

**Report of the  
Comptroller and Auditor General of India  
on  
State Finances  
for the year ended 31 March 2016**

**Government of National Capital  
Territory of Delhi**  
*Report No. 4 of the year 2016*



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## **PREFACE**

This Report of the Comptroller and Auditor General of India has been prepared for submission to the Lieutenant Governor of National Capital Territory of Delhi under Section 48 of the Government of National Capital Territory of Delhi Act, 1991, for being laid before the Legislative Assembly of National Capital Territory of Delhi.

Chapters 1 and 2 of this Report contain audit observations on matters arising from examination of the Finance Accounts and Appropriation Accounts respectively of the Government of National Capital Territory of Delhi for the year ended March 2016.

Chapter 3 on 'Financial Reporting' provides an overview and status of the Government's compliance with various financial rules, procedures and directives during the current year.

The Report containing the findings of performance audit and audit of transactions in various departments, Report containing observations on audit of Statutory Corporations, Boards, Government Companies and on Revenue Sector are presented separately.





# Overview



## Overview

Based on the audited accounts of the Government of National Capital Territory of Delhi (GNCTD) for the year ending March 2016, this Report provides an analytical review of the annual accounts of the Government. The Report is structured in three chapters.

**Chapter 1** is based on audit of Finance Accounts and provides a broad perspective of the finances of GNCTD for the year ending March 2016. It also analyses critical changes in the major fiscal aggregates relating to the previous years keeping in view the overall trends during the last five years.

**Chapter 2** is based on audit of Appropriation Accounts and gives the grant wise description of appropriations and the manner in which allocated resources were managed by the service delivery departments.

**Chapter 3** is an overview and status of the GNCTD compliance with various financial rules, procedures and directives.

### Audit findings

#### Chapter 1 Finances of the Government of National Capital Territory of Delhi

Revenue receipts increased by ₹ 5,414.26 crore (18.30 *per cent*) over the previous year. The tax revenue had increased by ₹ 3,621.26 crore (13.61 *per cent*) while non-tax revenue decreased by ₹ 117.14 crore (18.52 *per cent*) and grants from Government of India increased by ₹ 1,910.15 crore (81.35 *per cent*) over the previous year. The share of NCT's own tax revenue to total revenue receipts was 86.36 *per cent* in 2015-16.

*(Para 1.2)*

The revenue expenditure during the current year at ₹ 26,342.55 crore has increased by ₹ 2,833.06 crore (12.05 *per cent*) over the previous year. The revenue expenditure constituted 84.80 *per cent* of total expenditure (excluding loans and advances) during 2015-16.

*(Para 1.2 and 1.6)*

Capital expenditure increased by ₹ 319.53 crore over the previous year. The capital expenditure constituted only 15.20 *per cent* of total expenditure (excluding loans and advances) during 2015-16.

*(Para 1.2 and 1.6)*

As of 31 March 2016, the Government invested ₹ 18,492.15 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives. The return on these investments was 0.07 *per cent* while the Government paid interest at an average rate of 8.54 *per cent* on its borrowings during 2015-16.

**(Para 1.8.1)**

Overall fiscal liabilities of GNCTD increased from ₹ 29,608.29 crore in 2011-12 to ₹ 33,303.87 crore in 2015-16 (12.48 *per cent*). The fiscal liabilities stood at 0.95 times of the revenue receipts and 1.08 times of the NCT's own resources as at the end of 2015-16.

**(Para 1.9.2)**

The fiscal position viewed in terms of key fiscal parameters show that the revenue surplus increased by ₹ 2,581.20 crore during the year 2015-16 over the previous year. The fiscal surplus of ₹ 218.83 crore in 2014-15, has increased to ₹ 1,331.92 crore in 2015-16. The primary surplus of ₹ 2,992.83 crore in 2014-15, has increased to ₹ 4,141.73 crore in 2015-16

**(Para 1.11.1)**

## **Chapter 2 Financial management and budgetary control**

During 2015-16, expenditure of ₹ 35,434.86 crore was incurred against total grants and appropriation of ₹ 42,809.39 crore resulting in a saving of ₹ 7,374.53 crore. The overall saving of ₹ 7,374.53 crore was a result of saving of ₹ 4,496.92 crore in 13 grants and one appropriation under Revenue Section and ₹ 2,877.61 crore under Capital Section.

**(Para 2.2)**

Excess expenditure of ₹ 2.22 crore in two grants for the year 2015-16 required regularisation under Article 205 of the Constitution in addition to excess expenditure of ₹ 83.50 crore in grants relating to 2006-07 to 2014-15.

**(Para 2.3.1 & 2.3.2)**

Appropriation accounts for the year 2015-16 showed that savings exceeding ₹ 10 crore occurred in 30 cases relating to seven grants totalling ₹ 1,504.36 crore.

**(Para 2.3.4)**

Supplementary grant amounting to ₹ 278.39 crore in a sub-head was obtained in anticipation of higher/ additional expenditure. However, the final expenditure was less than the original grant.

**(Para 2.3.7)**

Out of the savings of ₹ 5,176.08 crore under 10 grants (savings of ₹ one crore and above in each grant/appropriation) an amount of ₹ 2,222.26 crore (42.93 *per cent* of amount of savings) was not surrendered.

**(Para 2.3.10)**

There were persistent savings of more than ₹ one crore in 13 cases/sub-heads during the period 2013-14 to 2015-16 under the Grant No. 6- Education. Out of the savings of ₹ 2,684.57 crore during period 2013-14 to 2015-16, an amount of ₹ 924.20 crore (34.43 *per cent* of savings) was not surrendered as of March 2016. Entire provision in 36 sub-head under this grant remained unutilized by the departments.

**(Para 2.5)**

### Chapter 3 Financial reporting

There were delays in obtaining utilization certificates (UCs) from various grantee institutions for the grants released to them. Out of a total of 4,287 grants amounting to ₹ 24,242.35 crore given till March 2015, 3,821 UCs amounting to ₹ 18,908.72 crore were awaited from various departments at the end of March 2016. Out of 3,821 UCs due, 2,571 UCs (67.29 *per cent*) involving ₹ 14,230.71 crore were outstanding for the period ranging from two to ten years, while 1,250 UCs (32.71 *per cent*) involving ₹ 4,678.01 crore were outstanding for more than 10 years.

**(Para 3.1)**

10 annual accounts due upto the year 2014-15 of five bodies/authorities were not submitted to audit as of 31 March 2016.

**(Para 3.2)**

Substantial balances amounting to ₹ 207.80 crore were outstanding under Suspense Heads as on 31 March 2016, requiring expeditious clearing and classification under appropriate heads of accounts.

**(Para 3.6)**



**Chapter-1**  
**Finances of the Government**  
**of**  
**National Capital Territory of Delhi**





## Chapter - 1

### Finances of the Government of National Capital Territory of Delhi

This chapter provides a broad perspective of the finances of the Government of National Capital Territory (NCT) of Delhi during 2015-2016 and analyses changes in the major fiscal aggregates as compared to the previous year keeping in view the overall trends during the last five years. The accounts of the Union Government and other State Governments are kept in three parts viz. (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Accounts while the accounts of the Government of the National Capital Territory of Delhi are kept in two parts namely, (a) Consolidated Fund and (b) Contingency Fund. There is no Public Account in Delhi. Transactions related to debt (other than those relating to small savings schemes), deposits, advances, remittances and suspense are merged in the Public Account of the Union Government. The fiscal liabilities of the State comprise of small savings collections. The balance of the Government of NCT of Delhi is merged and forms part of the general cash balance of the Union Government and treated as lying in deposit with the Government. Delhi is not being covered under the recommendations of the Central Finance Commission and only gets discretionary grants in lieu of State share of Union taxes and duties.

#### *Profile of NCT of Delhi*

Delhi, the capital of the country, is spread over an area of 1,483 sq. km. It is densely populated having on average population density of 11,320 persons per sq. km. The NCT's Gross State Domestic Product (GSDP) in 2015-16 was ₹ 5,58,745.26 crore. Its GSDP has grown at a higher rate (17.04 *per cent*) in the past decade compared to the average GSDP growth of General Category States (15.75 *per cent*)-(Appendix 1.1). The trends in the annual growth of India's GDP and GSDP of NCT of Delhi at current prices are indicated in Table 1.1 below:

**Table 1.1: Annual Growth of GDP/GSDP**

Year	2011-12	2012-13	2013-14	2014-15	2015-16
India's Gross Domestic Product (₹ in crore)	87,36,039	99,51,344	1,12,72,764	1,24,88,205	1,35,76,086
Growth rate of GDP (Percentage)	20.52	13.91	13.28	10.78	8.71
Gross State Domestic Product (₹ in crore)	3,43,260.41	3,91,071.36	4,46,806.82	4,94,460.34	5,58,745.26
Growth rate of GSDP (Percentage)	35.81	13.93	14.25	10.67	13.00

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

## 1.1 Introduction

The Finance Accounts of the Government of NCT of Delhi are laid out in 16 statements, presenting receipts and expenditure, revenue as well as capital, in the Consolidated Fund and Contingency Fund of the Government of NCT of Delhi (**Appendix 1.2**).

## 1.2 Summary of current year's fiscal transactions

**Table 1.2** presents a summary of the Government of NCT of Delhi's fiscal transactions during the current year (2015-16) vis-a-vis the previous year. **Appendix 1.3** provides details of receipts and disbursements as well as the overall fiscal position during the current year.

**Table 1.2: Summary of current year's fiscal operations**

(₹ in crore)

Receipts			Disbursement				
	2014-15	2015-16		2014-15	2015-16		
Section-A Revenue	Total	Total	Section-A Revenue	Total	Non Plan	Plan	Total
Revenue receipts	29,584.59	34,998.85	Revenue expenditure	23,509.49	17,963.23	8,379.32	26,342.55
Tax revenue	26,603.90	30,225.16	General services	5,983.40	5,974.05	453.07	6,427.12
Non-tax revenue	632.54	515.40	Social services	13,306.11	7,374.67	7,443.16	14,817.83
			Economic services	3,318.99	3,655.62	483.09	4,138.71
Grants from Government of India	2,348.14	4,258.29	Grants-in-aid and Contributions	900.99	958.89	-	958.89
<b>Section-B Capital</b>			<b>Section-B Capital</b>				
Misc. Capital Receipts	-	-	Capital expenditure	4,403.94	11.04	4,712.43	4,723.47
Recoveries of Loans and Advances	227.61	83.41	Loans and Advances disbursed	1,679.94	-	-	2,684.32
Public Debt receipts*	1,764.32	2,241.13	Repayment of Public Debt*	1,346.73	-	-	1,435.18
Contingency Fund	0.00	10.00	appropriation to contingency Fund	0.00	-	-	10.00
Opening Cash Balance \$	880.65	1,517.07	Closing Cash Balance <sup>s</sup>	1,517.07	-	-	3,654.94
<b>Total</b>	<b>32,457.17</b>	<b>38,850.46</b>		<b>32,457.17</b>			<b>38,850.46</b>

\*Includes loans and advances from Government of India largely in the form of share in small savings.

<sup>s</sup> Cash balance is merged with the general cash balance of Government of India.

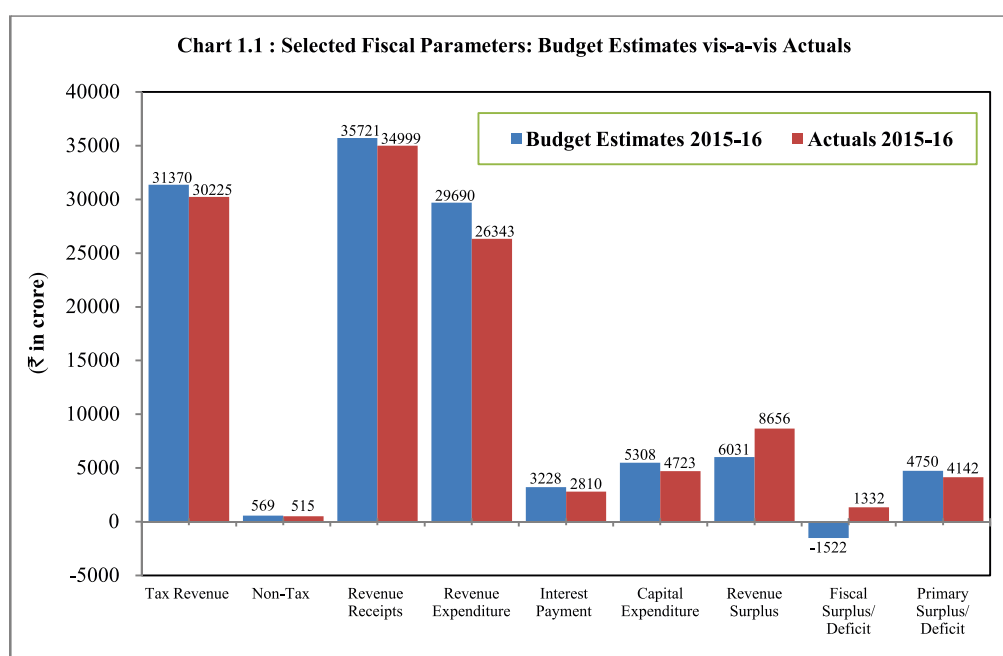
(Source: Finance Accounts of Delhi for the year 2015-16 and information from Pr. Accounts Office, Delhi)

Following are the significant changes during 2015-16 over the previous year:

- Revenue receipts increased by ₹ 5,414.26 crore (18.30 per cent). The tax revenue had increased by ₹ 3,621.26 crore (13.61 per cent) and grants from Government of India increased by ₹ 1,910.15 crore (81.35 per cent) while non-tax revenue decreased by ₹ 117.14 crore (18.52 per cent).
- Revenue expenditure increased by ₹ 2,833.06 crore (12.05 per cent) and capital expenditure increased by ₹ 319.53 crore (7.26 per cent).
- Recoveries of loans and advances decreased by ₹ 144.20 crore (63.35 per cent), while the disbursement of loans increased by ₹ 1,004.38 crore (59.79 per cent).
- Public debt receipt increased by ₹ 476.81 crore (27.03 per cent) and repayments increased by ₹ 88.45 crore (6.57 per cent).
- The cash balance at the close of 2015-16 increased by ₹ 2,137.87 crore (140.92 per cent) over the previous year.

### 1.3 Budget estimates and actuals

The budgeted and actual figures under revenue receipts and expenditure are shown in **Chart 1.1**.

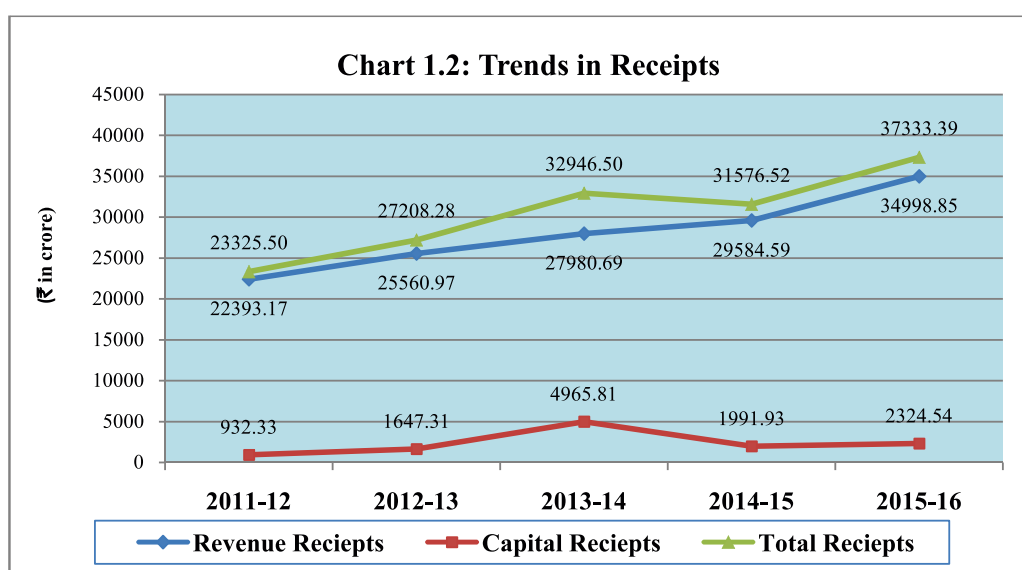


As may be observed from **Chart 1.1**, there was considerable variation between estimates and actuals in the case of several key parameters. During the year, both revenue receipts and revenue expenditure were less than the targets. Fiscal surplus was of ₹ 1,332 crore against estimated fiscal deficit of ₹ 1,522 crore and primary surplus, was at ₹ 4,142 crore against estimation of ₹ 4,750 crore.

## 1.4 Resources of the Government

### 1.4.1 Resources of the NCT as per Annual Finance Accounts

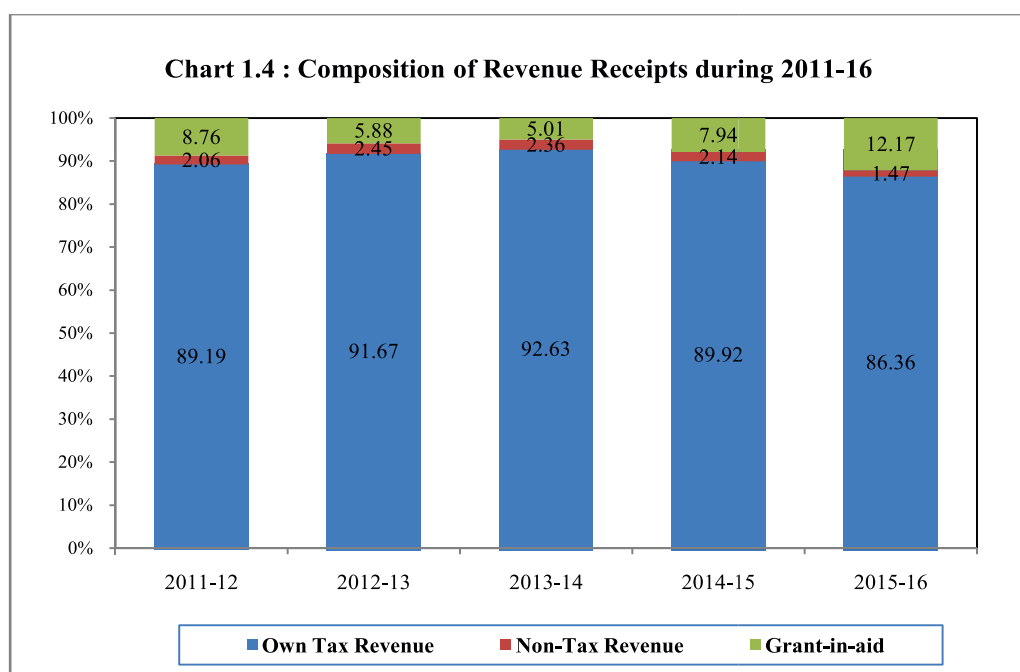
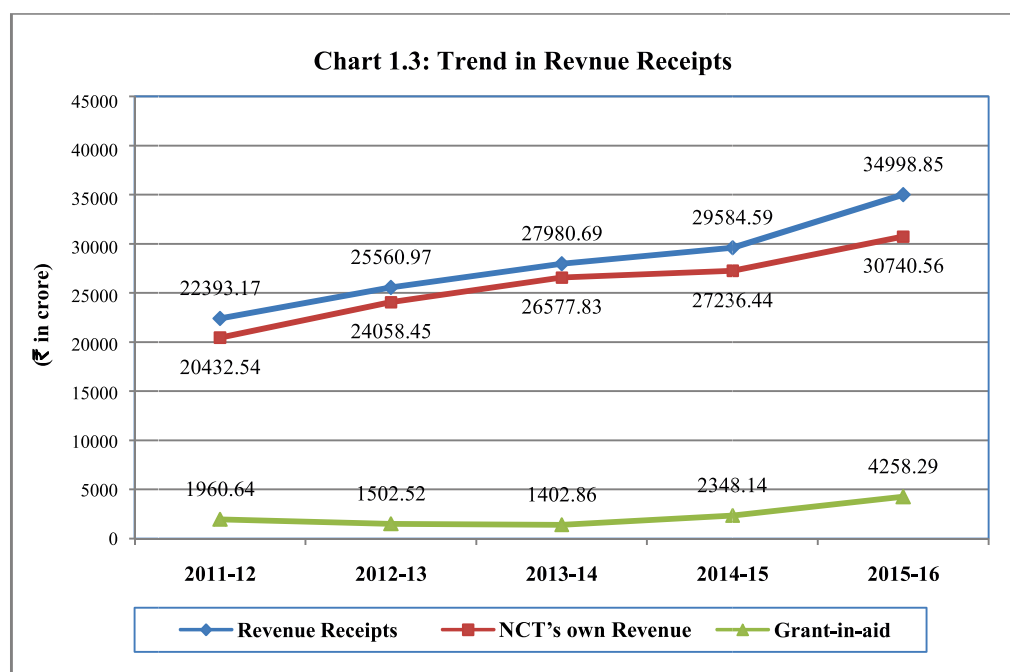
Revenue and capital are the two streams of receipts that constitute the resources of the Government. Revenue receipts consist of tax revenues, non-tax revenues and grants-in-aid from the Government of India (GOI). Capital receipts comprise miscellaneous capital receipts such as proceeds from recoveries of loans and advances, debt receipts and loans and advances from GOI as well as deposits from Public Account. **Table 1.2** presents the receipts and disbursements of the NCT's during the current year as recorded in Delhi's Annual Finance Accounts while **Chart 1.2** depicts the trends in receipts of the NCT during 2011-16.



Of the total receipts of the Government of NCT of Delhi, the revenue receipts constituted 93.75 per cent in 2015-16 as against 96.00 per cent in 2011-12.

### 1.5 Revenue receipts

The revenue receipts consist of the State's tax and non-tax revenues and grants-in-aid from GOI. The trends and composition of revenue receipts of the NCT during the period 2011-12 to 2015-16 are presented in **Appendix 1.3** and also depicted in **Charts 1.3** and **1.4** respectively.



The share of NCT's own tax revenue to total revenue receipts increased from 89.19 per cent in 2011-12 to 92.63 per cent in 2013-14 and then decreased gradually to 86.36 per cent in 2015-16. Non tax revenue as share of overall revenue receipts went down from 2.06 per cent in 2011-12 to 1.47 per cent in 2015-16. The share of grants-in-aid decreased from 8.76 per cent in 2011-12 to 5.01 per cent in 2013-14 and then increased to 12.17 per cent in 2015-16. The trends in revenue receipts relative to GSDP are presented in **Table 1.3**.

**Table 1.3: Trends in Revenue Receipts relative to GSDP**

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Revenue Receipts (RR) (₹ in crore)</b>	22393.17	25560.97	27980.69	29584.59	34998.85
Rate of growth of RR (per cent)	(-)10.51	14.15	9.47	5.73	18.30
R R/GSDP (per cent)	6.52	6.54	6.26	5.98	6.26
<b>Buoyancy Ratios</b>					
Revenue Buoyancy w.r.t GSDP	-0.29	1.02	0.66	0.54	1.41
NCT's Own Tax Buoyancy w.r.t. GSDP	0.59	1.24	0.74	0.25	1.05

(Source: Finance Accounts of Delhi for the respective years)

The growth of revenue receipts has shown a mixed trend over the period 2011-16. The growth of revenue receipts was 18.30 per cent while the growth in GSDP was 13 per cent (**Appendix 1.4**) in 2015-16 over the previous year. In the current year, NCT's tax buoyancy with reference to GSDP increased to 1.05 per cent over 0.25 per cent of the previous financial year.

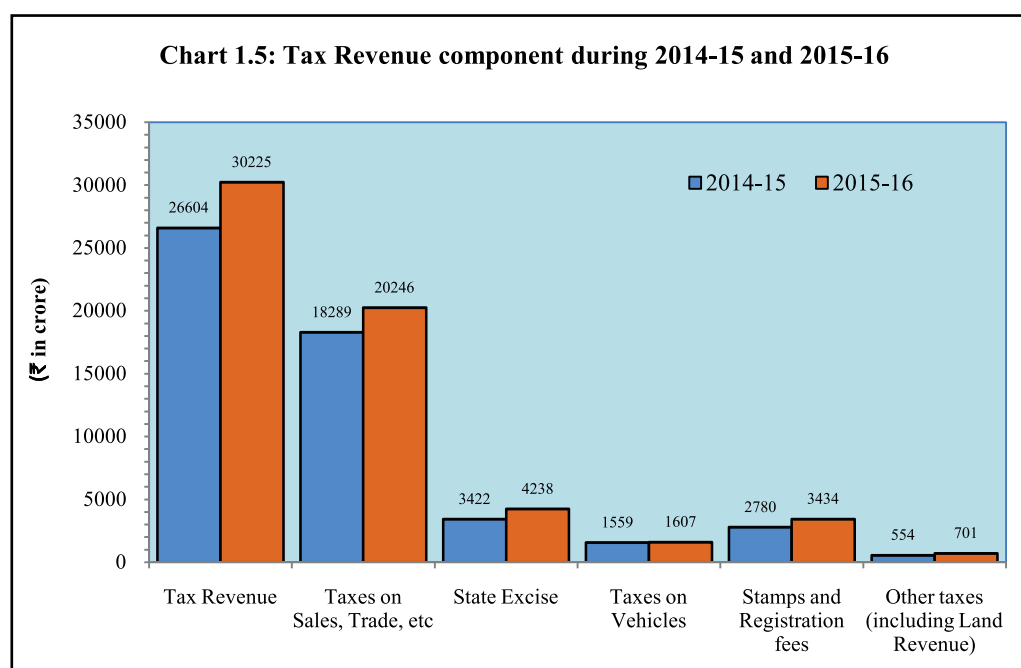
During 2011-12, the NCT's tax revenue buoyancy with reference to GSDP was 0.59 per cent which increased to 1.24 per cent in 2012-13 and then decreased to 0.25 per cent during 2014-15. However, the position changed considerably in 2015-16, and the tax revenue buoyancy increased to 1.05 per cent.

### 1.5.1 NCT's own resources

The revenue receipts of the NCT of Delhi showed increasing trend during the period 2011-16. It increased in the year 2015-16 by 18.30 per cent over the previous year.

#### Tax revenue

The components of tax revenue during the current year vis-à-vis previous year are given in **Chart 1.5:**



Source: Finance Accounts of 2014-15 and 2015-16

The tax revenue has increased by ₹ 3,621.26 crore (13.61 per cent) during the current year (₹ 30,225.16 crore) over previous year (₹ 26,603.90 crore). The major contribution in revenue was from taxes on sales, trade, etc. which contributed about 66.98 per cent of the total tax revenue and grew by 10.70 per cent over the previous year.

Collection under state excise increased by ₹ 815.30 crore (23.82 per cent) and stamp duty increased by ₹ 653.72 crore (23.52 per cent) during 2015-16 over the previous year. Similarly, contribution of taxes on vehicles and other taxes (including land revenue) have increased by ₹ 48.18 crore (3.09 per cent) and ₹ 147.55 crore (26.66 per cent) respectively.

### Non- Tax revenue

The non-tax revenue which constituted 1.47 per cent of total revenue receipts during 2015-16 decreased by ₹ 117.14 crore (18.52 per cent) over the previous year.

### 1.5.2 Cost of collection

The gross collection of the major revenue receipt, expenditure incurred on collection and the percentages of such expenditure to gross collection during the years 2013-14 to 2015-16 are given in **Table 1.4**.

**Table 1.4: Cost of collection**

(₹ in crore)

Heads of Revenue	Year	Collections	Expenditure on collection of Revenue	Percentage of expenditure on collection
Taxes on Sales, Trade etc.	2013-14	17925.71	72.56	0.40
	2014-15	18289.31	49.26	0.27
	2015-16	20245.82	56.16	0.28
State Excise	2013-14	3151.63	13.01	0.41
	2014-15	3422.39	5.29	0.15
	2015-16	4237.69	6.02	0.14
Taxes on Vehicles	2013-14	1409.28	33.63	2.38
	2014-15	1558.83	31.49	2.02
	2015-16	1607.01	38.47	2.39

The above table shows that during 2015-16, the percentage of expenditure on collection marginally increased in Taxes on Sales, Trade etc. and Taxes on Vehicles over the previous year while expenditure on collection of State Excise decreased marginally.

## 1.6 Application of resources

### 1.6.1 Growth and composition of expenditure

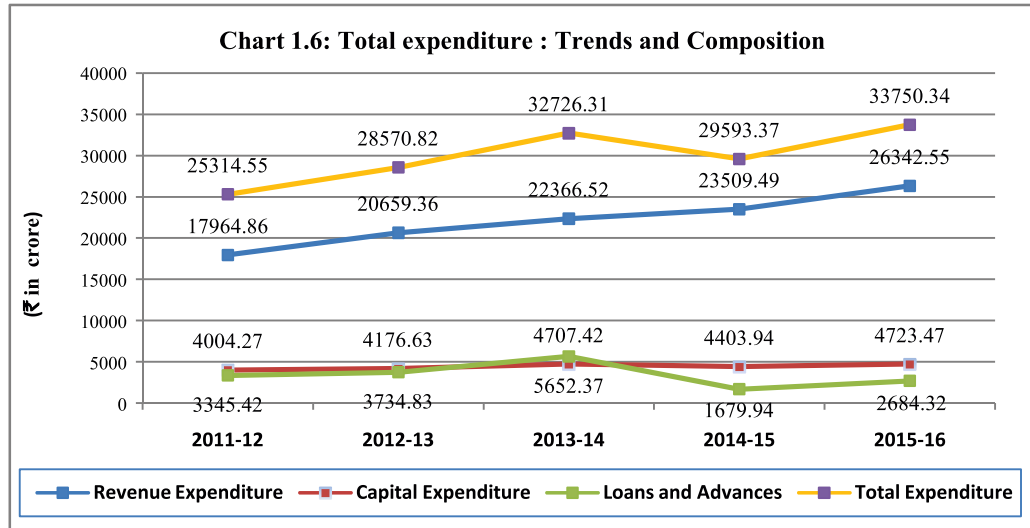
States raise resources to perform their functions, maintain existing delivery of social and economic services and extend the network of these services through capital expenditure and investments and to discharge their debt service obligations. The total expenditure of the NCT increased from ₹ 25,314.55 crore in 2011-12 to ₹ 33,750.34 crore in 2015-16.

The total expenditure during the current year at ₹ 33,750.34 crore has increased by ₹ 4,156.97 crore (14.05 *per cent*) over the previous year. Of the total increase, revenue expenditure constituted ₹ 2,833.06 crore, capital expenditure ₹ 319.53 crore and loans and advances ₹ 1,004.38 crore. The marginal increase in share of capital expenditure as compared to overall increase in expenditure during the current year is an indicator of less productive allocation of funds by the State. Over the last five years, revenue expenditure increased from ₹ 17,964.86 crore in 2011-12 to ₹ 26,342.55 crore in 2015-16 which constituted an increase of 46.63 *per cent*. In comparison capital expenditure which was ₹ 4,004.27 crore in 2011-12 increased by ₹ 4,723.47 crore in 2015-16 registering an increase of 17.96 *per cent* during this period.

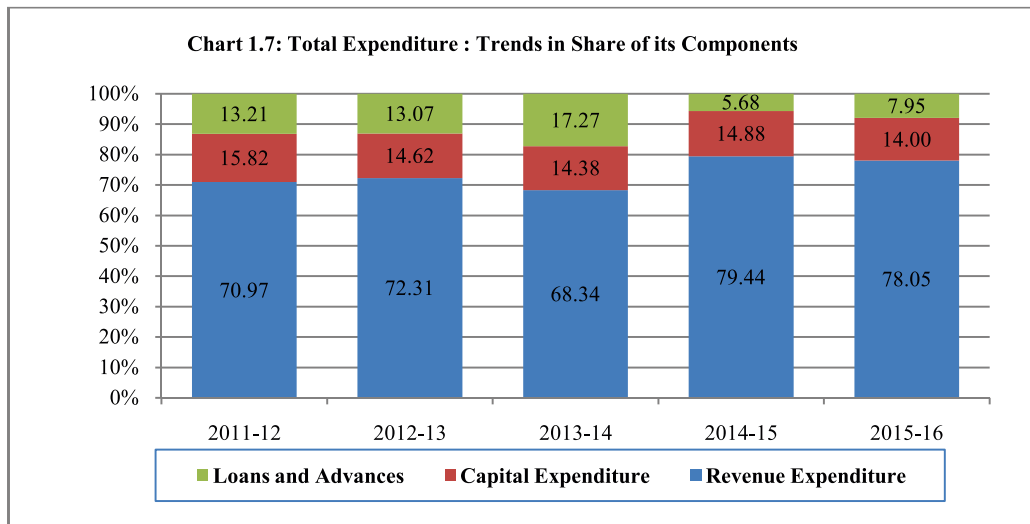
Capital expenditure and revenue expenditure were 18.23 *per cent* and 81.77 *per cent* of total expenditure (excluding loans and advances) in 2011-12 while in 2015-16 they were 15.20 *per cent* and 84.80 *per cent*

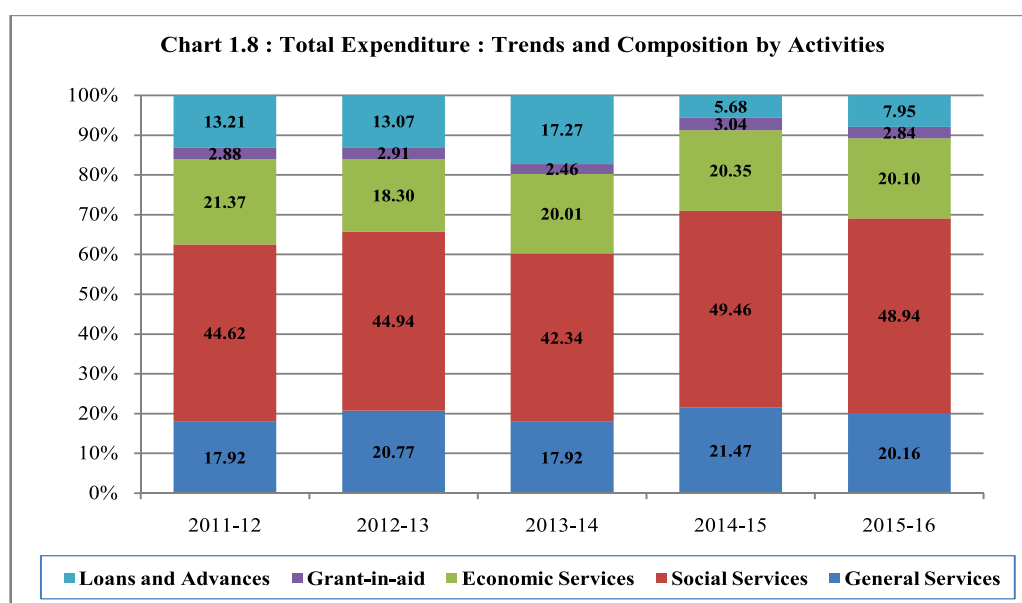


respectively. Total expenditure under plan head increased from ₹ 12,345.42 crore in 2014-15 to ₹ 13,091.76 crore in 2015-16 registering an increase of ₹ 746.34 crore while non-plan expenditure increased to ₹ 17,974.27 crore in 2015-16 from ₹ 15,568.01 crore in 2014-15 registering an increase of ₹ 2,406.26 crore. The share of plan and non-plan expenditure was 42.14 per cent and 57.86 per cent respectively of the total expenditure (excluding loan and advances) during the year 2015-16. **Chart 1.6** presents the trends in total expenditure during 2011-16.



The composition both in terms of ‘economic classification’ and ‘expenditure by activities’ are depicted in **Charts 1.7 and 1.8** respectively.





The share of General Services in total expenditure increased from 17.92 *per cent* to 20.16 *per cent* while share of Social Services increased from 44.62 *per cent* to 48.94 *per cent* during 2011-16, whereas total expenditure on loans and advances declined from 13.21 *per cent* to 7.95 *per cent* during the same period.

## 1.7 Quality of expenditure

The availability of better social and physical infrastructure in the State generally reflects the quality of its expenditure. The improvement in the quality of expenditure basically involves three aspects, viz., adequacy of the expenditure (i.e. adequate provisions for providing public services), efficiency of expenditure use and the effectiveness (assessment of outlay-outcome relationships for select services).

### 1.7.1 Adequacy of public expenditure

**Table 1.5** shows the fiscal priority of the State Government with regard to development expenditure, social sector expenditure and capital expenditure during 2015-16.

**Table 1.5: Fiscal Priority of the State in 2012-13 and 2015-16**

(In *per cent*)

Fiscal Priority by the State	AE/ GSDP	DE <sup>#</sup> / AE	SSE/ AE	CE/ AE	Education/ AE	Health/ AE
General Category States Average (Ratio) 2012-13	14.14	70.03	38.47	13.70	17.72	4.72
Delhi State's Average (Ratio) 2012-13	7.31	72.81	50.23	14.62	19.22	9.57
General Category States Average (Ratio) 2015-16	16.05	70.63	36.29	14.89	15.63	4.45
Delhi State's Average (Ratio) 2015-16	6.04	75.24	51.92	14.00	22.98	10.77

AE: Aggregate Expenditure, DE: Development Expenditure, SSE: Social Service Expenditure, CE: Capital Expenditure <sup>#</sup>Development expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.  
Source for GSDP: Information as available on CSO website as on 29 July 2016

- Aggregate expenditure of NCT of Delhi as a ratio of GSDP was lower in both years 2012-13 and 2015-16 as compared to General Category States.
- Government gave fiscal priority to Development Expenditure in 2012-13 and 2015-16 as its ratio to Aggregate Expenditure was higher than the average ratio of General Category States.
- The ratio of Capital Expenditure to Aggregate Expenditure was higher in 2012-13 and marginally lower in 2015-16 as compared to General Category States.
- The ratio of expenditure on education to Aggregate Expenditure was higher than General Category States in 2012-13 and further increased in 2015-16.
- The priority given to health in Delhi was much higher than General Category States during 2012-13 and 2015-16.

### 1.7.2 Efficiency of expenditure use

In view of the importance of public expenditure on social and economic development, it is important for the State Government to take appropriate expenditure rationalization measures and lay emphasis on provision of core public and merit goods \* apart from improving the allocation towards development expenditure, particularly in view of the fiscal space being created on account of decline in debt servicing in recent years. **Table 1.6 and Chart 1.9** depict the trends in development expenditure during the current year and the previous years.

**Table 1.6: Development Expenditure**

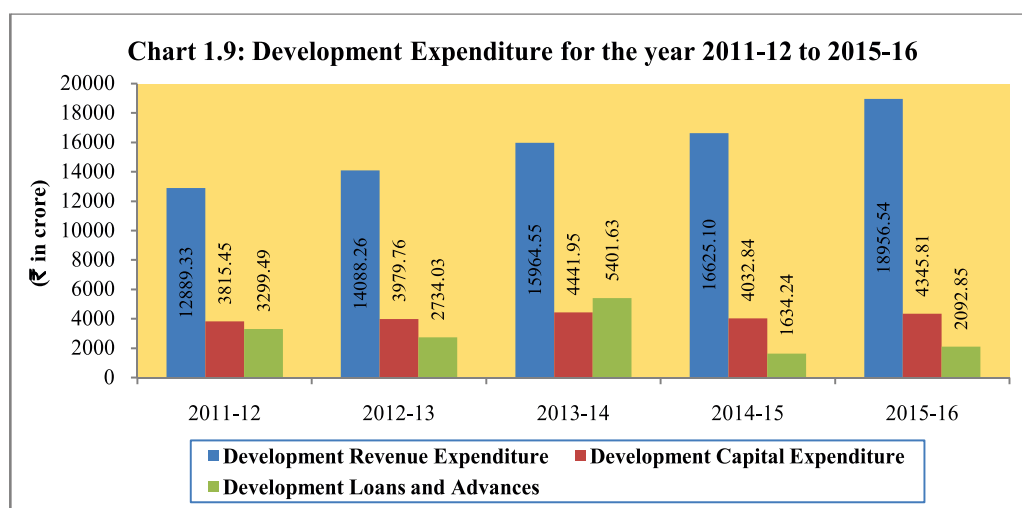
(₹ in crore)

Components of Development Expenditure	2011-12	2012-13	2013-14	2014-15	2015-16	
					Budget Estimates	Actual
a. Development Revenue Expenditure	12,889.33	14,088.26	15,964.55	16,625.10	20,495.67	18,956.54
b. Development Capital Expenditure	3,815.45	3,979.76	4,441.95	4,032.84	4,856.93	4,345.81
c. Development Loans and Advances	3,299.49	2,734.03	5,401.63	1,634.24	2,103.45	2,092.85
<b>Total</b>	<b>20,004.27</b>	<b>20,802.05</b>	<b>25,808.13</b>	<b>22,292.18</b>	<b>27,456.05</b>	<b>25,395.20</b>

Source: Finance Accounts of respective years

\* **Core public goods** are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of citizen's rights; pollution free air and environmental goods and road infrastructure etc.

**Merit goods** are commodities that public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the Government and therefore, wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.



The development expenditure during 2015-16 under revenue and capital was lower by ₹ 1,539.13 crore and ₹ 511.12 crore respectively than the estimates. This shows that the preparedness of the implementing agencies to implement various plan schemes was not assessed while framing the budget estimates.

The development revenue expenditure and development capital expenditure increased by 47.07 per cent and 13.90 per cent respectively during the years 2011-12 to 2015-16. The development loan and advances decreased by 17.13 per cent during the years 2011-12 to 2012-13, increased by 97.24 per cent in 2013-14 and then decreased by 61.25 per cent during the years 2013-14 to 2015-16.

## 1.8 Financial analysis of Government expenditure and investments

This section presents the broad financial analysis of investments and other capital expenditure activities undertaken by the Government during the current year vis-à-vis previous years.

### 1.8.1 Investment and returns

As of 31 March 2016, the Government had invested ₹ 18,492.15 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives. The return on this investment was 0.07 per cent in 2015-16. The return ranged between 0.07 and 0.23 per cent during 2011-16. The Government paid interest at the average rate of 8.54 per cent on its borrowings during 2015-16. The details are given in **Table 1.7**.

Table 1.7: Return on Investment

(₹ in crore)

Investment/return/cost of borrowings	2011-12	2012-13	2013-14	2014-15	2015-16
Investment at the end of the year	14,655.90	16,388.15	17,060.35	17,660.35	18,492.15
Return	33.00	26.25	11.95	12.90	12.32
Return (%)	0.23	0.16	0.07	0.07	0.07
Average rate of interest on Govt. borrowing (%)	9.77	9.73	9.21	8.59	8.54
Difference between interest rate and return (%)	9.54	9.57	9.14	8.52	8.47

The increase in investment in 2015-16 over the previous fiscal year was on account of new investment of ₹ 827 crore in Delhi Metro Rail Corporation Ltd and ₹ 4.80 crore in Delhi State Scheduled Caste Financial Development Corporation, Delhi. Out of total investment of ₹ 18,492.15 crore in 23 companies, only three Companies viz.(i) Delhi Co-operative Housing Finance Society Ltd., (ii) Indraprastha Medical Corporation Ltd., and (iii) Indraprastha Gas Ltd. having investment of ₹ 61.09 crore upto March 2016 declared dividend of ₹ 12.32 crore during 2015-16 which was 20.17 per cent of the investment in these companies.

### 1.8.2 Loans and advances by the Government

In addition to investments in Co-operative Societies, Corporations and Companies, Government has also been providing loans and advances to institutions/ organizations. The total outstanding loans and advances as on 31 March 2016 was ₹ 59,790.51 crore as depicted in Table 1.8 below.

Table 1.8: Average interest received on Loans &amp; Advances by NCT Government

(₹ in crore)

Quantum of Loans/ Interest Receipts/ Cost of Borrowings	2011-12	2012-13	2013-14	2014-15	2015-16
Opening Balance	45,147.73	47,877.90	50,887.82	55,737.28	57,189.61
Amount advanced during the year	3,345.41	3,734.83	5,652.37	1,679.94	2,684.32
Amount repaid during the year	376.25	724.90	802.91	227.61	83.42
Closing Balance	48,116.90	50,887.82	55,737.28	57,189.61	59,790.51
Net addition	2,969.17	3,009.93	4,849.46	1,452.33	2,600.91
Interest Receipts	174.14	340.03	379.35	350.52	82.53
Interest receipts as percentage of outstanding Loans and advances	0.36	0.67	0.68	0.61	0.14

Loans outstanding against State level organizations/institutions constitute the major portion of total outstanding loans of NCT of Delhi. Majority of the Government enterprises and institutions to whom the loans and advances were given by the Government of NCT of Delhi and remained outstanding at the end

of 2015-16 were in the sectors of water supply and sanitation (₹ 16,640.71 crore), urban development (₹ 1,724.70 crore), road transport (₹ 14,315.65 crore), power projects (₹ 10,918.49 crore) and miscellaneous loans (₹ 15,499.99 crore).

## 1.9 Assets and liabilities

### 1.9.1 Growth and composition of assets and liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix 1.5** gives an abstract of such liabilities and the assets as on 31 March 2016, compared with the corresponding position as on 31 March 2015. The liabilities in this Appendix consist only of loans and advances from the Government of India (GoI). The assets comprise mainly the capital outlay and loans and advances given by the Government and cash balances.

### 1.9.2 Fiscal liabilities

**Table 1.9** gives the fiscal liabilities of the NCT of Delhi, their rate of growth, the ratio of these liabilities to GSDP, to revenue receipts and to its own resources as also the buoyancy of fiscal liabilities with reference to these parameters.

**Table 1.9: Fiscal liabilities – Basic Parameters**

	2011-12	2012-13	2013-14	2014-15	2015-16
Fiscal liabilities (₹ in crore)	29,608.29	29,242.71	32,080.32	32,497.91	33,303.87
Rate of growth ( <i>per cent</i> )	(-1.76)	(-1.23)	9.70	1.30	2.48
<b>Ratio of Fiscal Liabilities to:</b>					
GSDP ( <i>per cent</i> )	8.63	7.48	7.18	6.57	5.96
Revenue Receipts ( <i>per cent</i> )	132.22	114.40	114.65	109.85	95.16
Own Resources ( <i>per cent</i> )	144.91	121.55	120.70	119.32	108.34
<b>Buoyancy of Fiscal Liabilities with reference to:</b>					
GSDP (Ratio)	(-0.05)	(-0.09)	0.68	0.12	0.19
Revenue Receipts (Ratio)	0.17	(-0.09)	1.02	0.23	0.14
Own Resources (Ratio)	1.55	(-0.07)	0.93	0.52	0.19

Overall fiscal liabilities of the NCT of Delhi increased from ₹ 29,608.29 crore in 2011-12 to ₹ 33,303.87 crore in 2015-16 (12.48 *per cent*). The fiscal liabilities of ₹ 33,303.87 crore during 2015-16 comprised of obligations on account of ‘Share of small savings collection’ of ₹ 29,977.47 crore, ‘loan to cover gap in resources’ of ₹ 3,326.39 crore and ‘Co-operative assistance to other Co-operatives’ of ₹ 0.01 crore. The fiscal liabilities stood at 0.95 times of the revenue receipts and 1.08 times of the NCT’s own resources as at the end of 2015-16.

## 1.10 Debt Management

### (i) Debt Profile

**Table 1.10** gives a time series analysis of internal debt profile of the Government of NCT of Delhi for the last five years.

**Table: 1.10: Internal Debt profile and per capita debt of GNCTD**

(₹ in crore)

Year	Opening Balance	Debt Receipts	Repayment during the year	Closing Balance	Increase/Decrease	Percentage of increase over previous year	Per Capita Debt in ₹
2011-12	30,140.09	556.08	1,087.88	29,608.29	-531.80	-1.76	17,624
2012-13	29,608.29	922.41	1,287.99	29,242.71	-365.58	-1.23	17,406
2013-14	29,242.71	4,162.90	1,325.29	32,080.32	2,837.61	9.70	19,095
2014-15	32,080.32	1,764.32	1,346.73	32,497.91	417.59	1.30	19,344
2015-16	32,497.91	2,241.13	1,435.17	33,303.87	805.96	2.48	19,824

(Source: State Finance Accounts of respective years)

Internal debt of the Government increased by ₹ 3,695.58 crore (12.48 per cent) from ₹ 29,608.29 crore in 2011-12 to ₹ 33,303.87 crore in 2015-16. An interest of ₹ 2,809.81 crore was paid on internal debt during 2015-16.

### (ii) Debt sustainability

Apart from the magnitude of debt of the Government of NCT of Delhi, it is important to analyze the various indicators that determine the debt sustainability of the State. This section assesses the sustainability of debt of the Government of NCT of Delhi in terms of rate of growth outstanding debt, ratio of interest payment and revenue receipt, debt repayment and debt receipt and net debt available to the state. **Table 1.11** analyses the debt sustainability of the state according to these indicators for the period of five years from 2011-12 to 2015-16.

**Table 1.11: Debt Sustainability: Indicators and Trends**

Indicators of Debt Sustainability	2011-12	2012-13	2013-14	2014-15	2015-16
Outstanding Public Debt (₹ in crore)	29,608.29	29,242.71	32,080.32	32,497.91	33,303.87
Rate of growth of outstanding public debt	-1.76	-1.23	9.70	1.30	2.48
GSDP	3,43,260.41	3,91,071.36	4,46,806.82	4,94,460.34	5,58,745.26
Rate of growth of GSDP	35.81	13.93	14.25	10.67	13.00
Ratio of Debt to GSDP (in per cent)	8.63	7.48	7.18	6.57	5.96
Net Availability of Borrowed Funds	(-)531.80	(-)365.58	2,837.61	417.59	805.96
Average interest rate of outstanding debt (interest paid/OB of public debt + CB of public debt/2)	9.77	9.73	9.21	8.59	8.54
Interest/Revenue Receipt	13.03	11.20	10.09	9.38	8.03
Debt Payment/Debt Receipt	1.96	1.40	0.32	0.76	0.64

Public debt of the Government of NCT of Delhi increased from ₹ 29,608.29 crore in 2011-12 to ₹ 33,303.87 crore in 2015-16 registering an increase of 12.48 *per cent* during the period 2011-16. The rate of growth of outstanding public debt ranged between (-) 1.76 *per cent* and (+) 9.70 *per cent* over the period 2011-12 to 2015-16. Public Debt increased at a rate of 2.48 *per cent* in 2015-16 as compared to 1.30 *per cent* in previous year mainly due to share of small saving collection amounting to ₹ 2,241.13 crore.

Rate of growth of GSDP decreased from 35.81 *per cent* in 2011-12 to 13.93 *per cent* in 2012-13, registered an increase of 14.25 *per cent* in 2013-14 and thereafter decreased to 13 *per cent* in 2015-16. But it was still higher than the average rate of interest of public debt which ranged between 8.54 *per cent* and 9.77 *per cent* over the period 2011-16.

Ratio of interest payment and revenue receipt decreased from 13.03 *per cent* in 2011-12 to 8.03 *per cent* in 2015-16.

Ratio of Debt payment and Debt receipt also showed decreasing trend from 1.96 in 2011-12 to 0.64 in 2015-16.

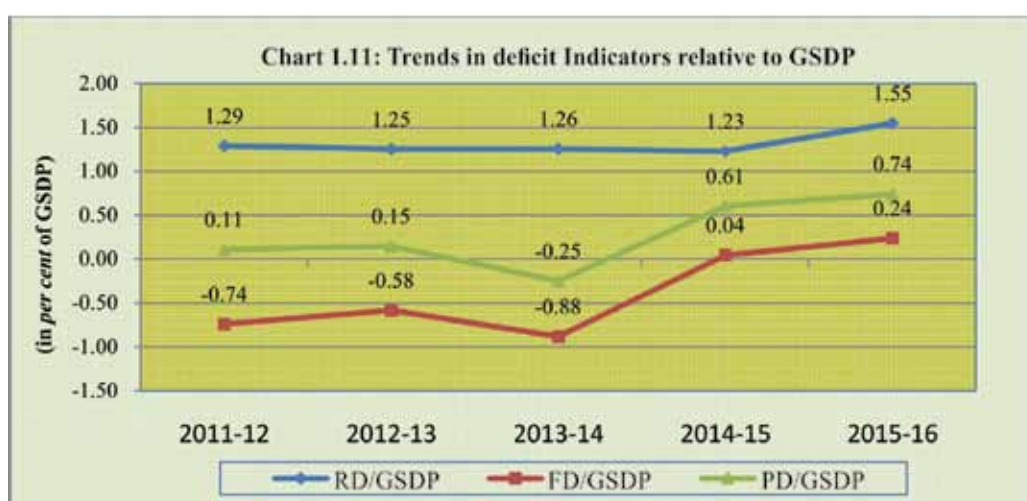
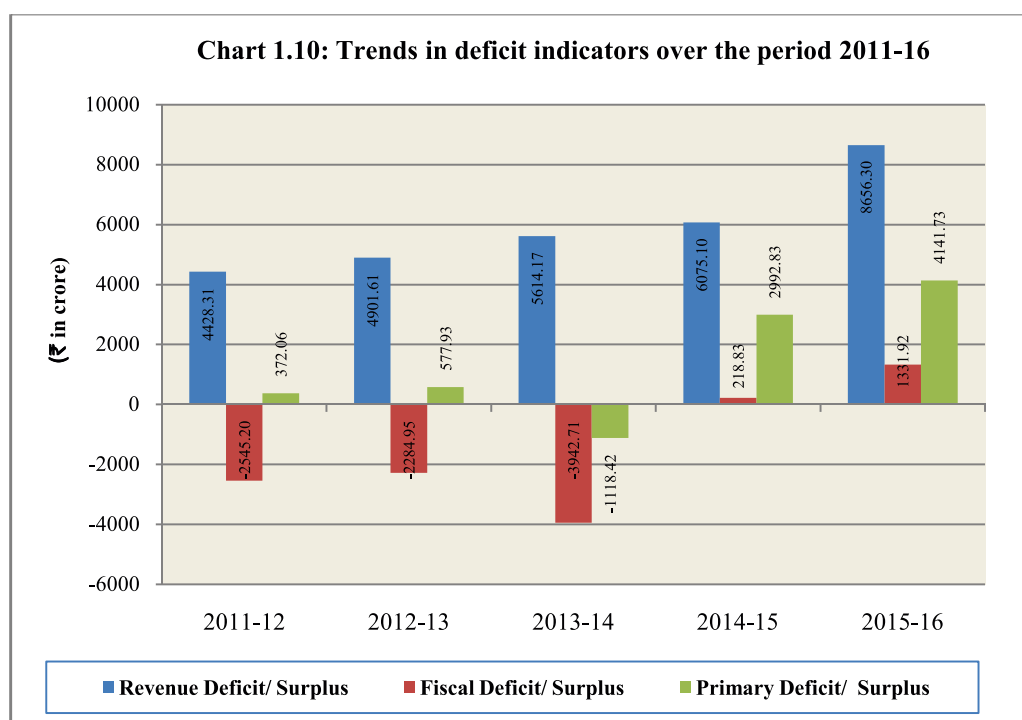
## **1.11 Fiscal imbalances**

Three key fiscal parameters – revenue, fiscal and primary deficits – indicate the extent of overall fiscal imbalances in the Finances of the State Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and the resources raised are applied are important pointers to its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and fiscal deficits.

### **1.11.1 Trends in surplus/deficit**

**Chart 1.10** and **Chart 1.11** give trends in surplus/deficit indicators and the surplus/deficit trends relative to GSDP during the period 2011-12 to 2015-16.





Revenue surplus indicates the excess of revenue receipts over revenue expenditure. The NCT consistently enjoyed revenue surplus during 2011-16. It was ₹ 4,428.31 crore in 2011-12 and increased to ₹ 8,656.30 crore in 2015-16.

The fiscal deficit which represents the total borrowing of the NCT and the resource gap showed mixed figures during 2011-16. Fiscal deficit had shown an increasing trend from ₹ 2,545.20 crore in 2011-12 to ₹ 3,942.71 crore in 2013-14 which turned to surplus during 2014-15 at ₹ 218.83 crore, and further increased to ₹ 1,331.92 crore in 2015-16.

The primary deficit indicates the excess of primary expenditure (total expenditure net of interest payments) over fiscal deficit. The NCT had a

primary surplus in 2011-12 which had shown decreasing trend down to (-) ₹ 1,118.42 crore in 2013-14, but, it again became positive at ₹ 2,992.83 crore in 2014-15 and increased to ₹ 4,141.73 crore in 2015-16.

Revenue receipts increased by 18.30 *per cent* in 2015-16, and revenue expenditure increased by 12.05 *per cent* when compared to previous year which resulted in increase of revenue surplus by ₹ 2,581.20 crore over the previous year i.e., 2014-15.

### 1.11.2 Components of fiscal deficit and its financing pattern

The financing pattern of the fiscal deficits is shown in **Table 1.12** below.

**Table 1.12: Components of Fiscal Deficit**

(₹ in crore)

	Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
1	<b>Fiscal Deficit/ Surplus*(-/+)</b>	(-)2,545.20	(-)2,284.95	(-) 3,942.71	218.83	1,331.92
2	<b>Revenue Deficit /Surplus (-/+)</b>	4,428.31	4,901.61	5,614.17	6,075.10	8,656.30
3	<b>Net Capital Expenditure</b>	(-)4,004.27	(-)4,176.63	(-)4,707.42	(-)4,403.94	4,723.47
4	<b>Net Loans and Advances</b>	(-)2,969.17	(-)3,009.93	(-) 4,849.46	(-)1,452.32	(-)2,600.91
<b>Financing Pattern of Fiscal Deficit**</b>						
1	<b>Loans from GOI</b>	(-) 531.80	365.58	2,837.60	417.60	805.96

\* Deficit figure shown in – and surplus in +,  
 \*\* All these figures are net of disbursement/outflows during the year

(Source: Finance Accounts of respective years and PAO, Delhi)

### 1.11.3 Quality of deficit/surplus

The ratio of revenue deficit to fiscal deficit and the decomposition of primary deficit into primary revenue deficit and capital expenditure (including loans and advances) would indicate the nature of deficit in the State's finances. The ratio of revenue deficit to fiscal deficit indicates the extent to which borrowed funds were used for current consumption. Further, persistently high ratio of revenue deficit to fiscal deficit also indicates that the asset base of the State was continuously shrinking and a part of borrowings (fiscal liabilities) were not having any asset backup. Since Delhi has had a revenue surplus throughout the period 2011-16, borrowed funds were being used only for capital expenditure and repayment of debt as given in **Table 1.13**.

Table 1.13: Primary deficit/ surplus-bifurcation of factors

(₹ in crore)

Year	Non-debt receipts	Primary Revenue Expenditure	Capital Expenditure	Loans and Advances	Primary Expenditure	Primary revenue deficit(-)/ Surplus(+)	Primary deficit(-)/ Surplus(+)
1	2	3	4	5	6(3+4+5)	7(2-3)	8(2-6)
2011-12	22,769.35	15,047.60	4,004.27	3,345.42	22,397.29	7,721.75	372.06
2012-13	26,285.87	17,796.48	4,176.63	3,734.83	25,707.94	8,489.39	577.93
2013-14	28,783.60	19,542.23	4,707.42	5,652.37	29,902.02	9,241.37	(-)1,118.42
2014-15	29,812.20	20,735.49	4,403.94	1,679.94	26,819.37	9,076.71	2,992.83
2015-16	35,082.26	23,532.74	4,723.47	2,684.32	30,940.53	11,549.52	4,141.73

(Source: Finance Accounts of respective years and PAO, Delhi)

The Government had a primary surplus of ₹ 372.06 crore in 2011-12. Non-debt receipts could not cover the primary expenditure resulting in primary deficit of ₹ 1,118.42 crore in 2013-14. In 2014-15, the Government of NCT of Delhi had again primary surplus of ₹ 2,992.83 crore which grew to ₹ 4,141.73 crore in 2015-16. Capital expenditure increased by ₹ 319.53 crore during the year 2015-16 over the previous year. However, Capital expenditure as a percentage of primary expenditure marginally decreased to 15.27 *per cent* in 2015-16 against 16.42 *per cent* over the previous year. This was significant when compared to 17.88 *per cent* in 2011-12. The financial outlay on capital expenditure should translate into physical assets in a timely manner for desired outcomes to be realised.

## 1.12 Conclusion

Revenue receipts during 2015-16 increased by ₹ 5,414.26 crore (18.30 *per cent*) over the previous year. Tax revenue increased by ₹ 3,621.26 crore (13.61 *per cent*) while non-tax revenue decreased by ₹ 117.14 crore (18.52 *per cent*) and grants from Government of India increased by ₹ 1,910.15 crore (81.35 *per cent*) in 2015-16 over the previous year. The share of NCT's own tax revenue to total revenue receipts was 86.36 *per cent* in 2015-16.

The total expenditure during 2015-16 at ₹ 33,750.34 crore has increased by ₹ 4,156.97 crore (14.05 *per cent*) over the previous year. Of the total increase, revenue expenditure constituted ₹ 2,833.06 crore, capital expenditure ₹ 319.53 crore and loans and advances ₹ 1,004.38 crore.

As of 31 March 2016, the Government had invested ₹ 18,492.15 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives. Their turn on this investment was 0.07 *per cent* while the Government paid interest at an average rate of 8.54 *per cent* on its borrowings during 2015-16.

Overall fiscal liabilities increased from ₹ 29,608.29 crore in 2011-12 to ₹ 33,303.87 crore in 2015-16 (12.48 *per cent*). The fiscal liabilities stood at 0.95 times of the revenue receipts and 1.08 times of the NCT's own resources as at the end of 2015-16.

The fiscal position of NCT of Delhi, viewed in terms of key fiscal parameters, such as, revenue surplus, fiscal deficit and primary deficit has shown that revenue surplus increased by ₹ 2,581.20 crore in 2015-16 over the previous year. The fiscal surplus of ₹ 218.83 crore in 2014-15, has increased to ₹ 1,331.92 crore in 2015-16. The primary surplus of ₹ 2,992.83 crore in 2014-15, has increased to ₹ 4,141.73 crore in 2015-16.

### **1.13 Recommendations**

The Government may consider:

- i. increasing capital expenditure to have positive impact on economic growth; and
- ii. taking effective measures to recover outstanding loans from the entities/institutions.

**Chapter-2**  
**Financial Management**  
**and**  
**Budgetary Control**



## Chapter – 2

### 2 Financial Management and Budgetary Control

#### 2.1 Introduction

**2.1.1** Appropriation Accounts are accounts of the expenditure, voted and charged, of the Government for each financial year compared with the amounts of the voted grants and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Act. These Accounts list the original budget estimates, supplementary grants, surrender and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services vis-à-vis those authorized by the Appropriation Act in respect of both charged and voted items of budget. Appropriation Accounts, thus, facilitate management of finances and monitoring of budgetary provisions and are, therefore, complementary to the Finance Accounts.

**2.1.2** Audit of Appropriation Accounts by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under various grants is within the authorisation given under the Appropriation Act. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules, regulations and instructions. This chapter contains audit observations in respect of the Appropriation Accounts prepared by the Controller of Accounts, Government of NCT of Delhi for the year 2015-16.

#### 2.2 Summary of Appropriation Accounts

The summarized position of actual expenditure during 2015-16 against 14 grants/appropriations is given in **Table 2.1** below:

**Table 2.1: Summarized Position of Actual Expenditure vis-à-vis Original/ Supplementary Provisions**

( ₹ in crore)

	Nature of expenditure	Original grant/ appropriation	Supplementary Grant/ appropriation	Total	Actual expenditure	Saving(-)/ Excess(+)
<b>Voted</b>	Revenue	26,966.41	671.02	27,637.43	23,586.55	-4050.88
	Capital	7,287.91	-30.22*	7,257.69	4,726.54	-2531.15
	Loans and Advances	1,673.77	1,026.96	2,700.73	2,684.33	-16.40
<b>Total Voted</b>		<b>35,928.09</b>	<b>1,667.76</b>	<b>37,595.85</b>	<b>30,997.42</b>	<b>-6,598.43</b>
<b>Charged</b>	Revenue	3,435.67	2.43	3,438.10	2,992.06	-446.04
	Capital	0.05	0.21	0.26	0.21	-0.05
	Loans and Advances	1,765.18	0.00	1,765.18	1,435.17	-330.01
<b>Total Charged</b>		<b>5,200.90</b>	<b>2.64</b>	<b>5,203.54</b>	<b>4,427.44</b>	<b>-776.10</b>
<b>Appropriation to Contingency Fund (if any)</b>		<b>0.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>0.00</b>
<b>Grand Total</b>		<b>41,128.99</b>	<b>1,680.40</b>	<b>42,809.39</b>	<b>35,434.86</b>	<b>-7,374.53</b>

\*Minus figure is due to re-appropriation of ₹ (-) 30.59 crore to loans and advances and supplementary grant of ₹ 0.37 crore.

During 2015-16, against the total grants and appropriation of ₹ 42,809.39 crore expenditure of ₹ 35,434.86 crore was incurred resulting in saving of ₹ 7,374.53 crore. The overall saving of ₹ 7,374.53 crore was a result of saving of ₹ 4,496.92 crore in thirteen grants and one appropriation under Revenue Section and ₹ 2,877.61 crore under Capital Section.

## 2.3 Financial accountability and budget management

### 2.3.1 Excess expenditure over provisions during previous years requiring regularisation

Article 205 of the Constitution of India, provides that if any money has been spent for any service during a financial year in excess of the amount granted for that service for that year, the excess expenditure should be regularised by the State Legislative Assembly. Although no time limit for regularisation of expenditure has been prescribed under the Article, as a practice, the excess expenditure is regularised after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee (PAC). However, excess expenditure amounting to ₹ 83.50 crore for the period 2006-07 to 2014-15 was yet to be regularised. The year-wise amount of excess expenditure pending regularisation is summarized in **Table 2.2** below.

**Table 2.2: Excess expenditure over Provision of Previous Years requiring Regularisation**

( ₹ in crore)

Year	Number of Grants	Amount of excess expenditure over provision
2006-07	7 (38 Sub-heads)	9.12
2007-08	5 (30 Sub-heads)	11.55
2008-09	5 (29 Sub-heads)	17.35
2009-10	3 (3 Sub-heads)	5.60
2010-11	2 (5 Sub-heads)	3.98
2012-13	1 (11 Sub-heads)	27.22
2013-14	6 (18 Sub-heads)	5.17
2014-15	2 (12 Sub-heads)	3.51
<b>Total</b>		<b>83.50</b>

### 2.3.2 Excess expenditure over provisions during 2015-16 requiring regularisation

It was observed from the head wise Appropriation Accounts for the year 2015-16 that against a total provision of ₹ 61.22 crore under six sub-heads in two Grants, the actual expenditure was ₹ 63.44 crore thereby resulting in excess expenditure of ₹ 2.22 crore, which was yet to be regularised (October 2016) (**Appendix 2.1**).

Thus, an excess expenditure of ₹ 85.72 crore (2006-07 to 2015-16) required regularisation under Article 205 of the Constitution.



### 2.3.4 Savings vis-à-vis allocative priorities

Appropriation accounts for the year 2015-16 revealed that savings exceeding ₹ 10 crore occurred in 30 cases relating to seven grants totalling ₹ 1,504.36 crore (**Appendix 2.2**).

The savings were attributable mainly to non-launching of advertising campaign, non-receipt of approval of the competent authority for payment of arrears, receipt of less claims/bills, release of less grant, non finalization of projects, slow progress of work and non finalization of tenders.

### 2.3.5 Persistent savings

During the last five years, four grants showed persistent savings of more than ₹ 1.00 crore or 20 *per cent* of the total grants as detailed in **Table 2.3** below.

**Table 2.3: List of Grants with Persistent Savings during 2011-16**

(₹ in crore)

Sl. No.	Head No. and Name of the grant		2011-12	2012-13	2013-14	2014-15	2015-16
<b>Revenue-Voted</b>							
1	<b>Grant No. 3: Administration of Justice</b>						
	2014.00.108.99/ 2014 B.1(2)(1)- Judicial Magistrate's Courts	T	31.67	34.59	39.62	47.77	62.41
		S	8.69	5	6.04	8.05	15.29
		%	27.43	14.46	15.24	16.85	24.5
2	<b>Grant No. 7: Medical and Public Health</b>						
	2211.00.102.80.00.42 K 1 (3)(1)-Urban Family Welfare Centre (CSS)	T	10	4.5	4.9	10.67	10
		S	7.45	1.93	3.5	9.21	8.71
		%	74.5	42.89	71.43	86.32	87.1
3	<b>Grant No.11: Urban Development and Public Works Department</b>						
	2217.80.191.13 A.8(2)(1)(26)- Grant-in-aid for municipal reforms	T	300.93	339.87	325.16	157.12	377.16
		S	300.93	189.87	325.16	157.12	377.16
		%	100	55.86	100	100	100
<b>Capital-Voted</b>							
4	<b>Grant No.8: Social Welfare</b>						
	5055.00.800.97.00.42 DD.1(3)(1)- Introduction of Electronic Trolley Buses-Alternative mode of Transport	T	250	10	100	3	11
		S	240.75	8.39	97.21	3	11
		%	96.3	83.9	97.21	100	100

T - Total Provision (Original +Supplementary + Re-appropriation), S - Savings, % - Percentage.

The entire provision remained unutilized under Grants-in-aid for municipal reforms during the years 2011-12, 2013-14, 2014-15 and 2015-16 and under

Grant-in-aid for Introduction of Electronic Trolley Buses-Alternative mode of Transport during the years 2014-15 and 2015-16.

The above cases are indicative of over estimation of fund requirement and failure of the department to take effective remedial measures to avoid persistent savings as well as non-implementation of plans.

### 2.3.6 Savings of entire provision

In 43 sub-heads of seven grants and one appropriation (₹ one crore or above in each cases), the entire provision remained unutilized by the departments or was remitted back to Government before the closure of the financial year 2015-16. The details of sub-heads are given in **Appendix 2.3**. Savings of the entire provision was indicative of the fact that the estimates were not prepared after adequate scrutiny of the projects/schemes. Schemes which failed to take off or suffered due to non-utilisation of entire provision were – Grant for Municipal reforms (₹ 377.16 crore), interest on loans for non-plan schemes (₹ 300 crore), Equity for integrated power development scheme (₹ 50 crore), loan to cover gap in resources (₹ 330 crore), Grant-in-Aid to Delhi State Cancer Institute (₹ 17 crore), Construction of Building for Dispensary/Health Centre (₹ 8.00 crore) and Grant no.10- Development: citizen local area development in 11 Zones (₹ 249.50 crore).

### 2.3.7 Unnecessary supplementary provision

Supplementary demand should only be resorted to in exceptional and urgent cases. While obtaining a supplementary grant, department has to keep in view the resources available or likely to be available during the year and exercise due caution while forecasting its additional budgetary requirement of funds.

Audit scrutiny of Appropriation Accounts for the year 2015-16 revealed that supplementary grant amounting to ₹ 278.39 crore in a sub-head ‘2014.00. 105.99- Session Court’ was obtained in anticipation of higher/ additional expenditure. However, the final expenditure was less than even the original grant as detailed in **Table 2.4**.

**Table 2.4: Excess/unnecessary Supplementary Provision**

(₹ in crore)

Sl. No.	Number and name of the Grant	Original provision	Actual expenditure	Saving out of original provision	Supplementary provision
<b>Revenue Voted</b>					
<b>Grant No.3: Administration of Justice</b>					
1	2014.00.105.99 Session Court	499.73	480.92	18.81	278.39

The main reasons for non-utilisation of supplementary grant was non-receipt of approval of the competent authority for payment of arrears of Shetty Pay Commission, other arrears and non- receipt of anticipated bills.

### 2.3.8 Excessive/unnecessary re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Scrutiny of Appropriation Accounts and Re-appropriation orders for the year 2015-16 revealed that under 78 sub-heads in eight grants as detailed in **Appendix 2.4**, re-appropriations were unnecessary as the departments were not able to even utilise fully their existing grants and there was a cumulative non-utilisation of ₹ 967.39 crore against the re-appropriation of ₹ 732.60 crore. The departments attributed the reasons to non-finalisation of tenders, receiving of less grant, non-receipt of approval of the competent authority, non-receipt of anticipated bills, purchase proposals not materialised, vacant posts, non-processing of bills and receipt of less claims. The following are the important observations:

- (i) Under Grant No. 2- 'General Administration Department' ₹ 2.73 crore was re-appropriated due to excess receipts of funds from GoI in anticipation of revision of salaries and allowances under Sub-head Grants-in-aid to Delhi Computerisation of Police Service Society for crime and criminal tracking system (Voted). However, there was final saving of ₹ 9.51 crore due to non-receipt of sanction of competent authority.
- (ii) Under Grant No 3- 'Administration of Justice' ₹ 4.31 crore was re-appropriated for filling up of vacancies and payment of arrears, receipts of more claims/bills and more expenditure on electricity and water under Sub-head- Session Court but there was final saving of ₹ 301.50 crore due to non-receipt of approval of the competent authority for payment of arrears and non-receipt of anticipated bills.
- (iii) Under Grant No.7- 'Medical & Public Health' ₹ 24.99 crore was re-appropriated due to receipt of funds from GoI under Sub-head Delhi Health Mission; however, ₹ 36.98 crore remained un-utilised. There was saving of ₹ 40.00 crore against the re-appropriated amount of ₹ 39.99 crore under Sub-head Delhi Arogya Kosh. Similarly, under Sub-head expenditure on post mortem units in hospitals, an amount of ₹ 8.49 crore was re-appropriated due to increase in pay and allowances and payment of arrears to MCD but there was saving of ₹ 10.40 crore due to non-receipt of approval for payment of competent authority/projects not been finalised.
- (iv) Under Grant No.10- 'Development' ₹ 105.73 crore was re-appropriated due to enhanced relief/grant to the beneficiaries. However, there was saving of

₹ 15.45 crore as many beneficiaries did not qualify for payment for want of requisite certificates.

- (v) Under Grant No.11- ‘Urban Development and Public Works Department’ ₹ 93.00 crore was re-appropriated but there was saving of ₹ 180.77 crore as the work was sanctioned at the fag end of the year.

The above excessive/unnecessary re-appropriation of funds were indicative of deficient budgeting exercise.

### **2.3.9 Substantial surrenders**

Substantial surrenders involving ₹ 2,537.71 crore (more than ₹ one crore and 60 *per cent* of original provision) were made in respect of 40 sub-heads (**Appendix 2.5**), out of which in 20 sub-heads 100 *per cent* grant amounting to ₹ 1,074.00 crore was surrendered on account of non-creation of posts, less advertisement campaigns, release of less grant, non-finalisation of purchase, non-implementation of scheme, slow progress of scheme, less reimbursement, non-release of funds, non-release of equity, release of less loan and Non finalisation of scheme.

Substantial surrenders amounting to ₹ 400 crore, ₹ 135 crore and ₹ 271.80 crore were made under Grant No. 2: General Administration, Grant No. 7: Medical and Public Health and Grant No.11: Urban Development and Public Works Department. The surrenders were attributed to non-launching of advertisement campaign, slow progress of works and release of less grant.

### **2.3.10 Anticipated savings not surrendered**

Rule 56 (2) of General Financial Rules (GFR) stipulates that savings as well as provisions that cannot be profitably utilised should be surrendered to Government as soon as these are foreseen without waiting till the end of the year. The objective is to minimize the scope for avoiding surrenders at a later stage. At the close of the year 2015-16, savings of ₹ 31.39 crore occurred in four grants but no part of which had been surrendered by the concerned department (**Appendix 2.6**).

Further, out of the savings of ₹ 5,176.08 crore under 10 grants where savings of ₹ one crore and above were indicated in each grant/appropriation, an amount of ₹ 2,222.26 crore (42.93 *per cent* of amount of savings) was not surrendered, details of which are given in **Appendix 2.7**.

### **2.3.11 Unrealistic budgeting**

Rule 48 (2) of the GFR lays down that Ministries/ Departments have to prepare their estimates keeping in view the trends of disbursements during the previous years and other relevant factors like economy instructions issued by the Ministry

of Finance from time to time. Scrutiny of records for the 2015-16 showed that provision under various sub-heads under Centrally Sponsored Schemes and Schedule Caste Sub-Plan (CSS and SCSP) was made during the year. But in 38 sub-heads in six grants/appropriation, the entire provisions of ₹ 35.20 crore (**Appendix 2.8**) remained unutilised, defeating the purpose for which the budget provisions were passed by the Legislative Assembly. The main reasons for non-utilisation of funds were attributed to non-receipt of funds from Government of India and non-implementation of schemes.

### 2.3.12 Rush of expenditure

Rule 56 of the GFR provides that rush of expenditure particularly in the closing months of the financial year is regarded as a breach of financial propriety and should be avoided. Contrary to this, expenditure incurred by the departments in the month of March 2016 and last quarter of the financial year 2015-16 under 34 sub-heads ranged between 51.27 per cent and 100 per cent of the total expenditure as given in **Appendix 2.9**.

The reasons for disproportionately higher expenditure incurred in the last quarter are awaited from the Government.

## 2.4 Recoveries adjusted in accounts as reduction of expenditure

The demands for grants presented to the Legislature are for gross expenditure including credits and recoveries, which are adjusted in the accounts as reduction of expenditure. The anticipated recoveries and credits are shown separately in the Budget Estimates as 'nil'. Actual recoveries during the year 2015-16 were ₹ 239.34 crore against 'nil' anticipated recoveries.

## 2.5 Outcome of the Review of Grant No.6 - Education

A review of budgetary procedure and control over expenditure in respect of Grant No.-6- Education, Government of NCT of Delhi for the period 2013-16 conducted in September 2016 brought out the following important points:

- (i) The overall position of budget provision, expenditure incurred and saving under the grant for the last three years is given in **Table 2.5**:

**Table: 2.5: Budget and Expenditure**

(₹ in crore)

Year	Provision		Expenditure incurred		Savings	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
2013-14	5,184.74	188.10	4,730.27	53.09	454.47	135.01
2014-15	5,741.95	194.60	5,162.73	34.04	579.22	160.56
2015-16	6,803.08	632.96	5,671.24	446.22	1131.84	186.74
<b>Total</b>	<b>17,729.77</b>	<b>1,015.66</b>	<b>15,564.24</b>	<b>533.35</b>	<b>2,165.53</b>	<b>482.31</b>

- (ii) Rule 56(2) of GFR stipulates that savings as well as provisions that cannot be profitably utilized should be surrendered to Government as soon as these are foreseen without waiting till the end of the year. The objective is to minimize the scope for avoiding surrenders at a later stage. Out of the savings of ₹ 2,684.57 crore from 2013 to 2016, an amount of ₹ 924.20 crore (34.43 *per cent* of savings) was not surrendered as of March 2016, details of which are given in **Appendix 2.10**.
- (iii) While obtaining a supplementary grant, department has to keep in view the resources available or likely to be available during the year and should exercise due caution while forecasting its additional budgetary requirement of funds. Supplementary demand should only be resorted to in exceptional and urgent cases. Audit scrutiny of Appropriation Accounts for the year 2013-14 to 2015-16 showed that supplementary grant of ₹ 40 crore in sub-head- Additional Schooling Facilities was obtained in anticipation of additional expenditure but the final expenditure was less than the original grant due to vacancies, non-finalisation of Modified Assured Career Progression (MACP) cases and non-clearance of bills.
- (iv) There were persistent savings of ₹ one crore or more in 13 cases/sub-heads under the grant which indicates unrealistic budgeting, deficient financial management and slackness on the part of department in implementing the schemes.
- (v) Scrutiny of Section-wise Appropriation Accounts of grant also revealed persistent savings of 9 to 17 *per cent* in revenue voted section and 52 to 87 *per cent* in revenue charged section while savings in Capital voted section were 26 to 84 *per cent* of the total grant indicating unrealistic budgeting and deficient financial provision.
- (vi) Re-appropriation in 54 cases proved unnecessary as the departments were not able to utilize fully their original grant. As a result, there was a cumulative non-utilisation of ₹ 169.50 crore in these cases during 2013-14 to 2015-16 against re-appropriation of ₹ 71.23 crore. The unnecessary re-appropriation of funds points towards deficient budgeting exercise.
- (vii) In 36 sub-head under the grant, the entire provision remained unutilised by the department. Saving of the entire provisions was indicative of the fact that estimates were prepared without assessing the actual requirement and improper scrutiny of relevant projects/schemes (**Appendix 2.11**).
- (viii) Article 205 of the Constitution of India, provides that if any money has been spent for any services during a financial year in excess of the amount granted for that service for that year, the excess expenditure should be regularized by

the State Legislative Assembly. Although no time limit for regularisation of expenditure has been prescribed under the Article, as a practice the excess expenditure is required to be regularised after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee (PAC). However, the excess expenditure amounting to ₹ 1.43 crore for the period was yet to be regularised.

- (ix) Rule 56(3) of the GFR provides that rush of expenditure, particularly in the closing months of the financial year is regarded as a breach of financial propriety and should be avoided. Contrary to this, expenditure incurred by the departments in the last quarter of the financial year under various sub-heads ranged between 64 *per cent* and 96 *per cent* of the total expenditure.

## 2.6 Conclusion

Against total provision of ₹ 42,809.39 crore during 2015-16, an expenditure of ₹ 35,434.86 crore was incurred which resulted in savings of ₹ 7,374.53 crore (17.23 *per cent*). An excess expenditure of ₹ 85.72 crore relating to the period 2006-07 to 2015-16 required regularisation under Article 205 of the Constitution.

Supplementary provision ₹ 278.39 crore in sub-head 'Session Court' was unnecessary and re-appropriations of funds in 78 sub-heads where final savings were more than ₹ one crore was made injudiciously resulting in un-utilised/excessive provision of ₹ 967.39 crore. In 20 sub-heads, 100 *per cent* grant amounting to ₹ 1,074.00 crore was surrendered.

There were persistent savings of more than ₹ one crore in 13 cases/sub-heads during the year 2013-14 to 2015-16 under the Grant No. 6 -. Education.

## 2.7 Recommendations

The Government may consider:

- (i) expediting regularisation of excess expenditure;
- (ii) improving the budgeting process to ensure preparation of more realistic budget estimates to avoid large savings and supplementary provisions; and
- (iii) devising suitable mechanism to avoid rush of expenditure in last quarter/month of the financial year.





**Chapter-3**  
**Financial Reporting**



## Chapter - 3

### 3 Financial Reporting

A sound internal financial reporting system with relevant and reliable information significantly contributes to efficient and effective governance by a State Government. Compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliances is thus one of the attributes of good governance. The compliance of the Government of National Capital Territory of Delhi (GNCTD) with various financial rules, procedures and directives has been discussed in this chapter.

#### 3.1 Delay in furnishing Utilisation Certificates

Rule 212 of the GFRs stipulates that for grants released during a year for specific purposes, Utilisation Certificates (UCs) should be obtained by the departmental officers from the grantees within 12 months of the closure of the financial year. However, in respect of the grants released up to 31 March 2015, 3,821 UCs for an aggregate amount of ₹ 18,908.72 crore were not furnished by the grantees as of 31 March 2016. The age-wise pendency in submission of UCs is detailed in **Table 3.1:**

**Table 3.1: Age wise arrears of Utilisation Certificates**

Sl. No.	Range of delay (in number of years)	Total grants released		Utilisation certificates outstanding	
		Number	Amount (₹ in crore)	Number	Amount (₹ in crore)
1	0-2	676	5,006.71	274	1,686.01
2	2-4	422	6,841.01	362	4,935.54
3	4-6	340	2,681.12	336	2,573.66
4	6-8	309	3,011.14	309	3,011.14
5	8-10	1290	2,024.36	1290	2,024.36
6	10 & above	1250	4,678.01	1250	4,678.01
	<b>Total</b>	<b>4287</b>	<b>24,242.35</b>	<b>3821</b>	<b>18,908.72</b>

Source: Compiled from information furnished by Pay & Accounts Office

Out of 3,821 UCs due, 2,571 UCs (67.29 per cent) involving ₹ 14,230.71 crore were outstanding for periods ranging from two to ten years while 1,250 UCs (32.71 per cent) involving ₹ 4,678.01 crore were outstanding for more than 10 years.

The major defaulter was Municipal Corporation Delhi contributing ₹ 10,342.49 crore (54.70 per cent) of the arrears. New Delhi Municipal Council, Delhi Vidyut Board<sup>1</sup> and Delhi State Industrial and Infrastructure Development

<sup>1</sup> With effect from 1.7.2002, Delhi Vidyut Board was unbundled into six successor companies; Delhi Power Company Limited (holding Company), Delhi Transco Ltd., Indraprasta Power Generation Company Ltd, BSES Rajdhani Power Limited- DISCOM, BSES Yamuna Power Limited (BYPL) - DISCOM; North Delhi Power Limited (NDPL) - DISCOM.

Corporation did not furnish UCs of the grants received from Department of Urban Development. Further, Art, Culture and Language Department also did not furnish the UCs for the grant received.

### **3.2 Audit of the bodies/ authorities**

The audit of eight bodies/authorities has been entrusted to the CAG under Section 19 and 20 of the CAG (DPC) Act, 1971. The status of entrustment of audit, rendering of accounts to Audit and issuance of Separate Audit Reports is indicated in **Appendix 3.1**. Out of eight<sup>2</sup> bodies/authorities, the annual accounts of only two<sup>3</sup> bodies/authorities upto the year 2014-15 were received. Entrustment for the year 2014-15 of one body<sup>4</sup> is awaited.

The annual accounts of five bodies/authorities due up to 2014-15 had not been received as of March 2016 in the office of the Accountant General (Audit), Delhi. The details of these outstanding accounts are given in **Table 3.2**:

**Table 3.2: Details of Outstanding Accounts as on 31 March 2016**

Sl. No	Name of the Body/authority	Year for which accounts had not been received	No. of Accounts pending	Grants received (₹ in crore)
1.	Netaji Subhash Institute of Technology (NSIT)	2013-14 and 2014-15	2	--
2.	Delhi Jal Board (DJB)	2010-11 to 2014-15	5	--
3.	Delhi Building other Construction Workers Welfare Board	2014-15	1	--
4.	Delhi Legal Services Authority (DLSA)	2014-15	1	--
5.	Ambedkar University, Kashmiri Gate, Delhi	2014-15	1	--

From the above, it is evident that 10 annual accounts upto the year 2014-15 of five bodies/authorities were pending. In case of Delhi Jal Board, five annual accounts since 2010-11 were pending whereas Netaji Subhash Institute of Technology is yet to submit their annual accounts from 2013-14 to 2014-15. Delhi Building other Construction Workers Welfare Board, Delhi Legal Services Authority and Ambedkar University did not submit their accounts for the year 2014-15.

### **3.3 Misappropriations, losses and defalcations**

As on 31 March 2016, 24 cases of theft, misappropriation/loss of material amounting to ₹ 23.30 lakh were pending for action. The age-profile of the

<sup>2</sup> (i) Delhi Kalyan Samiti, (ii) Guru Gobind Singh Indra Prastha University, (iii) Netaji Subhash Institute of Technology, (iv) Delhi Jal Board, (v) Delhi Building other Construction Workers Welfare Board, (vi) Delhi Legal Services Authority, (vii) Delhi Electricity Regulatory Commission and (viii) Ambedkar University.

<sup>3</sup> (i) Guru Gobind Singh Indraprastha University (ii) Delhi Electricity Regulatory Commission.

<sup>4</sup> Delhi Kalyan Samiti

pending cases and the number of cases pending in each category- theft and misappropriation/loss are summarized in **Table 3.3**:

**Table 3.3: Profile of misappropriations, losses, theft and defalcations**

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved (₹ in lakh)	Nature of the cases	Number of cases	Amount involved (₹ in lakh)
0-5	04	12.92	Theft	12	0.71
5-10	12	09.89			
10-15	06	0.06	Misappropriation/ loss of material	12	22.59
15-20	01	0.03			
20-25	1	0.40			
<b>Total</b>	<b>24</b>	<b>23.30</b>	<b>Total pending cases</b>	<b>24</b>	<b>23.30</b>

Of these 24 cases, eight cases pertain to Hospitals, seven cases to Education department and four cases to Delhi Jal Board.

### 3.4 Personal Deposit Accounts

As per information furnished by the Principal Accounts Office, Government of NCT of Delhi, 12 Personal Deposit Accounts are being operated during the year 2015-16 with the prior approval of the Controller General of Accounts (CGA), Ministry of Finance, Government of India. As on 31 March 2016, balances of ₹ 75.09 crore were outstanding in these 12 Personal Deposit Accounts.

### 3.5 Unadjusted abstract contingent bills

Rule 118 of Receipt and Payment Rules stipulates that a certificate shall be attached to every abstract contingent bill to the effect that the detailed countersigned contingent bills (DCC) have been submitted to the controlling officer in respect of abstract contingent (AC) bills drawn during the month previous to that in which the bill in question is presented for payment.

Scrutiny of records showed that the total amount of DCC bills received was ₹ 554.01 crore (48.08 *per cent*) as against the amount of AC bills of ₹ 1,152.21 crore, leaving an outstanding balance of AC bills of ₹ 598.20 crore as on 31 March 2016. The adjustment of AC bills through DCC bills in 2015-16 decreased by 12.10 *per cent* over the previous year. Year-wise details are given in the **Table 3.4**.

**Table 3.4: Pendency in Submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills**

(₹ in crore)

Year	Amount of AC bills	Amount of DCC bills	DCC bills as percentage of AC bills	Outstanding AC bills
Upto 2010-11	135.60	18.66	13.76	116.94
2011-12	23.80	8.80	36.97	15.00
2012-13	99.21	36.38	36.67	62.83
2013-14	83.63	42.62	50.96	41.01
2014-15	234.84	150.94	64.27	83.90
2015-16	575.13	296.61	51.57	278.52
<b>Total</b>	<b>1,152.21</b>	<b>554.01</b>	<b>48.08</b>	<b>598.20</b>

The above table shows that AC bills were outstanding for period exceeding five years. The Principal Accounts Office, GNCTD stated (September 2016) that the outstanding AC Bills are reviewed with PAOs and instructions are issued not to release further funds to the departments where AC Bills are outstanding. However, these outstanding advances/balances continue to show an increasing trend. Due to non-submission of DC bills by different departments, it could not be ensured that funds had been utilized for the purpose for which these had been drawn. Thus, possibility of misappropriation of funds could not be ruled out in the absence of detailed contingent bills.

### 3.6 Suspense balances

The Government of NCT of Delhi has no separate Public Account and such transactions are carried out under the “Account of the Union Government”. All such transactions are ultimately cleared either by payment of recovery in cash or by book adjustment. These are recorded initially under the Major Head – ‘8658-Suspense’ which are required to be reviewed at short intervals so as to ensure that no item remains unadjusted longer than is reasonably necessary and its clearance is brought about in the ordinary course with due regard to the rules applicable in each case.

The transactions in the Public Accounts (Central) prepared by the Government of NCT of Delhi showed outstanding balances of ₹ 207.80 crore as on 31 March 2016 as detailed in **Table 3.5** below.

**Table 3.5: Amount under Suspense Heads**

(₹ in crore)

Year	Opening Balance	Net Addition (+)/ Settlement (-)	Closing Balance
2011-12	158.81	(+) 56.81	215.62 (Dr)
2012-13	215.62	(+) 58.16	273.78 (Dr)
2013-14	273.78	(+) 877.87	1,151.65 (Dr)
2014-15	1,151.65	(-) 896.89	254.76 (Dr)
2015-16	254.76	(-) 46.96	207.80 (Dr)

The details of balances (minor head-wise) under MH 8658-Suspense as on 31 March 2016 are given in **Table 3.6** below.

**Table 3.6: Balance under MH 8658-Suspense**

(₹ in crore)

Name of minor head of account	Amount
Pay and Accounts Office Suspense Account (101)	28.99 (Dr)
Cash Settlement Suspense Account (CSSA) (107)	177.57 (Dr)
Provident Fund Suspense Account (113)	0.09 (Dr)
Material Purchase Suspense Account (MPSA) (129)	11.75 (Cr)
Public Sector Bank Suspense Account (108)	13.00 (Dr)
Suspense Account (Civil) (102)	0.10 (Cr)
<b>Total</b>	<b>207.80 (Dr)</b>

The Government stated (August 2016) that an accumulation of balances in the Suspense Head is a temporary phenomenon and the balances are simultaneously adjusted either by re-imburement or by book adjustment into the proper Head of Account. Further, the major portion of outstanding amount under the minor head “Cash Settlement Suspense Account” (CSSA) pertains to PAO of Ministry of Road Transport and Highways, GoI and Delhi Police under Ministry of Home Affairs. The matter has been taken up with the Engineer-in-Chief (PWD), GNCTD.

### 3.7 Minus balances under Major Head -7610- Loan to Government servants

Scrutiny of Finance Accounts for the year 2015-16 of NCT of Delhi revealed that there were minus/adverse balances of Loans and Advances in Statement no. 4 (Loans and Advances given by the Union Territory Government) and Statement no. 16 (Detailed statement of Loans and Advances made by the Government) without giving any justification as detailed in **Table 3.7**.

**Table 3.7: Minus/Adverse Balance of Loans and Advances**

(₹ in lakh)

Sl. No.	Major Head	Description	Balance as on 31.03.2016
1	Statement No. 4	(D) Loans to Government Servants	(-)880.54
2	Statement No. 16	6401- Loans for Crop Husbandry 105-Manures and Fertilizers	(-)90.08
3		6851- Loans for Village & Small Industries 102-Small Scale Industries	(-)55.73
4		6885- Other loans to Industries & Minerals 800-Other Loans	(-)0.19
5		7610- Loans to Government Servants 201-House Building Advances	(-)579.42

Sl. No.	Major Head	Description	Balance as on 31.03.2016
6		7610- Loans to Government Servants 202-Advances for Purchase of Motor Conveyance	(-)153.61
7		7610- Loans to Government Servants 203-Advances for Purchase of Other Conveyance	(-)21.17
8		7610- Loans to Government Servants 203-Advances for Purchase of Computer	(-)146.64

The Government (August 2016) stated that factual position of adverse balance has already been brought to the notice of concerned departments for clarification. As regards the minus balance under Major Head 7610- Loans to Govt. Servants, it was intimated that these balances relate to the loan taken by CPWD employees in the Ministry/Departments of Central Government which is recoverable from them during their tenure in PWD, GNCTD. Recoveries are also credited to the receipts under Major Head 7610- Loans to Government Servants. Such recoveries are transferred to the PAO of Central Government department at the time of transfer of those employees to Central Government. Hence, during the particular financial year, the receipts would be more than the amount transferred to the PAO of Central Government Department resulting in adverse balance in the Accounts.

### **3.8 Misclassification of accounts**

#### ***Operation of omnibus Minor Head - 800***

Booking under Minor Head ‘800 – Other Receipts’ and ‘800- Other Expenditure’ should be done only when the appropriate minor head has not been provided in the Accounts. Routine operation of Minor Head-800 is to be discouraged, since it renders the accounts opaque.

During 2015-16, under 10 Major Heads, receipts of ₹ 248.24 crore (94.93 per cent), out of total receipts of ₹ 261.49 crore, was classified under the minor head ‘800-Other receipts’ and under 17 Major heads of account, ₹ 5,925.37 crore (73.46 per cent), out of ₹ 8,066.04 crore was classified under the minor head of account ‘800-Other expenditure’.

Classification of large amounts under the omnibus minor head ‘800-Other Expenditure/Receipts’ affects the transparency in financial reporting.

### **3.9 Conclusion**

There were substantial delays in submission of utilization certificates by various grantee institutions and as a result proper utilization of grants could not be ensured. Utilization certificates involving ₹ 14,230.71 crore (67.29 per cent) were outstanding for periods ranging from two to ten years while 32.71 per cent involving ₹ 4,678.01 crore were outstanding for more than 10 years. Out of eight bodies/authorities, 10 annual accounts of five bodies/authorities due



upto 2014-15 had not been received as of March 2016. Twenty four cases of misappropriation, loss and theft involving public money of ₹ 23.30 lakh were pending for action as on 31 March 2016. AC bills of ₹ 598.20 crore were outstanding for more than five years against the amount of ₹ 1,152.21 crore as on 31 March 2016. Classification of large amounts under the omnibus minor head-800- other receipts/expenditure affects true and fair picture of the financial reporting and obscures transparency in accounts for informed decision making.


### 3.10 Recommendations

The Government may consider:

- (i) strengthening the internal control mechanism of departments to watch timely submission of UCs and releasing further grants only after receipt of UCs of earlier grants;
- (ii) adopting a system to expedite the submission of annual accounts by the bodies/authorities; and
- (iii) conducting periodical review to ensure prompt clearing of suspense head and their classification under appropriate heads of accounts.


The above points contained in the Report were issued to the Government (November 2016), its replies were awaited (December 2016).

New Delhi  
Dated : 28 February 2017

  
(SUSHIL KUMAR JAISWAL)  
Accountant General (Audit), Delhi

Countersigned

New Delhi  
Dated: 02 March 2017

  
(SHASHI KANT SHARMA)  
Comptroller and Auditor General of India



# **Appendices**



## APPENDIX 1.1

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

Source of General data:

\*CensusInfo India 2011 Final population Totals,

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

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

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

\*\*\*\*\* Compound annual growth rate

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

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

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

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

**Appendix 1.3**

**Time series data on the Government of NCT of Delhi finances**

**(Referred to in Paragraph 1.2 and 1.5)**

(₹ in crore)

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



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

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

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

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

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

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

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

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

Appendix 1.5

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

(Referred to in Paragraph 1.9.1)

(₹ in crore)

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

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

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

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

(₹ in crore)

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

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

**Appendix 2.1**

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

(₹ in lakh)

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



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

(₹ in crore)

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

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

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

Appendix – 2.3

Statement of various grants/appropriation where entire provision remained unutilised

(₹ One crore and above in each case)

(Referred to in Paragraph 2.3.6)

(₹ in crore)

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

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

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

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

(Referred to in Paragraph 2.3.8)

(₹ in crore)

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

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



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

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

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

**Appendix 2.5**

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

( ₹ in crore)

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

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

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

## Appendix 2.6

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

(Referred to in Paragraph 2.3.10)

(₹ in lakh)

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

## Appendix 2.7

## Detail of savings of ₹ one crore and above not surrendered

(Referred to in Paragraph 2.3.10)

(₹ in crore)

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

**Appendix 2.8**

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

**(Referred to in Paragraph 2.3.11)**

(₹ in lakh)

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



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

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

( ₹ in crore)

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

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

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

( ₹ in crore)

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

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

( ₹ in crore)

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

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

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

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