	34.89	52.65	83.19	85.59	122.59
Expenditure	Total Receipts including O/B	3.42	-0.79	5.53	5.89	11.36	16.13	28.79	51.07	73.80	-5.76	44.33	-94.24
		9.70	8.89	15.72	30.27	24.49	40.26	46.62	85.95	126.45	87.43	129.91	28.35
	Closing Balance	0.00	-1.31	-8.66	17.14	0.37	22.43	11.74	33.31	33.26	1.85	7.32	-102.82
		9.68	10.20	24.38	13.13	24.12	17.83	34.89	52.65	83.19	85.59	122.59	131.18
C. Slum Wing													
Receipts	Opening Balance	-0.05	-0.05	-0.05	-0.05	-0.05	-0.05	-0.05	-0.05	-0.05	-0.05	-0.05	-0.05
Expenditure	Total Receipts including O/B	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		-0.05	-0.05	-0.05	-0.05	-0.05	-0.05	-0.05	-0.05	-0.05	-0.05	-0.05	-0.05
	Closing Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. JJ Schemes													
Receipts	Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure	Total Receipts including O/B	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Closing Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(I/B) SUSPENSE ACCOUNT - GRAND TOTAL													
Receipts	Opening Balance	6.23	9.63	10.15	24.33	13.08	24.08	17.78	34.84	52.60	93.14	85.54	122.54
Expenditure	Total Receipts including O/B	3.42	-0.79	5.53	5.89	11.36	16.13	28.79	51.07	73.80	-5.76	44.33	-94.24
		9.65	8.84	15.68	30.22	24.44	40.21	46.58	85.91	126.40	87.39	129.86	28.31
	Closing Balance	0.02	-1.31	-8.66	17.14	0.37	22.43	11.74	33.31	33.26	1.85	7.32	-102.82
AGGREGATE OF ALL ACCOUNTS													
Consolidated O/B													
Total Consolidated Receipts		8.50	14.12	8.49	23.69	24.14	17.44	14.50	28.55	49.28	47.98	53.05	123.68
1. External Sources		201.52	211.24	288.98	350.79	392.29	457.96	532.81	626.11	650.88	676.03	865.65	924.00
a. Grants		128.47	119.87	152.65	193.90	227.43	270.41	303.74	373.45	348.80	377.55	451.69	589.59
b. Revenue-sharing		57.87	67.19	91.28	114.52	149.17	168.23	214.11	235.43	244.21	254.73	326.62	443.95
c. Loans		40.83	37.72	42.05	51.46	52.97	54.23	60.19	87.77	85.00	84.47	86.05	101.72
2. Internal Sources		29.77	14.55	19.31	27.91	25.29	27.95	29.44	50.25	59.59	38.35	39.02	44.01
a. Own Taxes		69.64	92.77	130.81	151.00	153.50	170.81	200.27	201.59	223.28	304.24	369.64	428.65
a. Property Related Taxes		51.39	62.85	108.27	100.26	116.48	135.97	155.50	177.14	187.12	267.91	313.85	370.71
b. Other Taxes		38.10	46.75	67.58	77.85	84.23	109.12	127.93	138.17	137.24	206.82	234.37	257.23
b. Non-Taxes		12.22	16.10	20.70	22.41	32.25	27.95	29.67	35.97	49.89	62.09	79.48	103.48
		18.25	29.91	22.53	60.74	37.02	33.85	41.77	24.45	41.15	29.22	55.79	57.95

Appendix G : Finances of Municipal Corporation of Delhi: Aggregates (Including Suspense Account) from 1984-85 to 1997-98

Current Prices

Details of Accounting Head		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
		1	2	3	4	5	6	7	8	9	10	11	12
3. Suspense Account		3.42	-0.79	5.53	5.89	11.36	16.13	28.79	51.07	73.80	-5.76	44.33	-94.24
Total Receipts Incly O/B		210.03	225.97	297.48	374.48	416.43	474.80	547.31	654.67	700.17	724.01	918.71	1047.68
Total Consolidated Expenditure		195.90	217.47	273.79	350.34	388.98	460.30	518.75	605.38	652.19	670.95	795.03	899.32
a. Revenue expenditure		136.97	150.02	189.65	216.53	294.75	296.71	345.08	376.95	421.68	479.42	554.54	671.82
b. Capital expenditure		58.91	58.76	92.80	116.67	103.87	141.16	161.93	195.13	197.25	169.69	233.17	330.32
c. Suspense expenditure		0.02	-1.31	-8.65	17.14	0.37	22.43	11.74	33.31	33.26	1.85	7.32	-102.82
AGGREGATE OF NON-PLAN													
Consolidated O/B		9.77	17.43	11.80	28.40	23.45	18.32	23.05	37.02	53.23	55.73	68.73	125.01
Total Consolidated Receipts		147.38	146.92	204.87	238.98	266.38	313.37	354.55	413.72	422.18	452.28	584.65	540.22
1. External Sources		74.53	54.94	88.53	82.09	101.51	126.42	125.49	161.56	120.10	153.79	170.70	205.80
a. Grants		18.70	17.21	26.47	30.63	48.55	54.19	65.31	60.55	55.10	69.33	82.54	104.08
b. Revenue-sharing		40.83	37.72	42.06	51.46	52.97	54.23	60.19	87.77	65.00	84.47	86.05	101.72
c. Loans		15.00	0.00	0.00	0.00	0.00	18.00	0.00	12.74	0.00	0.00	2.00	0.00
2. Internal Sources		69.64	92.77	130.81	151.00	153.50	170.81	200.27	201.99	228.28	304.24	369.84	428.65
a. Own Taxes		51.39	62.86	108.27	100.26	116.48	136.97	158.50	177.14	187.12	267.91	313.33	370.71
a. Property Related Taxes		38.10	46.76	87.58	77.85	84.23	109.12	127.83	138.17	137.24	205.82	234.37	257.23
b. Other Taxes		13.29	16.10	20.70	22.41	32.25	27.85	30.67	38.97	48.89	62.09	79.43	103.48
b. Non-taxes		18.25	29.91	22.53	50.74	37.02	33.85	41.77	24.45	41.15	36.52	55.79	57.95
3. Suspense Account		3.42	-0.79	5.53	5.89	11.36	16.13	28.79	51.07	73.80	-5.76	44.33	-94.24
Total Receipts Incly O/B		157.38	164.34	216.67	267.38	289.83	331.68	377.60	450.74	475.41	511.01	653.95	665.23
Total Consolidated Expenditure		139.93	152.54	189.27	243.92	271.51	308.64	340.58	397.51	416.67	442.31	528.35	522.26
a. Revenue expenditure		123.01	139.74	174.19	199.62	246.51	270.28	311.92	360.28	373.15	432.15	509.23	606.79
b. Capital expenditure		16.90	14.11	22.74	27.16	24.84	15.93	16.92	13.92	10.26	8.31	11.75	18.29
c. Suspense expenditure		0.02	-1.31	-8.66	17.14	0.37	22.43	11.74	33.31	33.26	1.85	7.32	-102.82
AGGREGATE OF PLAN													
Opening Balance		-1.27	-3.30	-3.31	-4.71	0.68	-0.88	-8.54	-8.47	-3.95	-10.75	-15.84	-1.33
Receipts		53.54	64.93	84.12	111.81	125.91	143.99	178.25	212.40	228.70	223.75	280.99	383.79
a. Grants		39.17	49.98	64.81	83.90	100.62	114.05	148.81	174.89	189.11	185.41	243.87	339.78
b. Loans		14.77	14.95	19.31	27.91	25.29	29.95	29.44	37.51	39.59	38.35	37.02	44.01
Expenditure		52.67	61.63	85.52	106.42	127.48	143.12	169.71	203.93	224.76	213.00	265.35	382.45
(i) Revenue		55.97	64.93	85.52	106.42	127.48	143.12	169.71	203.93	224.76	213.00	265.35	382.45
(ii) Capital		13.96	10.28	15.45	16.91	48.24	26.43	33.16	26.67	48.53	47.25	45.35	65.03
Balance (Assets - Liabilities)		42.01	54.63	70.09	89.51	79.24	125.23	143.02	181.20	186.98	181.38	221.42	312.03
A. Liabilities		93.31	77.92	44.62	60.28	38.71	29.79	-123.89	-153.09	-128.95	-79.21	182.43	177.32
		18.53	21.47	43.00	36.48	60.89	25.21	123.69	105.09	221.05	245.06	270.24	418.03

Appendix G : Finances of Municipal Corporation of Delhi: Aggregates (Including Suspense Account) from 1984-85 to 1997-98

Current Prices

Details of Accounting Head		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
		1	2	3	4	5	6	7	8	9	10	11	12
1. Pension Contribution		0.00	0.00	1.18	0.02	6.27	15.11	12.98	8.87	1.58	0.00	0.00	0.00
2. Contractors Bill		0.00	0.00	0.80	2.98	4.27	1.81	5.89	13.80	20.18	2.42	0.00	0.00
3. Provident Funds		0.00	0.00	2.55	1.15	0.00	0.00	14.32	26.83	51.75	80.08	49.94	23.00
4. Group Insurance Scheme Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.39	2.09	0.00	0.00	1.68
5. Arrears 4th Pay Commission Report		0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Loan Instalment		16.75	21.29	26.19	35.34	50.15	83.29	50.50	114.20	145.45	182.55	220.30	368.35
7. Water Connection Charges		0.18	0.18	0.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. Assets													
1. Arrears of General Tax, Fire Tax and Education Cess		110.24	88.49	87.62	99.76	99.40	111.00	0.00	0.00	92.10	165.85	452.67	595.35
2. Terminal Tax & TT Collection Charges		47.82	3.20	5.84	2.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Arrears of Education (Non-plan) Grant-in-aid		0.42	0.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Arrears Demand of Electricity Tax Agst NDMC & others Consumer		15.27	32.94	27.54	14.04	14.72	15.85	0.00	0.00	82.10	0.00	125.42	143.22
5. Re-imbursement of Cost of Anti-malarial Staff from NDMC		0.19	0.19	0.19	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cost of Fire Services to be re-imb. by NDMC		4.00	5.00	5.00	5.50	4.00	0.00	0.00	0.00	10.00	0.00	0.00	0.00
7. Dues of R.P. Cell Agst DDA		0.54	0.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Deficiency Charges recoverable from ODA		0.00	0.00	9.00	9.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Electricity Tax from Bulk Consumer other than NDMC		12.13	21.58	12.46	27.53	32.05	40.83	0.00	0.00	0.00	0.00	0.00	0.00
I. HSES		0.00	0.00	0.00	7.89	7.44	8.91	0.00	0.00	0.00	0.00	0.00	0.00
II. DCM		0.00	0.00	0.00	5.25	5.98	7.41	0.00	0.00	0.00	0.00	0.00	0.00
III. BCM		0.00	0.00	0.00	0.15	0.15	0.15	0.00	0.00	0.00	0.00	0.00	0.00
IV. Misc. Court Cases		0.00	0.00	0.00	2.32	4.87	9.49	0.00	0.00	0.00	0.00	0.00	0.00
V. MCD Street Lighting		0.00	0.00	0.00	1.22	1.36	1.51	0.00	0.00	0.00	0.00	0.00	0.00
VI. W&SDU		0.00	0.00	0.00	7.59	9.31	11.09	0.00	0.00	0.00	0.00	0.00	0.00
VII. Street Lighting other than MCD		0.00	0.00	0.00	1.11	1.41	1.48	0.00	0.00	0.00	0.00	0.00	0.00
VIII. LIP Consumer		0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IX. Other Small Pvt. Consumer		0.00	0.00	0.00	0.00	0.08	0.04	0.00	0.00	0.00	0.00	0.00	0.00
X. Govt. Cases		0.00	0.00	0.00	0.00	0.53	0.72	0.00	0.00	0.00	0.00	0.00	0.00
XI. BMB		0.00	0.00	0.00	0.00	0.02	0.02	0.00	0.00	0.00	0.00	0.00	0.00
I. ODA		0.00	0.00	0.00	6.50	0.00	0.00	0.00	0.00	0.00	151.00	327.25	419.44
II. SAJ		0.00	0.00	0.00	8.50	0.00	0.00	0.00	0.00	0.00	53.00	252.49	210.52
III. TAAI		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.00	18.04	21.70
IV. FCI		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	19.18	22.53
V. TPA		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.00	24.02	25.67
VI. State Pavation		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	8.59	9.16
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00

Appendix G : Finances of Municipal Corporation of Delhi: Aggregates (Including Suspense Account) from 1984-85 to 1997-98

Current Prices

Details of Accounting Head

	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
	1	2	3	4	5	6	7	8	9	10	11	12
vi. JNU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	1.93	7.55
vii. Various School and College	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	0.00	0.00
ix. Railways	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.50	3.00	3.24
x. IOC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.24
xi. GAI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.09
xii. Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.21
11. Maintenance of DFS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.70	0.00	0.00
12. State Election Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.15	0.00	0.00
12. Resettlement Colonies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.29
13. Family Welfare	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.95
14. ICDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.75

Appendix H : Receipts of New Delhi Municipal Council: 1984-85 to 1995-96

Head of Account / Year	(Rs in crores)											
	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
TOTAL RECEIPTS	58.18	77.53	105.77	123.59	143.58	158.18	180.44	243.71	263.03	304.36	345.51	383.37
A. Taxes, Duties & Other Principal Rev.	7.42	8.86	7.32	9.27	10.71	10.70	13.14	21.03	20.46	26.83	32.57	39.53
I. House Tax	2.98	3.33	2.99	3.43	3.94	4.72	6.06	8.80	11.82	18.37	21.44	24.32
Total Govt. Building	1.11	1.63	1.22	1.19	1.58	1.59	1.80	1.91	2.16	1.35	3.09	2.17
CPWD Buildings	0.72	1.32	0.76	0.92	1.35	1.34	1.01	1.61	1.82	0.86	2.23	1.66
i Current	0.53	0.74	0.76	0.75	0.70	0.75	0.69	1.18	1.09	0.88	0.88	1.07
ii Arrears	0.19	0.58	0.00	0.18	0.64	0.57	0.13	0.45	0.73	0.00	1.35	0.80
Other than CPWD Buildings	0.39	0.39	0.46	0.23	0.23	0.75	0.76	0.30	0.34	0.50	0.88	0.51
i Current	0.24	0.20	0.33	0.25	0.15	0.20	0.25	0.22	0.31	0.32	0.37	0.31
ii Arrears	0.15	0.15	0.13	0.03	0.08	0.05	0.03	0.08	0.03	0.19	0.28	0.19
Private Properties	1.28	1.68	1.77	2.29	2.37	3.13	4.26	6.89	9.66	17.01	18.35	22.16
i Current	1.27	1.21	1.44	1.57	1.59	2.78	3.57	5.75	7.20	13.36	10.84	14.75
ii Arrears	0.01	0.45	0.32	0.72	0.39	0.35	0.69	1.13	2.45	3.65	7.51	7.41
II. Taxes Assigned by Govt.	3.92	3.23	3.52	3.83	4.24	3.53	5.27	8.07	7.35	8.21	8.46	11.42
a. Terminal Tax	0.92	0.93	1.22	1.25	1.45	1.02	0.95	1.07	0.91	1.57	1.50	1.65
b. Motor Tax	1.05	1.15	1.26	1.38	1.63	1.48	2.29	4.89	3.33	3.32	3.44	4.85
c. Entertainment Tax	1.56	0.97	0.97	0.37	0.97	0.97	1.09	0.92	1.54	1.94	2.03	2.52
d. Betting Tax	0.34	0.18	0.18	0.18	0.16	0.16	1.04	3.09	1.27	1.37	1.43	2.39
III. Advertisement Tax	0.03	0.07	0.07	0.08	0.13	0.13	0.14	0.14	0.13	0.51	0.27	0.42
IV. Theatre Tax & Show Tax	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.06	0.02	0.01
V. Duty on Transfer of Property	0.13	0.04	0.40	0.50	0.93	1.28	1.10	1.29	0.64	0.58	1.28	2.47
VI. Other Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00
II Dog Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00
VII. Building Fee	0.10	0.07	0.14	0.17	0.18	0.15	0.11	0.19	0.17	0.17	0.14	0.28
VII A. Betterment Charges	0.03	0.02	0.01	0.01	0.02	0.02	0.03	0.05	0.08	0.14	0.17	0.13
VII B. Slacking Charges	0.01	0.00	0.00	0.00	0.01	0.00	0.02	0.02	0.11	0.11	0.00	0.00
VIII. Other Fee & Fines	0.17	0.07	0.53	1.12	1.24	0.76	0.30	0.55	0.44	0.56	0.60	0.48
2 Plumbing License	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 Hawking License	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.01	0.00
4 Dhobi License	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 Stable Lodging Houses & Cows	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 Dangerous Trade License	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7 Shop License	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8 Copying Fee & Sale of Bye-laws	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
9 Composition Fee	0.11	0.01	0.49	1.04	1.14	0.63	0.22	0.47	0.35	0.17	0.47	0.17
10 Sewer Connection Fee	0.00	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.11	0.11
11 Compounding Fee	0.03	0.03	0.06	0.05	0.05	0.05	0.05	0.05	0.00	0.05	0.00	0.00
12 Registration of Architect	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Dar Attendance Fee	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 Funeral Van	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Plan Preparation Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16 Inspection Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Appendix H : Receipts of New Delhi Municipal Council: 1984-85 to 1985-86

Head of Account / Year	(Rs in crores)											
	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
IX. Scavenging Tax Areas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
i. Interest on Bank Balance	2.37	2.00	2.33	3.48	5.00	5.34	5.41	7.25	6.44	10.37	6.80	7.33
ii. Interest on Advances	2.37	1.99	2.32	3.48	4.98	5.33	5.39	7.23	5.39	10.33	6.74	7.31
C. Administrative Department	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
i. General	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ii. Tax Department	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
iii. Contribution to	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
a. Ad hoc Grant Scheme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Leave Salary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Labour Welfare	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. Social Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
i. Education	0.12	0.15	0.13	0.13	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
ii. Medical	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
iii. Public Health	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
iv. Animal Husbandry	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
v. Swimming Pool	0.01	0.02	0.01	0.02	0.02	0.03	0.03	0.04	0.03	0.03	0.03	0.03
vi. Cattle Pond	0.00	0.01	0.01	0.00	0.01	0.01	0.00	0.02	0.02	0.01	0.02	0.02
vii. Housing (License Fee)	0.05	0.09	0.09	0.09	0.10	0.12	0.22	0.37	0.38	0.45	0.39	0.35
viii. Receipts From Compost Plant	0.00	0.00	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ix. Indoor Stadium	0.03	0.04	0.06	0.07	0.08	0.11	0.10	0.13	0.18	0.17	0.21	0.23
x. Working Girl's Hostel	0.00	0.00	0.01	0.07	0.05	0.05	0.08	0.09	0.09	0.11	0.12	0.12
xi. Receipts From Bar/Ghars	0.02	0.02	0.03	0.04	0.05	0.07	0.09	0.15	0.14	0.17	0.20	0.21
xii. Rec. From Sewing centres & creches	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
xiii. Rec. From Palika Parking	0.00	0.07	0.00	0.14	0.14	0.14	0.18	0.22	0.19	0.23	0.25	0.24
xiv. Rec. From Community Hall	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
xv. Rec. From Andhal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. Electricity	14.22	29.81	52.10	59.60	68.91	78.22	80.59	103.73	150.74	172.57	232.26	236.32
1. Sale of Energy	23.92	33.03	51.41	58.63	67.43	76.93	80.00	132.17	146.32	170.74	230.35	236.32
2. Meter Rent	0.05	0.10	0.25	0.23	0.24	0.28	0.35	0.64	1.03	0.52	0.57	0.50
3. New Connection Fee	0.00	0.01	0.00	0.01	0.02	0.02	0.01	0.02	0.03	0.03	0.03	0.03
4. Recovery of Department Charges	0.18	0.27	0.23	0.40	0.46	0.48	0.58	0.49	0.38	0.50	0.83	0.55
5. Recovery of Storage Charges	0.00	0.00	0.00	0.14	0.25	0.25	0.25	0.25	0.48	0.32	0.21	0.29
6. Other Receipts	0.06	0.19	0.22	0.23	0.41	0.27	0.37	0.19	0.54	0.45	0.47	0.53
F. Water Supply	5.10	3.35	3.35	4.54	4.53	5.38	6.41	9.51	11.34	13.72	11.95	12.23
1. Sale of Water	5.07	3.29	3.50	4.87	4.63	5.25	6.33	9.47	11.19	13.65	11.88	12.22
2. Meter Rent	0.02	0.04	0.03	0.07	0.09	0.07	0.09	0.16	0.14	0.05	0.05	0.05
3. Other Receipts	0.01	0.02	0.02	0.00	0.01	0.06	0.00	0.00	0.00	0.00	0.02	0.02

Appendix H : Receipts of New Delhi Municipal Council: 1984-85 to 1995-96

Head of Account / Year	(Rs in Crores)											
	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
H. Other Municipal Works	9.75	11.76	11.74	12.50	18.35	25.77	29.84	36.78	37.15	44.48	40.82	50.55
1. Rent/Licence Fee of Projects	9.03	7.34	9.79	10.25	10.00	11.18	19.95	30.33	34.43	31.12	23.34	27.81
2. Damages	0.00	3.09	0.00	0.00	2.65	11.58	6.24	3.52	6.14	9.14	12.70	16.84
(Less) - Deduct payment for Hotel Site	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-3.33	0.00	0.00	0.00
3. Taxi Booths	0.01	0.01	0.01	0.01	0.01	0.02	0.02	0.02	0.02	0.00	0.03	0.05
5. Illuminating Advt. Tower	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.01
6. Cycle/Scooter Stands	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Reservation Parks Playgrounds	0.00	0.01	0.03	0.02	0.00	0.01	0.02	0.07	0.03	0.03	0.08	0.04
8. Kiosks	0.05	0.05	0.08	0.24	0.27	0.33	0.33	0.40	0.35	0.42	0.74	0.72
9. Sale of Garden & Road side trees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.02	0.02	0.01	0.02
10. Tehbazari	0.05	0.07	0.00	0.00	0.11	0.08	0.11	0.12	0.05	0.06	0.20	0.17
11. Road Barms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Recovery from Encroachment	0.04	0.09	0.10	0.11	0.13	0.09	0.09	0.09	0.05	0.11	0.14	0.13
13. Charges Road & Anti Flood Works	0.23	0.53	0.85	0.79	1.01	0.57	0.81	0.93	1.75	1.44	0.84	1.38
14. Car Parking	0.00	0.00	0.03	0.00	0.08	0.06	0.11	0.19	0.27	0.34	0.30	0.73
15. Other Receipts	0.23	0.55	0.76	0.97	3.50	1.77	1.54	0.56	-2.09	1.72	2.00	2.74
17. Display Charges for Advt. on Poles	0.07	0.02	0.00	0.00	0.11	0.05	0.00	0.00	0.00	0.00	0.00	0.00
19. Storage Charges (Civil)	0.00	0.00	0.00	0.00	0.08	0.04	0.05	0.09	0.09	0.07	0.05	0.10
20. Fire Fighting Charges	0.03	0.00	0.00	0.00	0.00	0.00	0.56	0.09	0.01	0.00	0.09	0.01
I. Loans & Advances	2.53	4.70	11.61	14.33	17.93	13.84	11.51	10.33	12.81	11.84	4.42	9.24
i Loans for Non-Plan Scheme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ii Loans for Plan Schemes	2.53	4.49	11.28	14.05	17.81	13.43	11.07	9.71	11.95	11.12	3.68	8.54
1. Electricity Supply	0.25	2.05	5.30	7.70	11.19	7.12	7.50	6.75	8.00	7.30	2.25	5.70
2. Housing	0.13	0.92	1.83	2.14	1.84	2.85	1.30	1.40	1.70	1.30	0.63	0.40
3. Water Supply & Sewerage	1.72	1.52	3.90	3.63	4.45	3.44	2.00	1.41	2.10	2.40	0.80	2.30
4. Compost Plant	0.23	0.00	0.20	0.10	0.08	0.27	0.27	0.15	0.15	0.12	0.00	0.14
5. Public Works	0.00	0.00	0.00	0.52	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
iii Repayment of Advance to Employee	0.17	0.21	0.33	0.32	0.32	0.35	0.44	0.56	0.66	0.72	0.75	0.70
1. Purchase of Conveyance	0.04	0.03	0.05	0.05	0.05	0.08	0.14	0.16	0.19	0.18	0.19	0.18
2. House Building Advance	0.05	0.07	0.07	0.02	0.10	0.11	0.16	0.25	0.27	0.27	0.27	0.25
3. Festival Advance	0.09	0.11	0.21	0.20	0.16	0.15	0.15	0.15	0.21	0.28	0.28	0.25
4. Flood Relief Advance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
J. Miscellaneous	7.81	8.70	15.74	17.21	14.93	17.81	22.05	23.48	22.55	20.27	15.58	22.82
Total Grants	7.81	8.70	15.74	17.21	14.93	17.81	22.05	23.48	22.55	20.27	15.58	22.82
J.1.1 Grants from Govt. (Non-Plan)	1.43	1.19	1.59	1.21	2.03	2.80	4.75	5.41	4.48	4.82	5.18	6.18
a. Education	1.32	1.05	1.07	1.20	2.02	2.80	4.52	5.16	4.23	4.56	4.92	5.82
b. Cattle Pound	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	0.01
e. R/M of Compost Plant	0.00	0.00	0.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
f. Mid-Day Meal Scheme	0.00	0.00	0.00	0.00	0.00	0.00	0.23	0.25	0.25	0.25	0.25	0.25
g. Working Girls Hostel	0.13	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
J.1.2 Grants for Plan Scheme	6.38	7.51	14.15	16.00	12.90	14.81	17.31	18.07	18.17	15.45	9.87	15.89
1. Education	1.43	1.05	1.47	1.21	1.91	1.98	2.93	3.15	3.25	2.65	1.00	2.80

Appendix H : Receipts of New Delhi Municipal Council: 1984-85 to 1995-96

Head of Account / Year	(Rs in crores)											
	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
3. Sports & Youth Services	0.00	0.00	0.01	0.40	0.51	0.22	0.12	0.00	0.03	0.00	0.00	0.00
4. Mid-day Meals Scheme	0.07	0.24	0.24	0.24	0.24	0.25	0.00	0.10	0.10	0.17	0.14	0.15
5. Health	0.23	0.34	0.84	0.92	0.65	1.23	1.07	1.24	1.20	1.25	0.33	0.85
6. Anti Flood	0.57	1.21	0.57	2.04	2.50	2.50	2.10	3.07	3.00	1.10	1.00	1.70
7. Urban Development	0.00	1.12	1.63	1.47	0.47	1.63	1.71	1.73	1.85	2.03	1.27	1.78
8. Roads	3.35	3.44	9.26	8.71	6.75	6.61	8.48	7.80	7.64	7.23	2.82	5.60
10. Animal Husbandry	0.00	0.04	0.07	0.05	0.03	0.05	0.05	0.26	0.00	0.00	0.00	0.00
11. Social Welfare	0.00	0.00	0.00	0.30	0.24	0.19	0.30	0.30	0.55	0.46	1.23	1.03
12. Labour & Labour Welfare	0.00	0.00	0.00	0.00	0.00	0.01	0.15	0.19	0.19	0.54	0.50	0.00
13. Agriculture	0.00	0.00	0.03	0.03	0.00	0.04	0.29	0.09	0.37	0.09	0.00	0.00
14. Forest (Tree Plantation)	0.00	0.06	0.00	0.00	0.00	0.10	0.10	0.12	0.00	0.00	0.00	0.00
15. Improvement of Dhabli Ghats	0.00	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. MLA's Constituency Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.50	2.05
Other Receipts	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.75

Appendix 1: Total Expenditure of New Delhi Municipal Council: 1924-85 to 1999-96

Head of Account / Year	(Rs in crores)											
	1924-25	1925-26	1926-27	1927-28	1928-29	1929-30	1930-31	1931-32	1932-33	1933-34	1934-35	1935-36
	1	2	3	4	5	6	7	8	9	10	11	12
Plan Expenditure	10.98	11.77	23.96	31.20	24.69	24.47	29.16	20.37	21.05	28.66	16.25	29.99
1. Collection of Taxes, Duties & other Fin. Rev.	0.00	0.00	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Interest on Loans from Govt.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1 Electricity Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2 Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 Other Purpose	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-Plan Expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditure	10.98	11.77	23.96	31.20	24.69	24.47	29.16	20.37	21.05	28.66	16.25	29.99
1. Administrative Department	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1. Pres./Mnt. Vice President & Members	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Finance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. General Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Law Department	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Hindi Office	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Public Relation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Staff & Labour Welfare	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Vigilance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Fee for Audit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10. Urban Office	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Propagation of Purjishi	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Vihogya Japari Grah	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Chief Auditor Office	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Social & Developmental Services	4.48	4.48	8.88	10.59	10.59	8.35	8.82	9.93	12.79	10.59	6.48	9.48
1. Education	1.23	1.55	1.42	1.89	2.08	2.29	2.44	3.17	3.44	2.84	1.56	2.14
a) Head Quarters	0.01	0.01	0.01	0.01	0.01	0.01	0.02	0.01	0.01	0.01	0.00	0.03
b) Secondary & Higher Secondary	0.00	0.00	0.03	0.02	0.35	0.26	0.40	0.48	0.67	0.69	0.21	0.79
c) Middle	0.47	0.58	0.18	0.21	0.49	0.45	0.22	0.10	0.15	0.40	0.01	0.15
d) Primary	0.67	0.70	1.04	1.25	0.81	1.04	1.42	1.85	1.73	1.10	0.32	0.75
e) Nursery School	0.00	0.00	0.04	0.04	0.06	0.03	0.02	0.04	0.06	0.07	0.00	0.11
f) Social-cum-Audit Education	0.00	0.00	0.04	0.03	0.03	0.05	0.17	0.12	0.33	0.17	0.17	0.12
g) Inservice-cum-Science Centre	0.02	0.00	0.01	0.02	0.03	0.03	0.01	0.02	0.02	0.02	0.02	0.01
h) Public Reading Room	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
i) Public Library	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
j) Mid-day Meal Scheme	0.01	0.22	0.00	0.24	0.25	0.23	0.00	0.10	0.10	0.17	0.13	0.12
k) Nanyang School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
l) Day Home for Children	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Appendix 1: Total Expenditure of New Delhi Municipal Council: 1984-85 to 1995-96

Head of Account / Year	(Rs in crore)											
	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
a) College for Blind Girls	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Gitan Kalyan Kendra	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Home for abandoned children	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d) Youth Centre	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
e) Home for Aged & Handicapped	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
f) Vocational Inservice Programme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
g) Social Welfare Workers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
h) Yoga in NDMC School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
i) New Schemes for Education Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Student & Public Health	1.25	1.70	2.43	3.23	3.34	4.49	4.42	5.53	5.32	5.84	2.43	4.81
a) Hazo Quarter	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Moolbagh and other Hospital	0.25	0.16	0.44	0.94	0.53	0.94	0.59	1.02	0.67	0.70	0.23	0.65
c) Allopathic Dispensaries	0.13	0.24	0.53	0.00	0.00	0.00	0.29	0.02	0.12	0.07	0.03	0.01
d) Ayurvedic Dispensary	0.01	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.08	0.06	0.00	0.10
e) Homeopathic Dispensary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
f) Polyclinic	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.04	0.07	0.04	0.03	0.01
g) Child Guidance Clinic	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
h) School Health Services	0.00	0.00	0.02	0.01	0.03	0.02	0.02	0.03	0.04	0.00	0.00	0.00
i) Grant-in-aid Contribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
j) Public Health Inspection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
k) Collection of Statistics	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
l) Maternity & Child Welfare Centre	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
m) Family Planning	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
n) Vaccination & Immunisation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
o) Prevention of Epidemic	0.00	0.00	0.00	0.00	0.00	0.00	0.06	0.08	0.14	0.09	0.02	0.04
p) Removal of Garbage	0.04	0.52	0.91	0.64	0.71	0.84	0.84	0.62	0.96	0.61	0.52	1.22
q) Sewer & Storm Water Drains	1.81	0.63	3.04	3.57	3.64	2.79	2.50	3.76	4.14	2.18	1.51	2.74
r) Food Adulteration Control	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
s) Anti Malaria	0.00	0.01	0.01	0.01	0.00	0.03	0.07	0.02	0.08	0.05	0.07	0.03
t) Destruction of Stray Dogs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
u) Health Education	0.00	0.00	0.02	0.01	0.00	0.06	0.02	0.02	0.01	0.03	0.02	0.01
v) Intensive Care Unit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Animal Husbandary	0.00	0.04	0.04	0.06	0.05	0.05	0.03	0.02	0.00	0.00	0.00	0.00
4. Other Social Service	1.00	1.12	2.95	3.54	3.06	1.53	1.59	1.09	3.03	3.89	2.49	2.54

Appendix I: Total Expenditure of New Delhi Municipal Council: 1984-85 to 1995-96

Head of Account / Year	(Rs in crores)											
	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
a) Swimming Pools	0.00	0.00	0.00	0.00	0.13	0.08	0.00	0.00	0.00	0.00	0.00	0.00
b) Community Halls	0.00	0.32	0.21	0.49	0.41	0.28	0.07	0.08	0.27	0.57	0.13	0.01
c) Funeral Van Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d) Garden, Parks & Fountains	0.47	0.09	0.10	0.11	0.10	0.45	0.47	0.25	0.39	0.25	0.00	0.00
e) Cattle Ponds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
f) Social Welfare	0.00	0.00	0.10	0.32	0.25	0.17	0.18	-0.07	0.16	0.45	0.52	0.33
g) Grants-in-aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
h) Public Hydrants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
i) Public Toilets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
j) Dhobi Ghats	0.05	0.01	0.03	0.03	0.03	0.00	0.02	0.02	0.03	0.01	0.00	0.02
k) Improvement of Jhuggi	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.11	0.33	0.31	0.20
l) Housing	0.46	0.71	2.48	2.61	2.19	0.56	1.23	0.80	2.03	2.27	0.89	1.21
m) Family Health & Child Welfare Centre	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
nn) Nutrition-cum-Health Scheme	0.00	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. Public Parking	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Indoor Stadium	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17. Barak Ghar	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. Electricity Supply	1.43	2.14	5.00	8.00	11.33	7.44	7.75	5.78	7.64	8.21	3.46	5.04
1. Salary	0.17	0.00	0.00	0.75	1.02	0.96	0.94	0.40	0.73	0.69	0.00	0.00
a) Salary & Allowances	0.17	0.00	0.00	0.75	1.02	0.96	0.94	0.40	0.73	0.69	0.00	0.00
b) Contribution to PF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Payment of Gratuity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Payment of DESU for cost of energy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Transfer to Depreciation Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Works	1.26	2.13	4.91	7.25	10.31	6.48	5.81	6.38	5.91	7.55	3.46	5.04
5. Maintenance of Vans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Ex-gratia for employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. Water Supply	1.06	0.97	2.42	2.91	3.35	1.89	1.75	0.98	1.02	1.13	0.41	1.11
1. Salary & Allowances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Contribution to PF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Payment of Gratuity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Cost of Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Maintenance of work	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Appendix 1: Total Expenditure of New Delhi Municipal Council: 1984-85 to 1995-96

Head of Account / Year	(Rs. in crores)											
	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
	1	2	3	4	5	6	7	8	9	10	11	12
6. Maintenance of Booster	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. R & M of Vans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Transfer of Depreciation Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10. Purchase of pick up vans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Original Works	1.05	0.57	2.42	2.91	3.35	0.00	1.75	0.98	1.02	1.13	0.41	1.11
12. Purchase of Water Tanks	0.00	0.00	0.00	0.00	0.00	1.39	0.00	0.00	0.00	0.00	0.00	0.00
13. Payment of ex-gratia	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
G Roads	4.02	3.89	7.39	8.50	8.23	5.95	8.10	8.07	8.39	7.85	4.68	8.84
1. Civil Works	4.02	3.89	7.39	8.50	8.23	5.95	8.10	8.07	8.39	7.85	4.68	8.84
a) R & M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Purchase of Truck	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Original Works	4.02	3.89	7.39	8.50	8.23	5.95	8.10	8.07	8.39	7.85	4.68	8.84
2. Electricity Works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. Other Municipal Works	0.00	0.29	0.29	1.10	0.96	0.53	0.56	0.52	0.21	0.80	1.80	3.49
1. Civil Engineering Department	0.00	0.29	0.29	1.10	0.96	0.53	0.56	0.52	0.21	0.80	1.62	1.49
2. Electric Engineering Department	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Architectural Department	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. MLA's Constituency Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.19	2.00
I. Loans & Advances	0.00	0.00	0.00	0.00	0.00	0.00	1.94	0.00	0.00	0.00	0.00	0.00
1. Payment of Loans to Govt.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
a) Electricity Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Other purposes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Advances to Employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
a) Purchase of conveyance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) House Building Scheme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Festival Advance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Transfer to Sinking Funds	0.00	0.00	0.00	0.00	0.00	0.00	1.94	0.00	0.00	0.00	0.00	0.00
J. Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1. Auto Workshop	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Unforeseen Liability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non Plan Expenditure	53.69	65.68	78.59	90.45	109.24	133.89	151.04	216.20	230.24	272.91	326.89	351.91

Annexure IX : Total Expenditure of New Delhi Municipal Council, 1984-85 to 1995-96

Head of Account / Year	(Rs. in crores)											
	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
	1	2	3	4	5	6	7	8	9	10	11	12
A Collection of Taxes, Duties & other Prim Rev.	0.11	0.13	0.14	0.23	0.31	0.39	0.31	0.33	0.40	0.40	0.45	0.73
B Collection of On Loans from Govt.	1.97	1.92	2.10	2.03	4.90	5.71	3.62	0.97	7.25	7.98	8.56	8.13
1. Electricity Supply	0.96	0.83	1.34	1.42	2.14	3.15	3.72	4.03	4.49	5.14	5.55	5.26
2. Water Supply	0.61	0.78	0.84	1.10	1.41	1.74	1.94	1.39	1.85	1.81	2.02	1.91
3. Other Purposes	0.30	0.32	0.38	0.51	0.74	0.82	0.36	0.55	0.50	0.94	0.99	1.01
C Administrative Department	2.26	2.80	3.45	4.33	7.43	11.00	13.27	14.81	15.41	29.01	33.24	38.64
1 President, Vice President & Members	0.04	0.05	0.05	0.05	0.11	0.12	0.12	0.16	0.23	0.12	0.18	0.15
2 Finance	0.03	0.05	0.09	0.12	0.21	0.24	0.21	0.18	0.21	0.24	0.26	0.35
3 General Administration	1.51	2.10	2.98	3.51	6.01	9.70	12.31	13.37	13.60	27.19	31.18	36.12
4 Law Department	0.05	0.10	0.12	0.15	0.24	0.30	0.32	0.33	0.32	0.33	0.33	0.43
5 Hindi Office	0.04	0.04	0.04	0.05	0.06	0.08	0.10	0.08	0.10	0.13	0.11	0.13
6 Public Relation	0.06	0.05	0.02	0.09	0.20	0.21	0.23	0.25	0.29	0.23	0.34	0.39
7 Staff & Labour Welfare	0.35	0.11	0.12	0.13	0.15	0.18	0.18	0.19	0.25	0.37	0.40	0.50
8 Vigilance	0.04	0.05	0.05	0.08	0.20	0.13	0.14	0.17	0.17	0.20	0.20	0.38
9 Fee for Audit	0.05	0.03	0.07	0.07	0.07	0.06	0.06	0.07	0.07	0.07	0.07	0.09
10 Urdu Office	0.01	0.01	0.01	0.01	0.01	0.02	0.02	0.01	0.02	0.02	0.02	0.02
11 Propagation of Municipal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.01	0.01
12 Wahagya Jagan Grah	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Chief Auditor Office	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D Social & Developmental Services	12.31	13.11	16.54	12.79	21.18	24.76	26.67	27.61	35.73	41.32	48.74	53.74
1 Education	4.10	4.63	6.24	5.99	8.11	8.49	8.21	9.08	12.57	13.44	15.74	16.49
a) Head Quarters	0.08	0.10	0.11	0.15	0.20	0.21	0.21	0.24	0.29	0.32	0.38	0.45
b) Secondary & Higher Secondary	0.53	0.54	0.89	0.85	0.73	0.70	1.00	2.17	2.66	3.02	3.94	3.93
c) Middle	0.31	0.32	0.75	0.85	0.63	0.85	1.07	1.08	1.33	1.42	1.63	1.56
d) Primary	2.02	2.43	2.95	1.34	4.67	4.84	3.94	4.10	4.46	4.97	5.28	4.93
e) Nursery School	0.35	0.37	0.47	0.44	0.66	0.60	0.74	0.82	0.87	0.95	1.13	1.17
f) Secondary Adult Education	0.36	0.06	0.57	0.03	0.11	0.06	0.04	0.04	0.12	0.14	0.16	0.18
g) Inter-Medical Science Centre	0.00	0.03	0.03	0.02	0.02	0.02	0.02	0.03	0.03	0.03	0.10	0.11
h) Public Reading Room	0.05	0.01	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00
i) Public Library	0.00	0.00	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
j) Mid Day Meal Scheme	0.25	0.03	0.30	0.05	0.08	0.16	0.45	0.52	0.84	0.42	0.34	0.26
k) Nursery School	0.41	0.47	0.53	0.70	0.82	0.88	1.02	1.26	1.50	1.54	2.02	1.98
l) Care Home for Children	0.00	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
m) College for Girl Child	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Appendix I: Total Expenditure of New Delhi Municipal Council: 1984-85 to 1995-96

Head of Account / Year	(Rs in Crores)											
	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
1) Greh Kalyan Kendra	0.14	0.25	0.35	0.26	0.35	0.46	0.28	0.35	0.43	0.57	0.64	0.72
a) Home for abandoned children	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00
b) Youth Centre	0.02	0.02	0.01	0.03	0.05	0.06	0.06	0.06	0.06	0.06	0.06	0.07
c) Home for Aged & Handicapped	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02
d) Vocational Inservice Programme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
e) Social Welfare Workers	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.02	0.07	0.10	0.10	0.01
f) Yoga in NDMC School	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.02	0.07	0.12	0.05	0.05
g) New Schemes for Education Deptt	0.01	0.00	0.00	0.00	0.00	0.00	0.05	0.03	0.01	0.02	0.00	0.00
2) Medical & Public Health	4.95	5.38	6.55	7.13	13.92	11.70	12.19	15.04	16.78	19.24	22.53	25.63
a) Head Quarter	0.15	0.14	0.20	0.24	0.50	0.37	0.39	0.43	0.52	0.68	0.73	0.84
b) Mollibagh and other Hospital	0.68	0.54	0.72	0.94	0.95	1.16	1.63	1.93	2.24	2.53	2.56	2.75
c) Allopathic Dispensaries	0.35	0.35	0.58	0.49	0.91	1.05	0.88	0.91	0.79	1.12	1.28	1.42
d) Ayurvedic Dispensary	0.15	0.08	0.11	0.12	0.13	0.21	0.23	0.20	0.34	0.23	0.38	0.31
e) Homeopathic Dispensary	0.03	0.06	0.08	0.08	0.09	0.12	0.13	0.13	0.20	0.22	0.27	0.39
f) Polyclinic	0.04	0.05	0.05	0.04	0.05	0.05	0.05	0.06	0.06	0.07	0.09	0.11
g) Child Guidance Clinic	0.05	0.02	0.04	0.04	0.05	0.04	0.04	0.05	0.05	0.06	0.07	0.08
h) School Health Services	0.03	0.05	0.09	0.08	0.16	0.14	0.20	0.20	0.19	0.27	0.25	0.33
i) Grant-in-aid Contribution	0.03	0.01	0.02	0.02	0.00	0.04	0.04	0.05	0.06	0.08	0.00	0.08
j) Public Health Inspection	0.10	0.12	0.13	0.15	0.18	0.19	0.24	0.59	0.35	0.37	0.38	0.58
k) Collection of Statistics	0.01	0.00	0.01	0.01	0.02	0.01	0.00	0.00	0.01	0.01	0.01	0.01
l) Maternity & Child Welfare Centre	0.18	0.19	0.24	0.21	0.32	0.28	0.38	0.43	0.48	0.49	0.63	0.61
m) Family Planning	0.04	0.04	0.03	0.04	0.05	0.04	0.05	0.06	0.06	0.06	0.06	0.08
n) Vaccination & Immunisation	0.03	0.03	0.04	0.04	0.04	0.05	0.05	0.07	0.05	0.10	0.09	0.05
o) Prevention of Epidemic	0.05	0.30	0.20	0.12	0.57	0.29	0.32	0.27	0.42	0.36	0.24	0.29
p) Removal of Garbage	1.66	2.02	2.29	2.66	7.10	5.04	5.03	5.64	5.33	6.78	8.13	10.05
q) Sewer & Storm Water Drains	0.92	0.91	1.24	1.32	2.10	1.50	1.87	3.05	3.78	4.92	6.07	6.32
r) Food Adulteration Control	0.02	0.05	0.05	0.02	0.05	0.07	0.09	0.20	0.10	0.11	0.13	0.26
s) Anti Malaria	0.32	0.35	0.42	0.48	0.51	0.57	0.62	0.74	0.72	0.77	0.84	0.95
t) Destruction of Stray Dogs	0.01	0.01	0.01	0.01	0.03	0.03	0.03	0.03	0.03	0.03	0.04	0.03
u) Health Education	0.02	0.00	0.00	0.03	0.05	0.03	0.03	0.03	0.01	0.02	0.03	0.00
v) Intensive Care Unit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3) Animal Husbandary	0.02	0.04	0.02	0.04	0.07	0.06	0.08	0.09	0.12	0.11	0.15	0.15
4) Other Social Service	3.08	2.84	3.12	3.14	1.90	3.92	4.25	5.26	5.43	7.72	9.28	10.30
a) Swimming Pools	0.04	0.05	0.08	0.08	0.04	0.03	0.03	0.12	0.14	0.16	0.20	0.23

Head of Account / Year	(Rs in Crores)											
	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
1) Community Halls	0.65	0.28	0.58	0.25	0.27	0.29	0.18	0.39	0.49	0.37	0.79	0.82
2) Funerals/Man Service	0.01	0.00	0.01	0.01	0.02	0.00	0.01	0.01	0.01	0.01	0.01	0.10
3) Saloon, Parks & Fountains	1.67	1.68	2.11	2.27	2.31	3.11	3.33	4.10	4.39	4.86	0.13	2.75
4) Cattle Ponds	0.53	0.21	0.65	0.05	0.07	0.20	0.07	0.05	0.01	0.01	0.02	0.01
5) Social Welfare	0.27	0.12	0.28	0.16	0.19	0.09	0.16	0.21	0.21	0.32	0.29	0.26
6) Grants-in-aid	0.92	0.02	0.01	0.02	0.01	0.01	0.00	0.00	0.00	0.00	0.12	0.06
7) Public Hydrants	0.09	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8) Public Tolls	0.02	0.06	0.07	0.13	0.11	0.01	0.01	0.11	0.05	0.05	0.42	0.31
9) Open Ghats	0.05	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00
10) Improvement of Jhuggi	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.01	0.01	1.55	0.65	0.06
11) Housing	0.16	0.60	0.07	0.29	0.11	0.11	0.00	0.00	0.00	0.21	1.00	0.89
12) Family Health & Child Welfare Centre	0.04	0.02	0.00	0.00	0.00	0.00	0.07	0.00	0.00	0.00	0.05	0.05
13) Nutrition-cum-Health Scheme	0.17	0.08	0.00	0.00	0.01	0.01	0.01	0.11	0.09	0.01	0.11	0.01
14) Petke Parking	0.00	0.53	0.52	0.32	0.03	0.00	0.00	0.00	0.45	0.01	0.00	0.00
15) Indoor Stadium	0.06	0.00	0.00	0.13	0.12	0.00	0.11	0.00	0.25	0.00	0.13	0.49
16) Barak Ghar	0.01	0.01	0.02	0.02	0.00	0.01	0.04	0.00	0.00	0.04	0.00	0.00
17) Electricity Supply	20.30	35.14	40.16	45.28	40.12	51.81	76.72	76.20	110.95	124.39	142.22	162.53
1. Salary	3.12	3.21	3.15	3.39	3.11	3.21	6.21	7.11	9.02	8.92	10.51	13.42
a) Salary & Allowances	3.11	3.13	3.12	3.37	3.11	3.21	6.21	7.21	9.02	8.92	10.51	13.42
b) Contribution to PF	0.02	0.02	0.01	0.02	0.00	0.00	0.01	0.01	0.00	0.01	0.00	0.01
c) Payment of Gratuity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Payment of DESU for cost of energy	16.60	31.38	33.37	40.72	41.98	36.47	52.16	85.31	97.66	105.04	121.66	139.94
3. Transfer to Depreciation Fund	0.01	0.09	1.02	1.20	0.23	1.13	1.40	2.11	4.00	10.27	9.20	5.00
4. Works	0.29	0.20	0.31	0.31	0.29	0.40	0.81	0.70	0.90	0.74	1.33	2.80
5. Maintenance of Vans	0.02	0.02	0.01	0.02	0.01	0.01	0.01	0.00	0.07	0.07	0.07	0.09
6. Other Charges	0.05	0.04	0.04	0.04	0.00	0.00	0.00	0.10	0.10	0.13	0.13	0.10
7. Expenses for employees	0.21	0.11	0.22	0.00	0.00	0.14	0.00	0.21	0.10	0.11	0.30	0.82
8. Water Supply	1.09	2.09	2.73	3.35	3.07	4.90	6.33	24.64	11.93	12.86	14.37	14.88
1. Salary & Allowances	0.60	0.73	0.59	1.12	1.43	1.20	1.64	1.76	2.04	2.56	2.46	2.76
2. Contribution to PF	0.01	0.01	0.02	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Payment of Gratuity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Cost of Water	0.76	1.06	2.02	1.80	1.60	2.73	3.85	16.80	6.00	9.00	5.51	10.00
5. Maintenance of Vans	0.00	0.00	0.00	0.12	0.16	0.21	0.27	0.33	0.36	0.37	0.54	0.49
6. Maintenance of other works	0.09	0.10	0.17	0.16	0.18	0.05	0.30	0.39	0.33	0.26	0.30	0.41

Appendix 1: Total Expenditure of New Delhi Municipal Council: 1984-85 to 1995-96

(Rs. in crores)

Head of Account / Year	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
	1	2	3	4	5	6	7	8	9	10	11	12
7. R & M of Vans	0.04	0.04	0.05	0.04	0.05	0.21	0.00	0.09	0.10	0.06	0.12	0.11
8. Transfer of Depreciation Funds	0.00	0.03	0.10	0.25	0.05	0.05	0.00	3.42	3.00	0.20	5.50	0.42
9. Other Chairs	0.00	0.00	0.00	0.01	0.01	0.05	0.01	0.01	0.01	0.01	0.01	0.01
10. Purchase of pick up vans	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00
11. Original Works	0.23	0.05	0.25	0.05	-0.05	0.00	0.03	0.00	0.02	0.02	0.46	0.46
12. Purchase of Water Tanks	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Payment of ex-gratia	0.03	0.00	0.05	0.05	0.03	0.08	0.07	0.05	0.07	0.06	0.08	0.23
G. Roads	4.59	1.97	1.34	1.61	1.25	0.90	2.31	2.67	3.39	3.76	4.31	5.32
1. Civil Works	4.13	1.25	0.75	0.95	0.55	0.12	1.51	1.59	2.20	2.35	2.26	4.50
a) R & M	0.63	0.74	0.63	0.54	0.42	0.61	1.33	1.54	2.20	1.83	2.16	2.66
b) Purchase of Truck	0.00	0.00	0.00	0.00	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Original Works	3.49	0.52	0.12	0.41	0.00	-0.48	0.18	0.05	0.00	0.52	0.10	2.05
2. Electricity Works	0.45	0.72	0.59	0.65	0.71	0.78	0.80	1.08	1.19	1.41	2.05	1.42
H. Other Municipal Works	7.78	5.92	7.25	10.54	11.37	13.06	16.49	26.58	35.27	42.70	40.42	48.08
1. Civil Engineering Department	6.52	4.31	5.03	7.50	7.50	9.26	12.56	21.89	30.63	38.04	34.93	35.95
2. Electric Engineering Department	1.10	1.47	2.03	2.85	3.18	3.54	3.52	4.21	4.18	4.12	5.20	11.51
3. Architectural Department	0.14	0.14	0.14	0.19	0.29	0.24	0.39	0.43	0.49	0.53	0.59	0.61
4. MLA's Constituency Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I. Loans & Advances	2.30	2.41	2.65	3.25	4.20	15.07	7.75	11.46	9.23	8.55	8.39	9.69
1. Payment of Loans to Govt.	2.10	2.05	2.24	2.84	3.77	4.88	6.42	7.46	6.88	7.20	7.95	8.03
a) Electricity Supply	1.34	1.12	1.16	1.44	1.89	2.62	3.14	3.46	3.83	4.33	4.80	4.82
b) Water Supply	0.47	0.54	0.72	0.95	1.22	1.51	1.75	1.81	1.90	2.03	2.17	2.21
c) Other purposes	0.30	0.40	0.35	0.45	0.67	0.75	1.53	2.19	1.14	0.83	1.00	0.99
2. Advances to Employees	0.20	0.35	0.41	0.41	0.44	0.58	1.12	0.73	0.53	0.49	0.42	0.47
a) Purchase of conveyance	0.02	0.02	0.04	0.12	0.14	0.25	0.24	0.20	0.11	0.10	0.12	0.14
b) House Building Scheme	0.10	0.03	0.15	0.11	0.17	0.29	0.74	0.39	0.12	0.08	0.04	0.12
c) Festival Advance	0.08	0.24	0.22	0.18	0.13	0.15	0.14	0.14	0.31	0.31	0.25	0.21
3. Transfer to Sinking Funds	0.00	0.00	0.00	0.00	0.00	9.50	0.21	3.27	1.83	0.97	0.01	1.20
J. Miscellaneous	0.19	0.30	0.33	0.35	0.51	0.51	0.55	0.54	0.55	1.32	24.58	8.21
1. Auto Workshop	0.15	0.30	0.30	0.30	0.51	0.51	0.55	0.54	0.55	1.32	0.98	1.19
2. Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.60	7.00
3. Unforeseen Liability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02
AGGREGATE EXPENDITURE	64.57	77.45	102.45	121.55	143.65	158.00	180.19	243.17	250.29	301.46	343.72	375.98
A. Collection of Taxes, Duties & other Prds Rev.	0.11	0.13	0.11	0.20	0.51	0.29	0.31	0.33	0.40	0.40	0.45	0.73

Head of Account / Year	(Rs in crores)											
	1994-95	1995-95	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
B. Interest: On Loans from Govt.	1.97	1.93	2.16	3.03	4.30	5.71	6.52	6.97	7.25	7.98	8.56	8.48
1. Electricity Supply	0.38	0.53	0.94	1.42	2.14	3.19	3.72	4.13	4.49	5.14	5.58	5.26
2. Water Supply	0.51	0.78	0.84	1.10	1.41	1.74	1.94	1.89	1.86	1.91	2.02	1.91
3. Other Purposes	0.38	0.32	0.38	0.51	0.75	0.78	0.86	0.95	0.90	0.94	0.95	1.01
C. Administrative Department	2.26	2.69	3.55	4.33	7.42	11.01	12.44	14.31	15.42	29.03	33.25	38.65
1. President, Vice President & Members	0.04	0.05	0.06	0.06	0.11	0.10	0.12	0.16	0.23	0.12	0.18	0.15
2. Finance	0.06	0.08	0.09	0.12	0.21	0.14	0.15	0.19	0.22	0.25	0.27	0.35
3. General Administration	1.51	2.10	2.98	3.54	5.01	9.20	12.01	13.37	13.66	27.18	31.18	36.12
4. Law Department	0.08	0.10	0.12	0.18	0.34	0.30	0.32	0.33	0.38	0.38	0.39	0.48
5. Hindi Office	0.04	0.04	0.05	0.05	0.09	0.06	0.10	0.08	0.10	0.13	0.11	0.13
6. Public Relation	0.06	0.09	0.08	0.09	0.20	0.21	0.21	0.25	0.29	0.29	0.34	0.39
7. Staff & Labour Welfare	0.35	0.11	0.12	0.13	0.18	0.17	0.32	0.28	0.26	0.37	0.46	0.59
8. Vigilance	0.04	0.05	0.05	0.08	0.20	0.13	0.14	0.17	0.17	0.20	0.29	0.38
9. Fee for Audit	0.05	0.05	0.07	0.07	0.07	0.06	0.06	0.07	0.07	0.07	0.00	0.00
10. Urdu Office	0.01	0.01	0.01	0.01	0.01	0.02	0.02	0.01	0.02	0.02	0.02	0.02
11. Propagation of Punjabi	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.01	0.01
12. Vihangya Jagan Chak	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Chief Auditor Office	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. Social & Developmental Services	16.79	17.58	23.41	28.68	27.62	33.12	35.56	42.13	48.52	51.88	55.22	63.22
1. Education	5.41	6.18	7.67	8.97	10.65	13.76	12.07	14.25	16.01	18.27	17.30	18.63
a) Head Quarters	0.09	0.11	0.12	0.17	0.34	0.23	0.21	0.25	0.30	0.33	0.38	0.48
b) Secondary & Higher Secondary	0.53	0.54	0.73	0.87	1.05	1.06	2.20	2.74	3.28	3.71	4.05	4.71
c) Middle	0.78	0.90	0.93	1.07	1.35	1.33	1.29	1.28	1.49	1.82	1.64	1.82
d) Primary	2.70	3.12	3.38	4.78	5.45	5.38	5.28	5.35	6.19	5.77	6.20	6.24
e) Nursery School	0.35	0.37	0.41	0.48	0.62	0.68	0.77	0.89	0.92	1.02	1.13	1.26
f) Social cum Adult Education	0.06	0.06	0.11	0.11	0.14	0.14	0.21	0.15	0.45	0.31	0.35	0.23
g) In-service cum Science Centres	0.02	0.03	0.04	0.04	0.04	0.05	0.07	0.03	0.09	0.11	0.12	0.12
h) Public Reading Room	0.00	0.01	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00
i) Public Library	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
j) Mid-day Meal Scheme	0.25	0.26	0.30	0.29	0.33	0.42	0.45	0.69	0.74	0.59	0.48	0.37
k) Nanyang School	3.41	0.47	0.58	0.70	0.82	0.88	1.02	1.25	1.50	1.54	2.02	1.98
l) Care Home for Children	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
m) College for Brilliant Girls	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
n) Green Valley Kanpur	0.14	0.25	0.35	0.26	0.35	0.46	0.28	0.35	0.43	0.57	0.61	0.72

Appendix I : Total Expenditure of New Delhi Municipal Council: 1984-85 to 1995-96

Head of Account / Year	(Rs in crores)											
	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
	1	2	3	4	5	6	7	8	9	10	11	12
a) Home for abandoned children	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00
p) Youth Centre	0.02	0.02	0.04	0.00	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.07
q) Home for Aged & Handicapped	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.04	0.38	0.06	0.02	0.02
r) Vocational Inservice Programme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
s) Social Welfare Workers	0.02	0.00	0.00	0.01	0.00	0.00	0.01	0.03	0.08	0.11	0.11	0.02
t) Yoga in NDMC School	0.02	0.00	0.00	0.00	0.00	0.00	0.02	0.02	0.07	0.12	0.05	0.05
u) New Schemes for Education Dept	0.01	0.04	0.07	0.07	0.06	0.06	0.15	0.14	0.02	0.16	0.07	0.06
2 Medical & Public Health	7.21	7.14	10.95	12.33	19.25	16.19	15.51	20.53	23.10	23.07	24.95	30.44
a) Head Quarter	0.15	0.14	0.20	0.24	0.50	0.37	0.39	0.43	0.52	0.68	0.73	0.94
b) Matbagn and other Hospital	0.52	0.70	1.17	1.89	1.91	2.10	2.19	2.95	2.90	3.23	3.21	3.41
c) Allopathic Dispensaries	0.49	0.58	0.58	0.49	0.91	1.05	1.17	0.93	0.91	1.19	1.28	1.43
d) Ayurvedic Dispensary	0.17	0.08	0.13	0.12	0.18	0.21	0.24	0.21	0.42	0.39	0.38	0.41
e) Homeopathic Dispensary	0.03	0.06	0.08	0.06	0.09	0.13	0.13	0.13	0.20	0.28	0.27	0.39
f) Polyclinic	0.04	0.05	0.05	0.04	0.06	0.06	0.07	0.10	0.13	0.11	0.11	0.12
g) Child Guidance Clinic	0.07	0.03	0.04	0.04	0.05	0.04	0.04	0.05	0.05	0.06	0.07	0.06
h) School Health Services	0.09	0.09	0.10	0.09	0.13	0.16	0.22	0.23	0.23	0.27	0.25	0.33
i) Grant-in-aid Contribution	0.03	0.01	0.02	0.02	0.00	0.04	0.04	0.05	0.08	0.09	0.00	0.06
j) Public Health Inspection	0.10	0.12	0.13	0.15	0.18	0.19	0.24	0.59	0.35	0.37	0.38	0.58
k) Collection of Statistics	0.01	0.00	0.01	0.02	0.02	0.01	0.03	0.02	0.00	0.01	0.01	0.01
l) Maternity & Child Welfare Centre	0.18	0.19	0.24	0.21	0.32	0.28	0.18	0.43	0.48	0.49	0.55	0.61
m) Family Planning	0.04	0.04	0.03	0.04	0.05	0.04	0.05	0.06	0.06	0.05	0.06	0.08
n) Vaccination & Immunisation	0.00	0.03	0.04	0.04	0.04	0.05	0.06	0.07	0.05	0.10	0.09	0.05
o) Prevention of Epidemic	0.06	0.30	0.20	0.12	0.57	0.29	0.28	0.35	0.56	0.35	0.25	0.33
p) Removal of Garbage	1.70	2.54	3.20	3.30	7.81	5.67	5.87	6.25	7.30	7.39	8.65	11.27
q) Sewer & Storm Water Drains	2.73	1.73	4.23	4.86	5.74	4.75	4.37	6.81	7.82	7.00	7.53	9.06
r) Food Adulteration Control	0.02	0.05	0.05	0.02	0.05	0.07	0.09	0.20	0.10	0.11	0.13	0.26
s) Anti Malaria	0.32	0.35	0.42	0.49	0.51	0.60	0.59	0.76	0.83	0.82	0.90	0.97
t) Destruction of Stray Dogs	0.01	0.01	0.01	0.01	0.03	0.03	0.03	0.03	0.03	0.03	0.04	0.03
u) Health Education	0.02	0.00	0.02	0.04	0.05	0.06	0.02	0.05	0.02	0.05	0.05	0.01
v) Intensive Care Unit	0.00	0.00	0.00	0.00	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
z) Animal Husbandary	0.02	0.08	0.07	0.10	0.13	0.11	0.11	0.11	0.12	0.11	0.15	0.15
3. Other Social Service	4.09	3.76	5.12	6.85	6.96	5.45	6.20	6.35	8.51	11.82	11.77	12.84
a) Swimming Pools	0.04	0.05	0.08	0.06	0.22	0.16	0.10	0.12	0.14	0.10	0.20	0.23

Appendix I: Total Expenditure of New Delhi Municipal Council, 1964-85 to 1995-96

Head of Account / Year	(Rs. in crores)											
	1964-65	1965-66	1966-67	1967-68	1968-69	1969-70	1970-71	1971-72	1972-73	1973-74	1974-75	1975-76
c) Funeral Van Service	0.01	0.06	0.02	0.01	0.02	0.00	0.00	0.01	0.01	0.01	0.01	0.01
d) Garden, Parks & Fountains	2.14	1.77	2.21	2.38	3.01	3.52	3.01	4.36	4.68	5.12	6.13	8.38
e) Castle Ponds	0.03	0.01	0.05	0.02	0.07	0.03	0.01	0.06	0.01	0.01	0.02	0.01
f) Social Welfare	0.27	0.12	0.16	0.40	0.38	0.26	0.23	0.13	0.37	0.77	0.93	0.74
g) Grants-in-aid	0.02	0.02	0.02	0.02	0.02	0.01	0.02	0.02	0.22	0.08	0.13	0.06
h) Public Hydrants	0.00	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
i) Public Toilets	0.02	0.06	0.07	0.11	0.09	0.01	0.01	0.17	0.03	0.05	0.43	0.31
j) Dressing Ghar	0.05	0.01	0.06	0.03	0.00	0.01	0.01	0.02	0.03	0.01	0.05	0.02
k) Improvement of Jhuggi	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.01	0.13	1.88	1.44	0.32
l) Housing	0.63	0.71	2.33	2.81	2.30	0.63	1.32	0.07	2.08	2.49	1.89	2.30
m) Family Health & Child Welfare Centre	0.04	0.02	0.05	0.02	0.04	0.03	0.01	0.04	0.03	0.03	0.05	0.05
n) Non-coin-head Scheme	0.17	0.08	0.07	0.00	0.15	0.13	0.21	0.18	0.08	0.04	0.01	0.01
5. Public Parking	0.03	0.33	0.42	0.37	0.23	0.14	0.34	0.46	0.45	0.51	0.66	0.67
6. Indoor Stadium	0.05	0.09	0.14	0.13	0.72	0.21	0.19	0.24	0.28	0.25	0.33	0.45
7. Barni Ghar	0.01	0.01	0.02	0.02	0.05	0.03	0.04	0.05	0.05	0.04	0.08	0.05
8. Electricity Supply	21.73	37.28	45.91	50.18	60.25	65.00	78.47	103.27	116.60	133.10	146.68	168.57
1. Salary	3.30	3.21	3.44	4.34	6.81	6.73	7.16	7.65	8.75	9.19	10.51	13.42
a) Salary & Allowances	3.28	3.19	3.41	4.33	6.79	6.71	7.15	7.65	8.75	9.19	10.51	13.42
b) Contribution to PF	0.02	0.02	0.03	0.02	0.02	0.01	0.01	0.01	0.00	0.01	0.00	0.00
c) Payment of Gratuity	0.00	0.00	0.00	0.00	0.07	0.00	0.07	0.00	0.00	0.00	0.00	0.00
2. Payment of DESU for cost of energy	16.60	31.32	35.97	40.10	41.95	50.72	62.16	85.83	97.66	105.04	121.66	149.94
3. Transfer to Depreciation Fund	0.01	0.09	1.02	1.20	0.50	1.13	1.40	2.25	4.00	10.27	9.20	8.39
4. Works	1.54	2.43	5.21	7.53	10.65	6.92	7.02	7.11	7.87	8.26	4.79	8.84
5. Maintenance of Plant	0.02	0.02	0.01	0.02	0.03	0.04	0.04	0.09	0.07	0.07	0.07	0.09
6. Other Charges	0.05	0.04	0.01	0.04	0.06	0.04	0.09	0.10	0.10	0.13	0.13	0.16
7. Ex-gratia for employees	0.21	0.11	0.27	0.22	0.73	0.23	0.00	0.21	0.16	0.11	0.00	0.82
8. Water Supply	3.24	3.06	6.10	6.57	7.03	6.84	8.08	15.32	12.94	13.99	15.39	15.99
1. Salary & Allowances	0.58	0.72	0.59	1.12	1.43	1.55	1.54	1.75	2.04	2.96	2.49	2.76
2. Contribution to PF	0.01	0.01	0.02	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Payment of Gratuity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Cost of Water	0.76	1.06	2.02	1.80	1.80	2.73	3.85	16.60	6.00	9.00	5.51	10.00
5. Maintenance of work	0.02	0.07	0.07	0.12	0.16	0.21	0.27	0.33	0.35	0.37	0.54	0.49
6. Maintenance of Booter	0.03	0.10	0.17	0.16	0.16	0.05	0.30	0.39	0.33	0.25	0.30	0.41
7. 2. 13 of V.V.	0.04	0.04	0.05	0.04	0.05	0.21	0.08	0.09	0.10	0.08	0.12	0.11

Appendix I : Total Expenditure of New Delhi Municipal Council: 1984-85 to 1995-96

Head of Account / Year	(Rs in crores)											
	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
8. Transfer of Depreciation Funds	0.00	0.03	0.10	0.25	0.05	0.05	0.08	5.42	3.00	0.20	5.50	0.42
9. Other Chares	0.00	0.00	0.00	0.01	0.01	0.05	0.01	0.01	0.01	0.01	0.01	0.01
10. Purchase of pick up vans	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00
11. Original Works	1.28	1.02	2.56	3.00	3.21	0.00	1.73	0.98	1.03	1.15	0.87	1.57
12. Purchase of Water Tanks	0.02	0.00	0.00	0.00	0.00	1.39	0.00	0.00	0.00	0.00	0.00	0.00
13. Payment of ex-gratia	0.03	0.00	0.06	0.06	0.08	0.08	0.07	0.05	0.07	0.06	0.09	0.23
G. Roads	8.61	5.85	8.73	10.11	9.49	5.84	10.41	10.75	11.79	11.61	8.98	15.16
1. Civil Works	8.15	5.14	8.14	9.45	8.78	5.07	9.61	9.67	10.60	10.20	5.94	13.74
a) R & M	0.63	0.74	0.63	0.54	0.42	0.61	1.33	1.54	2.20	1.83	2.16	2.86
b) Purchase of Truck	0.00	0.00	0.00	0.00	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Original Works	7.52	4.40	7.51	8.91	8.23	5.46	8.29	8.13	8.40	8.37	4.78	10.88
2. Electricity Works	0.46	0.72	0.59	0.66	0.71	0.78	0.80	1.08	1.19	1.41	2.05	1.42
H. Other Municipal Works	7.78	6.21	7.54	11.54	12.33	13.59	17.05	27.11	35.48	43.49	43.23	51.57
1. Civil Engineering Department	5.52	4.60	5.32	8.00	8.86	9.81	13.14	22.41	30.83	38.83	36.25	37.44
2. Electric Engineering Department	1.10	1.57	2.08	2.85	3.18	3.54	3.52	4.21	4.16	4.12	5.20	11.51
3. Architectural Department	0.14	0.14	0.14	0.19	0.20	0.24	0.39	0.49	0.49	0.53	0.59	0.61
4. MLA's Constituency Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.19	2.00
I. Loans & Advances	2.10	2.31	2.55	3.25	4.20	15.07	9.69	11.45	9.23	8.65	8.39	9.69
1. Payment of Loans to Govt.	2.10	2.08	2.24	2.84	3.71	4.88	6.42	7.46	6.88	7.20	7.95	8.03
a) Electricity Supply	1.34	1.12	1.16	1.44	1.89	2.62	3.14	3.45	3.82	4.33	4.80	4.82
b) Water Supply	0.47	0.54	0.72	0.95	1.22	1.51	1.75	1.81	1.90	2.03	2.17	2.21
c) Other purposes	0.30	0.40	0.36	0.45	0.67	0.75	1.53	2.19	1.14	0.83	1.00	0.99
2. Advances to Employees	0.20	0.25	0.41	0.41	0.44	0.68	1.12	0.73	0.50	0.49	0.42	0.47
a) Purchase of conveyance	0.02	0.02	0.04	0.12	0.14	0.25	0.24	0.20	0.11	0.10	0.12	0.14
b) House Building Scheme	0.10	0.08	0.15	0.11	0.17	0.29	0.74	0.35	0.12	0.08	0.04	0.12
c) Festival Advance	0.08	0.24	0.22	0.18	0.13	0.15	0.14	0.14	0.31	0.31	0.26	0.21
3. Transfer to Sinking Funds	0.00	0.00	0.00	0.00	0.00	9.50	2.15	3.27	1.83	0.97	0.01	1.20
J. Miscellaneous	0.19	0.30	0.33	0.36	0.51	0.51	0.56	0.84	0.65	1.32	24.58	8.21
1. Auto Workshop	0.19	0.30	0.33	0.36	0.51	0.51	0.56	0.84	0.65	1.32	0.98	1.19
2. Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.60	7.00
3. Unforeseen Liability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02

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